

Council

FINANCIAL STATEMENT – FEBRUARY 2025

Monthly Financial Report – February 2025

Meeting Date: 25 March 2025

Number of Pages: 30

MONTHLY FINANCIAL REPORT

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

FOR THE PERIOD ENDED 28 FEBRUARY 2025

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

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**SHIRE OF PLANTAGENET
SUMMARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 February 2025

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 those monies appears at Note 14.

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

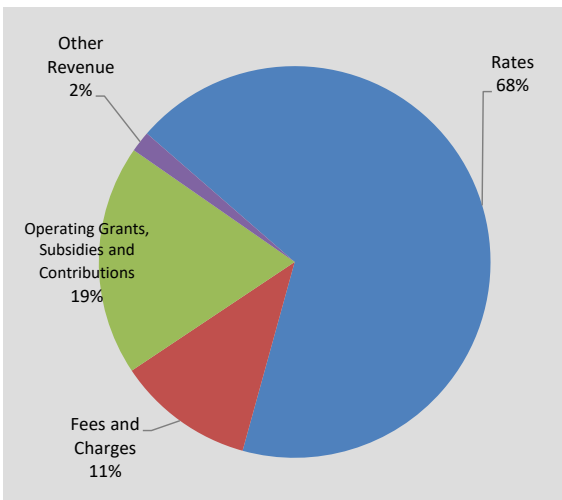
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

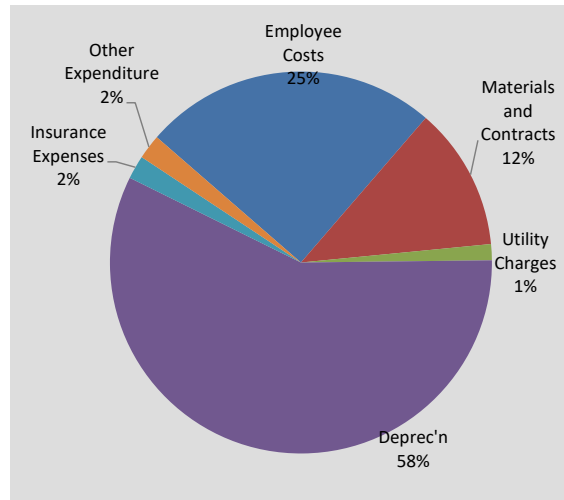
All figures shown in this statement are rounded to the nearest dollar.

**SHIRE OF PLANTAGENET
SUMMARY INFORMATION & GRAPHS
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

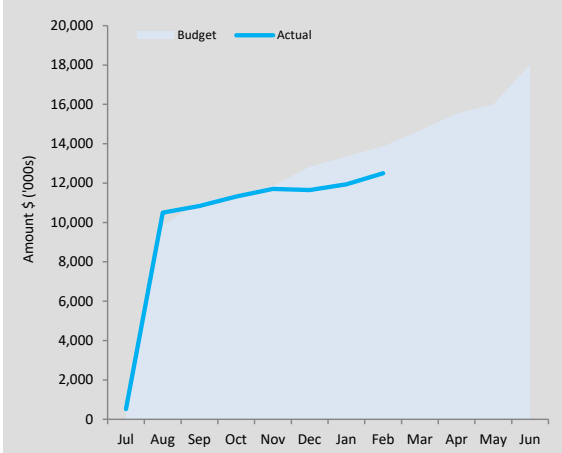
OPERATING REVENUE



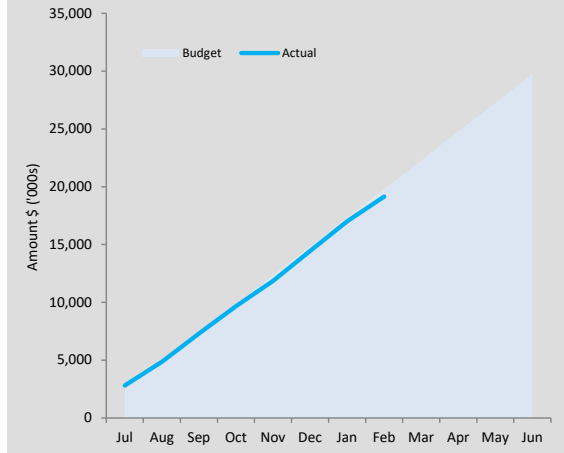
OPERATING EXPENSES



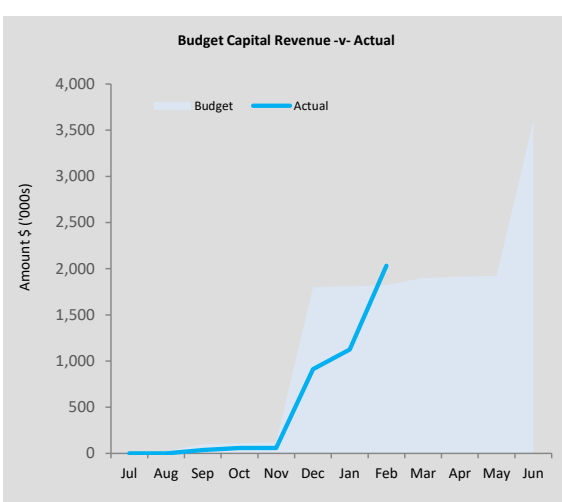
Budget Operating Revenues -v- Actual



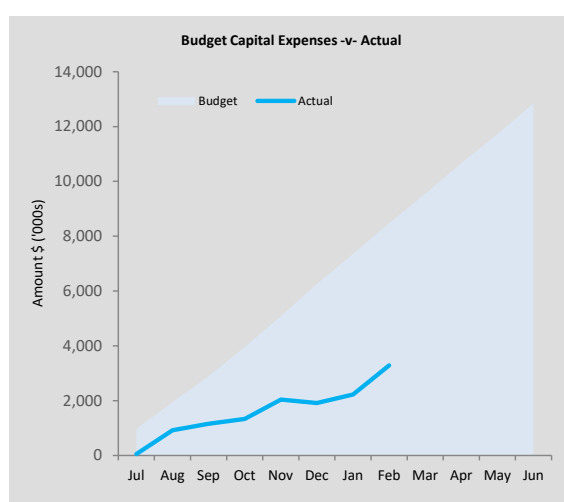
Budget Operating Expenses -v-YTD Actual



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 - NATURE
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY BY NATURE
FOR THE PERIOD ENDED 28 FEBRUARY 2025

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.	Significant Var. S
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates		8,190,472	8,190,472	8,183,571	(6,901)	(0.08%)	▼	
Rates excluding general rates		3,838	2,552	4,499	1,947	76.29%	▲	
Grants, subsidies and contributions		1,446,752	836,444	1,368,493	532,049	63.61%	▲	
Fees and charges		2,512,338	2,005,750	2,293,553	287,803	14.35%	▲	S
Interest revenue		352,178	194,272	207,546	13,274	6.83%	▲	
Other revenue		657,715	641,322	426,525	(214,797)	(33.49%)	▼	S
Profit on asset disposals	4	104,000	69,328	18,316	(51,012)	(73.58%)	▼	S
		13,267,293	11,940,140	12,502,503	562,363	4.71%		
Expenditure from operating activities								
Employee costs		(6,714,755)	(4,475,848)	(4,748,015)	(272,167)	(6.08%)	▼	
Materials and contracts		(5,662,406)	(3,773,728)	(2,306,617)	1,467,111	38.88%	▲	S
Utility charges		(359,000)	(239,064)	(258,595)	(19,531)	(8.17%)	▼	
Depreciation		(16,199,647)	(10,799,688)	(10,943,725)	(144,037)	(1.33%)	▼	
Finance costs		(35,694)	(20,001)	(26,896)	(6,895)	(34.47%)	▼	
Insurance		(350,799)	(233,632)	(379,219)	(145,587)	(62.31%)	▼	S
Other expenditure		(388,314)	(258,352)	(396,234)	(137,882)	(53.37%)	▼	S
Loss on asset disposals	4	(28,500)	(19,000)	(89,537)	(70,537)	(371.25%)	▼	S
		(29,739,115)	(19,819,313)	(19,148,838)	670,475	3.38%		
Non-cash amounts excluded from operating activities		16,120,309	10,745,522	11,010,811	265,289	2.47%	▲	
Amount attributable to operating activities		(351,513)	2,866,349	4,364,476	1,498,127	52.27%		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		4,411,197	1,928,984	2,031,861	102,877	5.33%	▲	
Proceeds from disposal of assets	4	350,000	188,750	93,313	(95,437)	(50.56%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans		51,931	29,173	25,826	(3,347)	(11.47%)	▼	
		4,813,128	2,146,907	2,151,000	4,093	0.19%		
Outflows from investing activities								
Payments for property, plant and equipment	3	(4,692,444)	(3,112,896)	(1,491,137)	1,621,759	52.10%	▲	S
Payments for construction of infrastructure	3	(8,009,548)	(5,287,888)	(1,795,434)	3,492,454	66.05%	▲	S
		(12,701,991)	(8,400,784)	(3,286,572)	5,114,212	60.88%		
Amount attributable to investing activities		(7,888,863)	(6,253,877)	(1,135,572)	5,118,305	81.84%		
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	6	3,200,000	0	0	0	0.00%		
Transfer from reserves	5	2,347,102	0	1,434,311	1,434,311	0.00%	▲	
		5,547,102	0	1,434,311	1,434,311	0.00%		
Outflows from financing activities								
Repayment of borrowings	6	(386,978)	(191,406)	(191,406)	0	0.00%		
Payments for principal portion of lease liabilities		(14,228)	(9,488)	(8,900)	588	6.20%	▲	
Transfer to reserves	5	(1,207,039)	0	(2,404,179)	(2,404,179)	0.00%	▼	
		(1,608,245)	(200,894)	(2,604,485)	(2,403,591)	(1196.45%)		S
Amount attributable to financing activities		3,938,857	(200,894)	(1,170,174)	(969,280)	(482.48%)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		4,301,519	4,301,519	4,460,129	158,610	3.69%	▲	
Amount attributable to operating activities		(351,513)	(351,513)	4,364,476	1,498,127	1341.63%	▲	S
Amount attributable to investing activities		(7,888,863)	(7,888,863)	(1,135,572)	5,118,305	85.61%	▲	S
Amount attributable to financing activities		3,938,857	3,938,857	(1,170,174)	(969,280)	(129.71%)	▼	S
Surplus or deficit after imposition of general rates		0	713,097	6,518,860	5,805,763	814.16%	▲	

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
KEY TERMS AND DESCRIPTIONS - PROGRAM
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

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

	ACTIVITIES
<p>GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.</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>GENERAL PURPOSE FUNDING To collect revenue to fund the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p>LAW, ORDER, PUBLIC SAFETY To ensure a safer community in which to live.</p>	Fire prevention, emergency services, animal control and administration of local laws.
<p>HEALTH To provide an operational framework for good community health.</p>	Inspection of food outlets and their control, noise control, pest control, inspection of abattoir.
<p>EDUCATION AND WELFARE To support the needs of the community in education and welfare.</p>	Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.
<p>HOUSING Provide adequate housing to attract and retain staff.</p>	Provision and maintenance of council owned staff housing.
<p>COMMUNITY AMENITIES Provide services required by the community.</p>	Rubbish collection services, cemeteries, public toilets, operation of refuse sites and town planning administration.
<p>RECREATION AND CULTURE To establish and effectively manage infrastructure and resources that help the social wellbeing of the community.</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>TRANSPORT To provide effective and efficient transport services to the community.</p>	Construction and maintenance of streets, roads, bridges, pathways, cleaning and lighting of streets and depot maintenance.
<p>ECONOMIC SERVICES To help promote the Shire and improve its economic wellbeing.</p>	The regulation and provision of tourism, area promotion, building control, noxious weeds and standpipes.
<p>OTHER PROPERTY AND SERVICES To monitor and control overheads and operating accounts.</p>	Private works, public works and plant overhead allocations.

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM
FOR THE PERIOD ENDED 28 FEBRUARY 2025

Supplementary Information	Adopted Budget	YTD	YTD	Variance*	Variance*	Significant Var. S	
	Estimates	Budget Estimates	Actual	\$	%		
	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	Var.	
	\$	\$	\$	\$	%		
OPERATING ACTIVITIES							
Revenue from operating activities							
Governance	200	128	46	(82)	(63.78%)	▼	
General Purpose Funding - Rates	8,194,310	8,193,024	8,188,070	(4,954)	(0.06%)	▲	
General Purpose Funding - Other	863,116	465,118	516,278	51,160	11.00%	▲ S	
Law, Order and Public Safety	606,044	404,048	309,571	(94,477)	(23.38%)	▼ S	
Health	65,700	43,776	56,393	12,617	28.82%	▲	
Education and Welfare	33,753	22,496	36,248	13,752	61.13%	▲	
Housing	14,000	9,328	9,882	554	5.94%	▲	
Community Amenities	1,377,562	1,168,004	1,118,069	(49,935)	(4.28%)	▼	
Recreation and Culture	332,462	233,088	330,884	97,796	41.96%	▲ S	
Transport	382,145	254,752	739,373	484,621	190.23%	▲ S	
Economic Services	1,051,500	712,488	940,853	228,365	32.05%	▲ S	
Other Property and Services	346,500	433,890	256,839	(177,051)	(40.81%)	▼ S	
	13,267,293	11,940,140	12,502,508	562,368	4.71%		
Expenditure from operating activities							
Governance	(1,198,802)	(799,074)	(908,587)	(109,512)	(13.70%)	▼ S	
General Purpose Funding	(433,065)	(288,664)	(216,171)	72,493	25.11%	▲	
Law, Order and Public Safety	(1,119,718)	(746,272)	(987,902)	(241,630)	(32.38%)	▼ S	
Health	(287,143)	(190,926)	(186,732)	4,194	2.20%	▲	
Education and Welfare	(190,211)	(126,129)	(129,590)	(3,461)	(2.74%)	▼	
Housing	(60,044)	(39,960)	(37,655)	2,305	5.77%	▲	
Community Amenities	(2,073,313)	(1,381,616)	(1,121,923)	259,693	18.80%	▲ S	
Recreation and Culture	(3,995,317)	(2,659,770)	(2,692,030)	(32,259)	(1.21%)	▼	
Transport	(17,946,506)	(11,964,160)	(10,994,471)	969,689	8.10%	▲	
Economic Services	(2,223,058)	(1,481,685)	(1,487,943)	(6,258)	(0.42%)	▼	
Other Property and Services	(211,938)	(141,056)	(385,838)	(244,782)	(173.54%)	▼ S	
	(29,739,115)	(19,819,313)	(19,148,843)	670,470	3.38%		
Non-cash amounts excluded from operating activities	16,120,309	10,745,522	11,010,811	265,289	2.47%	▲	
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Proceeds from financial assets at amortised cost - self supporting loans	6	51,931	29,173	25,826	(3.347)	(11.47%)	▼
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Transfer from reserves	5	2,347,102	0	1,434,311	1,434,311	0.00%	▲
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Amount attributable to financing activities	3,938,857	(200,894)	(1,170,174)	(969,280)	(482.48%)		
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	4,301,519	4,301,519	4,460,129	158,610	3.69%	▲	
Amount attributable to operating activities	(351,513)	(351,513)	4,364,476	1,498,128	1341.63%	▲	
Amount attributable to investing activities	(7,888,863)	(7,888,863)	(1,135,572)	5,118,305	85.61%	▲	
Amount attributable to financing activities	3,938,857	3,938,857	(1,170,174)	(969,280)	(129.71%)	▼	
Surplus or deficit after imposition of general rates	0	713,097	6,518,861	5,805,764	814.16%	▲	

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.

**ADJUSTED NET CURRENT ASSETS
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

Adjusted Net Current Assets	Not	Last Years Closing 30/06/2024	This Time Last Year 28/02/2024	Year to Date Actual 28/02/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted		3,539,452	5,986,476	5,435,820
Cash Restricted - Reserves	5	6,116,408	5,103,701	7,086,275
Cash Restricted - Bonds & Deposits/Trust		15,932	15,932	30,331
Receivables - Rates	2	537,996	1,015,787	1,160,371
Receivables - Other	2	778,404	619,281	601,187
Other Assets Other Than Inventories (SSL)		260,033	63,610	205,744
Inventories (Fuel & Stock)		67,333	150,802	148,355
		11,315,557	12,955,589	14,668,082
Less: Current Liabilities				
Payables		(482,931)	(1,671,686)	(806,185)
Contract Liabilities		(109,270)	(649,077)	(111,257)
Bonds & Deposits		(94,888)	(94,888)	(123,060)
Loan and Lease Liability	6	(399,915)	(191,728)	(199,609)
Provisions		(1,005,136)	(860,583)	(1,002,464)
		(2,092,140)	(3,467,962)	(2,242,576)
Unadjusted Net Current Assets		9,223,417	9,487,627	12,425,506
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash Reserves	5	(6,116,408)	(5,103,701)	(7,086,275)
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	3,661
Add Back: Loan and Lease Liability	6	399,915	191,728	199,609
Less : Loan Receivable - clubs/institutions		(51,932)	(30,068)	(26,105)
Adjusted Net Current Assets		4,460,129	5,406,169	6,518,861

**SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

	Note	30 June 2024	28 February 2025
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents		9,671,794	12,552,426
Trade and other receivables	2	1,316,400	1,761,557
Other financial assets		51,932	26,105
Inventories		67,333	148,355
Other assets		208,101	179,639
TOTAL CURRENT ASSETS		11,315,560	14,668,081
NON-CURRENT ASSETS			
Trade and other receivables	2	171,840	171,840
Other financial assets		371,946	371,946
Property, plant and equipment	3	50,537,804	50,774,355
Infrastructure	3	395,911,049	387,849,891
Right-of-use assets		38,192	32,085
Intangible assets		274,335	263,498
TOTAL NON-CURRENT ASSETS		447,305,166	439,463,615
TOTAL ASSETS		458,620,726	454,131,696
CURRENT LIABILITIES			
Trade and other payables		408,216	814,772
Other liabilities		278,874	225,731
Lease liabilities	6	12,937	4,036
Borrowings	6	386,978	195,572
Employee related provisions		1,005,136	1,002,464
TOTAL CURRENT LIABILITIES		2,092,141	2,242,575
NON-CURRENT LIABILITIES			
Lease liabilities	6	15,256	15,256
Borrowings	6	878,548	878,548
Employee related provisions		127,475	127,475
TOTAL NON-CURRENT LIABILITIES		1,021,279	1,021,279
TOTAL LIABILITIES		3,113,420	3,263,854
NET ASSETS		455,507,306	450,867,842
EQUITY			
Retained surplus		52,136,873	46,552,538
Reserve accounts	5	6,116,407	7,086,276
Revaluation surplus		397,254,026	397,229,027
TOTAL EQUITY		455,507,306	450,867,842

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

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 28 FEBRUARY 2025

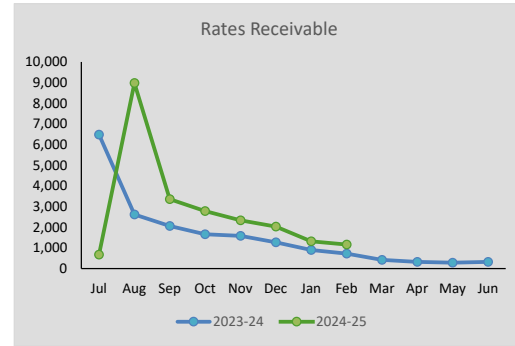
1 EXPLANATION OF VARIANCES

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

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/Permanent	Explanation of Variance
General Purpose Funding - Other	51,160	11%	▲	S	Timing	Interest on reserves higher than anticipated. Quarterly payment of Federal Assistance grant received is higher than anticipated.
Law, Order and Public Safety	(94,477)	-23%	▼	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.
Recreation and Culture	97,796	42%	▲	S	Timing	Recoup of Recreation Centre Ablution Block. Recreation Centre fees and charges income higher than anticipated YTD budget.
Transport	484,621	190%	▲	S	Permanent	DRFAWA unbudgeted income received, Direct Grant higher than anticipated budget.
Economic Services	228,365	32%	▲	S	Permanent	Saleyard income/fees & charges higher than expected
Other Property and Services	(177,051)	-41%	▼	S	Timing	Proceeds on sale of assets under anticipated year to date budget
Expenditure from operating activities						
Governance	(109,512)	-14%	▼	S	Timing	Administration allocations higher than anticipated.
General Purpose Funding	72,493	25%	▲	S	Timing	Rates valuation expenditure budget spread over 12 months, annual valuation expenditure occurs April - May. Rates debt collection expenditure under year to date anticipated budget.
Law, Order and Public Safety	(241,630)	-32%	▼	S	Permanent	ESL Bushfire Brigade funding expenditure over anticipated year to date budget, specifically due to insurance budget being spread across the full year and the unbudgeted loss on asset disposal from the changeover of the Middleward & Kendenup fire trucks.
Community Amenities	259,693	19%	▲	S	Timing	Under anticipated YTD budget across the program, specifically in consultant budget for town planning and regional development.
Other Property and Services	(244,782)	-174%	▼	S	Permanent	Over anticipated YTD budget across the program, specifically in employee costs.
Investing Activities						
Property, Plant, & Equipment	1,621,759	52%	▲	S	Timing	Under anticipated YTD budget, specifically plant replacement due to timing of delivery and the bushfire and SES buildings not yet commenced construction.
Infrastructure	3,492,454	66%	▲	S	Timing	Under anticipated YTD budget specifically due to the road construction program being under the YTD budget due to timing and the swimming pool upgrade not yet commencing.

2 RECEIVABLES

Rates receivable	30 June 2024	28 Feb 2025
	\$	\$
Opening arrears previous years	600,437	696,869
Levied this year	8,718,868	9,108,319
Less - collections to date	(8,622,436)	(8,644,817)
Gross rates collectable	696,869	1,160,371
Net rates collectable	696,869	1,160,371
% Collected	92.5%	88.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,363)	169,484	185,538	458	170,911	525,028
Percentage	(0.3%)	32.3%	35.3%	0.1%	32.6%	
Balance per trial balance						
Trade receivables						525,028
GST receivable						67,766
Receivables for employee related provisions						10,829
Allowance for credit losses of trade receivables						(2,437)
Total receivables general outstanding						601,186

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

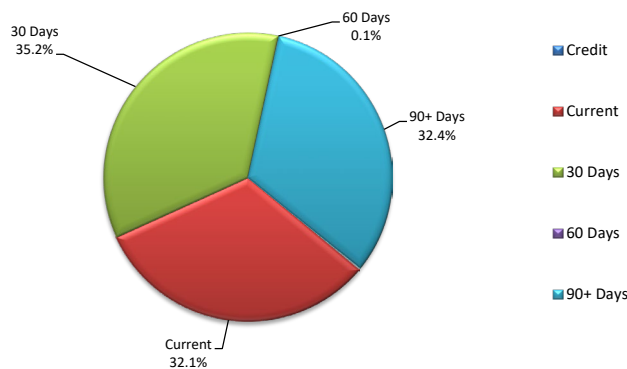
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

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

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

Accounts Receivable (non-rates)



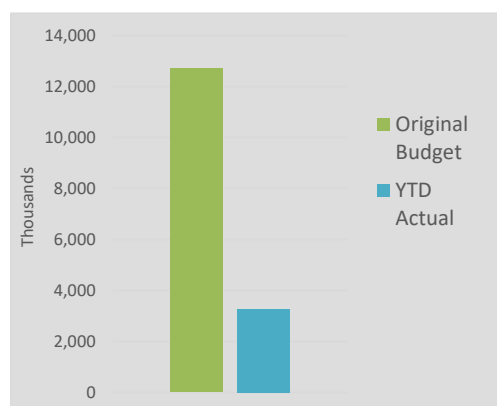
Debtors Due
\$525,028
Over 30 Days
68%
Over 90 Days
33%

3 CAPITAL ACQUISITIONS

Capital acquisitions	Original Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Land Held for Resale	0	0	0	0
Land and Buildings	2,518,989	1,692,632	138,642	(1,553,990)
Furniture and Equipment	119,655	51,088	35,827	
Plant and Equipment	2,053,800	1,369,176	1,316,669	(52,507)
Infrastructure Assets - Roads	3,005,554	1,951,968	1,256,149	(695,819)
Infrastructure Assets - Drainage	60,000	40,000	6,522	(33,478)
Infrastructure Assets - Footpaths	93,565	62,368	8,932	(53,436)
Infrastructure Assets - Parks and Ovals	599,942	399,952	251,611	(148,341)
Infrastructure Assets - Other	4,250,487	2,833,600	272,220	(2,561,380)
Intangible Assets - PPE	0	0	0	0
Total capital acquisitions	12,701,991	8,400,784	3,286,572	(5,098,951)
Capital Acquisitions Funded By:				
Capital grants and contributions	4,411,197	1,928,984	2,031,861	102,877
Borrowings	3,200,000	0	0	0
Other (disposals & C/Fwd)	350,000	188,750	93,313	(95,437)
Reserve accounts				
Various Reserves	2,347,102	0	0	0
Contribution - operations	2,393,692	6,283,050	1,161,398	(5,106,391)
Capital funding total	12,701,991	8,400,784	3,286,572	(5,098,951)

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.

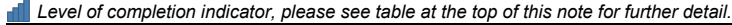


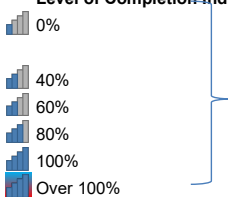
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$12.7 M	\$3.29 M	26%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$4.41 M	\$2.03 M	46%

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS CONT.


% of Completion 












Assets		Responsible Manager	Account Number	Balance Sheet Category	Asset Invest. Type	Job Number	Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
							\$	\$	\$	\$
<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <p>Level of Completion Indicators</p>  </div> <div style="width: 40%; text-align: center;"> <p>Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.</p> </div> <div style="width: 30%; text-align: center;"> <p>Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.</p> </div> </div>										
Land										
Housing										
1.00	STF HOUSE - Land (Subdivision - Martin Street)	EMDRS	4090109	508	New		0	0	(14,945)	0%
Total - Housing							0	0	(14,945)	0%
1.00	Total - Land						0	0	(14,945)	0%
Buildings										
Governance										
0.00	Administration Building (Replace vinyl in Committee Room & Kitchen)	BMO	4140212	512	Renewal	BC100D	(18,000)	(12,000)	0	0%
0.04	Shire Administration Office - Building (Capital)	BMO	4140212	512	Renewal	BC100	(12,000)	(8,000)	(500)	4%
Total - Governance							(30,000)	(20,000)	(500)	2%
Other Law, Order & Public Safety										
0.00	ESL SES - Buildings Specialised (Capital)	CESM	4050612	512	Upgrade		(286,350)	(190,896)	0	0%

SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS CONT.


% of Completion  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	Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$
0.00 						(772,500)	(515,000)	(2,360)	0%
0.00 						(772,500)	(515,000)	(2,360)	0%
Total - Other Law, Order & Public Safety						(1,831,350)	(1,220,896)	(4,720)	0%
Education & Welfare									
1.00 						(40,000)	(40,000)	(40,000)	100%
Total - Education & Welfare						(40,000)	(40,000)	(40,000)	100%
Housing									
0.00 						(30,000)	(20,000)	0	0%
Total - Housing						(30,000)	(20,000)	0	0%
Recreation And Culture									
0.00 						(15,000)	(10,000)	0	0%
0.00 						(30,000)	(20,000)	0	0%
0.87 						(48,144)	(32,096)	(42,080)	87%
0.00 						(220,000)	(146,664)	(2,919)	1%
0.03 						(62,495)	(41,656)	(1,960)	3%
Total - Recreation And Culture						(375,639)	(250,416)	(46,959)	13%
Economic Services									
0.97 						(22,000)	(14,664)	(21,395)	97%
0.00 						(40,000)	(26,664)	0	0%
Total - Economic Services						(62,000)	(41,328)	(21,395)	35%

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS CONT.


% of Completion  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	Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
							\$	\$	\$	\$
	Other Property & Services									
0.00 	Replacement Building Store (Shire Depot)	BMO	4140214	514	New	BC700A	(140,000)	(93,328)	0	0%
1.01 	Shire Depot - Carpenter's Workshop - Replace Roof	BMO	4140214	514	Renewal	BC700B	(10,000)	(6,664)	(10,123)	101%
0.07 	Total - Other Property & Services						(150,000)	(99,992)	(10,123)	7%
0.05 	Total - Buildings						(2,518,989)	(1,692,632)	(123,697)	5%
	Plant & Equipment									
	Governance									
0.00 	ADMIN - Plant & Equipment (Capital)	EMIA	4140230	530	New		(38,000)	(25,328)	0	0%
	Total - Governance						(38,000)	(25,328)	0	0%
	Other Law, Order & Public Safety									
1.37 	ESL BFB - Plant & Equipment (Capital)	EMIA	4050530	530	New		(811,300)	(540,864)	(1,109,180)	137%
	Total - Other Law, Order & Public Safety						(811,300)	(540,864)	(1,109,180)	137%
	Community Amenities									
0.94 	SAN - Plant & Equipment (Capital)	EMIA	4100130	530	New		(20,000)	(13,328)	(18,750)	94%
0.00 	PLAN - Plant & Equipment (Capital)	EMIA	4100630	530	New		(60,000)	(40,000)	0	0%
	Total - Community Amenities						(80,000)	(53,328)	(18,750)	23%
	Recreation & Culture									
	Transport									
0.18 	PLANT - Plant & Equipment (Capital)	EMIA	4120330	530	New		(1,070,000)	(713,328)	(188,739)	18%
	Total - Transport						(1,070,000)	(713,328)	(188,739)	18%
	Economic Services									
0.00 	OTH ECON - Plant & Equipment (Capital)	BMO	4130830	530	New		(30,500)	(20,328)	0	0%
	Total - Economic Services						(30,500)	(20,328)	0	0%

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS CONT.


% of Completion  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	Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget		
						\$	\$	\$	\$		
Other Property & Services											
0.00 		PWO - Plant & Equipment (Capital)	EMIA	4140330	530	New	(24,000)	(16,000)	0	0%	
Total - Other Property & Services						(24,000)	(16,000)	0	0%		
0.64 	Total - Plant & Equipment						(2,053,800)	(1,369,176)	(1,316,669)	64%	
Furniture & Equipment											
Governance											
0.48 		ADMIN - Furniture & Equipment (Capital)	CEO	4140220	520	New	(41,500)	(27,664)	(20,019)	48%	
Total - Governance						(41,500)	(27,664)	(20,019)	48%		
Community Amenities											
0.09 		SAN - Furniture & Equipment (Capital)	EMIA	4100120	520	New	(20,000)	(13,328)	(1,823)	9%	
Total - Community Amenities						(20,000)	(13,328)	(1,823)	9%		
Recreation & Culture											
0.91 		HALLS - Furniture & Equipment (Capital)	BMO	4110120	520	New	(7,000)	(4,664)	(6,362)	91%	
0.93 		SWIM AREAS - Furniture & Equipment (Capital)	MCRS	4110220	520	New	(8,155)	(5,432)	(7,623)	93%	
0.00 		Mount Barker Rec Centre - Gym Equipment	MCRS	4110820	520	New	OC614B	(31,000)	0	0	0%
0.00 		Mount Barker Rec Centre - Replacement Electronic Scoreboard	MCRS	4110820	520	New	OC614A	(12,000)	0	0	0%
Total - Recreation & Culture						(58,155)	-1009600%	(13,985)	24%		
Other Property & Services											
0.30 	Total - Furniture & Equipment						(119,655)	(51,088)	(35,827)	30%	

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS CONT.


% of Completion  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	Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$
Infrastructure - Roads									
Transport									
0.00 									
	EMIA	4120138	540	Upgrade	RC039	(25,000)	(16,664)	0	0%
0.00 									
	EMIA	4120138	540	Upgrade	RC041	(25,000)	(16,664)	0	0%
0.87 									
	MO	4120138	540	Upgrade	RC044	(33,000)	(22,000)	(28,670)	87%
0.00 									
	MO	4120141	540	Renewal	RC006	(25,508)	(17,000)	0	0%
1.21 									
	MO	4120141	540	Upgrade	RC114A	(198,900)	(132,600)	(239,841)	121%
1.00 									
	MO	4120142	540	Renewal	RC062B	0	0	(749)	
0.60 									
	MO	4120142	540	Renewal	RC174	(167,825)	(111,880)	(101,092)	60%
1.05 									
	MO	4120142	540	Renewal	RC253	(30,115)	(20,072)	(31,735)	105%
3.99 									
	MO	4120142	540	Renewal	RC254	(6,822)	(4,544)	(27,243)	399%
0.96 									
	MO	4120143	540	Renewal	RC182	(75,790)	(50,520)	(72,454)	96%
1.45 									
	MO	4120143	540	Renewal	RC255	(34,980)	(23,320)	(50,648)	145%
0.04 									
	EMIA	4120143	540	Upgrade	RC267	(135,850)	(90,560)	(5,480)	4%
0.99 									
	MO	4120144	540	Renewal	R2R030A	(10,248)	(6,832)	(10,180)	99%
0.64 									
	MO	4120144	540	Upgrade	R2R090A	(8,560)	(5,704)	(5,475)	64%
0.61 									
	MO	4120144	540	Renewal	R2R093	(63,998)	(42,664)	(38,999)	61%
0.94 									
	MO	4120144	540	Renewal	R2R095A	(8,564)	(5,704)	(8,024)	94%
0.00 									
	MO	4120144	540	Renewal	R2R241A	(7,564)	(5,040)	0	0%
0.71 									
	MO	4120144	540	Renewal	R2R245	(4,441)	(2,960)	(3,174)	71%
2.25 									
	EMIA	4120144	540	Renewal	R2R317A	(53,892)	(35,920)	(121,186)	225%
0.08 									
	EMIA	4120145	540	Renewal	R2R003	(85,467)	(56,976)	(6,657)	8%
0.00 									
	MO	4120145	540	Upgrade	R2R047	(16,705)	(10,192)	0	0%
0.66 									
	MO	4120145	540	Renewal	R2R061	(219,780)	(134,066)	(144,623)	66%

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS CONT.


% of Completion  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	Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget		
						\$	\$	\$	\$		
0.88 		Jellicoe Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R078	(36,270)	(24,176)	(31,767)	88%
0.06 		Millinup Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R117	(167,245)	(111,496)	(10,320)	6%
1.00 		Jackson Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R024B	0	0	(520)	
0.95 		Smuts Road (OBUA Gravel) (R2R)	MO	4120146	540	Renewal	R2R250	(33,120)	(22,080)	(31,548)	95%
0.87 		Jutland Road (OBUA)	MO	4120149	540	Renewal	R2R077	(76,270)	(46,525)	(66,703)	87%
0.05 		Settlement Road (OBUA Sealed) (RRG)	MO	4120149	540	Renewal	RRG017	(314,763)	(209,840)	(15,762)	5%
0.00 		Carbarup Road (OBUA)	MO	4120149	540	Upgrade	RRG032	(390,357)	(238,118)	(750)	0%
1.00 		Memorial Road (BUA Sealed) (BS)	MO	4120152	540	Upgrade	BS317	0	0	(61)	
0.04 		ROADC - Yellanup Road (CR Funding)	MO	4120162	540	Upgrade	CRF007	(364,871)	(243,240)	(16,100)	4%
1.00 		Quangellup Road SLK 4.78 to 8.24 Renew drainage and shoulders and seal (LRCIF)	MO	4120162	540	Renewal	OF062A	0	0	(370)	
0.20 		Creek Road (OBUA Formed) - Capital	MO	4120162	540	Upgrade	RC284	(102,716)	(68,472)	(20,811)	20%
0.46 		Woogenellup Road North Gravel Resheet (OBUA)	MO	4120163	540	Renewal	CRF055	(208,385)	(127,115)	(96,700)	46%
		Total - Transport						(2,932,006)	(1,902,944)	(1,187,640)	41%
0.41 		Total - Infrastructure - Roads						(2,932,006)	(1,902,944)	(1,187,640)	41%

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS CONT.


% of Completion  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	Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$
Infrastructure - Drainage									
Transport									
1.00 						0	0	(799)	0%
1.00 						0	0	(1,516)	
1.54 						(22,888)	(15,256)	(35,280)	154%
0.78 						(22,768)	(15,176)	(17,668)	78%
0.56 						(27,892)	(18,592)	(15,561)	56%
0.00 						(60,000)	(40,000)	0	0%
Total - Transport						(133,548)	(89,024)	(75,031)	56%
0.56 	Total - Infrastructure - Drainage					(133,548)	(89,024)	(75,031)	56%
Infrastructure - Footpaths									
Transport									
0.10 						(70,275)	(46,848)	(6,683)	10%
0.00 						(9,840)	(6,560)	0	0%
0.00 						(13,450)	(8,960)	0	0%
1.00 						0	0	(75)	0%
1.00 						0	0	(34)	
1.00 						0	0	(1,598)	0%
1.00 						0	0	(543)	0%
Total - Transport						(93,565)	(62,368)	(8,932)	10%
0.10 	Total - Infrastructure - Footpaths					(93,565)	(62,368)	(8,932)	10%

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS CONT.


% of Completion  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	Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$
Infrastructure - Other									
Community Amenities									
0.41 									
	EMIA	4100190	590	Upgrade	OC502	(10,000)	(6,664)	(4,148)	41%
0.00 									
	MO	4100790	590	Upgrade	OC505	(24,100)	(16,064)	0	0%
0.23 									
	MO	4100790	590	Upgrade	OC506	(30,300)	(20,200)	(7,049)	23%
0.00 									
	MO	4100790	590	Upgrade	OC508	(9,200)	(6,128)	0	0%
0.00 									
	MO	4100790	590	Upgrade	OC507	(23,100)	(15,400)	(48)	0%
1.36 									
	CEO	4100790	590	New	OC509A	(45,568)	(30,376)	(62,148)	136%
0.00 									
	BMO	4100790	590	New	OC640F	(12,550)	(8,360)	(42)	0%
0.84 									
	EMIA	4100790	590	New	OC093A	(12,500)	(8,328)	(10,519)	84%
0.31 									
	MCRS	4100790	590	New	OC515	(10,000)	(6,664)	(3,148)	31%
Total - Community Amenities						(177,318)	(118,184)	(87,102)	49%
Recreation & Culture									
1.00 									
	EMIA	4110390	590	Upgrade	OC612A	0	0	(2,440)	
0.00 									
	MO	4110390	590	New	OC603	(19,300)	(12,864)	(42)	0%
0.00 									
	MO	4110390	590	Upgrade	OC603A	(10,680)	(7,120)	(4,770)	45%
0.23 									
	MO	4110390	590	Renewal	OC649	(20,968)	(13,976)	(4,853)	23%
0.00 									
	EMCCS	4110390	590	New	OC623F	(35,500)	(23,664)	(24,857)	70%
0.00 									
	EMIA	4110390	590	Upgrade	OC623B	(110,846)	(73,896)	(98,424)	89%
0.00 									
	EMIA	4110790	590	Renewal	OC646A	(5,805)	(3,864)	0	0%
0.00 									
	EMCCS	4110290	590	Renewal	OC607D	(2,900,000)	(1,933,328)	0	0%
1.00 									
	EMCCS	4110290	590	Upgrade	OC607F	0	0	(29,632)	0%
0.00 									
	EMCCS	4110290	590	Renewal	GE607E	(750,000)	(500,000)	0	0%

SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS CONT.


% of Completion  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	Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$
0.00 						(100,000)	(66,664)	0	0%
Total - Recreation & Culture						(3,953,099)	(2,635,376)	(165,018)	4%
Economic Services									
0.00 						(50,000)	(33,328)	0	0%
0.00 						(60,000)	(40,000)	0	0%
1.80 						(10,070)	(6,712)	(18,174)	180%
1.00 						0	0	(1,927)	
Total - Economic Services						(120,070)	(80,040)	(20,101)	17%
0.06 	Total - Infrastructure - Other					(4,250,487)	(2,833,600)	(272,221)	6%
Infrastructure - Parks & Ovals									
Recreation And Culture									
1.00 						0	0	(220)	
0.34 						(150,000)	(100,000)	(50,713)	34%
1.00 						0	0	(8,568)	
1.00 						(96,678)	(64,448)	(97,037)	100%
1.00 						0	0	(918)	
1.02 						(42,000)	(28,000)	(42,998)	102%
1.05 						(42,000)	(28,000)	(44,158)	105%
0.03 						(269,264)	(179,504)	(7,000)	3%
Total - Recreation And Culture						(599,942)	(399,952)	(251,611)	42%
0.42 	Total - Infrastructure - Parks & Ovals					(599,942)	(399,952)	(251,611)	42%
0.26 	Grand Total					(12,701,991)	(8,400,784)	(3,286,572)	26%

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

3 CAPITAL ACQUISITIONS CONT.


% of Completion  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	Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$
Summary by Balance Sheet Category									
Land - Freehold			508			0	0	(14,945)	
Buildings - Specialised			512			(701,989)	(481,312)	(87,459)	12%
Buildings - Non Specialised			514			(1,817,000)	(1,211,320)	(36,238)	2%
Furniture & Equipment			520			(119,655)	(51,088)	(35,827)	30%
Plant & Equipment			530			(2,053,800)	(1,369,176)	(1,316,669)	64%
Infrastructure - Roads			540			(3,005,554)	(1,951,968)	(1,256,149)	42%
Infrastructure - Drainage			550			(60,000)	(40,000)	(6,522)	11%
Infrastructure - Footpaths and Cycleways			560			(93,565)	(62,368)	(8,932)	10%
Infrastructure - Parks & Ovals			570			(503,264)	(335,504)	(154,575)	31%
Infrastructure - Other			590			(4,347,165)	(2,898,048)	(369,257)	8%
						(12,701,991)	(8,400,784)	(3,286,572)	26%
Summary by Asset Investment Type									
Asset Renewal				Renewal		(6,112,213)	(4,059,466)	(1,066,388)	17%
New Asset				New		(4,548,695)	(3,003,720)	(1,666,583)	37%
Upgrading Asset				Upgrade		(2,041,083)	(1,337,598)	(553,601)	27%
						(12,701,991)	(8,400,784)	(3,286,572)	26%

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2024

INVESTING ACTIVITIES

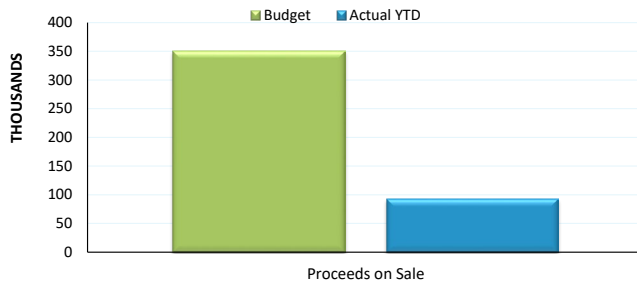
3 CAPITAL ACQUISITIONS CONT.

% of Completion  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	Annual Budget Original	YTD Budget	Total YTD	% of Annual Budget
						\$	\$	\$	\$
Summary by Responsible Manager									
Chief Executive Officer	CEO					(87,068)	(58,040)	(82,167)	94%
Executive Manager - Corporate & Community Services	EMCCS					(4,005,500)	(2,670,320)	(60,253)	2%
- Manager Community & Recreation Services	MCRS					(480,419)	(291,600)	(68,484)	14%
Executive Manager - Infrastructure & Assets	EMIA					(2,662,551)	(1,774,968)	(1,742,195)	65%
- Manager of Operations	MO					(3,055,558)	(1,985,304)	(1,233,426)	40%
- Building Maintenance Officer	BMO					(429,545)	(299,664)	(80,381)	19%
Executive Manager - Development & Regulatory Services	EMDRS					0	0	(14,945)	
- Saleyards Manager	SM					(150,000)	(99,992)	0	0%
- Community Emergency Services Manager	CESM					(1,831,350)	(1,220,896)	(4,720)	0%
						(12,701,991)	(8,400,784)	(3,286,572)	26%

4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Original Budget				YTD Actual			
		Book Value	Proceeds	Profit	(Loss)	Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
11197	Isuzu Dmax Dual Cab Ute (PWS)	19,000	22,500	3,500	0	17,429	27,487	10,058	0
11201	Jeep Cherokee	26,000	40,000	14,000	0	25,390	22,715	0	(2,675)
11192	Holden Colorado Ute (Mechanic)	12,000	22,500	10,500	0			0	0
12166	Holden Colorado Ute (Ops Manager)	31,000	22,500	0	(8,500)	30,686	27,260	0	(3,426)
12161	Isuzu Dmax Dual Cab Ute (AWS)	30,000	22,500	0	(7,500)			0	0
11191	MUX Wagon (EMDRS)	11,000	22,500	11,500	0			0	0
11183	VW Tiguan (Pool Car)	5,500	20,000	14,500	0			0	0
10949	CAT 12M Grader	120,000	150,000	30,000	0			0	0
10576	Kubota Tractor	5,000	25,000	20,000	0			0	0
12164	Hustler HD Mower	15,000	2,500	0	(12,500)			0	0
10338	Isuzu 2.4 Fire Truck - Middleward BFB	0	0	0	0	41,322	0	0	(41,322)
11171	Holden RG Colorado 4x4 (Saleyards)	0	0	0	0	7,593	15,851	8,258	0
		274,500	350,000	104,000	(28,500)	122,420	93,313	18,316	(47,424)



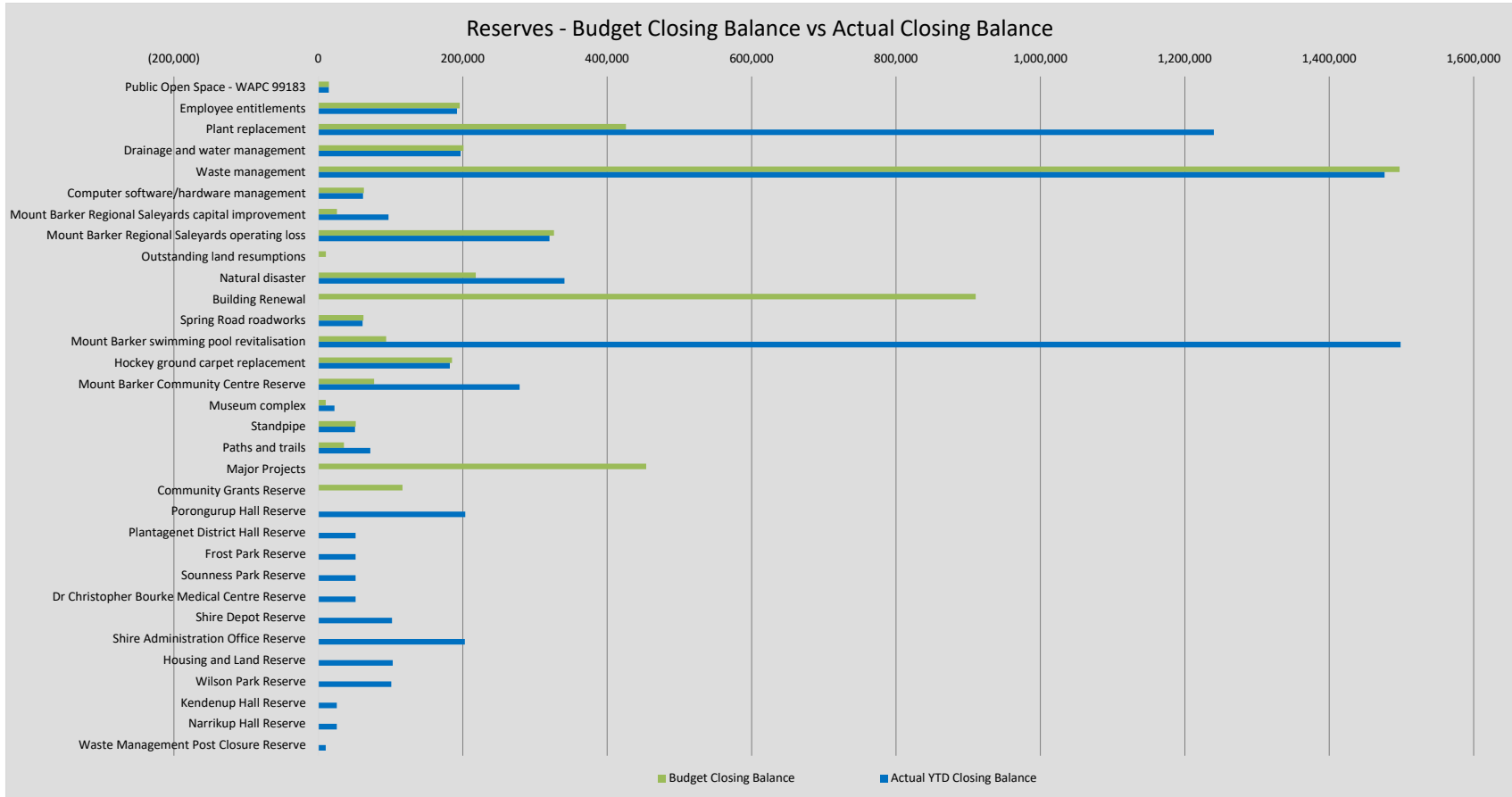
Proceeds on Sale		
Budget	YTD Actual	%
\$350,000	\$93,313	27%

SHIRE OF PLANTAGENET
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 28 FEBRUARY 2025

5 RESERVE ACCOUNTS

Reserve name	Original Budget					Year to Date Actuals				
	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Public Open Space - WAPC 99183	14,132	561	0	0	14,693	14,132	275			14,407
Employee entitlements	188,390	7,491	0	0	195,881	188,390	3,661			192,051
Plant replacement	633,752	25,147	585,111	(818,000)	426,010	633,752	21,280	585,111		1,240,143
Drainage and water management	193,355	7,704	0	0	201,059	193,355	3,758			197,113
Waste management	1,216,315	48,262	232,848	0	1,497,426	1,216,315	27,209	233,046		1,476,570
Computer software/hardware management	60,718	2,416	0	0	63,134	60,718	1,180			61,898
Mount Barker Regional Saleyards capital improvement	95,333	3,783	126,103	(199,379)	25,840	95,333	1,853			97,186
Mount Barker Regional Saleyards operating loss	313,987	12,459	0	0	326,446	313,987	6,102			320,089
Outstanding land resumptions	10,126	402	0	0	10,528	10,126	0		(10,126)	(0)
Natural disaster	334,401	13,305	0	(129,723)	217,983	334,401	6,499			340,900
Building Renewal	875,390	34,893	0	0	910,284	875,390	0		(875,390)	0
Spring Road roadworks	60,169	2,387	0	0	62,557	60,169	1,169			61,338
Mount Barker swimming pool revitalisation	1,244,643	49,387	0	(1,200,000)	94,030	1,244,643	28,725	225,390		1,498,758
Hockey ground carpet replacement	158,742	6,299	20,000	0	185,040	158,742	3,391	20,000		182,133
Mount Barker Community Centre Reserve	74,312	2,952	0	0	77,264	74,312	4,429	200,000		278,741
Museum complex	9,833	390	0	0	10,223	9,833	372	12,083		22,288
Standpipe	49,895	1,983	0	0	51,878	49,895	970			50,865
Paths and trails	34,119	1,354	0	0	35,473	34,119	1,162	36,712		71,992
Major Projects	436,712	17,329	0	0	454,041	436,712	0		(436,712)	0
Community Grants Reserve	112,083	4,473	0	0	116,557	112,083	0		(112,083)	0
Porongurup Hall Reserve	0	0	0	0	0	0	3,490	200,000		203,490
Plantagenet District Hall Reserve	0	0	0	0	0	0	1,504	50,000		51,504
Frost Park Reserve	0	0	0	0	0	0	1,504	50,000		51,504
Sounness Park Reserve	0	0	0	0	0	0	1,504	50,000		51,504
Dr Christopher Bourke Medical Centre Reserve	0	0	0	0	0	0	1,504	50,000		51,504
Shire Depot Reserve	0	0	0	0	0	0	1,997	100,000		101,997
Shire Administration Office Reserve	0	0	0	0	0	0	2,985	200,000		202,985
Housing and Land Reserve	0	0	0	0	0	0	3,007	100,000		103,007
Wilson Park Reserve	0	0	0	0	0	0	987	100,000		100,987
Kendenu Hall Reserve	0	0	0	0	0	0	499	25,000		25,499
Narrakup Hall Reserve	0	0	0	0	0	0	499	25,000		25,499
Waste Management Post Closure Reserve	0	0	0	0	0	0	197	10,127		10,324
	6,116,408	242,978	964,062	(2,347,102)	4,976,345	6,130,540	131,711	2,272,469	(1,434,311)	7,086,276

5 RESERVE ACCOUNTS CONT.



**SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

5 RESERVE ACCOUNTS CONT.

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 - CLOSED	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 - CLOSED	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
Mount Barker community centre building reserve - NEW NAME & PURPOSE	For the renewal, refurbishment and improvements to the Mount Barker Community 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 - CLOSED	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 - CLOSED	To fund Council contributions towards leased Shire building and infrastructure improvements, funded via Shire community grants
Porongurup Hall Reserve	For the asset renewal and upgrade of the Porongurup Hall
Plantagenet District Hall Reserve	For the asset renewal and upgrade of the Plantagenet District Hall
Frost Park Reserve	For the asset renewal and upgrade of Frost Park buildings and infrastructure

**SHIRE OF PLANTAGENET
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

Sounness Park Reserve	For the asset renewal and upgrade of Sounness Park buildings and infrastructure
Dr Christopher Bourke Medical Centre Reserve	For the asset renewal and upgrade of the Dr Christopher Bourke Medical Centre
Shire Depot Reserve	For the asset renewal and upgrade of the Shire Depot
Shire Administration Office Reserve	For the asset renewal and upgrade of the Shire Administration Office
Housing and Land Reserve	For the asset renewal and upgrade of the Shire Housing and Land
Wilson Park Reserve	For the asset renewal and upgrade of Wilson Park
Kendenup Hall Reserve	For the asset renewal and upgrade of the Kendenup Hall
Narrikup Hall Reserve	For the asset renewal and upgrade of the Narrikup Hall
Waste Management Post Closure Reserve	To fund expenditure associated with the implementation of the Closure and Post Closure Management Plan for the Mount Barker Waste Management Facility

6 BORROWINGS

a. Repayments - borrowings

Information on borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest & Guarantee Fee Repayments		
		Actual	Budget	Actual	Budget	Actual YTD Balance	Budget (Closing Balance)	Actual	Budget	
Particulars	Loan No.	1 July 2024								
		\$	\$	\$	\$	\$	\$	\$	\$	
Governance										
New Administration centre	90	220,557	0	108,697	220,557	111,860	0	9,355	9,673	
Law Order and Public Safety										
DFES - Bush Fire Brigade Sheds		0	1,500,000	0	0	0	0	0	0	
Health										
Plantagenet Medical Centre	97	258,103	0	20,797	41,720	237,306	216,383	4,292	3,021	
Recreation and Culture										
Swimming Pool Refurbishment	99	414,041	0	1,700,000	22,488	45,390	391,553	8,690	14,835	
Economic Services										
Saleyards Roof	95	55,501	0	13,598	27,379	41,903	28,122	983	1,315	
		<u>948,202</u>	<u>0</u>	<u>3,200,000</u>	<u>165,580</u>	<u>335,046</u>	<u>782,622</u>	<u>613,156</u>	<u>23,320</u>	<u>28,844</u>
Self supporting loans										
Education & Welfare										
Plantagenet Village Homes	96	265,200	0	0	21,109	42,393	244,091	222,807	1,828	4,227
Recreation and Culture										
Mount Barker Golf Club - Green A	100	52,125	0	0	4,717	9,538	47,408	42,587	1,527	2,188
Total		<u>1,265,527</u>	<u>0</u>	<u>3,200,000</u>	<u>191,406</u>	<u>386,977</u>	<u>1,074,121</u>	<u>878,550</u>	<u>26,675</u>	<u>35,259</u>
Current borrowings		386,977				195,572				
Non-current borrowings		878,550				878,549				
		<u>1,265,527</u>				<u>1,074,121</u>				

All debenture repayments were financed by general purpose revenue.
 Self supporting loans are financed by repayments from third parties.

b. Repayments - Leases

Information on Financing		New Financing		Lease Principal Repayments		Lease Principal Outstanding		Lease Interest Repayments		
		Actual	Budget	Actual	Budget	Actual YTD Balance	Budget (Closing Balance)	Actual	Budget	
Particulars	Lease No.	1 July 2024								
		\$	\$	\$	\$	\$	\$	\$	\$	
Law Order and Public Safety										
CESM Vehicle	3	35,364	0	0	8,900	14,228	26,464	21,136	195	434
		<u>35,364</u>	<u>0</u>	<u>0</u>	<u>8,900</u>	<u>14,228</u>	<u>26,464</u>	<u>21,136</u>	<u>195</u>	<u>434</u>