

Council

FINANCIAL STATEMENTS – NOVEMBER 2021

Financial Statements

Meeting Date: 14 December 2021

Number of Pages: 30



**SHIRE OF PLANTAGENET**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 November 2021**

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

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**Items of Significance**

The material variance adopted by the Shire for the 2021/22 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	Job / Acc Number	% Collected /	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>Significant Projects</b>						
STF HOUSE - Land (Capital)	4090109	0%	150,000	0	0	0
103 Martin Street, Mount Barker - CEO House - Building (Capital)	BC402	50%	135,140	56,305	68,064	(11,759)
Kendenup Hall - Toilets - Building (Capital)	BC510	11%	150,000	50,000	16,755	33,245
Plantagenet District Hall - Building (Capital) - External Lighting	BC600A	0%	6,650	6,650	0	6,650
Mount Barker Regional Saleyards Buildings - Building (Capital)	BC802	17%	224,880	224,880	38,343	186,537
Wilson Park Infrastructure - Infill Drain	OC615	0%	100,000	50,000	0	50,000
Mount Barker Hill Infrastructure - Boardwalk (DCF)	OC623	100%	138,200	138,200	138,188	12
Mount Barker Hill - Carpark (LRCIP)	OC623A	0%	147,000	0	474	(474)
Mount Barker Hill Infrastructure (SCA)	OC623B	0%	744,000	0	0	0
Mount Barker Hill Infrastructure - Pathway (DCF)	OC623C	75%	96,443	96,443	72,727	23,716
Mount Barker Hill Infrastructure - Interpretive Signage (DCF)	OC623D	0%	7,000	2,915	0	2,915
Albany Hwy Inf - Mural Wall (LRCIP)	OC640B	5%	83,604	83,604	4,225	79,379
Albany Hwy Inf - Visitor Carpark (LRCIP)	OC640C	99%	159,000	159,000	156,645	2,355
SALEYARDS - Replace Alies panel scanners	OC802F	0%	116,000	116,000	0	116,000
<b>Grants, Subsidies and Contributions</b>						
Operating Grants, Subsidies and Contributions		35%	2,441,633	907,380	848,565	(58,815)
Non-operating Grants, Subsidies and Contributions		3%	4,977,759	1,195,909	131,453	(1,064,456)
		13%	7,419,392	2,103,289	980,018	(1,123,271)
Rates Levied		101%	7,009,522	7,009,522	7,077,386	67,864

% Compares current ytd actuals to annual budget

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 30 November 2021  
Prepared by: Diana Marsh (SFO)  
Reviewed by: John Fathers (DCEO)

**BASIS OF PREPARATION**

**REPORT PURPOSE**

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34. 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.

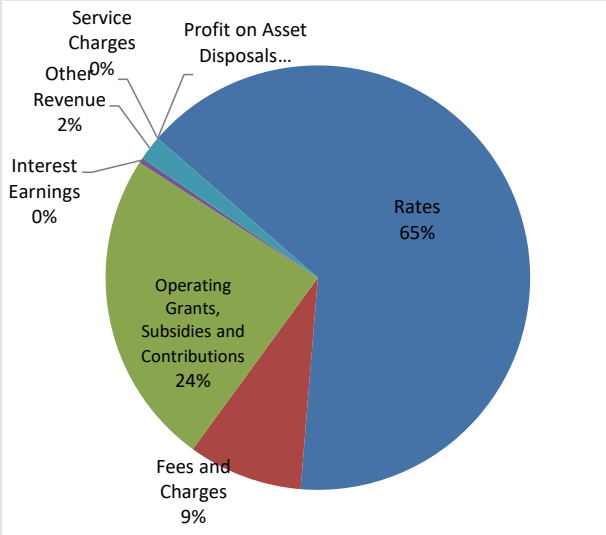
**CRITICAL ACCOUNTING ESTIMATES**

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.

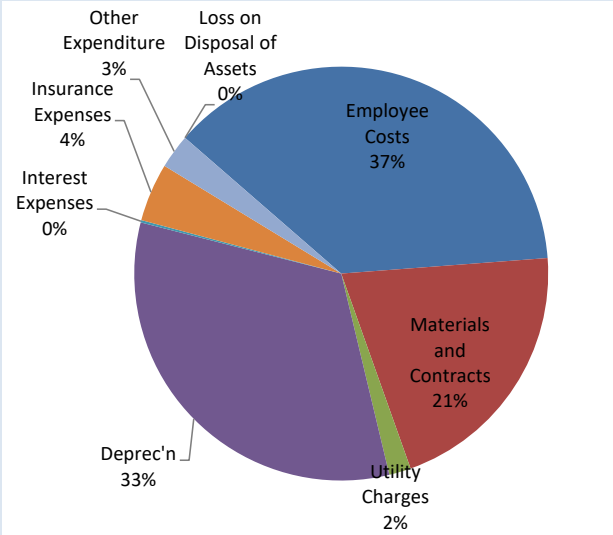
**ROUNDING OFF FIGURES**

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

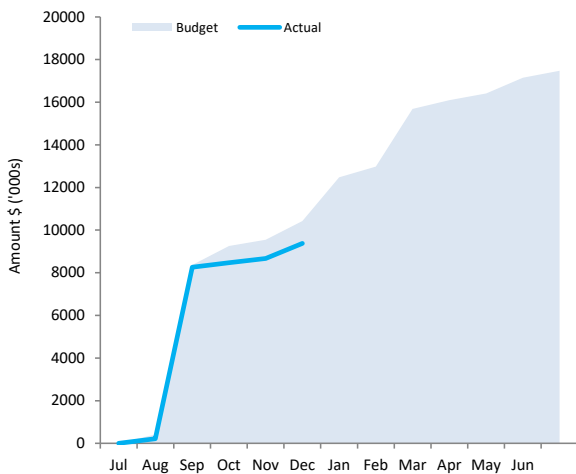
OPERATING REVENUE



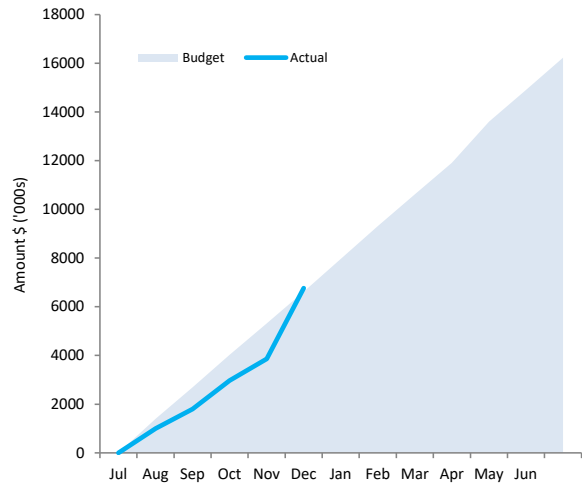
OPERATING EXPENSES



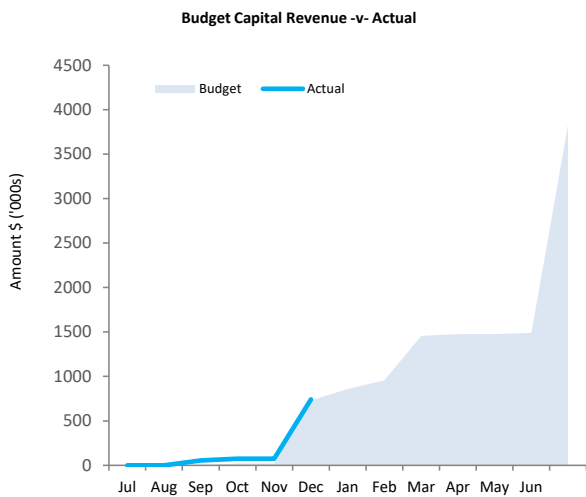
Budget Operating Revenues -v- Actual



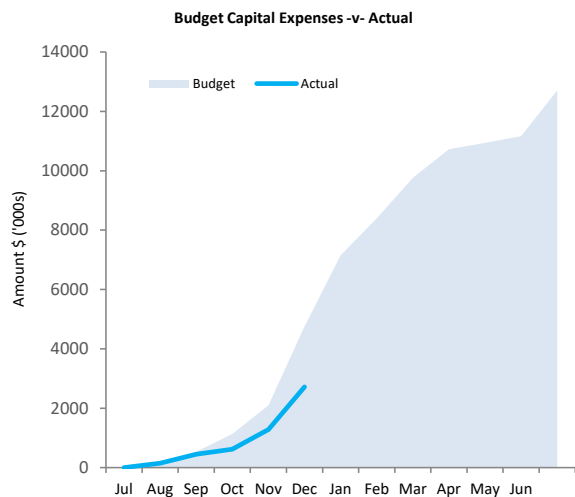
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

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

	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b></p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	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><b>GENERAL PURPOSE FUNDING</b></p> <p>To collect revenue to fund the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p><b>LAW, ORDER, PUBLIC SAFETY</b></p> <p>To ensure a safer community in which to live.</p>	Supervision of various local laws, fire prevention, emergency services and animal control.
<p><b>HEALTH</b></p> <p>To provide an operational framework for good community health.</p>	Food quality and pest control, maintenance of child health centre, medical centre, dental clinic and administration of group health scheme.
<p><b>EDUCATION AND WELFARE</b></p> <p>To support the needs of the community in education and welfare.</p>	Assistance to Day Care Centre, Playgroup, Youth activities and other voluntary services.
<p><b>HOUSING</b></p> <p>Provide adequate housing to attract and retain staff.</p>	Maintenance of council owned staff housing.
<p><b>COMMUNITY AMENITIES</b></p> <p>Provide services required by the community.</p>	Rubbish collection services, tip operation, noise control, town planning administration, cemetery maintenance, rest centres, storm water drainage and FM radio retransmitter.
<p><b>RECREATION AND CULTURE</b></p> <p>To establish and effectively manage infrastructure and resources that help the social wellbeing of the community.</p>	Maintenance of the swimming pool, recreation centre, library, parks, gardens and reserves.
<p><b>TRANSPORT</b></p> <p>To provide effective and efficient transport services to the community.</p>	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic lights, cycleways, depot maintenance and airstrip maintenance.
<p><b>ECONOMIC SERVICES</b></p> <p>To help promote the Shire and improve its economic wellbeing.</p>	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.
<p><b>OTHER PROPERTY AND SERVICES</b></p> <p>To monitor and control overheads and operating accounts.</p>	Private works operations, plant repairs and operations and engineering costs.

SHIRE OF PLANTAGENET  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	1	2,351,376	2,627,322	2,627,322	2,627,322	0	0%		
<b>Revenue from operating activities</b>									
Governance		0	0	0	57	57		▲	
General Purpose Funding - Rates	6	7,009,522	7,009,522	7,011,397	7,077,386	65,989	1%	▲	
General Purpose Funding - Other		1,052,360	1,320,184	646,322	652,504	6,182	1%	▲	
Law, Order and Public Safety		660,812	660,812	80,778	38,802	(41,976)	(52%)	▼	S
Health		112,232	112,232	59,366	62,089	2,723	5%	▲	
Education and Welfare		30,311	31,311	13,625	14,490	865	6%	▲	
Housing		21,320	21,320	8,885	10,300	1,415	16%	▲	
Community Amenities		997,200	997,200	530,722	540,501	9,779	2%	▲	
Recreation and Culture		234,706	234,706	78,860	75,080	(3,780)	(5%)	▼	
Transport		783,026	687,943	270,240	273,785	3,545	1%	▲	
Economic Services		1,118,845	1,118,845	305,620	290,801	(14,819)	(5%)	▼	
Other Property and Services		304,060	304,060	126,685	89,031	(37,654)	(30%)	▼	S
		<b>12,324,394</b>	<b>12,498,135</b>	<b>9,132,500</b>	<b>9,124,825</b>				
<b>Expenditure from operating activities</b>									
Governance		(1,115,047)	(1,115,047)	(461,880)	(453,838)	8,042	2%	▲	
General Purpose Funding		(425,152)	(425,152)	(163,785)	(161,868)	1,917	1%	▲	
Law, Order and Public Safety		(1,491,866)	(1,491,866)	(469,245)	(431,374)	37,871	8%	▲	
Health		(290,200)	(290,200)	(121,268)	(127,526)	(6,258)	(5%)	▼	
Education and Welfare		(123,541)	(128,541)	(56,989)	(38,490)	18,499	32%	▲	S
Housing		(50,000)	(50,000)	(20,835)	(8,741)	12,094	58%	▲	S
Community Amenities		(1,457,779)	(1,457,779)	(607,335)	(571,185)	36,150	6%	▲	
Recreation and Culture		(3,028,950)	(3,028,949)	(1,258,910)	(1,253,609)	5,301	0%	▲	
Transport		(6,100,631)	(6,100,631)	(2,524,305)	(2,937,650)	(413,345)	(16%)	▼	S
Economic Services		(1,836,074)	(1,838,020)	(808,244)	(717,583)	90,661	11%	▲	S
Other Property and Services		(304,310)	(304,310)	(126,685)	(63,237)	63,448	50%	▲	S
		<b>(16,223,549)</b>	<b>(16,230,494)</b>	<b>(6,619,481)</b>	<b>(6,765,101)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		5,405,106	5,405,106	2,252,010	2,213,107	(38,904)	(2%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	3,413	3,413	525	0	(525)	(100%)	▼	
Movement in Leave Reserve (Added Back)		0	0	0	50,025	50,025		▲	S
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
<b>Amount attributable to operating activities</b>		<b>1,509,365</b>	<b>1,676,160</b>	<b>4,765,554</b>	<b>4,622,856</b>				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	13	3,293,969	4,977,759	1,195,909	131,453	(1,064,456)	(89%)	▼	S
Proceeds from Disposal of Assets	7	325,000	325,000	100,500	121,463	20,963	21%	▲	S
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,384,891)	(2,182,213)	(951,186)	(658,943)	292,243	31%	▲	S
Plant and Equipment	8	(1,074,000)	(1,074,000)	(247,495)	(300,666)	(53,171)	(21%)	▼	S
Furniture and Equipment	8	(51,119)	(59,119)	(51,119)	(44,698)	6,421	13%	▲	
Infrastructure Assets - Roads	8	(3,423,118)	(5,077,307)	(1,455,440)	(146,008)	1,309,432	90%	▲	S
Infrastructure Assets - Drainage	8	(138,547)	(138,547)	(50,045)	(2,416)	47,629	95%	▲	S
Infrastructure Assets - Footpaths	8	(70,000)	(70,000)	(29,155)	0	29,155	100%	▲	S
Infrastructure Assets - Parks and Ovals	8	(77,987)	(72,307)	(30,115)	(29,093)	1,022	3%	▲	
Infrastructure Assets - Other	8	(1,743,492)	(1,865,586)	(798,933)	(409,228)	389,705	49%	▲	S
<b>Amount attributable to investing activities</b>		<b>(5,344,185)</b>	<b>(5,236,320)</b>	<b>(2,317,079)</b>	<b>(1,338,137)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures	9	1,244,000	1,244,000	0	0	0			
Repayment of Debentures	9	(404,634)	(404,634)	(44,446)	(44,267)	179	0%	▲	
Repayment of Lease Financing	9	(23,024)	(23,024)	(9,585)	(4,386)	5,199	54%	▲	
Advances to Community Groups		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		63,630	63,630	31,815	31,720	(95)	(0%)	▼	
Transfer to Restricted Cash - Other		0	0	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0	0			
Transfer from Reserves	10	2,199,254	2,199,254	600,000	600,000	0	0%		
Transfer to Reserves	10	(1,595,779)	(1,746,325)	(1,084,160)	(1,078,671)	5,489	1%	▲	
<b>Amount attributable to financing activities</b>		<b>1,483,446</b>	<b>1,332,900</b>	<b>(506,376)</b>	<b>(495,604)</b>				
<b>Closing Funding Surplus(Deficit)</b>	1	<b>2</b>	<b>400,062</b>	<b>4,569,421</b>	<b>5,416,436</b>				

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.  
Refer to Note 15 for an explanation of the reasons for the variance.  
The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

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

## SHIRE OF PLANTAGENET

### KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 NOVEMBER 2021

### NATURE OR TYPE 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 NOVEMBER 2021

BY NATURE OR TYPE

	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
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus (Deficit)</b>	1	2,351,376	2,627,322	2,627,322	<b>2,627,322</b>	0	0%		
<b>Revenue from operating activities</b>									
Rates	6	7,009,522	7,009,522	7,009,522	<b>7,077,386</b>	67,864	1%	▲	
Operating Grants, Subsidies and Contributions	12	2,267,892	2,441,633	907,380	<b>848,565</b>	(58,815)	(6%)	▼	
Fees and Charges		2,338,505	2,311,505	939,698	<b>951,749</b>	12,051	1%	▲	
Service Charges		0	0	0	<b>0</b>	0			
Interest Earnings		75,485	75,485	31,445	<b>42,729</b>	11,284	36%	▲	S
Other Revenue		586,691	613,691	241,855	<b>204,395</b>	(37,460)	(15%)	▼	S
Profit on Disposal of Assets	7	46,300	46,300	2,600	<b>0</b>	(2,600)	(100%)	▼	
Gain FV Valuation of Assets		0	0	0	<b>0</b>	0			
		<b>12,324,394</b>	<b>12,498,135</b>	<b>9,132,500</b>	<b>9,124,825</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(5,629,590)	(5,633,536)	(2,196,071)	<b>(2,531,141)</b>	(335,070)	(15%)	▼	S
Materials and Contracts		(4,130,550)	(4,127,550)	(1,761,923)	<b>(1,404,083)</b>	357,840	20%	▲	S
Utility Charges		(292,419)	(293,419)	(122,255)	<b>(115,342)</b>	6,913	6%	▲	
Depreciation on Non-Current Assets		(5,405,106)	(5,405,106)	(2,252,010)	<b>(2,213,107)</b>	38,904	2%	▲	
Interest Expenses		(78,471)	(78,471)	(9,192)	<b>(12,509)</b>	(3,317)	(36%)	▼	
Insurance Expenses		(264,990)	(269,990)	(132,970)	<b>(307,810)</b>	(174,840)	(131%)	▼	S
Other Expenditure		(372,709)	(372,709)	(141,935)	<b>(181,109)</b>	(39,174)	(28%)	▼	S
Loss on Disposal of Assets	7	(49,713)	(49,713)	(3,125)	<b>0</b>	3,125	100%	▲	
Loss FV Valuation of Assets		0	0	0	<b>0</b>	0			
		<b>(16,223,549)</b>	<b>(16,230,494)</b>	<b>(6,619,481)</b>	<b>(6,765,101)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		5,405,106	5,405,106	2,252,010	<b>2,213,107</b>	(38,904)	(2%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	3,413	3,413	525	<b>0</b>	(525)	(100%)	▼	
Movement in Leave Reserve (Added Back)		0	0	0	<b>50,025</b>	50,025		▲	S
Movement in Deferred Pensioner Rates/ESL		0	0	0	<b>0</b>	0			
Movement in Employee Benefit Provisions		0	0	0	<b>0</b>	0			
Rounding Adjustments		0	0	0	<b>0</b>	0			
Movement Due to Changes in Accounting Standards		0	0	0	<b>0</b>	0			
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0	<b>0</b>	0			
Loss on Asset Revaluation		0	0	0	<b>0</b>	0			
Adjustment in Fixed Assets		0	0	0	<b>0</b>	0			
<b>Amount attributable to operating activities</b>		<b>1,509,365</b>	<b>1,676,160</b>	<b>4,765,554</b>	<b>4,622,856</b>				
<b>Investing activities</b>									
Non-Operating Grants, Subsidies and Contributions	13	3,293,969	4,977,759	1,195,909	<b>131,453</b>	(1,064,456)	(89%)	▼	S
Proceeds from Disposal of Assets	7	325,000	325,000	100,500	<b>121,463</b>	20,963	21%	▲	S
Land Held for Resale	8	0	0	0	<b>0</b>	0			
Land and Buildings	8	(2,384,891)	(2,182,213)	(951,186)	<b>(658,943)</b>	292,243	31%	▲	S
Plant and Equipment	8	(1,074,000)	(1,074,000)	(247,495)	<b>(300,666)</b>	(53,171)	(21%)	▼	S
Furniture and Equipment	8	(51,119)	(59,119)	(51,119)	<b>(44,698)</b>	6,421	13%	▲	
Infrastructure Assets - Roads	8	(3,423,118)	(5,077,307)	(1,455,440)	<b>(146,008)</b>	1,309,432	90%	▲	S
Infrastructure Assets - Drainage	8	(138,547)	(138,547)	(50,045)	<b>(2,416)</b>	47,629	95%	▲	S
Infrastructure Assets - Footpaths	8	(70,000)	(70,000)	(29,155)	<b>0</b>	29,155	100%	▲	S
Infrastructure Assets - Parks and Ovals	8	(77,987)	(72,307)	(30,115)	<b>(29,093)</b>	1,022	3%	▲	
Infrastructure Assets - Other	8	(1,743,492)	(1,865,586)	(798,933)	<b>(409,228)</b>	389,705	49%	▲	S
<b>Amount attributable to investing activities</b>		<b>(5,344,185)</b>	<b>(5,236,320)</b>	<b>(2,317,079)</b>	<b>(1,338,137)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		1,244,000	1,244,000	0	<b>0</b>	0			
Repayment of Debentures	9	(404,634)	(404,634)	(44,446)	<b>(44,267)</b>	179	0%	▲	
Repayment of Lease Financing	9	(23,024)	(23,024)	(9,585)	<b>(4,386)</b>	5,199	54%	▲	
Advances to Community Groups		0	0	0	<b>0</b>	0			
Proceeds from Advances		0	0	0	<b>0</b>	0			
Self-Supporting Loan Principal	9	63,630	63,630	31,815	<b>31,720</b>	(95)	(0%)	▼	
Transfer from Reserves	10	2,199,254	2,199,254	600,000	<b>600,000</b>	0	0%		
Transfer to Reserves	10	(1,595,779)	(1,746,325)	(1,084,160)	<b>(1,078,671)</b>	5,489	1%	▲	
<b>Amount attributable to financing activities</b>		<b>1,483,446</b>	<b>1,332,900</b>	<b>(506,376)</b>	<b>(495,604)</b>				
<b>Closing Funding Surplus (Deficit)</b>	1	<b>2</b>	<b>400,062</b>	<b>4,569,421</b>	<b>5,416,436</b>				

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

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

## ADJUSTED NET CURRENT ASSETS

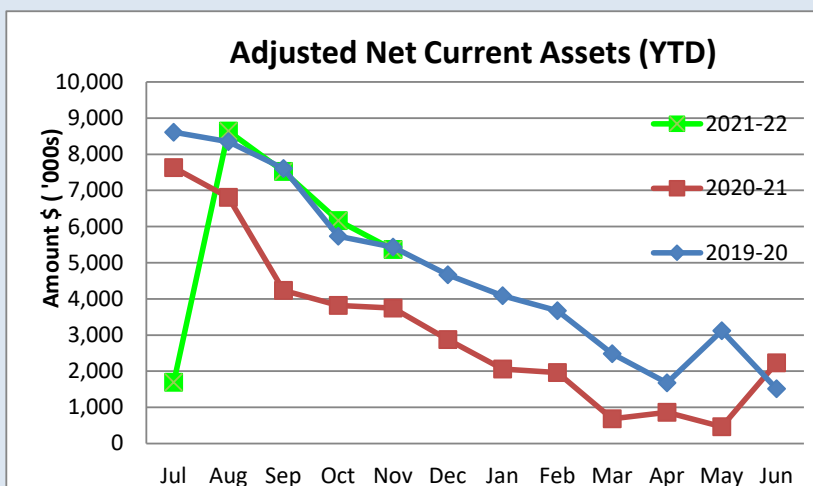
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021	This Time Last Year 30/11/2020	Year to Date Actual 30/11/2021
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	3,336,216	3,217,895	5,610,426
Cash Restricted - Reserves	2	3,807,376	4,824,845	4,286,047
Cash Restricted - Bonds & Deposits/Trust	2	506,235	341,356	516,668
Receivables - Rates	3	340,901	1,602,082	1,614,575
Receivables - Other	3	423,578	91,212	510,874
Other Assets Other Than Inventories	4	69,132	39,681	37,412
Inventories	4	56,002	76,098	99,600
		8,539,439	10,193,169	12,675,602
<b>Less: Current Liabilities</b>				
Payables	5	(476,124)	(495,893)	(1,187,524)
Contract Liabilities	11	(996,615)	(744,312)	(1,239,068)
Bonds & Deposits	14	(78,067)	(75,609)	(73,302)
Trust Liabilities (Contras Trust Component Above)	14	(490,306)	0	(490,306)
Loan Liability	9	(356,919)	(410,666)	(312,653)
Lease Liability	9	(9,490)	0	(5,104)
Provisions	11	(912,709)	(944,645)	(913,744)
		(3,320,230)	(2,671,125)	(4,221,700)
Less: Cash Reserves	10	(3,807,376)	(4,824,845)	(4,286,047)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		912,709	944,645	912,709
Add Back: Movement in Leave Reserve		0	0	50,025
Add Back: Loan Liability		356,919	410,666	312,653
Add Back: Lease Liability		9,490	0	5,104
Less : Loan Receivable - clubs/institutions		(63,630)	39,681	(31,910)
Less : Imbalance in Trust Movements		0	0	0
			(345,710)	
<b>Net Current Funding Position</b>		<b>2,627,322</b>	<b>3,746,481</b>	<b>5,416,436</b>

## SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

## 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 Rate Setting Statement.



This Year YTD

Surplus(Deficit)

**\$5.42 M**

Last Year YTD

Surplus(Deficit)

**\$3.75 M**

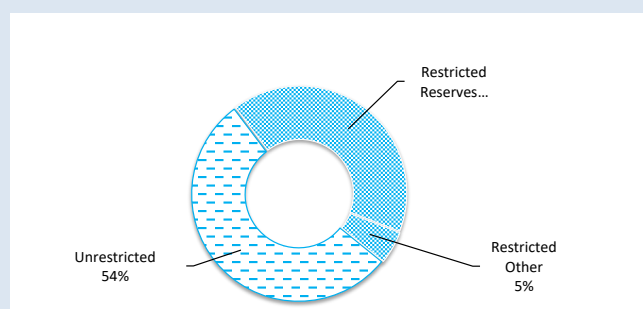
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash on Hand - Admin	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Recreation Centre	100			100	Cash on Hand	Nil	On Hand
Cash on Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Saleyards	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	0			0	Cash on Hand	Nil	On Hand
Petty Cash - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Saleyards	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Kendenup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Narpyn Manurup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Middle Ward BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Narrikup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Porongurup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Forest Hill BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Perillup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Rocky Gully BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Denbarker BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - South Porongurup BFB	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Woogenellup BFB	200			200	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Cash at Bank	1,106,904			1,106,904	Bendigo	Nil	Ongoing
Reserve Cash at Bank		22,709		22,709	Bendigo	Variable	Ongoing
Transport Cash at Bank			26,362	26,362	Bendigo	Nil	Ongoing
Trust Cash at Bank			490,306	490,306	Bendigo	Nil	Ongoing
<b>Term Deposits</b>							
Municipal - Term Deposit Investment 1	500,000			500,000	CBA	0.24%	21/01/2022
Municipal - Term Deposit Investment 2	500,000			500,000	CBA	0.24%	21/01/2022
Municipal - Term Deposit Investment 3	500,262			500,262	CBA	0.25%	23/12/2021
Municipal - Term Deposit Investment 7	500,076			500,076	Bendigo	0.05%	15/12/2021
Municipal - Term Deposit Investment 8	500,000			500,000	Bendigo	0.25%	22/02/2022
Municipal - Term Deposit Investment 10	500,084			500,084	Bendigo	0.22%	22/02/2022
Municipal - Term Deposit Investment 11	500,000			500,000	NAB	0.20%	23/12/2021
Municipal - Term Deposit Investment 12	500,000			500,000	NAB	0.20%	23/12/2021
Municipal - Term Deposit Investment 13	500,000			500,000	NAB	0.20%	23/12/2021
Reserve - Term Deposit Investment 1		409,698		409,698	Bendigo	0.10%	10/02/2022
Reserve - Term Deposit Investment 2		500,465		500,465	Bendigo	0.40%	26/05/2022
Reserve - Term Deposit Investment 3		500,465		500,465	Bendigo	0.40%	26/05/2022
Reserve - Term Deposit Investment 4		500,465		500,465	Bendigo	0.40%	26/05/2022
Reserve - Term Deposit Investment 5		500,249		500,249	Bendigo	0.15%	17/01/2022
Reserve - Term Deposit Investment 6		500,000		500,000	CBA	0.22%	23/12/2021
Reserve - Term Deposit Investment 7		500,674		500,674	CBA	0.14%	13/12/2021
Reserve - Term Deposit Investment 8		500,249		500,249	Bendigo	0.15%	17/01/2022
Reserve - Term Deposit Investment 9		351,072		351,072	Bendigo	0.40%	17/05/2022
<b>Investments</b>							
<b>Total</b>	<b>5,610,426</b>	<b>4,286,047</b>	<b>516,668</b>	<b>10,413,141</b>			

**SIGNIFICANT ACCOUNTING POLICIES**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



Total Cash	Unrestricted
<b>\$10.41 M</b>	<b>\$4.29 M</b>

SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2021	30 Nov 21
	\$	\$
Opening Arrears Previous Years	452,663	324,197
Levied this year	6,805,419	7,507,051
Less Collections to date	(6,933,885)	(6,097,156)
Equals Current Outstanding	324,197	1,734,093
<b>Net Rates Collectable</b>	<b>324,197</b>	<b>1,734,093</b>
% Collected	95.53%	77.86%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	113,903	10,140	4,018	26,343	154,404
Percentage	74%	7%	3%	17%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					179,730
Receivables - Other					331,144
<b>Total Receivables General Outstanding</b>					<b>510,874</b>

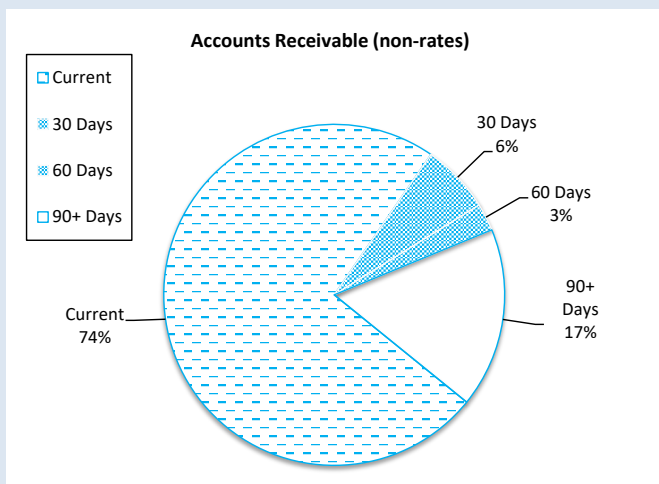
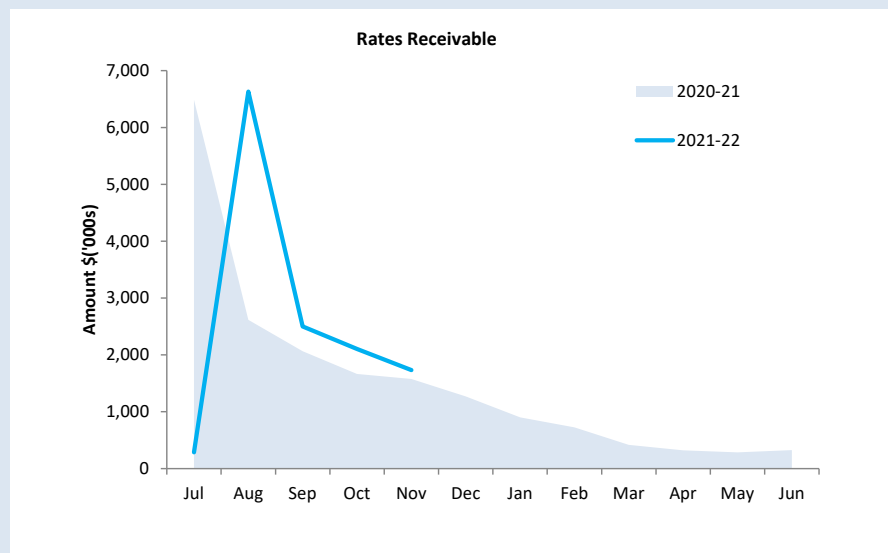
Amounts shown above include GST (where applicable)

KEY INFORMATION

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

SIGNIFICANT ACCOUNTING POLICIES

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



<b>Debtors Due</b>
<b>\$510,874</b>
<b>Over 30 Days</b>
<b>26%</b>
<b>Over 90 Days</b>
<b>17%</b>

Collected	Rates Due
<b>78%</b>	<b>\$1,734,093</b>

Other Current Assets	Opening Balance 1 Jul 2021	Asset Increase	Asset Reduction	Closing Balance 30 Nov 2021
	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	63,630	0	(31,720)	31,910
<b>Inventory</b>				
Fuel and stock on hand	56,002	43,598	0	99,600
<b>Accrued income and prepayments</b>				
Accrued income and prepayments	5,502	0	0	5,502
<b>Total Other Current assets</b>				<b>137,012</b>
<b>Amounts shown above include GST (where applicable)</b>				

**KEY INFORMATION**

**Other financial assets at amortised cost**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**Inventory**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**CONTRACT ASSETS**

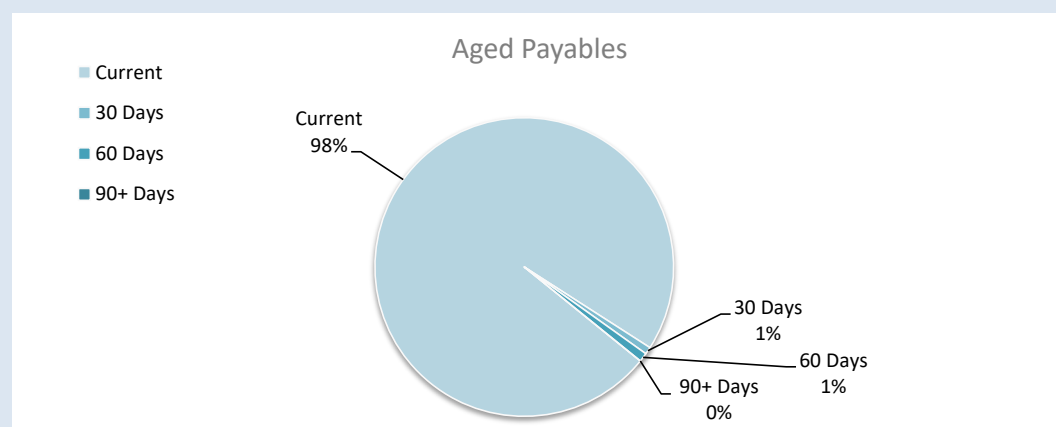
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	431,814	3,438	4,260	0	439,512
Percentage	98.2%	0.8%	1%	0%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					443,098
Other creditors					137,293
Accruals/Income in Advance					188,289
Other accruals/payables					26,651
<b>Total Payables General Outstanding</b>					<b>821,074</b>

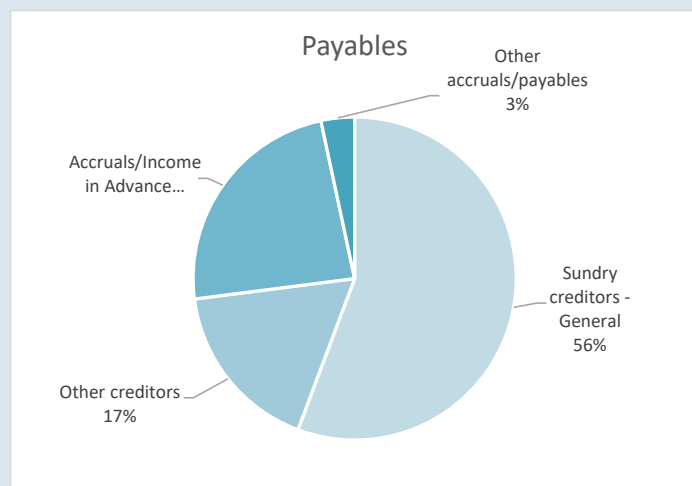
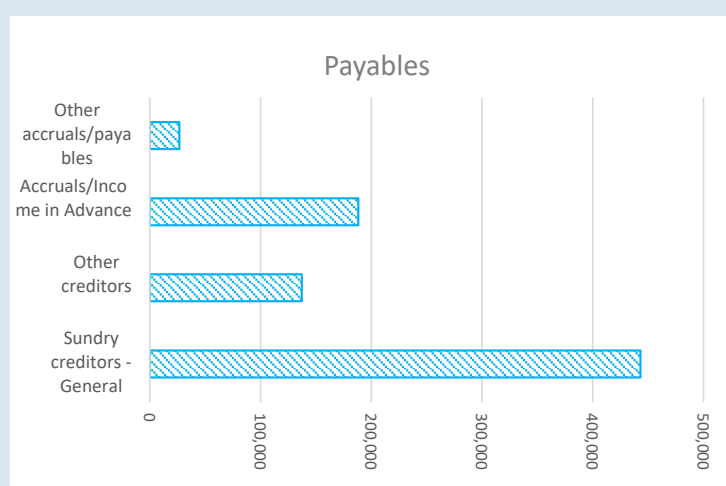
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



<b>Creditors Due</b>
<b>\$821,074</b>
<b>Over 30 Days</b>
<b>2%</b>
<b>Over 90 Days</b>
<b>0%</b>



## SHIRE OF PLANTAGENET

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 NOVEMBER 2021

## OPERATING ACTIVITIES

## NOTE 6

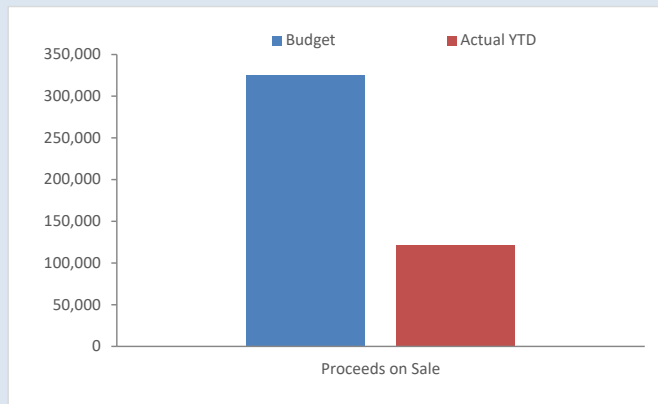
## RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
<b>Gross rental valuations</b>											
Rural Townsite	0.103793	188	1,994,811	207,047	0	0	207,047	207,047	(925)	106	206,229
Mount Barker Townsite	0.103793	742	10,007,977	1,037,461	0	0	1,037,461	1,038,758	(369)	213	1,038,602
Strata Title	0.103793	3	34,840	3,616	0	0	3,616	3,616	0	0	3,616
Rural GRV	0.103793	44	1,243,648	128,137	0	0	128,137	129,082	0	0	129,082
<b>Unimproved valuations</b>											
Rural	0.007626	1,067	571,577,000	4,361,988	0	0	4,361,988	4,358,846	5,626	698	4,365,170
Mining	0.007626	0	0	0	0	0	0	0	4,625	838	5,463
<b>Sub-Totals</b>		<b>2,044</b>	<b>584,858,276</b>	<b>5,738,249</b>	<b>0</b>	<b>0</b>	<b>5,738,249</b>	<b>5,737,349</b>	<b>8,957</b>	<b>1,855</b>	<b>5,748,161</b>
<b>Minimum Payment</b>											
	\$										
<b>Gross rental valuations</b>											
Rural Townsite	925	345	929,981	319,125	0	0	319,125	319,125	0	0	319,125
Mount Barker Townsite	925	298	1,809,146	273,800	0	0	273,800	275,650	0	0	275,650
Strata Title	925	88	188,086	81,400	0	0	81,400	81,400	0	0	81,400
Rural GRV	925	30	177,723	28,675	0	0	28,675	27,750	0	0	27,750
<b>Unimproved valuations</b>											
Rural	925	665	59,920,400	614,200	0	0	614,200	615,125	0	0	615,125
Mining	925	11	72,431	6,475	0	0	6,475	10,175	0	0	10,175
<b>Sub-Totals</b>		<b>1,437</b>	<b>63,097,767</b>	<b>1,323,675</b>	<b>0</b>	<b>0</b>	<b>1,323,675</b>	<b>1,329,225</b>	<b>0</b>	<b>0</b>	<b>1,329,225</b>
		<b>3,481</b>	<b>647,956,043</b>	<b>7,061,924</b>	<b>0</b>	<b>0</b>	<b>7,061,924</b>	<b>7,066,574</b>	<b>8,957</b>	<b>1,855</b>	<b>7,077,386</b>
Discounts							0				0
Concession							(52,402)				0
<b>Amount from General Rates</b>							<b>7,009,522</b>				<b>7,077,386</b>
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Specified Area Rates							0				0
<b>Total Rates</b>							<b>7,009,522</b>				<b>7,077,386</b>

OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and Equipment</b>									
11151	Isuzu D-Max Crew Cab 4X4	19,500	12,000		(7,500)	0	0		
11169	Holden Rg Colorado 4X4 Crew Cab PI12645 - G:	23,333	17,000		(6,333)	0	0		
11166	Holden Rg Colorado 4X4	23,333	17,000		(6,333)	0	0		
11184	Holden Rg Colorado 4X4 Crew Cab Ls Auto 2.8l	25,715	17,000		(8,715)	0	0		
10329	Heavy Vehicle - Caterpillar 924G Loader	45,375	50,000	4,625.00		0	65,929	0	
10446	Caterpillar 12H Motor Grader - Rego PI03	132,000	120,000		(12,000)	0	0		
10866	Isuzu Npr 250/300 Crew - PI012	24,825	35,000	10,175.00		0	0		
10713	Heavy Vehicle - Isuzu - White - Manual (Transf	11,000	35,000	24,000.00		0	0		
10865	Schwarze Se6T Sweeper Unit	3,750	5,000	1,250.00		0	0		
11181	Hustler Fastrak Sdx48 Mower And Cacher	13,332	4,500		(8,832)	0	0		
10557	Mitsubishi Triton 2Wd 2.5L Cdi 4A/T Glx S/C - F	0	0			0	18,757	0	
11195	Vehicle - Holden Colorado Rg Single Cab Traffic	0	0			0	36,777	0	
10965	Volkswagen Caddy Van Tdi250	6,250	12,500	6,250.00		0	0		
		0	0			0	0		
		0	0			0	0		
		0	0			0	0		
		0	0			0	0		
		<b>328,413</b>	<b>325,000</b>	<b>46,300</b>	<b>(49,713)</b>	<b>0</b>	<b>121,463</b>	<b>0</b>	<b>0</b>

## KEY INFORMATION



## Proceeds on Sale

Budget	YTD Actual	%
<b>\$325,000</b>	<b>\$121,463</b>	<b>37%</b>



## INVESTING ACTIVITIES

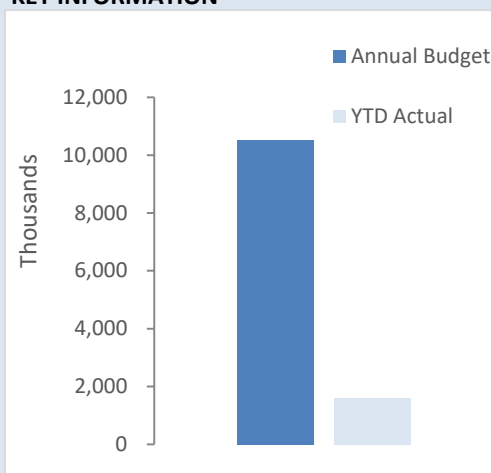
### NOTE 8

### CAPITAL ACQUISITIONS

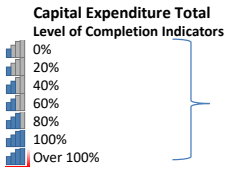
Capital Acquisitions	Adopted		Amended		YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget	YTD Actual Total	
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	2,384,891	951,186	2,182,213	658,943	(292,243)
Equipment on Reserves	0	0	0	0	0
Plant and Equipment	1,074,000	247,495	1,074,000	300,666	53,171
Motor Vehicles	0	0	0	0	0
Furniture and Equipment	51,119	51,119	59,119	44,698	(6,421)
Infrastructure Assets - Roads	3,423,118	1,455,440	5,077,307	146,008	(1,309,432)
Infrastructure Assets - Drainage	138,547	50,045	138,547	2,416	(47,629)
Infrastructure Assets - Footpaths	70,000	29,155	70,000	0	(29,155)
Infrastructure Assets - Parks and Ovals	77,987	30,115	72,307	29,093	(1,022)
Infrastructure Assets - Other	1,743,492	798,933	1,865,586	409,228	(389,705)
<b>Capital Expenditure Totals</b>	<b>8,963,154</b>	<b>3,613,488</b>	<b>10,539,079</b>	<b>1,591,053</b>	<b>(2,022,435)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,293,969	1,195,909	4,977,759	131,453	(1,064,456)
Borrowings	1,244,000	0	1,244,000	0	0
Other (Disposals & C/Fwd)	325,000	100,500	325,000	121,463	20,963
Council contribution - Cash Backed Reserves					
Various Reserves	2,199,254	600,000	2,199,254	600,000	0
Council contribution - operations	1,900,931	1,717,079	1,793,066	738,137	(978,942)
<b>Capital Funding Total</b>	<b>8,963,154</b>	<b>3,613,488</b>	<b>10,539,079</b>	<b>1,591,053</b>	<b>(2,022,435)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

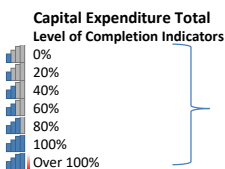
<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$10.54 M</b>	<b>\$1.59 M</b>	<b>15%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$4.98 M</b>	<b>\$0.13 M</b>	<b>3%</b>



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.

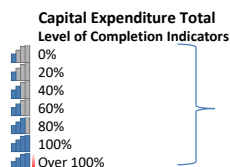
Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over	
				Annual Budget	Annual Budget	YTD Budget			
				\$	\$	\$	\$	\$	
<b>Land</b>									
<b>Housing</b>									
	STF HOUSE - Land (Capital)	4090109	508	(150,000)	(150,000)	0	0	0	
<b>Total - Housing</b>				<b>(150,000)</b>	<b>(150,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total - Land</b>				<b>(150,000)</b>	<b>(150,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Buildings</b>									
<b>Health</b>									
	Dr Christopher Bourke Medical Centre - Building (Capital)	4070612	512	BC300	(38,341)	(38,341)	(15,975)	(13,317)	2,658
<b>Total - Health</b>					<b>(38,341)</b>	<b>(38,341)</b>	<b>(15,975)</b>	<b>(13,317)</b>	<b>2,658</b>
<b>Housing</b>									
	103 Martin Street, Mount Barker - CEO House - Building (Capital)	4090114	514	BC402	(135,140)	(135,140)	(56,305)	(68,064)	(11,759)
<b>Total - Housing</b>					<b>(135,140)</b>	<b>(135,140)</b>	<b>(56,305)</b>	<b>(68,064)</b>	<b>(11,759)</b>
<b>Community Amenities</b>									
	Kendenu Hall - Toilets - Building (Capital)	4100714	514	BC510	(150,000)	(150,000)	(50,000)	(16,755)	33,245
	Rocky Gully - Public Toilets (Muir Highway) - Building (Capital)	4100714	514	BC515	(10,000)	(10,000)	(4,165)	(2,514)	1,651
	Rocky Gully Hall Site - Toilets - Building (Capital)	4100714	514	BC516	0	0	0	(2,364)	(2,364)
<b>Total - Community Amenities</b>					<b>(160,000)</b>	<b>(160,000)</b>	<b>(54,165)</b>	<b>(21,633)</b>	<b>32,532</b>
<b>Recreation And Culture</b>									
	Plantagenet District Hall - Building (Capital) - External Lighting	4110214	514	BC600A	0	(6,650)	(6,650)	0	6,650
	Kendenu Hall - Building (Capital)	4110114	514	BC603	0	0	0	(815)	(815)
	Mount Barker Swimming Pool Buildings - Building (Capital)	4110214	514	BC607	(1,475,352)	(1,286,267)	(535,945)	(443,989)	91,956
	Frost Park Buildings - Building (Capital)	4110314	514	BC608	(111,888)	(91,645)	(76,370)	(60,688)	15,682
	Community Resource Centre - Library - Building (Capital)	4110514	514	BC618	(22,761)	(22,761)	(7,511)	0	7,511
	Mount Barker Historic Museum Buildings - Building (Capital)	4110614	514	BC619	(10,000)	(10,000)	(4,165)	0	4,165
<b>Total - Recreation And Culture</b>					<b>(1,620,001)</b>	<b>(1,417,323)</b>	<b>(630,641)</b>	<b>(505,491)</b>	<b>125,150</b>
<b>Economic Services</b>									
	Marmion Street - Building / Cleaners Store - Building (Capital)	4130314	514	BC801	(7,500)	(7,500)	(3,125)	0	3,125
	Mount Barker Regional Saleyards Buildings - Building (Capital)	4130414	514	BC802	(224,880)	(224,880)	(224,880)	(38,343)	186,537
<b>Total - Economic Services</b>					<b>(232,380)</b>	<b>(232,380)</b>	<b>(228,005)</b>	<b>(38,343)</b>	<b>189,662</b>
<b>Other Property &amp; Services</b>									
	Administration Building (Painting façade walls / timber)	4140212	512	BC100A	(5,030)	(5,030)	(2,095)	0	2,095
	Administration Building (Roof safety system)	4140212	512	BC100B	(14,000)	(14,000)	(14,000)	(12,095)	1,905
	Administration Building (Replace roof sheets)	4140212	512	BC100C	(30,000)	(30,000)	0	0	0
<b>Total - Other Property &amp; Services</b>					<b>(49,030)</b>	<b>(49,030)</b>	<b>(16,095)</b>	<b>(12,095)</b>	<b>4,000</b>
<b>Total - Buildings</b>					<b>(2,234,891)</b>	<b>(2,032,213)</b>	<b>(1,001,186)</b>	<b>(658,943)</b>	<b>342,243</b>
<b>Plant &amp; Equipment</b>									
<b>Community Amenities</b>									
	SAN - Plant & Equipment (Capital)	4100130	530		(34,000)	(34,000)	(14,165)	0	14,165
<b>Total - Community Amenities</b>					<b>(34,000)</b>	<b>(34,000)</b>	<b>(14,165)</b>	<b>0</b>	<b>14,165</b>
<b>Recreation &amp; Culture</b>									
	SWIM AREAS - Plant & Equipment (Capital)	4110230	530		(17,000)	(17,000)	(7,080)	(12,999)	(5,919)
<b>Total - Recreation &amp; Culture</b>					<b>(17,000)</b>	<b>(17,000)</b>	<b>(7,080)</b>	<b>(12,999)</b>	<b>(5,919)</b>
<b>Transport</b>									
	PLANT - Plant & Equipment (Capital)	4120330	530		(862,500)	(862,500)	(300,000)	(287,512)	12,488
<b>Total - Transport</b>					<b>(862,500)</b>	<b>(862,500)</b>	<b>(300,000)</b>	<b>(287,512)</b>	<b>12,488</b>
<b>Economic Services</b>									
	SALEYARDS - Plant & Equipment	4130430	530		(19,500)	(19,500)	(8,125)	(155)	7,970
	OTH ECON - Plant & Equipment (Capital)	4130830	530		(6,000)	(6,000)	(2,500)	0	2,500
<b>Total - Economic Services</b>					<b>(25,500)</b>	<b>(25,500)</b>	<b>(10,625)</b>	<b>(155)</b>	<b>10,470</b>
<b>Other Property &amp; Services</b>									
	PWO - Plant & Equipment (Capital)	4140330	530		(135,000)	(135,000)	0	0	0
<b>Total - Other Property &amp; Services</b>					<b>(135,000)</b>	<b>(135,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - Plant &amp; Equipment</b>					<b>(1,074,000)</b>	<b>(1,074,000)</b>	<b>(331,870)</b>	<b>(300,666)</b>	<b>31,204</b>
<b>Furniture &amp; Equipment</b>									
<b>Recreation &amp; Culture</b>									
	REC CENTRE - Security Access and CCTV Upgrade	4110831	520	OC614	0	(8,000)	(8,000)	0	8,000
<b>Total - Recreation &amp; Culture</b>					<b>0</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>0</b>	<b>8,000</b>
<b>Other Property &amp; Services</b>									
	ADMIN - Furniture & Equipment (Capital)	4140231	520		(51,119)	(51,119)	(51,119)	(44,698)	6,421



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	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$
<b>Total - Other Property &amp; Services</b>				<b>(51,119)</b>	<b>(51,119)</b>	<b>(51,119)</b>	<b>(44,698)</b>	<b>6,421</b>
<b>Total - Furniture &amp; Equipment</b>				<b>(51,119)</b>	<b>(59,119)</b>	<b>(59,119)</b>	<b>(44,698)</b>	<b>14,421</b>
<b>Infrastructure - Roads</b>								
<b>Transport</b>								
	4120139	540	RC235B	(54,250)	(54,250)	(17,904)	(3,558)	14,346
	4120139	540	RC236	(95,000)	(95,000)	(31,350)	(150)	31,200
	4120140	540	RC000	(25,000)	(25,000)	(10,410)	0	10,410
	4120140	540	RC044	(20,000)	(20,000)	(6,601)	(276)	6,325
	4120140	540	RC087	(13,620)	(13,620)	(5,559)	(1,564)	3,995
	4120140	540	RC216	(9,080)	(9,080)	(3,705)	(1,480)	2,225
	4120140	540	RC217	(10,140)	(10,140)	(3,346)	(828)	2,518
	4120140	540	RC272	(50,822)	(50,822)	(16,771)	0	16,771
	4120141	540	RC032	(81,760)	(81,760)	(26,981)	0	26,981
	4120142	540	RC033B	(156,000)	(156,000)	(51,480)	0	51,480
	4120142	540	RC036	(174,000)	(174,000)	(57,420)	(11,823)	45,597
	4120142	540	RC056	(189,000)	(189,000)	(62,370)	(1,668)	60,702
	4120142	540	RC064	(43,944)	(43,944)	(14,501)	(41,242)	(26,741)
	4120142	540	RC075B	(24,609)	(24,609)	(8,121)	(136)	7,985
	4120142	540	RC079	(78,800)	(78,800)	(26,005)	0	26,005
	4120142	540	RC100A	(24,051)	(24,051)	(7,937)	(6,929)	1,008
	4120142	540	RC113A	(100,000)	(100,000)	(33,000)	0	33,000
	4120142	540	RC148	(136,000)	(136,000)	(44,880)	(245)	44,635
	4120142	540	RC176	(85,000)	(85,000)	(28,051)	(197)	27,854
	4120144	540	R2R005A	(77,950)	(77,950)	(25,723)	(4,897)	20,826
	4120144	540	R2R235B	(87,670)	(87,670)	(28,930)	(4,196)	24,734
	4120144	540	R2R261	(59,400)	(59,400)	(19,602)	(284)	19,318
	4120144	540	R2R286	(23,390)	(23,390)	(7,718)	(2,274)	5,445
	4120145	540	R2R111A	(294,400)	(294,400)	(97,152)	(9,613)	87,539
	4120146	540	R2R300	(78,292)	(78,292)	(19,573)	(396)	19,177
	4120147	540	R2R287	(23,390)	(23,390)	(7,718)	(662)	7,056
	4120149	540	RRG003	(271,425)	(271,425)	0	0	0
	4120149	540	RRG015	(181,534)	(181,534)	(59,906)	(19,664)	40,242
	4120149	540	RRG045A	(243,343)	(243,343)	(80,304)	(29,073)	51,231
	4120161	540	OF328	(234,000)	(234,000)	(77,220)	(4,303)	72,917
	4120162	540	CRF016	(359,009)	(359,009)	(120,387)	0	120,387
	4120162	540	CRF035A	(34,389)	(34,389)	(13,599)	0	13,599
	4120162	540	OF003A	0	(1,654,189)	(413,547)	(550)	412,997
	4120162	540	OF111A	(83,850)	(83,850)	(27,669)	0	27,669
<b>Total - Transport</b>				<b>(3,423,118)</b>	<b>(5,077,307)</b>	<b>(1,455,440)</b>	<b>(146,009)</b>	<b>1,309,431</b>
<b>Total - Infrastructure - Roads</b>				<b>(3,423,118)</b>	<b>(5,077,307)</b>	<b>(1,455,440)</b>	<b>(146,009)</b>	<b>1,309,431</b>
<b>Infrastructure - Drainage</b>								
<b>Transport</b>								
	4120165	550	DC000	(50,000)	(50,000)	(20,825)	0	20,825
	4120165	550	DC001	(36,000)	(36,000)	(11,879)	(226)	11,653
	4120165	550	DC044	(52,547)	(52,547)	(17,341)	0	17,341
	4120166	550	DC018B	0	0	0	(278)	(278)
	4120166	550	DC260	0	0	0	(1,912)	(1,912)
<b>Total - Transport</b>				<b>(138,547)</b>	<b>(138,547)</b>	<b>(50,045)</b>	<b>(2,416)</b>	<b>47,629</b>
<b>Total - Infrastructure - Drainage</b>				<b>(138,547)</b>	<b>(138,547)</b>	<b>(50,045)</b>	<b>(2,416)</b>	<b>47,629</b>
<b>Infrastructure - Footpaths</b>								
<b>Transport</b>								
	4120170	560	FC000	(70,000)	(70,000)	(29,155)	0	29,155
<b>Total - Transport</b>				<b>(70,000)</b>	<b>(70,000)</b>	<b>(29,155)</b>	<b>0</b>	<b>29,155</b>
<b>Total - Infrastructure - Footpaths</b>				<b>(70,000)</b>	<b>(70,000)</b>	<b>(29,155)</b>	<b>0</b>	<b>29,155</b>
<b>Infrastructure - Other</b>								
<b>Other Law, Order &amp; Public Services</b>								
	4050190	590	OC202A	0	(16,418)	(16,418)	0	16,418
	4050190	590	OC207A	0	(13,183)	(13,183)	0	13,183
<b>Total - Other Law, Order &amp; Public Services</b>				<b>0</b>	<b>(29,601)</b>	<b>(29,601)</b>	<b>0</b>	<b>29,601</b>



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	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$
<b>Community Amenities</b>								
	4100190	590	OC500	(5,160)	(5,160)	(2,150)	(1,033)	1,117
	4100790	590	OC506	(10,000)	(10,000)	0	0	0
	4100790	590	OC507	(10,000)	(10,000)	0	(136)	(136)
<b>Total - Community Amenities</b>				<b>(25,160)</b>	<b>(25,160)</b>	<b>(2,150)</b>	<b>(1,169)</b>	<b>981</b>
<b>Recreation &amp; Culture</b>								
	4110390	590	OC114C	(10,000)	(10,000)	(4,155)	(2,149)	2,006
	4110390	590	OC615	0	(100,000)	(50,000)	0	50,000
	4110390	590	OC623	(247,864)	(138,200)	(138,200)	(138,188)	12
	4110390	590	OC623A	(57,000)	(147,000)	0	(474)	(474)
	4110390	590	OC623B	(744,000)	(744,000)	0	0	0
	4110390	590	OC623C	(82,340)	(96,443)	(96,443)	(72,727)	23,716
	4110390	590	OC623D	(7,000)	(7,000)	(2,915)	0	2,915
<b>Total - Recreation &amp; Culture</b>				<b>(1,148,204)</b>	<b>(1,242,643)</b>	<b>(291,713)</b>	<b>(213,539)</b>	<b>78,174</b>
<b>Transport</b>								
	4120190	590	OC700	0	0	0	(19,655)	(19,655)
<b>Total - Transport</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(19,655)</b>	<b>(19,655)</b>
<b>Economic Services</b>								
	4130290	590	OC640B	(200,000)	(83,604)	(83,604)	(4,225)	79,379
	4130290	590	OC640C	(106,550)	(159,000)	(159,000)	(156,645)	2,355
	4130290	590	OC640D	0	(37,000)	(37,000)	(372)	36,628
	4130290	590	OC640E	0	(25,000)	(25,000)	(11,954)	13,046
	4130490	590	OC802A	(18,865)	(18,865)	(18,865)	0	18,865
	4130490	590	OC802B	(12,713)	(12,713)	0	0	0
	4130490	590	OC802C	(50,000)	(50,000)	0	0	0
	4130490	590	OC802E	(25,000)	(25,000)	(25,000)	0	25,000
	4130490	590	OC802F	(116,000)	(116,000)	(116,000)	0	116,000
	4130490	590	OC802H	(30,000)	(30,000)	0	0	0
	4130490	590	OC802I	(11,000)	(11,000)	(11,000)	0	11,000
<b>Total - Economic Services</b>				<b>(570,128)</b>	<b>(568,182)</b>	<b>(475,469)</b>	<b>(173,196)</b>	<b>302,273</b>
<b>Total - Infrastructure - Other</b>				<b>(1,743,492)</b>	<b>(1,865,586)</b>	<b>(798,933)</b>	<b>(407,558)</b>	<b>391,375</b>
<b>Infrastructure - Parks &amp; Ovals</b>								
<b>Recreation And Culture</b>								
	4110370	570	PC608A	(16,987)	(11,307)	(4,705)	(585)	4,120
	4110370	570	PC609A	0	0	0	(1,290)	(1,290)
	4110370	570	PC609B	0	0	0	(14,228)	(14,228)
	4110370	570	PC609C	0	0	0	(10,137)	(10,137)
	4110370	570	PC615	(20,000)	(20,000)	(8,330)	(2,366)	5,964
	4110370	570	PC653	(41,000)	(41,000)	(17,080)	(487)	16,593
<b>Total - Recreation And Culture</b>				<b>(77,987)</b>	<b>(72,307)</b>	<b>(30,115)</b>	<b>(29,093)</b>	<b>1,022</b>
<b>Total - Infrastructure - Parks &amp; Ovals</b>				<b>(77,987)</b>	<b>(72,307)</b>	<b>(30,115)</b>	<b>(29,093)</b>	<b>1,022</b>
<b>Grand Total</b>				<b>(8,963,154)</b>	<b>(10,539,079)</b>	<b>(3,755,863)</b>	<b>(1,589,384)</b>	<b>2,166,479</b>

**Summary by Balance Sheet Category**

Land - Freehold	508	(150,000)	(150,000)	0	0	0
Buildings - Specialised	512	(87,371)	(87,371)	(32,070)	(25,412)	6,658
Buildings - Non Specialised	514	(2,147,521)	(1,944,842)	(969,116)	(633,531)	335,585
Furniture & Equipment	520	(51,119)	(59,119)	(59,119)	(44,698)	14,421
Plant & Equipment	530	(1,074,000)	(1,074,000)	(331,870)	(300,666)	31,204
Infrastructure - Roads	540	(3,423,118)	(5,077,307)	(1,455,440)	(146,009)	1,309,431
Infrastructure - Drainage	550	(138,547)	(138,547)	(50,045)	(2,416)	47,629
Infrastructure - Footpaths and Cycleways	560	(70,000)	(70,000)	(29,155)	0	29,155
Infrastructure - Parks & Ovals	570	(77,987)	(72,307)	(30,115)	(29,093)	1,022
Infrastructure - Other	590	(1,743,492)	(1,865,586)	(798,933)	(407,558)	391,375
		<b>(8,963,154)</b>	<b>(10,539,079)</b>	<b>(3,755,863)</b>	<b>(1,589,384)</b>	<b>2,166,479</b>

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2021	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>													
Loan 90 - New Administration centre	811,149	0	0	0	0	185,684	185,684	811,149	625,465	625,465	3,475	51,251	51,251
<b>Health</b>													
Loan 97 - Plantagenet Medical Centre	380,261	0	0	0	0	40,225	40,225	380,261	340,036	340,036	2,761	4,516	4,516
<b>Recreation and Culture</b>													
Loan 94 - Sounness Park Development	85,664	0	0	0	0	42,017	42,017	85,664	43,646	43,646	410	3,860	3,860
Loan 99 - Swimming Pool Refurbishment	0	0	500,000	500,000	0	47,815	47,815	0	452,185	452,185	0	8,072	8,072
Loan 100 - GScore Trails Project	0	0	744,000	744,000	0	0	0	0	744,000	744,000	0	0	0
<b>Economic Services</b>													
Loan 95 - Saleyards Roof	133,368	0	0	0	12,547	25,262	25,262	120,822	108,106	108,106	2,296	3,432	3,432
<b>Total</b>	<b>1,410,442</b>	<b>0</b>	<b>1,244,000</b>	<b>1,244,000</b>	<b>12,547</b>	<b>341,004</b>	<b>341,004</b>	<b>1,397,896</b>	<b>2,313,438</b>	<b>2,313,438</b>	<b>8,942</b>	<b>71,130</b>	<b>71,130</b>
<b>Self supporting loans</b>													
<b>Health</b>													
Loan 96 - Plantagenet Village Homes	388,255	0	0	0	20,088	40,342	40,342	368,167	347,912	347,912	3,223	6,278	6,278
<b>Recreation and Culture</b>													
Loan 98 - Mount Barker Golf Club - Bowls	58,390	0	0	0	11,632	23,288	23,288	46,758	35,103	35,103	344	206	206
<b>Total</b>	<b>446,645</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,720</b>	<b>63,630</b>	<b>63,630</b>	<b>414,925</b>	<b>383,015</b>	<b>383,015</b>	<b>3,567</b>	<b>6,485</b>	<b>6,485</b>
<b>Total</b>	<b>1,857,088</b>	<b>0</b>	<b>1,244,000</b>	<b>1,244,000</b>	<b>44,267</b>	<b>404,634</b>	<b>404,634</b>	<b>1,812,821</b>	<b>2,696,453</b>	<b>2,696,453</b>	<b>12,509</b>	<b>77,615</b>	<b>77,615</b>
Current loan borrowings	356,919							312,653					
Non-current loan borrowings	1,500,168							1,500,168					
	1,857,088							1,812,821					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

Particulars/Purpose	01 Jul 2021	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>													
Lease 2 - Photocopier	15,924	0	0	0	0	9,490	9,490	15,924	6,434	6,434	0	230	230
<b>Law, Order &amp; Public Safety</b>													
Lease 3 - CESM Vehicle	0	0	70,800	70,800	4,386	13,534	13,534	-4,386	57,266	57,266	0	626	626
<b>Total</b>	<b>15,924</b>	<b>0</b>	<b>70,800</b>	<b>70,800</b>	<b>4,386</b>	<b>23,024</b>	<b>23,024</b>	<b>11,537</b>	<b>63,700</b>	<b>63,700</b>	<b>0</b>	<b>856</b>	<b>856</b>
Current financing borrowings	9,490							5,104					
Non-current financing borrowings	6,434							6,434					
	15,924							11,537					

SHIRE OF PLANTAGENET  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 NOVEMBER 2021

OPERATING ACTIVITIES  
 NOTE 10  
 CASH BACKED RESEVES

Cash Backed Reserve

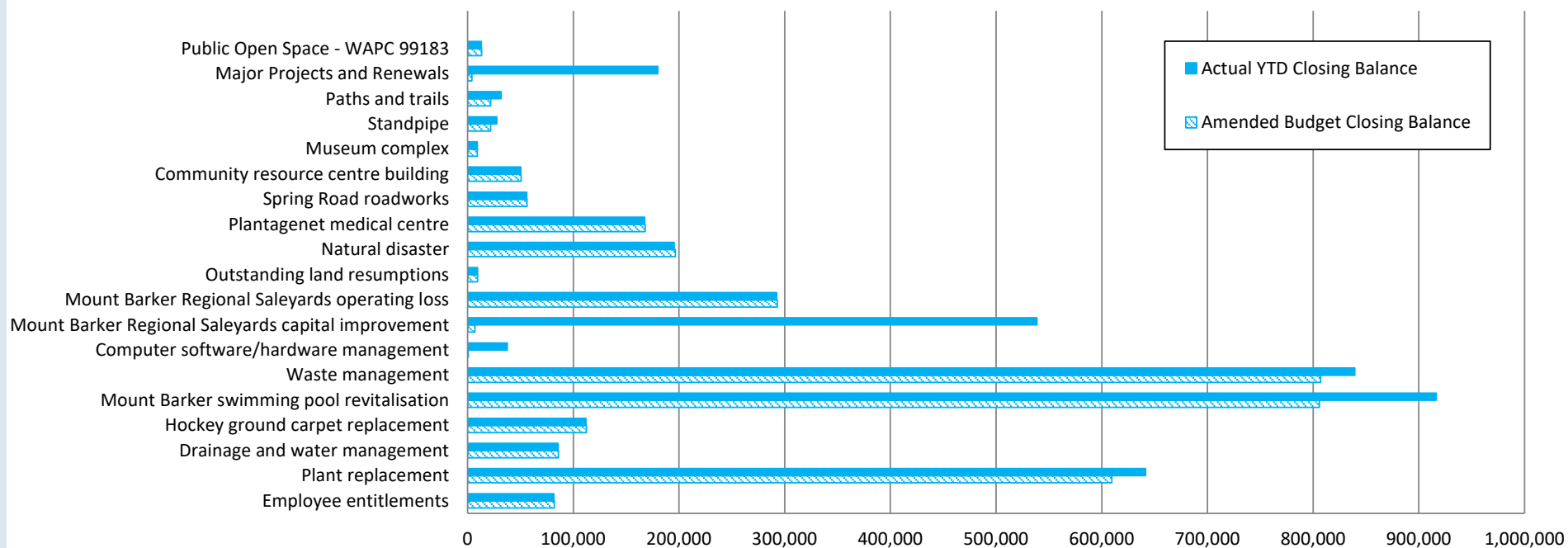
Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlements	31,721	323	25	50,000	50,000	0	0	82,044	81,746
Plant replacement	1,240,493	6,460	927	500,000	0	(1,137,500)	(600,000)	609,453	641,420
Drainage and water management	85,707	300	64	0	0	0	0	86,007	85,771
Hockey ground carpet replacement	93,969	405	70	18,000	18,000	0	0	112,374	112,039
Mount Barker swimming pool revitalisation	316,270	3,646	236	600,000	600,000	(114,140)	0	805,776	916,506
Waste management	641,268	3,081	479	197,562	197,562	(35,000)	0	806,911	839,309
Computer software/hardware management	37,652	132	28	0	0	(37,000)	0	784	37,680
Mount Barker Regional Saleyards capital improvement	430,025	1,964	321	108,263	108,263	(533,220)	0	7,032	538,609
Mount Barker Regional Saleyards operating loss	292,097	1,023	218	0	0	0	0	293,120	292,315
Outstanding land resumptions	9,420	33	7	0	0	0	0	9,453	9,427
Natural disaster	195,329	684	146	150,500	0	(150,000)	0	196,513	195,475
Plantagenet medical centre	85,441	646	64	82,000	82,000	0	0	168,087	167,504
Spring Road roadworks	55,974	196	42	0	0	0	0	56,170	56,016
Community resource centre building	40,425	184	30	10,000	10,000	0	0	50,609	50,455
Museum complex	9,148	32	7	0	0	0	0	9,180	9,154
Standpipe	17,710	104	13	10,000	10,000	(6,000)	0	21,814	27,723
Paths and trails	31,740	111	24	0	0	(10,000)	0	21,851	31,764
Major Projects and Renewals	179,841	630	134	0	0	(176,394)	0	4,077	179,975
Public Open Space - WAPC 99183	13,147	46	10	0	0	0	0	13,193	13,157
	<b>3,807,376</b>	<b>20,000</b>	<b>2,846</b>	<b>1,726,325</b>	<b>1,075,825</b>	<b>(2,199,254)</b>	<b>(600,000)</b>	<b>3,354,447</b>	<b>4,286,047</b>

KEY INFORMATION

1,746,325

Cash Backed Reserve (Continued)

Note 10 - Year To Date Reserve Balance to End of Year Estimate



Other Current Liabilities	Note	Opening Balance 1 Jul 2021	Liability Increase	Liability Reduction	Closing Balance 30 Nov 2021
		\$	\$	\$	\$
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	12	149,035	0	0	149,035
- non-operating	13	959,299	0	0	959,299
<b>Total unspent grants, contributions and reimbursements</b>		<b>1,108,335</b>	<b>0</b>	<b>0</b>	<b>1,108,335</b>
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
<b>Total current unspent grants, contributions and reimbursements</b>		<b>1,108,335</b>	<b>0</b>	<b>0</b>	<b>1,108,335</b>
<b>Provisions</b>					
Annual leave		510,829	1,035	0	511,864
Long service leave		401,881	0	0	401,881
<b>Total Provisions</b>		<b>912,709</b>	<b>1,035</b>	<b>0</b>	<b>913,744</b>
<b>Total Other Current Liabilities</b>					<b>2,022,079</b>
Amounts shown above include GST (where applicable)					

## KEY INFORMATION

### PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

### EMPLOYEE BENEFITS

#### Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

#### Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

### CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.



SHIRE OF PLANTAGENET  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

NOTE 12  
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2021	Current Liability 30 Nov 2021	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>									
<b>General purpose funding</b>									
Grants Commission - General (WALGGC)	0	0	0	0	0	454,105	714,227	357,114	357,114
Grants Commission - Roads (WALGGC)	0	0	0	0	0	455,655	463,357	231,679	231,679
<b>Law, order, public safety</b>									
DFES - ESL BFB Operating Grant	48,333	0	0	48,333	48,333	193,332	193,332	48,333	1,397
DFES - ESL SES Operating Grant	4,657	0	0	4,657	4,657	18,629	18,629	7,760	0
DFES - Mitigation Activity Fund Grant	0	0	0	0	0	365,390	365,390	0	0
<b>Recreation and culture</b>									
Racing & Wagering WA - Every Club Grant	7,730	0	0	7,730	7,730	0	0	0	0
<b>Transport</b>									
Direct Grant (MRWA)	0	0	0	0	0	231,080	231,080	231,080	231,080
<b>Economic services</b>									
DPIRD Grant - Noxious Weed Control	58,805	0	0	58,805	58,805	58,805	58,805	0	0
GSDC - Wine Industry Support (\$4), Mountains & Murals (\$5k)	9,000	0	0	9,000	9,000	4,000	4,000	1,665	0
Drought DCP Grant - Adverse Advents Plan	20,510	0	0	20,510	20,510	0	0	0	0
	<b>149,035</b>	<b>0</b>	<b>0</b>	<b>149,035</b>	<b>149,035</b>	<b>1,780,996</b>	<b>2,048,820</b>	<b>877,630</b>	<b>821,269</b>
<b>Operating Contributions</b>									
<b>Education and welfare</b>									
Mt Barker Community Garden - launch disability awareness documentary	0	0	0	0	0	0	1,000	1,000	0
<b>Recreation and culture</b>									
Library miscellaneous contributions	0	0	0	0	0	1,000	1,000	415	1,755
<b>Transport</b>									
State Library of WA - Children Book Week Grant	0	0	0	0	0	0	0	0	5,184
DFES - Storm Damage Recoup	0	0	0	0	0	417,896	322,813	0	0
<b>Economic services</b>									
Saleyard Contributions - Agent Levy (\$1 per head)	0	0	0	0	0	68,000	68,000	28,335	20,357
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>486,896</b>	<b>392,813</b>	<b>29,750</b>	<b>27,296</b>
<b>TOTALS</b>	<b>149,035</b>	<b>0</b>	<b>0</b>	<b>149,035</b>	<b>149,035</b>	<b>2,267,892</b>	<b>2,441,633</b>	<b>907,380</b>	<b>848,565</b>

## SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

NOTE 13

## NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2021	Current Liability 30 Nov 2021	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>									
<b>Law, order, public safety</b>									
DFES Grant - (WA Recovery Plan) Water Tanks	0	0	0	0	0	0	29,601	0	0
<b>Recreation and culture</b>									
LRCIP Grant - Kendenup Town Hall Toilets	150,000	0	0	150,000	150,000	150,000	150,000	0	0
CSRFF Grant - Swimming Pool Facility Refurbishment	93,546	0	0	93,546	93,546	374,183	374,183	0	0
Drought DCP Grant - Swimming Pool Facility Refurbishment	263,498	0	0	263,498	263,498	209,854	209,854	0	0
LRCIP Grant - Albany Highway Infill Drain	0	0	0	0	0	100,000	100,000	0	0
<b>Transport</b>									
RTR Grant Funding	78,292	0	0	78,292	78,292	644,492	644,492	322,246	66,709
RRG Grant Funding	0	0	0	0	0	540,648	540,648	225,270	64,744
Corrective Services - Pardelup Rd	0	0	0	0	0	83,850	83,850	83,850	0
LRCIP Grant - Mead St	120,179	0	0	120,179	120,179	234,000	234,000	234,000	0
Commodity Route Funding	0	0	0	0	0	319,373	319,373	319,373	0
Regional Road Safety Grant - Woogenellup Road	0	0	0	0	0	0	1,654,189	0	0
<b>Economic services</b>									
LRCIP Grant - Mount Barker Hill Carpark & Bus Bay	0	0	0	0	0	57,000	57,000	0	0
LRCIP Grant - Albany Highway Infrastructure	34,081	0	0	34,081	34,081	296,550	296,550	0	0
LRCIP Grant - Mount Barker Infrastructure - Boardwalk	219,704	0	0	219,704	219,704	257,204	257,204	0	0
	<b>959,299</b>	<b>0</b>	<b>0</b>	<b>959,299</b>	<b>959,299</b>	<b>3,267,155</b>	<b>4,950,945</b>	<b>1,184,739</b>	<b>131,453</b>
<b>Non-Operating Contributions</b>									
<b>Recreation and culture</b>									
Public Open Space Funding	0	0	0	0	0	26,814	26,814	11,170	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,814</b>	<b>26,814</b>	<b>11,170</b>	<b>0</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>959,299</b>	<b>0</b>	<b>0</b>	<b>959,299</b>	<b>959,299</b>	<b>3,293,969</b>	<b>4,977,759</b>	<b>1,195,909</b>	<b>131,453</b>

## SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021NOTE 14  
BONDS & DEPOSITS AND TRUST FUNDS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2021	Amount Received	Amount Paid	Closing Balance 30 Nov 2021
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Construction Training Fund (CTF)	608	3,793	(4,217)	184
Building Services Levy (BSL)	3,597	6,376	(8,324)	1,648
Keys, Hall and Equipment Bonds	6,433	6,100	(4,493)	8,040
Infrastructure & Crossover Bonds	32,500	5,500	(4,500)	33,500
Planning Bonds	19,000	500	0	19,500
Department of Transport	15,929	605,410	(610,909)	10,430
<b>Sub-Total</b>	<b>78,067</b>	<b>628,238</b>	<b>(633,003)</b>	<b>73,302</b>
<b>Trust Funds</b>				
Contribution - Public Open Space	88,930	0	0	88,930
Feral Pig Eradication Committee	70,392	0	0	70,392
Bonds - Other	330,983	0	0	330,983
<b>Sub-Total</b>	<b>490,306</b>	<b>0</b>	<b>0</b>	<b>490,306</b>
	<b>568,373</b>	<b>628,238</b>	<b>(633,003)</b>	<b>563,608</b>

## KEY INFORMATION

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 2021/22 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. \$		
<b>Revenue from operating activities</b>	\$	%				
Law, Order and Public Safety	(41,976)	(52%)	▼	\$	Timing	Under Income - BFB grant income not yet received
Other Property and Services	(37,654)	(30%)	▼	\$	Timing	Under income - Public Works Overheads reimbursements
<b>Expenditure from operating activities</b>						
Education and Welfare	18,499	32%	▲	\$	Timing	Under Exp - Youth precinct and services
Housing	12,094	58%	▲	\$		Under Exp - Depreciation & allocation of staff housing costs (non-cash)
Transport	(413,345)	(16%)	▼	\$	Timing	Over exp - road maintenance program due to timing of capital works program, full contingency of staff and hire of grader
Economic Services	90,661	11%	▲	\$	Timing	Under Exp - Feral Pig Control grant expenditure, employee costs in building control (budget inc filling principal building surveyor position), saleyards facility maintenance, and standpipe operations
Other Property and Services	63,448	50%	▲	\$	Timing	Under Exp - Public Works Overheads employee costs and leave expenses
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	(1,064,456)	(89%)	▼	\$	Timing	Under income - Mainly commonwealth funded infrastructure projects which have taken time to come to fruition
Land and Buildings	292,243	31%	▲	\$	Timing	Under Exp - Swimming Pool, Saleyards building (construction to start Feb 2022)
Plant and Equipment	(53,171)	(21%)	▼	\$	Timing	Over Exp - budgeted plant purchases
Infrastructure Assets - Roads	1,309,432	90%	▲	\$	Timing	Under Exp - timing on road construction projects
Infrastructure Assets - Footpaths	29,155	100%	▲	\$	Timing	Under Exp - timing on project delivery
Infrastructure Assets - Other	389,705	49%	▲	\$	Timing	Under Exp - Mainly commonwealth funded infrastructure projects which have taken time to come to fruition

SHIRE OF PLANTAGENET  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 NOVEMBER 2021

NOTE 16  
 BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		<b>Budget Adoption</b>		Closing Surplus/(Deficit)			0	0
		Opening surplus adjustment		Opening Surplus(Deficit)			275,946	275,946
4110214	BC607	Swimming Pool Facility Refurbishment	28/09/2021	Capital Expenses		189,085		465,031
4110314	BC608	Frost Park - Pavilion Upgrade	28/09/2021	Capital Expenses		20,243		485,274
4110370	PC608A	Water Transfer - Lot 81 Dam to Sounness Park	28/09/2021	Capital Expenses		5,680		490,954
4050190	OC202A	Kendenu BFB - Water Tank	28/09/2021	Capital Expenses			(16,418)	474,536
4050190	OC207A	Porongurup BFB - Water Tank	28/09/2021	Capital Expenses			(13,183)	461,353
3050515		ESL BFB - Capital Grant	28/09/2021	Capital Revenue		29,601		490,954
3030210		GEN PUR - Financial Assistance Grant - General	28/09/2021	Operating Revenue		260,122		751,076
3030211		GEN PUR - Financial Assistance Grant - Roads	28/09/2021	Operating Revenue		7,702		758,778
4120181		ROADC - Transfers to Reserve	28/09/2021	Capital Expenses			(150,500)	608,278
3120201		ROADM - Road Contribution Income	28/09/2021	Operating Revenue			(95,083)	513,195
2110300		REC - Employee Costs	28/09/2021	Operating Expenses		206,056		719,251
2110304		REC - Training & Conferences	28/09/2021	Operating Expenses		4,000		723,251
2110307		REC - Protective Clothing	28/09/2021	Operating Expenses		1,500		724,751
2110308		REC - Other Employee Costs	28/09/2021	Operating Expenses		6,579		731,330
2110320		REC - Communication Expenses	28/09/2021	Operating Expenses		2,500		733,830
2110321		REC - Information Technology	28/09/2021	Operating Expenses		4,500		738,330
2110386		REC - Expensed Minor Asset Purchases	28/09/2021	Operating Expenses		10,000		748,330
2110387		REC - Other Expenses	28/09/2021	Operating Expenses		30,000		778,330
2110388		REC - Building Operations	28/09/2021	Operating Expenses		15,000		793,330
2110389		REC - Other Rec Facilities Building Maintenance	28/09/2021	Operating Expenses		10,000		803,330
2110392		REC - Depreciation	28/09/2021	Operating Expenses		9,000		812,330
2110399		REC - Administration Allocated	28/09/2021	Operating Expenses		60,000		872,330
3110320		REC - Fees & Charges (Rec Centre)	28/09/2021	Operating Revenue			(110,000)	762,330
2110800		REC CENTRE - Employee Costs	28/09/2021	Operating Expenses			(206,056)	556,274
2110803		REC CENTRE - Uniforms	28/09/2021	Operating Expenses			(1,500)	554,774
2110804		REC CENTRE - Training & Development	28/09/2021	Operating Expenses			(4,000)	550,774
2110808		REC CENTRE - Other Employee Expenses	28/09/2021	Operating Expenses			(6,579)	544,195
2110820		REC CENTRE - Communication Expenses	28/09/2021	Operating Expenses			(2,500)	541,695
2110821		REC CENTRE - Information Technology	28/09/2021	Operating Expenses			(4,500)	537,195
2110825		REC CENTRE - Programs & Events	28/09/2021	Operating Expenses			(10,000)	527,195
2110886		REC CENTRE - Expensed Minor Asset Purchases	28/09/2021	Operating Expenses			(10,000)	517,195
2110887		REC CENTRE - Other Expenses	28/09/2021	Operating Expenses			(20,000)	497,195
2110888		REC CENTRE - Building Operations	28/09/2021	Operating Expenses			(15,000)	482,195
2110889		REC CENTRE - Building Maintenance	28/09/2021	Operating Expenses			(10,000)	472,195
2110892		REC CENTRE - Depreciation	28/09/2021	Operating Expenses			(9,000)	463,195
2110899		REC CENTRE - Administration Allocated	28/09/2021	Operating Expenses			(60,000)	403,195
3110801		REC CENTRE - Reimbursements	28/09/2021	Operating Revenue		20,000		423,195

3110819		REC CENTRE - Kiosk Income	28/09/2021	Operating Revenue	7,000		430,195	
3110820		REC CENTRE - Fees & Charges	28/09/2021	Operating Revenue	76,000		506,195	
3110835		REC CENTRE - Other Income	28/09/2021	Operating Revenue	7,000		513,195	
4110390	OC615	Albany Highway - Infill Drain	28/09/2021	Capital Expenses		(100,000)	413,195	
4030181		Transfer interest to Public Open Space Reserve	28/09/2021	Operating Expenses		(46)	413,149	
4110114	BC600A	Plantagenet District Hall - Lighting	26/10/2021	Capital Expenses		(6,650)	406,499	
4110831	OC614	Mount Barker Rec.Centre - Security Access and CCTV Upg	26/10/2021	Capital Expenses		(8,000)	398,499	
2080711		WELFARE - DAIP	26/10/2021	Operating Expenses		(5,000)	393,499	
3080710		WELFARE - Grants	26/10/2021	Operating Revenue		1,000	394,499	
4130290		TOUR - Infrastructure Other	26/10/2021	Capital Expenses		306,550	701,049	
4130290	OC640B	Albany Hwy Inf - Mural Wall (LRCIP)	26/10/2021	Capital Expenses		(83,604)	617,445	
4130290	OC640C	Albany Hwy Inf - Visitor Carpark (LRCIP)	26/10/2021	Capital Expenses		(159,000)	458,445	
4130290	OC640D	Albany Hwy Inf - Signage (LRCIP)	26/10/2021	Capital Expenses		(37,000)	421,445	
4130290	OC640E	Albany Hwy Inf - Fencing (LRCIP)	26/10/2021	Capital Expenses		(25,000)	396,445	
2130250	OP640A	Albany Hwy - Tree Planting (LRCIP)	26/10/2021	Operating Expenses		(1,946)	394,499	
4110390	OC623	Mount Barker Hill Infrastructure - Boardwalk (DCF)	26/10/2021	Capital Expenses		109,664	504,163	
4110390	OC623A	Mount Barker Hill - Carpark (LRCIP2 & municipal)	26/10/2021	Capital Expenses		(90,000)	414,163	
4110390	OC623C	Mount Barker Hill Infrastructure - Pathway (DCF)	26/10/2021	Capital Expenses		(14,103)	400,060	
3120113	GI003A	Regional Road Safety Grant - Woogenellup Road	26/10/2021	Capital Revenue	1,654,189		2,054,249	
4120162	OF003A	Woogenellup Road Shoulder Reconstruction (RRSP)	26/10/2021	Capital Expenses		(1,654,189)	400,060	
					<b>0</b>	<b>2,635,757</b>	<b>(2,235,697)</b>	<b>400,060</b>

#### KEY INFORMATION