

Council

FINANCIAL STATEMENTS – OCTOBER 2021

Financial Statements

Meeting Date: 23 November 2021

Number of Pages: 31



SHIRE OF PLANTAGENET

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 October 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
Significant Projects						
STF HOUSE - Land (Capital)	4090109	0%	150,000	0	0	0
103 Martin Street, Mount Barker - CEO House - Building (Capital)	BC402	10%	135,140	45,044	12,975	32,069
Kendenup Hall - Toilets - Building (Capital)	BC510	11%	150,000	0	16,755	(16,755)
Mount Barker Swimming Pool Buildings - Building (Capital)	BC607	22%	1,286,267	428,756	284,982	143,774
Mount Barker Regional Saleyards Buildings - Building (Capital)	BC802	17%	224,880	0	38,343	(38,343)
Wilson Park Infrastructure - Infill Drain	OC615	0%	100,000	25,000	0	25,000
Mount Barker Hill Infrastructure - Boardwalk (DCF)	OC623	153%	138,200	138,200	210,915	(72,715)
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	0%	96,443	96,443	0	96,443
Mount Barker Hill Infrastructure - Interpretive Signage (DCF)	OC623D	0%	7,000	2,332	0	2,332
Albany Hwy Inf - Mural Wall (LRCIP)	OC640B	0%	83,604	0	0	0
Albany Hwy Inf - Visitor Carpark (LRCIP)	OC640C	1%	159,000	159,000	875	158,125
SALEYARDS - Replace Alies panel scanners	OC802F	0%	116,000	116,000	0	116,000
Grants, Subsidies and Contributions						
Operating Grants, Subsidies and Contributions		22%	2,441,633	613,740	545,131	(68,609)
Non-operating Grants, Subsidies and Contributions		1%	4,977,759	987,498	64,744	(922,754)
		8%	7,419,392	1,601,238	609,875	(991,363)
Rates Levied		101%	7,009,522	7,009,522	7,076,546	67,024

% Compares current ytd actuals to annual budget

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 October 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.

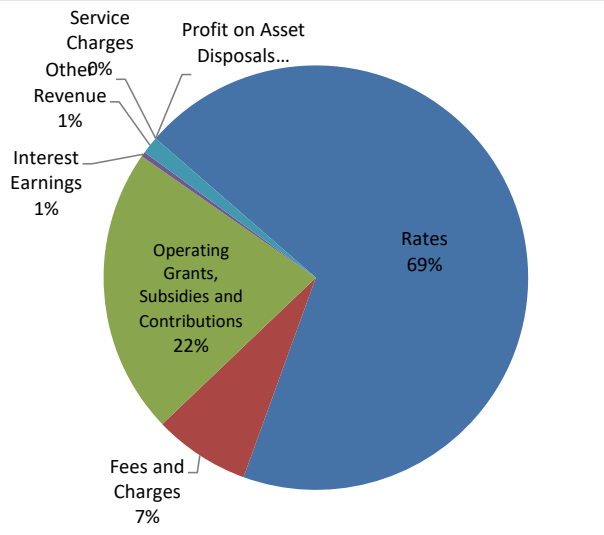
CRITICAL ACCOUNTING ESTIMATES

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.

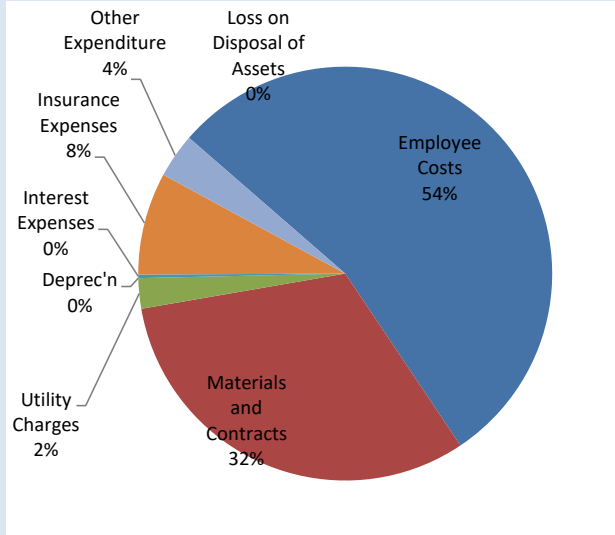
ROUNDING OFF FIGURES

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

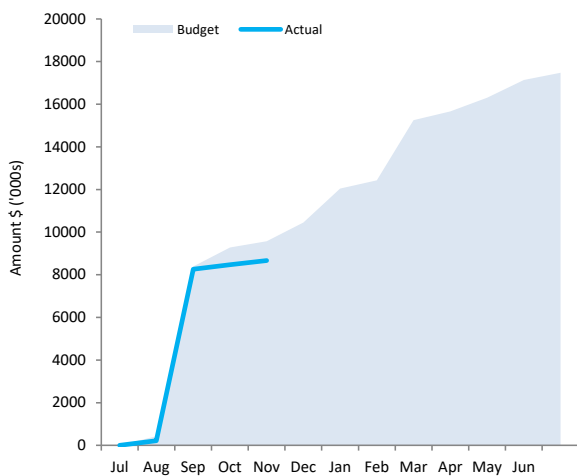
OPERATING REVENUE



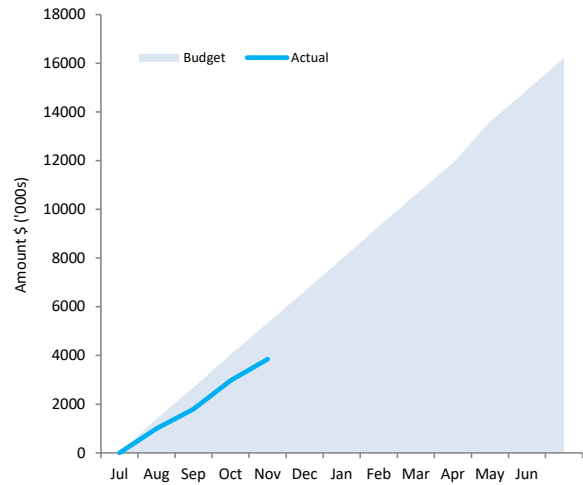
OPERATING EXPENSES



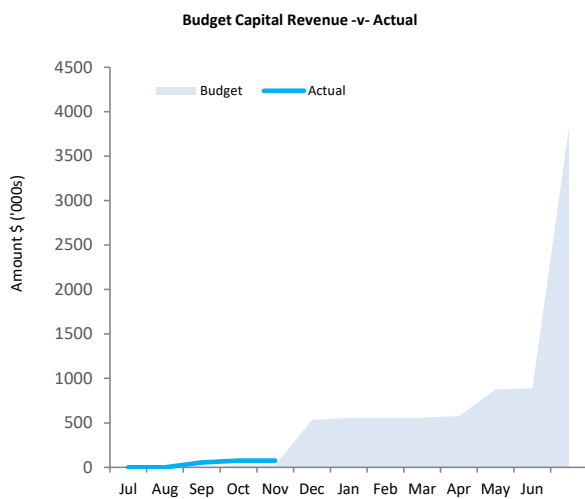
Budget Operating Revenues -v- Actual



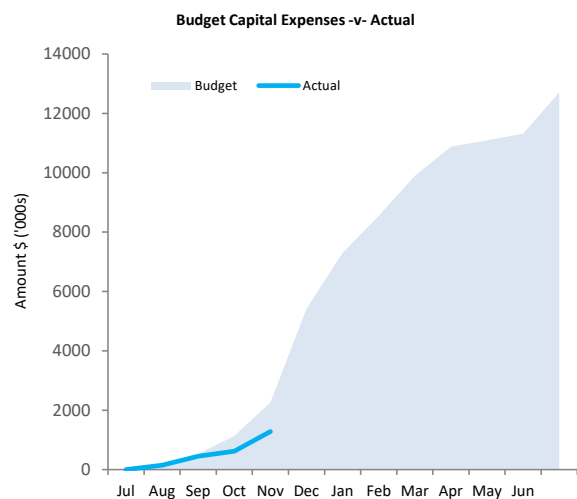
Budget Operating Expenses -v- YTD Actual



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.

	ACTIVITIES
<p>GOVERNANCE</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>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to fund the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p>LAW, ORDER, PUBLIC SAFETY</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>HEALTH</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>EDUCATION AND WELFARE</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>HOUSING</p> <p>Provide adequate housing to attract and retain staff.</p>	Maintenance of council owned staff housing.
<p>COMMUNITY AMENITIES</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>RECREATION AND CULTURE</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>TRANSPORT</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>ECONOMIC SERVICES</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>OTHER PROPERTY AND SERVICES</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 31 OCTOBER 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
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	2,351,376	2,232,724	2,232,724	2,232,724	0	0%		
Revenue from operating activities									
Governance		0	0	0	57	57		▲	
General Purpose Funding - Rates	6	7,009,522	7,009,522	7,011,022	7,076,546	65,524	1%	▲	
General Purpose Funding - Other		1,052,360	1,320,184	340,420	351,251	10,831	3%	▲	
Law, Order and Public Safety		660,812	660,812	77,312	16,024	(61,288)	(79%)	▼	S
Health		112,232	112,232	37,558	52,966	15,408	41%	▲	S
Education and Welfare		30,311	31,311	10,100	12,503	2,403	24%	▲	
Housing		21,320	21,320	7,108	7,380	272	4%	▲	
Community Amenities		997,200	997,200	464,086	475,052	10,966	2%	▲	
Recreation and Culture		234,706	234,706	49,888	50,759	871	2%	▲	
Transport		783,026	687,943	285,147	264,562	(20,585)	(7%)	▼	
Economic Services		1,118,845	1,118,845	205,297	181,744	(23,553)	(11%)	▼	S
Other Property and Services		304,060	304,060	101,348	57,644	(43,704)	(43%)	▼	S
		12,324,394	12,498,135	8,589,286	8,546,488				
Expenditure from operating activities									
Governance		(1,115,047)	(1,115,047)	(375,904)	(367,241)	8,663	2%	▲	
General Purpose Funding		(425,152)	(425,152)	(131,028)	(129,608)	1,420	1%	▲	
Law, Order and Public Safety		(1,491,866)	(1,491,866)	(375,396)	(280,885)	94,511	25%	▲	S
Health		(290,200)	(290,200)	(97,466)	(86,144)	11,322	12%	▲	S
Education and Welfare		(123,541)	(128,541)	(42,219)	(24,903)	17,316	41%	▲	S
Housing		(50,000)	(50,000)	(16,668)	(4,979)	11,689	70%	▲	S
Community Amenities		(1,457,779)	(1,457,779)	(485,868)	(418,678)	67,190	14%	▲	S
Recreation and Culture		(3,028,950)	(3,028,949)	(1,007,514)	(774,364)	233,150	23%	▲	S
Transport		(6,100,631)	(6,100,631)	(2,033,512)	(1,287,180)	746,332	37%	▲	S
Economic Services		(1,836,074)	(1,838,020)	(667,587)	(506,713)	160,874	24%	▲	S
Other Property and Services		(304,310)	(304,310)	(101,348)	32,906	134,254	132%	▲	S
		(16,223,549)	(16,230,494)	(5,334,510)	(3,847,789)				
Operating activities excluded from budget									
Add back Depreciation		5,405,106	5,405,106	1,801,608	0	(1,801,608)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	3,413	3,413	1,140	0	(1,140)	(100%)	▼	
Movement in Leave Reserve (Added Back)		0	0	0	13	13		▲	
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			
Amount attributable to operating activities		1,509,365	1,676,160	5,057,524	4,698,712				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	3,293,969	4,977,759	987,498	64,744	(922,754)	(93%)	▼	S
Proceeds from Disposal of Assets	7	325,000	325,000	0	55,534	55,534		▲	S
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,384,891)	(2,182,213)	(582,808)	(445,666)	137,142	24%	▲	S
Plant and Equipment	8	(1,074,000)	(1,074,000)	(241,121)	(300,666)	(59,545)	(25%)	▼	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)	(520,494)	(56,814)	463,680	89%	▲	S
Infrastructure Assets - Drainage	8	(138,547)	(138,547)	(30,828)	(2,191)	28,637	93%	▲	S
Infrastructure Assets - Footpaths	8	(70,000)	(70,000)	(23,324)	0	23,324	100%	▲	S
Infrastructure Assets - Parks and Ovals	8	(77,987)	(72,307)	(24,092)	(947)	23,145	96%	▲	S
Infrastructure Assets - Other	8	(1,743,492)	(1,865,586)	(607,620)	(407,027)	200,593	33%	▲	S
Amount attributable to investing activities		(5,344,185)	(5,236,320)	(1,093,908)	(1,137,731)				
Financing Activities									
Proceeds from New Debentures	9	1,244,000	1,244,000	0	0	0			
Repayment of Debentures	9	(404,634)	(404,634)	(20,171)	(20,088)	83	0%	▲	
Repayment of Lease Financing	9	(23,024)	(23,024)	(7,668)	(3,290)	4,378	57%	▲	
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	20,171	20,088	(83)	(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	0	0	0			
Transfer to Reserves	10	(1,595,779)	(1,746,325)	(157,168)	(1,478)	155,690	99%	▲	S
Amount attributable to financing activities		1,483,446	1,332,900	(164,836)	(4,768)				
Closing Funding Surplus(Deficit)	1	2	5,465	6,031,504	5,788,938				

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 31 OCTOBER 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 31 OCTOBER 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
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	1	2,351,376	2,232,724	2,232,724	2,232,724	0	0%		
Revenue from operating activities									
Rates	6	7,009,522	7,009,522	7,009,522	7,076,546	67,024	1%	▲	
Operating Grants, Subsidies and Contributions	12	2,267,892	2,441,633	613,740	545,131	(68,609)	(11%)	▼	S
Fees and Charges		2,338,505	2,311,505	730,933	750,877	19,944	3%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		75,485	75,485	25,156	37,854	12,698	50%	▲	S
Other Revenue		586,691	613,691	194,507	136,079	(58,428)	(30%)	▼	S
Profit on Disposal of Assets	7	46,300	46,300	15,428	0	(15,428)	(100%)	▼	S
Gain FV Valuation of Assets		0	0	0	0	0			
		12,324,394	12,498,135	8,589,286	8,546,488				
Expenditure from operating activities									
Employee Costs		(5,629,590)	(5,633,536)	(1,757,246)	(2,085,962)	(328,716)	(19%)	▼	S
Materials and Contracts		(4,130,550)	(4,127,550)	(1,425,521)	(1,218,827)	206,694	14%	▲	S
Utility Charges		(292,419)	(293,419)	(97,804)	(91,297)	6,507	7%	▲	
Depreciation on Non-Current Assets		(5,405,106)	(5,405,106)	(1,801,608)	0	1,801,608	100%	▲	S
Interest Expenses		(78,471)	(78,471)	(8,819)	(10,594)	(1,775)	(20%)	▼	
Insurance Expenses		(264,990)	(269,990)	(113,396)	(307,810)	(194,414)	(171%)	▼	S
Other Expenditure		(372,709)	(372,709)	(113,548)	(133,298)	(19,750)	(17%)	▼	S
Loss on Disposal of Assets	7	(49,713)	(49,713)	(16,568)	0	16,568	100%	▲	S
Loss FV Valuation of Assets		0	0	0	0	0			
		(16,223,549)	(16,230,494)	(5,334,510)	(3,847,789)				
Operating activities excluded from budget									
Add back Depreciation		5,405,106	5,405,106	1,801,608	0	(1,801,608)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	3,413	3,413	1,140	0	(1,140)	(100%)	▼	
Movement in Leave Reserve (Added Back)		0	0	0	13	13		▲	
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			
Amount attributable to operating activities		1,509,365	1,676,160	5,057,524	4,698,712				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,293,969	4,977,759	987,498	64,744	(922,754)	(93%)	▼	S
Proceeds from Disposal of Assets	7	325,000	325,000	0	55,534	55,534		▲	S
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,384,891)	(2,182,213)	(582,808)	(445,666)	137,142	24%	▲	S
Plant and Equipment	8	(1,074,000)	(1,074,000)	(241,121)	(300,666)	(59,545)	(25%)	▼	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)	(520,494)	(56,814)	463,680	89%	▲	S
Infrastructure Assets - Drainage	8	(138,547)	(138,547)	(30,828)	(2,191)	28,637	93%	▲	S
Infrastructure Assets - Footpaths	8	(70,000)	(70,000)	(23,324)	0	23,324	100%	▲	S
Infrastructure Assets - Parks and Ovals	8	(77,987)	(72,307)	(24,092)	(947)	23,145	96%	▲	S
Infrastructure Assets - Other	8	(1,743,492)	(1,865,586)	(607,620)	(407,027)	200,593	33%	▲	S
Amount attributable to investing activities		(5,344,185)	(5,236,320)	(1,093,908)	(1,137,731)				
Financing Activities									
Proceeds from New Debentures		1,244,000	1,244,000	0	0	0			
Repayment of Debentures	9	(404,634)	(404,634)	(20,171)	(20,088)	83	0%	▲	
Repayment of Lease Financing	9	(23,024)	(23,024)	(7,668)	(3,290)	4,378	57%	▲	
Advances to Community Groups		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal	9	63,630	63,630	20,171	20,088	(83)	(0%)	▼	
Transfer from Reserves	10	2,199,254	2,199,254	0	0	0			
Transfer to Reserves	10	(1,595,779)	(1,746,325)	(157,168)	(1,478)	155,690	99%	▲	S
Amount attributable to financing activities		1,483,446	1,332,900	(164,836)	(4,768)				
Closing Funding Surplus (Deficit)	1	2	5,465	6,031,504	5,788,938				

▲ ▼ 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.

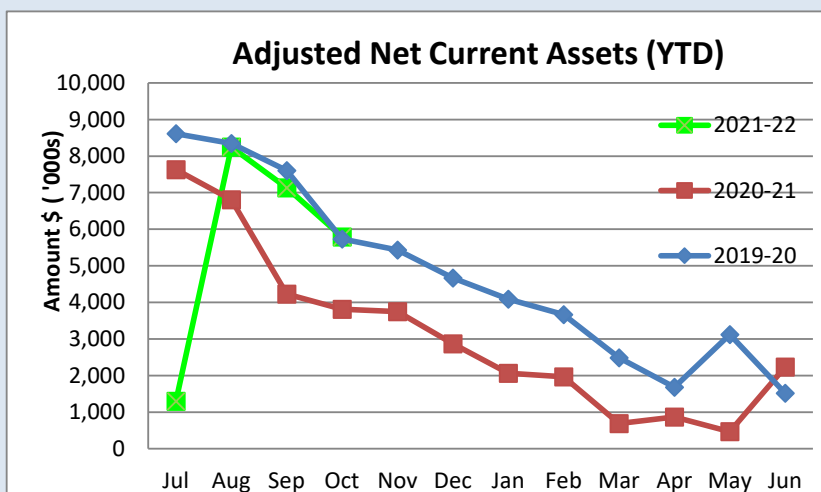
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021 \$	This Time Last Year 31/10/2020 \$	Year to Date Actual 31/10/2021 \$
Current Assets			(Comparative information not available in Synergysoft)	
Cash Unrestricted	2	3,336,216	3,154,256	6,108,187
Cash Restricted - Reserves	2	3,807,376	4,824,845	3,808,854
Cash Restricted - Bonds & Deposits/Trust	2	506,235	341,356	521,392
Receivables - Rates	3	340,901	2,063,833	1,983,535
Receivables - Other	3	129,371	71,837	404,983
Other Assets Other Than Inventories	4	66,390	39,681	46,303
Inventories	4	56,002	57,394	86,534
		8,242,490	10,553,202	12,959,788
Less: Current Liabilities				
Payables	5	(481,224)	(415,691)	(1,413,500)
Contract Liabilities	11	(1,108,335)	(838,253)	(1,350,787)
Bonds & Deposits	14	(58,897)	(38,553)	(63,792)
Trust Liabilities (Contras Trust Component Above)	14	(490,306)	0	(491,306)
Loan Liability	9	(356,919)	(410,066)	(336,831)
Lease Liability	9	(9,490)	0	(6,200)
Provisions	11	(912,709)	(944,645)	(911,792)
		(3,417,880)	(2,647,208)	(4,574,208)
Less: Cash Reserves	10	(3,807,376)	(4,824,845)	(3,808,854)
Add Back: Component of Leave Liability not Required to be funded (Excluded Purchased Leave)		912,709	944,645	912,709
Add Back: Loan Liability		356,919	410,066	336,831
Add Back: Lease Liability		9,490	0	6,200
Less : Loan Receivable - clubs/institutions		(63,630)	39,681	(43,542)
			(341,356)	
Net Current Funding Position		2,232,724	4,134,185	5,788,925

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)****\$5.79 M****Last Year YTD****Surplus(Deficit)****\$4.13 M**

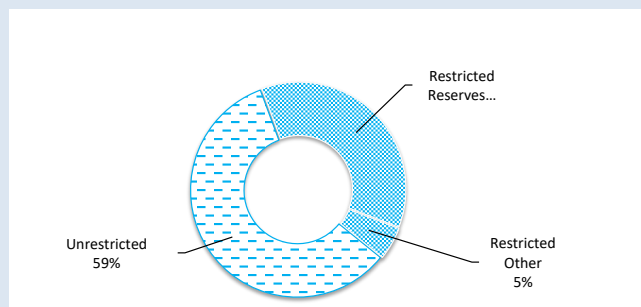
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash on Hand - Admin	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Recreation Centre	100			100	Cash on Hand	Nil	On Hand
Cash on Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
Cash on Hand - Saleyards	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	200			200	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
At Call Deposits							
Municipal Cash at Bank	1,104,887			1,104,887	Bendigo	Nil	Ongoing
Reserve Cash at Bank		(102,045)		(102,045)	Bendigo	Variable	Ongoing
Transport Cash at Bank			31,087	31,087	Bendigo	Nil	Ongoing
Trust Cash at Bank			490,306	490,306	Bendigo	Nil	Ongoing
Term Deposits							
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	500,000			500,000	CBA	0.21%	26/11/2021
Municipal - Term Deposit Investment 4	500,000			500,000	Bendigo	0.05%	14/11/2021
Municipal - Term Deposit Investment 5	500,000			500,000	Bendigo	0.09%	15/11/2021
Municipal - Term Deposit Investment 6	500,000			500,000	Bendigo	0.25%	22/02/2021
Municipal - Term Deposit Investment 7	500,000			500,000	Bendigo	0.22%	23/11/2021
Municipal - Term Deposit Investment 8	500,000			500,000	NAB	0.20%	23/12/2021
Municipal - Term Deposit Investment 9	500,000			500,000	NAB	0.20%	23/12/2021
Municipal - Term Deposit Investment 10	500,000			500,000	NAB	0.20%	23/12/2021
Reserve - Term Deposit Investment 1		409,595		409,595	Bendigo	0.10%	10/11/2021
Reserve - Term Deposit Investment 2		500,044		500,044	Bendigo	0.25%	26/11/2021
Reserve - Term Deposit Investment 3		500,044		500,044	Bendigo	0.25%	26/11/2021
Reserve - Term Deposit Investment 4		500,044		500,044	Bendigo	0.25%	26/11/2021
Reserve - Term Deposit Investment 5		500,249		500,249	Bendigo	0.20%	18/10/2021
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	0.20%	18/10/2021
Investments							
Total	6,108,187	3,808,854	521,392	10,438,433			

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
\$10.44 M	\$3.81 M

SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2021	31 Oct 21
	\$	\$
Opening Arrears Previous Years	452,663	324,197
Levied this year	6,805,419	7,459,738
Less Collections to date	(6,933,885)	(5,680,883)
Equals Current Outstanding	324,197	2,103,052
Net Rates Collectable	324,197	2,103,052
% Collected	95.53%	72.98%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	58,491	8,185	6,537	30,976	104,189
Percentage	56%	8%	6%	30%	
Balance per Trial Balance					
Sundry Debtors					104,195
Receivables - Other					300,788
Total Receivables General Outstanding					404,983

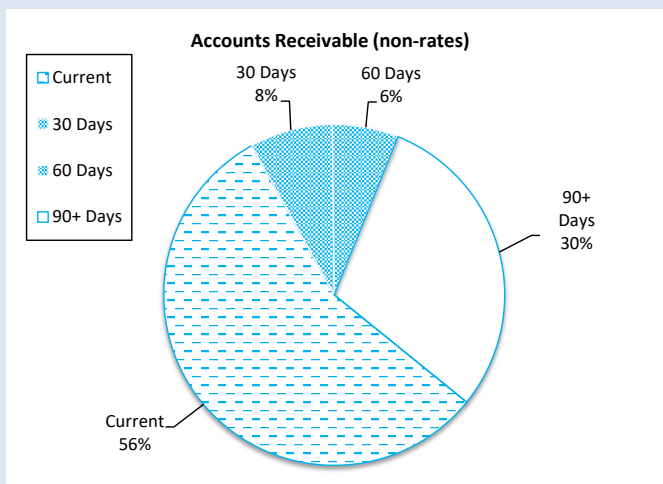
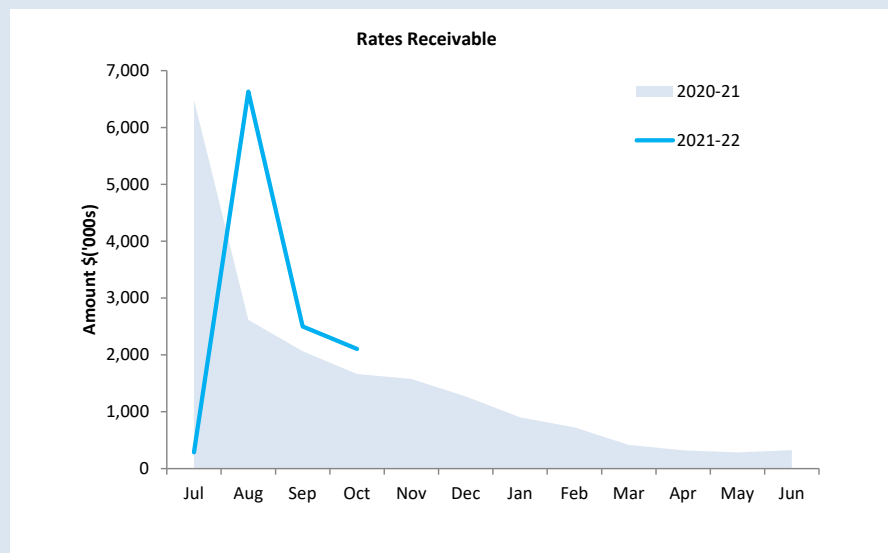
Amounts shown above include GST (where applicable)

KEY INFORMATION

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

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
\$404,983
Over 30 Days
44%
Over 90 Days
30%

Collected	Rates Due
73%	\$2,103,052

	Opening Balance 1 Jul 2021	Asset Increase	Asset Reduction	Closing Balance 31 Oct 2021
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	63,630	0	(20,088)	43,542
Inventory				
Fuel and stock on hand	56,002	30,532	0	86,534
Accrued income and prepayments				
Accrued income and prepayments	2,761	0	0	2,761
Total Other Current assets				132,836
Amounts shown above include GST (where applicable)				

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

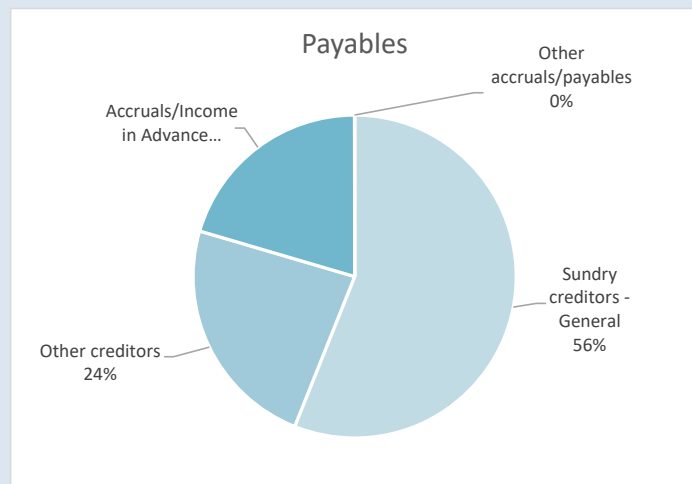
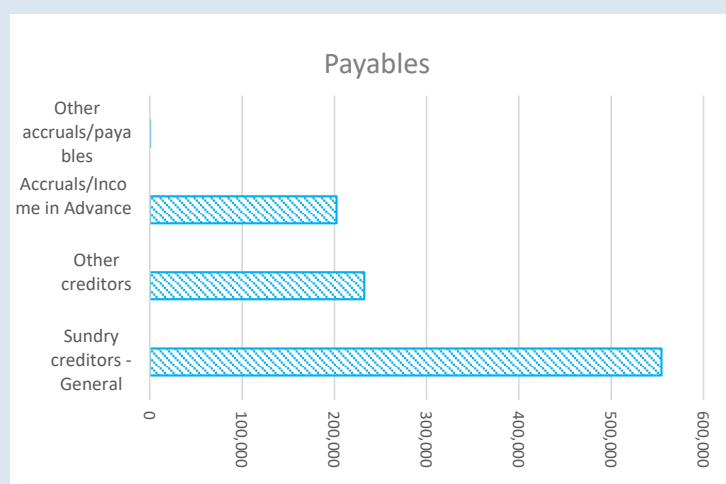
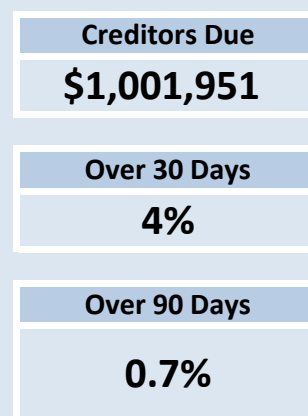
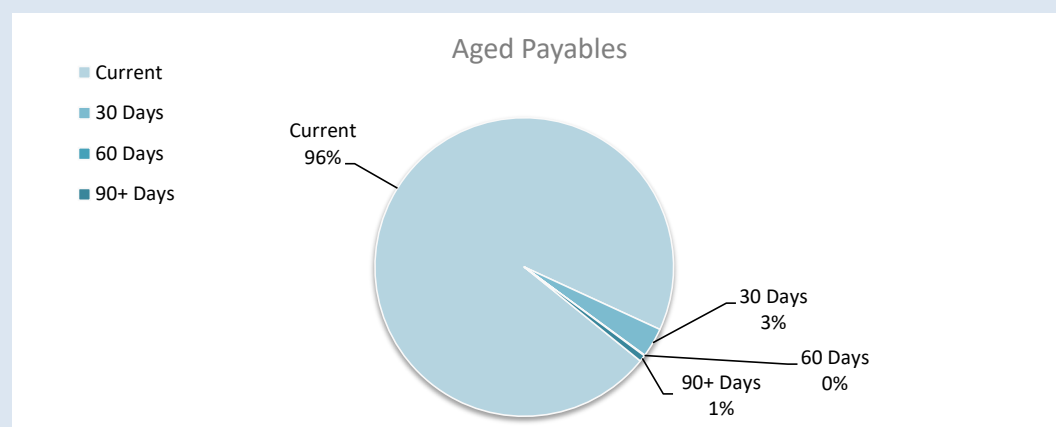
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	516,723	17,183	402	3,751	538,058
Percentage	96%	3.2%	0.1%	0.7%	
Balance per Trial Balance					
Sundry creditors - General					554,596
Other creditors					232,442
Accruals/Income in Advance					202,239
Other accruals/payables					89
Total Payables General Outstanding					1,001,951

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.



SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2021

OPERATING ACTIVITIES

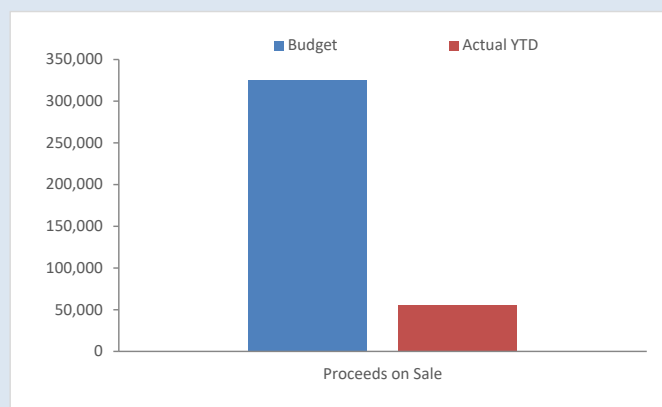
NOTE 6

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
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
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	0	213	1,038,971
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
Unimproved valuations											
Rural	0.007626	1,067	571,577,000	4,361,988	0	0	4,361,988	4,358,846	4,417	698	4,363,961
Mining	0.007626	0	0	0	0	0	0	0	4,625	838	5,463
Sub-Totals		2,044	584,858,276	5,738,249	0	0	5,738,249	5,737,349	8,117	1,855	5,747,321
Minimum Payment											
	\$										
Gross rental valuations											
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
Unimproved valuations											
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
Sub-Totals		1,437	63,097,767	1,323,675	0	0	1,323,675	1,329,225	0	0	1,329,225
		3,481	647,956,043	7,061,924	0	0	7,061,924	7,066,574	8,117	1,855	7,076,546
Discounts							0				0
Concession							(52,402)				0
Amount from General Rates							7,009,522				7,076,546
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Specified Area Rates							0				0
Total Rates							7,009,522				7,076,546

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
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	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		
		328,413	325,000	46,300	(49,713)	0	55,534	0	0

KEY INFORMATION



Proceeds on Sale

Budget	YTD Actual	%
\$325,000	\$55,534	17%

INVESTING ACTIVITIES

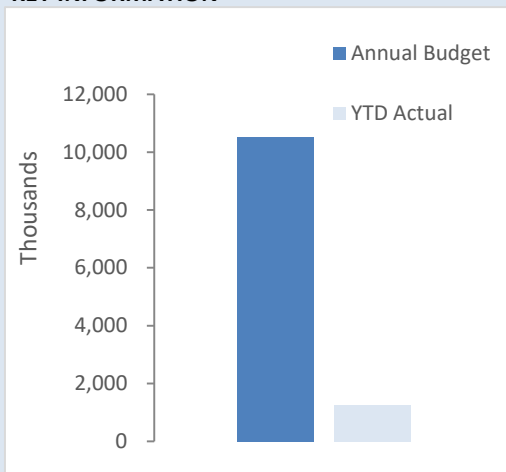
NOTE 8

CAPITAL ACQUISITIONS

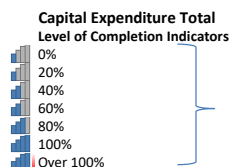
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	2,384,891	582,808	2,182,213	445,666	(137,142)
Equipment on Reserves	0	0	0	0	0
Plant and Equipment	1,074,000	241,121	1,074,000	300,666	59,545
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	520,494	5,077,307	56,814	(463,680)
Infrastructure Assets - Drainage	138,547	30,828	138,547	2,191	(28,637)
Infrastructure Assets - Footpaths	70,000	23,324	70,000	0	(23,324)
Infrastructure Assets - Parks and Ovals	77,987	24,092	72,307	947	(23,145)
Infrastructure Assets - Other	1,743,492	607,620	1,865,586	407,027	(200,593)
Capital Expenditure Totals	8,963,154	2,081,406	10,539,079	1,258,008	(823,398)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,293,969	987,498	4,977,759	64,744	(922,754)
Borrowings	1,244,000	0	1,244,000	0	0
Other (Disposals & C/Fwd)	325,000	0	325,000	55,534	55,534
Council contribution - Cash Backed Reserves					
Various Reserves	2,199,254	0	2,199,254	0	0
Council contribution - operations	1,900,931	1,093,908	1,793,066	1,137,731	43,823
Capital Funding Total	8,963,154	2,081,406	10,539,079	1,258,008	(823,398)

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

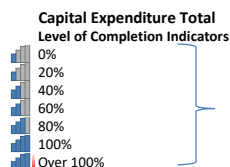
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$10.54 M	\$1.26 M	12%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$4.98 M	\$0.06 M	1%



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.

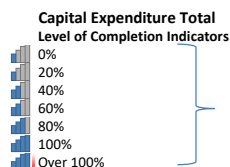
Assets	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget	Total YTD		
				\$	\$	\$	\$	\$	
Land									
Housing									
	STF HOUSE - Land (Capital)	4090109	508	(150,000)	(150,000)	0	0	0	0
	Total - Housing			(150,000)	(150,000)	0	0	0	0
	Total - Land			(150,000)	(150,000)	0	0	0	0
Buildings									
Health									
	Dr Christopher Bourke Medical Centre - Building (Capital)	4070614	514	BC300	(38,341)	(38,341)	(12,780)	(13,317)	(537)
	Total - Health				(38,341)	(38,341)	(12,780)	(13,317)	(537)
Housing									
	103 Martin Street, Mount Barker - CEO House - Building (Capital)	4090114	514	BC402	(135,140)	(135,140)	(45,044)	(12,975)	32,069
	Total - Housing				(135,140)	(135,140)	(45,044)	(12,975)	32,069
Community Amenities									
	Kendenup Hall - Toilets - Building (Capital)	4100714	514	BC510	(150,000)	(150,000)	0	(16,755)	(16,755)
	Rocky Gully - Public Toilets (Muir Highway) - Building (Capital)	4100714	514	BC515	(10,000)	(10,000)	(3,332)	(2,514)	818
	Total - Community Amenities				(160,000)	(160,000)	(3,332)	(19,270)	(15,938)
Recreation And Culture									
	Mount Barker Swimming Pool Buildings - Building (Capital)	4110214	514	BC607	(1,475,352)	(1,286,267)	(428,756)	(284,982)	143,774
	Plantagenet District Hall - Building (Capital) - External Lighting	4110114	514	BC600A	0	(6,650)	(6,650)	0	6,650
	Frost Park Buildings - Building (Capital)	4110314	514	BC608	(111,888)	(91,645)	(61,096)	(60,688)	408
	Community Resource Centre - Library - Building (Capital)	4110514	514	BC618	(22,761)	(22,761)	(3,642)	0	3,642
	Mount Barker Historic Museum Buildings - Building (Capital)	4110614	514	BC619	(10,000)	(10,000)	(3,332)	0	3,332
	Total - Recreation And Culture				(1,620,001)	(1,417,323)	(503,476)	(345,670)	157,806
Economic Services									
	Marmion Street - Building / Cleaners Store - Building (Capital)	4130314	514	BC801	(7,500)	(7,500)	(2,500)	0	2,500
	Mount Barker Regional Saleyards Buildings - Building (Capital)	4130414	514	BC802	(224,880)	(224,880)	0	(38,343)	(38,343)
	Total - Economic Services				(232,380)	(232,380)	(2,500)	(38,343)	(35,843)
Other Property & Services									
	Administration Building (Painting façade walls / timber)	4140212	512	BC100A	(5,030)	(5,030)	(1,676)	0	1,676
	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
	Total - Other Property & Services				(49,030)	(49,030)	(15,676)	(12,095)	3,581
	Total - Buildings				(2,234,891)	(2,032,213)	(582,808)	(441,670)	141,138
Plant & Equipment									
Community Amenities									
	SAN - Plant & Equipment (Capital)	4100130	530		(34,000)	(34,000)	(11,332)	0	11,332
	Total - Community Amenities				(34,000)	(34,000)	(11,332)	0	11,332
Recreation & Culture									
	SWIM AREAS - Plant & Equipment (Capital)	4110230	530		(17,000)	(17,000)	(5,664)	(12,999)	(7,335)
	Total - Recreation & Culture				(17,000)	(17,000)	(5,664)	(12,999)	(7,335)
Transport									
	PLANT - Plant & Equipment (Capital)	4120330	530		(862,500)	(862,500)	(215,625)	(287,512)	(71,887)
	Total - Transport				(862,500)	(862,500)	(215,625)	(287,512)	(71,887)
Economic Services									
	SALEYARDS - Plant & Equipment	4130430	530		(19,500)	(19,500)	(6,500)	(155)	6,345
	OTH ECON - Plant & Equipment (Capital)	4130830	530		(6,000)	(6,000)	(2,000)	0	2,000
	Total - Economic Services				(25,500)	(25,500)	(8,500)	(155)	8,345
Other Property & Services									
	PWO - Plant & Equipment (Capital)	4140330	530		(135,000)	(135,000)	0	0	0
	Total - Other Property & Services				(135,000)	(135,000)	0	0	0
	Total - Plant & Equipment				(1,074,000)	(1,074,000)	(241,121)	(300,666)	(59,545)
Furniture & Equipment									
Recreation & Culture									
	REC CENTRE - Security Access and CCTV Upgrade	4110831	520	OC614	0	(8,000)	0	0	0
	Total - Recreation & Culture				0	(8,000)	0	0	0
Other Property & Services									
	ADMIN - Furniture & Equipment (Capital)	4140231	520		(51,119)	(51,119)	(51,119)	(44,698)	6,421
	Total - Other Property & Services				(51,119)	(51,119)	(51,119)	(44,698)	6,421
	Total - Furniture & Equipment				(51,119)	(59,119)	(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		
				\$	\$	\$	\$	\$
Infrastructure - Roads								
Transport								
	4120139	540	RC235B	(54,250)	(54,250)	(8,680)	0	8,680
	4120139	540	RC236	(95,000)	(95,000)	(15,199)	0	15,199
	4120140	540	RC000	(25,000)	(25,000)	(8,328)	0	8,328
	4120140	540	RC044	(20,000)	(20,000)	(3,201)	(276)	2,925
	4120140	540	RC087	(13,620)	(13,620)	(4,320)	(1,564)	2,756
	4120140	540	RC216	(9,080)	(9,080)	(2,879)	(1,480)	1,399
	4120140	540	RC217	(10,140)	(10,140)	(1,622)	(828)	794
	4120140	540	RC272	(50,822)	(50,822)	(8,132)	0	8,132
	4120141	540	RC032	(81,760)	(81,760)	(13,082)	0	13,082
	4120142	540	RC033B	(156,000)	(156,000)	(24,960)	0	24,960
	4120142	540	RC036	(174,000)	(174,000)	(27,840)	(11,823)	16,017
	4120142	540	RC056	(189,000)	(189,000)	(30,240)	(368)	29,872
	4120142	540	RC064	(43,944)	(43,944)	(7,031)	0	7,031
	4120142	540	RC075B	(24,609)	(24,609)	(3,937)	0	3,937
	4120142	540	RC079	(78,800)	(78,800)	(12,609)	0	12,609
	4120142	540	RC100A	(24,051)	(24,051)	(3,848)	0	3,848
	4120142	540	RC113A	(100,000)	(100,000)	(16,000)	0	16,000
	4120142	540	RC148	(136,000)	(136,000)	(21,760)	0	21,760
	4120142	540	RC176	(85,000)	(85,000)	(13,601)	0	13,601
	4120144	540	R2R005A	(77,950)	(77,950)	(12,472)	(191)	12,281
	4120144	540	R2R235B	(87,670)	(87,670)	(14,026)	(103)	13,923
	4120144	540	R2R261	(59,400)	(59,400)	(9,504)	(266)	9,238
	4120144	540	R2R286	(23,390)	(23,390)	(3,742)	(88)	3,654
	4120145	540	R2R111A	(294,400)	(294,400)	(47,104)	(9,205)	37,899
	4120146	540	R2R037	(78,292)	(78,292)	(12,527)	0	12,527
	4120147	540	R2R287	(23,390)	(23,390)	(3,742)	(157)	3,585
	4120149	540	RRG003	(271,425)	(271,425)	0	0	0
	4120149	540	RRG015	(181,534)	(181,534)	(29,046)	(19,664)	9,382
	4120149	540	RRG045A	(243,343)	(243,343)	(38,935)	(10,804)	28,131
	4120161	540	OF328	(234,000)	(234,000)	(37,440)	0	37,440
	4120162	540	CRF016	(359,009)	(359,009)	(61,269)	0	61,269
	4120162	540	CRF035A	(34,389)	(34,389)	(10,003)	0	10,003
	4120162	540	OF003A	0	(1,654,189)	0	0	0
	4120162	540	OF111A	(83,850)	(83,850)	(13,415)	0	13,415
	Total - Transport			(3,423,118)	(5,077,307)	(520,494)	(56,814)	463,680
	Total - Infrastructure - Roads			(3,423,118)	(5,077,307)	(520,494)	(56,814)	463,680
Infrastructure - Drainage								
Transport								
	4120165	550	DC000	(50,000)	(50,000)	(16,660)	0	16,660
	4120165	550	DC001	(36,000)	(36,000)	(5,760)	0	5,760
	4120165	550	DC044	(52,547)	(52,547)	(8,408)	0	8,408
	Total - Transport			(138,547)	(138,547)	(30,828)	0	30,828
	Total - Infrastructure - Drainage			(138,547)	(138,547)	(30,828)	0	30,828
Infrastructure - Footpaths								
Transport								
	4120170	560	FC000	(70,000)	(70,000)	(23,324)	0	23,324
	Total - Transport			(70,000)	(70,000)	(23,324)	0	23,324
	Total - Infrastructure - Footpaths			(70,000)	(70,000)	(23,324)	0	23,324
Infrastructure - Other								
Other Law, Order & Public Services								
	4050190	590	OC202A	0	(16,418)	(16,418)	0	16,418
	4050190	590	OC207A	0	(13,183)	(13,183)	0	13,183
	Total - Other Law, Order & Public Services			0	(29,601)	(29,601)	0	29,601
Community Amenities								
	4100190	590	OC500	(5,160)	(5,160)	(1,720)	(1,033)	687
	4100790	590	OC506	(10,000)	(10,000)	0	0	0
	4100790	590	OC507	(10,000)	(10,000)	0	(136)	(136)



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		Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget	Total YTD	
				\$	\$	\$	\$	\$
Total - Community Amenities				(25,160)	(25,160)	(1,720)	(1,169)	551
Recreation & Culture								
	4110390	590	OC114C	(10,000)	(10,000)	(3,324)	0	3,324
	4110390	590	OC607	0	0	0	(2,940)	(2,940)
	4110390	590	OC615	0	(100,000)	(25,000)	0	25,000
	4110390	590	OC623	(247,864)	(138,200)	(138,200)	(210,915)	(72,715)
	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)	0	96,443
	4110390	590	OC623D	(7,000)	(7,000)	(2,332)	0	2,332
	4110390	590	OC640A	0	0	0	(159,595)	(159,595)
	4110390	590	OC649	0	0	0	(63)	(63)
Total - Recreation & Culture				(1,148,204)	(1,242,643)	(265,299)	(373,987)	(108,688)
Transport								
	4120190	590	OC700	0	0	0	(19,655)	(19,655)
Total - Transport				0	0	0	(19,655)	(19,655)
Economic Services								
	4130290	590	OC640B	(200,000)	(83,604)	0	0	0
	4130290	590	OC640C	(106,550)	(159,000)	(159,000)	(875)	158,125
	4130290	590	OC640D	0	(37,000)	0	0	0
	4130290	590	OC640E	0	(25,000)	0	(11,341)	(11,341)
	4130490	590	OC802A	(18,865)	(18,865)	0	0	0
	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
Total - Economic Services				(570,128)	(568,182)	(311,000)	(12,216)	298,784
Total - Infrastructure - Other				(1,743,492)	(1,865,586)	(607,620)	(407,027)	200,593
Infrastructure - Parks & Ovals								
Recreation And Culture								
	4110370	570	PC608A	(16,987)	(11,307)	(3,764)	(46)	3,718
	4110370	570	PC608C	0	0	0	0	0
	4110370	570	PC615	(20,000)	(20,000)	(6,664)	(613)	6,051
	4110370	570	PC649	0	0	0	0	0
	4110370	570	PC653	(41,000)	(41,000)	(13,664)	(288)	13,376
Total - Recreation And Culture				(77,987)	(72,307)	(24,092)	(947)	23,145
Total - Infrastructure - Parks & Ovals				(77,987)	(72,307)	(24,092)	(947)	23,145
Grand Total				(8,963,154)	(10,539,079)	(2,081,406)	(1,251,821)	829,585

Summary by Balance Sheet Category

Land Held For Resale (Current)	340	0	0	0	0	0	0
Land Held For Resale (Non Current)	507	0	0	0	0	0	0
Land - Freehold	508	(150,000)	(150,000)	0	0	0	0
Buildings - Specialised	512	(49,030)	(49,030)	(15,676)	(12,095)	3,581	
Buildings - Non Specialised	514	(2,185,861)	(1,983,183)	(567,132)	(429,575)	137,557	
Furniture & Equipment	520	(51,119)	(59,119)	(51,119)	(44,698)	6,421	
Plant & Equipment	530	(1,074,000)	(1,074,000)	(241,121)	(300,666)	(59,545)	
Infrastructure - Roads	540	(3,423,118)	(5,077,307)	(520,494)	(56,814)	463,680	
Infrastructure - Drainage	550	(138,547)	(138,547)	(30,828)	0	30,828	
Infrastructure - Bridges	555	0	0	0	0	0	
Infrastructure - Footpaths and Cycleways	560	(70,000)	(70,000)	(23,324)	0	23,324	
Infrastructure - Parks & Ovals	570	(77,987)	(72,307)	(24,092)	(947)	23,145	
Infrastructure - Airports	575	0	0	0	0	0	
Infrastructure - Sewerage	580	0	0	0	0	0	
Infrastructure - Other	590	(1,743,492)	(1,865,586)	(607,620)	(407,027)	200,593	
		(8,963,154)	(10,539,079)	(2,081,406)	(1,251,821)	829,585	

(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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
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
Health													
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
Recreation and Culture													
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
Economic Services													
Loan 95 - Saleyards Roof	133,368	0	0	0	0	25,262	25,262	133,368	108,106	108,106	495	3,432	3,432
Total	1,410,442	0	1,244,000	1,244,000	0	341,004	341,004	1,410,442	2,313,438	2,313,438	7,142	71,130	71,130
Self supporting loans													
Health													
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
Recreation and Culture													
Loan 98 - Mount Barker Golf Club - Bowls	58,390	0	0	0	0	23,288	23,288	58,390	35,103	35,103	230	206	206
Total	446,645	0	0	0	20,088	63,630	63,630	426,557	383,015	383,015	3,452	6,485	6,485
Total	1,857,088	0	1,244,000	1,244,000	20,088	404,634	404,634	1,837,000	2,696,453	2,696,453	10,594	77,615	77,615
Current loan borrowings	356,919							336,831					
Non-current loan borrowings	1,500,168							1,500,168					
	1,857,088							1,837,000					

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Lease 2 - Photocopier	15,924	0	0	0	0	9,490	9,490	15,924	6,434	6,434	0	230	230
Law, Order & Public Safety													
Lease 3 - CESM Vehicle	0	0	70,800	70,800	3,290	13,534	13,534	-3,290	57,266	57,266	0	626	626
Total	15,924	0	70,800	70,800	3,290	23,024	23,024	12,634	63,700	63,700	0	856	856
Current financing borrowings	9,490							6,200					
Non-current financing borrowings	6,434							6,434					
	15,924							12,634					

SHIRE OF PLANTAGENET
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 OCTOBER 2021

OPERATING ACTIVITIES
 NOTE 10
 CASH BACKED RESEVES

Cash Backed Reserve

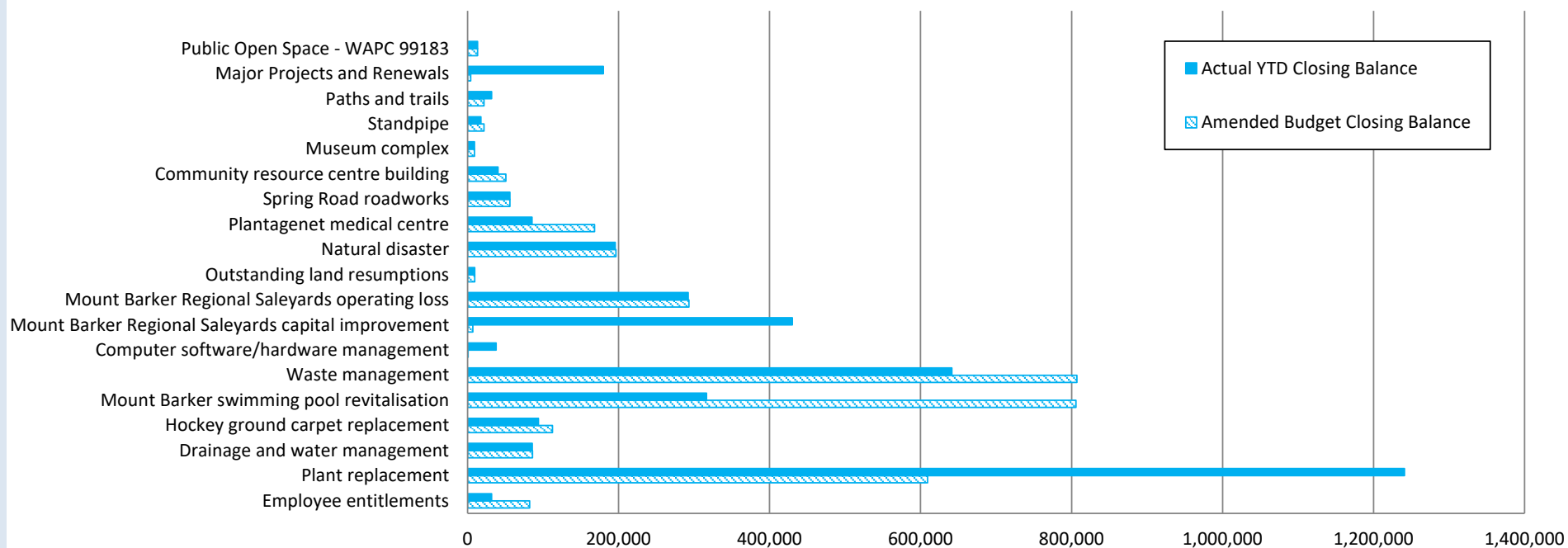
Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlements	31,721	323	13	50,000	0	0	0	82,044	31,734
Plant replacement	1,240,493	6,460	481	500,000	0	(1,137,500)	0	609,453	1,240,975
Drainage and water management	85,707	300	33	0	0	0	0	86,007	85,740
Hockey ground carpet replacement	93,969	405	36	18,000	0	0	0	112,374	94,006
Mount Barker swimming pool revitalisation	316,270	3,646	123	600,000	0	(114,140)	0	805,776	316,393
Waste management	641,268	3,081	249	197,562	0	(35,000)	0	806,911	641,516
Computer software/hardware management	37,652	132	15	0	0	(37,000)	0	784	37,666
Mount Barker Regional Saleyards capital improvement	430,025	1,964	167	108,263	0	(533,220)	0	7,032	430,192
Mount Barker Regional Saleyards operating loss	292,097	1,023	113	0	0	0	0	293,120	292,211
Outstanding land resumptions	9,420	33	4	0	0	0	0	9,453	9,424
Natural disaster	195,329	684	76	150,500	0	(150,000)	0	196,513	195,405
Plantagenet medical centre	85,441	646	33	82,000	0	0	0	168,087	85,474
Spring Road roadworks	55,974	196	22	0	0	0	0	56,170	55,996
Community resource centre building	40,425	184	16	10,000	0	0	0	50,609	40,440
Museum complex	9,148	32	4	0	0	0	0	9,180	9,151
Standpipe	17,710	104	7	10,000	0	(6,000)	0	21,814	17,717
Paths and trails	31,740	111	12	0	0	(10,000)	0	21,851	31,753
Major Projects and Renewals	179,841	630	70	0	0	(176,394)	0	4,077	179,911
Public Open Space - WAPC 99183	13,147	46	5	0	0	0	0	13,193	13,152
	3,807,376	20,000	1,478	1,726,325	0	(2,199,254)	0	3,354,447	3,808,854

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 31 Oct 2021
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	149,035	0	0	149,035
- non-operating	13	959,299	0	0	959,299
Total unspent grants, contributions and reimbursements		1,108,335	0	0	1,108,335
Less non-current unspent grants, contributions and reimbursements		0	0	0	0
Total current unspent grants, contributions and reimbursements		1,108,335	0	0	1,108,335
Provisions					
Annual leave		510,829	0	(918)	509,911
Long service leave		401,881	0	0	401,881
Total Provisions		912,709	0	(918)	911,792
Total Other Current Liabilities					2,020,126
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 31 OCTOBER 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 31 Oct 2021	Current Liability 31 Oct 2021	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies									
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	454,105	714,227	178,557	178,557
Grants Commission - Roads (WALGGC)	0	0	0	0	0	455,655	463,357	115,839	115,839
Law, order, public safety									
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	6,208	0
DFES - Mitigation Activity Fund Grant	0	0	0	0	0	365,390	365,390	0	0
Recreation and culture									
State Library of WA - Children Book Week Grant	0	0	0	0	0	0	0	0	5,184
Racing & Wagering WA - Every Club Grant	7,730	0	0	7,730	7,730	0	0	0	0
Direct Grant (MRWA)	0	0	0	0	0	231,080	231,080	231,080	231,080
Economic services									
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	1,332	0
Drought DCP Grant - Adverse Advents Plan	20,510	0	0	20,510	20,510	0	0	0	0
	149,035	0	0	149,035	149,035	1,780,996	2,048,820	581,349	532,057
Operating Contributions									
Education and welfare									
Mt Barker Community Garden - launch disability awareness documentary	0	0	0	0	0	0	1,000	0	0
Recreation and culture									
Library miscellaneous contributions	0	0	0	0	0	1,000	1,000	332	1,755
DFES - Storm Damage Recoup	0	0	0	0	0	417,896	322,813	9,391	0
Economic services									
Saleyard Contributions - Agent Levy (\$1 per head)	0	0	0	0	0	68,000	68,000	22,668	11,319
	0	0	0	0	0	486,896	392,813	32,391	13,074
TOTALS	149,035	0	0	149,035	149,035	2,267,892	2,441,633	613,740	545,131

SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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 31 Oct 2021	Current Liability 31 Oct 2021	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
Law, order, public safety									
DFES Grant - (WA Recovery Plan) Water Tanks	0	0	0	0	0	0	29,601	0	0
Recreation and culture									
LRCIP Grant - Kendenup Town Hall Toilets	150,000	0	0	150,000	150,000	150,000	150,000	0	0
CSRRF 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
Transport									
RTR Grant Funding	78,292	0	0	78,292	78,292	644,492	644,492	161,123	0
RRG Grant Funding	0	0	0	0	0	540,648	540,648	180,216	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 Saefy Grant - Woogenellup Road	0	0	0	0	0	0	1,654,189	0	0
Economic services									
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
	959,299	0	0	959,299	959,299	3,267,155	4,950,945	978,562	64,744
Non-Operating Contributions									
Recreation and culture									
Public Open Space Funding	0	0	0	0	0	26,814	26,814	8,936	0
	0	0	0	0	0	26,814	26,814	8,936	0
Total Non-operating grants, subsidies and contributions	959,299	0	0	959,299	959,299	3,293,969	4,977,759	987,498	64,744

SHIRE OF PLANTAGENET

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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 31 Oct 2021
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Construction Training Fund (CTF)	0.00	3,608.87	(1,061.87)	2,547.00
Building Services Levy (BSL)	964.14	5,572.14	(5,186.75)	1,349.53
Crossover Bonds	7,500.46	0.00	0.00	7,500.46
Developer Bonds	17,000.00	0.00	0.00	17,000.00
Keys, Hall and Equipment Bonds	33,432.66	5,300.00	(3,142.66)	35,590.00
Construction Bonds	0.00	4,500.00	(4,500.00)	0.00
Planning Bonds	0.00	500.00	0.00	500.00
Other Bonds	0.00	0.00	0.00	0.00
Department of Transport	0.00	480,494.13	(481,269.03)	(774.90)
Rehabilitation Bonds	0.00	0.00	0.00	0.00
Roadworks Bonds	0.00	0.00	0.00	0.00
Unclaimed Monies	0.00	0.00	0.00	0.00
Councillor Nomination Fees	0.00	560.00	(480.00)	80.00
Transportable Buildings Bonds	0.00	0.00	0.00	0.00
Sub-Total	58,897.26	500,535.14	(495,640.31)	63,792.09
Trust Funds				
Contribution - Public Open Space	88,930.08	0.00	0.00	88,930.08
Feral Pig Eradication Committee	70,392.03	0.00	0.00	70,392.03
Bonds - Other	330,983.48	1,000.00	0.00	331,983.48
Unclaimed Monies	0.00	0.00	0.00	0.00
Sub-Total	490,305.59	1,000.00	0.00	491,305.59
	549,202.85	501,535.14	(495,640.31)	555,097.68

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. \$		
Revenue from operating activities	\$	%				
Law, Order and Public Safety	(61,288)	(79%)	▼	\$	Timing	Under Income - BFB grant income not yet received
Health	15,408	41%	▲	\$	Timing	Over Income - Plantagenet Medical Centre rental
Economic Services	(23,553)	(11%)	▼	\$	Timing	Under Income - Feral Pig Eradication Group grant income not received
Other Property and Services	(43,704)	(43%)	▼	\$	Timing	Under income - Workers Compensation and other reimbursements
Expenditure from operating activities						
Law, Order and Public Safety	94,511	25%	▲	\$	Timing	Under Exp - Depreciation not run yet
Health	11,322	12%	▲	\$	Timing	Under Exp - Depreciation not run yet
Education and Welfare	17,316	41%	▲	\$	Timing	Under Exp - Depreciation & Youth precinct and services
Housing	11,689	70%	▲	\$	Timing	Under Exp - Depreciation & allocation of staff housing costs
Community Amenities	67,190	14%	▲	\$	Timing	Under Exp - Depreciation and waste management costs
Recreation and Culture	233,150	23%	▲	\$	Timing	Under Exp - Depreciation not run yet
Transport	746,332	37%	▲	\$	Timing	Under Exp - Depreciation not run yet
Economic Services	160,874	24%	▲	\$	Timing	Under Exp - Depreciation, saleyards facility maintenance, and standpipe maintenance
Other Property and Services	134,254	132%	▲	\$	Timing	Under Exp - Depreciation not run yet
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(922,754)	(93%)	▼	\$	Timing	Under income - Mainly commonwealth funded infrastructure projects which have taken time to come to fruition
Proceeds from Disposal of Assets	55,534		▲	\$	Timing	Over income - Insurance payouts on vehicles
Land and Buildings	137,142	24%	▲	\$	Timing	Under Exp - Swimming Pool
Plant and Equipment	(59,545)	(25%)	▼	\$	Timing	Over Exp - budgeted plant purchases
Infrastructure Assets - Roads	463,680	89%	▲	\$	Timing	Under Exp - timing on road construction projects
Infrastructure Assets - Footpaths	23,324	100%	▲	\$	Timing	Under Exp - timing on project delivery
Infrastructure Assets - Parks and Ovals	23,145	96%	▲	\$	Timing	Under Exp - timing on project delivery
Infrastructure Assets - Other	200,593	33%	▲	\$	Timing	Under Exp - Mainly commonwealth funded infrastructure projects which have taken time to come to fruition
Financing Activities						
Transfer to Reserves	155,690	99%	▲	\$	Timing	Under Exp - timing on reserve transfers

SHIRE OF PLANTAGENET
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 OCTOBER 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
					\$	\$	\$	\$
		Budget Adoption		Closing Surplus/(Deficit)			0	0
		Opening surplus adjustment		Opening Surplus(Deficit)			(118,652)	(118,652)
4110214	BC607	Swimming Pool Facility Refurbishment	28/09/2021	Capital Expenses		189,085		70,433
4110314	BC608	Frost Park - Pavilion Upgrade	28/09/2021	Capital Expenses		20,243		90,676
4110370	PC608A	Water Transfer - Lot 81 Dam to Sounness Park	28/09/2021	Capital Expenses		5,680		96,356
4050190	OC202A	Kendenu BFB - Water Tank	28/09/2021	Capital Expenses			(16,418)	79,938
4050190	OC207A	Porongurup BFB - Water Tank	28/09/2021	Capital Expenses			(13,183)	66,755
3050515		ESL BFB - Capital Grant	28/09/2021	Capital Revenue		29,601		96,356
3030210		GEN PUR - Financial Assistance Grant - General	28/09/2021	Operating Revenue		260,122		356,478
3030211		GEN PUR - Financial Assistance Grant - Roads	28/09/2021	Operating Revenue		7,702		364,180
4120181		ROADC - Transfers to Reserve	28/09/2021	Capital Expenses			(150,500)	213,680
3120201		ROADM - Road Contribution Income	28/09/2021	Operating Revenue			(95,083)	118,597
2110300		REC - Employee Costs	28/09/2021	Operating Expenses		206,056		324,653
2110304		REC - Training & Conferences	28/09/2021	Operating Expenses		4,000		328,653
2110307		REC - Protective Clothing	28/09/2021	Operating Expenses		1,500		330,153
2110308		REC - Other Employee Costs	28/09/2021	Operating Expenses		6,579		336,732
2110320		REC - Communication Expenses	28/09/2021	Operating Expenses		2,500		339,232
2110321		REC - Information Technology	28/09/2021	Operating Expenses		4,500		343,732
2110386		REC - Expensed Minor Asset Purchases	28/09/2021	Operating Expenses		10,000		353,732
2110387		REC - Other Expenses	28/09/2021	Operating Expenses		30,000		383,732
2110388		REC - Building Operations	28/09/2021	Operating Expenses		15,000		398,732
2110389		REC - Other Rec Facilities Building Maintenance	28/09/2021	Operating Expenses		10,000		408,732
2110392		REC - Depreciation	28/09/2021	Operating Expenses		9,000		417,732
2110399		REC - Administration Allocated	28/09/2021	Operating Expenses		60,000		477,732
3110320		REC - Fees & Charges (Rec Centre)	28/09/2021	Operating Revenue			(110,000)	367,732
2110800		REC CENTRE - Employee Costs	28/09/2021	Operating Expenses			(206,056)	161,676
2110803		REC CENTRE - Uniforms	28/09/2021	Operating Expenses			(1,500)	160,176
2110804		REC CENTRE - Training & Development	28/09/2021	Operating Expenses			(4,000)	156,176
2110808		REC CENTRE - Other Employee Expenses	28/09/2021	Operating Expenses			(6,579)	149,597
2110820		REC CENTRE - Communication Expenses	28/09/2021	Operating Expenses			(2,500)	147,097
2110821		REC CENTRE - Information Technology	28/09/2021	Operating Expenses			(4,500)	142,597
2110825		REC CENTRE - Programs & Events	28/09/2021	Operating Expenses			(10,000)	132,597
2110886		REC CENTRE - Expensed Minor Asset Purchases	28/09/2021	Operating Expenses			(10,000)	122,597
2110887		REC CENTRE - Other Expenses	28/09/2021	Operating Expenses			(20,000)	102,597
2110888		REC CENTRE - Building Operations	28/09/2021	Operating Expenses			(15,000)	87,597
2110889		REC CENTRE - Building Maintenance	28/09/2021	Operating Expenses			(10,000)	77,597
2110892		REC CENTRE - Depreciation	28/09/2021	Operating Expenses			(9,000)	68,597
2110899		REC CENTRE - Administration Allocated	28/09/2021	Operating Expenses			(60,000)	8,597
3110801		REC CENTRE - Reimbursements	28/09/2021	Operating Revenue		20,000		28,597

3110819		REC CENTRE - Kiosk Income	28/09/2021	Operating Revenue	7,000		35,597	
3110820		REC CENTRE - Fees & Charges	28/09/2021	Operating Revenue	76,000		111,597	
3110835		REC CENTRE - Other Income	28/09/2021	Operating Revenue	7,000		118,597	
4110390	OC615	Albany Highway - Infill Drain	28/09/2021	Capital Expenses		(100,000)	18,597	
4030181		Transfer interest to Public Open Space Reserve	28/09/2021	Operating Expenses		(46)	18,551	
4110114	BC600A	Plantagenet District Hall - Lighting	26/10/2021	Capital Expenses		(6,650)	11,901	
4110831	OC614	Mount Barker Rec.Centre - Security Access and CCTV Upg	26/10/2021	Capital Expenses		(8,000)	3,901	
2080711		WELFARE - DAIP	26/10/2021	Operating Expenses		(5,000)	(1,099)	
3080710		WELFARE - Grants	26/10/2021	Operating Revenue		1,000	(99)	
4130290		TOUR - Infrastructure Other	26/10/2021	Capital Expenses		306,550	306,451	
4130290	OC640B	Albany Hwy Inf - Mural Wall (LRCIP)	26/10/2021	Capital Expenses		(83,604)	222,847	
4130290	OC640C	Albany Hwy Inf - Visitor Carpark (LRCIP)	26/10/2021	Capital Expenses		(159,000)	63,847	
4130290	OC640D	Albany Hwy Inf - Signage (LRCIP)	26/10/2021	Capital Expenses		(37,000)	26,847	
4130290	OC640E	Albany Hwy Inf - Fencing (LRCIP)	26/10/2021	Capital Expenses		(25,000)	1,847	
2130250	OP640A	Albany Hwy - Tree Planting (LRCIP)	26/10/2021	Operating Expenses		(1,946)	(99)	
4110390	OC623	Mount Barker Hill Infrastructure - Boardwalk (DCF)	26/10/2021	Capital Expenses		109,664	109,565	
4110390	OC623A	Mount Barker Hill - Carpark (LRCIP2 & municipal)	26/10/2021	Capital Expenses		(90,000)	19,565	
4110390	OC623C	Mount Barker Hill Infrastructure - Pathway (DCF)	26/10/2021	Capital Expenses		(14,103)	5,462	
3120113	GI003A	Regional Road Safety Grant - Woogenellup Road	26/10/2021	Capital Revenue	1,654,189		1,659,651	
4120162	OF003A	Woogenellup Road Shoulder Reconstruction (RRSP)	26/10/2021	Capital Expenses		(1,654,189)	5,462	
					0	2,635,757	(2,630,295)	5,462

KEY INFORMATION