

**SHIRE OF DENMARK**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the period ending 30 April 2022**

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
<b>Operating Revenues</b>		\$		\$	\$	\$	%
Governance		28,054	112,554	102,963	<b>109,881</b>	6,918	6.72%
General Purpose Funding		614,561	617,163	499,020	<b>1,346,263</b>	847,243	169.78%
Law, Order and Public Safety		971,176	848,176	476,043	<b>370,214</b>	(105,829)	(22.23%)
Health		18,500	24,000	23,910	<b>26,778</b>	2,868	11.99%
Education and Welfare		53,800	53,800	47,800	<b>51,994</b>	4,194	8.77%
Community Amenities		1,830,010	1,950,181	1,879,011	<b>1,905,189</b>	26,178	1.39%
Recreation and Culture		2,960,722	784,222	279,849	<b>322,143</b>	42,294	15.11%
Transport		3,538,927	3,862,979	2,592,808	<b>887,723</b>	(1,705,085)	(65.76%)
Economic Services		1,259,348	1,226,573	1,157,397	<b>1,159,772</b>	2,375	0.21%
Other Property and Services		199,000	253,000	210,810	<b>217,861</b>	7,051	3.34%
<b>Total Operating Revenue</b>		<b>11,474,098</b>	<b>9,732,648</b>	<b>7,269,611</b>	<b>6,397,816</b>	<b>(871,795)</b>	
<b>Operating Expense</b>							
Governance		(939,080)	(1,035,080)	(832,095)	<b>(707,547)</b>	124,548	14.97%
General Purpose Funding		(531,772)	(531,772)	(433,144)	<b>(438,672)</b>	(5,528)	(1.28%)
Law, Order and Public Safety		(2,625,319)	(2,188,573)	(1,693,710)	<b>(1,614,253)</b>	79,457	4.69%
Health		(207,379)	(207,379)	(170,790)	<b>(171,829)</b>	(1,039)	(0.61%)
Education and Welfare		(330,889)	(330,889)	(284,742)	<b>(277,756)</b>	6,986	2.45%
Housing		(31,653)	(31,653)	(14,869)	<b>(14,879)</b>	(10)	(0.07%)
Community Amenities		(3,292,031)	(3,275,569)	(2,711,079)	<b>(2,630,243)</b>	80,836	2.98%
Recreation and Culture		(3,151,722)	(3,012,943)	(2,484,186)	<b>(2,423,445)</b>	60,742	2.45%
Transport		(5,098,096)	(5,231,096)	(4,186,566)	<b>(3,511,118)</b>	675,448	16.13%
Economic Services		(1,126,527)	(1,110,027)	(955,058)	<b>(917,592)</b>	37,466	3.92%
Other Property and Services		(180,205)	(284,205)	(286,403)	<b>(495,349)</b>	(208,946)	(72.96%)
<b>Total Operating Expenditure</b>		<b>(17,514,673)</b>	<b>(17,239,186)</b>	<b>(14,052,642)</b>	<b>(13,202,683)</b>	<b>849,959</b>	
<b>Funding Balance Adjustments</b>							
Add back Depreciation		3,820,875	3,503,525	2,930,020	<b>2,928,155</b>	(1,865)	(0.06%)
Adjust (Profit)/Loss on Asset Disposal	11	(20,000)	(100,000)	(47,000)	<b>(44,614)</b>	2,386	(5.08%)
Adjust Provisions and Accruals		115,871	115,871	0	<b>(101,357)</b>	(101,357)	
<b>Net Cash from Operations</b>		<b>(2,123,829)</b>	<b>(3,987,142)</b>	<b>(3,900,011)</b>	<b>(4,022,682)</b>	<b>(122,671)</b>	
<b>Capital Expenses</b>							
Repayment of Debentures	7	(272,505)	(199,800)	(111,022)	<b>(111,020)</b>	2	0.00%
Principal elements of finance leases		(102,490)	(102,490)	0	<b>0</b>	0	
Transfer to Reserves	5	(731,612)	(731,612)	(3,760)	<b>(3,758)</b>	2	0.06%
Land and Buildings	10	(4,170,000)	(110,000)	(110,000)	<b>(97,656)</b>	12,344	11.22%
Roads Infrastructure	10	(2,815,687)	(3,153,681)	(2,543,469)	<b>(1,572,875)</b>	970,594	38.16%
Other Infrastructure	10	(804,864)	(1,051,276)	(810,941)	<b>(271,619)</b>	539,322	66.51%
Plant and Equipment	10	(1,112,650)	(715,650)	(226,000)	<b>(205,419)</b>	20,581	9.11%
Furniture and Equipment	10	(70,000)	(70,000)	0	<b>0</b>	0	
<b>Total Capital Expenditure</b>		<b>(10,079,808)</b>	<b>(6,134,509)</b>	<b>(3,805,192)</b>	<b>(2,262,347)</b>	<b>1,542,846</b>	
<b>Net Cash from Capital Activities</b>		<b>(12,203,637)</b>	<b>(10,121,651)</b>	<b>(7,705,203)</b>	<b>(6,285,029)</b>	<b>1,420,174</b>	
<b>Capital Revenues</b>							
Proceeds from New Debentures		2,279,225	0	0	<b>0</b>	0	
Proceeds from Disposal of Assets	11	147,000	184,000	90,000	<b>85,321</b>	(4,679)	(5.20%)
Self-Supporting Loan Principal		22,872	22,872	13,241	<b>13,240</b>	(1)	(0.01%)
Transfer from Reserves	5	1,146,914	1,278,693	550,000	<b>545,000</b>	(5,000)	(0.91%)
<b>Net Cash from Financing Activities</b>		<b>3,596,011</b>	<b>1,485,565</b>	<b>653,241</b>	<b>643,561</b>	<b>(9,680)</b>	
<b>Total Net Operating + Capital</b>		<b>(8,607,626)</b>	<b>(8,636,087)</b>	<b>(7,051,962)</b>	<b>(5,641,468)</b>	<b>1,410,494</b>	
<b>Rate Revenue</b>	6	<b>7,053,662</b>	<b>7,053,662</b>	<b>7,028,662</b>	<b>7,033,610</b>	<b>4,948</b>	
<b>Opening Funding Restricted Grants</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Opening Funding Surplus</b>		<b>1,553,964</b>	<b>1,582,425</b>	<b>1,582,425</b>	<b>1,582,425</b>	<b>0</b>	0.00%
<b>Closing Funding Surplus(Deficit)</b>		<b>0</b>	<b>0</b>	<b>1,559,125</b>	<b>2,974,566</b>	<b>1,415,442</b>	

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

**SHIRE OF DENMARK**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting by Nature & Type)**  
**For the period ending 30 April 2022**

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
<b>Operating Revenues</b>		\$	\$	\$	\$	\$	%
Rates		7,053,662	7,028,662	7,028,662	<b>7,033,610</b>	4,948	0.07%
Operating grants & contributions		3,289,288	3,216,890	2,606,342	<b>1,989,517</b>	(616,825)	(23.67%)
Fees and charges		3,458,312	3,567,537	3,375,992	<b>3,440,622</b>	64,630	1.91%
Interest Earnings		72,908	66,908	50,518	<b>46,749</b>	(3,769)	(7.46%)
Other Revenue		188,487	295,158	262,937	<b>263,819</b>	882	0.34%
<b>Total Operating Revenue</b>		<b>14,062,657</b>	<b>14,175,155</b>	<b>13,324,451</b>	<b>12,774,317</b>	<b>(550,134)</b>	
<b>Operating Expense</b>							
Employee Costs		(6,939,942)	(6,937,796)	(5,706,311)	<b>(5,740,950)</b>	(34,639)	(0.61%)
Materials and Contracts		(5,502,014)	(5,615,954)	(4,409,592)	<b>(3,572,849)</b>	836,743	18.98%
Utility Charges		(220,985)	(220,985)	(183,975)	<b>(185,573)</b>	(1,598)	(0.87%)
Depreciation on Non-current Assets		(3,820,875)	(3,503,525)	(2,930,020)	<b>(2,928,155)</b>	1,865	0.06%
Interest Expenses		(123,877)	(103,446)	(49,433)	<b>(47,697)</b>	1,736	3.51%
Insurance Expenses		(427,680)	(427,680)	(427,347)	<b>(431,694)</b>	(4,347)	(1.02%)
Other Expenditure		(445,300)	(428,800)	(345,964)	<b>(293,273)</b>	52,691	15.23%
<b>Total Operating Expenditure</b>		<b>(17,480,673)</b>	<b>(17,238,186)</b>	<b>(14,052,642)</b>	<b>(13,200,191)</b>	852,451	
<b>Sub Total</b>		<b>(3,418,016)</b>	<b>(3,063,031)</b>	<b>(728,191)</b>	<b>(425,874)</b>		
Non-operating grants & contributions		4,411,103	2,510,155	926,822	610,003	(316,819)	
(Profit)/Loss on Asset Disposal		20,000	100,000	47,000	47,105	105	
		4,431,103	2,610,155	973,822	657,109	(316,713)	
<b>Net Result</b>		<b>1,013,087</b>	<b>(452,876)</b>	<b>245,631</b>	<b>231,235</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		3,820,875	3,503,525	2,930,020	2,928,155	(1,865)	(0.06%)
Adjust (Profit)/Loss on Asset Disposal	11	(20,000)	(100,000)	(47,000)	(47,105)	(105)	0.22%
Adjust Provisions and Accruals		115,871	115,871	0	<b>(101,357)</b>	(101,357)	
<b>Net Cash from Operations</b>		<b>4,929,833</b>	<b>3,066,520</b>	<b>3,128,651</b>	<b>3,010,928</b>	<b>(117,723)</b>	
<b>Capital Expenses</b>							
Repayment of Debentures	7	(272,505)	(199,800)	(111,022)	<b>(111,020)</b>	2	0.00%
Principal elements of finance leases		(102,490)	(102,490)	0	<b>0</b>	0	
Transfer to Reserves	5	(731,612)	(731,612)	(3,760)	<b>(3,758)</b>	2	0.06%
Land and Buildings	10	(4,170,000)	(110,000)	(110,000)	<b>(97,656)</b>	12,344	11.22%
Roads Infrastructure	10	(2,815,687)	(3,153,681)	(2,543,469)	<b>(1,572,875)</b>	970,594	38.16%
Other Infrastructure	10	(804,864)	(1,051,276)	(810,941)	<b>(271,619)</b>	539,322	66.51%
Plant and Equipment	10	(1,112,650)	(715,650)	(226,000)	<b>(205,419)</b>	20,581	9.11%
Furniture and Equipment	10	(70,000)	(70,000)	0	<b>0</b>	0	
<b>Total Capital Expenditure</b>		<b>(10,079,808)</b>	<b>(6,134,509)</b>	<b>(3,805,192)</b>	<b>(2,262,347)</b>	1,542,846	
<b>Net Cash from Capital Activities</b>		<b>(5,149,975)</b>	<b>(3,067,989)</b>	<b>(676,541)</b>	<b>748,581</b>	<b>1,425,122</b>	
<b>Capital Revenues</b>							
Proceeds from New Debentures		2,279,225	0	0	<b>0</b>	0	
Proceeds from Disposal of Assets	11	147,000	184,000	90,000	<b>85,321</b>	(4,679)	(5.20%)
Self-Supporting Loan Principal		22,872	22,872	13,241	<b>13,240</b>	(1)	(0.01%)
Transfer from Reserves	5	1,146,914	1,278,693	550,000	<b>545,000</b>	(5,000)	(0.91%)
<b>Net Cash from Financing Activities</b>		<b>3,596,011</b>	<b>1,485,565</b>	<b>653,241</b>	<b>643,561</b>	<b>(9,680)</b>	
<b>Total Net Operating + Capital</b>		<b>(1,553,964)</b>	<b>(1,582,425)</b>	<b>(23,300)</b>	<b>1,392,142</b>	<b>1,415,442</b>	
<b>Opening Funding Restricted Grants</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Opening Funding Surplus</b>		<b>1,553,964</b>	<b>1,582,425</b>	<b>1,582,425</b>	<b>1,582,425</b>	<b>0</b>	0.00%
<b>Closing Funding Surplus(Deficit)</b>		<b>0</b>	<b>0</b>	<b>1,559,125</b>	<b>2,974,566</b>	<b>1,415,442</b>	

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

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**STATEMENT OF FINANCIAL POSITION**  
**For the period ending 30 April 2022**

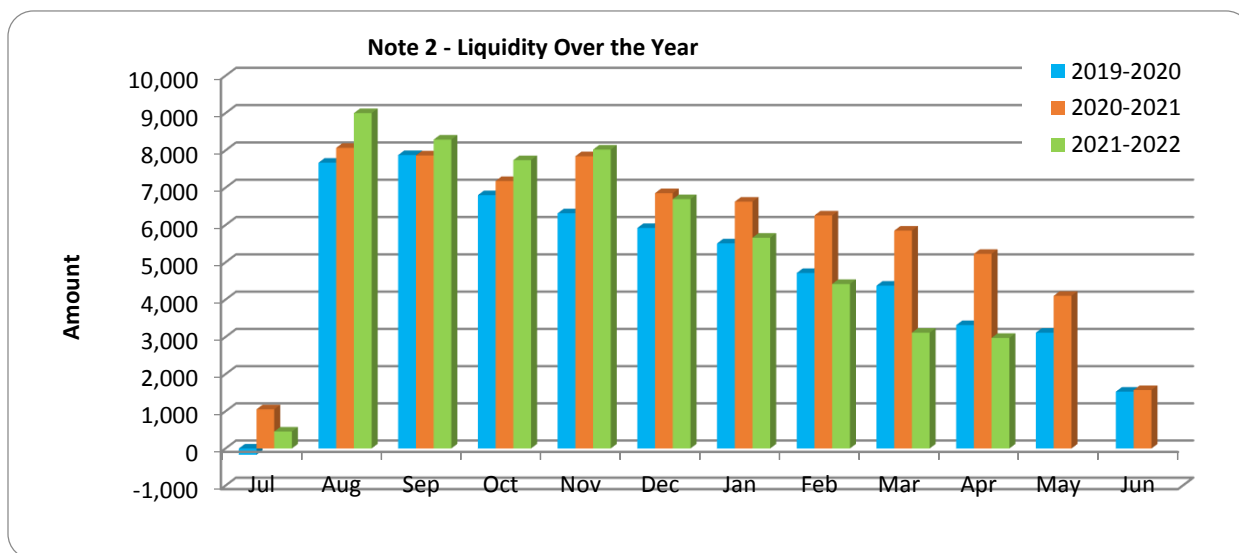
Note 1

	<b>2021-2022</b> <b>YTD</b> <b>\$</b>	<b>2020-2021</b> <b>ACTUAL</b> <b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	7,422,667	8,254,599
Trade and Other Receivables	648,097	637,417
Other Financial Assets	9,632	22,872
Inventories	189,868	112,195
Contract Assets	212,673	694,095
Other Assets	0	109,518
<b>TOTAL CURRENT ASSETS</b>	<b><u>8,482,936</u></b>	<b><u>9,830,696</u></b>
<b>NON-CURRENT ASSETS</b>		
Trade and Other Receivables	70,008	70,008
Other Financial Assets	540,347	540,347
Property, Plant and Equipment	29,013,201	29,948,657
Infrastructure	62,798,353	62,595,734
Right-of-Use Assets	133,563	222,018
<b>TOTAL NON-CURRENT ASSETS</b>	<b><u>92,555,472</u></b>	<b><u>93,376,764</u></b>
<b>TOTAL ASSETS</b>	<b><u>101,038,408</u></b>	<b><u>103,207,460</u></b>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	766,713	2,992,431
Contract Liabilities	606,462	474,570
Lease Liabilities	13,150	104,743
Long Term Borrowings	88,780	199,801
Employee Related Provisions	1,143,688	1,228,532
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>2,618,794</u></b>	<b><u>5,000,076</u></b>
<b>NON-CURRENT LIABILITIES</b>		
Contract Liabilities	500,238	430,238
Lease Liabilities	116,738	116,738
Long Term Borrowings	1,666,467	1,666,467
Provisions	111,258	127,771
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b><u>2,394,702</u></b>	<b><u>2,341,214</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>5,013,496</u></b>	<b><u>7,341,290</u></b>
<b>NET ASSETS</b>	<b><u>96,024,913</u></b>	<b><u>95,866,170</u></b>
<b>EQUITY</b>		
Retained Surplus	26,651,015	25,951,030
Reserves - Cash Backed	4,112,414	4,653,656
Reserves - Asset Revaluation	65,261,484	65,261,484
<b>TOTAL EQUITY</b>	<b><u>96,024,913</u></b>	<b><u>95,866,170</u></b>

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 30 April 2022

**Note 2: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
		This Period	Last Period	Same Period Last Year
		\$	\$	\$
<b>Current Assets</b>				
	Cash Unrestricted	3,310,253	3,200,475	5,231,238
	Cash Restricted	4,112,414	4,112,406	4,235,755
	<b>Total Cash</b>	<b>7,422,667</b>	<b>7,312,881</b>	<b>9,466,993</b>
	Receivables - Rates	449,839	776,967	489,684
	Receivables - Other	362,969	398,926	196,025
	Receivables - Sundry Debtors	57,593	61,859	121,943
	Inventories	189,868	190,092	172,402
		<b>8,482,936</b>	<b>8,740,725</b>	<b>10,447,047</b>
<b>Less: Current Liabilities</b>				
	Payables	(2,618,794)	(2,737,564)	(2,285,063)
	Add Back Self Supporting Loan Adjustment	(9,632)	(9,632)	(9,324)
	Add Back Current Leave Provisions	1,143,688	1,145,128	1,199,281
	Add Back Current Loan Liability	88,780	88,780	112,073
		<b>(1,395,957)</b>	<b>(1,513,288)</b>	<b>(983,033)</b>
	Less: Cash Reserves	(4,112,414)	(4,112,406)	(4,235,755)
	<b>Net Current Funding Position</b>	<b>2,974,566</b>	<b>3,115,031</b>	<b>5,228,259</b>



**Comments - Net Current Funding Position**

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 30 April 2022

**Note 3: BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Back Funded from Reserves	Current Budget Running Balance
	<b>Budget Adoption</b>		Closing Surplus	\$	\$	\$	\$	\$ 0
	<b>Permanent Changes</b>							
1411004	Purchase Land & Buildings - Governance (Job 52027 - Council Chambers Climate Control)	Nov-21	Capital Expenses	0	20,000			20,000
1421254	Purchase Plant & Equipment - Governance	Nov-21	Capital Expenses	0		(32,000)		(12,000)
1131154	Purchase Infrastructure - Recreation Facilities (Job 51674 - Berridge Park Gazebo replacement)	Nov-21	Capital Expenses	0		(8,366)		(20,366)
1220274	Footpath Construction Expense (Job 51002 Wattle Way Footpath)	Nov-21	Capital Expenses	0		(15,000)		(35,366)
1220174	Roads Construction Expenses (Job 50362 - MRWA Project - Peaceful Bay Road)	Nov-21	Capital Expenses	0		(187,000)		(222,366)
1228103	MRWA Project Grant Income	Nov-21	Capital Revenue	0	187,000			(35,366)
1220194	Roads Construction Expenses (Job 50627 - MRWA Blackspot Project - Atkinson Road)	Nov-21	Capital Expenses	0		(17,000)		(52,366)
1220194	Roads Construction Expenses (Job 50628 - MRWA Blackspot Project - Mt Shadforth Road)	Nov-21	Capital Expenses	0		(31,000)		(83,366)
1220194	Roads Construction Expenses (Job 50629 - MRWA Blackspot Project - Lights Beach Road)	Nov-21	Capital Expenses	0		(37,375)		(120,741)
1228703	MRWA Blackspot Funding Grant Income	Nov-21	Capital Revenue	0	37,375			(83,366)
1220104	Roads Construction Expense (Job 50100 Praed Lane Upgrade)	Nov-21	Capital Expenses	0		(95,000)		(178,366)
1228603	R2R Funding Grant Income	Nov-21	Capital Revenue	0	50,000			(128,366)
1261154	Purchase Infrastructure - Airport Facility (Job 54010 - Fencing Upgrades to Airport)	Nov-21	Capital Expenses	0		(13,046)		(141,412)
1268043	Grant Income - Airport Upgrades	Nov-21	Capital Revenue	0	37,596			(103,816)
9502019	Transfer from Infrastructure Reserve	Nov-21	Capital Revenue	0	71,816			(32,000)
9502021	Transfer from Plant Replacement Reserve	Nov-21	Capital Revenue	0	32,000			0
	Amendments as per Mid Year Budget Review adopted by Council on 1st March 2022.	SCM - Mar-22		<b>350,350</b>	<b>1,978,501</b>	<b>(2,110,280)</b>	<b>131,779</b>	<b>0</b>
1137063	Recreation Facilities Upgrade Grant Income	May-22	Capital Revenue	0		(2,125,000)		(2,125,000)
1136583	Recreation Facilities Upgrade Contribution Income	May-22	Operating Revenue	0		(50,000)		(2,175,000)
1121004	Building Construction Expenses (Job 52100 - Surf Club Precinct Redevelopment)	May-22	Capital Expenses	15,000	3,985,000			1,810,000
1436901	Project Management Overhead Expense Allocated	May-22	Operating Expenses	(15,000)				1,810,000
1121003	Lime Sand Sales Income	May-22	Operating Revenue	0		(30,775)		1,779,225
1317543	Standpipe Water Sales Income	May-22	Operating Revenue	0		(10,000)		1,769,225
	Proceeds from new borrowings - proposed Loan 160	May-22	Capital Revenue	0		(1,769,225)		<b>0</b>

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ending 30 April 2022**

**Note 3 (a): MAJOR VARIANCES**

For the purposes of Local Government (Financial Management) Regulation 34 regarding levels of variances for financial reporting, a variance of 10% or greater of the annual budget estimates to the end of the month to which the report refers for each program area in the budget, as a level that requires an explanation or report, with a minimum dollar variance of \$10,000.

This same figure is also to be used in the Annual Budget Review to be undertaken after the first six months of the financial year to assess how the budget has progressed and to estimate the end of the financial year position.

A second tier reporting approach shall be a variance of 10% or greater of the annual budget estimates to the end of month to which the report refers for each General Ledger/Job Account in the budget, as a level that requires an explanation, with a minimum dollar variance of \$10,000.

Noting that as Council adopts an annualised Budget, the Director of Corporate and Community Services may vary the month end Budget estimates from time to time to take into consideration the vagaries and variances with respect to project timing and scheduling to allow for more realistic and relevant comparisons to be made, subject to the total of the Council adopted Budget not being altered.

Account No.		Amended Annual Budget	YTD Budget	YTD Actual	Var. \$	Var. %
	<b><u>Operating Revenues</u></b>					
	<b>Governance</b>					
Various	Reimbursements Income - additional revenue achieved to budget provision	13,800	12,830	21,884	9,054	70.57%
	<b>General Purpose Funding</b>					
1327033	Grants Commission Grants - General (pre-payment of 3/4 of 2022-23 allocation amount)	262,491	196,868	604,184	407,316	206.90%
1327103	Grants Commission Grants - Roads (pre-payment of 3/4 of 2022-23 allocation amount)	239,522	179,642	607,044	427,402	237.92%
Various	Rates - Legal Charges Income - higher fees received to YTD budget relating to overdue rates collection	20,000	16,660	24,270	7,610	45.68%
1318133	Rates - Property Enquiry Fees - Additional revenue to budget due to higher than expected land transfer transactions	45,000	40,000	52,144	12,144	30.36%
	<b>Law, Order and Public Safety</b>					
1517193	Grant Income - Bushfire Risk Management Programme - Grant income lower due to timing & rescheduling of mitigation works	550,083	260,900	156,964	(103,936)	100.00%
	<b>Community Amenities</b>					
1027353	Higher than budgeted income from Container Deposit Scheme (offset by additional expenses to run the scheme)	133,700	119,250	148,823	29,573	24.80%
	<b>Recreation &amp; Culture</b>					
1136583	Contrib. to Recreation Facilities Upgrade - (Concrete remediation settlement for Plane Tree Precinct works)	0	0	11,818	11,818	
Various	Oval & Facility Hire Fees higher than budget estimate	22,000	17,820	25,092	7,272	40.81%
Various	Recreation Centre income currently tracking higher than YTD budget estimate - mainly aerobics	184,670	156,240	175,086	18,846	12.06%
	<b>Transport</b>					
1228103	MRWA - Regional Road Group Grant Funding - timing issue with project progress and associated funding release to budget	1,043,667	575,667	294,667	(281,000)	(48.81%)
1228443	DRFAWA Storm Damage Reinstatement Income - timing delay in release of funding related to works undertaken on this activity	1,397,551	1,397,551	0	(1,397,551)	(100.00%)
1268043	Airport Upgrade Grant Funding - timing delay in release of final funding assistance related to this project	100,702	100,702	82,132	(18,570)	(18.44%)
	<b>Economic Services</b>					
1360103	Parry Beach Camping Charges - income tracking higher than budget	154,500	149,500	162,569	13,069	8.74%

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 30 April 2022

**Note 3 (a): MAJOR VARIANCES**

Account No.		Amended Annual Budget	YTD Budget	YTD Actual	Var. \$	Var. %
	<b>Operating Expenses</b>					
	<b>Governance</b>					
1420322	Strategic Planning and general consulting fee costs tracking under budget - timing of projects and alignment to budget	(118,000)	(77,000)	(40,690)	36,310	(47.16%)
1420302	Corporate Planning and other project fees costs tracking under budget - timing of projects and alignment to budget	(55,100)	(31,325)	(10,766)	20,559	(65.63%)
1420232	Legal Fees - Expense currently tracking under budget	(26,000)	(21,660)	(13,591)	8,069	(37.25%)
	Balance of variance relates to timing of allocations for administration overheads					
	<b>General Purpose Funding</b>					
1318042	Rate Collection Legal Fees - higher than budgeted. Fees recouped in operating income	(20,000)	(16,660)	(28,193)	(11,533)	69.22%
	<b>Law, Order and Public Safety</b>					
1510702	Fire prevention and strategic management costs (including MAF funded programme) tracking under budget (timing of works)	(527,000)	(267,000)	(101,772)	165,228	(61.88%)
1510322	Fire Fighting & Prevention Expenses - higher than budget due to costs incurred relating to fire fighting & clean up resourcing	(12,000)	(10,000)	(101,374)	(91,374)	913.74%
	<b>Community Amenities</b>					
1028152	Container Deposit Scheme expense tracking higher than budget (offset by additional income)	(134,671)	(117,792)	(143,816)	(26,024)	22.09%
Various	Waste Management tracking under budget (timing issue mainly related to deployment of staff & on costs)	(696,700)	(565,678)	(542,969)	22,709	(4.01%)
1058002	Public Convenience Maintenance - Activity tracking under budget (timing issue)	(316,117)	(259,242)	(224,860)	34,382	(13.26%)
Various	Protection of Environment - Activity tracking under budget (timing of environmental programs implementation)	(286,672)	(236,263)	(192,275)	43,988	(18.62%)
	<b>Recreation &amp; Culture</b>					
1130502	Depreciation expense tracking lower than budget - Parks Infrastructure	(485,696)	(404,740)	(392,884)	11,856	(2.93%)
1121042	Swimming area coastal infrastructure maintenance tracking under YTD budget	(108,355)	(97,832)	(90,586)	7,246	(7.41%)
1118002	Civic Centre Maintenance tracking over YTD budget	(35,484)	(31,070)	(38,846)	(7,776)	25.03%
1131012	Swimming Pool Feasibility costs tracking under budget timeline profile	(30,000)	(30,000)	(20,940)	9,060	(30.20%)
Various	Parks & Reserves Mtce Costs tracking under budget (timing & seasonal issue mainly related to deployment of staff & on costs)	(698,233)	(575,136)	(567,352)	7,784	(1.35%)
Various	Recreation Centre running costs tracking under budget	(549,868)	(455,363)	(436,486)	18,877	(4.15%)
	<b>Transport</b>					
Various	General Maintenance - Roadworks over budget, DRFAWA Reinstatement etc. under YTD budget (timing issue)	(3,091,288)	(2,412,091)	(1,751,909)	660,182	(27.37%)
	<b>Economic Services</b>					
1330082	Building Services employee costs tracking lower than budget due to hours reduction adjustment for current encumbent	(167,846)	(135,565)	(122,275)	13,290	(9.80%)
1316002	Standpipe water expense currently tracking over YTD budget (credit for overcharge pending)	(26,000)	(21,830)	(36,491)	(14,661)	67.16%
Various	Lime Quarry expenditure under budget due to reduced mining tonnage extracted	(249,635)	(246,104)	(207,692)	38,412	(15.61%)
	<b>Other Property &amp; Services</b>					
1430812	Long Service Leave Salary Costs higher than budget due to payouts to eligible staff - to be offset by reduction of liability (Y/E Adj)	(23,000)	(18,574)	(41,287)	(22,713)	122.28%
1480202	Recoverable Costs Expenditure - refer income offset (Insurance Claim)	(22,000)	(18,330)	(23,766)	(5,436)	29.66%
	Balance of variance relates to timing of allocations for overheads, plant operating costs and stock					

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ending 30 April 2022**

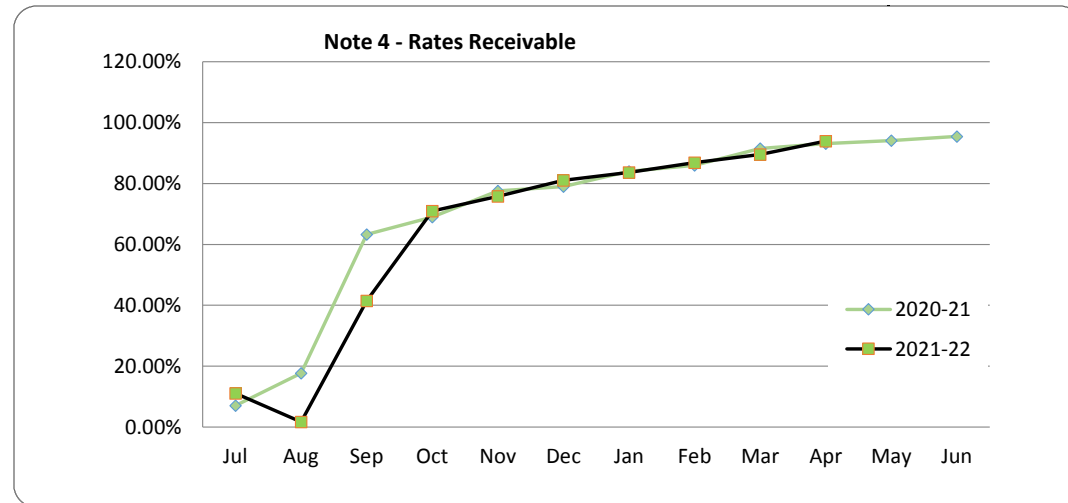
**Note 4: RECEIVABLES**

**Receivables - Rates Receivable**

Opening Arrears Previous Years  
 Levied this year  
Less Collections to date  
 Equals Current Outstanding

**Net Rates Collectable**  
 % Collected

	30 April 2022	30 June 2021
	\$ 319,339	\$ 362,031
	7,093,595	6,578,908
	(6,963,095)	(6,621,600)
	<b>449,839</b>	<b>319,339</b>
<b>Net Rates Collectable</b>	<b>449,839</b>	<b>319,339</b>
% Collected	93.93%	95.40%



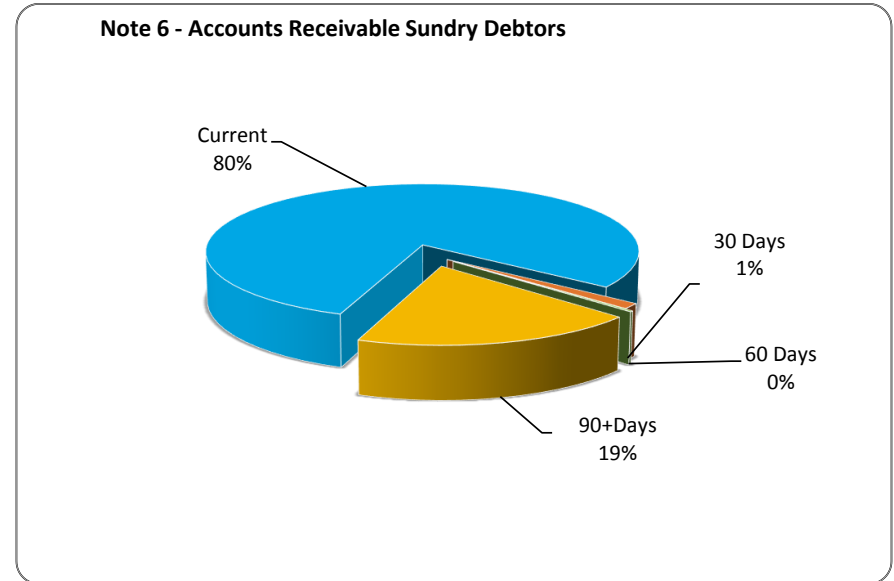
**Comments/Notes - Receivables Rates**

**Receivables - Sundry Debtors**

	Current	30 Days	60 Days	90+Days
	\$ 45,843	\$ 738	\$ 131	\$ 10,881
<b>Total Receivables - Sundry Debtors</b>				<b>57,593</b>

Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable Sundry Debtors**



**Comments/Notes - Receivables General**



**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ending 30 April 2022**

**Note 5: Cash Backed Reserve**

Name	Adopted Budget	Actual Opening	Adopted Budget	Actual Interest	Adopted Budget	Actual	Adopted Budget	Amended Budget	Actual Transfers	Transfer out Reference	Amended Budget	Actual YTD
	Opening Balance	Balance	Budget Interest Earned	Interest Earned	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Transfers Out (-)	Out (-)		Budget Closing Balance	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$
Lime Quarry Rehabilitation Reserve	414,700	414,700	829	377	0	0	(30,000)	(30,000)	0		385,529	415,077
Parry Inlet Reserve	198,448	198,448	397	180	10,000	0	(14,000)	(14,000)	0		194,845	198,629
Cemetery Reserve	2,118	2,118	4	2	0	0	(2,122)	(2,122)	0		(0)	2,120
Employee Leave Entitlements Reserve	448,410	448,410	897	408	0	0	0	(21,104)	0		428,203	448,818
Infrastructure Reserve	709,778	709,778	1,420	645	133,206	0	(50,000)	(42,674)	0		801,730	710,423
Plant Replacement Reserve	586,098	586,098	1,172	533	325,000	0	(265,650)	(298,650)	0		613,620	586,630
Waste Services Reserve	621,628	621,628	1,426	565	170,000	0	(88,000)	(168,000)	0		625,054	622,193
Parks and Gardens Reserve	78,985	78,985	158	72	0	0	(79,142)	(79,142)	0		(0)	79,056
Aquatic Facility Development Reserve	96,863	96,863	194	88	0	0	(10,000)	(15,000)	0		82,057	96,951
Lionsville Reserve	205,590	205,590	411	187	0	0	(58,000)	(58,000)	0		148,001	205,777
Peaceful Bay Reserve	209,541	209,541	419	190	35,000	0	0	0	0		244,960	209,731
Rivermouth Caravan Park Reserve	101,213	101,213	202	92	5,000	0	0	0	0		106,415	101,305
Peaceful Bay Caravan Park Reserve	63,244	63,244	126	57	5,000	0	0	0	0		68,370	63,301
Recreation Centre Reserve	95,684	95,684	191	87	10,000	0	0	0	0		105,875	95,771
Denmark East Development Reserve	721,357	721,357	360	183	0	0	(550,000)	(550,000)	(545,000)		171,717	176,540
Strategic Reserve	100,000	100,000	200	91	5,000	0	0	0	0		105,200	100,091
ICT Reserve	-	0	0	0	15,000	0	0	0	0		15,000	0
Legal Contingency Reserve	-	0	0	0	10,000	0	0	0	0		10,000	0
	<b>4,653,656</b>	<b>4,653,656</b>	<b>8,406</b>	<b>3,758</b>	<b>723,206</b>	<b>0</b>	<b>(1,146,914)</b>	<b>(1,278,693)</b>	<b>(545,000)</b>		<b>4,106,576</b>	<b>4,112,414</b>

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 30 April 2022

**Note 6: RATING INFORMATION**

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Actual Rate Revenue \$	Budget Interim Rates \$	Budget Back Rates \$	Total Adopted Rate Revenue \$	Adopted Budget Rate Revenue \$	Actual YTD Interim Rates \$	Actual YTD Back Rates \$	Actual YTD Total Revenue \$
<b>Differential General Rate</b>											
<b>GRV</b>											
Non-Rural Improved	0.099553	2,308	39,973,237	3,979,456	25,000	0	4,004,456	4,004,456	1,878	434	3,981,768
Holiday Purposes	0.119464	120	1,971,372	235,508	0	0	235,508	235,508	0	0	235,508
Vacant	0.198474	233	2,224,780	441,559	0	0	441,559	441,559	0	0	441,559
<b>UV</b>											
Rural	0.005009	457	230,588,000	1,155,016	0	0	1,155,016	1,155,016	0	0	1,155,016
Rural - Additional Use 1 - Holiday Purposes	0.006010	24	9,439,000	56,728			56,728	56,728			56,728
Rural - Additional Use 2 - Commercial	0.008515	14	6,540,000	55,688			55,688	55,688			55,688
<b>Sub-Totals</b>		3,156	290,736,389	5,923,955	25,000	0	5,948,955	5,948,955	1,878	434	5,926,267
<b>Minimum Payment</b>	<b>Minimum \$</b>										
<b>GRV</b>											
Non-Rural Improved	1,141.00	555	4,470,095	633,255	0	0	633,255	633,255	0	0	633,255
Holiday Purposes	1,369.00	9	87,442	12,321	0	0	12,321	12,321	0	0	12,321
Vacant	1,220.00	229	1,048,070	279,380	0	0	279,380	279,380	0	0	279,380
<b>UV</b>											
Rural	1,397.00	146	29,490,217	203,962	0	0	203,962	203,962	0	0	203,962
Rural - Additional Use 1 - Holiday Purposes	1,676.00	15	991,600	25,140			25,140	25,140			25,140
Rural - Additional Use 2 - Commercial	2,654.00	5	1,467,000	13,270			13,270	13,270			13,270
<b>Sub-Totals</b>		959	37,554,424	1,167,328	0	0	1,167,328	1,167,328	0	0	1,167,328
		4,115	328,290,813	7,091,283			7,116,283				7,093,595
Waiver & Concessions							(62,621)				(59,985)
<b>Amount from General Rates</b>							<b>7,053,662</b>				<b>7,033,610</b>
Ex-Gratia Rates							0				0
<b>Totals</b>							<b>7,053,662</b>				<b>7,033,610</b>

**Comments - Rating Information**

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ending 30 April 2022**

**Note 7. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-21	New Loans (Adopted Budget)	New Loans (Amended Budget)	Principal Repayments			Principal Outstanding		Interest Repayments			Interest Rate	Maturity Date
				YTD Actual \$	YTD Budget \$	Adopted Budget \$	YTD Actual \$	Adopted Budget \$	YTD Actual \$	YTD Budget \$	Adopted Budget \$		
129 Scouts S/Supporting	9,838			3,764	3,764	3,764	6,074	6,074	294	294	473	5.84%	21-Jul-23
131 Visitors Centre	35,971			17,680	17,680	35,971	18,291	0	1,436	1,436	2,224	6.91%	28-Jun-22
142 Lionsville	353,831			15,664	15,664	31,866	338,167	321,965	10,109	10,109	25,930	6.88%	12-Nov-29
143 Airport	30,183			3,379	3,379	6,863	26,804	23,320	1,061	1,061	2,220	6.26%	30-Jun-25
147 Recreation - Football Clubrooms	135,916			5,709	5,709	11,599	130,207	124,317	4,810	4,810	10,341	6.37%	30-Jun-30
152 Purchase Reserve 27101	270,702			10,054	10,054	20,411	260,648	250,291	9,122	9,122	19,745	6.04%	30-Jun-31
157 Riverside Club S/Supporting	363,225			9,477	9,477	19,108	353,748	344,117	5,533	5,533	14,125	3.80%	12-May-36
159 Riverside Club Stage 1	405,199			20,704	20,704	20,704	384,495	384,495	8,970	8,970	14,938	3.11%	13-Aug-36
158 Purchase Lot 228, Reserve 18587	261,402			24,591	24,591	49,514	236,811	211,888	3,858	3,858	8,332	2.70%	01-Jun-26
160 Surf Club Precinct	0	1,769,225	0	0	0	38,303	0	1,730,922	0	0	15,969		
161 Purchase Rubbish Truck	0	510,000	0	0	0	34,402	0	475,598	0	0	4,462		
	1,866,267	2,279,225	0	111,020	111,022	272,505	1,755,247	3,872,987	45,194	45,193	118,759		

No new debentures were raised during the reporting period.

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 30 April 2022

**Note 8: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider	Approval	2021-2022 Adopted Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>								
Grants Commission - General	WALGGC	Y	268,422	(5,931)	262,491	0	604,184	0
Grants Commission - Roads	WALGGC	Y	214,989	24,533	239,522	0	607,044	0
Pens Deferred Rates Int Grant	Office of State Revenue	Y	350	0	350		617	0
<b>GOVERNANCE</b>								
Grants Governance	Dept. of Communities/Australia Day Council	Y	700	10,000	10,700	0	8,000	2,700
<b>LAW, ORDER, PUBLIC SAFETY</b>								
Grant - Bushfire Risk Management Planning Program	Dept. of Fire & Emergency Serv.	Y	176,083	(123,000)	53,083	0	69,340	0
Grant - Fire Mitigation Works	Dept. of Fire & Emergency Serv.	Y	497,000	0	497,000	0	87,624	409,376
Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	165,063	0	165,063	0	165,063	0
Operating SES	Dept. of Fire & Emergency Serv.	Y	19,830	0	19,830	0	21,724	0
<b>EDUCATION AND WELFARE</b>								
Grant - Denmark Youth Festival	Dept. of Communities	N	6,000	0	6,000	0	0	6,000
Income - Youth Support Service	Dept. of Communities	Y	31,500	0	31,500	0	31,623	0
Aged / Disability Services Grants	Development Disability WA	Y	0	0	0		1,000	0
<b>RECREATION AND CULTURE</b>								
Grants - Halls and Civic Centre	LotteryWest & State Govt. Funding	Y	50,000	(40,000)	0	10,000	0	10,000
Grant - Dept. & Recreation	Dept Sport & Recreation	Y	30,000	0	30,000	0	0	30,000
Grant - Recreation Facilities Infrastructure - McLean Oval	Federal Funding (LRICI)	Y	318,227	0	0	318,227	0	318,227
Grant - Recreation Facilities Infrastructure - Surf Club	Federal Funding (Building Better Regions)	N	1,500,000	(1,500,000)	0	0	0	0
Grant - Recreation Facilities Infrastructure - Surf Club	State Government Funding (CSRFF)	N	625,000	(625,000)	0	0	0	0
Grant - Recreation Facilities Infrastructure - Surf Club	Federal Funding - Coastal Adaptation	Y	55,775	0	0	55,775	0	55,775
Grants - Library	Childrens Book Council Of Aust & State Library	Y	0	0	0	0	2,516	0
<b>TRANSPORT</b>								
Grant - MRWA Direct	Main Roads WA	Y	127,200	0	127,200	0	127,200	0
Grant - Roadwise Group	Main Roads WA	Y	500	0	500	0	0	500
MRWA Project Grants	Main Roads WA	Y	856,667	187,000	0	1,043,667	294,667	749,000
Grant - Community Infrastructure	Federal Funding	Y	396,664	0	0	396,664	0	396,664
Grant - MRWA Blackspot	Main Roads WA	Y	55,333	0	0	55,333	37,084	18,249
Grant - Roads to Recovery	Roads to Recovery	Y	263,120	50,000	0	313,120	196,120	117,000
Grant - Drought Relief Funding	Federal Funding	Y	216,667	0	0	216,667	0	216,667
Grant - Airport Upgrade	Federal Funding (Various)	Y	73,650	27,052	0	100,702	82,132	18,570
<b>ECONOMIC SERVICES</b>								
Grants - Tourism and Area Promotion	DPIRD	Y	9,500	0	9,500	0	9,500	0
<b>TOTALS</b>			<b>5,958,240</b>	<b>(1,995,346)</b>	<b>1,452,739</b>	<b>2,510,155</b>	<b>2,345,439</b>	<b>2,348,727</b>

	<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>YTD Actual</b>
Operating	1,547,137	1,452,739	1,735,436
Non-operating	4,411,103	2,510,155	610,003
	<u><b>5,958,240</b></u>	<u><b>3,962,894</b></u>	<u><b>2,345,439</b></u>

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ending 30 April 2022**

**Note 9: TRUST FUND**

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 1-Jul-21	Amount Received	Amount Paid	Closing Balance 30-Apr-22
	\$	\$		\$
Police Licensing	(0)	1,007,062	(1,007,062)	(0)
Parks & Trails Bond	850	0	0	850
	<b>850</b>	<b>1,007,062</b>	<b>(1,007,062)</b>	<b>850</b>

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 30 April 2022

**Note 10: CAPITAL ACQUISITIONS**

Assets		Current Annual Amended Budget	Current YTD Budget	YTD Actual	Purchase Orders Outstanding	Total YTD Committed	Variance (Over) Under
<b>Land and Buildings</b>							
<b>Administration</b>							
Admin. Centre Refurbishments - Climate Control Heating / Cooling	52027	20,000	20,000	13,700	0	13,700	6,300
Admin. Centre Refurbishments - Office Layout Improvements	52028	50,000	50,000	49,814	0	49,814	186
Admin. Centre Refurbishments - Replace Carpets to Customer Service Area	52029	15,000	15,000	12,468	0	12,468	2,532
<b>Recreation And Culture</b>							
Civic Centre Stage Upgrade	50212	0	0	0	0	0	0
Denmark Arts Building Gutters	50213	25,000	25,000	21,674	0	21,674	3,326
Denmark Surf Club Precinct Development	52100	0	0	0	0	0	0
<b>Total Land and Buildings</b>		<b>110,000</b>	<b>110,000</b>	<b>97,656</b>	<b>0</b>	<b>97,656</b>	<b>12,344</b>
<b>Plant and Equipment</b>							
<b>Governance</b>							
Plant Replacement - Governance & Administration	1421254	50,000	50,000	45,509	0	45,509	4,491
<b>Administration</b>							
Plant Replacement - Governance & Administration	1421254	60,000	60,000	55,841	0	55,841	4,159
<b>Law, Order And Public Safety</b>							
Plant Replacement - CESM	1561054	86,400	0	0	86,659	86,659	0
<b>Community Amenities</b>							
Plant Replacement - Waste Management	1021054	30,000	0	0	28,606	28,606	0
Bin Lid Rplacement Project	53014	120,000	40,000	28,637	32,936	61,573	11,363
<b>Recreation And Culture</b>							
Purchase Plant - Recreation	1131054	114,250	36,000	34,113	83,000	117,113	1,887
<b>Transport</b>							
Purchase of Plant	1231054	255,000	40,000	41,320	204,489	245,809	(1,320)
<b>Total Plant and Equipment</b>		<b>715,650</b>	<b>226,000</b>	<b>205,419</b>	<b>435,690</b>	<b>641,109</b>	<b>20,581</b>
<b>Furniture and Equipment</b>							
<b>Governance</b>							
Upgrade to IT & Comms Systems - Council Chamber / Meeting Rooms	1411104	70,000	0	0	75,847	75,847	0
<b>Total Furniture and Equipment</b>		<b>70,000</b>	<b>0</b>	<b>0</b>	<b>75,847</b>	<b>75,847</b>	<b>0</b>

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 30 April 2022

**Note 10: CAPITAL ACQUISITIONS**

Assets		Current Annual Amended Budget	Current YTD Budget	YTD Actual	Purchase Orders Outstanding	Total YTD Committed	Variance (Over) Under
<b>Roads Infrastructure (including Bridges)</b>							
<b>Transport</b>							
Council Construction - Road Renewal (sealed)	50000	205,000	170,820	1,094	30,578	31,671	169,726
Council Construction - Drainage Renewal	50030	52,020	26,008	4,023	0	4,023	21,985
Council Construction - Praed Lane Roadworks	50100	205,000	110,000	156,680	11,588	168,268	(46,680)
Council Construction - Pedestrian Bridge Renewal	50170	45,000	45,000	54,888	7,200	62,088	(9,888)
Council Construction - CBD Carparks Upgrades	50080	0	0	0	0	0	0
Council Construction - Harewood Road Resheet	50120	100,000	100,000	100,349	818	101,167	(349)
Council Construction - Electric Vehicle Charging Station	50130	40,000	13,333	2,406	1,604	4,010	10,927
Council Construction - Civic Centre Carpark Lighting	50160	0	0	0	0	0	0
MRWA Project - Ocean Beach Road (SLK 2.61 - 3.34)	50367	426,000	425,991	350,534	70,594	421,129	75,457
MRWA Project - Ocean Beach Road (SLK 0.72 - 0.99)	50368	414,000	413,997	137,796	25,888	163,684	276,201
MRWA Project - Peaceful Bay Road	50362	543,667	543,664	501,197	57,054	558,251	42,467
MRWA Project - Mount Shadforth Road	50369	215,000	215,000	107,759	12,734	120,494	107,241
MRWA Project - Lights Road	50370	50,000	5,000	6,000	0	6,000	(1,000)
Blackspot - Atkinson Road/South Coast Highway	50627	57,000	56,999	43,511	0	43,511	13,488
Blackspot - Mount Shadforth Road / Tree Lane	50628	74,000	73,999	83,677	8,855	92,532	(9,678)
Blackspot - Lights Beach Road	50629	0	0	0	0	0	0
MRWA Specific Project - Churchill Road Bridge No. 4942	50518	11,994	11,994	11,994	0	11,994	0
Wattle Way Footpath	51002	115,000	115,000	196	96,775	96,971	114,804
Riverside Drive to McPherson Drive Footpath Link	51003	50,000	49,998	0	0	0	49,998
Denmark East Development Project	51527	550,000	166,666	10,771	24,570	35,341	155,895
<b>Total Roads Infrastructure</b>		<b>3,153,681</b>	<b>2,543,469</b>	<b>1,572,875</b>	<b>348,872</b>	<b>1,921,747</b>	<b>970,594</b>

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 30 April 2022

**Note 10: CAPITAL ACQUISITIONS**

Assets		Current Annual Amended Budget	Current YTD Budget	YTD Actual	Purchase Orders Outstanding	Total YTD Committed	Variance (Over) Under
<b>Other Infrastructure</b>							
<b>Community Amenities</b>							
Upgrade Fish Cleaning Facilities	51129	0	0	0	0	0	0
<b>Recreation And Culture</b>							
Plane Tree Precinct	50210	10,000	3,000	2,894	0	2,894	106
Upgrade Tidy Towns Gazebo	51672	16,000	16,000	10,107	2,401	12,508	5,893
Berridge Park - BBQ, Shelter & Seating	51673	30,000	30,000	14,032	17,875	31,907	15,969
Berridge Park Gazebo Replacement	51674	20,030	20,030	0	8,523	8,523	20,030
Lights Beach Upgrade - Handrails	60000	30,000	30,000	0	5,455	5,455	30,000
Nornalup Jetty Upgrade	60100	0	0	0	0	0	0
Peaceful Bay Lookout & Boardwalk Replacements	60110	140,000	120,000	0	0	0	120,000
Upgrade Community Infrastructure - McLean Oval Water Re-use Project	51600	380,000	266,665	72,970	218,124	291,093	193,695
Surf Club Sea Wall Upgrades	60120	300,000	200,000	56,880	101,273	158,153	143,120
<b>Transport</b>							
Fencing Upgrade - Denmark Airport	54010	111,246	111,246	113,636	0	113,636	(2,390)
<b>Economic Services</b>							
Drainage Upgrade - Parry Beach Cottage	55096	14,000	14,000	1,100	0	1,100	12,900
<b>Total Other Infrastructure</b>		<b>1,051,276</b>	<b>810,941</b>	<b>271,619</b>	<b>353,650</b>	<b>625,268</b>	<b>539,322</b>
<b>Summary of Capital Acquisitions</b>							
<b>Land and Buildings</b>		110,000	110,000	97,656	0	97,656	12,344
<b>Plant and Equipment</b>		715,650	226,000	205,419	435,690	641,109	20,581
<b>Furniture and Equipment</b>		70,000	0	0	75,847	75,847	0
<b>Roads Infrastructure (including Bridges)</b>		3,153,681	2,543,469	1,572,875	348,872	1,921,747	970,594
<b>Other Infrastructure</b>		1,051,276	810,941	271,619	353,650	625,268	539,322
<b>Capital Expenditure Total</b>		<b>5,100,607</b>	<b>3,690,410</b>	<b>2,147,569</b>	<b>1,214,059</b>	<b>3,361,627</b>	<b>1,542,841</b>
				% Completed 42.10%	Actual	65.91%	Committed



**SHIRE OF DENMARK**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the period ending 30 April 2022

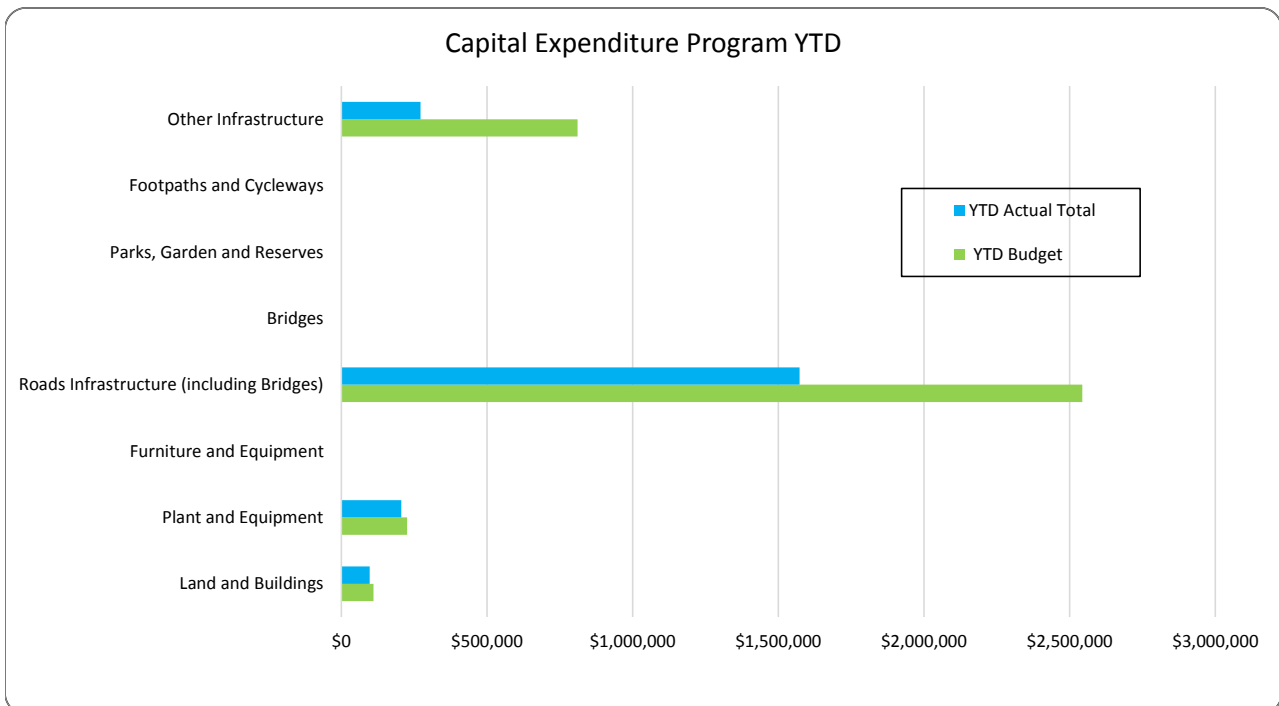
**Note 10 (a): CAPITAL ACQUISITIONS and FUNDING**

Capital Acquisitions	Note	YTD Actual Total (a)	YTD Budget		
			(b)	Amended Annual Budget 2021-2022	Variance (b) - (a)
		\$	\$	\$	\$
Land and Buildings	10	97,656	110,000	110,000	(12,344)
Plant and Equipment	10	205,419	226,000	715,650	(20,581)
Furniture and Equipment	10	0	0	70,000	0
Roads Infrastructure (including Bridges)	10	1,572,875	2,543,469	3,153,681	(970,594)
Bridges	10	0	0	0	0
Parks, Garden and Reserves	10	0	0	0	0
Footpaths and Cycleways	10	0	0	0	0
Other Infrastructure	10	271,619	810,941	1,051,276	(539,322)
<b>Capital Expenditure Totals</b>		<b>2,147,569</b>	<b>3,690,410</b>	<b>5,100,607</b>	<b>(1,542,841)</b>

**Funded By:**

Capital Grants and Contributions	610,003	926,822	4,411,103	316,819
Borrowings	0	0	2,279,225	0
Other (Disposals & C/Fwd)	85,321	90,000	147,000	(4,679)
Total Own Source Funding - Cash Backed Reserves	545,000	550,000	1,130,570	(5,000)
Own Source Funding - Operations	907,245	2,123,588	(2,867,291)	(1,216,343)
<b>Capital Funding Total</b>	<b>2,147,569</b>	<b>3,690,410</b>	<b>5,100,607</b>	<b>(1,542,841)</b>

Comments and graphs



Capital Expenditure - Project Status Report			May	2022					
Summary	Adopted Budget	Amended Budget	Budget YTD	Actuals YTD	Order Value	Committed Expenditure	Forecast Project Completion Expenditure	Status	Comments
<b>Governance</b>	<b>253,000</b>	<b>265,000</b>	<b>194,998</b>	<b>174,467</b>	<b>82,252</b>	<b>256,719</b>	<b>251,058</b>		
Council Chamber/Meeting Room Refurbishments - Upgrade to IT & Communications	70,000	70,000	0	0	75,847	75,847	70,000	Monitor	Installation July 24, 2022. Rebudget 22/23
Council Chamber Upgrade - Climate Control Heating/Cooling	40,000	20,000	20,000	13,700	-	13,700	13,700	Complete	
Administration Centre Refurbishments - Office Layout Improvements	50,000	50,000	49,998	46,950	2,865	49,814	50,000	Complete	
Administration Centre Refurbishments - Replace Carpet to Customer Service Area	15,000	15,000	15,000	12,468	-	12,468	12,468	Complete	
Plant Replacement - Governance (DE 87)	39,000	50,000	50,000	45,509	0	45,509	45,509	Complete	
Plant Replacement - Administration	39,000	60,000	60,000	55,841	3,541	59,382	59,382	Complete	
<b>Law, Order &amp; Public Safety</b>	<b>61,400</b>	<b>86,400</b>	<b>0</b>	<b>0</b>	<b>86,659</b>	<b>86,659</b>	<b>86,659</b>		
Plant Replacement - CESM	61,400	86,400	0	0	86,659	86,659	86,659	Monitor	Production Delay - Vehcile Delivery September 2022
<b>Community Amenities</b>	<b>610,000</b>	<b>150,000</b>	<b>120,000</b>	<b>114,835</b>	<b>458,486</b>	<b>573,321</b>	<b>603,321</b>		
Bin Lid Replacements	40,000	120,000	120,000	114,835	3,189	118,024	118,024	On Track	
Plant Replacement - Waste Management	540,000	30,000	0	-	455,297	455,297	455,297	Monitor	Truck Ordered - Delivery of rubbish truck delayed until Dec 2022
<b>Recreation &amp; Culture</b>	<b>4,841,914</b>	<b>1,065,250</b>	<b>924,945</b>	<b>221,301</b>	<b>469,742</b>	<b>691,043</b>	<b>1,001,447</b>		
Lights Beach Upgrade - Handrails	30,000	30,000	30,000	0	5,456	5,456	8,000	On Track	
Upgrade Community Infrastructure (McLean Oval Water Re-use Project)	320,000	380,000	266,665	72,970	218,124	291,094	320,000	Monitor	Partially complete -re-budget 2022/23
Plane Tree Precinct Development	10,000	10,000	3,000	2,894	-	2,894	10,000	On Track	
Denmark Arts Building gutters	25,000	25,000	25,000	21,674	-	21,674	21,674	Complete	
Surf Club Sea Wall Upgrade	0	300,000	300,000	56,880	101,273	158,153	300,000	On Track	
Plant Replacement - Parks & Gardens	36,000	36,000	36,000	34,113	-	34,113	34,113	Complete	
Plant - New Additional Utility for Building Maintenance	78,250	78,250	78,250	-	83,000	83,000	83,000	Monitor	Production Delay - Vehcile Delivery September 2022
Tidy Towns Gazebo	16,000	16,000	16,000	10,107	2,401	12,508	12,508	On Track	
Berridge Park - BBQ, Shelter & Seating	25,000	30,000	30,000	14,141	17,557	31,698	31,698	On Track	
Berridge Park Gazebo Replacement	11,664	20,000	20,030	8,523	8,522	17,045	17,045	On Track	
Peaceful Bay Lookout and Bordwalk Replacements (Water Tanks, Jetty Bolts)	120,000	140,000	120,000	-	33,409	33,409	33,409	Monitor	Contractors secured for partial works. Rebudget into 2022/23 budget.
<b>Transport</b>	<b>3,094,687</b>	<b>3,381,687</b>	<b>2,668,573</b>	<b>1,717,784</b>	<b>567,069</b>	<b>2,284,853</b>	<b>2,473,266</b>		
Denmark East Development Project	550,000	550,000	166,666	10,771	24,570	35,341	35,341	On Hold	Tender over-budget - project variation request with DPIRD & report back
Wattle Way Footpath	100,000	100,000	100,000	196	96,775	96,971	115,000	On Track	
Harewood Road Resheet	100,000	100,000	100,000	100,349	818	101,167	100,000	Complete	
MRWA Project - Ocean Beach Road - SLK 2.61 - 3.34	426,000	426,000	426,000	350,534	70,594	421,129	421,129	On Track	
MRWA Project - Ocean Beach Road - SLK 0.72 - 0.99	414,000	414,000	414,000	189,521	25,888	215,409	215,409	Monitor	Weather may effect ability to complete all works befoe June 30
MRWA Project - Mount Shadforth Road	215,000	215,000	215,000	108,390	27,056	135,445	215,000	Monitor	Partially complete - seal contractor availability - rebudget 2022/23
MRWA Project - Lights Road	50,000	50,000	5,000	6,000	0	50,000	50,000	On Track	
MRWA Project - Peaceful Bay Road SLK 0.00 - 5.60 - 2020/21 project rebudget	356,667	543,667	543,664	501,197	57,054	558,251	558,251	Complete	
Blackspot - Atkinson Road/South Coast Highway	40,000	57,000	57,000	52,061	0	52,061	52,061	Complete	
Blackspot - Mount Shadforth Road/ Ti Tree Lane	43,000	74,000	74,000	83,677	8,855	92,532	92,532	Complete	
Electric Vehicle Charging Station	40,000	40,000	13,333	2,406	1,604	4,010	4,010	Monitor	Waiting on Western Power Design and Constrution quote
Drainage Renewal	52,020	52,020	26,008	4,023	0	4,023	52,020	On Track	
Praed Lane Roadworks	110,000	205,000	205,000	156,680	11,588	168,268	168,268	Complete	
Access Road Renewal (Sheoak Drive, Anning Road, Buckley Street)	205,000	205,000	187,902	55,771	30,578	86,349	86,349	On Track	
Riverside Drive to McPherson Drive Footpath Link	50,000	50,000	50,000	0	0	0	0	Monitor	Partially complete - seal contractor availability - rebudget 2022/23
Pedestrian Bridge Renewal	45,000	45,000	45,000	54,888	7,200	62,088	62,088	On Track	
Plant Replacement - Transport	279,000	255,000	40,000	41,320	204,489	245,809	245,809	On Track	
<b>Airport</b>	<b>98,200</b>	<b>111,246</b>	<b>111,246</b>	<b>113,636</b>	<b>0</b>	<b>113,636</b>	<b>113,636</b>		
Fencing Upgrade - Denmark Airport	98,200	111,246	111,246	113,636	0	113,636	113,636	Complete	
<b>Economic Services</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>1,100</b>	<b>0</b>	<b>1,100</b>	<b>1,100</b>		
Drainage Upgrade - Parry Beach Cottage	14,000	14,000	14,000	1,100	0	1,100	1,100	Monitor	Unlikey to be complete - rebudget in 2022/23
<b>TOTALS</b>	<b>8,973,201</b>	<b>5,073,583</b>	<b>4,033,762</b>	<b>2,343,123</b>	<b>1,664,208</b>	<b>4,007,332</b>	<b>4,530,488</b>		

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 30 April 2022

**Note 11: CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal			Disposals	Current Budget			Comments
Net Value	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
			<b>Plant and Equipment</b>				
0	0	0	0 Replacement CESM Utility Vehicle - DE 54	13,000	0	(13,000)	not yet transacted
0	0	0	0 Replace Refuse Compactor Truck - DE 336	0	0	0	will not be transacted
0	0	0	0 Replacement Single Cab Utility (Waste Services) - DE 680	4,400	0	(4,400)	not yet transacted
15,707	13,215	(2,492)	0 Replacement Mower	0	(2,492)	(2,492)	
0	0	0	0 Replacement Single Cab Utility (P & G) - DE 7563	6,000	0	(6,000)	not yet transacted
0	0	0	0 Replace Portable Traffic Lights	(500)	0	500	not yet transacted
0	0	0	0 Replace Portable Message Board Trailer - DE 5976	(500)	0	500	not yet transacted
25,000	72,105	47,105	0 Sale of GW470 Truck - DE 10862	47,000	47,105	105	
0	0	0	0 Replacement 4 Wheel Tipper Truck - DE 10417	24,600	0	(24,600)	not yet transacted
0	0	0	0 Replacement Single Cab Utility (Workshop) - DE 686	6,000	0	(6,000)	not yet transacted
<b>40,707</b>	<b>85,321</b>	<b>44,614</b>		<b>100,000</b>	<b>44,614</b>	<b>(55,386)</b>	

Comments - Capital Disposal/Replacements