

SHIRE OF DENMARK
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the period ending 30 September 2021

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Operating Revenues						
Governance		\$ 28,054	\$ 7,524	\$ 22,243	\$ 14,719	% 195.63%
General Purpose Funding		614,561	156,550	160,726	4,176	2.67%
Law, Order and Public Safety		971,176	70,362	72,343	1,981	2.82%
Health		18,500	10,123	11,246	1,123	11.10%
Education and Welfare		53,800	11,950	12,063	113	0.94%
Community Amenities		1,830,010	1,578,359	1,577,188	(1,171)	(0.07%)
Recreation and Culture		2,960,722	79,252	86,722	7,470	9.43%
Transport		3,538,927	674,886	677,958	3,072	0.46%
Economic Services		1,259,348	65,340	67,356	2,016	3.09%
Other Property and Services		199,000	58,999	69,434	10,435	17.69%
Total Operating Revenue		11,474,098	2,713,345	2,757,280	43,935	
Operating Expense						
Governance		(939,080)	(276,763)	(218,189)	58,574	21.16%
General Purpose Funding		(531,772)	(127,469)	(126,360)	1,109	0.87%
Law, Order and Public Safety		(2,625,319)	(550,796)	(332,518)	218,278	39.63%
Health		(207,379)	(51,350)	(51,826)	(476)	(0.93%)
Education and Welfare		(330,889)	(57,316)	(63,947)	(6,631)	(11.57%)
Housing		(31,653)	(1,428)	(1,431)	(3)	(0.21%)
Community Amenities		(3,292,031)	(776,654)	(711,005)	65,649	8.45%
Recreation and Culture		(3,151,722)	(682,907)	(536,935)	145,972	21.38%
Transport		(5,098,096)	(1,256,505)	(658,638)	597,867	47.58%
Economic Services		(1,126,527)	(194,582)	(170,500)	24,082	12.38%
Other Property and Services		(180,205)	(147,067)	(161,140)	(14,073)	(9.57%)
Total Operating Expenditure		(17,514,673)	(4,122,837)	(3,032,489)	1,090,348	
Funding Balance Adjustments						
Add back Depreciation		3,820,875	955,191	0	(955,191)	(100.00%)
Adjust (Profit)/Loss on Asset Disposal	11	(20,000)	0	0	0	
Adjust Provisions and Accruals		115,871	0	(3,299)	(3,299)	
Net Cash from Operations		(2,123,829)	(454,301)	(278,507)	175,794	
Capital Expenses						
Repayment of Debentures	7	(272,505)	(12,126)	(12,126)	(0)	(0.00%)
Principal elements of finance leases		(102,490)	0	0	0	
Transfer to Reserves	5	(731,612)	(2,000)	(2,041)	(41)	(2.04%)
Land and Buildings	10	(4,170,000)	0	0	0	
Roads Infrastructure	10	(2,815,687)	(51,246)	(26,113)	25,133	49.04%
Other Infrastructure	10	(804,864)	(106,666)	(16,695)	89,971	84.35%
Plant and Equipment	10	(1,112,650)	0	0	0	
Furniture and Equipment	10	(70,000)	0	0	0	
Total Capital Expenditure		(10,079,808)	(172,038)	(56,975)	115,063	
Net Cash from Capital Activities		(12,203,637)	(626,339)	(335,482)	290,857	
Capital Revenues						
Proceeds from New Debentures		2,279,225	0	0	0	
Proceeds from Disposal of Assets	11	147,000	0	0	0	
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		22,872	1,854	1,854	0	0.01%
Transfer from Reserves	5	1,146,914	0	0	0	
Advances to Community Groups		0	0	0	0	
Net Cash from Financing Activities		3,596,011	1,854	1,854	0	
Total Net Operating + Capital		(8,607,626)	(624,485)	(333,628)	290,857	
Rate Revenue	6	7,053,662	7,028,662	7,041,495	12,833	
Opening Funding Restricted Grants		0	0	0	0	
Opening Funding Surplus		1,553,964	1,553,964	1,582,424	28,460	1.83%
Closing Funding Surplus(Deficit)		0	7,958,141	8,290,291	332,150	

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

16 NOVEMBER 2021 - ATTACHMENT 9.2.1

SHIRE OF DENMARK
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting by Nature & Type)
For the period ending 30 September 2021

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Operating Revenues		\$	\$	\$	\$	%
Rates		7,053,662	7,028,662	7,041,495	12,833	0.18%
Operating grants & contributions		3,289,288	388,285	407,734	19,449	5.01%
Fees and charges		3,458,312	1,741,826	1,770,825	28,999	1.66%
Interest Earnings		72,908	16,613	11,544	(5,069)	(30.51%)
Other Revenue		188,487	42,971	42,097	(874)	(2.04%)
Total Operating Revenue		14,062,657	9,218,357	9,273,695	55,338	
Operating Expense						
Employee Costs		(6,939,942)	(1,675,574)	(1,745,979)	(70,405)	(4.20%)
Materials and Contracts		(5,502,014)	(1,098,946)	(922,065)	176,881	16.10%
Utility Charges		(220,985)	(65,046)	(41,077)	23,969	36.85%
Depreciation on Non-current Assets		(3,820,875)	(955,191)	0	955,191	100.00%
Interest Expenses		(123,877)	(2,986)	(1,459)	1,527	51.14%
Insurance Expenses		(427,680)	(268,003)	(268,053)	(50)	(0.02%)
Other Expenditure		(445,300)	(57,091)	(53,857)	3,234	5.67%
Total Operating Expenditure		(17,480,673)	(4,122,837)	(3,032,489)	1,090,348	
Sub Total		(3,418,016)	5,095,520	6,241,206		
Non-operating grants & contributions		4,411,103	523,650	525,081	1,431	
(Profit)/Loss on Asset Disposal		20,000	0	0	0	
		4,431,103	523,650	525,081	1,431	
Net Result		1,013,087	5,619,170	6,766,287		
Funding Balance Adjustments						
Add back Depreciation		3,820,875	955,191	0	(955,191)	(100.00%)
Adjust (Profit)/Loss on Asset Disposal	11	(20,000)	0	0	0	
Adjust Provisions and Accruals		115,871	0	(3,299)	(3,299)	
Net Cash from Operations		4,929,833	6,574,361	6,762,988	188,627	
Capital Expenses						
Repayment of Debentures	7	(272,505)	(12,126)	(12,126)	(0)	(0.00%)
Principal elements of finance leases		(102,490)	0	0	0	
Transfer to Reserves	5	(731,612)	(2,000)	(2,041)	(41)	(2.04%)
Land and Buildings	10	(4,170,000)	0	0	0	
Roads Infrastructure	10	(2,815,687)	(51,246)	(26,113)	25,133	49.04%
Other Infrastructure	10	(804,864)	(106,666)	(16,695)	89,971	84.35%
Plant and Equipment	10	(1,112,650)	0	0	0	
Furniture and Equipment	10	(70,000)	0	0	0	
Total Capital Expenditure		(10,079,808)	(172,038)	(56,975)	115,063	
Net Cash from Capital Activities		(5,149,975)	6,402,323	6,706,013	303,690	
Capital Revenues						
Proceeds from New Debentures		2,279,225	0	0	0	
Proceeds from Disposal of Assets	11	147,000	0	0	0	
Self-Supporting Loan Principal		22,872	1,854	1,854	0	0.01%
Transfer from Reserves	5	1,146,914	0	0	0	
Net Cash from Financing Activities		3,596,011	1,854	1,854	0	
Total Net Operating + Capital		(1,553,964)	6,404,177	6,707,867	303,690	
Opening Funding Restricted Grants		0	0	0	0	
Opening Funding Surplus		1,553,964	1,553,964	1,582,424	28,460	1.83%
Closing Funding Surplus(Deficit)		0	7,958,141	8,290,291	332,150	

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 September 2021

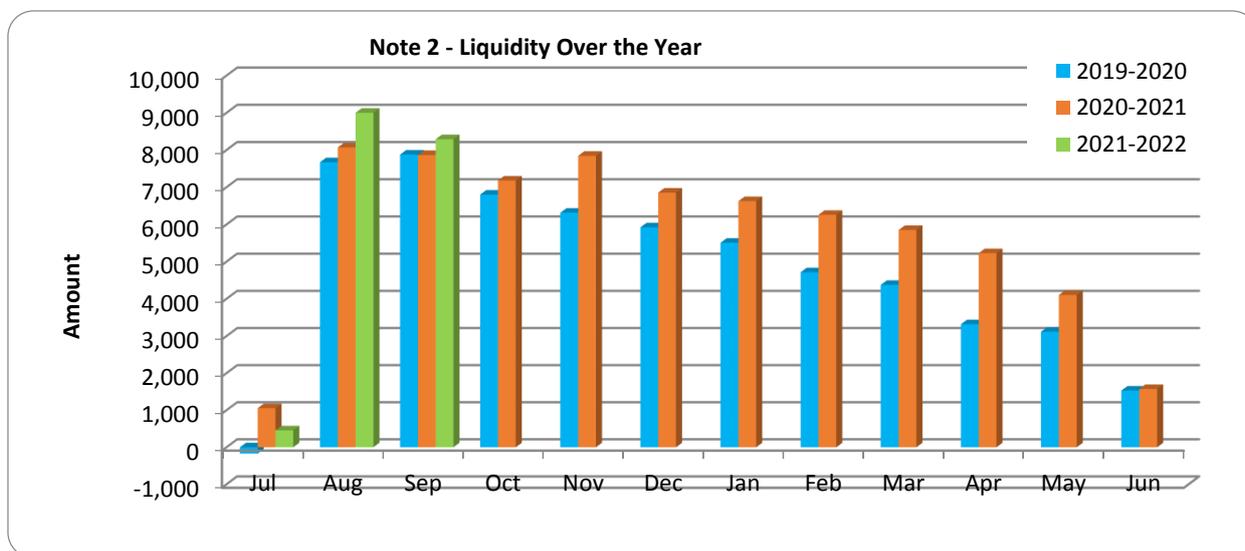
Note 1

	2021-2022 YTD \$	2020-2021 ACTUAL \$
CURRENT ASSETS		
Cash and Cash Equivalents	10,107,109	8,254,599
Trade and Other Receivables	5,673,104	637,417
Other Financial Assets	21,018	22,872
Inventories	142,750	112,195
Contract Assets	143,333	694,095
Other Assets	0	109,518
TOTAL CURRENT ASSETS	<u>16,087,313</u>	<u>9,830,696</u>
NON-CURRENT ASSETS		
Trade and Other Receivables	70,008	70,008
Other Financial Assets	540,347	540,347
Property, Plant and Equipment	29,948,657	29,948,657
Infrastructure	62,638,544	62,595,734
Right-of-Use Assets	222,018	222,018
TOTAL NON-CURRENT ASSETS	<u>93,419,574</u>	<u>93,376,764</u>
TOTAL ASSETS	<u>109,506,887</u>	<u>103,207,460</u>
CURRENT LIABILITIES		
Trade and Other Payables	2,177,783	2,992,431
Contract Liabilities	837,782	474,570
Lease Liabilities	104,743	104,743
Long Term Borrowings	187,674	199,801
Employee Related Provisions	1,225,234	1,228,532
TOTAL CURRENT LIABILITIES	<u>4,533,215</u>	<u>5,000,076</u>
NON-CURRENT LIABILITIES		
Contract Liabilities	430,238	430,238
Lease Liabilities	116,738	116,738
Long Term Borrowings	1,666,467	1,666,467
Provisions	127,771	127,771
TOTAL NON-CURRENT LIABILITIES	<u>2,341,215</u>	<u>2,341,214</u>
TOTAL LIABILITIES	<u>6,874,430</u>	<u>7,341,290</u>
NET ASSETS	<u>102,632,457</u>	<u>95,866,170</u>
EQUITY		
Retained Surplus	32,715,276	25,951,030
Reserves - Cash Backed	4,655,697	4,653,656
Reserves - Asset Revaluation	65,261,484	65,261,484
TOTAL EQUITY	<u>102,632,457</u>	<u>95,866,170</u>

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 30 September 2021

Note 2: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
		This Period	Last Period	Same Period Last Year
Current Assets	Note	\$	\$	\$
Cash Unrestricted		5,451,412	2,504,547	7,034,225
Cash Restricted		4,655,697	4,653,717	4,224,787
Total Cash	1	10,107,109	7,158,264	11,259,012
Receivables - Rates	4	4,343,618	7,288,227	2,587,708
Receivables - Other		1,287,750	2,078,407	522,379
Receivables - Sundry Debtors	4	206,087	321,058	553,035
Inventories	1	142,750	138,953	160,415
		16,087,313	16,984,909	15,082,549
Less: Current Liabilities				
Payables	1	(4,533,215)	(4,723,118)	(4,404,178)
Add Back Self Supporting Loan Adjustment		(21,018)	(21,018)	(20,299)
Add Back Current Leave Provisions	1	1,225,234	1,226,322	1,199,636
Add Back Current Loan Liability	1	187,674	187,674	233,456
		(3,141,325)	(3,330,140)	(2,991,385)
Less: Cash Reserves	5	(4,655,697)	(4,653,717)	(4,224,787)
Net Current Funding Position		8,290,291	9,001,052	7,866,377



Comments - Net Current Funding Position

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 30 September 2021

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	Current Budget Running Balance
	Budget Adoption		Closing Surplus	\$	\$	\$	\$
	Permanent Changes						0

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 30 September 2021

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. %
	<u>Operating Revenues</u>					
	Governance					
1427233	Rental Income - Revenue income for Beveridge Street property not budgeted	0	0	10,607	10,607	
	Recreation & Culture					
Various	Recreation Centre income currently tracking higher than YTD budget estimate - mainly sports hall & aerobics	171,170	42,576	48,198	5,622	13.20%
	Other Property & Services					
Various	Staff Contributions - Novated Lease agreements	100,000	26,934	33,350	6,416	23.82%
1480213	Recoverable Works Income - insurance claim reimbursement (offset by additional expense)	22,000	5,499	11,834	6,335	115.20%
	<u>Operating Expenses</u>					
	Governance					
Various	Depreciation expense not yet applied - Governance	(169,994)	(42,495)	0	42,495	(100.00%)
	Balance of variance relates to timing of allocations for administration overheads					
	Law, Order and Public Safety					
Various	Depreciation expense not yet applied - LOPS	(823,510)	(205,869)	0	205,869	(100.00%)
	Community Amenities					
Various	Depreciation expense not yet applied - Community Amenities	(131,512)	(32,874)	0	32,874	(100.00%)
1058002	Public Convenience Maintenance - Activity tracking under budget (timing issue)	(316,117)	(76,870)	(67,792)	9,078	(11.81%)
Various	Protection of Environment - Activity tracking under budget (timing of environmental programs implementation)	(286,672)	(60,107)	(40,323)	19,784	(32.91%)
	Recreation & Culture					
Various	Depreciation expense not yet applied - Recreation & Culture	(671,348)	(167,835)	0	167,835	(100.00%)
Various	Parks & Reserves Mtce Costs tracking over budget (timing & seasonal issue mainly related to deployment of staff & on costs)	(740,233)	(180,516)	(196,399)	(15,883)	8.80%
	Transport					
Various	General Maintenance - Roadworks, Footpaths, Bridges, Depot, DRFAWA Reinstatement etc. under YTD budget	(3,038,288)	(743,041)	(580,246)	162,795	(21.91%)
1230502	Depreciation expense not yet applied - Transport & Infrastructure	(1,717,268)	(429,315)	0	429,315	(100.00%)
	Economic Services					
Various	Depreciation expense not yet applied - Economic Services	(64,476)	(16,119)	0	16,119	(100.00%)
	Other Property & Services					
	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 September 2021

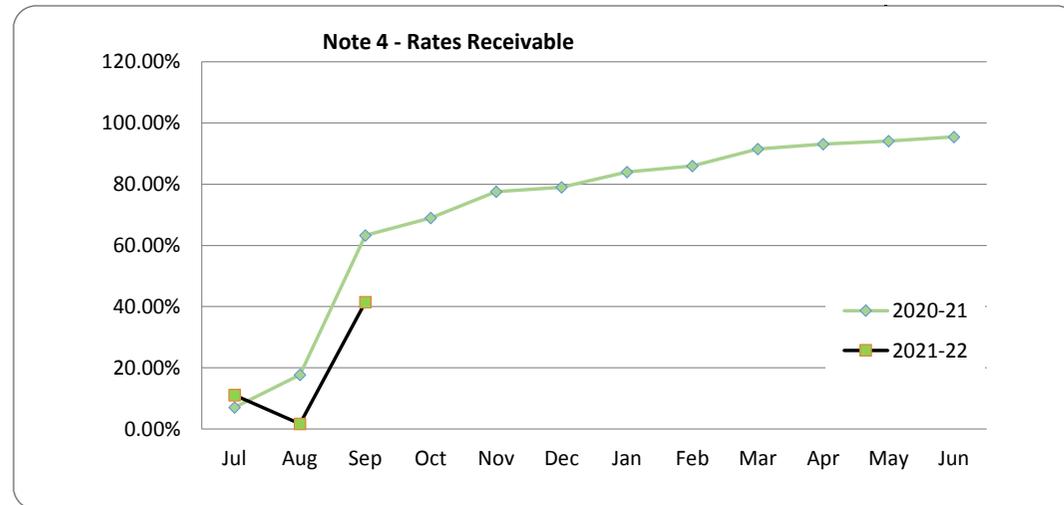
Note 4: RECEIVABLES

Receivables - Rates Receivable

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

Net Rates Collectable
 % Collected

	30 September 2021	30 June 2021
	\$ 319,339	\$ 362,031
	7,098,344	6,578,908
	(3,074,066)	(6,621,600)
	4,343,618	319,339
Net Rates Collectable	4,343,618	319,339
% Collected	41.44%	95.40%



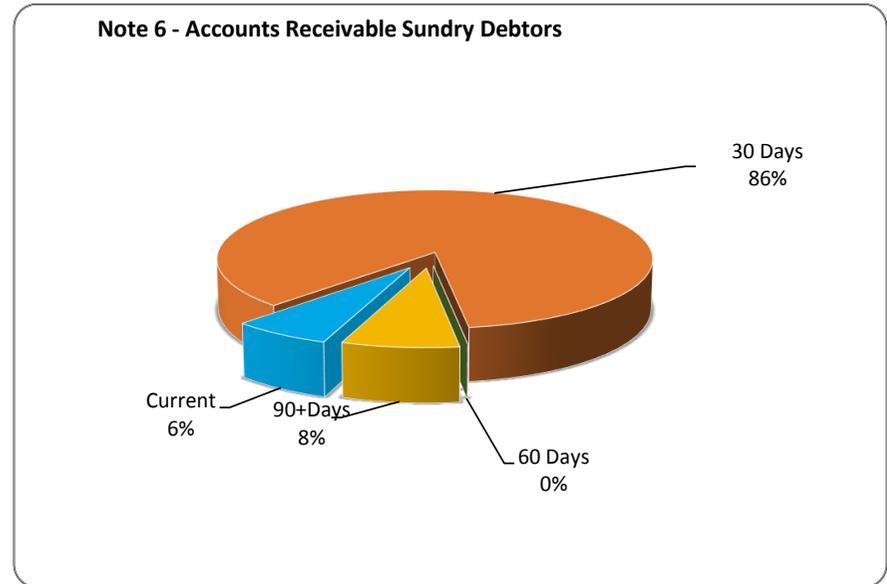
Comments/Notes - Receivables Rates

Receivables - Sundry Debtors

	Current	30 Days	60 Days	90+Days
	\$ 13,598	\$ 176,502	\$ 3	\$ 15,985
Total Receivables - Sundry Debtors				206,087

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 September 2021

Note 5: Cash Backed Reserve

Name	Adopted Budget Opening Balance	Actual Opening Balance	Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$
Lime Quarry Rehabilitation Reserve	414,700	414,700	829	206	0	0	(30,000)	0		385,529	414,906
Parry Inlet Reserve	198,448	198,448	397	98	10,000	0	(14,000)	0		194,845	198,547
Cemetery Reserve	2,118	2,118	4	1	0	0	(2,122)	0		(0)	2,119
Employee Leave Entitlements Reserve	448,410	448,410	897	222	0	0	0	0		449,307	448,632
Infrastructure Reserve	709,778	709,778	1,420	352	133,206	0	(50,000)	0		794,404	710,130
Plant Replacement Reserve	586,098	586,098	1,172	291	325,000	0	(265,650)	0		646,620	586,388
Waste Services Reserve	621,628	621,628	1,426	308	170,000	0	(88,000)	0		705,054	621,936
Parks and Gardens Reserve	78,985	78,985	158	39	0	0	(79,142)	0		(0)	79,024
Aquatic Facility Development Reserve	96,863	96,863	194	48	0	0	(10,000)	0		87,057	96,911
Lionsville Reserve	205,590	205,590	411	102	0	0	(58,000)	0		148,001	205,692
Peaceful Bay Reserve	209,541	209,541	419	104	35,000	0	0	0		244,960	209,645
Rivermouth Caravan Park Reserve	101,213	101,213	202	50	5,000	0	0	0		106,415	101,264
Peaceful Bay Caravan Park Reserve	63,244	63,244	126	31	5,000	0	0	0		68,370	63,275
Recreation Centre Reserve	95,684	95,684	191	47	10,000	0	0	0		105,875	95,732
Denmark East Development Reserve	721,357	721,357	360	91	0	0	(550,000)	0		171,717	721,448
Strategic Reserve	100,000	100,000	200	50	5,000	0	0	0		105,200	100,050
ICT Reserve	-	0	0	0	15,000	0	0	0		15,000	0
Legal Contingency Reserve	-	0	0	0	10,000	0	0	0		10,000	0
	4,653,656	4,653,656	8,406	2,041	723,206	0	(1,146,914)	0		4,238,354	4,655,697

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 30 September 2021

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 \$
Differential General Rate											
GRV											
Non-Rural Improved	0.099553	2,308	39,973,237	3,979,456	25,000	0	4,004,456	4,004,456	2,646	4,415	3,986,517
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
UV											
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
Sub-Totals		3,156	290,736,389	5,923,955	25,000	0	5,948,955	5,948,955	2,646	4,415	5,931,016
Minimum Payment	Minimum \$										
GRV											
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
UV											
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
Sub-Totals		959	37,554,424	1,167,328	0	0	1,167,328	1,167,328	0	0	1,167,328
Waiver & Concessions		4,115	328,290,813	7,091,283			7,116,283				7,098,344
Amount from General Rates							(62,621)				(56,849)
Ex-Gratia Rates							0				0
Totals							7,053,662				7,041,495

Comments - Rating Information

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 30 September 2021

Note 7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-21	New Loans	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		1,854	1,854	3,764	7,984	6,074	32	287	473	5.84%	21-Jul-23
131 Visitors Centre	35,971		0	0	35,971	35,971	0	0	0	2,224	6.91%	28-Jun-22
142 Lionsville	353,831		0	0	31,866	353,831	321,965	0	0	25,930	6.88%	12-Nov-29
143 Airport	30,183		0	0	6,863	30,183	23,320	0	0	2,220	6.26%	30-Jun-25
147 Recreation - Football Clubrooms	135,916		0	0	11,599	135,916	124,317	0	0	10,341	6.37%	30-Jun-30
152 Purchase Reserve 27101	270,702		0	0	20,411	270,702	250,291	0	0	19,745	6.04%	30-Jun-31
157 Riverside Club S/Supporting	363,225		0	0	19,108	363,225	344,117	0	0	14,125	3.80%	12-May-36
159 Riverside Club Stage 1	405,199		10,272	10,272	20,704	394,927	384,495	1,427	1,427	14,938	3.11%	13-Aug-36
158 Purchase Lot 228, Reserve 18587	261,402		0	0	49,514	261,402	211,888	0	0	8,332	2.70%	01-Jun-26
160 Surf Club Precinct	0	1,769,225	0	0	38,303	0	1,730,922	0	0	15,969		
161 Purchase Rubbish Truck	0	510,000	0	0	34,402	0	475,598	0	0	4,462		
	1,866,267	2,279,225	12,126	12,126	272,505	1,854,141	3,872,987	1,459	1,714	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 September 2021

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)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC	Y	268,422	0	268,422	0	65,623	202,799
Grants Commission - Roads	WALGGC	Y	214,989	0	214,989	0	59,881	155,109
Pens Deferred Rates Int Grant	Office of State Revenue	Y	350	0	350	0	0	350
GOVERNANCE								
Grants Governance	Dept. of Communities	N	700	0	700	0	0	700
LAW, ORDER, PUBLIC SAFETY								
Grant - Bushfire Risk Management Planning Program	Dept. of Fire & Emergency Serv.	Y	176,083	0	176,083	0	40,734	135,349
Grant - Fire Mitigation Works	Dept. of Fire & Emergency Serv.	Y	497,000	0	497,000	0	0	497,000
Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	165,063	0	165,063	0	17,741	147,323
Operating SES	Dept. of Fire & Emergency Serv.	Y	19,830	0	19,830	0	3,347	16,484
EDUCATION AND WELFARE								
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	7,906	23,594
RECREATION AND CULTURE								
Grants - Halls and Civic Centre	LotteryWest & State Govt. Funding	Y	50,000	0	0	50,000	0	50,000
Grant - Dept. & Recreation	Dept Sport & Recreation	Y	30,000	0	30,000	0	0	30,000
Grant - Recreation Facilities Infrastructure - McLean Oval	Federal Funding (LRCl)	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	0	0	1,500,000	0	1,500,000
Grant - Recreation Facilities Infrastructure - Surf Club	State Government Funding (CSRFF)	Y	625,000	0	0	625,000	0	625,000
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
TRANSPORT								
Grant - MRWA Direct	Main Roads WA	Y	127,200	0	127,200	0	120,035	7,165
Grant - Roadwise Group	Main Roads WA	Y	500	0	500	0	0	500
MRWA Project Grants	Main Roads WA	Y	856,667	0	0	856,667	294,667	562,000
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	0	0	263,120	150,000	113,120
Grant - Drought Reelief Funding	Federal Funding	Y	216,667	0	0	216,667	0	216,667
Grant - Airport Upgrade	Federal Funding	Y	73,650	0	0	73,650	43,330	30,320
ECONOMIC SERVICES								
Grants - Tourism and Area Promotion	DPIRD	Y	9,500	0	9,500	0	9,500	0
TOTALS			5,958,240	0	1,547,137	4,411,103	852,362	5,108,394

	Adopted Budget	Amended Budget	YTD Actual
Operating	1,547,137	1,547,137	327,281
Non-operating	4,411,103	4,411,103	525,081
	<u>5,958,240</u>	<u>5,958,240</u>	<u>852,362</u>

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 30 September 2021

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-20	Amount Received	Amount Paid	Closing Balance 30-Sep-21
	\$	\$		\$
Police Licensing	(0)	310,144	(310,144)	(0)
Bush Fire Command & Support Vehicle	0	0	0	0
Public Open Space Contributions	0	0	0	0
Parks & Trails Bond	850	0	0	850
Councillor Election Nomination Fees	0	0	0	0
	850	310,144	(310,144)	850

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 30 September 2021

Note 10: CAPITAL ACQUISITIONS

Assets		Current Annual Adopted Budget	Current YTD Budget	YTD Actual	Purchase Orders Outstanding	Total YTD Committed	Variance (Over) Under
Land and Buildings							
Administration							
Admin. Centre Refurbishments - Climate Control Heating / Cooling	52027	40,000	0	0	13,700	13,700	(13,700)
Admin. Centre Refurbishments - Office Layout Improvements	52028	50,000	0	0	17,749	17,749	(17,749)
Admin. Centre Refurbishments - Replace Carpets to Customer Service Area	52029	15,000	0	0	12,695	12,695	(12,695)
Recreation And Culture							
Civic Centre Stage Upgrade	50212	40,000	0	0	0	0	0
Denmark Arts Building Gutters	50213	25,000	0	0	0	0	0
Denmark Surf Club Precinct Development	52100	4,000,000	0	0	0	0	0
Total Land and Buildings		4,170,000	0	0	44,143	44,143	(44,143)
Plant and Equipment							
Governance							
Plant Replacement - Governance & Administration	1421254	39,000	0	0	0	0	0
Administration							
Plant Replacement - Governance & Administration	1421254	39,000	0	0	0	0	0
Law, Order And Public Safety							
Plant Replacement - CESM	1561054	61,400	0	0	0	0	0
Community Amenities							
Plant Replacement - Waste Management	1021054	540,000	0	0	0	0	0
Bin Lid Rplacement Project	53014	40,000	0	0	0	0	0
Recreation And Culture							
Purchase Plant - Recreation	1131054	114,250	0	0	80,076	80,076	0
Transport							
Purchase of Plant	1231054	279,000	0	0	41,591	41,591	0
Total Plant and Equipment		1,112,650	0	0	121,667	121,667	0
Furniture and Equipment							
Governance							
Upgrade to IT & Comms Systems - Council Chamber / Meeting Rooms	1411104	70,000	0	0	0	0	0
Total Furniture and Equipment		70,000	0	0	0	0	0

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 30 September 2021

Note 10: CAPITAL ACQUISITIONS

Assets		Current Annual Adopted Budget	Current YTD Budget	YTD Actual	Purchase Orders Outstanding	Total YTD Committed	Variance (Over) Under
Roads Infrastructure (including Bridges)							
Transport							
Council Construction - Road Renewal (sealed)	50000	205,000	51,246	612	1,273	1,885	50,634
Council Construction - Rail Trail Bridge	50040	0	0	0	0	0	0
Council Construction - Drainage Renewal	50030	52,020	0	0	0	0	0
Council Construction - Praed Lane Roadworks	50100	110,000	0	0	0	0	0
Council Construction - Pedestrian Bridge Renewal	50170	45,000	0	0	0	0	0
Council Construction - CBD Carparks Upgrades	50080	10,000	0	0	0	0	0
Council Construction - Harewood Road Resheet	50120	100,000	0	154	0	154	(154)
Council Construction - Electric Vehicle Charging Station	50130	40,000	0	0	0	0	0
Council Construction - Civic Centre Carpark Lighting	50160	9,000	0	0	0	0	0
MRWA Project - Ocean Beach Road (SLK 2.61 - 3.34)	50367	426,000	0	0	15,188	15,188	0
MRWA Project - Ocean Beach Road (SLK 0.72 - 0.99)	50368	414,000	0	2,990	11,874	14,863	(2,990)
MRWA Project - Peaceful Bay Road	50362	356,667	0	0	316,079	316,079	0
MRWA Project - Mount Shadforth Road	50369	215,000	0	0	0	0	0
MRWA Project - Lights Road	50370	50,000	0	0	2,250	2,250	0
Blackspot - Atkinson Road/South Coast Highway	50627	40,000	0	400	46,641	47,041	(400)
Blackspot - Mount Shadforth Road / Tree Lane	50628	43,000	0	764	0	764	(764)
MRWA Specific Project - Churchill Road Bridge No. 4942	50518	0	0	11,994	0	11,994	(11,994)
Wattle Way Footpath	51002	100,000	0	0	0	0	0
Riverside Drive to McPherson Drive Footpath Link	51003	50,000	0	0	0	0	0
Denmark East Development Project	51527	550,000	0	9,200	24,570	33,770	(9,200)
Total Roads Infrastructure		2,815,687	51,246	26,113	417,874	443,987	25,133
Other Infrastructure							
Community Amenities							
Upgrade Fish Cleaning Facilities	51129	30,000	0	0	0	0	0
Recreation And Culture							
Plane Tree Precinct	50210	10,000	0	0	0	0	0
Upgrade Tidy Towns Gazebo	51672	16,000	0	0	0	0	0
Berridge Park - BBQ, Shelter & Seating	51673	25,000	0	0	0	0	0
Berridge Park Gazebo Replacement	51674	11,664	0	0	17,045	17,045	0
Lights Beach Upgrade - Handrails	60000	30,000	0	0	0	0	0
Nornalup Jetty Upgrade	60100	130,000	0	0	0	0	0
Peaceful Bay Lookout & Boardwalk Replacements	60110	120,000	0	0	0	0	0
Upgrade Community Infrastructure - McLean Oval Water Re-use Project	51600	320,000	106,666	16,695	170,939	187,634	89,971
Transport							
Fencing Upgrade - Denmark Airport	54010	98,200	0	0	0	0	0
Economic Services							
Drainage Upgrade - Parry Beach Cottage	55096	14,000	0	0	0	0	0
Total Other Infrastructure		804,864	106,666	16,695	187,984	204,679	89,971

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 30 September 2021

Note 10: CAPITAL ACQUISITIONS

Assets	Current Annual Adopted Budget	Current YTD Budget	YTD Actual	Purchase Orders Outstanding	Total YTD Committed	Variance (Over) Under
Summary of Capital Acquisitions						
Land and Buildings	4,170,000	0	0	44,143	44,143	(44,143)
Plant and Equipment	1,112,650	0	0	121,667	121,667	0
Furniture and Equipment	70,000	0	0	0	0	0
Roads Infrastructure (including Bridges)	2,815,687	51,246	26,113	417,874	443,987	25,133
Other Infrastructure	804,864	106,666	16,695	187,984	204,679	89,971
Capital Expenditure Total	8,973,201	157,912	42,808	771,669	814,477	70,961
		% Completed	0.48%	Actual	9.08%	Committed

SHIRE OF DENMARK
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the period ending 30 September 2021

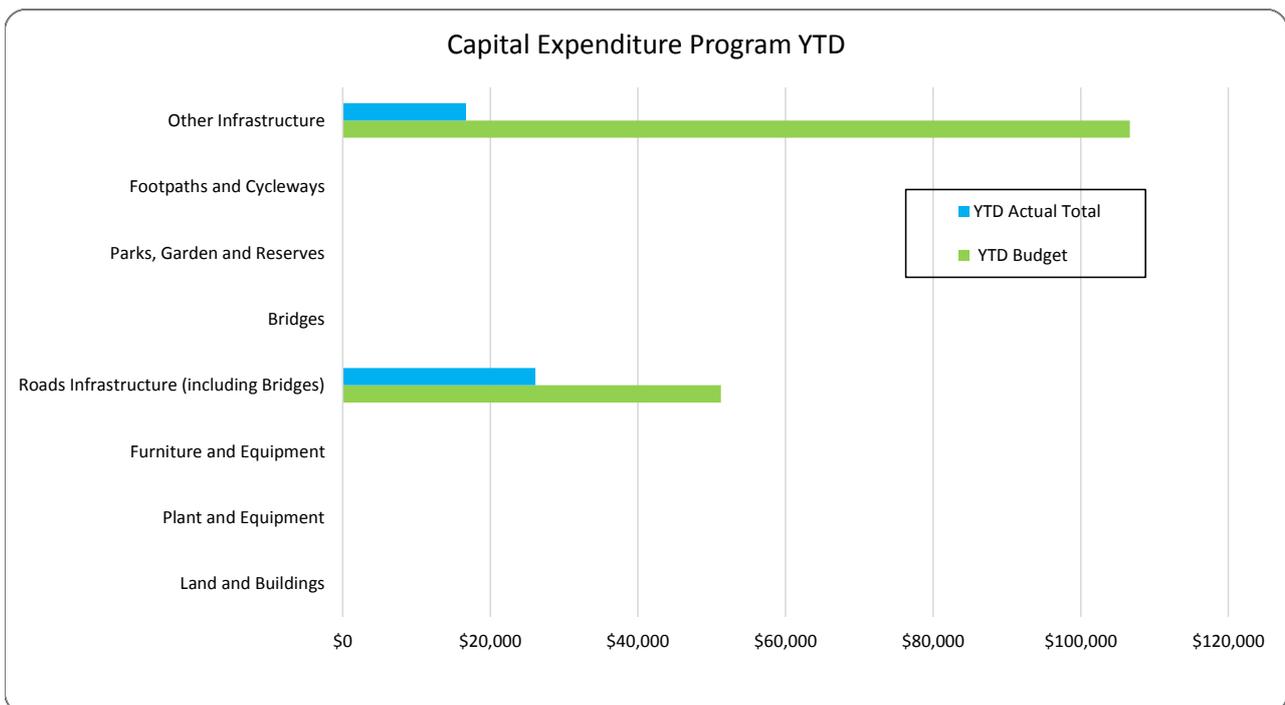
Note 10 (a): CAPITAL ACQUISITIONS and FUNDING

Capital Acquisitions	Note	YTD Actual Total (a)	YTD Budget (b)	Amended Annual	Variance (b) - (a)
				Budget 2020-2021	
		\$	\$	\$	\$
Land and Buildings	10	0	0	4,170,000	0
Plant and Equipment	10	0	0	1,112,650	0
Furniture and Equipment	10	0	0	70,000	0
Roads Infrastructure (including Bridges)	10	26,113	51,246	2,815,687	(25,133)
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	16,695	106,666	804,864	(89,971)
Capital Expenditure Totals		42,808	157,912	8,973,201	(115,104)

Funded By:

Capital Grants and Contributions	525,081	523,650	4,411,103	1,431
Borrowings	0	0	2,279,225	0
Other (Disposals & C/Fwd)	0	0	147,000	0
Total Own Source Funding - Cash Backed Reserves	0	0	998,792	0
Own Source Funding - Operations	(482,273)	(365,738)	1,137,081	(116,535)
Capital Funding Total	42,808	157,912	8,973,201	(115,104)

Comments and graphs



Capital Expenditure Report		October	2021					
Summary	Full Year Budget	Budget YTD	Actuals YTD	Order Value	Committed Expenditure	Forecast Project Completion Expenditure	Status	Comments
Governance	253,000	0	8,406	44,143	52,549	258,700		
Council Chamber/Meeting Room Refurbishments - Upgrade to IT & Communications	70,000	0	0	0	0	70,000	On Track	
Council Chamber Upgrade - Climate Control Heating/Cooling	40,000	0	0	13,700	13,700	13,700	Corrective Action Required	Request to amend project Budget at November OCM
Administration Centre Refurbishments - Office Layout Improvements	50,000	0	8,406	17,749	26,154	50,000	On Track	
Administration Centre Refurbishments - Replace Carpet to Customer Service Area	15,000	0	0	12,695	12,695	15,000	On Track	
Plant Replacement - Governance (DE 87)	39,000	0	0	0	0	50,000	Corrective Action Required	Increase budget to facilitate the purchase of a full EV vehicle.
Plant Replacement - Administration	39,000	0	0	0	0	60,000	Corrective Action Required	Increase budget to facilitate the purchase of a full EV vehicle.
Law, Order & Public Safety	61,400	0	0	0	0	61,400		
Plant Replacement - CESM	61,400	0	0	0	0	61,400	On Track	
Community Amenities	610,000	5,000	0	0	0	610,000		
Bin Lid Replacements	40,000	5,000	0	0	0	40,000	On Track	
Fish Cleaning Facilities - Poddyshot & Rivermouth	30,000	0	0	0	0	30,000	On Track	
Plant Replacement - Waste Management	540,000	0	0	0	0	540,000	Monitor	Up to 12 month wait to receive rubbish truck
Recreation & Culture	4,841,914	159,999	50,808	233,947	284,755	4,856,213		
Lights Beach Upgrade - Handrails	30,000	0	0	0	0	30,000	On Track	
Upgrade Community Infrastructure (Nornalup Jetty Upgrade)	130,000	0	0	0	0	130,000	On Hold	Awaiting DOT Funding Application outcome
Upgrade Community Infrastructure (McLean Oval Water Re-use Project)	320,000	159,999	16,695	170,939	187,634	320,000	On Track	Issue with Water Corporation licence amendment with DWER to install pipeline between the cnr of Zimmerman and Hodgson street to the
Plane Tree Precinct Development	10,000	0	0	0	0	10,000	On Track	
Civic Centre Stage Upgrade	40,000	0	0	0	0	40,000	On Track	
Denmark Arts Building gutters	25,000	0	0	0	0	25,000	On Track	
Denmark Surf Club Precinct Development	4,000,000	0	0	0	0	4,000,000	On Hold	Unsuccessful in obtaining BBRF funding. Project to be reassessed and rescope
Plant Replacement - Parks & Gardens	74,250	0	34113		34113	74,250	On Track	
Plant - New Additional Utility for Building Maintenance	40,000	0	0	45963	45963	45,963	On Track	
Tidy Towns Gazebo	16,000	0	0	0	0	16,000	On Track	
Berridge Park - BBQ, Shelter & Seating	25,000	0	0	0	0	25,000	On Track	
Berridge Park Gazebo Replacement	11,664	0	0	17,045	17,045	20,000	Corrective Action Required	Revision to increase budget expense estimate to align to cost estimate received.
Peaceful Bay Lookout and Bordwalk Replacements (Water Tanks, Jetty Bolts)	120,000	0	0	0	0	120,000	On Track	
Transport	3,094,687	187,216	49,250	463,629	512,879	3,439,687		
Denmark East Development Project	550,000	0	9,200	24,570	33,770	550,000	On Track	
Wattle Way Footpath	100,000	0	0	0	0	115,000	Corrective Action Required	Revision to increase budget expense estimate to align to cost estimate received
Harewood Road Resheet	100,000	0	31,066	2,709	33,775	100,000	On Track	
MRWA Project - Ocean Beach Road - SLK 2.61 - 3.34	426,000	0	1,174	15,188	16,362	426,000	On Track	
MRWA Project - Ocean Beach Road - SLK 0.72 - 0.99	414,000	0	2,990	13,328	16,318	414,000	On Track	
MRWA Project - Mount Shadforth Road	215,000	0	0	0	0	215,000	On Track	
MRWA Project - Lights Road	50,000	0	0	2,250	2,250	50,000	On Track	
MRWA Project - Peaceful Bay Road SLK 0.00 - 5.60 - 2020/21 project rebudget	356,667	118,888	0	316,079	316,079	543,667	Corrective Action Required	Increase project budget as a result of latent conditions relating to the contract. November OCM.
Blackspot - Atkinson Road/South Coast Highway	40,000	0	400	46,641	47,041	57,000	Corrective Action Required	Revision to increase budget expense estimate to align to cost estimate received. November OCM.
Blackspot - Mount Shadforth Road/ Ti Tree Lane	43,000	0	764	0	764	74,000	Corrective Action Required	Revision to increase budget expense estimate to align to cost estimate received. November OCM.
Electric Vehicle Charging Station	40,000	0	0	0	0	40,000	On Track	
Civic Centre Carpark Lighting	9,000	0	0	0	0	9,000	On Track	
Drainage Renewal	52,020	0	3,044	0	3,044	52,020	On Track	
Other Infrastructure - Street Lighting	0	0	0	0	0	0	On Track	
Praed Lane Roadworks	110,000	0	0	0	0	205,000	Corrective Action Required	Increase associated with market tested price and increase in scope of works. November OCM.
Access Road Renewal (Sheoak Drive, Anning Road, Buckley Street)	205,000	68,328	612	1,273	1,885	205,000	On Track	
Riverside Drive to McPherson Drive Footpath Link	50,000	0	0	0	0	50,000	On Track	
Pedestrian Bridge Renewal	45,000	0	0	0	0	45,000	On Track	
Road Renewal - CBD all abilities car park upgrades	10,000	0	0	0	0	10,000	On Track	
Plant Replacement - Transport	279,000	0	0	41,591	41,591	279,000	On Track	
Airport	98,200	32,733	0	0	0	111,246		
Fencing Upgrade - Denmark Airport	98,200	32,733	0	0	0	111,246	Corrective Action Required	Additional grant funding secured to increase project scope. Council funding contribution no longer required.
Economic Services	14,000	0	0	0	0	14,000		
Drainage Upgrade - Parry Beach Cottage	14,000	0	0	0	0	14,000	On Track	
TOTALS	8,973,201	384,948	108,464	741,720	850,183	9,351,246		

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 30 September 2021

Note 11: CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal			Disposals	Current Budget			Comments
Net Value	Proceeds	Profit (Loss)		Adopted Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$		
			Plant and Equipment				
0	0	0	0 Purchase Governance Vehicle - DE 87	0	0	0	not yet transacted
0	0	0	0 Purchase Administration Vehicle	0	0	0	not yet transacted
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	(33,000)	0	33,000	not yet transacted
0	0	0	0 Replacement Single Cab Utility (Waste Services) - DE 680	4,400	0	(4,400)	not yet transacted
0	0	0	0 Replacement Mower	0	0	0	not yet transacted
0	0	0	0 Purchase Building Maintenance Utility	0	0	0	not yet transacted
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
0	0	0	0 Sale of GW470 Truck - DE 10862	0	0	0	not yet transacted
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
0	0	0		20,000	0	(20,000)	

Comments - Capital Disposal/Replacements