

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

	Note	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
<b>Operating Revenues</b>		\$	\$	\$	\$	%
Governance		96,185	89,975	97,114	7,139	7.93%
General Purpose Funding		704,088	553,930	553,063	(867)	(0.16%)
Law, Order and Public Safety		882,476	683,486	672,278	(11,208)	(1.64%)
Health		18,500	18,410	23,074	4,664	25.34%
Education and Welfare		83,004	77,004	78,195	1,191	1.55%
Community Amenities		1,976,800	1,685,130	1,699,838	14,708	0.87%
Recreation and Culture		490,569	353,633	362,502	8,869	2.51%
Transport		5,150,423	3,520,999	3,512,332	(8,667)	(0.25%)
Economic Services		994,313	1,061,310	1,079,864	18,554	1.75%
Other Property and Services		185,800	161,474	174,418	12,944	8.02%
<b>Total Operating Revenue</b>		<b>10,582,158</b>	<b>8,205,351</b>	<b>8,252,678</b>	<b>47,327</b>	
<b>Operating Expense</b>						
Governance		(903,390)	(735,470)	(624,408)	111,062	15.10%
General Purpose Funding		(511,047)	(408,624)	(420,847)	(12,223)	(2.99%)
Law, Order and Public Safety		(2,515,145)	(2,107,062)	(2,010,845)	96,217	4.57%
Health		(213,397)	(174,492)	(168,203)	6,289	3.60%
Education and Welfare		(387,143)	(289,558)	(243,907)	45,651	15.77%
Housing		(62,425)	(44,287)	(46,022)	(1,735)	(3.92%)
Community Amenities		(2,919,290)	(2,340,963)	(2,315,890)	25,073	1.07%
Recreation and Culture		(2,928,086)	(2,455,430)	(2,141,824)	313,606	12.77%
Transport		(4,350,630)	(3,631,939)	(3,721,801)	(89,862)	(2.47%)
Economic Services		(994,063)	(831,814)	(729,796)	102,018	12.26%
Other Property and Services		(192,096)	(106,906)	(132,142)	(25,236)	(23.61%)
<b>Total Operating Expenditure</b>		<b>(15,976,710)</b>	<b>(13,126,545)</b>	<b>(12,555,685)</b>	<b>570,860</b>	
<b>Funding Balance Adjustments</b>						
Add back Depreciation		4,521,934	3,769,960	3,743,642	(26,318)	(0.70%)
Adjust (Profit)/Loss on Asset Disposal	11	(51,000)	(26,000)	(20,951)	5,049	(19.42%)
Adjust Provisions and Accruals		0	0	(355)	(355)	
<b>Net Cash from Operations</b>		<b>(923,619)</b>	<b>(1,177,234)</b>	<b>(580,671)</b>	<b>596,563</b>	
<b>Capital Expenses</b>						
Repayment of Debentures	7	(245,165)	(133,092)	(133,091)	1	0.00%
Transfer to Reserves	5	(803,452)	(15,982)	(15,982)	0	0.00%
Land and Buildings	10	(410,000)	(372,500)	(241,111)	131,389	35.27%
Roads Infrastructure	10	(5,265,937)	(3,431,777)	(1,903,419)	1,528,358	44.54%
Other Infrastructure	10	(75,000)	(67,500)	(4,234)	63,266	93.73%
Plant and Equipment	10	(557,000)	(327,000)	(338,824)	(11,824)	(3.62%)
<b>Total Capital Expenditure</b>		<b>(7,356,554)</b>	<b>(4,347,851)</b>	<b>(2,636,661)</b>	<b>1,711,190</b>	
<b>Net Cash from Capital Activities</b>		<b>(8,280,173)</b>	<b>(5,525,085)</b>	<b>(3,217,332)</b>	<b>2,307,753</b>	
<b>Capital Revenues</b>						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Disposal of Assets	11	117,000	40,000	37,024	(2,976)	(7.44%)
Self-Supporting Loan Principal		22,049	12,724	12,724	(0)	(0.00%)
Transfer from Reserves	5	358,000	156,292	156,292	0	0.00%
<b>Net Cash from Financing Activities</b>		<b>497,049</b>	<b>209,016</b>	<b>206,040</b>	<b>(2,977)</b>	
<b>Total Net Operating + Capital</b>		<b>(7,783,124)</b>	<b>(5,316,069)</b>	<b>(3,011,293)</b>	<b>2,304,776</b>	
<b>Rate Revenue</b>	6	<b>6,559,632</b>	<b>6,559,632</b>	<b>6,580,059</b>	<b>20,427</b>	
<b>Opening Funding Restricted Grants</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Opening Funding Surplus</b>		<b>1,659,492</b>	<b>1,659,492</b>	<b>1,659,492</b>	<b>(0)</b>	<b>(0.00%)</b>
<b>Closing Funding Surplus(Deficit)</b>		<b>436,000</b>	<b>2,903,055</b>	<b>5,228,259</b>	<b>2,325,203</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 2021**

	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		6,559,632	6,559,632	6,559,632	<b>6,580,059</b>	20,427	0.31%
Operating grants & contributions		1,698,942	1,818,368	1,434,582	<b>1,429,313</b>	(5,269)	(0.37%)
Fees and charges		3,085,512	3,075,512	3,048,460	<b>3,115,646</b>	67,186	2.20%
Interest Earnings		97,488	92,488	73,732	<b>70,154</b>	(3,578)	(4.85%)
Other Revenue		92,610	279,188	255,908	<b>248,413</b>	(7,495)	(2.93%)
<b>Total Operating Revenue</b>		<b>11,534,184</b>	<b>11,825,188</b>	<b>11,372,314</b>	<b>11,443,586</b>	71,272	
<b>Operating Expense</b>							
Employee Costs		(6,231,570)	(6,479,570)	(5,355,644)	<b>(5,263,892)</b>	91,752	1.71%
Materials and Contracts		(3,627,756)	(3,644,631)	(2,917,782)	<b>(2,529,444)</b>	388,338	13.31%
Utility Charges		(210,150)	(210,150)	(174,985)	<b>(172,771)</b>	2,214	1.27%
Depreciation on Non-current Assets		(4,459,461)	(4,619,961)	(3,769,960)	<b>(3,743,642)</b>	26,318	0.70%
Interest Expenses		(111,765)	(111,765)	(51,106)	<b>(51,106)</b>	0	0.00%
Insurance Expenses		(443,283)	(443,283)	(442,954)	<b>(423,625)</b>	19,329	4.36%
Other Expenditure		(457,350)	(467,350)	(414,114)	<b>(371,205)</b>	42,909	10.36%
<b>Total Operating Expenditure</b>		<b>(15,541,336)</b>	<b>(15,976,710)</b>	<b>(13,126,545)</b>	<b>(12,555,685)</b>	570,860	
<b>Sub Total</b>		<b>(4,007,152)</b>	<b>(4,151,523)</b>	<b>(1,754,231)</b>	<b>(1,112,099)</b>		
Non-operating grants & contributions		5,380,602	5,265,602	3,366,669	3,368,201	1,532	
(Profit)/Loss on Asset Disposal		51,000	51,000	26,000	20,951	(5,049)	
		5,431,602	5,316,602	3,392,669	3,389,152	(3,517)	
<b>Net Result</b>		<b>1,424,450</b>	<b>1,165,079</b>	<b>1,638,438</b>	<b>2,277,052</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		4,459,461	4,619,961	3,769,960	3,743,642	(26,318)	(0.70%)
Adjust (Profit)/Loss on Asset Disposal	11	(51,000)	(51,000)	(26,000)	(20,951)	5,049	(19.42%)
Adjust Provisions and Accruals		0	0	0	(355)	(355)	
<b>Net Cash from Operations</b>		<b>5,832,911</b>	<b>5,734,040</b>	<b>5,382,398</b>	<b>5,999,388</b>	<b>616,990</b>	
<b>Capital Expenses</b>							
Repayment of Debentures	7	(245,165)	(245,165)	(133,092)	<b>(133,091)</b>	1	0.00%
Principal elements of finance leases		(98,027)	(98,027)	0	<b>0</b>		
Transfer to Reserves	5	(803,452)	(803,452)	(15,982)	<b>(15,982)</b>	0	0.00%
Land and Buildings	10	(430,000)	(410,000)	(372,500)	<b>(241,111)</b>	131,389	35.27%
Roads Infrastructure	10	(5,890,937)	(5,265,937)	(3,431,777)	<b>(1,903,419)</b>	1,528,358	44.54%
Other Infrastructure	10	(100,000)	(75,000)	(67,500)	<b>(4,234)</b>	63,266	93.73%
Plant and Equipment	10	(607,000)	(557,000)	(327,000)	<b>(338,824)</b>	(11,824)	(3.62%)
<b>Total Capital Expenditure</b>		<b>(8,174,581)</b>	<b>(7,454,581)</b>	<b>(4,347,851)</b>	<b>(2,636,661)</b>	1,711,190	
<b>Net Cash from Capital Activities</b>		<b>(2,341,670)</b>	<b>(1,720,541)</b>	<b>1,034,547</b>	<b>3,362,727</b>	<b>2,328,180</b>	
<b>Capital Revenues</b>							
Proceeds from New Debentures		0	0	0	<b>0</b>	0	
Proceeds from Disposal of Assets	11	117,000	117,000	40,000	<b>37,024</b>	(2,976)	(7.44%)
Self-Supporting Loan Principal		22,049	22,049	12,724	<b>12,724</b>	(0)	(0.00%)
Transfer from Reserves	5	898,000	358,000	156,292	<b>156,292</b>	0	0.00%
<b>Net Cash from Financing Activities</b>		<b>1,037,048</b>	<b>497,049</b>	<b>209,016</b>	<b>206,040</b>	<b>(2,977)</b>	
<b>Total Net Operating + Capital</b>		<b>(1,304,622)</b>	<b>(1,223,492)</b>	<b>1,243,563</b>	<b>3,568,767</b>	<b>2,325,203</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>1,504,620</b>	<b>1,659,492</b>	<b>1,659,492</b>	<b>1,659,492</b>	<b>(0)</b>	<b>(0.00%)</b>
<b>Closing Funding Surplus(Deficit)</b>		<b>200,000</b>	<b>436,000</b>	<b>2,903,055</b>	<b>5,228,259</b>	<b>2,325,203</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 2021**

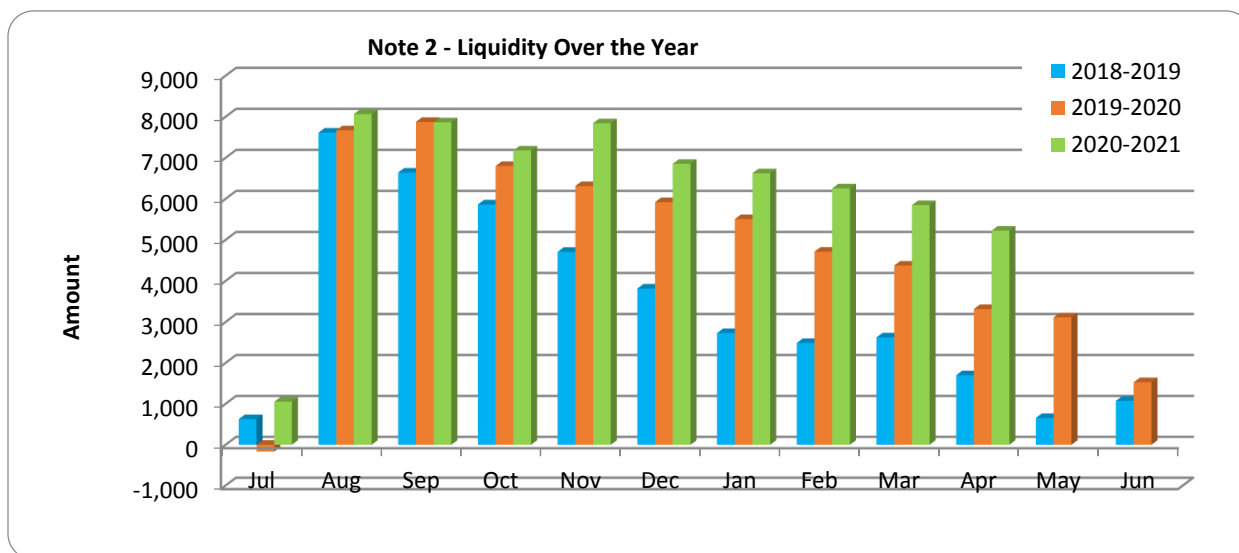
Note 1

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>YTD</b>	<b>ACTUAL</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	9,466,993	6,802,245
Trade and Other Receivables	711,126	658,569
Other Financial Assets	9,324	22,048
Inventories	172,403	160,415
Contract Assets	87,201	213,775
Other Assets	0	50,279
<b>TOTAL CURRENT ASSETS</b>	<b><u>10,447,047</u></b>	<b><u>7,907,331</u></b>
<b>NON-CURRENT ASSETS</b>		
Trade and Other Receivables	45,367	45,367
Other Financial Assets	561,280	561,280
Property, Plant and Equipment	30,030,389	30,999,214
Infrastructure	59,980,173	60,283,474
Right-of-Use Assets	240,456	240,456
<b>TOTAL NON-CURRENT ASSETS</b>	<b><u>90,857,665</u></b>	<b><u>92,129,791</u></b>
<b>TOTAL ASSETS</b>	<b><u>101,304,712</u></b>	<b><u>100,037,122</u></b>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	785,610	1,529,621
Contract Liabilities	68,784	200,789
Lease Liabilities	119,315	119,315
Long Term Borrowings	112,073	245,164
Employee Related Provisions	1,199,281	1,199,636
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>2,285,063</u></b>	<b><u>3,294,525</u></b>
<b>NON-CURRENT LIABILITIES</b>		
Contract Liabilities	430,238	424,747
Lease Liabilities	121,141	121,141
Long Term Borrowings	1,866,268	1,866,268
Provisions	109,851	109,851
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b><u>2,527,498</u></b>	<b><u>2,522,007</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>4,812,561</u></b>	<b><u>5,816,532</u></b>
<b>NET ASSETS</b>	<b><u>96,492,151</u></b>	<b><u>94,220,590</u></b>
<b>EQUITY</b>		
Retained Surplus	26,994,912	24,583,041
Reserves - Cash Backed	4,235,755	4,376,065
Reserves - Asset Revaluation	65,261,484	65,261,484
<b>TOTAL EQUITY</b>	<b><u>96,492,151</u></b>	<b><u>94,220,590</u></b>

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

**Note 2: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
		This Period	Last Period	Same Period Last Year
Current Assets	Note	\$	\$	\$
Cash Unrestricted		5,231,238	5,680,639	3,322,729
Cash Restricted		4,235,755	4,235,726	4,225,629
<b>Total Cash</b>	1	<b>9,466,993</b>	<b>9,916,365</b>	<b>7,548,358</b>
Receivables - Rates	4	489,684	597,358	518,895
Receivables - Other		196,025	350,219	157,540
Receivables - Sundry Debtors	4	121,943	119,699	60,950
Inventories	1	172,403	180,364	190,330
		<b>10,447,047</b>	<b>11,164,005</b>	<b>8,476,073</b>
<b>Less: Current Liabilities</b>				
Payables	1	(2,285,063)	(2,380,417)	(2,163,483)
Add Back Self Supporting Loan Adjustment		(9,324)	(9,324)	(10,983)
Add Back Current Leave Provisions	1	1,199,281	1,199,636	1,124,174
Add Back Current Loan Liability	1	112,073	112,073	117,916
		<b>(983,033)</b>	<b>(1,078,032)</b>	<b>(932,376)</b>
Less: Cash Reserves	5	(4,235,755)	(4,235,726)	(4,225,629)
<b>Net Current Funding Position</b>		<b>5,228,259</b>	<b>5,850,247</b>	<b>3,318,068</b>



**Comments - Net Current Funding Position**

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 30 April 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
	<b>Budget Adoption</b>		Opening Surplus	\$	\$	\$	\$
	<b>Permanent Changes</b>						200,000
1040082	Town Planning - Salaries Expense	Nov-20	Operating Expenses	0		(65,000)	135,000
1040092	Town Planning - Superannuation Expense	Nov-20	Operating Expenses	0		(6,000)	129,000
1040112	Town Planning - Contract & Consulting Expenses	Nov-20	Operating Expenses	0		(29,000)	100,000
1220412	Infrastructure Concept Planning & Design Expenses	Nov-20	Operating Expenses	0		(20,000)	80,000
1220104	Roads Construction Expenses (Job 50090)	Nov-20	Capital Expenses	0		(10,000)	70,000
9502019	Transfer from Land & Infrastructure Reserve	Nov-20	Capital Revenue	0	10,000		80,000
	Amendments as per adopted Mid Year Budget Review	Feb-21			100,000		<b>180,000</b>
1318133	Rates & Property Information Statement Income	May-21	Operating Revenue	0	27,000		207,000
1318043	Rates Legal Fees Income	May-21	Operating Revenue	0	15,000		222,000
1620243	Community Wellbeing Programs Income	May-21	Operating Revenue	0	30,000		252,000
1027323	Sanitation Site Fees Income	May-21	Operating Revenue	0	20,000		272,000
1027353	Sanitation Site (Container Deposit Scheme) Income	May-21	Operating Revenue	0	45,000		317,000
1028503	Sale of Recyclables Income	May-21	Operating Revenue	0	30,000		347,000
1047403	Planning Application Fees Income	May-21	Operating Revenue	0	30,000		377,000
1160113	Gym Membership Fees Income	May-21	Operating Revenue	0	10,000		387,000
1337553	Building Licence Fees Income	May-21	Operating Revenue	0	15,000		402,000
1360103	Parry Beach Camping Charges Income	May-21	Operating Revenue	0	30,000		432,000
1121003	Sale of Lime Sand Charges Income	May-21	Operating Revenue	0		(258,000)	174,000
1478883	Paid Parental Scheme Reimbursement Income	May-21	Operating Revenue	0	26,000		200,000
1440823	Plant Costs Reimbursement Income	May-21	Operating Revenue	0	6,000		206,000
1228153	Non Operating Grant (LRICI) Income	May-21	Capital Revenue	0		(175,000)	31,000
1028322	Waste Management Facility Expenses	May-21	Operating Expenses	0		(90,000)	(59,000)
1040112	Town Planning Contract Services Expense	May-21	Operating Expenses	0	15,000		(44,000)
1130502	Parks Infrastructure Depreciation Expense	May-21	Non Cash Item	(60,000)			(44,000)
1120102	Sale Sand Expense	May-21	Operating Expenses		125,000		81,000
1220294	Denmark East Development Works	May-21	Capital Expenses		550,000		631,000
9502036	Transfer from Denmark East Development Reserve	May-21	Capital Revenue			(550,000)	81,000
1221154	Upgrade Road Transport Infrastructure (LRICI funded project)	May-21	Capital Expenses		175,000		256,000
1121154	Upgrade Swimming Area Infrastructure (Nornalup Jetty project)	May-21	Capital Expenses		130,000		386,000
1231054	Purchase of Plant	May-21	Capital Expenses		50,000		<b>436,000</b>

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ending 30 April 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. %
	<b>Operating Revenues</b>					
	<b>Governance</b>					
1427203	Reimbursement Income - Additional revenue achieved to nominal budget provision	3,000	2,500	10,578	8,078	323.10%
	<b>Community Amenities</b>					
Various	Planning Fees revenue currently tracking higher than adjusted YTD budget estimate (high level of development applications)	132,000	119,990	125,175	5,185	4.32%
1065513	Unbudgeted Income for Plant Stock sales and other minor Sustainability project contributions income	0	0	5,091	5,091	100.00%
1037323	Septic Tank Fees - higher than expected volume of applications to budget	7,000	5,830	12,036	6,206	106.45%
	<b>Recreation &amp; Culture</b>					
Various	Recreation Centre income currently tracking higher than YTD budget estimate - mainly sports hall & aerobics	156,700	134,790	151,496	16,706	12.39%
	<b>Economic Services</b>					
1337603	Building Services income currently tracking higher than YTD budget estimate (outsourcing of Building Surveyor Services)	15,000	12,500	16,792	4,292	34.33%
1317543	Standpipe Income tracking high to budget estimate	25,000	20,830	29,713	8,883	42.65%
	<b>Other Property &amp; Services</b>					
1477653	Workers Compensation Claim Income - insurance reimbursement	500	500	6,422	5,922	1184.46%

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

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

Account No.		Amended Annual Budget	YTD Budget	YTD Actual	Var. \$	Var. %
	<b><u>Operating Expenses</u></b>					
	<b>Governance</b>					
Various	Employee Costs currently tracking lower than budget due to recruitment timing	(1,713,932)	(1,410,242)	(1,393,224)	17,018	(1.21%)
Various	Elected Member Expenses - tracking lower than budget (training, conference and travel expenses)	(828,446)	(691,520)	(643,666)	47,854	(6.92%)
1420232	Legal Fees - Expense currently tracking under budget	(28,000)	(23,330)	(7,491)	15,839	(67.89%)
	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)	(34,121)	(17,461)	104.81%
	<b>Law, Order and Public Safety</b>					
Various	Fire Prevention Expenses - tracking lower than budget overall on YTD estimates due to timing of works	(1,869,279)	(1,564,485)	(1,466,703)	97,782	(6.25%)
	<b>Education and Welfare</b>					
1620202	Community Development - Youth Support Service - no payment made for Denmark Youth Outreach Program for year to date	(70,000)	(35,000)	0	35,000	(100.00%)
	<b>Community Amenities</b>					
Various	Waste Management tracking over budget (timing issue mainly related to deployment of staff & on costs)	(1,459,720)	(1,175,462)	(1,239,506)	(64,044)	5.45%
1058102	Cemetery Maintenance - Activity currently tracking under budget	(41,848)	(35,236)	(13,344)	21,892	(62.13%)
1058002	Public Convenience Maintenance - Activity tracking under budget (timing and staff deployment issue)	(258,315)	(218,176)	(201,634)	16,542	(7.58%)
1040112	Town Planning Contracted Services - current budget allocation not yet used as anticipated	(59,000)	(20,000)	(9,123)	10,877	(54.39%)
Various	Protection of Environment - Activity tracking under budget (timing of environmental programs implementation)	(201,825)	(161,115)	(127,044)	34,071	(21.15%)
	<b>Recreation &amp; Culture</b>					
1121042	Swimming area coastal infrastructure maintenance tracking under YTD budget	(48,135)	(47,714)	(11,048)	36,666	(76.84%)
Various	Recreation Centre Costs tracking under YTD budget	(528,944)	(446,832)	(390,931)	55,901	(12.51%)
Various	Public Halls & Civic Centre Mtce Costs tracking under budget	(208,500)	(176,153)	(167,516)	8,637	(4.90%)
Various	Parks & Reserves Mtce Costs tracking under budget (timing & seasonal issue mainly related to deployment of staff & on costs)	(733,879)	(621,771)	(438,978)	182,793	(29.40%)
	<b>Transport</b>					
Various	General Maintenance - Roadworks, Footpaths, Bridges, Depot etc. over YTD budget (timing, deployment & seasonal issue)	(1,570,957)	(1,314,183)	(1,392,247)	(78,064)	5.94%
1230502	Depreciation Roads Infrastr. - variance to budget estimate (Non-cash item)	(2,475,682)	(2,065,060)	(2,047,964)	17,096	(0.83%)
1498002	Vehicle Inspection Costs - service costs tracking over budget estimate	(4,052)	(3,414)	(36,362)	(32,948)	965.07%
	<b>Economic Services</b>					
Various	Peaceful Bay maintenance costs currently tracking under YTD budget	(32,600)	(28,943)	(17,502)	11,441	(39.53%)
1327802	Visitor Centre Subsidy as budgeted not applicable due to current status of facility tenancy	(95,000)	(79,160)	(61,591)	17,569	(22.19%)
Various	Lime Quarry expenditure currently under budget due to contractor and supply issues	(124,635)	(119,206)	(14,648)	104,558	(87.71%)
1327842	Alliance Projects & Contributions - payment to Rural & Regional Economic Solutions Executive Support Services (to be reimbursed)	(50,000)	(50,000)	(85,566)	(35,566)	71.13%
	<b>Other Property &amp; Services</b>					
	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 2021**

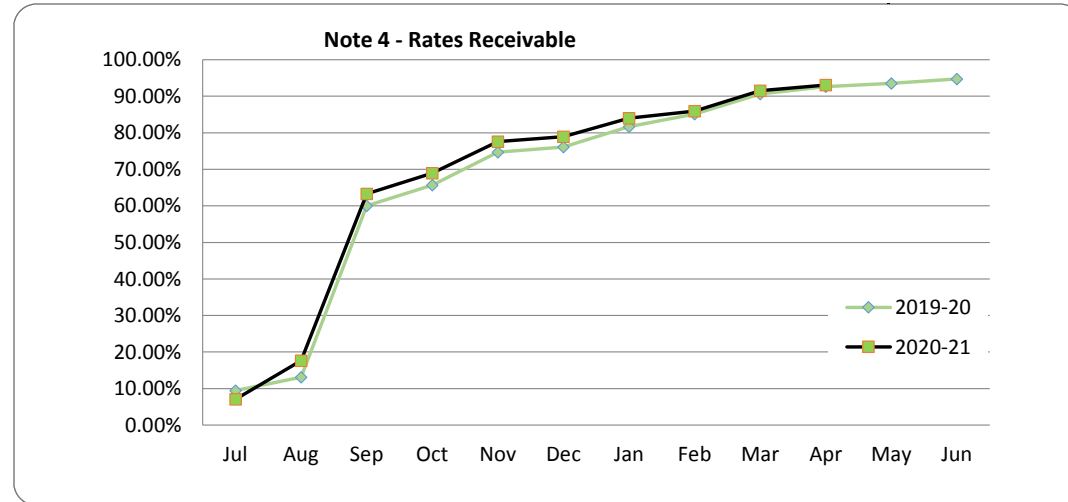
**Note 4: RECEIVABLES**

**Receivables - Rates Receivable**

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

**Net Rates Collectable**  
 % Collected

	30 April 2021	30 June 2020
	\$	\$
Opening Arrears Previous Years	362,031	300,002
Levied this year	6,702,329	6,726,188
<u>Less</u> Collections to date	(6,574,677)	(6,664,159)
Equals Current Outstanding	<b>489,684</b>	<b>362,031</b>
<b>Net Rates Collectable</b>	<b>489,684</b>	<b>362,031</b>
% Collected	93.07%	94.85%

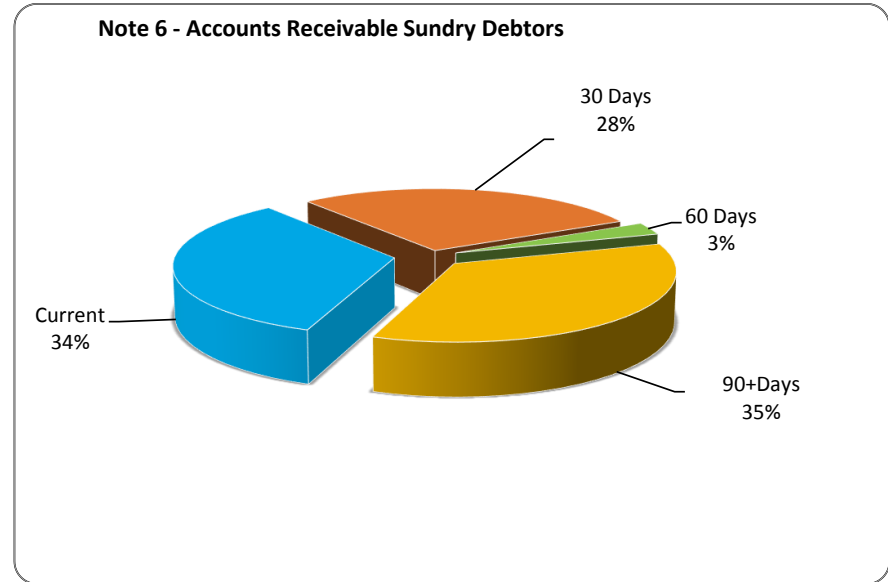


**Comments/Notes - Receivables Rates**

**Receivables - Sundry Debtors**

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors - General	40,971	34,656	3,468	42,848
<b>Total Receivables - Sundry Debtors</b>				<b>121,943</b>

Amounts shown above include GST (where applicable)



**Comments/Notes - Receivables General**



**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ending 30 April 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 (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$
Lime Quarry Rehabilitation Reserve	382,857	382,857	2,257	1,670	30,000	0	0	0		415,114	384,527
Parry Inlet Reserve	197,497	197,497	1,164	861	0	0	0	0		198,661	198,359
Cemetery Reserve	2,108	2,108	12	9	0	0	0	0		2,120	2,117
Employee Leave Entitlements Reserve	446,261	446,261	2,631	1,946	0	0	0	0		448,892	448,207
Land & Infrastructure Reserve	425,218	425,218	1,918	1,855	292,512	0	(10,000)	0		709,648	427,073
Plant Replacement Reserve	588,265	588,265	3,468	2,566	200,000	0	(205,000)	0		586,733	590,830
Waste Services Reserve	654,706	654,706	4,035	2,856	50,000	0	(70,000)	0		638,741	657,562
Parks and Gardens Reserve	78,606	78,606	463	343	0	0	0	0		79,069	78,949
Aquatic Facility Development Reserve	101,375	101,375	598	442	0	0	(15,000)	0		86,973	101,817
Lionsville Reserve	262,326	262,326	1,547	1,144	0	0	(58,000)	0		205,873	263,470
Peaceful Bay Reserve	120,988	120,988	713	528	87,970	0	0	0		209,671	121,516
Rivermouth Caravan Park Reserve	95,752	95,752	565	418	5,000	0	0	0		101,317	96,170
Peaceful Bay Caravan Park Reserve	57,964	57,964	342	253	5,000	0	0	0		63,306	58,217
Recreation Centre Reserve	85,273	85,273	503	372	10,000	0	0	0		95,776	85,645
Denmark East Development Reserve	876,869	876,869	2,754	720	0	0	0	(156,292)		879,623	721,296
Strategic Reserve	-	0	0	0	100,000	0	0	0		100,000	0
	<b>4,376,066</b>	<b>4,376,066</b>	<b>22,970</b>	<b>15,982</b>	<b>780,482</b>	<b>0</b>	<b>(358,000)</b>	<b>(156,292)</b>		<b>4,821,518</b>	<b>4,235,755</b>

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 30 April 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 \$
<b>Differential General Rate</b>											
<b>GRV</b>											
Non-Rural Improved	0.095724	2,281	39,328,231	3,764,657	0	0	3,764,657	3,764,657	21,781	(5,535)	3,780,903
Holiday Purposes	0.107095	123	2,006,212	214,855	0	0	214,855	214,855	0	0	214,855
Vacant	0.190840	266	2,373,860	453,027	0	0	453,027	453,027	0	0	453,027
<b>UV</b>											
Rural	0.005038	493	235,328,000	1,185,583	0	0	1,185,583	1,185,583	0	0	1,185,583
<b>Sub-Totals</b>		3,163	279,036,303	5,618,122	0	0	5,618,122	5,618,122	21,781	(5,535)	5,634,368
<b>Minimum Payment</b>											
<b>GRV</b>											
Non-Rural Improved	1,097.00	576	4,610,164	631,872	0	0	631,872	631,872	0	0	631,872
Holiday Purposes	1,208.00	4	31,282	4,832	0	0	4,832	4,832	0	0	4,832
Vacant	1,109.00	183	765,610	202,947	0	0	202,947	202,947	0	0	202,947
<b>UV</b>											
Rural	1,343.00	170	31,484,959	228,310	0	0	228,310	228,310	0	0	228,310
<b>Sub-Totals</b>		933	36,892,015	1,067,961	0	0	1,067,961	1,067,961	0	0	1,067,961
		4,096	315,928,318	6,686,083			6,686,083				6,702,329
UV Pastoral Concession							0				0
Waiver & Concessions							(126,451)				(122,270)
<b>Amount from General Rates</b>							<b>6,559,632</b>				<b>6,580,059</b>
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
<b>Totals</b>							<b>6,559,632</b>				<b>6,580,059</b>

Comments - Rating Information

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

**Note 7. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-20	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	13,388		3,550	3,550	3,550	9,838	9,838	425	425	715	5.84%	21-Jul-23
131 Visitors Centre	69,579		16,519	16,519	33,608	53,060	35,971	2,680	2,680	4,794	6.91%	28-Jun-22
142 Lionsville	383,613		14,639	14,639	29,782	368,974	353,831	10,947	10,947	28,217	6.88%	12-Nov-29
143 Airport	36,636		3,177	3,177	6,453	33,459	30,183	1,282	1,282	2,451	6.26%	30-Jun-25
147 Recreation - Football Clubrooms	146,810		5,362	5,362	10,894	141,448	135,916	5,190	5,190	10,180	6.37%	30-Jun-30
152 Purchase Reserve 27101	289,934		9,473	9,473	19,232	280,461	270,702	9,761	9,761	19,192	6.04%	30-Jun-31
156 Purchase Rubbish Truck	54,868		27,183	27,183	54,868	27,685	0	1,004	1,004	1,649	3.70%	16-May-21
157 Riverside Club S/Supporting	381,724		9,174	9,174	18,499	372,550	363,225	5,815	5,815	14,869	3.80%	12-May-36
159 Riverside Club Stage 1	425,274		20,075	20,075	20,075	405,199	405,199	9,430	9,429	15,718	3.11%	13-Aug-36
158 Purchase Lot 228, Reserve 18587	309,606		23,940	23,940	48,204	285,666	261,402	4,573	4,573	9,985	2.70%	01-Jun-26
	2,111,432	0	133,091	133,092	245,165	1,978,341	1,866,268	51,106	51,106	107,771		

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 2021

**Note 8: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider	Approval	2020-2021 Adopted Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>								
Grants Commission - General	WALGGC	Y	275,769	8,755	284,524	0	213,392	71,132
Grants Commission - Roads	WALGGC	Y	220,643	7,371	228,014	0	171,008	57,006
Pens Deferred Rates Int Grant	Office of State Revenue	Y	550	0	550		376	174
<b>GOVERNANCE</b>								
Grants Governance	Dept. of Communities	Y	700	20,300	21,000	0	21,000	0
<b>LAW, ORDER, PUBLIC SAFETY</b>								
Grant - Bushfire Risk Management Planning Pro	Dept. of Fire & Emergency Serv.	Y	565,880	0	565,880	0	433,508	132,372
Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	173,596	0	173,596	0	171,679	1,917
Operating SES	Dept. of Fire & Emergency Serv.	Y	17,300	0	17,300	0	19,250	0
<b>EDUCATION AND WELFARE</b>								
Grant - Community Wellbeing Programs	Dept. of Communities	Y	0	30,000	30,000	0	30,542	0
Grant - Denmark Youth Festival	Dept. of Communities	Y	6,000	0	6,000	0	0	6,000
Income - Youth Support Service	Dept. of Communities	Y	30,704	0	30,704	0	31,217	0
<b>COMMUNITY AMENITIES</b>								
Grant - Drought Reelief Funding	Federal Funding	Y	250,000	0	0	250,000	0	250,000
Grant - Sustainability Projects - Works	South Coast Natural Resource Mgmt	Y	0	0	0	0	1,000	0
<b>RECREATION AND CULTURE</b>								
Grants - Halls and Civic Centre	LotteryWest & DFES Funding	Y	90,000	0	0	90,000	79,377	10,624
Grant - Drought Reelief Funding	Federal Funding	Y	49,333	0	0	49,333	0	49,333
Grant - Dept.& Recreation	Dept Sport & Recreation	Y	8,000	30,000	38,000	0	30,000	8,000
<b>TRANSPORT</b>								
Grant - MRWA Direct	Main Roads WA	Y	120,000	0	120,000	0	120,035	0
Grant - Roadwise Group	Main Roads WA	Y	500	0	500	0	400	0
Commodity Routes Supplementary Funding (ex	Main Roads WA	Y	208,000	0	0	208,000	166,400	41,600
MRWA Project Grants	Main Roads WA	Y	1,359,332	60,000	0	1,419,332	828,002	591,330
Grant - Community Infrastructure	Federal Funding	Y	349,937	(175,000)	0	174,937	174,969	0
Grant - Specific Bridges	Main Roads WA	Y	1,080,000	0	0	1,080,000	540,000	540,000
Grant - MRWA Blackspot	Main Roads WA	Y	87,333	0	0	87,333	41,333	46,000
Grant - Roads to Recovery	Roads to Recovery	Y	1,206,000	0	0	1,206,000	838,120	367,880
Grant - Drought Reelief Funding	Federal Funding	Y	700,667	0	0	700,667	700,000	667
<b>ECONOMIC SERVICES</b>								
Grants - Tourism and Area Promotion	DPIRD	Y	10,000	0	10,000	0	10,000	0
<b>TOTALS</b>			<b>6,810,244</b>	<b>(18,574)</b>	<b>1,526,068</b>	<b>5,265,602</b>	<b>4,623,086</b>	<b>2,174,034</b>

	Adopted Budget	Amended Budget	YTD Actual
Operating	1,429,642	1,526,068	1,254,886
Non-operating	5,380,602	5,265,602	3,368,201
	<u><b>6,810,244</b></u>	<u><b>6,791,670</b></u>	<u><b>4,623,086</b></u>

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ending 30 April 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-Apr-21
	\$	\$		\$
Police Licensing	(0)	992,910	(992,910)	(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
	<b>850</b>	<b>992,910</b>	<b>(992,910)</b>	<b>850</b>

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

**Note 10: CAPITAL ACQUISITIONS**

Assets		Current Amended Annual Budget	Current YTD Budget	YTD Actual	Purchase Orders Outstanding	Total YTD Committed	Variance (Over) Under
<b>Land and Buildings</b>							
<b>Law, Order And Public Safety</b>							
Install Water Tanks - Fire Sheds	55224	0	0	21,839	0	21,839	(21,839)
<b>Community Amenities</b>							
Construction - Lights Beach Rota Loo	50153	250,000	212,500	71,485	64,336	135,821	141,015
<b>Recreation And Culture</b>							
Plane Tree Precinct	50210	160,000	160,000	147,788	1,150	148,938	12,212
<b>Total Land and Buildings</b>		<b>410,000</b>	<b>372,500</b>	<b>241,111</b>	<b>65,486</b>	<b>306,598</b>	<b>131,389</b>
<b>Plant and Equipment</b>							
<b>Law, Order And Public Safety</b>							
Plant - Rangers Vehicle	1531054	65,000	65,000	66,454	0	66,454	(1,454)
<b>Community Amenities</b>							
Container Deposit Scheme - McIntosh Road Transfer Station	53003	70,000	70,000	86,232	0	86,232	(16,232)
<b>Recreation And Culture</b>							
Purchase Plant - Recreation (Mower)	1131054	52,000	52,000	50,000	964	50,964	2,000
<b>Transport</b>							
Purchase of Plant	1231054	370,000	140,000	136,138	231,598	367,737	3,862
<b>Total Plant and Equipment</b>		<b>557,000</b>	<b>327,000</b>	<b>338,824</b>	<b>232,562</b>	<b>571,386</b>	<b>(11,824)</b>
<b>Roads Infrastructure (including Bridges)</b>							
<b>Transport</b>							
Upgrade Community Infrastructure	51600	174,937	174,937	16,809	15,236	32,045	158,128
Council Construction - Rail Trail Bridge	50040	200,000	200,000	54,982	145,808	200,791	145,018
Council Construction - Drainage Renewal	50030	50,000	50,000	37,989	0	37,989	12,011
Council Construction - Praed Lane Roadworks	50100	70,000	70,000	0	0	0	70,000
Council Construction - Lights Beach Carpark	50110	484,000	411,400	226,959	476,422	703,381	184,441
Council Construction - CBD Carparks Upgrades	50080	10,000	10,000	0	0	0	10,000
Council Construction - Access Road & Carpark - Denmark Men's Shed	50090	25,000	25,000	15,000	10,000	25,000	10,000
MRWA Project - McLeod Road	50360	76,000	63,900	33,167	17,504	50,671	30,733
MRWA Project - Valley of the Giants Road	50361	232,000	134,560	206,644	104,129	310,774	(72,084)
MRWA Project - Peaceful Bay Road	50362	700,000	650,000	74,645	599,808	674,453	575,355
MRWA Project - Hazelvale Road	50363	335,000	335,000	302,857	178,174	481,031	32,143
MRWA Project - Mount Shadforth Road	50364	429,000	428,993	412,780	2,051	414,831	16,213
MRWA Project - Scotsdale Road	50365	267,000	266,992	162,468	0	162,468	104,524
MRWA Project - Peaceful Bay Road Culverts	50366	90,000	0	0	0	0	0
Blackspot - Realign Mt Shadforth/Sunrise Rise Intersection	50625	47,000	47,000	11,079	93	11,172	35,921
Blackspot - Inlet Drive/Crelin Street Intersection	50626	84,000	72,000	77,341	34,793	112,134	(5,341)
Comm Route - Gravel Resheet Limbourne Road	50325	312,000	311,995	248,481	0	248,481	63,514
MRWA Specific Project - Nornalup Road Bridge No. 5249	50516	90,000	90,000	21,211	75,883	97,094	68,789
MRWA Specific Project - Nornalup Road Bridge No. 5250	50517	90,000	90,000	0	75,883	75,883	90,000
MRWA Specific Project - Churchill Road Bridge No. 4942	50518	1,500,000	0	494	1,500,000	1,500,494	(494)
Denmark East Development Project	51527	0	0	0	23,600	23,600	0
<b>Total Roads Infrastructure</b>		<b>5,265,937</b>	<b>3,431,777</b>	<b>1,903,419</b>	<b>3,259,385</b>	<b>5,162,804</b>	<b>1,528,358</b>
<b>Other Infrastructure</b>							
<b>Community Amenities</b>							
Cemetery - Upgrades to Grounds	51126	25,000	25,000	4,234	823	5,057	20,766
<b>Recreation And Culture</b>							
Lights Beach Upgrade - Stair Decking & Handrails	60000	50,000	42,500	0	0	0	42,500
Nornalup Jetty Upgrade	60100	0	0	0	0	0	0
<b>Total Other Infrastructure</b>		<b>75,000</b>	<b>67,500</b>	<b>4,234</b>	<b>823</b>	<b>5,057</b>	<b>63,266</b>
<b>Summary of Capital Acquisitions</b>							
<b>Land and Buildings</b>		410,000	372,500	241,111	65,486	306,598	131,389
<b>Plant and Equipment</b>		557,000	327,000	338,824	232,562	571,386	(11,824)
<b>Furniture and Equipment</b>		0	0	0	0	0	0
<b>Roads Infrastructure (including Bridges)</b>		5,265,937	3,431,777	1,903,419	3,259,385	5,162,804	1,528,358
<b>Other Infrastructure</b>		75,000	67,500	4,234	823	5,057	63,266
<b>Capital Expenditure Total</b>		<b>6,307,937</b>	<b>4,198,777</b>	<b>2,487,588</b>	<b>3,558,256</b>	<b>6,045,845</b>	<b>1,711,189</b>

% Completed      39.44% Actual      95.85% Committed

## Capital Expenditure - Reporting Month Ending: May

Summary	Current Annual Budget	Budgeted Month Ending	Totals to Date	Order Value	Committed Expenditure	Forecast Project Completion Expenditure	Status	Comments
<b>Law, Order &amp; Public Safety</b>	\$ 65,000	\$ 65,000	\$ 66,454	\$ -	\$ 66,454	\$ 66,454		
Plant Replacement - Rangers	\$ 65,000	\$ 65,000	\$ 66,454	\$ -	\$ 66,454	\$ 66,454	Complete	
<b>Community Amenities</b>	\$ 95,000	\$ 95,000	\$ 90,466	\$ 45	\$ 90,512	\$ 111,232		
Upgrades to Cemetery Grounds	\$ 25,000	\$ 25,000	\$ 4,234	\$ 45	\$ 4,280	\$ 25,000	Monitor	Subject to resource availability
Waste Management - Container Deposit Scheme	\$ 70,000	\$ 70,000	\$ 86,232	\$ -	\$ 86,232	\$ 86,232	Complete	
<b>Recreation &amp; Culture</b>	\$ 212,000	\$ 212,000	\$ 197,787	\$ 7,734	\$ 205,521	\$ 212,000		
Nornalup Jetty Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	On Hold	Project to be completed 2021/22
Plane Tree Precinct - Amphitheatre & Firewise Garden	\$ 160,000	\$ 160,000	\$ 147,787	\$ 6,770	\$ 154,557	\$ 160,000	Monitor	Contractual issues require resolution
Plant - Front Mount Ride on Mower	\$ 52,000	\$ 52,000	\$ 50,000	\$ 964	\$ 50,964	\$ 52,000	Complete	
<b>Transport</b>	\$ 5,935,937	\$ 4,155,937	\$ 2,396,979	\$ 3,199,654	\$ 5,596,633	\$ 5,963,286		
Denmark East - Development Works	\$ -	\$ -	\$ -	\$ 40,600	\$ 40,600	\$ -	On Track	Planned construction 2021/22
Upgrade Community Infrastructure - Federal Grant Funding	\$ 174,937	\$ 174,937	\$ 20,109	\$ 182,178	\$ 202,286	\$ 202,286	On Track	Water Corporation agreement delay. Construction to be completed in 2021/22
Reconstruction McLeod Road SLK 6.6 - 6.8	\$ 76,000	\$ 76,000	\$ 33,167	\$ 17,504	\$ 50,671	\$ 76,000	Complete	Awaiting acquittal
Valley of the Giants Road SLK 6.17 - 9.30	\$ 232,000	\$ 232,000	\$ 206,644	\$ 29,892	\$ 236,537	\$ 232,000	Complete	
Peaceful Bay Road SLK 0.00 - 5.60	\$ 700,000	\$ 650,000	\$ 74,645	\$ 623,512	\$ 698,157	\$ 700,000	Monitor	Weather has impacted progress - likely construction 2021/22
Hazelvale Road SLK 10.95 - 12.24	\$ 335,000	\$ 335,000	\$ 302,857	\$ 4,800	\$ 307,657	\$ 335,000	Complete	Awaiting acquittal
Mount Shadforth Road SLK 8.25 - 13.84	\$ 429,000	\$ 429,000	\$ 414,811	\$ -	\$ 414,811	\$ 429,000	Complete	Awaiting acquittal
Scotsdale Road SLK 28.13 - 31.38	\$ 267,000	\$ 267,000	\$ 162,664	\$ -	\$ 162,664	\$ 267,000	Complete	Awaiting acquittal
Blackspot - Pavement & Sealing - Mt Shadforth / Sunrise Rd Intersection	\$ 47,000	\$ 47,000	\$ 11,079	\$ -	\$ 11,079	\$ 47,000	Complete	Awaiting acquittal
Blackspot - Inlet Drive / Crelin Street Intersection	\$ 84,000	\$ 84,000	\$ 80,692	\$ -	\$ 80,692	\$ 84,000	Complete	Awaiting acquittal
Comm Route - Gravel Resheet - Limbourne Rd SLK 4.15 - 6.48	\$ 312,000	\$ 312,000	\$ 253,036	\$ -	\$ 253,036	\$ 312,000	Complete	Awaiting acquittal
Nornalup Road Bridge No. 5249	\$ 90,000	\$ 90,000	\$ 58,877	\$ 15,715	\$ 74,592	\$ 90,000	Complete	Awaiting acquittal
Nornalup Road Bridge No. 5250	\$ 90,000	\$ 90,000	\$ 58,668	\$ 17,215	\$ 75,883	\$ 90,000	Complete	Awaiting acquittal
MRWA Specific Project Bridges - Churchill Road Bridge No. 4942	\$ 1,500,000	\$ -	\$ 494	\$ 1,500,000	\$ 1,500,494	\$ 1,500,000	On Track	
Rail Trail Bridge	\$ 200,000	\$ 200,000	\$ 80,773	\$ 96,587	\$ 177,360	\$ 200,000	On Track	
Drainage Renewal	\$ 50,000	\$ 50,000	\$ 41,021	\$ -	\$ 41,021	\$ 50,000	On Track	
Access Road and Carpark - Denmark Men's Shed	\$ 25,000	\$ 25,000	\$ 15,000	\$ 10,000	\$ 25,000	\$ 25,000	On Track	
Praed Lane Roadworks	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000	Monitor	Project delays due to resourcing issues - likely construction 2021/22
Lights Beach Carpark	\$ 784,000	\$ 784,000	\$ 446,302	\$ 337,797	\$ 784,099	\$ 784,000	On Track	
Road Renewal - CBD all abilities car park upgrades	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	Monitor	Project delays due to resourcing issues - likely construction 2021/22
Plant Replacement - Transport	\$ 370,000	\$ 140,000	\$ 136,138	\$ 231,598	\$ 367,737	\$ 370,000	On Track	
Peaceful Bay Culverts	\$ 90,000	\$ 90,000	\$ -	\$ 92,256	\$ 92,256	\$ 90,000	Complete	Awaiting acquittal
<b>TOTALS</b>	<b>\$ 6,307,937</b>	<b>\$ 4,527,937</b>	<b>\$ 2,751,686</b>	<b>\$ 3,207,433</b>	<b>\$ 5,959,120</b>	<b>\$ 6,352,972</b>		

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

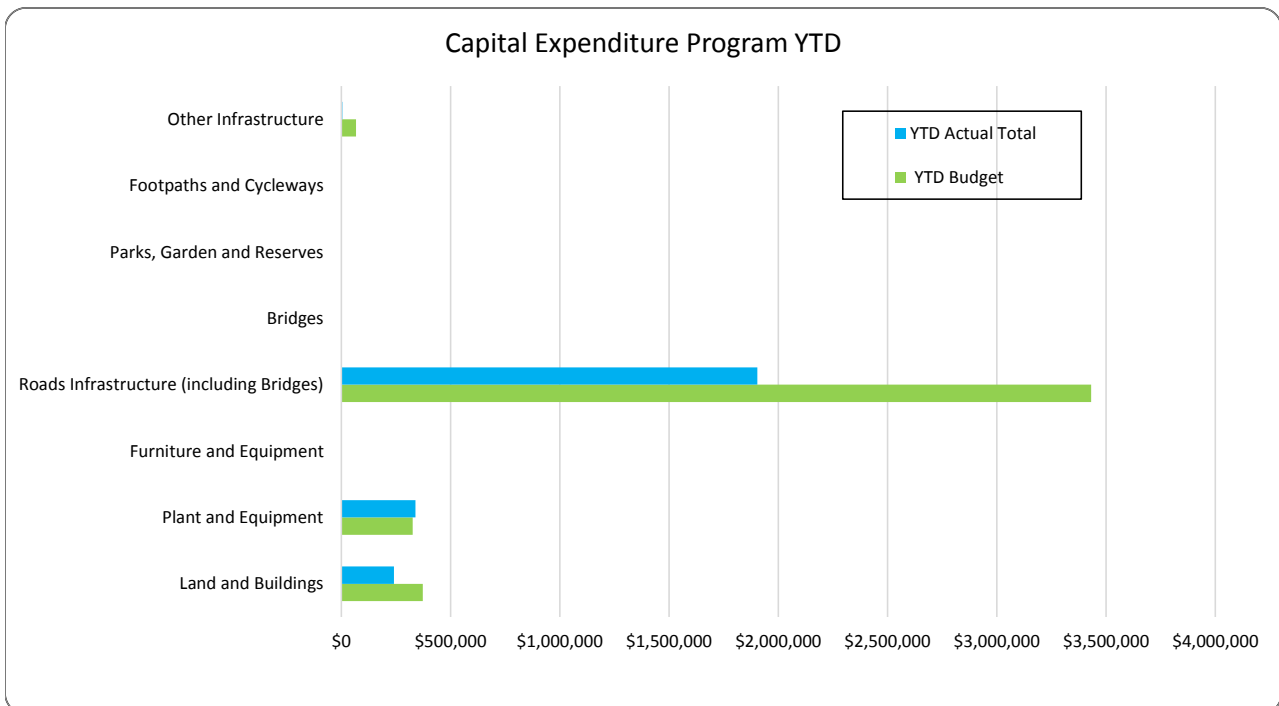
**Note 10 (a): CAPITAL ACQUISITIONS and FUNDING**

Capital Acquisitions	Note	YTD Actual Total (a)	YTD Budget		
			(b)	Amended Annual Budget 2020-2021	Variance (b) - (a)
		\$	\$	\$	\$
Land and Buildings	10	241,111	372,500	410,000	(131,389)
Plant and Equipment	10	338,824	327,000	557,000	11,824
Furniture and Equipment	10	0	0	0	0
Roads Infrastructure (including Bridges)	10	1,903,419	3,431,777	5,265,937	(1,528,358)
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	4,234	67,500	75,000	(63,266)
<b>Capital Expenditure Totals</b>		<b>2,487,588</b>	<b>4,198,777</b>	<b>6,307,937</b>	<b>(1,711,189)</b>

**Funded By:**

Capital Grants and Contributions	3,368,201	3,366,669	5,380,602	1,532
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	37,024	40,000	117,000	(2,976)
Total Own Source Funding - Cash Backed Reserves	156,292	156,292	358,000	0
Own Source Funding - Operations	(1,073,928)	635,816	452,335	(1,709,744)
<b>Capital Funding Total</b>	<b>2,487,588</b>	<b>4,198,777</b>	<b>6,307,937</b>	<b>(1,711,189)</b>

Comments and graphs





**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 30 April 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	
\$	\$	\$		\$	\$	\$	
			<b>Plant and Equipment</b>				
9,000	22,727	13,727	Replacement Dual Cab Utility - Ranger Services - DE 7	16,000	13,727	(2,273)	
0	0	0	Replacement Front Mount Ride on Mower	1,000	0	(1,000)	not yet transacted
0	0	0	Replacement GW 470 Truck - DE 10862	17,000	0	(17,000)	not yet transacted
0	0	0	Purchase Pig Trailer for GW 470 Truck	0	0	0	
6,000	12,727	6,727	Replacement Cab Chasis Utility (Works) - DE 198	9,000	6,727	(2,273)	
0	0	0	Replacement Dual Cab Utility - Civil Works Manager - DE 15	8,000	0	(8,000)	not yet transacted
1,072	1,569	497	Sale of Ford Mower	0	497	497	
<b>16,072</b>	<b>37,024</b>	<b>20,951</b>		<b>51,000</b>	<b>20,951</b>	<b>(30,049)</b>	

**Comments - Capital Disposal/Replacements**