SHIRE OF DENMARK STATEMENT OF FINANCIAL ACTIVITY (Statutory Reporting Program) For the period ending 30 April 2020

Note Note <th< th=""><th></th><th></th><th></th><th>YTD</th><th>YTD</th><th>Var. \$ (b)-(a)</th><th>Var. % (b)-(a)/(a)</th></th<>				YTD	YTD	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Operating Revenues Geovernance Geovernance General Purpose Funding Law, Order and Public Safety 5		Noto		-		(6)-(8)	(5)-(4)/(4)
Governance General Purpose Funding 67,907 62,127 61,469 (65,802) Law, Order and Public Safety 1,322,246 948,521 975,510 25,993 Education and Welfare 96,200 54,300 55,504 700 Housing Community Amenities 1,534,455 1,497,436 1,493,450 (15,03%) Recreation and Culture 860,941 531,317 533,368 (15,24%) (14,386) (0,29%) Other Propersy and Services 1,127,133 1,104,133 1,093,6617 (15,567) (0,51%) Governance (87,528) (696,708) (642,466) 53,840 7.73% Governance (87,528) (11,557,010) (11,711) (12,61%) 0.559 Governance (87,528) (2,88,725) (2,88,725) 11,285 0.550% Governance (87,612) (2,244,539) (11,451) (11,111) (2,61,82) 0.550% Governance (87,612) (2,28,72) (18,850,804) (19,763,819) 11,261,910 0.550%	Operating Revenues	Note	-			Ś	%
Law, Order and Public Safety 1,192,246 948,521 975,510 2,8989 2,8989 Education and Welfare 96,200 55,4800 55,504 704 1,292,446 Housing 6698 668 1,817 4899 700 7% Community Amenities 1,534,455 1,497,486 1,493,050 (48,286) (18,249) (18,249) (18,249) (13,346) (18,249) (13,346) (18,249) (13,346) (13,346) (13,346) (13,346) (13,346) (13,346) (13,346) (13,346) (14,328) (11,311) (12,287,512) (14,328) (11,311) (12,287,512) (14,52,23) (14,52,52) (14,52,52) (14,52,52) (14,52,52) (14,52,52) (14,52,52) (14,52,52)			67,907	62,127	61,469		(1.06%)
Health 26,500 25,330 21,522 (6,000) (15,039) Housing 698 698 1,187 (4,386) (12,292) Community Amenities 1,534,456 1,437,451 (13,242) (3,438) Recreation and Culture 2,265,196 1,544,543 1,493,450 (13,242) (3,438) Transport 2,265,196 1,574,632 1,477,483 1,493,450 (13,242) (3,438) Covernance (2,75,628) (697,768) (53,768) (11,71,11) (2,5776) (11,71,71) (2,578) (11,71,71) (2,578) (14,778) (14,722) (46,09,944) (11,71,71) (2,57,72) (14,72,23) (46,09,944) (11,71,71) (2,57,71) (14,52,38) (14,72,38) (16,68,28) (77,85,77) Health (2,20,111) (16,51,72) (14,2,52) (2,44,52,32) (2,42,33) 5,50% Community Amenities (2,58,725) (2,44,52,32) (2,42,33) 5,50% (1,43,57) (14,43,57) (14,43,57) (14,43,57) (14,43,57) (1	General Purpose Funding		745,262	590,294	607,635	17,341	2.94%
Education and Welfare 96,200 54,800 55,504 704 1.29% Recreation and Culture 669 6698 1,187 489 700.7% Transport 2,266,196 1,546,233 1,679,490 133,546 8,489 (18,249) 13,346 8,489 (12,379) (18,249) 13,346 8,489 (12,379) (15,279) (15,179) (15,179) (15,179) (15,179) (15,178) 11,295 5,500 (11,171) (11,171) (22,651,196) 1,1295 5,500 (11,171) (12,61%) (11,261%)					-		
Housing Community Amenities Recreation and Culture 698 698 1,137 4493 70.07% Recreation and Culture 1,34,466 1,438,661 (4,386) (0.29%) Transport 2,266,19 1,544,467 1,334,66 (4,386) (0.29%) Control Operating Revenue 2,266,19 1,546,323 1,679,366 1,37,697 (5,576) (0.51%) Covernance (37,562) (696,708) (642,286) 53,840 7,73% General Purpose Funding (2,264,290) (1,362,20) (1,49,223) (646,09,34) (1,17,11) (2,651,70) Law, Order and Welfare (37,612) (2,482,280) (2,72,83) (2,72,83) (2,72,83) (2,72,83) (2,72,83) (2,72,83) (2,72,83) (2,72,83) (2,72,83) (2,72,83) (2,72,83) (2,72,83) (2,72,83) (2,42,30) (5,77,80) (2,72,83) (2,42,30) (2,72,83) (2,42,30) (2,72,83) (2,42,30) (2,62,22) (2,52,22) (2,32,35,77) (4,43,23) (4,43,25) (4,43,25) (4,43,25) (4,43,25) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>· · · · · · · · · · · · · · · · · · ·</td>							· · · · · · · · · · · · · · · · · · ·
Community Amenities Recreation and Culture 1,334,456 1,497,436 1,493,950 (6,386) (0,29%) Recreation and Culture 1,172,133 1,104,193 1,038,617 (5,376) (0,51%) Commin Services 1,172,133 1,104,193 1,038,617 (5,576) (0,51%) Other Property and Services 1,172,133 1,104,193 1,038,617 (5,576) (0,51%) Governance (875,628) (669,709) (642,868) 5,3,840 7,73% General Purpose Funding (52,991) (449,2223) (660,934) (1,17,11) (2,65,719) (1,26,728) (1,27,71) (1,28,388) 2,783 1,868 Education and Welfare (2,661,220) (1,988,084) (1,97,619) 1,1,265 0,57% Recreation and Culture (2,681,826) (2,172,635) (2,162,379) 10,256 0,47% Recreation and Culture (2,245,198) (2,12,232) 3,404 3,60% Community Amenities (2,661,256) (2,162,778) (2,162,778) 12,2450 5,50% Transp					-		
Recreation and Culture 580,941 531,647 513,368 [18,249] [3,43%] Commic Services 1,172,133 1,104,193 1,098,647 (5,576) (0,51%) Other Property and Services 2,266,193 6,566,719 6,2724,406 13,346 8,64% Governance (875,528) (696,708) (642,868) 53,340 7,73% General Purpose Funding (2,261,912) (449,223) (460,934) (1,711) (2,213) Law, Order and Public Safety (2,661,212) (22,458) (278,897) 13,861 4,74% Health (200,0111) (155,170) (162,388) 2,783 1,68% Community Amenities (2,661,816) (2,172,635) (2,162,379) 10,256 0,47% Recreation and Culture (3,216,120) (2,245,12) (2,245,12) 1,225 50.0% Commity Amenities (2,412,12) (2,424,574) (1,23,232) 34,042 3.00% Commity Amenities (2,425,12) (2,12,233) (2,162,778) 10,256 0,47% <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	0						
Transport 2,266,196 1,546,323 1,679,869 133,546 8,64% Economic Services Total Operating Revenue 0,238,700 205,380 216,675 11,295 5,50% Operating Expense (875,628) (696,708) (642,868) 7,73% General Purpose Funding (529,991) (49,223) (460,934) (11,71) (2,61,779) Law, Order and Public Safety (2,664,209) (1,988,084) (1,976,819) 11,265 0,57% Housing (2,145,621) (222,458) (278,297) 13,861 4,74% Community Amenities (2,661,262) (1,15,767) 110,255 0,77% Recreation and Culture (3,24,612) (222,458) (2,78,797) 13,961 4,74% Community Amenities (2,681,826) (1,72,719) (2,261,747) 10,025 0,07% Recreation and Culture (3,216,000) (2,587,725) (2,445,325) (1,63,366,323) 114,233 6,663 2,313% Transport (4,477,004) (3,79,799) (3,20,01) (2,2,87%) 12,259,573 10,005% 11,265 0,00 0							
Other Property and Services Total Operating Revenue 233,700 205,380 216,675 11,225 5.50% Operating Expense Governance General Purpose Funding General Purpose Funding 5,201,239 6,566,719 6,724,406 157,687 Law, Order and Public Safety (2,664,209) (1,449,223) (460,934) (1,1,711) (2,613, 12,259,991) (1,449,223) (4,60,934) (1,1,711) (2,613, 12,258,081) 0,73% Education and Welfare (2,661,209) (1,988,084) (1,976,819) 11,225 0,73% Housing (11,522) (6,4852) (6,2,728) 2,124 3,28% Community Amenities (2,457,125) (2,445,325) (1,258,725) (2,445,335) 142,330 5,50% Total Operating Expenditure (4,477,04) (3,797,799 (10,871) (2,87,85) 23,13% Adjust (Profity)Cass on Aset Disposal Adjust (Profity)Cass on Aset Disposal Adjust Provisions and Accruals 4,637,600 3,866,530 3,757,799 (10,871) (2,87,85) 0 0 0 0 0 0 0 0 0 0 0							· · · · · ·
Operating Expense Governance General Purpose Funding Law, Order and Public Safety Health 8,201,239 6,566,719 6,724,406 157,687 (B75,628) (696,708) (642,868) 53,840 7,73% General Purpose Funding Law, Order and Public Safety (2,664,209) (1,988,004) (1,17,11) (2,654,209) (1,988,004) (1,728,597) 13,861 4,74% Housing Community Amenities (2,661,260) (2,987,725) (2,445,395) 142,330 5.50% Commonity Amenities (2,618,264) (2,172,635) (2,122,379) 13,861 4,74% Community Amenities (2,618,264) (2,172,635) (2,122,379) 10,256 0,07% Transport (2,618,264) (2,172,635) (2,122,379) 10,256 0,37% Adib ack Depreciation (1,186,649) (946,574) (12,599,578) 73,032 73,032 Adib ack Depreciation 11 28,1900 250,532 3,3757,709 (10,0871) (2,87%) Adib ack Depreciation 12 (3,566,710) (13,52,617) (10,023,027) 0 0	Economic Services		1,172,133	1,104,193	1,098,617	(5,576)	(0.51%)
Operating Expense Governance General Purpose Funding Law, Order and Public Safety Health (875,628) (696,708) (642,868) 53,840 7,73% General Purpose Funding General Purpose Funding Health (2,664,209) (1,988,084) (1,976,819) (11,711) (2,617,08) Education and Welfare (374,612) (22,24,58) (2,785,97) 13,861 4,783 Housing Community Amenities (2,681,206) (2,172,635) (2,162,379) 142,330 5,50% Community Amenities (2,481,226) (2,487,021) (4,477,004) (3,709,719) (3,266,651) 4,433,00 5,50% Commonic Services (1,188,649) (946,574) (12,599,578) 753,032 66,653 Funding Balance Adjustments 4,637,600 3,868,580 3,757,709 (10,871) (2,87%) Adjust Provisions and Accruais 7 (239,573) (180,657) (180,657) 636,259 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							5.50%
covernance (875,628) (696,708) (642,688) 53,840 7.73% General Purpose Funding (529,991) (449,223) (460,934) (11,711) (2.61%) Law, Order and Public Safety (2,642,209) (1,988,084) (137,619) (11,265) (578,977) (3,861 4.73% Health (202,011) (165,170) (162,388) (2,783) (2,162,379) (2,162,379) (2,162,379) (12,532) (3,44,74% Community Amenities (2,618,126) (2,27,635) (2,162,379) (12,532) (3,40,42) (3,20,113) (4,29,66) (13,861 (4,77,004) (3,79,779) (2,45,573) (2,45,573) (2,45,573) (2,45,573) (2,45,573) (2,45,573) (2,45,573) (2,45,573) (2,46,23) (2,330) (2,667,411) (1,86,657) (10,871) (2,87%) (2,87%) (2,87%) (2,87%) (2,87%) (2,87%) (3,20,13,861 (2,87%) (2,87%) (2,87%) (2,87%) (10,871) (1,98,657) (10,871) (2,87%) (2,87%) (2,87%) (2,87%) <td></td> <td></td> <td>8,201,239</td> <td>6,566,719</td> <td>6,724,406</td> <td>157,687</td> <td></td>			8,201,239	6,566,719	6,724,406	157,687	
General Purpose Funding Law, Order and Public Safety (529,991) (449,223) (460,334) (11,171) (2.51, 11,265) Health (202,011) (155,170) (162,388) (2,783) (1,88, 14,278) Education and Welfare (374,612) (292,488) (278,377) (1,82,88) (2,783) Recreation and Culture (3,216,050) (2,172,635) (2,145,379) (10,256) 0.473 Transport (4,477,004) (3,325,610) (12,599,578) 753,032 23,13% Community Amenities (14,852) (64,635) (2,445,395) (110,871) (2,287,725) 24,45,395) 142,330 5,50% Transport (1,188,649) (946,574) (912,532) 34,042 3,60% Other Property and Services (14,82,711) (12,599,578) 753,032 632 0.00% 0			(975 629)	(606 708)	(642.969)	E2 840	7 720/
Law, Order and Public Safety (2,664,209) (1,988,084) (1,976,819) 11,265 0.57% Health (20,011) (165,170) (162,388) 2,783 1.68% Education and Welfare (374,612) (229,458) (278,597) 13,861 4.74% Housing (14,4522) (64,822) (67,728) 2,162,379) 10,256 0.47% Recreation and Culture (3,216,050) (2,587,725) (2,445,395) 142,330 5.50% Transport (4,477,004) (3,09,7719) (3,280,113) 429,606 11.8% Economic Services (1,188,649) (946,574) (912,532) 34,042 3.60% Other Property and Services Total Operating Expenditure (16,568,104) (13,352,610) (12,599,573) 753,032 Funding Balance Adjustments 4,637,600 3,868,580 3,757,709 (110,871) (2,87%) Adjust Provisions and Accruals 7 (298,573) (180,657) (180,657) 0 0.00% Itan and Buildings 10 (13,08,67) (10,03,857) (63,68,67) 0 0.00% Parks, Garden and Reserve							
Heaith (202011) (165,170) (162,389) 2,783 1.68% Education and Welfare (374,612) (292,458) (278,597) 13,861 4,74% Housing (14,552) (64,852) (62,728) 2,124 3.28% Community Amenities (2,681,826) (2,172,635) (2,162,379) 10,256 0.47% Recreation and Culture (3,260,050) (2,258,725) (2,445,395) 142,330 44,423 3.60% Cher Property and Services (1,188,649) (946,574) (112,599,578) 753,032 753,032 Funding Balance Adjustments 4,637,600 3,868,580 3,757,709 (110,871) (2.87%) Adjust (Profil/Loss on Asset Disposal 11 281,900 249,900 20 0				· · · · · · · · · · · · · · · · · · ·			· · · · · ·
Education and Welfare (374,612) (229,458) (278,597) 13,361 4,74% Housing (64,852) (62,728) 2,124 3.28% Community Amenities (2,81,826) (2,172,633) (2,162,379) 14,230 5.50% Transport (4,477,004) (3,206,150) (2,887,725) (2,448,37) (423,560) (2,887,725) (2,44,827) 64,635 2,300 Commonic Services (1,188,649) (946,574) (912,532) 34,042 3.60% Other Property and Services (16,568,104) (13,352,010) (12,99,578) 753,032 632 0.25% Adi back Depreciation 4,637,600 3,868,580 3,757,709 (10,871) (2,87%) Adjust Provisions and Accruals 11 281,900 249,900 20,532 632 0.25% Capital Expenses 7 (298,573) (180,657) (180,657) 0 0.00% Repayment of Debentures 7 (298,573) (180,657) (180,657) 0 0.00% Rodis Infrastruc							
Community Amenities (2,681,826) (2,172,615) (2,245,399) 142,330 5.50% Transport (3,216,050) (2,587,725) (2,445,395) 142,330 5.50% Commic Services (1,188,649) (946,574) (912,532) 34,042 3.60% Other Property and Services (2,43,571) (224,827) (244,827) 753.032 753.032 Funding Balance Adjustments (4,637,600 3,868,580 3,757,709 (110,871) (2.87%) Adjust Provisions and Accruals 0	Education and Welfare			· · · · ·			
Recreation and Culture Transport (3,216,050) (2,287,725) (2,445,395) 142,330 5.50% Conomic Services Other Property and Services Total Operating Expenditure (3,216,050) (2,587,725) (2,445,395) 142,330 5.50% Funding Balance Adjustments Add back Depreciation Adjust (Profit)/Loss on Asset Disposal Adjust Provisions and Accruals Net Cash from Operations 4,637,600 3,868,580 3,757,709 (110,871) (2.87%) Capital Expenses Repayment of Debentures 7 (298,573) (180,657) (180,657) 0 0.00% Repayment of Debentures 7 (298,573) (132,600) (42,000) (42,000) 0 0 0 0.00% Repayment of Debentures 7 (298,573) (180,657) (180,657) 0 0.00% Bridges 10 (1,093,887) (636,687) (638,062) 1,805 0.28% Net Cash from Capital Activities 10 (42,000) (42,008) (68) (0.16%) Plant and Buildings 10 (45,000) (32,000) (31,153) 847 2.65%	0						•
Transport (4,477,004) (3,709,719) (3,280,113) 429,606 11.58% Consinic Services Total Operating Expenditure (243,571) (214,822) (214,827) 64,635 23.13% Funding Balance Adjustments (4,637,600 3,868,580 3,757,709 (110,871) (2.87%) Adjust (Profit)/Loss on Asset Disposal 11 281,900 249,900 250,532 632 0.25% Adjust (Profit)/Loss on Asset Disposal 111 281,900 249,900 200 0 0 Adjust Provisions and Acruals (1,08,713) (180,657) (180,657) 0 0.00% Transfer to Reserves 5 (317,170) (53,374) (633,572) 0 0.00% Roads Infrastructure 10 (0,550,00) (42,000) (42,068) (68) (0.16%) Forther Asserves 10 (55,000) (32,000) (31,171) (9,187) (4,68%) Roads Infrastructure 10 (55,000) (42,000) (42,068) (68) (0.16%) Portaceds from New Debentures 10 (5,880,556) (2,97,9145) (3,009,672	,						
Economic Services Other Property and Services Total Operating Expenditure (1,188,649) (946,574) (912,532) 34,042 3.60% Funding Balance Adjustments Add back Depreciation Adjust (Profit)/Loss on Asset Disposal Adjust (Profit)/Loss on Asset Disposal Adjust Provisions and Accruals 4,637,600 3.868,580 3,757,709 (110,871) (2.87%) Capital Expenses Repayment of Debentures 7 (298,573) (180,657) (100,000) 0 0 0 0 0 0 0 0 0 0 0 0 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0							
Other Property and Services Total Operating Expenditure (243,571) (279,462) (214,827) 64,635 23.13% Funding Balance Adjustments Adip ack Depreciation Adjust (Profit)/Loss on Asset Disposal Adjust Provisions and Accruals Net Cash from Operations 11 (2.87%) 64,635 753,032 753,032 Capital Expenses Repayment of Debentures 7 (298,573) (180,657) (180,657) 0 0.25% Capital Expenses Repayment of Debentures 7 (298,573) (180,657) (635,052) 1,805 0.25% Godds in frastructure 10 (1,093,857) (636,857) (635,052) 1,805 0.25% Bridges 10 (1,093,857) (636,857) (635,052) 1,805 0.28% Other Infrastructure 10 (65,000) (42,000) (42,068) (68) (0.16%) Other Infrastructure 10 (430,000) (195,000) (204,117) (9,117) (4.68%) Capital Revenues 10 (430,000) (195,000) (204,117) (9,117) (4.68%) Fortath Kore Meaning Activities <	•						
Total Operating Expenditure (16,568,104) (13,352,610) (12,599,578) 753,032 Funding Balance Adjustments Add back Depreciation Adjust (Profit/Loss on Asset Disposal Adjust Provisions and Acruals Met Cash from Operations 4,637,600 3,868,580 3,757,709 (110,871) (2.87%) Adjust Provisions and Acruals Met Cash from Operations 0 0 0 0 0 Capital Expenses Repayment of Debentures 7 (298,573) (180,657) (180,657) 0 0.00% Land and Buildings 10 (1,765,172) (1,792,314) (27,142) (1.54%) Bridges 10 (65,000) (42,000) (42,068) (68) (0.016%) Parks, Garden and Reserves 10 (74,085) (74,085) (70,938) 3,147 4.25% Plant and Equipment 10 (430,000) (195,000) (20,117) (4.688%) Proceeds from New Debentures 10 (5,880,56) (2,979,145) (3,005,672) (30,527) Proceeds from New Debentures 10 (74,085) (74,085) (70,938) 3,147							
Funding Balance Adjustments Add back Depreciation Adjust (Profit)/Loss on Asset Disposal Adjust Provisions and Accruals Net Cash from Operations 4,637,600 281,900 3,868,580 249,900 3,757,709 250,532 (110,871) 632 (2.87%) 632 Capital Expenses Repayment of Debentures Transfer to Reserves 7 (298,573) (180,657) 0 0.00% Ind and Buildings Roads Infrastructure 10 (1,093,857) (635,052) 1,805 0.28% Roads Infrastructure 10 (0.00% (1,755,172) (1,72,314) (2.17,422) (1,54%) Footpaths and Cycleways 10 0							25.15%
Add back Depreciation 4,637,600 3,868,580 3,757,709 (110,871) (2.87%) Adjust (Profit)/Loss on Asset Disposal 11 281,900 249,900 250,532 632 0.25% Maigust Provisions and Accruals 0			(10,500,101)	(13,332,010)	(12,000,010)	, 33,032	
Adjust (Profit)/Loss on Asset Disposal Adjust Provisions and Accruals Net Cash from Operations 11 281,900 249,900 250,532 632 0.25% Capital Expenses (3,447,365) (2,667,411) (1,866,930) 800,481 Capital Expenses 7 (298,573) (180,657) 0 0.00% Transfer to Reserves 5 (317,170) (53,374) 0 0.00% Land and Buildings 10 (1,093,857) (636,857) (635,052) 1,805 0.28% Roads Infrastructure 10 (3,566,871) (1,755,172) (1,792,314) (27,142) (2,54%) Bridges 10 (65,000) (42,000) (42,008) (68) (0.16%) Footpaths and Cycleways 10 (74,085) (70,938) 3,147 4.25% Plant and Equipment 10 (74,085) (2,979,145) (3,009,672) (30,527) Verture and Equipment 10 (5,880,556) (4,876,603) 769,953 (3,5% Furniture and Equipment 10 (5,880,556) (4,876,603) 769,953 (3,00%) 32,714 2,714 3,39%	Funding Balance Adjustments						
Adjust Provisions and Accruals Net Cash from Operations 0 0 0 0 0 Capital Expenses Repayment of Debentures 7 (298,573) (180,657) (180,657) 0 0.00% Land and Buildings 10 (1,093,857) (636,857) (635,052) 1,805 0.28% Roads Infrastructure 10 (3,566,871) (1,755,172) (635,052) 1,805 0.28% Roads Infrastructure 10 (65,000) (42,000) (42,068) (68) (0.16%) Parks, Garden and Reserves 10 (74,085) (74,085) (70,938) 3,147 4.25% Plant and Equipment 10 (74,085) (74,085) (70,938) 3,147 4.25% Plant and Equipment 10 (35,000) (29,117) (9,117) (4.68%) Furniture and Equipment 10 (35,000) (32,000) (31,153) 847 2.65% Rate Revenues 0 0 0 0 0 0 0 0 0.00% 0.00%	Add back Depreciation		4,637,600	3,868,580	3,757,709	(110,871)	(2.87%)
Net Cash from Operations (3,447,365) (2,667,411) (1,866,930) 800,481 Capital Expenses Repayment of Debentures 7 (298,573) (180,657) (180,657) 0 0.00% Land and Buildings 10 (1,093,857) (636,857) (635,052) 1,805 0.28% Roads Infrastructure 10 (3,566,871) (1,765,172) (1,792,314) (27,142) (1.54%) Bridges 10 (65,000) (42,000) (42,068) (668) (0.16%) Footpaths and Cycleways 10 (74,085) (70,938) 3,147 4.25% Plant and Equipment 10 (74,085) (70,938) 3,147 4.25% Furniture and Equipment 10 (35,000) (32,000) (31,151) 847 2.65% Capital Expenses 0 <		11			250,532		0.25%
Capital Expenses Repayment of Debentures 7 (298,573) (180,657) (180,657) 0 0.00% Iand and Buildings 10 (1,093,857) (636,857) (635,052) 1,805 0.28% Roads Infrastructure 10 (3,566,871) (1,765,172) (1,792,314) (27,142) (1.54%) Bridges 10 0			-	-	-	-	
Repayment of Debentures 7 (298,573) (180,657) (180,657) 0 0.00% Transfer to Reserves 5 (317,170) (53,374) (53,374) 0 0.00% Land and Buildings 10 (1,093,857) (636,857) (635,052) 1,805 0.28% Roads Infrastructure 10 (3,566,871) (1,765,172) (1,792,314) (27,142) (1.54%) Bridges 10 0 0 0 0 0 0 Parks, Garden and Reserves 10 (65,000) (42,000) (42,068) (68) (0.16%) Footpaths and Cycleways 10 0 <t< td=""><td>Net Cash from Operations</td><td></td><td>(3,447,365)</td><td>(2,667,411)</td><td>(1,866,930)</td><td>800,481</td><td></td></t<>	Net Cash from Operations		(3,447,365)	(2,667,411)	(1,866,930)	800,481	
Repayment of Debentures 7 (298,573) (180,657) (180,657) 0 0.00% Transfer to Reserves 5 (317,170) (53,374) (53,374) 0 0.00% Land and Buildings 10 (1,093,857) (636,857) (635,052) 1,805 0.28% Roads Infrastructure 10 (3,566,871) (1,765,172) (1,792,314) (27,142) (1.54%) Bridges 10 0 0 0 0 0 0 Parks, Garden and Reserves 10 (65,000) (42,000) (42,068) (68) (0.16%) Footpaths and Cycleways 10 0 <t< td=""><td>Capital Expenses</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Capital Expenses						
Transfer to Reserves 5 (317,170) (53,374) (53,374) 0 0.00% Land and Buildings 10 (1,093,857) (636,857) (635,052) 1,805 0.28% Roads Infrastructure 10 (3,566,871) (1,765,172) (1,792,314) (27,142) (1.54%) Bridges 10 0 0 0 0 0 0 Parks, Garden and Reserves 10 (65,000) (42,000) (42,068) (68) (0.16%) Footpaths and Cycleways 10 0 0 0 0 0 Other Infrastructure 10 (74,085) (74,085) (70,938) 3,147 4.25% Plant and Equipment 10 (430,000) (195,000) (204,117) (9,117) (4.68%) Furniture and Equipment 10 (5,880,056) (2,979,145) (3,005,72) (30,527) (30,527) Proceeds from New Debentures 0 0 0 0 0 0 0 0 0 0 </td <td></td> <td>7</td> <td>(298,573)</td> <td>(180,657)</td> <td>(180,657)</td> <td>0</td> <td>0.00%</td>		7	(298,573)	(180,657)	(180,657)	0	0.00%
Roads Infrastructure 10 (3,566,871) (1,765,172) (1,792,314) (27,142) (1.54%) Bridges 10 0		5		· · · · · · · · · · · · · · · · · · ·		0	0.00%
Bridges 10 0 0 0 0 0 Parks, Garden and Reserves 10 (65,000) (42,000) (42,068) (68) (0.16%) Footpaths and Cycleways 10 0 0 0 0 0 0 0 Other Infrastructure 10 (74,085) (74,085) (70,938) 3,147 4.25% Plant and Equipment 10 (430,000) (195,000) (204,117) (9,117) (4.68%) Furniture and Equipment 10 (35,000) (32,000) (31,153) 847 2.65% Total Capital Expenditure 10 (5,880,556) (2,974) (3,009,672) (3,005,27) 2.65% Capital Revenues 10 (5,840,556) (4,876,603) 769,953 2.65% Proceeds from New Debentures 0 0 0 0 0 0 Proceeds from New Debentures 11 156,000 80,000 82,714 2,714 3.39% Self-Supporting Loan Principal 5	Land and Buildings	10	(1,093,857)	(636,857)			0.28%
Parks, Garden and Reserves 10 (65,000) (42,000) (42,068) (68) (0.16%) Footpaths and Cycleways 10 0		10		(1,765,172)			(1.54%)
Footpaths and Cycleways 10 0 0 0 0 0 Other Infrastructure 10 (74,085) (74,085) (70,938) 3,147 4.25% Plant and Equipment 10 (430,000) (195,000) (204,117) (9,117) (4.68%) Furniture and Equipment 10 (35,000) (32,000) (31,153) 847 2.65% Total Capital Expenditure (5,880,556) (2,979,145) (3,009,672) (30,527) (30,527) Net Cash from Capital Activities (9,327,921) (5,646,556) (4,876,603) 769,953 Proceeds from New Debentures 0 0 0 0 0 Proceeds from Disposal of Assets 11 156,000 80,000 82,714 2,714 3.39% Self-Supporting Loan Principal 5 1,380,000 332,289 0 0.00% 0.00% Transfer from Reserves 5 1,380,000 332,289 332,289 0 0.00% Net Cash from Financing Activities 5 1,589,853 455,159 457,873 2,714 0.00% Rate Revenue<		-	-		-	-	
Other Infrastructure 10 (74,085) (74,085) (70,938) 3,147 4.25% Plant and Equipment 10 (430,000) (195,000) (204,117) (9,117) (4.68%) Furniture and Equipment 10 (35,000) (32,000) (31,153) 847 2.65% Total Capital Expenditure (5,880,556) (2,979,145) (3,009,672) (30,527) (30,527) Net Cash from Capital Activities (9,327,921) (5,646,556) (4,876,603) 769,953 Proceeds from New Debentures 0 0 0 0 0 Proceeds from Disposal of Assets 11 156,000 80,000 82,714 2,714 Self-Supporting Loan Principal 5 1,380,000 332,289 0 0.00% Transfer from Reserves 5 1,589,853 455,159 457,873 2,714 Net Cash from Financing Activities (7,738,068) (5,191,398) (4,418,730) 772,668 Rate Revenue 6 6,725,471 6,724,203 6,724,203 (98) <			(65,000)	(42,000)	(42,068)		(0.16%)
Plant and Equipment 10 (430,000) (195,000) (204,117) (9,117) (4.68%) Furniture and Equipment 10 (35,000) (32,000) (31,153) 847 2.65% Total Capital Expenditure (5,880,556) (2,979,145) (3,009,672) (30,527) (30,527) Net Cash from Capital Activities (9,327,921) (5,646,556) (4,876,603) 769,953 Proceeds from New Debentures 0 0 0 0 0 Proceeds from Disposal of Assets 11 156,000 80,000 82,714 2,714 3.39% Self-Supporting Loan Principal 53,853 42,870 42,870 0 0.00% Transfer from Reserves 5 1,380,000 332,289 332,289 0 0.00% Net Cash from Financing Activities 1,589,853 455,159 457,873 2,714 3.39% Net Cash from Financing Activities 1,589,853 455,159 457,873 2,714 Opening Funding Restricted Grants 6 6,725,471 6,724,301 6,724,203 (98) Opening Funding Restricted Grants 6			(74.085)	(74.085)	U (70,038)	-	4 259/
Furniture and Equipment Total Capital Expenditure 10 (35,000) (32,000) (31,153) 847 2.65% Net Cash from Capital Activities (5,880,556) (2,979,145) (3,009,672) (30,527) (30,527) Net Cash from Capital Activities (9,327,921) (5,646,556) (4,876,603) 769,953 Proceeds from New Debentures 0 0 0 0 0 Proceeds from Disposal of Assets 11 156,000 80,000 82,714 2,714 3.39% Self-Supporting Loan Principal 5 1,380,000 332,289 332,289 0 0.00% Transfer from Reserves 5 1,589,853 455,159 457,873 2,714 0.00% Net Cash from Financing Activities 6 6,725,471 6,724,301 6,724,203 (98) 0 Opening Funding Restricted Grants 6 6,725,471 6,724,301 6,724,203 (98) 0							
Total Capital Expenditure (5,880,556) (2,979,145) (3,009,672) (30,527) Net Cash from Capital Activities (9,327,921) (5,646,556) (4,876,603) 769,953 Capital Revenues (9,327,921) (5,646,556) (4,876,603) 769,953 Proceeds from New Debentures 0 0 0 0 0 Proceeds from Disposal of Assets 11 156,000 80,000 82,714 2,714 3.39% Self-Supporting Loan Principal 5 1,380,000 332,289 332,289 0 0.00% Net Cash from Financing Activities 5 1,589,853 455,159 457,873 2,714 0.00% Net Cash from Financing Activities 6 6,725,471 6,724,301 6,724,203 (98) 0 Opening Funding Restricted Grants 6 6,725,471 182,931 182,931 0 0				· · · · · · · · · · · · · · · · · · ·			
Capital Revenues 0							
Capital Revenues 0 0 0 0 Proceeds from New Debentures 0 0 0 0 0 Proceeds from Disposal of Assets 11 156,000 80,000 82,714 2,714 3.39% Self-Supporting Loan Principal 5 1,380,000 332,289 332,289 0 0.00% Transfer from Reserves 5 1,380,000 332,289 332,289 0 0.00% Net Cash from Financing Activities 1,589,853 455,159 457,873 2,714 Total Net Operating + Capital (7,738,068) (5,191,398) (4,418,730) 772,668 Rate Revenue 6 6,725,471 6,724,301 6,724,203 (98) Opening Funding Restricted Grants 182,931 182,931 182,931 0							
Proceeds from New Debentures 0 0 0 0 0 Proceeds from Disposal of Assets 11 156,000 80,000 82,714 2,714 3.39% Self-Supporting Loan Principal 53,853 42,870 42,870 0 0.00% Transfer from Reserves 5 1,380,000 332,289 332,289 0 0.00% Net Cash from Financing Activities Total Net Operating + Capital 6 6,725,471 6,724,301 6,724,203 (98) Opening Funding Restricted Grants 6 182,931 182,931 182,931 0	Net Cash from Capital Activities		(9,327,921)	(5,646,556)	(4,876,603)	769,953	
Proceeds from New Debentures 0 0 0 0 0 Proceeds from Disposal of Assets 11 156,000 80,000 82,714 2,714 3.39% Self-Supporting Loan Principal 53,853 42,870 42,870 0 0.00% Transfer from Reserves 5 1,380,000 332,289 332,289 0 0.00% Net Cash from Financing Activities Total Net Operating + Capital 6 6,725,471 6,724,301 6,724,203 (98) Opening Funding Restricted Grants 6 182,931 182,931 182,931 0	Canital Revenues						
Proceeds from Disposal of Assets 11 156,000 80,000 82,714 2,714 3.39% Self-Supporting Loan Principal 53,853 42,870 42,870 0 0.00% Transfer from Reserves 5 1,380,000 332,289 332,289 0 0.00% Net Cash from Financing Activities 1,589,853 455,159 457,873 2,714 Total Net Operating + Capital (7,738,068) (5,191,398) (4,418,730) 772,668 Rate Revenue 6 6,725,471 6,724,301 6,724,203 (98) Opening Funding Restricted Grants 182,931 182,931 182,931 0	-		n	0	n	0	
Self-Supporting Loan Principal 5 53,853 42,870 42,870 0 0.00% Transfer from Reserves 5 1,380,000 332,289 332,289 0 0.00% Net Cash from Financing Activities Total Net Operating + Capital 5 (7,738,068) (5,191,398) (4,418,730) 772,668 Rate Revenue 6 6,725,471 6,724,301 6,724,203 (98) Opening Funding Restricted Grants 182,931 182,931 182,931 0		11	-	-	-	-	3.39%
Net Cash from Financing Activities Total Net Operating + Capital 1,589,853 455,159 457,873 2,714 Rate Revenue 6 6,725,471 6,724,301 6,724,203 (98) Opening Funding Restricted Grants 182,931 182,931 182,931 0							
Total Net Operating + Capital (7,738,068) (5,191,398) (4,418,730) 772,668 Rate Revenue 6 6,725,471 6,724,301 6,724,203 (98) Opening Funding Restricted Grants 182,931 182,931 182,931 0						-	0.00%
Rate Revenue 6 6,725,471 6,724,301 6,724,203 (98) Opening Funding Restricted Grants 182,931 182,931 182,931 0							
Opening Funding Restricted Grants 182,931 182,931 182,931 0	Total Net Operating + Capital		(7,738,068)	(5,191,398)	(4,418,730)	772,668	
Opening Funding Restricted Grants 182,931 182,931 182,931 0	Rate Revenue	6	6 725 471	6 724 201	6 724 202	(98)	
		0					
				-	829,665	0	0.00%
Closing Funding Surplus(Deficit) 0 2,545,499 3,318,070 772,570						772,570	

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

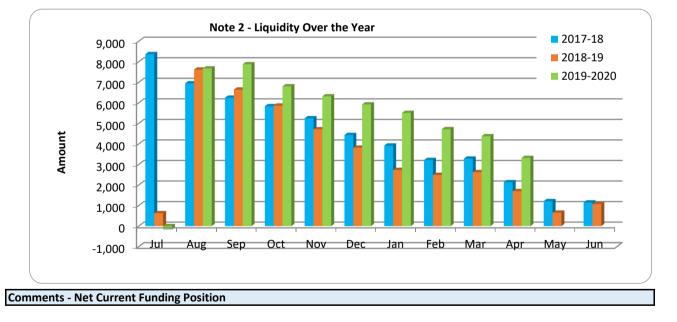
16 JUNE 2020 - ATTACHMENT 8.2.1

SHIRE OF DENMARK NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY STATEMENT OF FINANCIAL POSITION For the period ending 30 April 2020

Note 1	2019-2020	2018-2019
	\$	\$
CURRENT ASSETS Cash and Cash Equivalents	7,548,358	8,384,751
Trade and Other Receivables	7,548,558	1,293,796
Inventories	190,330	62,995
TOTAL CURRENT ASSETS	8,476,073	9,741,542
NON-CURRENT ASSETS		
Other Receivables	568,557	568,557
Investments	52,651	52,651
Property, Plant and Equipment	32,500,478	33,630,287
Infrastructure	59,716,986	59,902,490
TOTAL NON-CURRENT ASSETS	92,838,672	94,153,985
TOTAL ASSETS	101,314,745	103,895,527
	101,514,745	103,033,327
CURRENT LIABILITIES		
Trade and Other Payables	921,392	4,170,549
Long Term Borrowings	117,916	298,573
Provisions	1,124,174	1,124,174
TOTAL CURRENT LIABILITIES	2,163,483	5,593,296
NON-CURRENT LIABILITIES		
Long Term Borrowings	2,111,432	2,111,432
Provisions	103,881	103,881
TOTAL NON-CURRENT LIABILITIES	2,215,313	2,215,313
TOTAL LIABILITIES	4,378,796	7,808,609
NET ASSETS	96,935,949	96,086,918
	<u> </u>	
EQUITY		
Retained Surplus	27,400,924	26,272,980
Reserves - Cash Backed	4,225,629	4,504,542
Reserves - Asset Revaluation	65,309,396	65,309,396
TOTAL EQUITY	96,935,949	96,086,918

Note 2: NET CURRENT FUNDING POSITION

		Positive=	Positive=Surplus (Negative=Deficit)					
				Same Period				
	Note	This Period	Last Period	Last Year				
		\$	\$	\$				
Current Assets								
Cash Unrestricted		3,322,729	4,238,276	1,994,708				
Cash Restricted		4,225,629	4,225,485	9,424,440				
Total Cash	1	7,548,358	8,463,761	11,419,148				
Receivables - Rates	4	518,895	656,649	459,418				
Receivables - Other		157,540	205,512	181,158				
Receivables - Sundry Debtors	4	60,950	218,220	360,130				
Inventories	1	190,330	189,640					
		8,476,073	9,733,782	12,493,630				
Less: Current Liabilities								
Payables	1	(2,163,483)	(2,371,375)	(2,481,962)				
Add Back Self Supporting Loan Adjustment		(10,983)	(10,983)	0				
Add Back Current Leave Provisions	1	1,124,174	1,124,174	1,002,519				
Add Back Current Loan Liability	1	117,916	124,975	112,411				
		(932,375)	(1,133,209)	(1,367,032)				
Less: Cash Reserves	5	(4,225,629)	(4,225,485)	(9,424,440)				
Net Current Funding Position		3,318,070	4,375,089	1,702,158				



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 Permanent Changes		Opening Surplus	\$	\$	\$	\$ 0

Amendments as per Mid Year Budget Review adopted by Council on 17th March 2020.

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 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. %
	Operating Revenues					
1318043	General Purpose Funding Rates - Legal Charges Income - additional fees received relating to overdue rates collection Rates - Property Enquiry Fees - Additional revenue to budget	18,000 30,000	17,160 25,000		9,848 7,685	57.39% 30.74%
Various 1530523	Law, Order and Public Safety Animal Control related fees lower than YTD budget target Grant Income - LOPS (Graffiti Trailer Grant achieved - not budgeted) Grant Income ESL - Operating grant higher than budgeted	22,000 0 173,596	21,500 0 130,197	17,269 10,989 154,649	<mark>(4,231)</mark> 10,989 24,452	<mark>(19.68%)</mark> 100.00% 18.78%
Various	Recreation & Culture Recreation Fees lower than expected due to temporary facility closure	191000	152590	136,936	(15,654)	(10.26%)
	Transport Grant R2R - Additional funds released fro 19/20	313,000	313,000	463,120	150,120	47.96%
1480213	Other Property & Services Recoverable Costs Income - insurance claim payout Thornton Park Toilets & other minor variances Workers Compensation Claim Income - insurance reimbursement	30,000 35,500	27,000 35,500		6,006 7,690	22.24% 21.66%

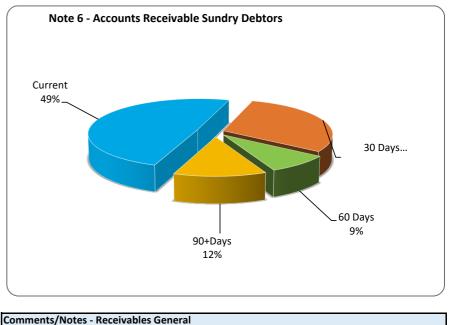
Note 3 (a): MAJOR VARIANCES

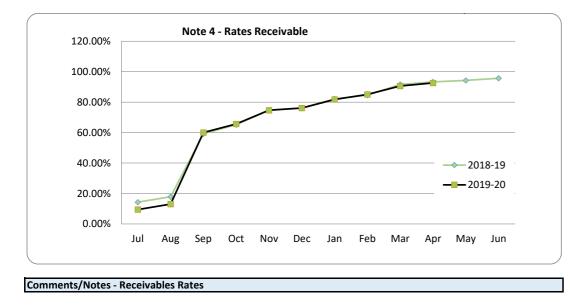
Account No.		Adopted Annual Budget	YTD Budget	YTD Actual	Var. \$	Var. %
	Operating Expenses					
	Governance					
	Depreciation expense - Administration	(125,279)	(104,390)	(90,415)	13,975	(13.39
	Elected Member Expenses - tracking lower than budget	(826,526)	(686,920)	(642,867)	44,053	(6.4:
	Balance of variance relates to timing of allocations for administration overheads					
	General Purpose Funding					
1318042	Rate Collection Legal Fees - higher than budgeted. Fees recouped in operating income	(25,000)	(24,160)	(36,936)	(12,776)	52.8
	Law, Order and Public Safety					
/arious	Fire Prevention Expenses - tracking slightly lower than budget overall	(1,737,822)	(1,201,626)	(1,192,351)	9,275	(0.7
	Education and Welfare					
Various	Community Development - Youth Expenses - Tracking low to YTD budget	(259,352)	(204,938)	(196,042)	8,896	(4.3
	Community Amenities					
Various	Depreciation expense variation	(32,765)	(27,300)	(21,070)	6,230	(22.8
	Planning Dept. Program - program tracking under budget	(677,403)	(543,783)	(531,206)	12,577	(2.3
	Refuse Collection & Waste Management - program tracking over budget	(1,294,402)	(1,067,278)	(1,111,212)	(43,934)	4.
	Cemetery Maintenance - Activity tracking under budget	(66,070)	(49,824)	(24,174)	25,650	(51.4
1058002	Public Convenience Maintenance - Activity tracking over budget	(274,061)	(225,290)	(232,004)	(6,714)	2.
	Recreation & Culture					
Various	Depreciation expense variation	(559,033)	(462,850)	(459,280)	3,570	(0.1
Various	Recreation Centre Costs tracking under budget	(657,222)	(549,478)	(512,201)	37,277	(6.7
Various	Public Halls & Civic Centre Mtce Costs tracking under budget	(229,645)	(195,138)	(165,776)	29,362	(15.0
1138102	Parks & Reserves Mtce Costs tracking under budget	(823,598)	(674,420)	(620,584)	53,836	(7.9
1148002	Library building Mtce Costs tracking under budget	(32,297)	(26,551)	(21,657)	4,894	(18.4
	Transport					
	General Maintenance - Roadworks, Footpaths, Bridges, Depot etc. (tracking under overall)	(1,611,846)	(1,321,441)	(934,694)	386,747	(29.2
1230502	Depreciation Roads Infrastr. Variation	(2,357,311)	(1,972,420)	(1,961,828)	10,592	(0.5
	Economic Services					
Various	Building Control expense variations	(344,118)	(280,906)	(260,708)	20,198	(7.1
Various	Parry Beach expense variations	(95,476)	(58,563)	(40,096)	18,467	(31.5
	Other Property & Services					
	Depreciation expense variation	(498,465)	(415,380)	(352,284)	63,096	(15.1
	Recoverable Costs Expenditure - refer income offset (Insurance Claim)	(18,000)	(26,990)	(34,417)	(7,427)	27.
	Balance of variance relates to timing of allocations for overheads, plant operating costs and stock					

Receivables - Rates Receivable	30 April 2020	30 June 2019
	\$	\$
Opening Arrears Previous Years	300,002	381,314
Levied this year	6,724,203	6,443,951
Less Collections to date	(6,505,310)	(6,525,263)
Equals Current Outstanding	518,895	300,002
Net Rates Collectable	518,895	300,002
% Collected	92.61%	95.60%

eivables - Sundry Debtors Current 30 Days 60 Days 90+Days \$ \$ \$ \$ ndry Debtors - General 30,054 18,194 5,236 7,466 al Receivables - Sundry Debtors 60,950

Amounts shown above include GST (where applicable)





Note 5: Cash Backed Reserve

	Adopted Budget	Actual Opening	Adopted Budget Interest	Actual Interest	Adopted Budget Transfers In	Actual Transfers In	Transfers Out	Actual Transfers Out	Transfer out	Adopted Budget Closing	Actual YTD
Name	Opening Balance	Balance	Earned	Earned	(+)	(+)	(-)	(-)	Reference	Balance	Closing Balance
	Ş	Ş	\$	Ş	Ş	Ş	Ş	Ş		Ş	Ş
Lime Quarry Rehabilitation Reserve	327,085	327,085	4,906	4,608	50,000	0	0	0		381,991	331,694
Parry Inlet Reserve	245,495	245,495	3,682	3,459	0	0	(59,000)	0		190,177	248,954
Cemetery Reserve	2,071	2,071	31	29	0	0	0	0		2,102	2,101
Employee Leave Entitlements Reserve	438,523	438,523	6,578	6,178	0	0	0	0		445,101	444,702
Land & Building Reserve	329,406	329,406	4,941	4,641	90,000	0	(100,000)	0		324,348	334,047
Plant Replacement Reserve	578,065	578,065	8,671	8,145	0	0	0	0		586,736	586,209
Waste Services Reserve	600,188	600,188	9,003	8,456	50,000	0	(28,000)	0		631,191	608,645
Parks and Gardens Reserve	77,243	77,243	1,159	1,088	0	0	0	0		78,402	78,331
Aquatic Facility Development Reserve	99,617	99,617	1,494	1,404	0	0	(15,000)	0		86,111	101,021
Lionsville Reserve	314,964	314,964	4,724	4,438	0	0	(58,000)	0		261,688	319,402
Peaceful Bay Reserve	94,324	94,324	1,415	1,329	25,000	0	0	0		120,739	95,653
Rivermouth Caravan Park Reserve	84,266	84,266	1,264	1,187	10,000	0	0	0		95,530	85,453
Peaceful Bay Caravan Park Reserve	47,133	47,133	707	664	10,000	0	0	0		57,840	47,797
Recreation Centre Reserve	64,142	64,142	962	904	20,000	0	0	0		85,104	65,045
Denmark East Development Reserve	1,107,368	1,202,020	12,633	6,844	0	0	(1,120,000)	(332,289)		0	876,576
	4,409,890	4,504,543	62,170	53,374	255,000	0	(1,380,000)	(332,289)		3,347,060	4,225,629

Note 6: RATING INFORMATION	Rate in	Number	Rateable	Actual	Budget	Budget	Total Adopted	Adopted Budget	Actual YTD	Actual YTD	Actual YTD
	\$	of	Value	Rate	Interim	Back	Rate	Rate	Interim	Back	Total
RATE TYPE		Properties	\$	Revenue Ś	Rates Ś	Rates \$	Revenue Ś	Revenue Ś	Rates \$	Rates Ś	Revenue Ś
Differential General Rate				Ş	ş	<u>ې</u>	Ş	Ş	Ş	Ş	Ş
GRV											
Residential Developed	0.096428	1,456	22,181,830	3,954,992	10,000	3,000	2,151,948	2,151,948	12,051	(318)	3,966,724
Business/Commercial Developed	0.103483	130	5,117,977	0	0	0	529,626	529,626	0	0	0
Lifestyle Developed	0.096735	507	8,473,010	0	0	0	819,640	819,640	0	0	0
Rural Developed	0.103791	148	2,493,366	0	0	0	258,788	258,788	0	0	0
Holiday Use Developed	0.107881	117	1,927,952	0	0	0	207,990	207,990	0	0	0
Residential Vacant	0.192243	117	994,260	467,581	0	0	191,140	191,140	0	0	467,581
Business/Commercial Vacant	0.146228	18	235,575	0	0	0	34,448	34,448	0	0	0
Rural Vacant	0.146228	6	106,100	0	0	0	15,515	15,515	0	0	0
Lifestyle Vacant	0.182017	160	1,244,270	0	0	0	226,478	226,478	0	0	0
uv											
UV Base	0.004857	458	228,200,000	1,245,924	0	0	1,108,368	1,108,368	0	0	1,245,924
UV Additional Use 1	0.005343	34	14,291,999	0	0	0	76,361	76,361	0	0	0
UV Additional Use 2	0.005829	10	4,856,000	0	0	0	28,305	28,305	0	0	0
UV Additional Use 3	0.006315	8	3,532,000	0	0	0	22,303	22,303	0	0	0
UV Additional Use 4	0.006800	3	1,557,000	0	0	0	10,587	10,587	0	0	0
Sub-Totals		3,172	295,211,339	5,668,497	10,000	3,000	5,681,497	5,681,497	12,051	(318)	5,680,229
	Minimum										
Minimum Payment	\$										
GRV											
Residential Developed	1,097.00	394	2,968,598	674,091	0	0	432,218	432,218	0	0	674,091
Business/Commercial Developed	1,220.00	125	670,970	0	0	0	152,500	152,500	0	0	0
Lifestyle Developed	1,125.00	45	361,516	0	0	0	50,625	50,625	0	0	0
Rural Developed	1,125.00	28	179,261	0	0	0	31,500	31,500	0	0	0
Holiday Use Developed	1,208.00	6	37,505	0	0	0	7,248	7,248	0	0	0
Residential Vacant	997.00	115	385,069	167,364	0	0	114,655		0	0	167,364
Business/Commercial Vacant	950.00	6	14,050	0	0	0	5,700	5,700	0	0	0
Rural Vacant	1,109.00	1	6,550	0	0	0	1,109	1,109	0	0	0
Lifestyle Vacant	1,020.00	45	222,292	0	0	0	45,900	45,900	0	0	0
uv											
UV Base	1,343.00	133	26,291,101	202,519	0	0	178,619	178,619	0	0	202,519
UV Additional Use 1	1,477.00	14	1,018,100	0	0	0	20,678	20,678	0	0	0
UV Additional Use 2	1,611.00	2	477,000	0	0	0	3,222	3,222	0	0	0
UV Additional Use 3	1,745.00	0	0	0	0	0	0	0	0	0	0
UV Additional Use 4	1,879.00	0	0	0	0	0	0	0	0	0	0
Sub-Totals		914	32,632,012	1,043,974	0	0	1,043,974	1,043,974	0	0	1,043,974
		4,086	327,843,351	6,712,471			6,725,471				6,724,203
UV Pastoral Concession							0				0
Waiver & Concessions							(50,965)				(45,429)
Amount from General Rates							6,674,506			Γ	6,678,774
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
Totals							6,674,506				6,678,774
Specified Area Rates							0 0 6,674,506			F	

Comments - Rating Information

Note 7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	Principal 1-Jul-19	New Loans		Principal Repayments		Prino Outsta	•		Interest Repayments			
					Adopted		Adopted			Adopted	Interest	Maturity
Particulars			YTD Actual	YTD Budget	Budget	YTD Actual	Budget	YTD Actual	YTD Budget	Budget	Rate	Date
123 Lionsville S/Supporting	28,741		\$ 28,741	\$ 28,741	\$ 28,741	\$ -0	\$	\$ 696	\$ 698	\$ 698	7.98%	10-Feb-20
	20,741		20,741	20,741	20,741	-0	0	050	098	058	7.90%	10-1 60-20
129 Scouts S/Supporting	16,736		3,348	3,348	3,348	13,388	13,388	548	545	944	5.84%	21-Jul-23
131 Visitors Centre	100,980		15,434	15,434	31,401	85,546	69,579	3,900	3,876	7,255	6.91%	28-Jun-22
142 Lionsville	411,447		13,682	13,682	27,834	397,765	383,613	11,729	11,744	30,362	6.88%	12-Nov-29
143 Airport	42,703		2,987	2,987	6,067	39,716	36,636	1,491	1,436	2,875	6.26%	30-Jun-25
144 Recreation Centre Expansion	9,640		4,749	4,749	9,640	4,891	0	338	384	516	5.96%	30-Jun-20
145 Recreation - Tennis Club	8,162		4,021	4,021	8,162	4,141	0	287	286	437	5.96%	30-Jun-20
147 Recreation - Football Clubrooms	157,042		5,036	5,036	10,232	152,006	146,810	5,547	5,547	10,907	6.37%	30-Jun-30
148 Football Clubrooms S/Supporting	3,856		1,900	1,900	3,856	1,956	0	135	135	206	5.96%	30-Jun-20
152 Purchase Reserve 27101	308,054		8,926	8,926	18,121	299,128	289,933	10,364	10,208	20,419	6.04%	30-Jun-31
153 Photovoltaic System	13,976		13,976	13,976	13,976	-0	0	347	393	1,015	4.06%	06-Apr-20
156 Purchase Rubbish Truck	107,761		26,204	26,204	52,893	81,557	54,868	1,899	1,869	3,982	3.70%	16-May-21
157 Riverside Club S/Supporting	399,632		8,881	8,881	17,908	390,751	381,724	6,089	6,089	13,750	3.80%	12-May-36
159 Riverside Club Stage 1	444,739		19,465	19,465	19,465	425,274	425,274	9,875	9,867	16,482	3.11%	13-Aug-36
158 Purchase Lot 228, Reserve 18587	356,535		23,307	23,307	46,929	333,228	309,606	5,269	5,244	13,162	2.70%	01-Jun-26
	2,410,005	0	180,657	180,657	298,573	2,229,347	2,111,432	58,513	58,321	123,010		

No new debentures were raised during the reporting period.

Note 8: GRANTS AND CONTRIBUTIONS

Program/Details	Grant Provider	Approval	2019-2020	Variations	Operating	Capital	Recou	up Status
GL			Adopted Budget	Additions (Deletions)			Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
Grants Commission - General	WALGGC	Y	293,807	(18,038)	275,769	0	206,827	68,942
Grants Commission - Roads	WALGGC	Y	276,653	(56,010)	220,643	0	165,482	55,161
Pens Deferred Rates Int Grant	Office of State Revenue	Y	850	0	850		787	63
GOVERNANCE								
Grants Governance	Dept. of Communities	Y	700	0	700	0	0	700
LAW, ORDER, PUBLIC SAFETY								
Grant - Bushfire Risk Management Planning P	rd Dept. of Fire & Emergency Serv.	Y	457,500	35,000	492,500	0	407,750	84,750
Grant - Graffiti Trailer	WA Police Service	Y	0	0	0	0	10,989	, (
Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	173,596	0	173,596	0	154,649	18,947
Emergency Services Levy - Buildings	Dept. of Fire & Emergency Serv.	Y	385,135	0	0	385,135	339,291	45,844
Operating SES	Dept. of Fire & Emergency Serv.	Y	17,015	0	17,015	0	12,938	4,078
EDUCATION AND WELFARE								
Grant - Youth Services Programs	Dept. of Communities	Y	12,000	0	12,000	0	0	12,000
Grant - Denmark Youth Festival	Dept. of Communities	Y	11,000	(5,000)	6,000	0	0	6,000
Income - Youth Support Service	Dept. of Communities	Y	30,000	0	30,000	0	30,704	(
Aged / Disability Services Grants	Various	Y	0	8,500	8,500		8,500	(
COMMUNITY AMENITIES								
Grant - Safer Community Fund	Dept. of Industries	Y	6,004	0	0	6,004	6,004	(
Grant - Sustainability Projects - Works	Dept. Regional Development	Y	2,247	0	2,247	0	2,248	(
RECREATION AND CULTURE								
Grants - Halls and Civic Centre	LotteryWest & Federal Funding	Y	321,800	0	0	321,800	79,377	242,424
Grant - Dept.& Recreation	Dept Sport & Recreation	Y	34,000	(24,000)	10,000	0	10,000	(
Grant - Recreation Facilities Infrastructure	Dept Sport & Recreation	Y	24,000	(24,000)	0	0	0	(
Grant - Swimming Areas & Beaches	Dept Sport & Recreation	Y	0	13,290	13,290	0	13,290	(
Grants - Library Childrens Book Week	Childrens Book Council Of Aust.	Y	0	0	0	0	1,045	(
TRANSPORT								
Grant - MRWA Direct	Main Roads WA	Y	111,000	8,000	119,000	0	119,159	(
Grant - Roadwise Group	Main Roads WA	Y	500	0	500	0	400	100
Commodity Routes Supplementary Funding (e	Main Roads WA	Y	366,667	0	0	366,667	293,304	73,363
MRWA Project Grants	Main Roads WA	Y	559,999	0	0	559,999	333,332	226,667
Grant - Specific Bridges	Main Roads WA	v	720,000	0	0	720,000	360,000	360,000
Grant - MRWA Blackspot	Main Roads WA	v	49,734	0	0	49,734	10,400	39,334
Grant - Roads to Recovery	Roads to Recovery	v	256,000	57,000	0	313,000	463,120	39,554
Grant - Airport Upgrade	Federal Funding	Y	26,435	57,000	0	26,435	403,120 22,714	3,721
			4,136,642	(5,258)	1,382,610	2 ,748,774	3,052,310	1,242,093

	Adopted Budget	Amended Budget	YTD Actual
Operating	1,420,868	1,382,610	1,133,779
Non-operating	2,715,774	2,748,774	1,918,531
	4,136,642	4,131,384	3,052,310

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-19	Amount Received	Amount Paid	Closing Balance 30-Apr-20
	\$	\$		\$
Police Licensing	1	1,002,413	(1,002,414)	(0)
Bush Fire Command & Support Vehicle	1,814	0	(1,814)	0
Public Open Space Contributions	161,917	0	(161,917)	0
Parks & Trails Bond	850	0	0	850
Councillor Election Nomination Fees	0	1,120	(1,120)	0
	164,581	1,003,533	(1,167,265)	850

Note 10: CAPITAL ACQUISITIONS	

Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Purchase Orders Outstanding	Total YTD Committed	Variance (Over) Under
Land and Buildings		Duuget	Duuget	TTD Actual	outstanding	committee	Onder
Law, Order And Public Safety							
Ocean Beach Fire Station	55221	360,135	307,135	307,087	0	307.087	
					0	,	
Install Solar Panel Systems - Various Fire Sheds	55223	25,000	12,000	10,895	16,847	27,743	1,1
Housing	107000						
Remediation - Hardy Street Property	1076004	0	0	0	70,849	70,849	
Community Amenities							
Eco Toilet - Peaceful Bay Waste Transfer Station	20001	10,000	2,000	2,198	5,175	7,373	(19
Renovations - Poddy Shot Ablutions	50151	12,000	0	0	5,006	5,006	
Renovations - Thornton Park Ablutions	50152	25,000	25,000	26,057	0	26,057	(1,05
Recreation And Culture							
Mclean Oval - Clubhouse Upgrade	50081	20,000	18,000	17,678	0	17,678	3
Plane Tree Precinct	50210	541,722	206,722	208,201	232,899	441,100	(1,47
Denmark Museum - Renovations	50075	30,000	20,000	18,737	0	18,737	1,2
Old Hospital Morgue - Renovations	50076	20,000	4,000	3,864	4,905	8,768	1
Renovations - Yacht Club Ablutions	50082	5,000	0	0	909	909	
Economic Services		-,	-	-			
Ablution Block Upgrades	55020	45,000	42,000	40,334	0	40,334	1,6
Total Land and Buildings	55020	1,093,857	636,857	635,052	336,590	971,642	1,8
Plant and Equipment		1,055,057	030,037	033,032	330,330	571,042	1,0
Law, Order And Public Safety							
	1521054		0	12.204	000	10 070	(12.2)
Plant - Graffiti Management	1531054	0	U	12,364	909	13,273	(12,36
Community Amenities	4024054	40.000					
Cardboard Baler - McIntosh Road Transfer Station	1021054	18,000	0	0	0	0	
Recreation And Culture							
Purchase Plant - Recreation (Mower)	1131054	15,000	8,000	7,955	0	7,955	
Transport							
Purchase of Plant	1231054	382,000	172,000	171,803	2,000	173,803	1
Economic Services							
Outlander ATV Bike - Parry Beach	1361054	15,000	15,000	11,995	0	11,995	3,0
Total Plant and Equipment		430,000	195,000	204,117	2,909	207,026	(9,11
Furniture and Equipment							
Governance							
Administration Building Refurbishments	1421104	35,000	32,000	31,153	2,715	33,868	8
Total Furniture and Equipment		35,000	32,000	31,153	2,715	33,868	8
Roads Infrastructure							
Transport							
Fernley Road Bridge - MRWA	50323	720,000	0	0	0	0	
Council Construction - Rail Trail Bridge	50040	20,000	0	400	0	400	(40
Council Construction - Drainage Renewal	50030	50,000	40,646	41,860	6,513	48,373	(1,2
Council Construction - Boobook Close	50050	15,000	40,040	41,000	0,515	-0,575	(1)2
Council Construction - Escort Close	50050	6,871	2,774	0	6,708	6,708	2,7
			2,774	0	9,970	9,970	
Council Construction - CBD Carparks Upgrades	50080	10,000	120.000	110.020	· · ·		
Council Construction - WOW Trail Pathway Renewal	50070	120,000	120,000	118,939	34	118,973	1,0
MRWA Project - Campbell Road	50307	162,000	157,829	165,326	0	165,326	(7,4
MRWA Project - McLeod Road	50354	499,000	411,629	415,257	32,136	447,393	(3,6
MRWA Project - Reseal Parker Road SLK 3.41 to 5.41	50306	179,000	69,186	63,600	0	63,600	5,
Blackspot - Kernotts Road	50622	40,000	35,000	33,499	0	33,499	1,
Blackspot - Kordabup / Fernley / Scotsdale Road	50623	36,000	33,098	36,757	0	36,757	(3,6
Blackspot - Ficofilia / Peaceful Bay Road	50624	39,000	34,298	66,949	0	66,949	(32,6
Comm Route - Happy Valley Road	50321	550,000	511,382	551,694	22,727	574,421	(40,3
Denmark East Development Project - Civil Works Roads	51522	1,120,000	349,330	297,010	118,780	415,790	52,
Denmark East Development Project - Civil Works Roads		0	0	0		0	32,
Denmark East Development Project - Civil Works Roads		0	0	n 0	0	0 0	
Denmark East Development Project - Civil Works Roads			0	0	0	0	
Total Roads Infrastructure		3,566,871	1,765,172	1,792,314	197,183	1,989,496	(27,1

Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Purchase Orders Outstanding	Total YTD Committed	Variance (Over) Under
Bridges							
Transport							
Total Bridges		0	0	0	0	0	
Parks, Garden and Reserves							
Recreation And Culture							
McLean Oval Infrastructure	50197	40,000	32,000	31,708	0	31,708	2
Upgrade Town Entry Statements	51671	25,000	10,000	10,360		10,360	(3
Total Parks, Garden and Reserves		65,000	42,000	42,068	0	42,068	(
Footpaths and Cycleways							
Total Footpaths and Cycleways		0	0	0	0	0	
Other Infrastructure							
Community Amenities							
CCTV Installation	20000	21,215	21,215	20,372	0	20,372	5
Transport							
Airport Lighting Upgrade	54001	52,870	52,870	50,566	0	50,566	2,3
Total Other Infrastructure		74,085	74,085	70,938	0	70,938	3,
Summary of Capital Acquisitions							
Land and Buildings		1,093,857	636,857	635,052	336,590	971,642	1,
Plant and Equipment		430,000	195,000	204,117	2,909	207,026	(9,1
Furniture and Equipment		35,000	32,000	31,153	2,715	33,868	
Roads Infrastructure		3,566,871	1,765,172	1,792,314	197,183	1,989,496	(27,1
Bridges		0	0	0	0	0	
Parks, Garden and Reserves		65,000	42,000	42,068	0	42,068	(
Footpaths and Cycleways		0	0	0	0	0	
Other Infrastructure		74,085	74,085	70,938	0	70,938	3,
apital Expenditure Total		5,264,813	2,745,114	2,775,641	539,397	3,315,038	(30,5
			% Completed	52.72%		62.97%	

SHIRE OF DENMARK STATEMENT OF CAPITAL ACQUSITIONS AND CAPITAL FUNDING For the period ending 30 April 2020

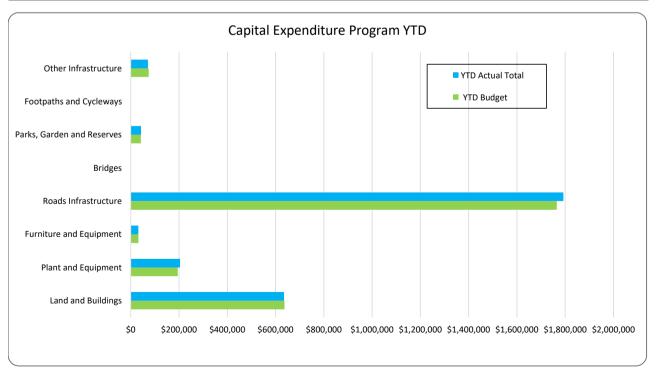
Note 10 (a): CAPITAL ACQUISITIONS and FUNDING

				Adopted Annual	
Capital Acquisitions	Note	YTD Actual Total	YTD Budget	Budget	Variance
		(a)	(b)	2019-2020	(b) - (a)
		\$	\$	\$	\$
Land and Buildings	10	635,052	636,857	1,093,857	(1,805)
Plant and Equipment	10	204,117	195,000	430,000	9,117
Furniture and Equipment	10	31,153	32,000	35,000	(847)
Roads Infrastructure	10	1,792,314	1,765,172	3,566,871	27,142
Bridges	10	0	0	0	0
Parks, Garden and Reserves	10	42,068	42,000	65,000	68
Footpaths and Cycleways	10	0	0	0	0
Other Infrastructure	10	70,938	74,085	74,085	(3,147)
Capital Expenditure Totals		2,775,641	2,745,114	5,264,813	30,527

Funded By:

Capital Grants and Contributions	1,918,531	1,766,440	2,715,774	152,091
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	82,714	80,000	156,000	2,714
Total Own Source Funding - Cash Backed Reserves	332,289	332,289	891,866	0
Own Source Funding - Operations	442,108	566,386	1,501,173	(124,277)
Capital Funding Total	2,775,641	2,745,114	5,264,813	30,527

Comments and graphs



Note 11: CAPITAL DISPOSALS

					Current Budget		
Actual YTD P	rofit/(Loss) of As	set Disposal					
Net Value	Proceeds	Profit (Loss)	Disposals	Adopted Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	Comments
\$	\$	\$		\$	\$	\$	
			Plant and Equipment				
0	0	0	Replacement Outlander ATV Bike - DE 6643	1,000	0	0	not yet sold
0	0	0	Purchase Zero Turn Mower	0	0	0	
21,712	12,307	(9,405)	Sale of Toyota Coaster Bus - DE 2044	(12,700)	(9,405)	3,295	
13,509	10,000	(3,509)	Replacement Misubishi Utility - DE 6226	(2,400)	(3,509)	(1,109)	
0	0	0	Replacement Hino Tip Truck - DE 1490	(11,000)	0	0	not yet sold
26,999	15,630	(11,369)	Replacement Skid Steer Loader - DE 10863	(17,800)	(11,369)	6,431	
0	0	0	Replacement Loader - DE 896	(21,000)	0	0	not yet sold
164,243	44,776	(119,467)	Sale of Grader - DE 245	(111,000)	(119,467)	(8,467)	
62,225	0	(62,225)	Sale of Bushfire Truck - Nornalup	0	(62,225)	(62,225)	
44,558	0	(44,558)	Sale of Bushfire Truck - Peaceful Bay	0	(44,558)	(44,558)	
333,246	82,714	(250,532)		(174,900)	(250,532)	(106,632)	

Comments - Capital Disposal/Replacements