

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

	Note	Revised Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Operating Revenues		\$	\$	\$	\$	%
Governance		67,907	62,127	61,469	(658)	(1.06%)
General Purpose Funding		745,262	590,294	607,635	17,341	2.94%
Law, Order and Public Safety		1,192,246	948,521	975,510	26,989	2.85%
Health		26,500	25,330	21,522	(3,808)	(15.03%)
Education and Welfare		96,200	54,800	55,504	704	1.29%
Housing		698	698	1,187	489	70.07%
Community Amenities		1,534,456	1,497,436	1,493,050	(4,386)	(0.29%)
Recreation and Culture		860,941	531,617	513,368	(18,249)	(3.43%)
Transport		2,266,196	1,546,323	1,679,869	133,546	8.64%
Economic Services		1,172,133	1,104,193	1,098,617	(5,576)	(0.51%)
Other Property and Services		238,700	205,380	216,675	11,295	5.50%
Total Operating Revenue		8,201,239	6,566,719	6,724,406	157,687	
Operating Expense						
Governance		(875,628)	(696,708)	(642,868)	53,840	7.73%
General Purpose Funding		(529,991)	(449,223)	(460,934)	(11,711)	(2.61%)
Law, Order and Public Safety		(2,664,209)	(1,988,084)	(1,976,819)	11,265	0.57%
Health		(202,011)	(165,170)	(162,388)	2,783	1.68%
Education and Welfare		(374,612)	(292,458)	(278,597)	13,861	4.74%
Housing		(114,552)	(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		(3,216,050)	(2,587,725)	(2,445,395)	142,330	5.50%
Transport		(4,477,004)	(3,709,719)	(3,280,113)	429,606	11.58%
Economic Services		(1,188,649)	(946,574)	(912,532)	34,042	3.60%
Other Property and Services		(243,571)	(279,462)	(214,827)	64,635	23.13%
Total Operating Expenditure		(16,568,104)	(13,352,610)	(12,599,578)	753,032	
Funding Balance Adjustments						
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%
Adjust Provisions and Accruals		0	0	0	0	
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%
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	
Parks, Garden and Reserves	10	(65,000)	(42,000)	(42,068)	(68)	(0.16%)
Footpaths and Cycleways	10	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)	
Net Cash from Capital Activities		(9,327,921)	(5,646,556)	(4,876,603)	769,953	
Capital Revenues						
Proceeds from New Debentures		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	
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	
Opening Funding Surplus		829,665	829,665	829,665	0	0.00%
Closing Funding Surplus(Deficit)		0	2,545,499	3,318,070	772,570	

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 2020

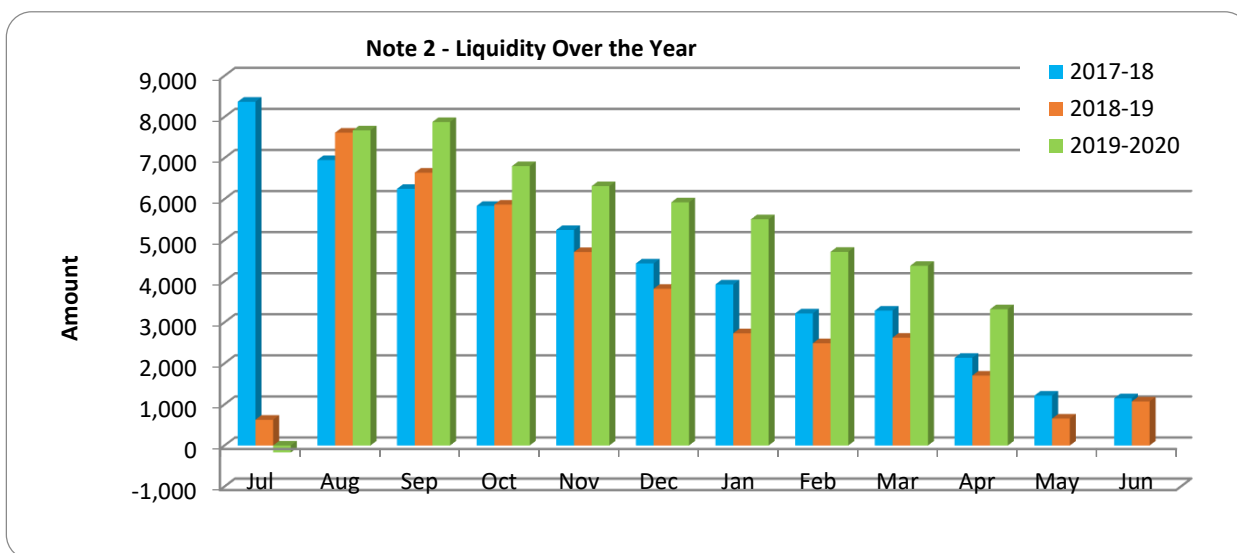
Note 1

	2019-2020 \$	2018-2019 \$
CURRENT ASSETS		
Cash and Cash Equivalents	7,548,358	8,384,751
Trade and Other Receivables	737,385	1,293,796
Inventories	190,330	62,995
TOTAL CURRENT ASSETS	<u>8,476,073</u>	<u>9,741,542</u>
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	<u>92,838,672</u>	<u>94,153,985</u>
TOTAL ASSETS	<u>101,314,745</u>	<u>103,895,527</u>
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	<u>2,163,483</u>	<u>5,593,296</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	2,111,432	2,111,432
Provisions	103,881	103,881
TOTAL NON-CURRENT LIABILITIES	<u>2,215,313</u>	<u>2,215,313</u>
TOTAL LIABILITIES	<u>4,378,796</u>	<u>7,808,609</u>
NET ASSETS	<u>96,935,949</u>	<u>96,086,918</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	<u>96,935,949</u>	<u>96,086,918</u>

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

Note 2: NET CURRENT FUNDING POSITION

				Positive=Surplus (Negative=Deficit)		
				This Period	Last Period	Same Period Last Year
				\$	\$	\$
Current Assets						
				3,322,729	4,238,276	1,994,708
				4,225,629	4,225,485	9,424,440
				7,548,358	8,463,761	11,419,148
				518,895	656,649	459,418
				157,540	205,512	181,158
				60,950	218,220	360,130
				190,330	189,640	73,776
				8,476,073	9,733,782	12,493,630
Less: Current Liabilities						
				(2,163,483)	(2,371,375)	(2,481,962)
				(10,983)	(10,983)	0
				1,124,174	1,124,174	1,002,519
				117,916	124,975	112,411
				(932,375)	(1,133,209)	(1,367,032)
				(4,225,629)	(4,225,485)	(9,424,440)
				3,318,070	4,375,089	1,702,158



Comments - Net Current Funding Position

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

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.

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 30 April 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 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					
	General Purpose Funding					
1318043	Rates - Legal Charges Income - additional fees received relating to overdue rates collection	18,000	17,160	27,008	9,848	57.39%
1318133	Rates - Property Enquiry Fees - Additional revenue to budget	30,000	25,000	32,685	7,685	30.74%
	Law, Order and Public Safety					
Various	Animal Control related fees lower than YTD budget target	22,000	21,500	17,269	(4,231)	(19.68%)
1530523	Grant Income - LOPS (Graffiti Trailer Grant achieved - not budgeted)	0	0	10,989	10,989	100.00%
1540053	Grant Income ESL - Operating grant higher than budgeted	173,596	130,197	154,649	24,452	18.78%
	Recreation & Culture					
Various	Recreation Fees lower than expected due to temporary facility closure	191000	152590	136,936	(15,654)	(10.26%)
	Transport					
1228603	Grant R2R - Additional funds released fro 19/20	313,000	313,000	463,120	150,120	47.96%
	Other Property & Services					
1480213	Recoverable Costs Income - insurance claim payout Thornton Park Toilets & other minor variances	30,000	27,000	33,006	6,006	22.24%
1477653	Workers Compensation Claim Income - insurance reimbursement	35,500	35,500	43,190	7,690	21.66%

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

Note 3 (a): MAJOR VARIANCES

Account No.		Adopted Annual Budget	YTD Budget	YTD Actual	Var. \$	Var. %
	Operating Expenses					
	Governance					
1420502	Depreciation expense - Administration	(125,279)	(104,390)	(90,415)	13,975	(13.39%)
Various	Elected Member Expenses - tracking lower than budget	(826,526)	(686,920)	(642,867)	44,053	(6.41%)
	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)	52.88%
	Law, Order and Public Safety					
Various	Fire Prevention Expenses - tracking slightly lower than budget overall	(1,737,822)	(1,201,626)	(1,192,351)	9,275	(0.77%)
	Education and Welfare					
Various	Community Development - Youth Expenses - Tracking low to YTD budget	(259,352)	(204,938)	(196,042)	8,896	(4.34%)
	Community Amenities					
Various	Depreciation expense variation	(32,765)	(27,300)	(21,070)	6,230	(22.82%)
Various	Planning Dept. Program - program tracking under budget	(677,403)	(543,783)	(531,206)	12,577	(2.31%)
Various	Refuse Collection & Waste Management - program tracking over budget	(1,294,402)	(1,067,278)	(1,111,212)	(43,934)	4.12%
1058102	Cemetery Maintenance - Activity tracking under budget	(66,070)	(49,824)	(24,174)	25,650	(51.48%)
1058002	Public Convenience Maintenance - Activity tracking over budget	(274,061)	(225,290)	(232,004)	(6,714)	2.98%
	Recreation & Culture					
Various	Depreciation expense variation	(559,033)	(462,850)	(459,280)	3,570	(0.77%)
Various	Recreation Centre Costs tracking under budget	(657,222)	(549,478)	(512,201)	37,277	(6.78%)
Various	Public Halls & Civic Centre Mtce Costs tracking under budget	(229,645)	(195,138)	(165,776)	29,362	(15.05%)
1138102	Parks & Reserves Mtce Costs tracking under budget	(823,598)	(674,420)	(620,584)	53,836	(7.98%)
1148002	Library building Mtce Costs tracking under budget	(32,297)	(26,551)	(21,657)	4,894	(18.43%)
	Transport					
Various	General Maintenance - Roadworks, Footpaths, Bridges, Depot etc. (tracking under overall)	(1,611,846)	(1,321,441)	(934,694)	386,747	(29.27%)
1230502	Depreciation Roads Infrastr. Variation	(2,357,311)	(1,972,420)	(1,961,828)	10,592	(0.54%)
	Economic Services					
Various	Building Control expense variations	(344,118)	(280,906)	(260,708)	20,198	(7.19%)
Various	Parry Beach expense variations	(95,476)	(58,563)	(40,096)	18,467	(31.53%)
	Other Property & Services					
Various	Depreciation expense variation	(498,465)	(415,380)	(352,284)	63,096	(15.19%)
1480202	Recoverable Costs Expenditure - refer income offset (Insurance Claim)	(18,000)	(26,990)	(34,417)	(7,427)	27.52%
	Balance of variance relates to timing of allocations for overheads, plant operating costs and stock					

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

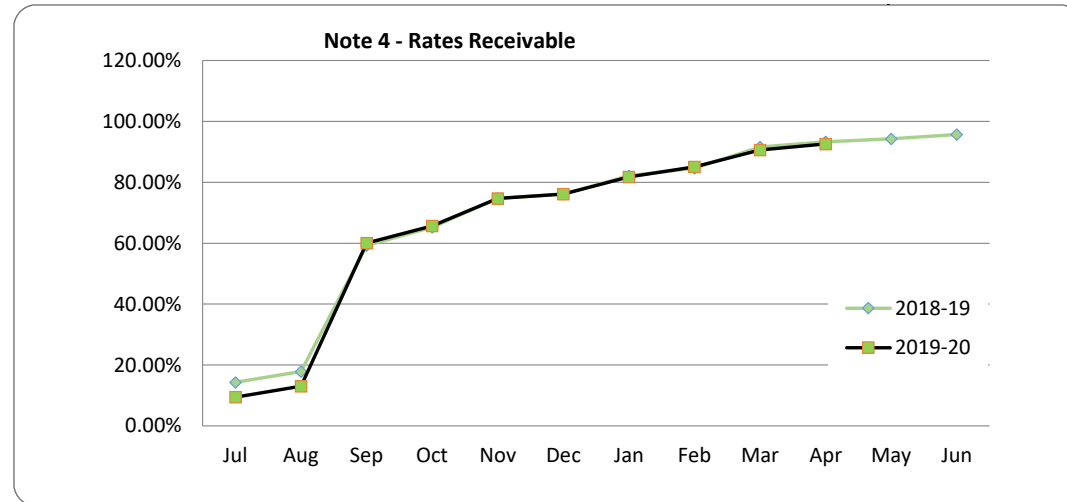
Note 4: RECEIVABLES

Receivables - Rates Receivable

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

Net Rates Collectable
 % Collected

	30 April 2020	30 June 2019
	\$	\$
Opening Arrears Previous Years	300,002	381,314
Levied this year	6,724,203	6,443,951
<u>Less</u> 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%



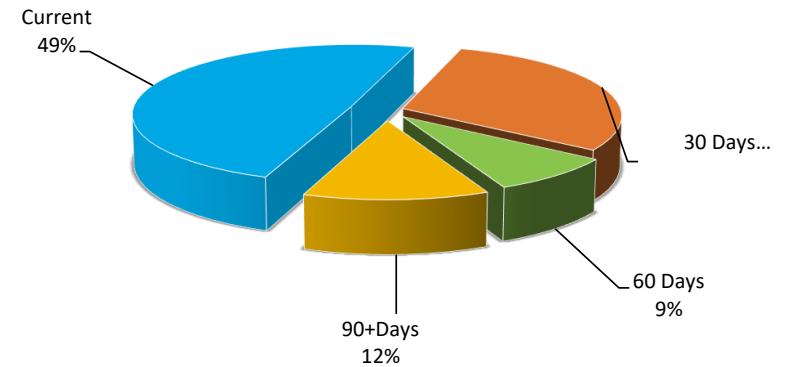
Comments/Notes - Receivables Rates

Receivables - Sundry Debtors

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

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable Sundry Debtors



Comments/Notes - Receivables General

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

Note 5: Cash Backed Reserve

Name	Adopted Budget Opening Balance	Actual Opening Balance	Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Adopted Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$
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

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

Note 6: RATING INFORMATION

	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 \$
RATE TYPE											
Differential General Rate											
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 Payment	Minimum \$										
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	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
UV Pastoral Concession		4,086	327,843,351	6,712,471			6,725,471				6,724,203
Waiver & Concessions							0				0
Amount from General Rates							(50,965)				(45,429)
Ex-Gratia Rates							6,674,506				6,678,774
Specified Area Rates							0				0
Totals							0				0
							6,674,506				6,678,774

Comments - Rating Information

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

Note 7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-19	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 \$		
123 Lionsville S/Supporting	28,741		28,741	28,741	28,741	-0	0	696	698	698	7.98%	10-Feb-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.

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

Note 8: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2019-2020 Adopted Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							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 Pro	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	0
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	0
Aged / Disability Services Grants	Various	Y	0	8,500	8,500		8,500	0
COMMUNITY AMENITIES								
Grant - Safer Community Fund	Dept. of Industries	Y	6,004	0	0	6,004	6,004	0
Grant - Sustainability Projects - Works	Dept. Regional Development	Y	2,247	0	2,247	0	2,248	0
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	0
Grant - Recreation Facilities Infrastructure	Dept Sport & Recreation	Y	24,000	(24,000)	0	0	0	0
Grant - Swimming Areas & Beaches	Dept Sport & Recreation	Y	0	13,290	13,290	0	13,290	0
Grants - Library Childrens Book Week	Childrens Book Council Of Aust.	Y	0	0	0	0	1,045	0
TRANSPORT								
Grant - MRWA Direct	Main Roads WA	Y	111,000	8,000	119,000	0	119,159	0
Grant - Roadwise Group	Main Roads WA	Y	500	0	500	0	400	100
Commodity Routes Supplementary Funding (ex	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	Y	720,000	0	0	720,000	360,000	360,000
Grant - MRWA Blackspot	Main Roads WA	Y	49,734	0	49,734	0	10,400	39,334
Grant - Roads to Recovery	Roads to Recovery	Y	256,000	57,000	0	313,000	463,120	0
Grant - Airport Upgrade	Federal Funding	Y	26,435	0	0	26,435	22,714	3,721
TOTALS			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

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

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

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

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							
Law, Order And Public Safety							
Ocean Beach Fire Station	55221	360,135	307,135	307,087	0	307,087	48
Install Solar Panel Systems - Various Fire Sheds	55223	25,000	12,000	10,895	16,847	27,743	1,105
Housing							
Remediation - Hardy Street Property	1076004	0	0	0	70,849	70,849	0
Community Amenities							
Eco Toilet - Peaceful Bay Waste Transfer Station	20001	10,000	2,000	2,198	5,175	7,373	(198)
Renovations - Poddy Shot Ablutions	50151	12,000	0	0	5,006	5,006	0
Renovations - Thornton Park Ablutions	50152	25,000	25,000	26,057	0	26,057	(1,057)
Recreation And Culture							
McLean Oval - Clubhouse Upgrade	50081	20,000	18,000	17,678	0	17,678	322
Plane Tree Precinct	50210	541,722	206,722	208,201	232,899	441,100	(1,479)
Denmark Museum - Renovations	50075	30,000	20,000	18,737	0	18,737	1,263
Old Hospital Morgue - Renovations	50076	20,000	4,000	3,864	4,905	8,768	136
Renovations - Yacht Club Ablutions	50082	5,000	0	0	909	909	0
Economic Services							
Ablution Block Upgrades	55020	45,000	42,000	40,334	0	40,334	1,666
Total Land and Buildings		1,093,857	636,857	635,052	336,590	971,642	1,805
Plant and Equipment							
Law, Order And Public Safety							
Plant - Graffiti Management	1531054	0	0	12,364	909	13,273	(12,364)
Community Amenities							
Cardboard Baler - McIntosh Road Transfer Station	1021054	18,000	0	0	0	0	0
Recreation And Culture							
Purchase Plant - Recreation (Mower)	1131054	15,000	8,000	7,955	0	7,955	45
Transport							
Purchase of Plant	1231054	382,000	172,000	171,803	2,000	173,803	197
Economic Services							
Outlander ATV Bike - Parry Beach	1361054	15,000	15,000	11,995	0	11,995	3,005
Total Plant and Equipment		430,000	195,000	204,117	2,909	207,026	(9,117)
Furniture and Equipment							
Governance							
Administration Building Refurbishments	1421104	35,000	32,000	31,153	2,715	33,868	847
Total Furniture and Equipment		35,000	32,000	31,153	2,715	33,868	847
Roads Infrastructure							
Transport							
Fernley Road Bridge - MRWA	50323	720,000	0	0	0	0	0
Council Construction - Rail Trail Bridge	50040	20,000	0	400	0	400	(400)
Council Construction - Drainage Renewal	50030	50,000	40,646	41,860	6,513	48,373	(1,214)
Council Construction - Boobook Close	50050	15,000	0	0	0	0	0
Council Construction - Escort Close	50060	6,871	2,774	0	6,708	6,708	2,774
Council Construction - CBD Carparks Upgrades	50080	10,000	0	0	9,970	9,970	0
Council Construction - WOW Trail Pathway Renewal	50070	120,000	120,000	118,939	34	118,973	1,061
MRWA Project - Campbell Road	50307	162,000	157,829	165,326	0	165,326	(7,497)
MRWA Project - McLeod Road	50354	499,000	411,629	415,257	32,136	447,393	(3,628)
MRWA Project - Reseal Parker Road SLK 3.41 to 5.41	50306	179,000	69,186	63,600	0	63,600	5,586
Blackspot - Kernotts Road	50622	40,000	35,000	33,499	0	33,499	1,502
Blackspot - Kordabup / Fernley / Scotsdale Road	50623	36,000	33,098	36,757	0	36,757	(3,659)
Blackspot - Ficofilia / Peaceful Bay Road	50624	39,000	34,298	66,949	0	66,949	(32,651)
Comm Route - Happy Valley Road	50321	550,000	511,382	551,694	22,727	574,421	(40,312)
Denmark East Development Project - Civil Works Roads	51522	1,120,000	349,330	297,010	118,780	415,790	52,320
Denmark East Development Project - Civil Works Roads		0	0	0	0	0	0
Denmark East Development Project - Civil Works Roads		0	0	0	0	0	0
Denmark East Development Project - Civil Works Roads		0	0	0	0	0	0
Total Roads Infrastructure		3,566,871	1,765,172	1,792,314	197,183	1,989,496	(27,142)

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

Note 10: CAPITAL ACQUISITIONS

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	0
Parks, Garden and Reserves							
Recreation And Culture							
McLean Oval Infrastructure	50197	40,000	32,000	31,708	0	31,708	292
Upgrade Town Entry Statements	51671	25,000	10,000	10,360	0	10,360	(360)
Total Parks, Garden and Reserves		65,000	42,000	42,068	0	42,068	(68)
Footpaths and Cycleways							
Total Footpaths and Cycleways		0	0	0	0	0	0
Other Infrastructure							
Community Amenities							
CCTV Installation	20000	21,215	21,215	20,372	0	20,372	843
Transport							
Airport Lighting Upgrade	54001	52,870	52,870	50,566	0	50,566	2,304
Total Other Infrastructure		74,085	74,085	70,938	0	70,938	3,147
Summary of Capital Acquisitions							
Land and Buildings		1,093,857	636,857	635,052	336,590	971,642	1,805
Plant and Equipment		430,000	195,000	204,117	2,909	207,026	(9,117)
Furniture and Equipment		35,000	32,000	31,153	2,715	33,868	847
Roads Infrastructure		3,566,871	1,765,172	1,792,314	197,183	1,989,496	(27,142)
Bridges		0	0	0	0	0	0
Parks, Garden and Reserves		65,000	42,000	42,068	0	42,068	(68)
Footpaths and Cycleways		0	0	0	0	0	0
Other Infrastructure		74,085	74,085	70,938	0	70,938	3,147
Capital Expenditure Total		5,264,813	2,745,114	2,775,641	539,397	3,315,038	(30,527)
			% Completed	52.72%		62.97%	

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

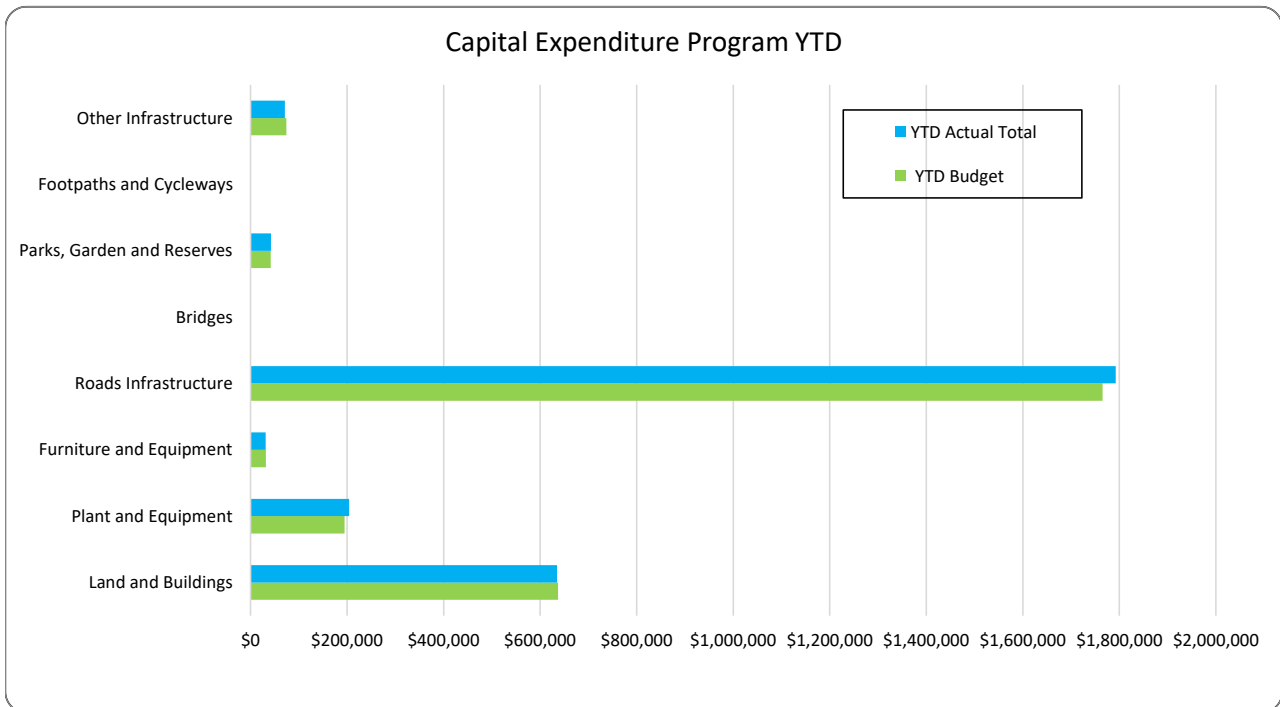
Note 10 (a): CAPITAL ACQUISITIONS and FUNDING

Capital Acquisitions	Note	YTD Actual Total (a)	YTD Budget		
			(b)	Adopted Annual Budget 2019-2020	Variance (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



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

Note 11: CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal			Disposals	Current Budget			Comments
Net Value	Proceeds	Profit (Loss)		Adopted Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$		\$	\$	\$	
			Plant and Equipment				
0	0	0	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 - Normalup	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