

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

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
<b>Operating Revenues</b>		\$	\$	\$	\$	%
Governance		37,307	9,725	<b>36,405</b>	26,680	274.34%
General Purpose Funding		648,962	174,096	<b>175,175</b>	1,079	0.62%
Law, Order and Public Safety		891,476	95,570	<b>97,167</b>	1,597	1.67%
Health		18,500	18,123	<b>18,652</b>	529	2.92%
Education and Welfare		53,004	19,427	<b>19,413</b>	(14)	(0.07%)
Community Amenities		1,746,800	1,361,939	<b>1,387,454</b>	25,515	1.87%
Recreation and Culture		435,569	62,532	<b>77,178</b>	14,646	23.42%
Transport		5,245,423	188,124	<b>197,198</b>	9,074	4.82%
Economic Services		1,175,313	441,133	<b>438,043</b>	(3,090)	(0.70%)
Other Property and Services		153,800	38,844	<b>41,018</b>	2,174	5.60%
<b>Total Operating Revenue</b>		<b>10,406,154</b>	<b>2,409,513</b>	<b>2,487,702</b>	<b>78,189</b>	
<b>Operating Expense</b>						
Governance		(852,390)	(259,417)	<b>(193,768)</b>	65,649	25.31%
General Purpose Funding		(511,047)	(122,789)	<b>(117,474)</b>	5,315	4.33%
Law, Order and Public Safety		(2,499,270)	(558,252)	<b>(337,496)</b>	220,756	39.54%
Health		(201,397)	(50,429)	<b>(51,968)</b>	(1,539)	(3.05%)
Education and Welfare		(381,143)	(78,411)	<b>(76,480)</b>	1,931	2.46%
Housing		(53,425)	(21,302)	<b>(22,500)</b>	(1,198)	(5.62%)
Community Amenities		(2,674,290)	(651,512)	<b>(606,382)</b>	45,130	6.93%
Recreation and Culture		(2,930,586)	(673,931)	<b>(429,713)</b>	244,218	36.24%
Transport		(4,150,630)	(1,169,769)	<b>(651,257)</b>	518,512	44.33%
Economic Services		(1,109,063)	(218,547)	<b>(174,440)</b>	44,107	20.18%
Other Property and Services		(178,096)	(80,118)	<b>(85,758)</b>	(5,640)	(7.04%)
<b>Total Operating Expenditure</b>		<b>(15,541,336)</b>	<b>(3,884,477)</b>	<b>(2,747,236)</b>	<b>1,137,241</b>	
<b>Funding Balance Adjustments</b>						
Add back Depreciation		4,361,434	1,090,338	<b>0</b>	(1,090,338)	(100.00%)
Adjust (Profit)/Loss on Asset Disposal	11	(51,000)	0	<b>0</b>	0	
Adjust Provisions and Accruals		0	0	<b>0</b>	0	
<b>Net Cash from Operations</b>		<b>(824,748)</b>	<b>(384,626)</b>	<b>(259,534)</b>	<b>125,092</b>	
<b>Capital Expenses</b>						
Repayment of Debentures	7	(245,165)	(11,709)	<b>(11,709)</b>	0	0.00%
Transfer to Reserves	5	(803,452)	(5,014)	<b>(5,014)</b>	0	0.00%
Land and Buildings	10	(430,000)	(81,000)	<b>(94,958)</b>	(13,958)	(17.23%)
Roads Infrastructure	10	(5,890,937)	(104,497)	<b>(56,799)</b>	47,698	45.65%
Other Infrastructure	10	(100,000)	0	<b>(3,013)</b>	(3,013)	
Plant and Equipment	10	(607,000)	(53,000)	<b>(77,805)</b>	(24,805)	(46.80%)
<b>Total Capital Expenditure</b>		<b>(8,076,554)</b>	<b>(255,220)</b>	<b>(249,297)</b>	<b>5,922</b>	
<b>Net Cash from Capital Activities</b>		<b>(8,901,302)</b>	<b>(639,846)</b>	<b>(508,831)</b>	<b>131,015</b>	
<b>Capital Revenues</b>						
Proceeds from New Debentures		0	0	<b>0</b>	0	
Proceeds from Disposal of Assets	11	117,000	0	<b>1,569</b>	1,569	
Self-Supporting Loan Principal		22,049	1,749	<b>1,749</b>	(0)	(0.01%)
Transfer from Reserves	5	898,000	156,292	<b>156,292</b>	0	0.00%
<b>Net Cash from Financing Activities</b>		<b>1,037,049</b>	<b>158,041</b>	<b>159,610</b>	<b>1,569</b>	
<b>Total Net Operating + Capital</b>		<b>(7,864,253)</b>	<b>(481,805)</b>	<b>(349,221)</b>	<b>132,584</b>	
<b>Rate Revenue</b>	6	<b>6,559,632</b>	<b>6,559,632</b>	<b>6,556,106</b>	<b>(3,526)</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>1,504,620</b>	<b>1,504,620</b>	<b>1,659,492</b>	<b>154,872</b>	10.29%
<b>Closing Funding Surplus(Deficit)</b>		<b>200,000</b>	<b>7,582,448</b>	<b>7,866,377</b>	<b>283,930</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 September 2020**

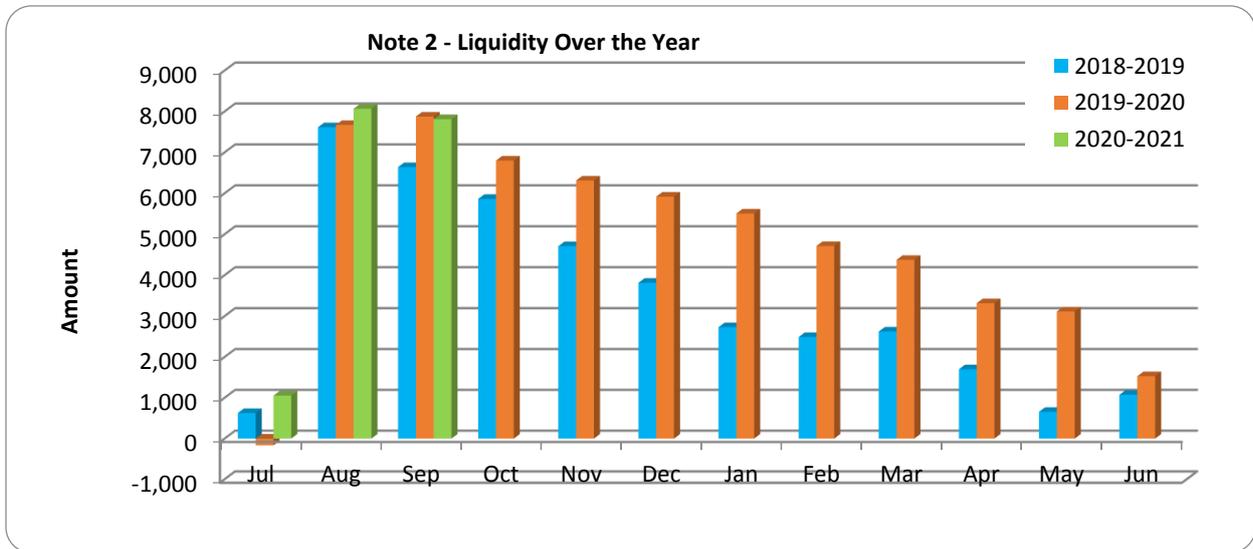
Note 1

	<b>2020-2021</b> <b>YTD</b> <b>\$</b>	<b>2019-2020</b> <b>ACTUAL</b> <b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	11,259,013	6,802,246
Trade and Other Receivables	3,603,336	658,569
Other Financial Assets	20,299	22,048
Inventories	160,415	160,415
Contract Assets	37,375	37,375
Other Assets	2,112	226,679
<b>TOTAL CURRENT ASSETS</b>	<b><u>15,082,550</u></b>	<b><u>7,907,332</u></b>
<b>NON-CURRENT ASSETS</b>		
Trade and Other Receivables	45,367	45,367
Other Financial Assets	507,764	507,764
Investments	53,516	53,516
Property, Plant and Equipment	32,642,294	32,449,160
Infrastructure	60,343,289	60,303,848
Right-of-Use Assets	240,456	240,456
<b>TOTAL NON-CURRENT ASSETS</b>	<b><u>93,832,686</u></b>	<b><u>93,600,111</u></b>
<b>TOTAL ASSETS</b>	<b><u>108,915,236</u></b>	<b><u>101,507,444</u></b>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	1,282,337	1,643,694
Contract Liabilities	1,569,434	86,716
Lease Liabilities	119,315	119,315
Long Term Borrowings	233,456	245,165
Employee Related Provisions	1,199,636	1,199,636
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>4,404,178</u></b>	<b><u>3,294,526</u></b>
<b>NON-CURRENT LIABILITIES</b>		
Contract Liabilities	424,747	424,747
Lease Liabilities	240,456	240,456
Long Term Borrowings	1,866,268	1,866,268
Provisions	109,851	109,851
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b><u>2,641,322</u></b>	<b><u>2,641,322</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>7,045,499</u></b>	<b><u>5,935,848</u></b>
<b>NET ASSETS</b>	<b><u>101,869,737</u></b>	<b><u>95,571,596</u></b>
<b>EQUITY</b>		
Retained Surplus	32,334,689	25,885,269
Reserves - Cash Backed	4,224,787	4,376,066
Reserves - Asset Revaluation	65,310,261	65,310,261
<b>TOTAL EQUITY</b>	<b><u>101,869,737</u></b>	<b><u>95,571,596</u></b>

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

**Note 2: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
		This Period	Last Period	Same Period Last Year
Current Assets	Note	\$	\$	\$
Cash Unrestricted		7,034,225	3,279,829	5,517,621
Cash Restricted		4,224,787	4,220,593	4,020,392
<b>Total Cash</b>	1	<b>11,259,013</b>	<b>7,500,422</b>	<b>9,538,013</b>
Receivables - Rates	4	2,587,708	5,799,932	2,806,741
Receivables - Other		522,379	1,527,318	621,598
Receivables - Sundry Debtors	4	553,035	186,314	311,288
Inventories	1	160,415	160,423	62,995
		<b>15,082,550</b>	<b>15,174,409</b>	<b>13,340,635</b>
<b>Less: Current Liabilities</b>				
Payables	1	(4,404,178)	(4,297,957)	(2,803,440)
Add Back Self Supporting Loan Adjustment		(20,299)	(20,299)	(38,118)
Add Back Current Leave Provisions	1	1,199,636	1,199,636	1,124,174
Add Back Current Loan Liability	1	233,456	233,456	273,180
		<b>(2,991,385)</b>	<b>(2,885,164)</b>	<b>(1,444,204)</b>
Less: Cash Reserves	5	(4,224,787)	(4,220,593)	(4,020,392)
<b>Net Current Funding Position</b>		<b>7,866,377</b>	<b>8,068,652</b>	<b>7,876,041</b>



**Comments - Net Current Funding Position**

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

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ending 30 September 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. %
	<b>Operating Revenues</b>					
	<b>Governance</b>					
1427613	LGIS Insurance Rebates - additional Insurance Premium Rebates income to budget estimate	10,000	5,000	16,227	11,227	224.54%
1427703	Sale of Misc. Items - Additional revenue achieved to nominal budget provision	1,000	246	10,173	9,927	4035.40%
1427203	Reimbursement Income - Additional revenue achieved to nominal budget provision	3,000	750	6,304	5,554	740.59%
	<b>Community Amenities</b>					
Various	Planning Fees currently tracking higher than YTD budget estimate	67,000	16,497	33,850	17,353	105.19%
	<b>Recreation &amp; Culture</b>					
Various	Recreation Centre income currently tracking higher than YTD budget estimate	131,700	32,787	45,213	12,426	37.90%
Account No.		Adopted Annual Budget	YTD Budget	YTD Actual	Var. \$	Var. %
	<b>Operating Expenses</b>					
	<b>Governance</b>					
Various	Depreciation expense not yet applied - Governance	(111,031)	(27,756)	0	27,756	(100.00%)
Various	Employee Costs currently tracking lower than budget due to recruitment timing Balance of variance relates to timing of allocations for administration overheads	(1,713,932)	(421,441)	(401,321)	20,120	(4.77%)
	<b>Law, Order and Public Safety</b>					
Various	Depreciation expense not yet applied - LOPS	(828,009)	(206,997)	0	206,997	(100.00%)
	<b>Community Amenities</b>					
Various	Depreciation expense not yet applied - Community Amenities	(81,527)	(20,379)	0	20,379	(100.00%)
1058002	Public Convenience Maintenance - Activity tracking under budget (timing & seasonal issue)	(258,315)	(69,224)	(53,168)	16,056	(23.19%)
Various	Protection of Environment - Activity tracking under budget (recruitment timing of Sustainability Officer)	(216,825)	(39,067)	(27,641)	11,426	(29.25%)
	<b>Recreation &amp; Culture</b>					
Various	Depreciation expense not yet applied - Recreation & Culture	(654,772)	(163,692)	0	163,692	(100.00%)
Various	Parks & Reserves Mtce Costs tracking under budget (timing & seasonal issue)	(733,879)	(183,452)	(122,556)	60,896	(33.19%)
	<b>Transport</b>					
Various	General Maintenance - Roadworks, Footpaths, Bridges, Depot etc. currently over YTD budget (timing & seasonal issue)	(1,520,957)	(520,683)	(573,068)	(52,385)	10.06%
1230502	Depreciation Roads Infrastr. - not yet applied	(2,295,682)	(573,918)	0	573,918	(100.00%)
	<b>Economic Services</b>					
Various	Depreciation expense not yet applied - Economic Services	(62,176)	(15,543)	0	15,543	(100.00%)
1327802	Visitor Centre Subsidy	(95,000)	(23,748)	(10,000)	13,748	(57.89%)
Various	Parry Beach Mtce Costs tracking under budget (timing & seasonal issue)	(92,469)	(17,665)	(10,328)	7,337	(41.53%)
	<b>Other Property &amp; Services</b>					
Various	Depreciation expense not yet applied - Other Property & Services Balance of variance relates to timing of allocations for overheads, plant operating costs and stock	(321,485)	(80,367)	0	80,367	(100.00%)

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

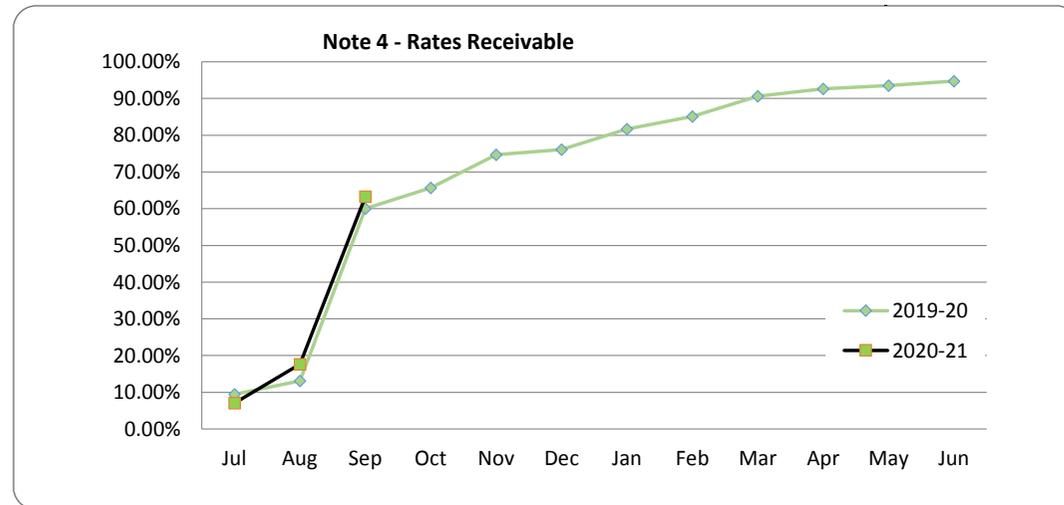
**Note 4: RECEIVABLES**

**Receivables - Rates Receivable**

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

**Net Rates Collectable**  
 % Collected

	30 September 2020	30 June 2020
	\$ 362,031	\$ 300,002
	6,681,164	6,726,188
	(4,455,487)	(6,664,159)
	<b>2,587,708</b>	<b>362,031</b>
<b>Net Rates Collectable</b>	<b>2,587,708</b>	<b>362,031</b>
% Collected	63.26%	94.85%



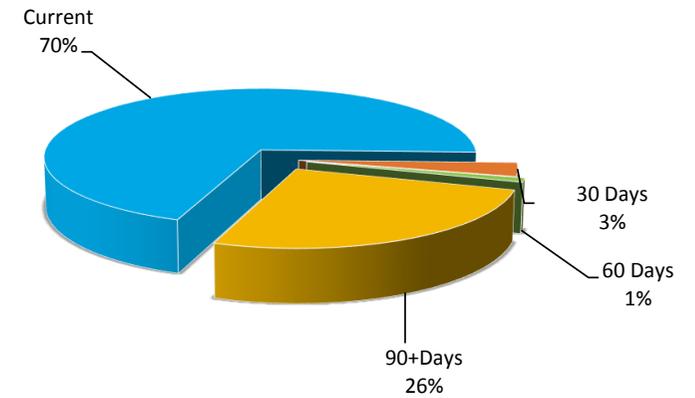
**Comments/Notes - Receivables Rates**

**Receivables - Sundry Debtors**

	Current	30 Days	60 Days	90+Days
	\$ 386,929	\$ 17,479	\$ 5,199	\$ 143,429
<b>Total Receivables - Sundry Debtors</b>				<b>553,035</b>

Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable Sundry Debtors**



**Comments/Notes - Receivables General**

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ending 30 September 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	382,857	382,857	2,257	504	30,000	0	0	0		415,114	383,360
Parry Inlet Reserve	197,497	197,497	1,164	260	0	0	0	0		198,661	197,757
Cemetery Reserve	2,108	2,108	12	3	0	0	0	0		2,120	2,111
Employee Leave Entitlements Reserve	446,261	446,261	2,631	587	0	0	0	0		448,892	446,848
Land & Infrastructure Reserve	425,218	425,218	1,918	559	292,512	0	0	0		719,648	425,778
Plant Replacement Reserve	588,265	588,265	3,468	774	200,000	0	(205,000)	0		586,733	589,039
Waste Services Reserve	654,706	654,706	4,035	861	50,000	0	(70,000)	0		638,741	655,568
Parks and Gardens Reserve	78,606	78,606	463	103	0	0	0	0		79,069	78,709
Aquatic Facility Development Reserve	101,375	101,375	598	133	0	0	(15,000)	0		86,973	101,508
Lionsville Reserve	262,326	262,326	1,547	345	0	0	(58,000)	0		205,873	262,671
Peaceful Bay Reserve	120,988	120,988	713	159	87,970	0	0	0		209,671	121,148
Rivermouth Caravan Park Reserve	95,752	95,752	565	126	5,000	0	0	0		101,317	95,878
Peaceful Bay Caravan Park Reserve	57,964	57,964	342	76	5,000	0	0	0		63,306	58,041
Recreation Centre Reserve	85,273	85,273	503	112	10,000	0	0	0		95,776	85,386
Denmark East Development Reserve	876,869	876,869	2,754	410	0	0	(550,000)	(156,292)		329,623	720,986
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>5,014</b>	<b>780,482</b>	<b>0</b>	<b>(898,000)</b>	<b>(156,292)</b>		<b>4,281,518</b>	<b>4,224,787</b>

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

**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	615	(5,535)	3,759,738
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	615	(5,535)	5,613,203
<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				6,681,164
UV Pastoral Concession							0				0
Waiver & Concessions							(126,451)				(125,058)
<b>Amount from General Rates</b>							<b>6,559,632</b>				<b>6,556,106</b>
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
<b>Totals</b>							<b>6,559,632</b>				<b>6,556,106</b>

Comments - Rating Information

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

**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		1,749	1,749	3,550	11,639	9,838	43	43	715	5.84%	21-Jul-23
131 Visitors Centre	69,579		0	0	33,608	69,579	35,971	0	0	4,794	6.91%	28-Jun-22
142 Lionsville	383,613		0	0	29,782	383,613	353,831	0	0	28,217	6.88%	12-Nov-29
143 Airport	36,636		0	0	6,453	36,636	30,183	0	0	2,451	6.26%	30-Jun-25
147 Recreation - Football Clubrooms	146,810		0	0	10,894	146,810	135,916	0	0	10,180	6.37%	30-Jun-30
152 Purchase Reserve 27101	289,934		0	0	19,232	289,934	270,702	0	0	19,192	6.04%	30-Jun-31
156 Purchase Rubbish Truck	54,868		0	0	54,868	54,868	0	0	0	1,649	3.70%	16-May-21
157 Riverside Club S/Supporting	381,724		0	0	18,499	381,724	363,225	0	0	14,869	3.80%	12-May-36
159 Riverside Club Stage 1	425,274		9,960	9,960	20,075	415,314	405,199	6,613	6,613	15,718	3.11%	13-Aug-36
158 Purchase Lot 228, Reserve 18587	309,606		0	0	48,204	309,606	261,402	0	0	9,985	2.70%	01-Jun-26
	2,111,432	0	11,709	11,709	245,165	2,099,723	1,866,268	6,656	6,656	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 September 2020

**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	0	275,769	0	71,131	204,638
Grants Commission - Roads	WALGGC	Y	220,643	0	220,643	0	57,003	163,640
Pens Deferred Rates Int Grant	Office of State Revenue	Y	550	0	550	0	0	550
<b>GOVERNANCE</b>								
Grants Governance	Dept. of Communities	Y	700	0	700	0	0	700
<b>LAW, ORDER, PUBLIC SAFETY</b>								
Grant - Bushfire Risk Management Planning Pro	Dept. of Fire & Emergency Serv.	Y	565,880	0	565,880	0	38,926	526,954
Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	173,596	0	173,596	0	42,920	130,676
Operating SES	Dept. of Fire & Emergency Serv.	Y	17,300	0	17,300	0	4,813	12,488
<b>EDUCATION AND WELFARE</b>								
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	15,609	15,095
<b>COMMUNITY AMENITIES</b>								
Grant - Drought Relief 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	0	90,000
Grant - Drought Relief Funding	Federal Funding	Y	49,333	0	0	49,333	0	49,333
Grant - Dept.& Recreation	Dept Sport & Recreation	Y	8,000	0	8,000	0	0	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	100
Commodity Routes Supplementary Funding (ex	Main Roads WA	Y	208,000	0	0	208,000	0	208,000
MRWA Project Grants	Main Roads WA	Y	1,359,332	0	0	1,359,332	16,975	1,342,357
Grant - Community Infrastructure	Federal Funding	Y	349,937	0	0	349,937	0	349,937
Grant - Specific Bridges	Main Roads WA	Y	1,080,000	0	0	1,080,000	0	1,080,000
Grant - MRWA Blackspot	Main Roads WA	Y	87,333	0	0	87,333	0	87,333
Grant - Roads to Recovery	Roads to Recovery	Y	1,206,000	0	0	1,206,000	0	1,206,000
Grant - Drought Relief Funding	Federal Funding	Y	700,667	0	0	700,667	31,850	668,817
<b>ECONOMIC SERVICES</b>								
Grants - Tourism and Area Promotion	DPIRD	Y	10,000	0	10,000	0	0	10,000
<b>TOTALS</b>			<b>6,810,244</b>	<b>0</b>	<b>1,429,642</b>	<b>5,380,602</b>	<b>400,760</b>	<b>6,410,519</b>

	Adopted Budget	Amended Budget	YTD Actual
Operating	1,429,642	1,429,642	351,935
Non-operating	5,380,602	5,380,602	48,825
	<u>6,810,244</u>	<u>6,810,244</u>	<u>400,760</u>

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ending 30 September 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-20	Amount Received	Amount Paid	Closing Balance 30-Sep-20
	\$	\$		\$
Police Licensing	(0)	290,114	(290,114)	(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>290,114</b>	<b>(290,114)</b>	<b>850</b>

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

**Note 10: CAPITAL ACQUISITIONS**

Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Purchase Orders Outstanding	Total YTD Committed	Variance (Over) Under
<b>Land and Buildings</b>							
<b>Community Amenities</b>							
Construction - Lights Beach Rota Loo	50153	250,000	0	0	71,485	71,485	0
<b>Recreation And Culture</b>							
Plane Tree Precinct	50210	180,000	81,000	94,958	26,172	121,130	(13,958)
<b>Total Land and Buildings</b>		<b>430,000</b>	<b>81,000</b>	<b>94,958</b>	<b>97,657</b>	<b>192,614</b>	<b>(13,958)</b>
<b>Plant and Equipment</b>							
<b>Law, Order And Public Safety</b>							
Plant - Rangers Vehicle	1531054	65,000	0	0	64,909	64,909	0
<b>Community Amenities</b>							
Container Deposit Scheme - McIntosh Road Transfer Station	53003	70,000	53,000	77,805	2,818	80,623	(24,805)
<b>Recreation And Culture</b>							
Purchase Plant - Recreation (Mower)	1131054	52,000	0	0	964	964	0
<b>Transport</b>							
Purchase of Plant	1231054	420,000	0	0	92,698	92,698	0
<b>Total Plant and Equipment</b>		<b>607,000</b>	<b>53,000</b>	<b>77,805</b>	<b>161,388</b>	<b>239,193</b>	<b>(24,805)</b>
<b>Roads Infrastructure (including Bridges)</b>							
<b>Transport</b>							
Upgrade Community Infrastructure	51600	349,937	0	0	0	0	0
Council Construction - Rail Trail Bridge	50040	200,000	20,000	3,330	0	3,330	16,670
Council Construction - Drainage Renewal	50030	50,000	0	0	31,276	31,276	0
Council Construction - Praed Lane Roadworks	50100	70,000	0	0	0	0	0
Council Construction - Lights Beach Carpark	50110	484,000	19,360	31,851	1,776	33,627	(12,491)
Council Construction - CBD Carparks Upgrades	50080	10,000	0	0	0	0	0
Council Construction - Access Road & Carpark - Denmark Men's Shed	50090	15,000	0	0	0	0	0
MRWA Project - McLeod Road	50360	126,000	0	0	0	0	0
MRWA Project - Valley of the Giants Road	50361	232,000	0	0	0	0	0
MRWA Project - Peaceful Bay Road	50362	650,000	26,000	16,975	31,614	48,589	9,025
MRWA Project - Hazelvale Road	50363	335,000	13,400	3,950	0	3,950	9,450
MRWA Project - Mount Shadforth Road	50364	429,000	25,737	0	0	0	25,737
MRWA Project - Scotsdale Road	50365	267,000	0	0	0	0	0
Blackspot - Realign Mt Shadforth/Sunrise Rise Intersection	50625	59,000	0	0	1,000	1,000	0
Blackspot - Inlet Drive/Crelin Street Intersection	50626	72,000	0	478	1,000	1,478	(478)
Comm Route - Gravel Resheet Limbourne Road	50325	312,000	0	0	10,818	10,818	0
MRWA Specific Project - Nornalup Road Bridge No. 5249	50516	90,000	0	0	0	0	0
MRWA Specific Project - Nornalup Road Bridge No. 5250	50517	90,000	0	0	0	0	0
MRWA Specific Project - Churchill Road Bridge No. 4942	50518	1,500,000	0	0	1,500,000	1,500,000	0
Denmark East Development Project - East River West (Widen & Resea	51526	200,000	0	0	0	0	0
Denmark East Development Project - Lot 3 Earthworks	51527	350,000	0	0	0	0	0
<b>Total Roads Infrastructure</b>		<b>5,890,937</b>	<b>104,497</b>	<b>56,799</b>	<b>1,577,712</b>	<b>1,634,511</b>	<b>47,698</b>
<b>Other Infrastructure</b>							
<b>Community Amenities</b>							
Cemetery - Upgrades to Grounds	51126	25,000	0	3,013	45	3,059	(3,013)
<b>Recreation And Culture</b>							
Lights Beach Upgrade - Stair Decking & Handrails	60000	50,000	0	0	0	0	0
Nornalup Jetty Upgrade	60100	25,000	0	0	0	0	0
<b>Total Other Infrastructure</b>		<b>100,000</b>	<b>0</b>	<b>3,013</b>	<b>45</b>	<b>3,059</b>	<b>(3,013)</b>
<b>Summary of Capital Acquisitions</b>							
<b>Land and Buildings</b>		430,000	81,000	94,958	97,657	192,614	(13,958)
<b>Plant and Equipment</b>		607,000	53,000	77,805	161,388	239,193	(24,805)
<b>Furniture and Equipment</b>		0	0	0	0	0	0
<b>Roads Infrastructure (including Bridges)</b>		5,890,937	104,497	56,799	1,577,712	1,634,511	47,698
<b>Other Infrastructure</b>		100,000	0	3,013	45	3,059	(3,013)
<b>Capital Expenditure Total</b>		<b>7,027,937</b>	<b>238,497</b>	<b>232,575</b>	<b>1,836,803</b>	<b>2,069,378</b>	<b>5,922</b>
			% Completed	3.31%	Actual	29.45%	Committed

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

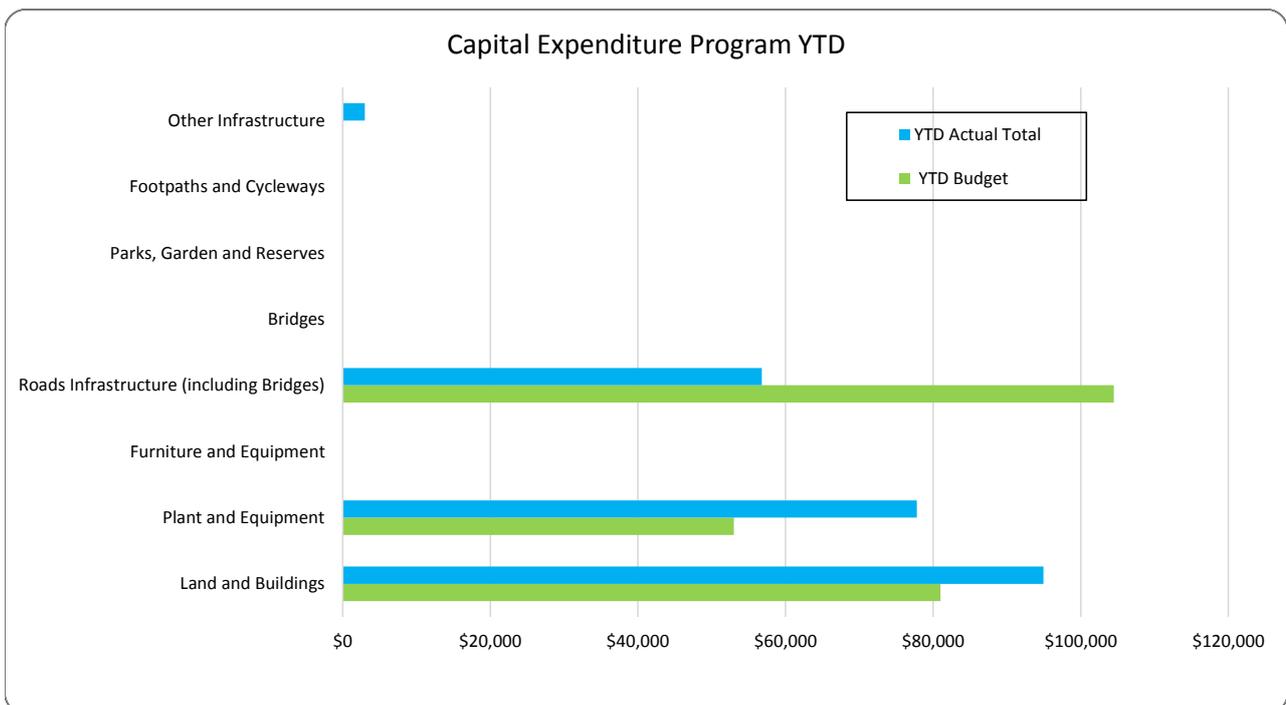
**Note 10 (a): CAPITAL ACQUISITIONS and FUNDING**

Capital Acquisitions	Note	YTD Actual Total (a)	YTD Budget		
			(b)	Adopted Annual Budget 2020-2021	Variance (b) - (a)
		\$	\$	\$	\$
Land and Buildings	10	94,958	81,000	430,000	13,958
Plant and Equipment	10	77,805	53,000	607,000	24,805
Furniture and Equipment	10	0	0	0	0
Roads Infrastructure (including Bridges)	10	56,799	104,497	5,890,937	(47,698)
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	3,013	0	100,000	3,013
<b>Capital Expenditure Totals</b>		<b>232,575</b>	<b>238,497</b>	<b>7,027,937</b>	<b>(5,922)</b>

**Funded By:**

Capital Grants and Contributions	48,825	46,999	5,380,602	1,826
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	1,569	0	117,000	1,569
Total Own Source Funding - Cash Backed Reserves	156,292	156,292	898,000	0
Own Source Funding - Operations	25,889	35,206	632,335	(9,317)
<b>Capital Funding Total</b>	<b>232,575</b>	<b>238,497</b>	<b>7,027,937</b>	<b>(5,922)</b>

Comments and graphs



**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 30 September 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	
\$	\$	\$		\$	\$	\$	
			<b>Plant and Equipment</b>				
0	0	0	0 Replacement Dual Cab Utility - Ranger Services - DE 7	16,000	0	(16,000)	not yet transacted
0	0	0	0 Replacement Front Mount Ride on Mower	1,000	0	(1,000)	not yet transacted
0	0	0	0 Replacement GW 470 Truck - DE 10862	17,000	0	(17,000)	not yet transacted
0	0	0	0 Purchase Pig Trailer for GW 470 Truck	0	0	0	not yet transacted
0	0	0	0 Replacement Cab Chasis Utility (Works) - DE 198	9,000	0	(9,000)	not yet transacted
0	0	0	0 Replacement Dual Cab Utility - Civil Works Manager - DE 15	8,000	0	(8,000)	not yet transacted
0	0	0	0 Sale of Grader - DE 245	0	0	0	not yet transacted
0	1,569	0	0 Sale of Ford Mower	0	0	0	
<b>0</b>	<b>1,569</b>	<b>0</b>		<b>51,000</b>	<b>0</b>	<b>(51,000)</b>	

**Comments - Capital Disposal/Replacements**