

SHIRE OF DENMARK
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the period ending 31 October 2020

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Operating Revenues		\$	\$	\$	\$	%
Governance		37,307	20,800	64,039	43,239	207.88%
General Purpose Funding		648,962	189,094	187,744	(1,350)	(0.71%)
Law, Order and Public Safety		891,476	169,000	166,284	(2,716)	(1.61%)
Health		18,500	18,164	19,102	938	5.17%
Education and Welfare		53,004	23,502	23,894	392	1.67%
Community Amenities		1,746,800	1,376,252	1,419,641	43,389	3.15%
Recreation and Culture		435,569	82,407	110,364	27,957	33.93%
Transport		5,245,423	233,327	236,952	3,625	1.55%
Economic Services		1,175,313	463,946	477,462	13,516	2.91%
Other Property and Services		153,800	50,999	50,924	(75)	(0.15%)
Total Operating Revenue		10,406,154	2,627,491	2,756,406	128,915	
Operating Expense						
Governance		(852,390)	(315,807)	(236,088)	79,719	25.24%
General Purpose Funding		(511,047)	(162,613)	(155,321)	7,292	4.48%
Law, Order and Public Safety		(2,499,270)	(770,418)	(473,562)	296,856	38.53%
Health		(201,397)	(66,315)	(66,641)	(326)	(0.49%)
Education and Welfare		(381,143)	(100,143)	(97,113)	3,030	3.03%
Housing		(53,425)	(21,736)	(30,699)	(8,963)	(41.23%)
Community Amenities		(2,674,290)	(866,810)	(784,909)	81,901	9.45%
Recreation and Culture		(2,930,586)	(955,519)	(575,528)	379,991	39.77%
Transport		(4,150,630)	(1,515,553)	(780,580)	734,973	48.50%
Economic Services		(1,109,063)	(289,833)	(215,859)	73,974	25.52%
Other Property and Services		(178,096)	(44,977)	(82,578)	(37,601)	(83.60%)
Total Operating Expenditure		(15,541,336)	(5,109,724)	(3,498,876)	1,610,848	
Funding Balance Adjustments						
Add back Depreciation		4,361,434	1,453,784	0	(1,453,784)	(100.00%)
Adjust (Profit)/Loss on Asset Disposal	11	(51,000)	0	0	0	
Adjust Provisions and Accruals		0	0	0	0	
Net Cash from Operations		(824,748)	(1,028,449)	(742,470)	285,979	
Capital Expenses						
Repayment of Debentures	7	(245,165)	(11,709)	(11,709)	0	0.00%
Transfer to Reserves	5	(803,452)	(7,652)	(7,652)	0	0.00%
Land and Buildings	10	(430,000)	(120,500)	(96,758)	23,742	19.70%
Roads Infrastructure	10	(5,890,937)	(376,415)	(163,808)	212,607	56.48%
Other Infrastructure	10	(100,000)	(2,500)	(3,065)	(565)	(22.60%)
Plant and Equipment	10	(607,000)	(172,000)	(179,681)	(7,681)	(4.47%)
Total Capital Expenditure		(8,076,554)	(690,776)	(462,672)	228,104	
Net Cash from Capital Activities		(8,901,302)	(1,719,225)	(1,205,142)	514,083	
Capital Revenues						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Disposal of Assets	11	117,000	0	1,569	1,569	
Self-Supporting Loan Principal		22,049	1,749	1,749	(0)	(0.01%)
Transfer from Reserves	5	898,000	156,292	156,292	0	0.00%
Net Cash from Financing Activities		1,037,049	158,041	159,610	1,569	
Total Net Operating + Capital		(7,864,253)	(1,561,184)	(1,045,532)	515,652	
Rate Revenue	6	6,559,632	6,559,632	6,565,772	6,140	
Opening Funding Restricted Grants		0	0	0	0	
Opening Funding Surplus		1,504,620	1,504,620	1,659,492	154,872	10.29%
Closing Funding Surplus(Deficit)		200,000	6,503,069	7,179,732	676,664	

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 31 October 2020

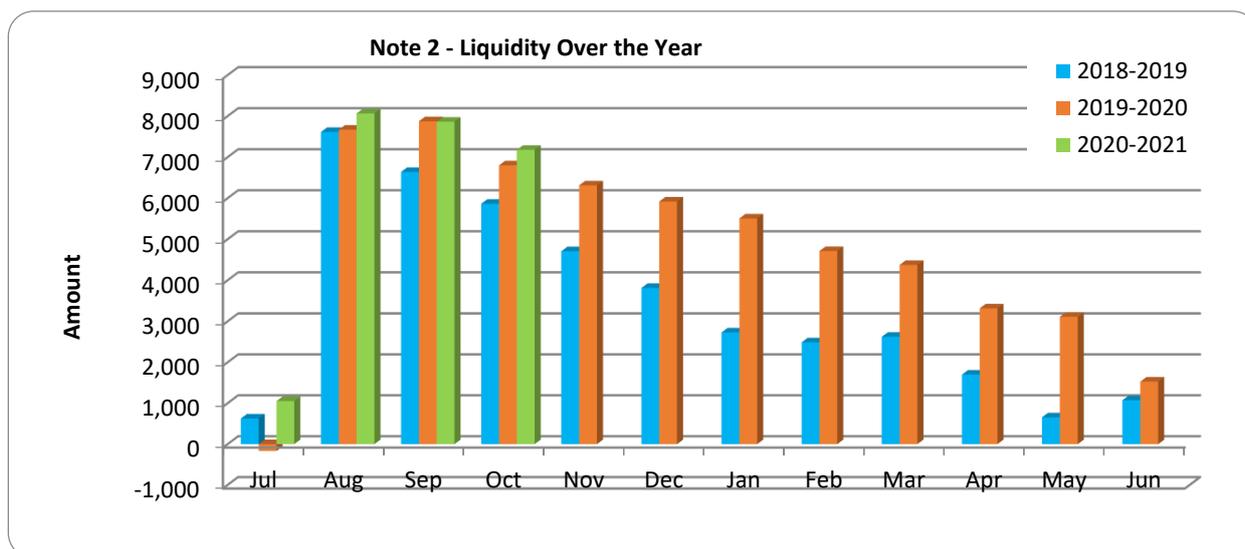
Note 1

	2020-2021 YTD \$	2019-2020 ACTUAL \$
CURRENT ASSETS		
Cash and Cash Equivalents	10,707,734	6,802,245
Trade and Other Receivables	2,778,803	658,569
Other Financial Assets	20,299	22,048
Inventories	160,415	160,415
Contract Assets	37,375	213,775
Other Assets	2,112	50,279
TOTAL CURRENT ASSETS	<u>13,706,738</u>	<u>7,907,331</u>
NON-CURRENT ASSETS		
Trade and Other Receivables	45,367	45,367
Other Financial Assets	507,764	507,764
Investments	53,516	53,516
Property, Plant and Equipment	31,275,650	30,999,214
Infrastructure	60,450,349	60,283,474
Right-of-Use Assets	240,456	240,456
TOTAL NON-CURRENT ASSETS	<u>92,573,102</u>	<u>92,129,791</u>
TOTAL ASSETS	<u>106,279,840</u>	<u>100,037,122</u>
CURRENT LIABILITIES		
Trade and Other Payables	525,346	1,529,621
Contract Liabilities	1,634,620	200,789
Lease Liabilities	119,315	119,315
Long Term Borrowings	233,456	245,164
Employee Related Provisions	1,199,636	1,199,636
TOTAL CURRENT LIABILITIES	<u>3,712,373</u>	<u>3,294,525</u>
NON-CURRENT LIABILITIES		
Contract Liabilities	424,747	424,747
Lease Liabilities	121,141	121,141
Long Term Borrowings	1,866,268	1,866,268
Provisions	109,851	109,851
TOTAL NON-CURRENT LIABILITIES	<u>2,522,007</u>	<u>2,522,007</u>
TOTAL LIABILITIES	<u>6,234,380</u>	<u>5,816,532</u>
NET ASSETS	<u>100,045,461</u>	<u>94,220,590</u>
EQUITY		
Retained Surplus	31,978,094	26,004,584
Reserves - Cash Backed	4,227,426	4,376,065
Reserves - Asset Revaluation	63,839,941	63,839,941
TOTAL EQUITY	<u>100,045,461</u>	<u>94,220,590</u>

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 October 2020

Note 2: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
		This Period	Last Period	Same Period Last Year
		\$	\$	\$
Current Assets				
	Cash Unrestricted	6,480,309	7,034,225	5,074,880
	Cash Restricted	4,227,426	4,224,787	4,176,644
	Total Cash	10,707,734	11,259,012	9,251,524
	Receivables - Rates	2,186,451	2,587,708	2,410,957
	Receivables - Other	377,540	522,379	544,775
	Receivables - Sundry Debtors	274,598	553,035	71,118
	Inventories	160,415	160,415	62,995
		13,706,738	15,082,549	12,341,369
Less: Current Liabilities				
	Payables	(3,712,373)	(4,404,178)	(2,714,108)
	Add Back Self Supporting Loan Adjustment	(20,299)	(20,299)	(38,118)
	Add Back Current Leave Provisions	1,199,636	1,199,636	1,124,174
	Add Back Current Loan Liability	233,456	233,456	266,262
		(2,299,581)	(2,991,385)	(1,361,790)
	Less: Cash Reserves	(4,227,426)	(4,224,787)	(4,176,644)
	Net Current Funding Position	7,179,732	7,866,377	6,802,935



Comments - Net Current Funding Position

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 October 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 31 October 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					
	Governance					
1411003	Grants Income - Funding to host a COVID Safe 2021 Australia Day Event	700	500	21,000	20,500	4100.00%
1427613	LGIS Insurance Rebates - additional Insurance Premium Rebates income to budget estimate	10,000	10,000	16,227	6,227	62.27%
1427703	Sale of Misc. Items - Additional revenue achieved to nominal budget provision	1,000	328	10,234	9,906	3019.98%
1427203	Reimbursement Income - Additional revenue achieved to nominal budget provision	3,000	1,000	7,453	6,453	645.28%
	Community Amenities					
Various	Planning Fees currently tracking higher than YTD budget estimate	67,000	21,996	48,581	26,585	120.86%
	Recreation & Culture					
Various	Recreation Centre income currently tracking higher than YTD budget estimate	131,700	43,716	67,606	23,890	54.65%
	Economic Services					
1337553	Building Licence Fees currently tracking higher than YTD budget estimate	46,000	15,332	23,200	7,868	51.32%

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 October 2020

Note 3 (a): MAJOR VARIANCES

Account No.		Adopted Annual Budget	YTD Budget	YTD Actual	Var. \$	Var. %
	Operating Expenses					
	Governance					
Various	Depreciation expense not yet applied - Governance	(111,031)	(37,008)	0	37,008	(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)	(553,281)	(531,986)	21,295	(3.85%)
	Law, Order and Public Safety					
Various	Depreciation expense not yet applied - LOPS	(828,009)	(275,996)	0	275,996	(100.00%)
	Housing					
1076002	Hardy Street Remediation - additional costs incurred to budget.	(20,000)	(20,000)	(28,963)	(8,963)	44.81%
	Community Amenities					
Various	Depreciation expense not yet applied - Community Amenities	(81,527)	(27,172)	0	27,172	(100.00%)
1058002	Public Convenience Maintenance - Activity tracking under budget (timing & seasonal issue)	(258,315)	(92,388)	(68,620)	23,768	(25.73%)
Various	Protection of Environment - Activity tracking under budget (recruitment timing of Sustainability Officer)	(216,825)	(55,527)	(33,320)	22,207	(39.99%)
	Recreation & Culture					
Various	Depreciation expense not yet applied - Recreation & Culture	(654,772)	(218,256)	0	218,256	(100.00%)
Various	Parks & Reserves Mtce Costs tracking under budget (timing & seasonal issue)	(733,879)	(246,614)	(139,827)	106,787	(43.30%)
	Transport					
Various	General Maintenance - Roadworks, Footpaths, Bridges, Depot etc. currently over YTD budget (timing & seasonal issue)	(1,520,957)	(650,035)	(680,426)	(30,391)	4.68%
1230502	Depreciation Roads Infrastr. - not yet applied	(2,295,682)	(765,224)	0	765,224	(100.00%)
	Economic Services					
Various	Depreciation expense not yet applied - Economic Services	(62,176)	(20,724)	0	20,724	(100.00%)
1327802	Visitor Centre Subsidy not applicable due to current status of facility tenancy	(95,000)	(31,664)	0	31,664	(100.00%)
Various	Parry Beach Mtce Costs tracking under budget (timing & seasonal issue)	(92,469)	(24,192)	(13,675)	10,517	(43.47%)
	Other Property & Services					
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)	(107,156)	0	107,156	(100.00%)

SHIRE OF DENMARK
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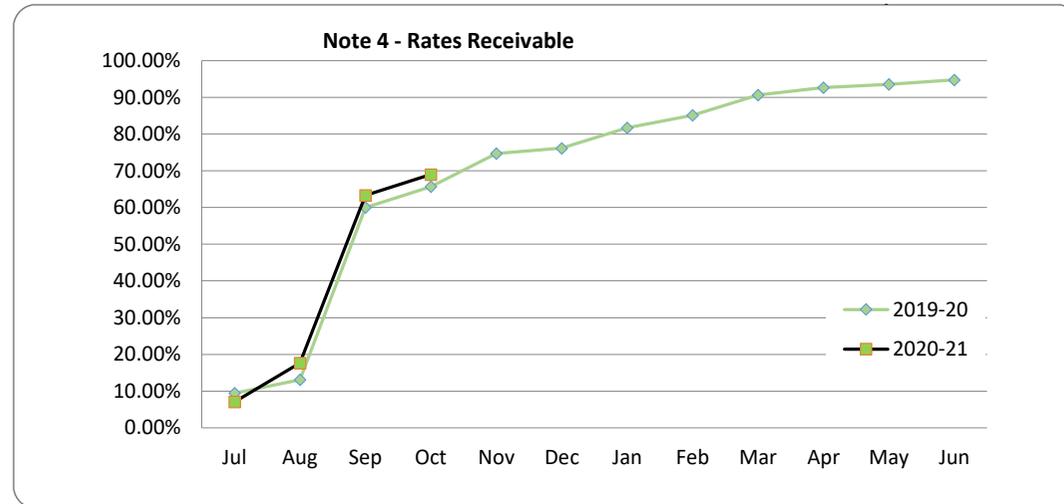
Note 4: RECEIVABLES

Receivables - Rates Receivable

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

Net Rates Collectable
 % Collected

	31 October 2020	30 June 2020
	\$	\$
Opening Arrears Previous Years	362,031	300,002
Levied this year	6,688,042	6,726,188
Less Collections to date	(4,863,622)	(6,664,159)
Equals Current Outstanding	2,186,451	362,031
Net Rates Collectable	2,186,451	362,031
% Collected	68.99%	94.85%



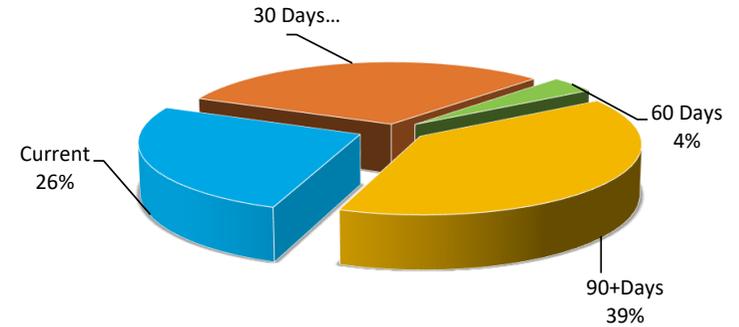
Comments/Notes - Receivables Rates

Receivables - Sundry Debtors

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors - General	70,927	85,209	10,416	108,046
Total Receivables - Sundry Debtors				274,598

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 31 October 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	779	30,000	0	0	0		415,114	383,636
Parry Inlet Reserve	197,497	197,497	1,164	402	0	0	0	0		198,661	197,899
Cemetery Reserve	2,108	2,108	12	4	0	0	0	0		2,120	2,112
Employee Leave Entitlements Reserve	446,261	446,261	2,631	908	0	0	0	0		448,892	447,169
Land & Infrastructure Reserve	425,218	425,218	1,918	865	292,512	0	0	0		719,648	426,084
Plant Replacement Reserve	588,265	588,265	3,468	1,197	200,000	0	(205,000)	0		586,733	589,462
Waste Services Reserve	654,706	654,706	4,035	1,332	50,000	0	(70,000)	0		638,741	656,039
Parks and Gardens Reserve	78,606	78,606	463	160	0	0	0	0		79,069	78,766
Aquatic Facility Development Reserve	101,375	101,375	598	206	0	0	(15,000)	0		86,973	101,581
Lionsville Reserve	262,326	262,326	1,547	534	0	0	(58,000)	0		205,873	262,859
Peaceful Bay Reserve	120,988	120,988	713	246	87,970	0	0	0		209,671	121,234
Rivermouth Caravan Park Reserve	95,752	95,752	565	195	5,000	0	0	0		101,317	95,947
Peaceful Bay Caravan Park Reserve	57,964	57,964	342	118	5,000	0	0	0		63,306	58,082
Recreation Centre Reserve	85,273	85,273	503	174	10,000	0	0	0		95,776	85,447
Denmark East Development Reserve	876,869	876,869	2,754	532	0	0	(550,000)	(156,292)		329,623	721,109
Strategic Reserve	-	0	0	0	100,000	0	0	0		100,000	0
	4,376,066	4,376,066	22,970	7,652	780,482	0	(898,000)	(156,292)		4,281,518	4,227,426

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 October 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 \$
Differential General Rate											
GRV											
Non-Rural Improved	0.095724	2,281	39,328,231	3,764,657	0	0	3,764,657	3,764,657	7,494	(5,535)	3,766,616
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
UV											
Rural	0.005038	493	235,328,000	1,185,583	0	0	1,185,583	1,185,583	0	0	1,185,583
Sub-Totals		3,163	279,036,303	5,618,122	0	0	5,618,122	5,618,122	7,494	(5,535)	5,620,081
Minimum Payment	Minimum \$										
GRV											
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
UV											
Rural	1,343.00	170	31,484,959	228,310	0	0	228,310	228,310	0	0	228,310
Sub-Totals		933	36,892,015	1,067,961	0	0	1,067,961	1,067,961	0	0	1,067,961
UV Pastoral Concession		4,096	315,928,318	6,686,083			6,686,083				6,688,042
Waiver & Concessions							0				0
Amount from General Rates							(126,451)				(122,270)
Ex-Gratia Rates							6,559,632				6,565,772
Specified Area Rates							0				0
Totals							0				0
							6,559,632				6,565,772

Comments - Rating Information

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 October 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 31 October 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)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
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
GOVERNANCE								
Grants Governance	Dept. of Communities	Y	700	0	700	0	21,000	0
LAW, ORDER, PUBLIC SAFETY								
Grant - Bushfire Risk Management Planning Pro	Dept. of Fire & Emergency Serv.	Y	565,880	0	565,880	0	51,763	514,117
Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	173,596	0	173,596	0	85,840	87,757
Operating SES	Dept. of Fire & Emergency Serv.	Y	17,300	0	17,300	0	9,625	7,675
EDUCATION AND WELFARE								
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
COMMUNITY AMENITIES								
Grant - Drought Reelief Funding	Federal Funding	Y	250,000	0	0	250,000	0	250,000
Grant - Sustainability Projects - Works	South Coast Natural Resource Mgmt	Y	0	0	0	0	1,000	0
RECREATION AND CULTURE								
Grants - Halls and Civic Centre	LotteryWest & DFES Funding	Y	90,000	0	0	90,000	0	90,000
Grant - Drought Reelief Funding	Federal Funding	Y	49,333	0	0	49,333	0	49,333
Grant - Dept.& Recreation	Dept Sport & Recreation	Y	8,000	0	8,000	0	0	8,000
TRANSPORT								
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	53,025	1,306,307
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 Reelief Funding	Federal Funding	Y	700,667	0	0	700,667	31,850	668,817
ECONOMIC SERVICES								
Grants - Tourism and Area Promotion	DPIRD	Y	10,000	0	10,000	0	0	10,000
TOTALS			6,810,244	0	1,429,642	5,380,602	519,893	6,313,164

	Adopted Budget	Amended Budget	YTD Actual
Operating	1,429,642	1,429,642	435,018
Non-operating	5,380,602	5,380,602	84,875
	6,810,244	6,810,244	519,893

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 October 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 31-Oct-20
	\$	\$		\$
Police Licensing	(0)	386,888	(386,888)	(0)
Bush Fire Command & Support Vehicle	0	0	0	0
Public Open Space Contributions	0	0	0	0
Parks & Trails Bond	850	0	0	850
Councillor Election Nomination Fees	0	0	0	0
	850	386,888	(386,888)	850

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 October 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							
Community Amenities							
Construction - Lights Beach Rota Loo	50153	250,000	12,500	0	71,485	71,485	12,500
Recreation And Culture							
Plane Tree Precinct	50210	180,000	108,000	96,758	26,172	122,930	11,242
Total Land and Buildings		430,000	120,500	96,758	97,657	194,414	23,742
Plant and Equipment							
Law, Order And Public Safety							
Plant - Rangers Vehicle	1531054	65,000	0	0	44,800	44,800	0
Community Amenities							
Container Deposit Scheme - McIntosh Road Transfer Station	53003	70,000	70,000	84,908	2,318	87,226	(14,908)
Recreation And Culture							
Purchase Plant - Recreation (Mower)	1131054	52,000	52,000	50,000	964	50,964	2,000
Transport							
Purchase of Plant	1231054	420,000	50,000	44,773	92,698	137,471	5,227
Total Plant and Equipment		607,000	172,000	179,681	140,780	320,460	(7,681)
Roads Infrastructure (including Bridges)							
Transport							
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	23,100	0	0	0	23,100
Council Construction - Lights Beach Carpark	50110	484,000	24,200	31,827	566,035	597,862	(7,627)
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	15,000	0	0	0	15,000
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	32,500	29,467	18,980	48,447	3,033
MRWA Project - Hazelvale Road	50363	335,000	16,750	5,227	0	5,227	11,523
MRWA Project - Mount Shadforth Road	50364	429,000	227,365	23,645	0	23,645	203,720
MRWA Project - Scotsdale Road	50365	267,000	0	0	0	0	0
Blackspot - Realign Mt Shadforth/Sunrise Rise Intersection	50625	59,000	0	0	1,180	1,180	0
Blackspot - Inlet Drive/Crelin Street Intersection	50626	72,000	0	478	1,229	1,707	(478)
Comm Route - Gravel Resheet Limbourne Road	50325	312,000	0	69,486	10,818	80,304	(69,486)
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	17,500	0	0	0	17,500
Total Roads Infrastructure		5,890,937	376,415	163,808	2,129,676	2,293,484	212,607
Other Infrastructure							
Community Amenities							
Cemetery - Upgrades to Grounds	51126	25,000	0	3,065	45	3,110	(3,065)
Recreation And Culture							
Lights Beach Upgrade - Stair Decking & Handrails	60000	50,000	2,500	0	0	0	2,500
Nornalup Jetty Upgrade	60100	25,000	0	0	0	0	0
Total Other Infrastructure		100,000	2,500	3,065	45	3,110	(565)
Summary of Capital Acquisitions							
Land and Buildings		430,000	120,500	96,758	97,657	194,414	23,742
Plant and Equipment		607,000	172,000	179,681	140,780	320,460	(7,681)
Furniture and Equipment		0	0	0	0	0	0
Roads Infrastructure (including Bridges)		5,890,937	376,415	163,808	2,129,676	2,293,484	212,607
Other Infrastructure		100,000	2,500	3,065	45	3,110	(565)
Capital Expenditure Total		7,027,937	671,415	443,311	2,368,158	2,811,469	228,104
				% Completed	6.31% Actual	40.00% Committed	

SHIRE OF DENMARK
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the period ending 31 October 2020

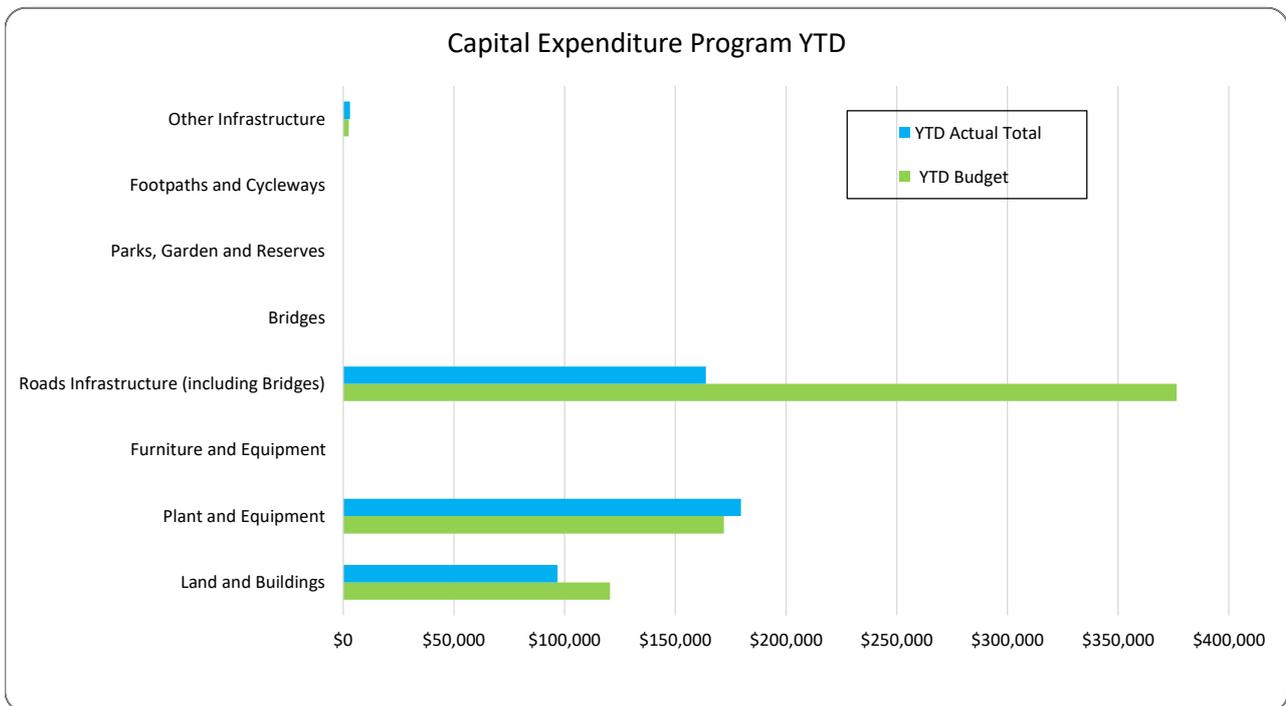
Note 10 (a): CAPITAL ACQUISITIONS and FUNDING

Capital Acquisitions	Note	YTD Actual Total (a)	YTD Budget (b)	Adopted Annual	Variance (b) - (a)
				Budget 2020-2021	
		\$	\$	\$	\$
Land and Buildings	10	96,758	120,500	430,000	(23,742)
Plant and Equipment	10	179,681	172,000	607,000	7,681
Furniture and Equipment	10	0	0	0	0
Roads Infrastructure (including Bridges)	10	163,808	376,415	5,890,937	(212,607)
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	3,065	2,500	100,000	565
Capital Expenditure Totals		443,311	671,415	7,027,937	(228,104)

Funded By:

Capital Grants and Contributions	84,875	84,999	5,380,602	124
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	200,575	430,124	632,335	(229,549)
Capital Funding Total	443,311	671,415	7,027,937	(228,104)

Comments and graphs



Capital Expenditure - Reporting Month Ending: November

Summary	Account/ Job Codes	Current Annual Budget	Budgeted Month Ending	Totals to Date	Order Value	Committed Expenditure	Forecast Project Completion Expenditure	Forecast Variance Additional Funds	Status	Comments
Law, Order & Public Safety		\$ 65,000	\$ 65,000	\$ 20,109	\$ 44,800	\$ 64,909	\$ 65,000	\$ -		
Plant Replacement - Rangers	1531054	\$ 65,000	\$ 65,000	\$ 20,109	\$ 44,800	\$ 64,909	\$ 65,000	\$ -	On Track	
Community Amenities		\$ 95,000	\$ 95,000	\$ 87,973	\$ 2,364	\$ 90,336	\$ 112,032	\$ 17,032		
Upgrades to Cemetery Grounds	51126	\$ 25,000	\$ 25,000	\$ 3,065	\$ 45	\$ 3,110	\$ 25,000	\$ -	On Track	
Waste Management - Container Deposit Scheme	53003	\$ 70,000	\$ 70,000	\$ 84,908	\$ 2,318	\$ 87,226	\$ 87,032	\$ 17,032	Complete	Higher shed costs anticipated
Recreation & Culture		\$ 257,000	\$ 232,000	\$ 146,758	\$ 27,136	\$ 173,893	\$ 272,000	\$ 15,000		
Nornalup Jetty Upgrade	60100	\$ 25,000	-	-	-	\$ -	\$ 25,000	\$ -	On Hold	Awaiting outcomes for funding application to increase scope
Plane Tree Precinct - Amphitheatre & Firewise Garden	50210	\$ 180,000	\$ 180,000	\$ 96,758	\$ 26,172	\$ 122,930	\$ 195,000	\$ 15,000	Over budget	Variations due to latent conditions
Plant - Front Mount Ride on Mower	1131054	\$ 52,000	\$ 52,000	\$ 50,000	\$ 964	\$ 50,964	\$ 52,000	\$ -	On Track	
Transport		\$ 6,610,937	\$ 1,183,591	\$ 346,336	\$ 905,950	\$ 1,252,286	\$ 6,598,937	-\$ 12,000		
Denmark East - Development Works	51527	\$ 550,000	\$ 129,500	-	-	\$ -	\$ 550,000	\$ -	On Hold	Waiting GSDC Approval
Upgrade Community Infrastructure - Federal Grant Funding	51600	\$ 349,937	-	-	-	\$ -	\$ 349,937	\$ -	On Track	Projects scope unconfirmed
Reconstruction McLeod Road SLK 6.6 - 6.8	50360	\$ 126,000	\$ 18,900	-	-	\$ -	\$ 126,000	\$ -	On Track	
Valley of the Giants Road SLK 6.17 - 9.30	50361	\$ 232,000	\$ 18,560	-	-	\$ -	\$ 232,000	\$ -	On Track	
Peaceful Bay Road SLK 0.00 - 5.60	50362	\$ 650,000	\$ 188,500	\$ 29,467	\$ 26,490	\$ 55,957	\$ 650,000	\$ -	On Track	
Hazelvale Road SLK 10.95 - 12.24	50363	\$ 335,000	\$ 97,150	\$ 5,227	\$ -	\$ 5,227	\$ 335,000	\$ -	On Track	
Mount Shadforth Road SLK 8.25 - 13.84	50364	\$ 429,000	\$ 428,993	\$ 49,818	\$ 490	\$ 50,308	\$ 429,000	\$ -	On Track	
Scotsdale Road SLK 28.13 - 31.38	50365	\$ 267,000	\$ 13,348	\$ 45,206	-	\$ 45,206	\$ 267,000	\$ -	On Track	
Blackspot - Pavement & Sealing - Mt Shadforth / Sunrise Rd Intersection	50625	\$ 59,000	\$ 5,900	\$ 792	\$ 1,180	\$ 1,972	\$ 59,000	\$ -	On Track	
Blackspot - Inlet Drive / Crelin Street Intersection	50626	\$ 72,000	-	\$ 478	\$ 1,229	\$ 1,707	\$ 80,000	\$ 8,000	Over budget	10% contingency allowed from tendered rate
Comm Route - Gravel Resheet - Limbourne Rd SLK 4.15 - 6.48	50325	\$ 312,000	-	\$ 131,864	\$ 114,431	\$ 246,295	\$ 312,000	\$ -	On Track	
Nornalup Road Bridge No. 5249	50516	\$ 90,000	-	-	-	\$ -	\$ 90,000	\$ -	On Track	
Nornalup Road Bridge No. 5250	50517	\$ 90,000	-	-	-	\$ -	\$ 90,000	\$ -	On Track	
MRWA Specific Project Bridges - Churchill Road Bridge No. 4942	50518	\$ 1,500,000	-	-	-	\$ -	\$ 1,500,000	\$ -	On Track	
Rail Trail Bridge	50040	\$ 200,000	\$ 80,000	\$ 3,330	-	\$ 3,330	\$ 200,000	\$ -	On Track	
Drainage Renewal	50030	\$ 50,000	-	-	\$ 31,276	\$ 31,276	\$ 50,000	\$ -	On Track	
Access Road and Carpark - Denmark Men's Shed	50090	\$ 15,000	\$ 15,000	-	-	\$ -	\$ 15,000	\$ -	On Track	
Praed Lane Roadworks	50100	\$ 70,000	\$ 23,100	-	-	\$ -	\$ 70,000	\$ -	On Track	
Lights Beach Carpark	50110	\$ 784,000	\$ 164,640	\$ 35,382	\$ 638,156	\$ 673,538	\$ 784,000	\$ -	On Track	Combined 3 x job no's for Lights Beach: 50110, 50153 & 60000
Road Renewal - CBD all abilities car park upgrades	50080	\$ 10,000	-	-	-	\$ -	\$ 10,000	\$ -	On Track	
Plant Replacement - Transport	1231054	\$ 420,000	-	\$ 44,773	\$ 92,698	\$ 137,471	\$ 400,000	-\$ 20,000	On Track	
TOTALS		\$ 7,027,937	\$ 1,575,591	\$ 601,175	\$ 980,249	\$ 1,581,425	\$ 7,047,969	\$ 20,032		

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 October 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	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	1,569	0	0 Sale of Ford Mower	0	0	0	
0	1,569	0		51,000	0	(51,000)	

Comments - Capital Disposal/Replacements