

**SHIRE OF DENMARK**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the period ending 31 July 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	6,575	27,065	20,490	311.64%
General Purpose Funding		775,413	4,998	3,724	(1,274)	(25.50%)
Law, Order and Public Safety		891,476	401,233	400,842	(391)	(0.10%)
Health		18,500	4,241	4,459	218	5.14%
Education and Welfare		53,004	11,751	11,381	(370)	(3.15%)
Community Amenities		1,746,800	24,313	31,713	7,400	30.44%
Recreation and Culture		435,569	22,782	25,333	2,551	11.20%
Transport		5,245,423	81,203	86,886	5,683	7.00%
Economic Services		1,175,313	16,230	16,285	55	0.34%
Other Property and Services		153,800	15,075	15,987	912	6.05%
<b>Total Operating Revenue</b>		<b>10,532,605</b>	<b>588,401</b>	<b>623,675</b>	<b>35,274</b>	<b>5.99%</b>
<b>Operating Expense</b>						
Governance		(852,390)	(158,736)	(137,413)	21,323	13.43%
General Purpose Funding		(637,498)	(38,641)	(36,983)	1,658	4.29%
Law, Order and Public Safety		(2,499,270)	(228,741)	(148,175)	80,566	35.22%
Health		(201,397)	(18,882)	(19,335)	(453)	(2.40%)
Education and Welfare		(381,143)	(24,147)	(22,232)	1,915	7.93%
Housing		(53,425)	(7,934)	(7,649)	285	3.59%
Community Amenities		(2,674,290)	(243,487)	(210,841)	32,646	13.41%
Recreation and Culture		(2,930,586)	(267,575)	(158,358)	109,217	40.82%
Transport		(4,150,630)	(399,200)	(242,977)	156,223	39.13%
Economic Services		(1,109,063)	(69,678)	(45,617)	24,061	34.53%
Other Property and Services		(178,096)	(12,189)	(61,878)	(49,689)	(407.65%)
<b>Total Operating Expenditure</b>		<b>(15,667,787)</b>	<b>(1,469,210)</b>	<b>(1,091,458)</b>	<b>377,752</b>	<b>25.71%</b>
<b>Funding Balance Adjustments</b>						
Add back Depreciation		4,361,434	363,446	0	(363,446)	(100.00%)
Adjust (Profit)/Loss on Asset Disposal	11	(51,000)	0	0	0	
Adjust Provisions and Accruals		0	0	0	0	
<b>Net Cash from Operations</b>		<b>(824,748)</b>	<b>(517,363)</b>	<b>(467,783)</b>	<b>49,580</b>	
<b>Capital Expenses</b>						
Repayment of Debentures	7	(245,165)	(1,749)	(1,749)	0	0.01%
Transfer to Reserves	5	(803,452)	(530)	(530)	0	0.00%
Land and Buildings	10	(430,000)	0	(5)	(5)	
Roads Infrastructure	10	(5,890,937)	0	(1,328)	(1,328)	
Other Infrastructure	10	(100,000)	0	0	0	
Plant and Equipment	10	(607,000)	(15,000)	(16,312)	(1,312)	(8.75%)
<b>Total Capital Expenditure</b>		<b>(8,076,554)</b>	<b>(17,279)</b>	<b>(19,923)</b>	<b>(2,644)</b>	
<b>Net Cash from Capital Activities</b>		<b>(8,901,302)</b>	<b>(534,642)</b>	<b>(487,706)</b>	<b>46,936</b>	
<b>Capital Revenues</b>						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Disposal of Assets	11	117,000	0	0	0	
Self-Supporting Loan Principal		22,049	1,749	1,749	(0)	(0.01%)
Transfer from Reserves	5	898,000	0	0	0	
<b>Net Cash from Financing Activities</b>		<b>1,037,049</b>	<b>1,749</b>	<b>1,749</b>	<b>(0)</b>	
<b>Total Net Operating + Capital</b>		<b>(7,864,253)</b>	<b>(532,893)</b>	<b>(485,957)</b>	<b>46,936</b>	
<b>Rate Revenue</b>	6	6,559,632	0	0	0	
<b>Opening Funding Restricted Grants</b>		0	0	0	0	
<b>Opening Funding Surplus</b>		1,504,620	1,504,620	1,540,053	35,433	2.35%
<b>Closing Funding Surplus(Deficit)</b>		<b>200,000</b>	<b>971,728</b>	<b>1,054,096</b>	<b>82,370</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 31 July 2020**

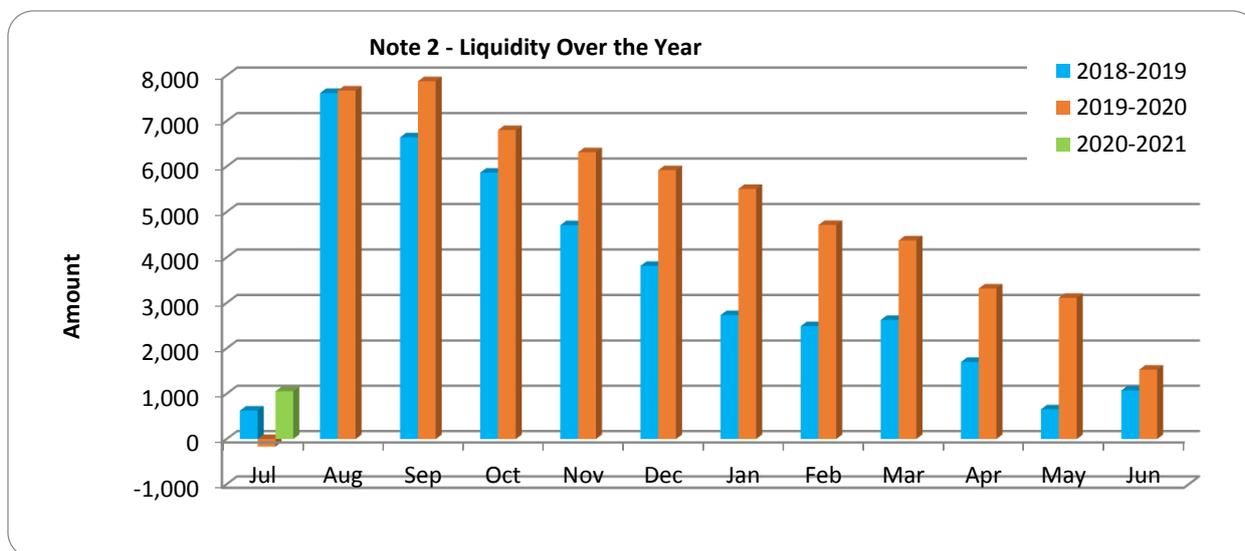
Note 1

	2020-2021	2019-2020
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	5,636,677	6,802,246
Trade and Other Receivables	1,121,773	945,692
Inventories	209,415	209,415
<b>TOTAL CURRENT ASSETS</b>	<b><u>6,967,866</u></b>	<b><u>7,957,353</u></b>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	553,131	553,131
Investments	52,651	52,651
Property, Plant and Equipment	32,540,507	32,503,819
Infrastructure	60,285,998	60,305,043
<b>TOTAL NON-CURRENT ASSETS</b>	<b><u>93,432,288</u></b>	<b><u>93,414,644</u></b>
<b>TOTAL ASSETS</b>	<b><u>100,400,154</u></b>	<b><u>101,371,997</u></b>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	1,516,874	2,019,185
Long Term Borrowings	243,416	245,165
Provisions	1,199,636	1,199,636
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>2,959,925</u></b>	<b><u>3,463,986</u></b>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	1,866,268	1,866,268
Provisions	109,851	109,851
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b><u>1,976,119</u></b>	<b><u>1,976,119</u></b>
<b>TOTAL LIABILITIES</b>	<b><u>4,936,044</u></b>	<b><u>5,440,105</u></b>
<b>NET ASSETS</b>	<b><u>95,464,110</u></b>	<b><u>95,931,892</u></b>
<b>EQUITY</b>		
Retained Surplus	25,778,117	26,246,430
Reserves - Cash Backed	4,376,596	4,376,066
Reserves - Asset Revaluation	65,309,396	65,309,396
<b>TOTAL EQUITY</b>	<b><u>95,464,110</u></b>	<b><u>95,931,892</u></b>

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

**Note 2: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
		This Period	Last Period	Same Period Last Year
		\$	\$	\$
<b>Current Assets</b>				
		1,260,081	2,426,180	902,078
		4,376,596	4,376,066	4,505,463
	<b>1</b>	<b>5,636,677</b>	<b>6,802,246</b>	<b>5,407,541</b>
	4	336,494	362,031	271,689
		321,291	383,119	185,698
	4	463,988	200,541	160,715
	1	209,415	209,415	74,606
		<b>6,967,866</b>	<b>7,957,352</b>	<b>6,100,249</b>
<b>Less: Current Liabilities</b>				
	1	(2,959,925)	(3,463,986)	(3,131,822)
		(20,299)	(22,048)	(38,118)
	1	1,199,636	1,199,636	1,124,174
	1	243,416	245,165	282,837
		<b>(1,537,173)</b>	<b>(2,041,233)</b>	<b>(1,762,928)</b>
	5	(4,376,596)	(4,376,066)	(4,505,463)
		<b>1,054,096</b>	<b>1,540,053</b>	<b>(168,142)</b>



**Comments - Net Current Funding Position**

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ending 31 July 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 July 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><u>Operating Revenues</u></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	82	9,127	9,045	11030.79%
	<b><u>Operating Expenses</u></b>					
	<b>Governance</b>					
Various	Depreciation expense not yet applied - Governance Balance of variance relates to timing of allocations for administration overheads	(111,031)	(9,252)	0	9,252	(100.00%)
	<b>Law, Order and Public Safety</b>					
Various	Depreciation expense not yet applied - LOPS	(828,009)	(68,999)	0	68,999	(100.00%)
	<b>Community Amenities</b>					
Various	Depreciation expense not yet applied - Community Amenities	(81,527)	(6,793)	0	6,793	(100.00%)
1058002	Public Convenience Maintenance - Activity tracking under budget (timing & seasonal issue)	(258,315)	(29,360)	(18,357)	11,003	(37.48%)
	<b>Recreation &amp; Culture</b>					
Various	Depreciation expense not yet applied - Recreation & Culture	(654,772)	(54,564)	0	54,564	(100.00%)
Various	Parks & Reserves Mtce Costs tracking under budget (timing & seasonal issue)	(733,879)	(88,194)	(46,483)	41,711	(47.29%)
	<b>Transport</b>					
Various	General Maintenance - Roadworks, Footpaths, Bridges, Depot etc. currently over YTD budget (timing & seasonal issuell)	(1,520,957)	(182,312)	(221,243)	(38,931)	21.35%
1230502	Depreciation Roads Infrastr. - not yet applied	(2,295,682)	(191,306)	0	191,306	(100.00%)
	<b>Economic Services</b>					
Various	Depreciation expense not yet applied - Ecomonic Services	(62,176)	(5,181)	0	5,181	(100.00%)
1327802	Visitor Centre Subsidy	(95,000)	(7,916)	0	7,916	(100.00%)
	<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)	(26,789)	0	26,789	(100.00%)

**SHIRE OF DENMARK**  
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**For the period ending 31 July 2020**

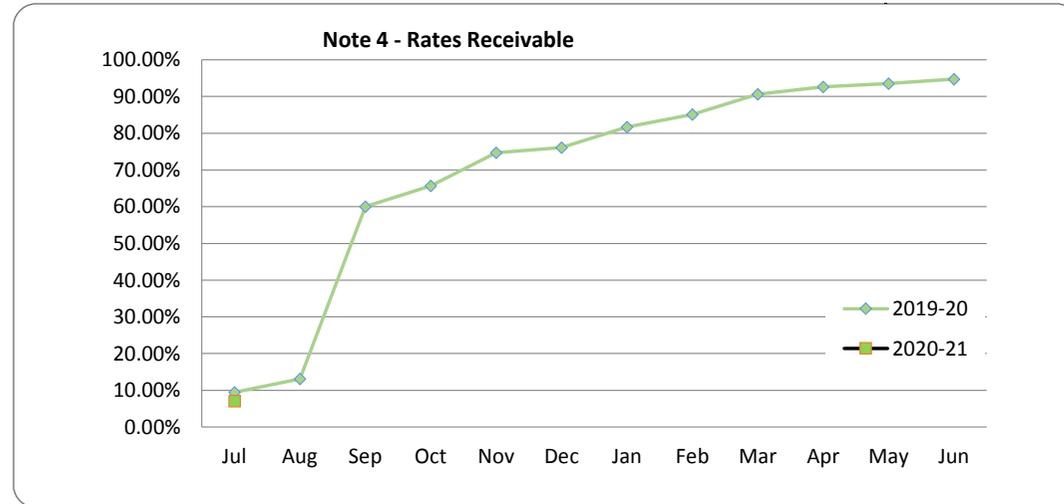
**Note 4: RECEIVABLES**

**Receivables - Rates Receivable**

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

**Net Rates Collectable**  
 % Collected

	31 July 2020	30 June 2020
	\$	\$
Opening Arrears Previous Years	362,031	300,002
Levied this year	0	6,726,188
<u>Less</u> Collections to date	(25,537)	(6,664,159)
<b>Equals Current Outstanding</b>	<b>336,494</b>	<b>362,031</b>
<b>Net Rates Collectable</b>	<b>336,494</b>	<b>362,031</b>
% Collected	7.05%	94.85%



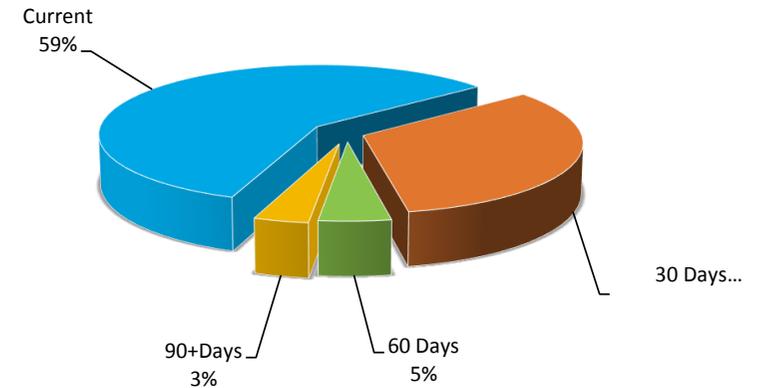
**Comments/Notes - Receivables Rates**

**Receivables - Sundry Debtors**

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors - General	272,353	152,597	22,162	16,877
<b>Total Receivables - Sundry Debtors</b>				<b>463,988</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 31 July 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	42	30,000	0	0	0		415,114	382,898
Parry Inlet Reserve	197,497	197,497	1,164	22	0	0	0	0		198,661	197,519
Cemetery Reserve	2,108	2,108	12	0	0	0	0	0		2,120	2,108
Employee Leave Entitlements Reserve	446,261	446,261	2,631	49	0	0	0	0		448,892	446,310
Land & Infrastructure Reserve	425,218	425,218	1,918	46	292,512	0	0	0		719,648	425,265
Plant Replacement Reserve	588,265	588,265	3,468	64	200,000	0	(205,000)	0		586,733	588,329
Waste Services Reserve	654,706	654,706	4,035	71	50,000	0	(70,000)	0		638,741	654,778
Parks and Gardens Reserve	78,606	78,606	463	9	0	0	0	0		79,069	78,615
Aquatic Facility Development Reserve	101,375	101,375	598	11	0	0	(15,000)	0		86,973	101,386
Lionsville Reserve	262,326	262,326	1,547	29	0	0	(58,000)	0		205,873	262,354
Peaceful Bay Reserve	120,988	120,988	713	13	87,970	0	0	0		209,671	121,002
Rivermouth Caravan Park Reserve	95,752	95,752	565	10	5,000	0	0	0		101,317	95,763
Peaceful Bay Caravan Park Reserve	57,964	57,964	342	6	5,000	0	0	0		63,306	57,971
Recreation Centre Reserve	85,273	85,273	503	9	10,000	0	0	0		95,776	85,283
Denmark East Development Reserve	876,869	876,869	2,754	149	0	0	(550,000)	0		329,623	877,018
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>530</b>	<b>780,482</b>	<b>0</b>	<b>(898,000)</b>	<b>0</b>		<b>4,281,518</b>	<b>4,376,596</b>

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

Comments - Rating Information

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 31 July 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		0	0	20,075	425,274	405,199	0	0	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
	<b>2,111,432</b>	<b>0</b>	<b>1,749</b>	<b>1,749</b>	<b>245,165</b>	<b>2,109,683</b>	<b>1,866,268</b>	<b>43</b>	<b>43</b>	<b>107,771</b>		

No new debentures were raised during the reporting period.

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 31 July 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	0	275,769
Grants Commission - Roads	WALGGC	Y	220,643	0	220,643	0	0	220,643
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	349,505	216,375
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	7,676	23,028
<b>COMMUNITY AMENITIES</b>								
Grant - Drought Reelief Funding	Federal Funding	Y	250,000	0	0	250,000	0	250,000
<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 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
<b>TRANSPORT</b>								
Grant - MRWA Direct	Main Roads WA	Y	120,000	0	120,000	0	0	120,000
Grant - Roadwise Group	Main Roads WA	Y	500	0	500	0	0	500
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	0	1,359,332
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	75,000	1,005,000
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	0	700,667
<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>479,913</b>	<b>6,330,331</b>

	Adopted Budget	Amended Budget	YTD Actual
Operating	1,429,642	1,429,642	404,913
Non-operating	5,380,602	5,380,602	75,000
	<b>6,810,244</b>	<b>6,810,244</b>	<b>479,913</b>

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ending 31 July 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-Jul-20
	\$	\$		\$
Police Licensing	(0)	93,914	(93,914)	(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>93,914</b>	<b>(93,914)</b>	<b>850</b>

**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 31 July 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	0	0
<b>Recreation And Culture</b>						
Plane Tree Precinct	50210	180,000	0	5	108,362	108,367
<b>Total Land and Buildings</b>		<b>430,000</b>	<b>0</b>	<b>5</b>	<b>108,362</b>	<b>108,367</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
<b>Community Amenities</b>						
Container Deposit Scheme	53003	70,000	15,000	16,312	761	17,073
<b>Recreation And Culture</b>						
Purchase Plant - Recreation (Mower)	1131054	52,000	0	0	0	0
<b>Transport</b>						
Purchase of Plant	1231054	420,000	0	0	0	0
<b>Total Plant and Equipment</b>		<b>607,000</b>	<b>15,000</b>	<b>16,312</b>	<b>65,670</b>	<b>81,981</b>
<b>Roads Infrastructure (including Bridges)</b>						
<b>Transport</b>						
Upgrade Community Infrastructure	51600	349,937	0	0	0	0
Council Construction - Rail Trail Bridge	50040	200,000	0	0	3,330	3,330
Council Construction - Drainage Renewal	50030	50,000	0	0	0	0
Council Construction - Praed Lane Roadworks	50100	70,000	0	0	0	0
Council Construction - Lights Beach Carpark	50110	484,000	0	1,250	17,460	18,710
Council Construction - CBD Carparks Upgrades	50080	10,000	0	0	0	0
Council Construction - Access Road & Carpark - Denmark Men's Shed	50090	15,000	0	0	0	0
MRWA Project - McLeod Road	50360	126,000	0	0	0	0
MRWA Project - Valley of the Giants Road	50361	232,000	0	0	0	0
MRWA Project - Peaceful Bay Road	50362	650,000	0	0	11,485	11,485
MRWA Project - Hazelvale Road	50363	335,000	0	0	0	0
MRWA Project - Mount Shadforth Road	50364	429,000	0	0	0	0
MRWA Project - Scotsdale Road	50365	267,000	0	0	0	0
Blackspot - Realign Mt Shadforth/Sunrise Rise Intersection	50625	59,000	0	0	0	0
Blackspot - Inlet Drive/Crelin Street Intersection	50626	72,000	0	78	0	78
Comm Route - Gravel Resheet Limbourne Road	50325	312,000	0	0	0	0
MRWA Specific Project - Nornalup Road Bridge No. 5249	50516	90,000	0	0	0	0
MRWA Specific Project - Nornalup Road Bridge No. 5250	50517	90,000	0	0	0	0
MRWA Specific Project - Churchill Road Bridge No. 4942	50518	1,500,000	0	0	0	0
Denmark East Development Project - East River West (Widen & Reseal)	51526	200,000	0	0	0	0
Denmark East Development Project - Lot 3 Earthworks	51527	350,000	0	0	0	0
<b>Total Roads Infrastructure</b>		<b>5,890,937</b>	<b>0</b>	<b>1,328</b>	<b>32,491</b>	<b>33,819</b>
<b>Other Infrastructure</b>						
<b>Community Amenities</b>						
Cemetery - Upgrades to Grounds	51126	25,000	0	0	3,016	3,016
<b>Recreation And Culture</b>						
Lights Beach Upgrade - Stair Decking & Handrails	60000	50,000	0	0	0	0
Nornalup Jetty Upgrade	60100	25,000	0	0	0	0
<b>Total Other Infrastructure</b>		<b>100,000</b>	<b>0</b>	<b>0</b>	<b>3,016</b>	<b>3,016</b>
<b>Summary of Capital Acquisitions</b>						
<b>Land and Buildings</b>		430,000	0	5	108,362	108,367
<b>Plant and Equipment</b>		607,000	15,000	16,312	65,670	81,981
<b>Furniture and Equipment</b>		0	0	0	435	435
<b>Roads Infrastructure (including Bridges)</b>		5,890,937	0	1,328	32,491	33,819
<b>Other Infrastructure</b>		100,000	0	0	3,016	3,016
<b>Capital Expenditure Total</b>		<b>7,027,937</b>	<b>15,000</b>	<b>17,644</b>	<b>209,974</b>	<b>227,618</b>

% Completed      0.25% Actual      3.24% Committed

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

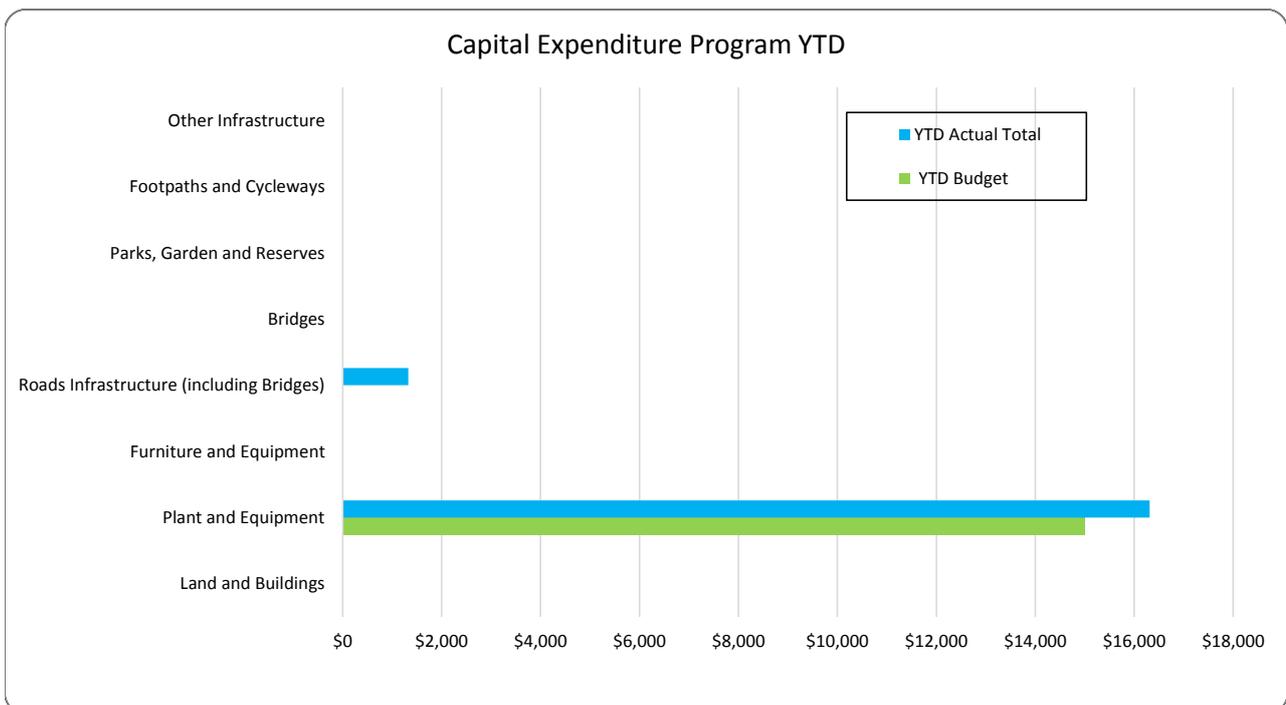
**Note 10 (a): CAPITAL ACQUISITIONS and FUNDING**

Capital Acquisitions	Note	YTD Actual Total (a)	YTD Budget (b)	Adopted Annual	Variance (b) - (a)
				Budget 2020-2021	
Land and Buildings	10	\$ 5	\$ 0	\$ 430,000	\$ 5
Plant and Equipment	10	16,312	15,000	607,000	1,312
Furniture and Equipment	10	0	0	0	0
Roads Infrastructure (including Bridges)	10	1,328	0	5,890,937	1,328
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	0	0	100,000	0
<b>Capital Expenditure Totals</b>		<b>17,644</b>	<b>15,000</b>	<b>7,027,937</b>	<b>2,644</b>

**Funded By:**

Capital Grants and Contributions	75,000	75,000	5,380,602	0
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	0	0	117,000	0
Total Own Source Funding - Cash Backed Reserves	0	0	898,000	0
Own Source Funding - Operations	(57,356)	(60,000)	632,335	2,644
<b>Capital Funding Total</b>	<b>17,644</b>	<b>15,000</b>	<b>7,027,937</b>	<b>2,644</b>

Comments and graphs



**SHIRE OF DENMARK**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ending 31 July 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
<b>0</b>	<b>0</b>	<b>0</b>		<b>51,000</b>	<b>0</b>	<b>(51,000)</b>	

**Comments - Capital Disposal/Replacements**