

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

	Note	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Operating Revenues		\$	\$	\$	\$	%
Governance		37,307	24,597	89,910	65,313	265.53%
General Purpose Funding		648,962	343,742	349,592	5,850	1.70%
Law, Order and Public Safety		891,476	303,710	294,937	(8,773)	(2.89%)
Health		18,500	18,246	20,152	1,906	10.45%
Education and Welfare		53,004	31,178	31,698	520	1.67%
Community Amenities		1,746,800	1,409,878	1,492,525	82,647	5.86%
Recreation and Culture		435,569	129,310	161,822	32,512	25.14%
Transport		5,245,423	1,786,799	1,806,782	19,983	1.12%
Economic Services		1,175,313	550,098	539,196	(10,902)	(1.98%)
Other Property and Services		153,800	77,393	88,210	10,817	13.98%
Total Operating Revenue		10,406,154	4,674,951	4,874,826	199,875	
Operating Expense						
Governance		(852,390)	(425,767)	(374,168)	51,599	12.12%
General Purpose Funding		(511,047)	(236,311)	(228,861)	7,450	3.15%
Law, Order and Public Safety		(2,499,270)	(1,189,654)	(1,150,833)	38,821	3.26%
Health		(201,397)	(99,546)	(97,509)	2,037	2.05%
Education and Welfare		(381,143)	(192,697)	(146,947)	45,750	23.74%
Housing		(53,425)	(33,551)	(42,513)	(8,962)	(26.71%)
Community Amenities		(2,774,290)	(1,308,517)	(1,328,408)	(19,891)	(1.52%)
Recreation and Culture		(2,930,586)	(1,434,271)	(1,250,181)	184,090	12.84%
Transport		(4,170,630)	(2,155,723)	(2,334,922)	(179,199)	(8.31%)
Economic Services		(1,109,063)	(461,689)	(413,047)	48,642	10.54%
Other Property and Services		(178,096)	(96,966)	(101,738)	(4,772)	(4.92%)
Total Operating Expenditure		(15,661,335)	(7,634,692)	(7,469,127)	165,565	
Funding Balance Adjustments						
Add back Depreciation		4,361,434	2,180,676	2,270,241	89,565	4.11%
Adjust (Profit)/Loss on Asset Disposal	11	(51,000)	(16,000)	(14,224)	1,776	(11.10%)
Adjust Provisions and Accruals		0	0	0	0	
Net Cash from Operations		(944,748)	(795,065)	(338,284)	456,781	
Capital Expenses						
Repayment of Debentures	7	(245,165)	(121,176)	(121,175)	1	0.00%
Transfer to Reserves	5	(803,452)	(11,125)	(11,125)	0	0.00%
Land and Buildings	10	(430,000)	(272,500)	(144,578)	127,922	46.94%
Roads Infrastructure	10	(5,900,937)	(1,584,496)	(609,006)	975,490	61.56%
Other Infrastructure	10	(100,000)	(43,500)	(3,065)	40,435	92.95%
Plant and Equipment	10	(607,000)	(357,000)	(338,824)	18,176	5.09%
Total Capital Expenditure		(8,086,554)	(2,389,797)	(1,227,773)	1,162,024	
Net Cash from Capital Activities		(9,031,302)	(3,184,862)	(1,566,058)	1,618,805	
Capital Revenues						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Disposal of Assets	11	117,000	25,000	24,296	(704)	(2.81%)
Self-Supporting Loan Principal		22,049	10,923	10,923	0	0.00%
Transfer from Reserves	5	908,000	156,292	156,292	0	0.00%
Net Cash from Financing Activities		1,047,049	192,215	191,512	(704)	
Total Net Operating + Capital		(7,984,253)	(2,992,647)	(1,374,546)	1,618,101	
Rate Revenue	6	6,559,632	6,559,632	6,570,011	10,379	
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)		80,000	5,071,606	6,854,957	1,783,352	

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 December 2020

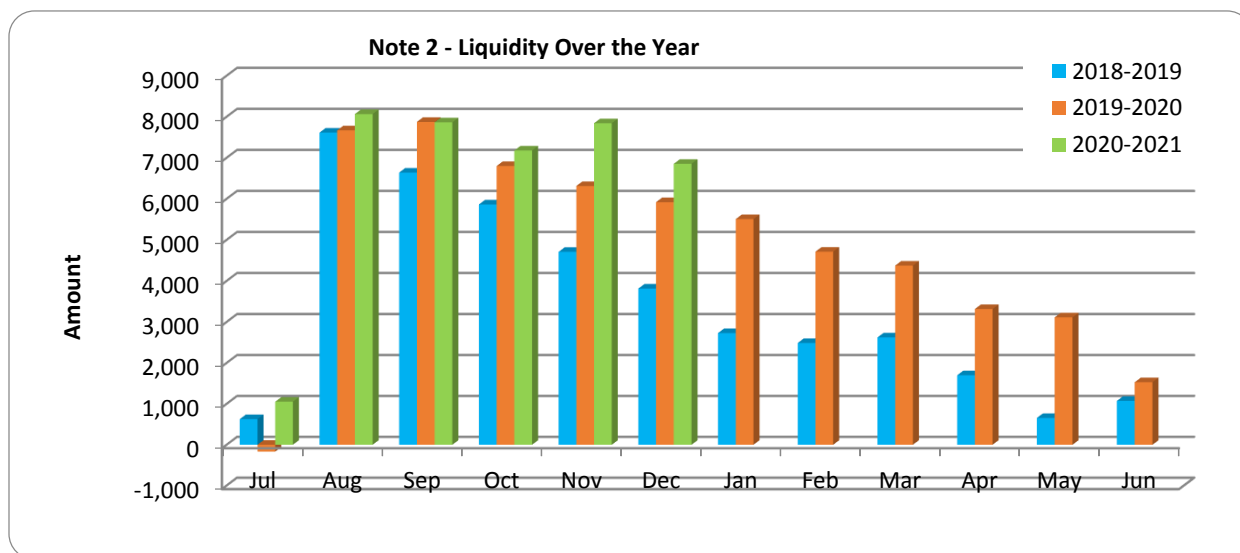
Note 1

	2020-2021 YTD \$	2019-2020 ACTUAL \$
CURRENT ASSETS		
Cash and Cash Equivalents	9,889,081	6,802,245
Trade and Other Receivables	1,867,428	658,569
Other Financial Assets	11,125	22,048
Inventories	160,415	160,415
Contract Assets	37,375	213,775
Other Assets	2,112	50,279
TOTAL CURRENT ASSETS	<u>11,967,535</u>	<u>7,907,331</u>
NON-CURRENT ASSETS		
Trade and Other Receivables	45,367	45,367
Other Financial Assets	561,280	561,280
Property, Plant and Equipment	30,540,511	30,999,214
Infrastructure	59,557,337	60,283,474
Right-of-Use Assets	240,456	240,456
TOTAL NON-CURRENT ASSETS	<u>90,944,950</u>	<u>92,129,791</u>
TOTAL ASSETS	<u>102,912,486</u>	<u>100,037,122</u>
CURRENT LIABILITIES		
Trade and Other Payables	527,331	1,529,621
Contract Liabilities	223,909	200,789
Lease Liabilities	119,315	119,315
Long Term Borrowings	123,989	245,164
Employee Related Provisions	1,199,636	1,199,636
TOTAL CURRENT LIABILITIES	<u>2,194,180</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>4,716,186</u>	<u>5,816,532</u>
NET ASSETS	<u>98,196,300</u>	<u>94,220,590</u>
EQUITY		
Retained Surplus	28,703,917	24,583,041
Reserves - Cash Backed	4,230,899	4,376,065
Reserves - Asset Revaluation	65,261,484	65,261,484
TOTAL EQUITY	<u>98,196,300</u>	<u>94,220,590</u>

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

Note 2: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
		This Period	Last Period	Same Period Last Year
Current Assets	Note	\$	\$	\$
Cash Unrestricted		5,658,182	6,885,165	4,072,454
Cash Restricted		4,230,899	4,227,464	4,211,411
Total Cash	1	9,889,081	11,112,629	8,283,865
Receivables - Rates	4	1,484,035	1,582,331	1,676,310
Receivables - Other		337,593	317,612	356,648
Receivables - Sundry Debtors	4	96,412	133,755	593,028
Inventories	1	160,415	160,415	189,640
		11,967,535	13,306,742	11,099,491
Less: Current Liabilities				
Payables	1	(2,194,180)	(2,582,724)	(2,214,890)
Add Back Self Supporting Loan Adjustment		(11,125)	(11,125)	(27,391)
Add Back Current Leave Provisions	1	1,199,636	1,199,636	1,124,174
Add Back Current Loan Liability	1	123,989	158,519	151,136
		(881,680)	(1,235,694)	(966,971)
Less: Cash Reserves	5	(4,230,899)	(4,227,464)	(4,211,411)
Net Current Funding Position		6,854,956	7,843,584	5,921,109



Comments - Net Current Funding Position

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 December 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		Opening Surplus	\$	\$	\$	\$
	Permanent Changes						200,000
1040082	Town Planning - Salaries Expense	Nov-20	Operating Expenses	0		(65,000)	135,000
1040092	Town Planning - Superannuation Expense	Nov-20	Operating Expenses	0		(6,000)	129,000
1040112	Town Planning - Contract & Consulting Expenses	Nov-20	Operating Expenses	0		(29,000)	100,000
1220412	Infrastructure Concept Planning & Design Expenses	Nov-20	Operating Expenses	0		(20,000)	80,000
1220104	Roads Construction Expenses (Job 50090)	Nov-20	Capital Expenses	0		(10,000)	70,000
9502019	Transfer from Land & Infrastructure Reserve	Nov-20	Capital Revenue	0	10,000		80,000

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 December 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. %
	<u>Operating Revenues</u>					
	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	38,553	28,553	285.53%
1427703	Sale of Misc. Items - Additional revenue achieved to nominal budget provision	1,000	492	10,699	10,207	2074.59%
1427203	Reimbursement Income - Additional revenue achieved to nominal budget provision	3,000	1,500	7,567	6,067	404.48%
	Community Amenities					
Various	Planning Fees revenue currently tracking higher than YTD budget estimate (high level of development applications)	67,000	32,994	77,534	44,540	135.00%
1027323	Sanitation Site Fees Revenue tracking higher to YTD budget estimate	80,000	39,996	52,643	12,647	31.62%
1027353	Unbudgeted income from Container Deposit Scheme (offset by additional expenses to run the scheme)	0	0	19,189	19,189	
	Recreation & Culture					
Various	Recreation Centre income currently tracking higher than YTD budget estimate - mainly gym memberships.	131,700	65,574	92,897	27,323	41.67%
	Transport					
1497083	DPI Commissions Income - higher transaction volume than forecast	60,000	30,000	43,107	13,107	43.69%
	Economic Services					
1337553	Building Licence Fees currently tracking higher than YTD budget estimate (high level of building applications)	46,000	22,998	41,475	18,477	80.34%

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

Note 3 (a): MAJOR VARIANCES

Account No.		Adopted Annual Budget	YTD Budget	YTD Actual	Var. \$	Var. %
	Operating Expenses					
	Governance					
Various	Employee Costs currently tracking lower than budget due to recruitment timing	(1,713,932)	(816,961)	(799,894)	17,067	(2.09%)
Various	Elected Member Expenses - tracking lower than budget (training, conference and travel expenses)	(819,446)	(423,072)	(398,055)	25,017	(5.91%)
	Balance of variance relates to timing of allocations for administration overheads					
	Law, Order and Public Safety					
Various	Fire Prevention Expenses - tracking lower than budget overall on YTD estimates	(1,856,404)	(873,641)	(832,976)	40,665	(4.65%)
	Education and Welfare					
1620202	Community Development - Youth Support Service - no payment made for Denmark Youth Outreach Program for year to date	(70,000)	(35,000)	0	35,000	(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	Refuse Collection & Waste Management - program tracking over budget (mainly wage and on costs at Waste Facility)	(1,309,720)	(653,638)	(727,588)	(73,950)	11.31%
1058102	Cemetery Maintenance - Activity currently tracking under budget	(41,848)	(16,912)	(8,052)	8,860	(52.39%)
1058002	Public Convenience Maintenance - Activity tracking under budget (timing & seasonal issue)	(258,315)	(132,252)	(117,690)	14,562	(11.01%)
Various	Protection of Environment - Activity tracking under budget (recruitment timing of Sustainability Officer)	(216,825)	(88,904)	(61,845)	27,059	(30.44%)
	Recreation & Culture					
Various	Recreation Centre Costs tracking under YTD budget	(528,944)	(269,920)	(235,937)	33,983	(12.59%)
Various	Parks & Reserves Mtce Costs tracking under budget (timing & seasonal issue partly related to deployment of staff & on costs)	(733,879)	(364,949)	(263,283)	101,666	(27.86%)
1151132	Funding Assistance - Denmark Arts - no paymnts made so far for 2020/2021	(75,000)	(37,500)	0	37,500	(100.00%)
	Transport					
Various	General Maintenance - Roadworks, Footpaths, Bridges, Depot etc. currently over YTD budget (timing & seasonal issue)	(1,520,957)	(851,309)	(928,686)	(77,377)	9.09%
1230502	Depreciation Roads Infrastr. - higher than budget estimate (Non-cash item)	(2,295,682)	(1,147,836)	(1,239,558)	(91,722)	7.99%
1498002	Vehicle Inspection Costs - service costs tracking over budget estimate	(4,052)	(2,018)	(19,252)	(17,234)	854.01%
	Economic Services					
Various	Peaceful Bay maintenance costs currently tracking under YTD budget	(32,600)	(20,289)	(11,996)	8,293	(40.88%)
1327802	Visitor Centre Subsidy as budgeted not applicable due to current status of facility tenancy	(95,000)	(47,496)	(25,000)	22,496	(47.36%)
Various	Parry Beach Mtce Costs currently tracking under YTD budget (timing & seasonal issue)	(92,469)	(34,876)	(30,941)	3,935	(11.28%)
	Other Property & Services					
	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 31 December 2020

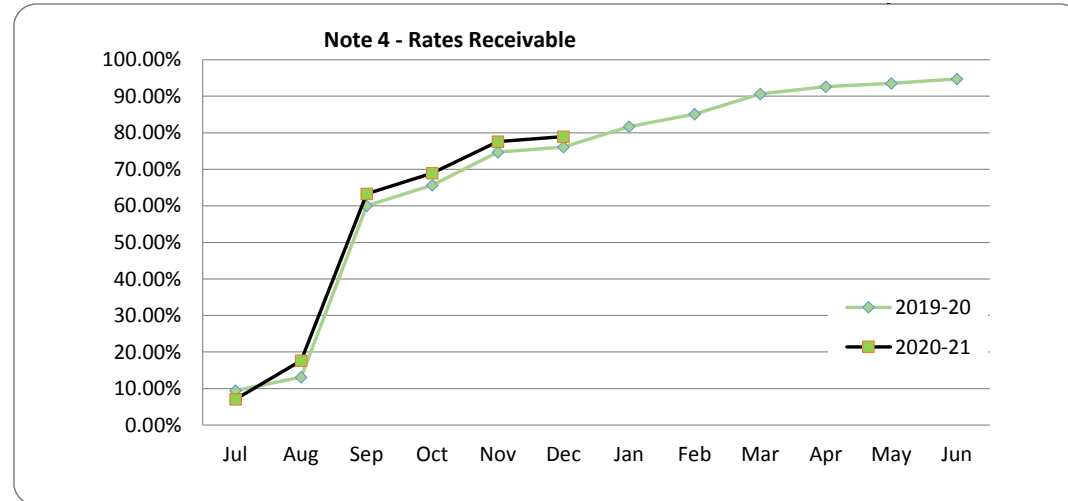
Note 4: RECEIVABLES

Receivables - Rates Receivable

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

Net Rates Collectable
 % Collected

	31 December 2020	30 June 2020
	\$	\$
Opening Arrears Previous Years	362,031	300,002
Levied this year	6,692,281	6,726,188
<u>Less</u> Collections to date	(5,570,277)	(6,664,159)
Equals Current Outstanding	1,484,035	362,031
Net Rates Collectable	1,484,035	362,031
% Collected	78.96%	94.85%

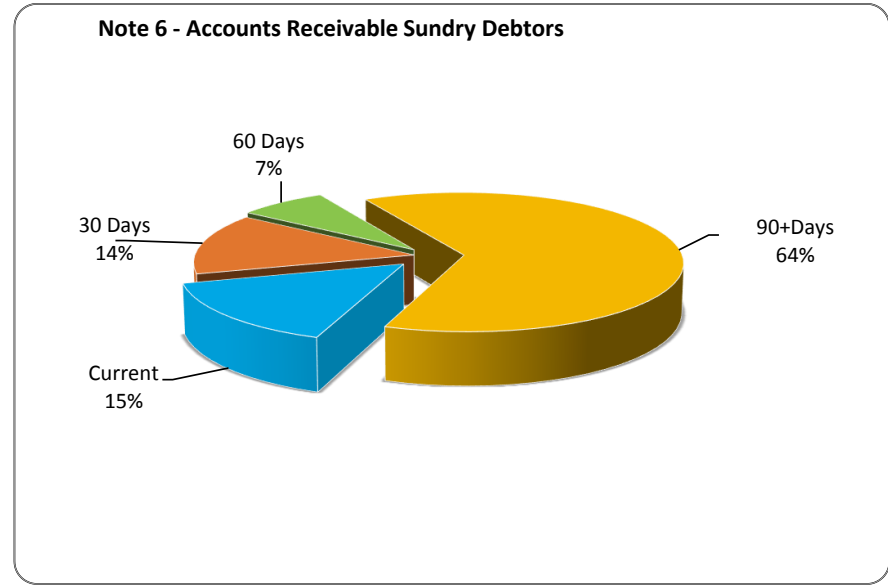


Comments/Notes - Receivables Rates

Receivables - Sundry Debtors

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors - General	14,580	13,656	7,002	61,174
Total Receivables - Sundry Debtors				96,412

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables General

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 December 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 (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$
Lime Quarry Rehabilitation Reserve	382,857	382,857	2,257	1,152	30,000	0	0	0		415,114	384,008
Parry Inlet Reserve	197,497	197,497	1,164	594	0	0	0	0		198,661	198,091
Cemetery Reserve	2,108	2,108	12	6	0	0	0	0		2,120	2,114
Employee Leave Entitlements Reserve	446,261	446,261	2,631	1,342	0	0	0	0		448,892	447,603
Land & Infrastructure Reserve	425,218	425,218	1,918	1,279	292,512	0	(10,000)	0		709,648	426,497
Plant Replacement Reserve	588,265	588,265	3,468	1,769	200,000	0	(205,000)	0		586,733	590,034
Waste Services Reserve	654,706	654,706	4,035	1,969	50,000	0	(70,000)	0		638,741	656,675
Parks and Gardens Reserve	78,606	78,606	463	236	0	0	0	0		79,069	78,842
Aquatic Facility Development Reserve	101,375	101,375	598	305	0	0	(15,000)	0		86,973	101,680
Lionsville Reserve	262,326	262,326	1,547	789	0	0	(58,000)	0		205,873	263,115
Peaceful Bay Reserve	120,988	120,988	713	364	87,970	0	0	0		209,671	121,352
Rivermouth Caravan Park Reserve	95,752	95,752	565	288	5,000	0	0	0		101,317	96,040
Peaceful Bay Caravan Park Reserve	57,964	57,964	342	174	5,000	0	0	0		63,306	58,139
Recreation Centre Reserve	85,273	85,273	503	256	10,000	0	0	0		95,776	85,530
Denmark East Development Reserve	876,869	876,869	2,754	601	0	0	(550,000)	(156,292)		329,623	721,178
Strategic Reserve	-	0	0	0	100,000	0	0	0		100,000	0
	4,376,066	4,376,066	22,970	11,125	780,482	0	(908,000)	(156,292)		4,271,518	4,230,899

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 December 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	11,733	(5,535)	3,770,855
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	11,733	(5,535)	5,624,320
Minimum Payment											
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				6,692,281
Waiver & Concessions							0				0
Amount from General Rates							6,559,632				6,570,011
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
Totals							6,559,632				6,570,011

Comments - Rating Information

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 December 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	85	85	715	5.84%	21-Jul-23
131 Visitors Centre	69,579		16,519	16,519	33,608	53,060	35,971	2,680	2,680	4,794	6.91%	28-Jun-22
142 Lionsville	383,613		14,639	14,639	29,782	368,974	353,831	10,947	10,947	28,217	6.88%	12-Nov-29
143 Airport	36,636		3,177	3,177	6,453	33,459	30,183	1,282	1,282	2,451	6.26%	30-Jun-25
147 Recreation - Football Clubrooms	146,810		5,362	5,362	10,894	141,448	135,916	5,190	5,190	10,180	6.37%	30-Jun-30
152 Purchase Reserve 27101	289,934		9,473	9,473	19,232	280,461	270,702	9,761	9,761	19,192	6.04%	30-Jun-31
156 Purchase Rubbish Truck	54,868		27,183	27,183	54,868	27,685	0	1,004	1,003	1,649	3.70%	16-May-21
157 Riverside Club S/Supporting	381,724		9,174	9,174	18,499	372,550	363,225	5,815	5,815	14,869	3.80%	12-May-36
159 Riverside Club Stage 1	425,274		9,960	9,960	20,075	415,314	405,199	2,971	2,971	15,718	3.11%	13-Aug-36
158 Purchase Lot 228, Reserve 18587	309,606		23,940	23,940	48,204	285,666	261,402	4,573	4,573	9,985	2.70%	01-Jun-26
	2,111,432	0	121,175	121,176	245,165	1,990,257	1,866,268	44,308	44,307	107,771		

No new debentures were raised during the reporting period.

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
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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	142,262	133,508
Grants Commission - Roads	WALGGC	Y	220,643	0	220,643	0	114,006	106,638
Pens Deferred Rates Int Grant	Office of State Revenue	Y	550	0	550		376	174
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	159,807	406,073
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	23,413	7,291
COMMUNITY AMENITIES								
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
RECREATION AND CULTURE								
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
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	166,400	41,600
MRWA Project Grants	Main Roads WA	Y	1,359,332	0	0	1,359,332	562,669	796,663
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	385,000	695,000
Grant - MRWA Blackspot	Main Roads WA	Y	87,333	0	0	87,333	15,733	71,600
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	500,000	200,667
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	2,309,178	4,523,879

	Adopted Budget	Amended Budget	YTD Actual
Operating	1,429,642	1,429,642	679,376
Non-operating	5,380,602	5,380,602	1,629,802
	<u>6,810,244</u>	<u>6,810,244</u>	<u>2,309,178</u>

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 December 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-Dec-20
	\$	\$		\$
Police Licensing	(0)	570,536	(570,536)	(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	570,536	(570,536)	850

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 December 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	92,500	0	71,485	71,485	92,500
Recreation And Culture							
Plane Tree Precinct	50210	180,000	180,000	144,578	1,150	145,728	35,422
Total Land and Buildings		430,000	272,500	144,578	72,635	217,212	127,922
Plant and Equipment							
Law, Order And Public Safety							
Plant - Rangers Vehicle	1531054	65,000	65,000	66,454	0	66,454	(1,454)
Community Amenities							
Container Deposit Scheme - McIntosh Road Transfer Station	53003	70,000	70,000	86,232	0	86,232	(16,232)
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	170,000	136,138	231,598	367,737	33,862
Total Plant and Equipment		607,000	357,000	338,824	232,562	571,386	18,176
Roads Infrastructure (including Bridges)							
Transport							
Upgrade Community Infrastructure	51600	349,937	0	0	0	0	0
Council Construction - Rail Trail Bridge	50040	200,000	140,000	3,330	0	3,330	136,670
Council Construction - Drainage Renewal	50030	50,000	0	31,276	0	31,276	(31,276)
Council Construction - Praed Lane Roadworks	50100	70,000	70,000	0	0	0	70,000
Council Construction - Lights Beach Carpark	50110	484,000	179,080	105,816	496,371	602,187	73,264
Council Construction - CBD Carparks Upgrades	50080	10,000	10,000	0	0	0	10,000
Council Construction - Access Road & Carpark - Denmark Men's Shed	50090	25,000	15,000	15,000	10,000	25,000	0
MRWA Project - McLeod Road	50360	126,000	18,900	0	2,005	2,005	18,900
MRWA Project - Valley of the Giants Road	50361	232,000	18,560	0	0	0	18,560
MRWA Project - Peaceful Bay Road	50362	650,000	344,500	32,195	19,365	51,560	312,305
MRWA Project - Hazelvale Road	50363	335,000	177,550	5,189	267,736	272,925	172,361
MRWA Project - Mount Shadforth Road	50364	429,000	428,993	70,872	16,364	87,235	358,121
MRWA Project - Scotsdale Road	50365	267,000	138,836	95,840	0	95,840	42,996
Blackspot - Realign Mt Shadforth/Sunrise Rise Intersection	50625	59,000	5,900	982	859	1,841	4,918
Blackspot - Inlet Drive/Crelin Street Intersection	50626	72,000	7,200	721	267	988	6,479
Comm Route - Gravel Resheet Limbourne Road	50325	312,000	12,477	247,272	0	247,272	(234,795)
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	0	0	0	0	0	0
Denmark East Development Project - Lot 3 Earthworks	51527	550,000	17,500	0	0	0	17,500
Total Roads Infrastructure		5,900,937	1,584,496	609,006	2,312,967	2,921,973	975,490
Other Infrastructure							
Community Amenities							
Cemetery - Upgrades to Grounds	51126	25,000	25,000	3,065	45	3,110	21,935
Recreation And Culture							
Lights Beach Upgrade - Stair Decking & Handrails	60000	50,000	18,500	0	0	0	18,500
Nornalup Jetty Upgrade	60100	25,000	0	0	0	0	0
Total Other Infrastructure		100,000	43,500	3,065	45	3,110	40,435
Summary of Capital Acquisitions							
Land and Buildings		430,000	272,500	144,578	72,635	217,212	127,922
Plant and Equipment		607,000	357,000	338,824	232,562	571,386	18,176
Furniture and Equipment		0	0	0	0	0	0
Roads Infrastructure (including Bridges)		5,900,937	1,584,496	609,006	2,312,967	2,921,973	975,490
Other Infrastructure		100,000	43,500	3,065	45	3,110	40,435
Capital Expenditure Total		7,037,937	2,257,496	1,095,473	2,618,209	3,713,682	1,162,023
			% Completed	15.57%	Actual	52.77%	Committed

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

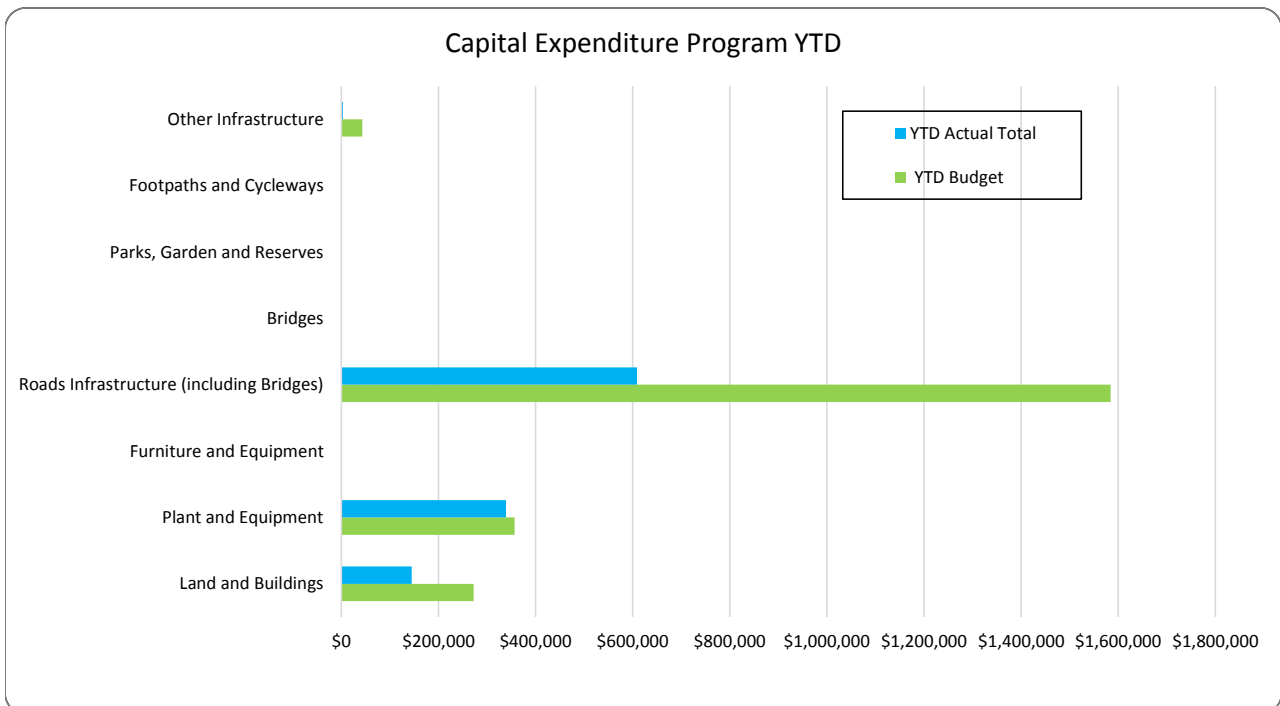
Note 10 (a): CAPITAL ACQUISITIONS and FUNDING

Capital Acquisitions	Note	YTD Actual Total (a)	YTD Budget		
			YTD Budget (b)	Adopted Annual Budget 2020-2021	Variance (b) - (a)
		\$	\$	\$	\$
Land and Buildings	10	144,578	272,500	430,000	(127,922)
Plant and Equipment	10	338,824	357,000	607,000	(18,176)
Furniture and Equipment	10	0	0	0	0
Roads Infrastructure (including Bridges)	10	609,006	1,584,496	5,900,937	(975,490)
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	43,500	100,000	(40,435)
Capital Expenditure Totals		1,095,473	2,257,496	7,037,937	(1,162,023)

Funded By:

Capital Grants and Contributions	1,629,802	1,626,065	5,380,602	3,737
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	24,296	25,000	117,000	(704)
Total Own Source Funding - Cash Backed Reserves	156,292	156,292	908,000	0
Own Source Funding - Operations	(714,918)	450,139	632,335	(1,165,057)
Capital Funding Total	1,095,473	2,257,496	7,037,937	(1,162,023)

Comments and graphs



Capital Expenditure - Reporting Month Ending: January

Summary	Current Annual Budget	Budgeted Month Ending	Totals to Date	Order Value	Committed Expenditure	Forecast Project Completion Expenditure	Status	Comments
Law, Order & Public Safety	\$ 65,000	\$ 65,000	\$ 66,454	\$ -	\$ 66,454	\$ 66,454		
Plant Replacement - Rangers	\$ 65,000	\$ 65,000	\$ 66,454	\$ -	\$ 66,454	\$ 66,454	Complete	
Community Amenities	\$ 95,000	\$ 95,000	\$ 89,297	\$ 45	\$ 89,342	\$ 111,232		
Upgrades to Cemetery Grounds	\$ 25,000	\$ 25,000	\$ 3,065	\$ 45	\$ 3,110	\$ 25,000	Monitor	Subject to resource availability
Waste Management - Container Deposit Scheme	\$ 70,000	\$ 70,000	\$ 86,232	\$ -	\$ 86,232	\$ 86,232	Complete	
Recreation & Culture	\$ 257,000	\$ 232,000	\$ 197,787	\$ 2,114	\$ 199,901	\$ 357,000		
Nornalup Jetty Upgrade	\$ 25,000	-	\$ -	\$ -	\$ -	\$ 125,000	Corrective Action Required	Funding application unsuccessful - Requires rebudgeting and revised scope
Plane Tree Precinct - Amphitheatre & Firewise Garden	\$ 180,000	\$ 180,000	\$ 147,787	\$ 1,150	\$ 148,937	\$ 180,000	Monitor	Contractual issues require resolution
Plant - Front Mount Ride on Mower	\$ 52,000	\$ 52,000	\$ 50,000	\$ 964	\$ 50,964	\$ 52,000	Complete	
Transport	\$ 6,620,937	\$ 3,067,762	\$ 881,723	\$ 2,756,576	\$ 3,638,300	\$ 5,943,937		
Denmark East - Development Works	\$ 550,000	\$ 17,500	\$ -	\$ -	\$ -	\$ 550,000	On Hold	Pending Funding Confirmation - Construction likely to be in 2021/22
Upgrade Community Infrastructure - Federal Grant Funding	\$ 349,937	\$ 87,484	\$ -	\$ 5,556	\$ 5,556	\$ 349,937	On Track	
Reconstruction McLeod Road SLK 6.6 - 6.8	\$ 126,000	\$ 18,900	\$ -	\$ 15,529	\$ 15,529	\$ 76,000	On Track	Requires RRG confirmation to transfer funds to Peaceful Bay Road
Valley of the Giants Road SLK 6.17 - 9.30	\$ 232,000	\$ 18,560	\$ -	\$ 77,760	\$ 77,760	\$ 232,000	On Track	
Peaceful Bay Road SLK 0.00 - 5.60	\$ 650,000	\$ 500,500	\$ 34,907	\$ 19,365	\$ 54,272	\$ 70,000	On Track	Requires RRG confirmation to transfer funds from Mt Shadforth
Hazelvale Road SLK 10.95 - 12.24	\$ 335,000	\$ 257,950	\$ 5,189	\$ 327,776	\$ 332,965	\$ 335,000	On Track	
Mount Shadforth Road SLK 8.25 - 13.84	\$ 429,000	\$ 428,993	\$ 191,034	\$ 7,159	\$ 198,193	\$ 429,000	On Track	
Scotsdale Road SLK 28.13 - 31.38	\$ 267,000	\$ 267,000	\$ 95,840		\$ 95,840	\$ 267,000	On Track	
Blackspot - Pavement & Sealing - Mt Shadforth / Sunrise Rd Intersection	\$ 59,000	\$ 5,900	\$ 5,660	\$ 859	\$ 6,519	\$ 47,000	On Track	Requires RRG confirmation to transfer funds to Crelin Street
Blackspot - Inlet Drive / Crelin Street Intersection	\$ 72,000	\$ 72,000	\$ 1,721	\$ 267	\$ 1,988	\$ 84,000	On Track	Requires RRG confirmation to transfer funds from Sunrise Road
Comm Route - Gravel Resheet - Limbourne Rd SLK 4.15 - 6.48	\$ 312,000	\$ 311,995	\$ 248,482	\$ -	\$ 248,482	\$ 285,000	On Track	
Nornalup Road Bridge No. 5249	\$ 90,000	\$ 29,700	\$ -	\$ -	\$ -	\$ 90,000	Monitor	Subject to resource availability
Nornalup Road Bridge No. 5250	\$ 90,000	\$ 29,700	\$ -	\$ -	\$ -	\$ 90,000	Monitor	Subject to resource availability
MRWA Specific Project Bridges - Churchill Road Bridge No. 4942	\$ 1,500,000	-	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	On Track	
Rail Trail Bridge	\$ 200,000	\$ 200,000	\$ 3,330	\$ -	\$ 3,330	\$ 200,000	Monitor	Subject to resource availability
Drainage Renewal	\$ 50,000	\$ 16,500	\$ 31,276	\$ -	\$ 31,276	\$ 50,000	On Track	
Access Road and Carpark - Denmark Men's Shed	\$ 25,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ 25,000	\$ 25,000	On Track	
Praed Lane Roadworks	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000	Corrective Action Required	Project Delays due to resourcing issues - likely construction 21/22
Lights Beach Carpark	\$ 784,000	\$ 290,080	\$ 113,146	\$ 560,707	\$ 673,853	\$ 784,000	On Track	
Road Renewal - CBD all abilities car park upgrades	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	Monitor	Subject to resource availability
Plant Replacement - Transport	\$ 420,000	\$ 420,000	\$ 136,138	\$ 231,598	\$ 367,737	\$ 400,000	On Track	
TOTALS	\$ 7,037,937	\$ 3,459,762	\$ 1,235,261	\$ 2,758,735	\$ 3,993,996	\$ 6,478,623		

SHIRE OF DENMARK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the period ending 31 December 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				
9,000	22,727	13,727	Replacement Dual Cab Utility - Ranger Services - DE 7	16,000	13,727	(2,273)	
0	0	0	Replacement Front Mount Ride on Mower	1,000	0	(1,000)	not yet transacted
0	0	0	Replacement GW 470 Truck - DE 10862	17,000	0	(17,000)	not yet transacted
0	0	0	Purchase Pig Trailer for GW 470 Truck	0	0	0	
0	0	0	Replacement Cab Chasis Utility (Works) - DE 198	9,000	0	(9,000)	not yet transacted
0	0	0	Replacement Dual Cab Utility - Civil Works Manager - DE 15	8,000	0	(8,000)	not yet transacted
1,072	1,569	497	Sale of Ford Mower	0	497	497	
10,072	24,296	14,224		51,000	14,224	(36,776)	

Comments - Capital Disposal/Replacements