

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 April 2017

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Moora
Information Summary
For the Period Ended 30 April 2017

Key Information

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*.

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 30 April 2017 of \$2,110,322.

Items of Significance

The material variance adopted by the Shire of Moora for the 2016/17 year is \$5,000 or 5% whichever is the greater. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Regional Road Group (Moora-Miling/Merewana)	54%	\$ 1,216,202	\$ 1,013,460	\$ 653,092
Black Spot (Toodyay - Bindi Bindi/Merewana)	21%	\$ 233,467	\$ 194,510	\$ 49,672
Roads To Recovery (Dalwallinu West/Airstrip)	61%	\$ 952,313	\$ 793,550	\$ 584,537
Mens Shed - Moora Sports Oval	4%	\$ 563,000	\$ 469,160	\$ 19,983
CCTV and Security Improvement	0%	\$ 300,000	\$ 250,000	\$ -
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	76%	\$ 1,988,589	\$ 1,564,002	\$ 1,517,035
Non-operating Grants, Subsidies and Contributions	43%	\$ 3,098,028	\$ 2,254,129	\$ 1,343,755
	56%	\$ 5,086,617	\$ 3,818,131	\$ 2,860,790
Rates Levied	98%	\$ 3,786,699	\$ 3,786,699	\$ 3,715,420

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 30 Apr 2016	Current Year 30 Apr 2017
Adjusted Net Current Assets	103%	\$ 2,052,390	\$ 2,110,322
Cash and Equivalent - Unrestricted	113%	\$ 1,985,207	\$ 2,240,442
Cash and Equivalent - Restricted	115%	\$ 1,702,821	\$ 1,952,853
Receivables - Rates	91%	\$ 478,164	\$ 437,129
Receivables - Other	295%	\$ 19,971	\$ 58,971
Payables	21%	\$ 698,572	\$ 143,395

% Compares current ytd actuals to prior year actuals at the same time

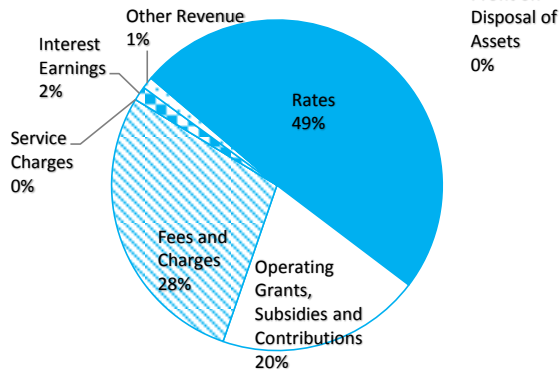
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of

Preparation

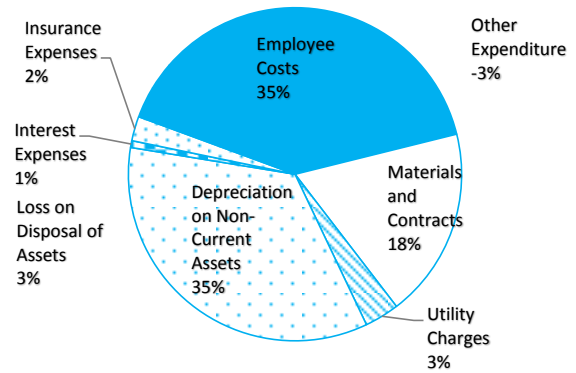
Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 8/05/2017

**Shire of Moora
Information Summary
For the Period Ended 30 April 2017**

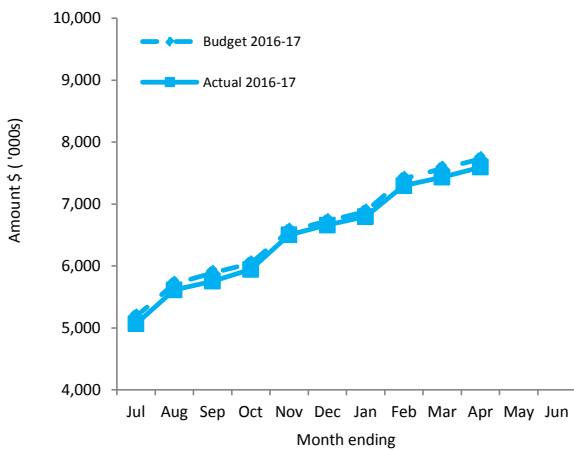
Operating Revenue



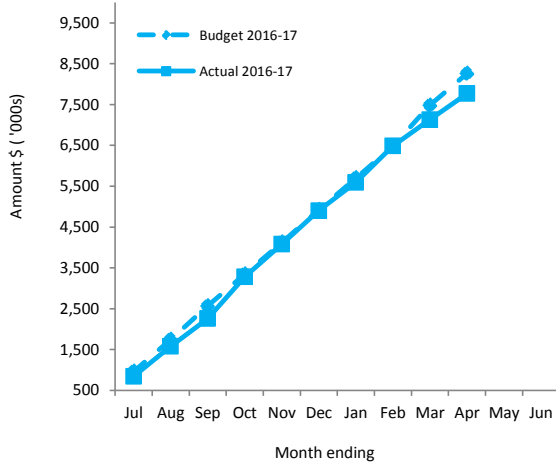
Operating Expenditure



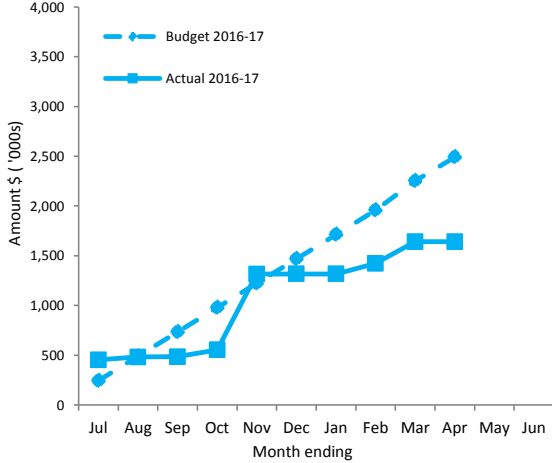
Budget Operating Revenues -v- Actual (Refer Note 2)



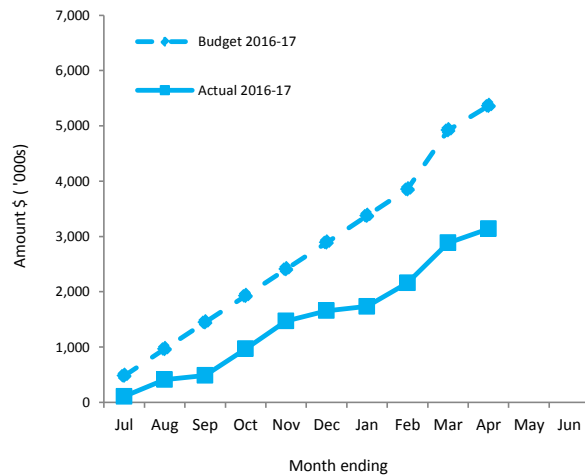
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 2017

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,230,098	1,230,098	1,230,098	0	0%	
Revenue from operating activities							
Governance		30,007	27,007	82,310	55,303	205%	▲
General Purpose Funding - Rates	9	3,786,699	3,786,699	3,715,420	(71,279)	(2%)	
General Purpose Funding - Other		1,725,629	1,316,263	1,284,889	(31,374)	(2%)	
Law, Order and Public Safety		294,601	263,963	247,685	(16,278)	(6%)	▼
Health		19,740	16,440	13,602	(2,838)	(17%)	
Education and Welfare		352,000	293,330	254,360	(38,970)	(13%)	▼
Housing		105,135	87,600	82,923	(4,677)	(5%)	
Community Amenities		1,143,582	1,114,950	1,102,614	(12,336)	(1%)	
Recreation and Culture		222,323	185,170	107,368	(77,802)	(42%)	▼
Transport		164,802	163,882	170,766	6,884	4%	
Economic Services		483,853	403,240	431,081	27,841	7%	▲
Other Property and Services		80,000	66,660	101,654	34,994	52%	▲
		8,408,371	7,725,204	7,594,673			
Expenditure from operating activities							
Governance		(842,560)	(714,610)	(680,376)	34,234	5%	
General Purpose Funding		(305,179)	(247,887)	(223,886)	24,001	10%	▲
Law, Order and Public Safety		(444,388)	(374,951)	(369,382)	5,569	1%	
Health		(100,179)	(83,863)	(74,499)	9,364	11%	▲
Education and Welfare		(477,827)	(373,010)	(323,168)	49,842	13%	▲
Housing		(97,223)	(80,790)	(77,469)	3,321	4%	
Community Amenities		(1,125,428)	(937,360)	(897,624)	39,736	4%	
Recreation and Culture		(1,654,726)	(1,414,578)	(1,312,063)	102,515	7%	▲
Transport		(4,023,547)	(3,353,630)	(3,088,303)	265,327	8%	▲
Economic Services		(1,006,354)	(629,880)	(548,145)	81,735	13%	▲
Other Property and Services		(38,061)	(48,455)	(173,260)	(124,805)	(258%)	▼
		(10,115,472)	(8,259,014)	(7,768,174)			
Operating activities excluded from budget							
Add back Depreciation		3,745,450	3,121,150	2,864,757	(256,393)	(8%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	452,419	205,739	212,030	6,291	3%	
Adjust Provisions and Accruals		0	0	15,063	15,063		▲
Amount attributable to operating activities		2,490,768	2,793,079	2,918,349			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	3,098,028	2,254,129	1,343,755	(910,374)	(40%)	▼
Proceeds from Disposal of Assets	8	479,864	237,841	296,956	59,115	25%	▲
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(867,185)	(741,029)	(203,866)	537,163	72%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(2,405,440)	(1,615,222)	790,218	33%	▲
Infrastructure Assets - Public Facilities	13	(816,738)	(680,560)	(150,814)	529,746	78%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(284,880)	(42,338)	242,542	85%	▲
Infrastructure Assets - Drainage	13	(79,627)	(66,340)	0	66,340	100%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(1,577,759)	(1,126,349)	(1,120,942)	5,407	0%	
Furniture and Equipment	13	(67,515)	(56,270)	(6,043)	50,227	89%	▲
Amount attributable to investing activities		(3,059,573)	(2,868,898)	(1,498,515)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		19,187	0	5,835	5,835		▲
Self-Supporting Loan Principal		7,020	0	7,020	7,020		▲
Transfer from Reserves	7	50,300	0	50,300	50,300		▲
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(311,932)	(10,541)	(229,333)	(218,792)	(2076%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	(373,433)	(298,013)	(395%)	▼
Amount attributable to financing activities		(660,425)	(85,961)	(539,611)			
Closing Funding Surplus(Deficit)	3	868	1,068,318	2,110,322			

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 April 2017

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	1,230,098	1,230,098	1,230,098	0	0%	
Revenue from operating activities							
Rates	9	3,786,699	3,786,699	3,715,420	(71,279)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,988,589	1,564,002	1,517,035	(46,967)	(3%)	
Fees and Charges		2,346,586	2,135,813	2,155,238	19,425	1%	
Service Charges		0	0	0	0		
Interest Earnings		173,597	144,620	106,893	(37,727)	(26%)	▼
Other Revenue		92,900	77,390	86,747	9,357	12%	▲
Profit on Disposal of Assets	8	20,000	16,680	13,339			
		8,408,371	7,725,204	7,594,673			
Expenditure from operating activities							
Employee Costs		(3,446,325)	(2,878,288)	(2,873,774)	4,514	0%	
Materials and Contracts		(2,304,841)	(1,926,010)	(1,527,049)	398,961	21%	▲
Utility Charges		(332,991)	(277,170)	(277,971)	(801)	(0%)	
Depreciation on Non-Current Assets		(3,745,450)	(3,121,150)	(2,864,757)	256,393	8%	▲
Interest Expenses		(69,192)	(49,430)	(54,861)	(5,431)	(11%)	▼
Insurance Expenses		(187,757)	(180,017)	(196,756)	(16,739)	(9%)	▼
Other Expenditure		443,503	395,470	252,363	(143,107)	36%	
Loss on Disposal of Assets	8	(472,419)	(222,419)	(225,368)			
		(10,115,472)	(8,259,014)	(7,768,173)			
Operating activities excluded from budget							
Add back Depreciation		3,745,450	3,121,150	2,864,757	(256,393)	(8%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	452,419	205,739	212,030	6,291	3%	
Adjust Provisions and Accruals		0	0	15,063	15,063		▲
Amount attributable to operating activities		2,490,768	2,793,079	2,918,350			
Investing activities							
Grants, Subsidies and Contributions	11	3,098,028	2,254,129	1,343,755	(910,374)	(40%)	▼
Proceeds from Disposal of Assets	8	479,864	237,841	296,956	59,115	25%	▲
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(867,185)	(741,029)	(203,866)	537,163	72%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(2,405,440)	(1,615,222)	790,218	33%	▲
Infrastructure Assets - Public Facilities	13	(816,738)	(680,560)	(150,814)	529,746	78%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(284,880)	(42,338)	242,542	85%	▲
Infrastructure Assets - Drainage	13	(79,627)	(66,340)	0	66,340	100%	▲
Plant and Equipment	13	(1,577,759)	(1,126,349)	(1,120,942)	5,407	0%	
Furniture and Equipment	13	(67,515)	(56,270)	(6,043)	50,227	89%	▲
		(3,059,573)	(2,868,898)	(1,498,515)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		19,187	0	5,835	5,835		▲
Self-Supporting Loan Principal		7,020	0	7,020	7,020		▲
Transfer from Reserves	7	50,300	0	50,300	50,300		▲
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(311,932)	(10,541)	(229,333)	(218,792)	(2076%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	(373,433)	(298,013)	(395%)	▼
		(660,425)	(85,961)	(539,611)			
Closing Funding Surplus (Deficit)	3	868	1,068,318	2,110,322		98%	

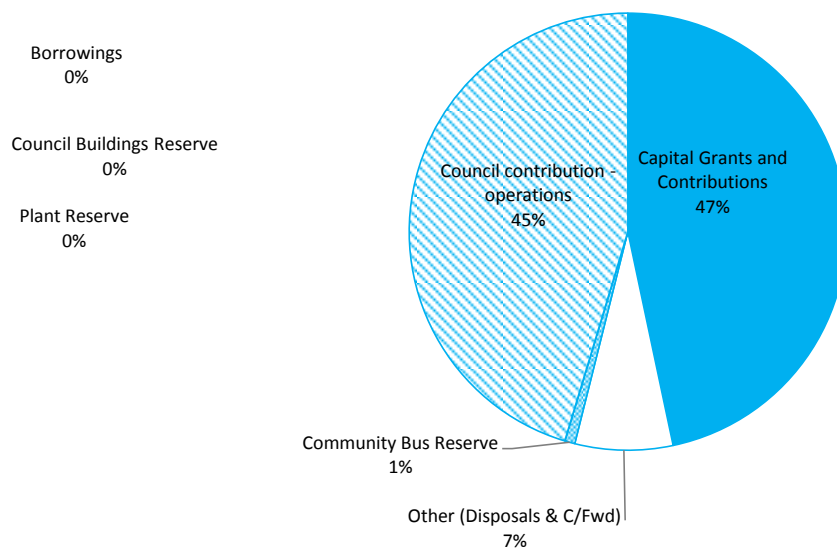
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MOORA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 April 2017

Capital Acquisitions

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditur e) (b)	Amended YTD Budget (d)	Amended Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	142,591	61,275	741,029	867,185	203,866	(537,163)
Infrastructure Assets - Roads	13	0	1,615,222	2,405,440	2,886,713	1,615,222	(790,218)
Infrastructure Assets - Public Facilities	13	125,092	25,722	680,560	816,738	150,814	(529,746)
Infrastructure Assets - Footpaths	13	42,338	0	284,880	341,928	42,338	(242,542)
Infrastructure Assets - Drainage	13	0	0	66,340	79,627	0	(66,340)
Plant and Equipment	13	0	1,120,942	1,126,349	1,577,759	1,120,942	(5,407)
Furniture and Equipment	13	0	6,043	56,270	67,515	6,043	(50,227)
Capital Expenditure Totals		310,021	2,829,205	5,360,868	6,637,465	3,139,225	(2,221,643)
Capital acquisitions funded by:							
Capital Grants and Contributions				2,254,129	3,098,028	1,343,755	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				237,841	479,864	296,956	
Council contribution - Cash Backed Reserves							
Community Bus Reserve				0	50,300	50,300	
Plant Reserve				0	0	0	
Council Buildings Reserve				0	0	0	
Council contribution - operations				2,868,898	3,009,273	1,448,215	
Capital Funding Total				5,360,868	6,637,465	3,139,225	

Budgeted Capital Acquisitions Funding

Note 1: Significant Accounting Policies

The significant accounting policies adopted in the preparation of this statement of financial activity are the same as those adopted through the budget process and explain the treatment of the following issues:

- (a) Basis of Accounting
- (b) The Local Government Reporting Entity
- (d) Rates, Grants, Donations and Other Contributions
- (e) Goods and Services Tax
- (f) Cash and Cash Equivalents
- (g) Trade and Other Receivables
- (h) Inventories
- (i) Fixed Assets
- (j) Depreciation of Non-Current Assets
- (k) Trade and Other Payables
- (l) Employee Benefits
- (m) Interest-bearing Loans and Borrowings
- (n) Provisions
- (o) Current and Non-Current Classification
- (p) Nature or Type Classifications
- (r) Statement of Objectives

A full copy of these policies is available within the Shire of Moora 2016/17 Adopted Budget.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2016/17 year is \$5,000 or 5% whichever is the greater.

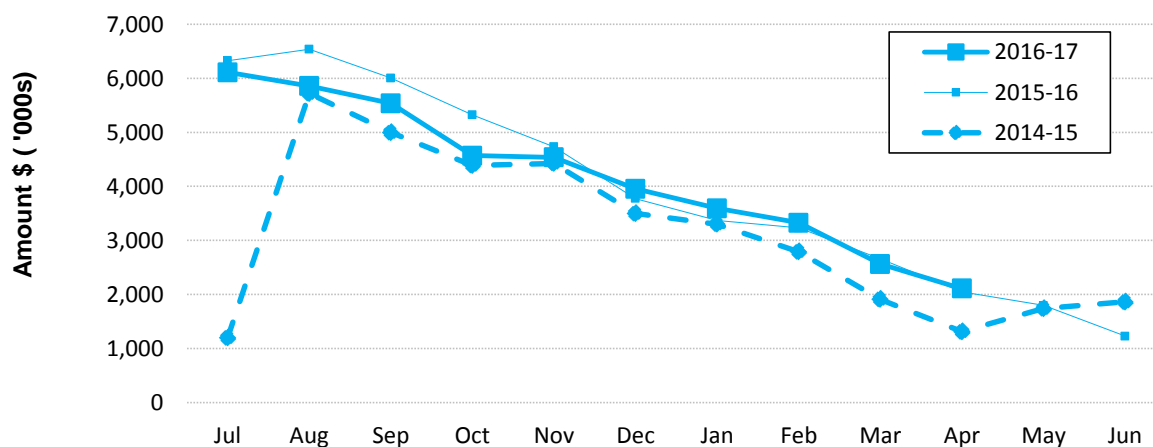
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	55,303	205%	▲	Permanent	Various insurance reimbursements received Over estimated CESM/DFES contribution to be paid
Law, Order and Public Safety	(16,278)	(6%)	▼	Permanent	by DFES and Shire of Victoria Plains
Education and Welfare	(38,970)	(13%)	▼	Timing	Child care centre revenue MPAC show receipts and gym memberships below
Recreation and Culture	(77,802)	(42%)	▼	Timing	budget
Economic Services	27,841	7%	▲	Timing	Chalet and Caravan Park Revenue.
Other Property and Services	34,994	52%	▲	Timing	Private works Revenue
Operating Expense					
General Purpose Funding	24,001	10%	▲	Timing	Timing GRV valuation fee not charged yet Doctor house contribution (House was not required
Health	9,364	11%	▲	Timing	July to December) No payment made towards budgeted Clontarf
Education and Welfare	49,842	13%	▲	Permanent	contribution
Recreation and Culture	102,515	7%	▲	Timing	Various buildings repairs and maintenance
Transport	265,327	8%	▲	Timing	(non cash variance) depreciation Expenditure delayed (Growth plan and advertising
Economic Services	81,735	13%	▲	Timing	campaigns)
Other Property and Services	(124,805)	(258%)	▼	Timing	Underallocated PWOH and Plant
Capital Revenues					
Grants, Subsidies and Contributions	(910,374)	(40%)	▼	Timing	Capital project grants (mens shed/cctv/RADs and RTR) not received
Proceeds from Disposal of Assets	59,115	25%	▲	Timing	Plant trade-in proceeds - Renewals ahead of budget
Capital Expenses					
Land and Buildings	537,163	72%	▲	Timing	Mens Shed Construction Not Started
Infrastructure - Roads	790,218	33%	▲	Timing	Major Road Works Projects
Infrastructure - Public Facilities	529,746	78%	▲	Timing	CCTV and Significant Airstrip Works
Infrastructure - Footpaths	242,542	85%	▲	Timing	Works delayed
Infrastructure - Drainage	66,340	100%	▲	Timing	Works delayed
Furniture and Equipment	50,227	89%	▲	Timing	Computer replacements delayed

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	29 Apr 2016	30 Apr 2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,221,868	1,985,207	1,663,824
Cash Restricted - Conditions over Grants	11	599,838	0	476,618
Cash Restricted	4	1,629,718	1,702,821	1,952,851
Investments Unrestricted	4	100,000	100,000	100,000
Receivables - Rates	6	402,620	478,164	437,129
Receivables - Other	6	65,630	19,971	58,971
Interest / ATO Receivable/Trust		28,748	36,257	9,944
Inventories		37,231	11,463	12,959
		4,085,652	4,333,882	4,712,295
Less: Current Liabilities				
Payables		(698,572)	(156,233)	(143,395)
Provisions		(615,529)	(525,281)	(606,846)
Current Portion of Long Term Borrowings		(311,933)	(116,853)	(82,600)
		(1,626,033)	(798,367)	(832,841)
Less: Cash Reserves	7	(1,629,718)	(1,702,821)	(1,952,851)
Less: Current Loans Clubs/Institutions		(24,058)	(9,481)	(11,204)
Add: Current Portion of Long Term Borrowings		311,933	116,853	82,600
Add: Leave Liability Not Required to be Funded		112,323	112,323	112,323
Net Current Funding Position		1,230,098	2,052,390	2,110,322

Note 3 - Liquidity Over the Year**Comments - Net Current Funding Position**

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	489,442			489,442	Westpac	0.25%	At Call
Reserve Bank Account		53		53	Westpac	2.50%	At Call
Trust Bank Account			40,669	40,669	Westpac	0.00%	At Call
Cash On Hand	1,000			1,000	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Funds	750,000			750,000	NAB	2.60%	08-May-17
Municipal Funds	900,000			900,000	NAB	2.50%	23-Jun-17
Reserve Funds		1,952,800		1,952,800	Bankwest	2.70%	30-Jun-17
(c) Unrestricted Investments							
100,000 Shares @ \$1 per share	100,000			100,000	CMC Pty Ltd	NA	NA
Total	2,240,442	1,952,853	40,669	4,233,963			

Comments/Notes - Investments

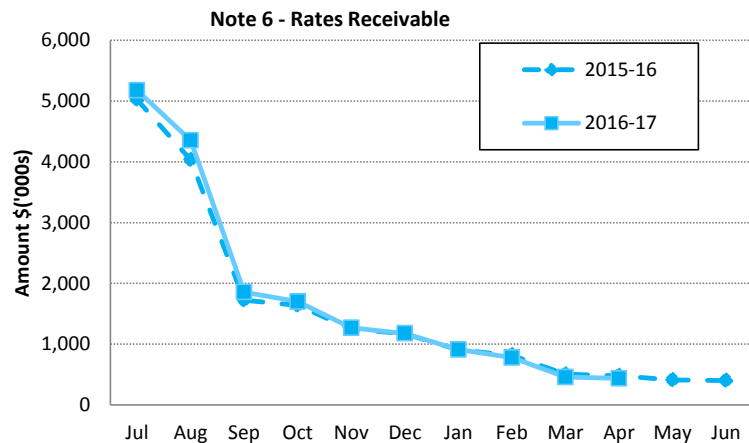
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 6: Receivables

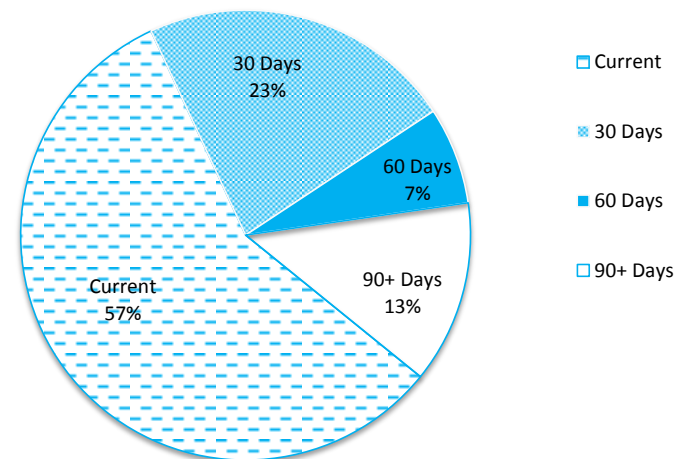
Receivables - Rates Receivable	30 Apr 2017	30 June 2016
	\$	\$
Opening Arrears Previous Years	402,620	359,408
Levied this year	4,822,832	4,801,216
Less Collections to date	(4,788,323)	(4,758,003)
Equals Current Outstanding	437,129	402,620
Net Rates Collectable	437,129	402,620
% Collected	91.63%	92.20%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	33,767	13,342	4,120	7,742	58,971
Balance per Trial Balance					
Sundry Debtors					58,971
Receivables - Other					9,944
Total Receivables General Outstanding					68,915

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



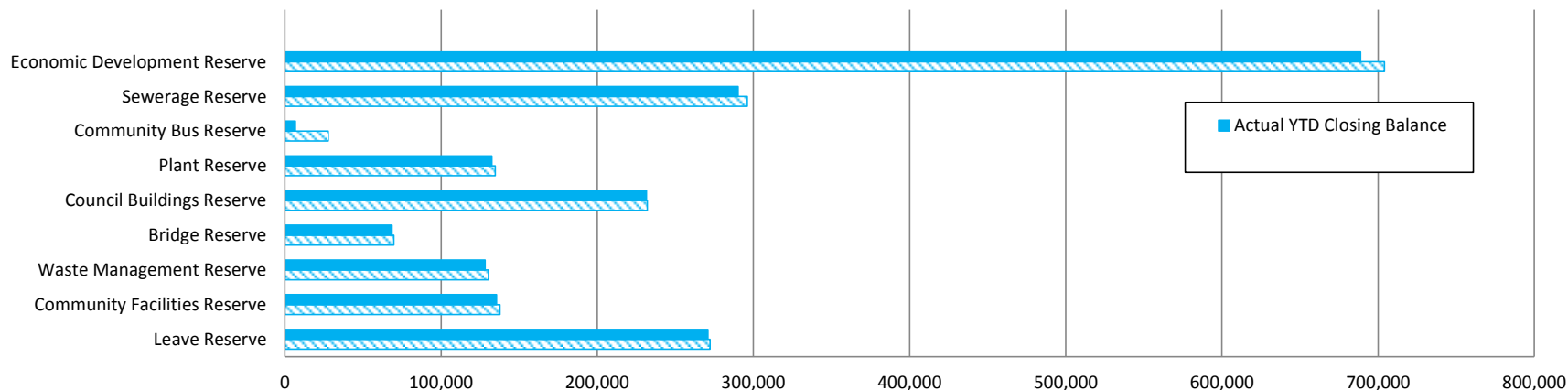
Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	119,204	3,000	1,714	150,000	150,000	0	0	272,204	270,918
Community Facilities Reserve	133,493	4,200	1,919	0	0	0	0	137,693	135,412
Waste Management Reserve	126,336	4,000	1,817	0	0	0	0	130,336	128,153
Bridge Reserve	67,688	2,000	973	0	0	0	0	69,688	68,661
Council Buildings Reserve	31,019	1,000	446	200,000	200,000	0	0	232,019	231,465
Plant Reserve	130,630	4,000	1,878	0	0	0	0	134,630	132,508
Community Bus Reserve	56,222	1,800	808	20,000	0	(50,300)	(50,300)	27,722	6,730
Sewerage Reserve	286,028	10,000	4,113	0	0	0	0	296,028	290,141
Economic Development Reserve	679,098	25,000	9,764	0	0	0	0	704,098	688,862
	1,629,718	55,000	23,433	370,000	350,000	(50,300)	(50,300)	2,004,418	1,952,851

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
40178	DCEO Vehicle	22,449	16,364	0	(6,085)	22,449	16,364	0	(6,085)
40182	MES Vehicle	28,599	21,364	0	(7,235)	28,599	21,364	0	(7,235)
40179	MDS Vehicle	22,699	15,455	0	(7,245)	22,699	15,454	0	(7,245)
40184	Asset Manager Vehicle	27,616	23,636	0	(3,979)	27,616	23,635	0	(3,981)
70022	Doctors Vehicle	11,195	8,183	0	(3,012)	11,195	8,183	0	(3,012)
50046	Ranger Ute	28,395	21,364	0	(7,031)	28,355	21,324	0	(7,031)
100044	Community Bus	0	0			0	20,000	20,000	0
113018	Ride on Mower	0	0			0	0	0	0
120204	Grader	77,950	75,000	0	(2,950)	77,950	77,950	0	
120208	Loader	29,334	40,000	10,666	0	80,000	80,000	0	0
113020	Tractor	13,019	15,000	1,981	0	15,000	15,000	0	0
135005	Industrial Block - 162 Melbourne St	0	0			185,000	60,000	0	(125,000)
135007	Industrial Block - 163 Melbourne St	0	0			185,000	60,000	0	(125,000)
120305	Work Ute 1 (M874)	17,380	15,000	0	(2,380)	17,380	15,000	0	(2,380)
120306	Work Ute 2 (M875)	17,380	15,000	0	(2,380)	17,380	15,000	0	(2,380)
120300	Work Ute 3					0	0	0	0
120310	Work Supervisor Ute	32,000	29,091	0	(2,909)	32,000	29,091	0	(2,909)
120162	MetroCount Traffic Counter	259	750	491	0	750	750	0	0
120212	MetroCount Traffic Counter	549	750	201	0	750	750	0	0
	Land and Buildings								
110017	Coomberdale Community Hall	180,162	0		(180,162)	180,162	0	0	(180,162)
		248,237	296,956	13,339	(225,368)	932,285	479,865	20,000	(472,420)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2016	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Amended		Amended		Amended	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Housing								
Loan 317 - Housing Executive Loan	154,480		10,610	21,585	143,870	132,895	6,349	10,293
Loan 326 - 92 Roberts Street (Doctors House)	200,000		8,821	17,756	191,179	182,244	3,274	5,085
Recreation and Culture								
Loan 314 - Moora Town Hall Upgrade	138,468		32,140	43,205	106,328	95,263	5,504	7,863
Loan 315 - Town Hall Upgrade	194,098		55,741	55,741	138,357	138,357	10,394	10,494
Loan 324 - Moora Bowling Club SSL	76,573		7,020	7,020	69,553	69,553	2,397	2,387
Transport								
Loan 320 - Tip and Rubbish Truck	0		0	0	0	0	130	0
Economic Services								
Loan 323 - Moora Lifestyle Village	415,819		96,919	130,225	318,900	285,594	20,101	22,645
Loan 325 - Lots 231 and 232 Roberts Street	410,000		18,083	36,400	391,917	373,600	6,711	10,425
	1,589,438	0	229,333	311,932	1,360,105	1,277,506	54,861	69,192

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

















Note 11: Grants and Contributions

Grant Provider	Type	Opening	Amended Budget		YTD	Annual	Post	Expected	YTD Actual		Unspent	
		Balance	Operating	Capital	Budget	Budget	Variations		Revenue	(Expended)	Grant	
		(a)				(d)	(e)	(d)+(e)		(c)	(a)+(b)+(c)	
			\$	\$	\$				\$	\$	\$	
General Purpose Funding												
Grants Commission Grant Needs	WALGGC	Operating	0	796,667	0	597,501	796,667	796,667	594,410	0	0	
Grants Commission - Road Formula	WALGGC	Operating	0	703,846	0	527,883	703,846	703,846	528,467	0	0	
CBH Payment In Lieu Of Rates	CBH	Operating	0	20,019	0	20,019	20,019	20,019	20,300	0	0	
Governance												
Parental Leave Reimbursement	Centrelink	Operating	0	12,107	0	12,107	12,107	12,107	12,107	0	0	
Law, Order and Public Safety												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	109,500	0	91,250	109,500	109,500	65,833	(85,967)	(20,134)	
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	3,330	4,000	4,000	4,000	0	0	
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,270	36,810	0	30,680	36,810	36,810	36,810	0	0	
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,411	10,238	0	8,530	10,238	10,238	10,238	0	0	
Community Safety Grant	Dept. of Fire & Emergency Serv.	Operating - Tied	0	7,000	0	5,830	7,000	7,000	7,000	(106)	6,894	
Contributions - CCTV		Non-operating	0	0	247,000	205,830	247,000	247,000	0	0	0	
FESA Plant & Equipment Grant	Dept. of Fire & Emergency Serv.	Non-operating	0	0	400,000	0	400,000	400,000	0	0	0	
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	2,300	0	1,910	2,300	2,300	0	(3,115)	(3,115)	
Education and Welfare												
Child Care Centre - Operational Support from DEEWR QI	Health Dept. WA	Operating	0	52,000	0	43,330	52,000	52,000	37,397	0	0	
Child Care Centre - Grants		Operating	0	0	0	0	0	0	0	0	0	
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	563,316	0	0	0	0	0	0	(350)	562,966	
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	4,000	0	3,330	4,000	4,000	779	0	0	
Recreation and Culture												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	45,000	0	37,500	45,000	45,000	26,388	(15,625)	10,763	
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	10,000	0	8,330	10,000	10,000	0	(4,004)	2,465	
Event Sponsorship	Various	Operating	0	2,500	0	2,080	2,500	2,500	4,409	0	0	
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	488,000	406,660	488,000	488,000	89,301	(19,983)	69,318	
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	34,909	34,909	34,909	34,909	34,909	(10,222)	24,687	
War Memorial Grant	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0	0	0	(500)	13,872	
Transport												
Street Lighting Subsidy	State Initiative	Operating	0	5,500	0	4,580	5,500	5,500	0	0	0	
Direct Grants - Maintenance	Main Roads WA	Operating	0	159,302	0	159,302	159,302	159,302	159,302	0	0	
Airstrip Non-Operating Grant	RADs	Non-operating	0	0	126,750	105,620	126,750	126,750	0	(123,343)	(123,343)	
Grant - Bridge Renewal	Main Roads WA	Non-operating	0	0	0	0	0	0	0	0	0	
Grant - Roads to Recovery	Roads to Recovery	Non-operating	0	0	741,315	617,760	741,315	741,315	829,044	(584,537)	244,507	
Black Spot Grants	Blackspot Grants	Non-operating	0	0	160,401	133,660	160,401	160,401	60,740	(49,672)	11,068	
Regional Road Grants	Regional Road Group	Non-operating	0	0	899,653	749,690	899,653	899,653	329,761	(653,092)	(323,331)	
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	7,500	0	6,260	7,500	7,500	9,492	0	0	
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	250	300	300	0	0	0	
Crossover contributions	Various	Operating	0	0	0	0	0	0	105	0	0	
TOTALS			599,838	1,988,589	3,098,028	3,818,131	5,086,617	0	5,086,617	2,860,790	(1,550,515)	476,618
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		15,681	1,814,789	0	1,419,182	1,814,789	0	1,814,789	1,417,815	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		6,469	173,800	0	144,820	173,800	0	173,800	99,221	(108,817)	(3,127)
Non-operating	Non-operating Grants, Subsidies and Contributions		577,688	0	3,098,028	2,254,129	3,098,028	0	3,098,028	1,343,755	(1,441,698)	479,745
TOTALS			599,838	1,988,589	3,098,028	3,818,131	5,086,617	0	5,086,617	2,860,790	(1,550,515)	476,618

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Attachment 9.1.2












Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 <i>Level of completion indicator, please see table at the end of this note for further detail.</i>								
Land and Buildings								
Health								
 Hydrotherpay pool	30415	0	(350)	(350)	0	0	(350)	
Community Amenities Total		0	0	0	0	0	0	
Governance								
 Administration Centre Renewal	30410	0	(14,427)	(14,427)	(11,000)	(9,180)	(5,247)	
Governance Total		0	(14,427)	(14,427)	(11,000)	(9,180)	(5,247)	
Housing								
 39 Atbara Street Renewal	32312	(15,475)	0	(15,475)	(14,000)	(14,000)	(1,475)	
Housing Total		(15,475)	0	(15,475)	(14,000)	(14,000)	(1,475)	
Law, Order And Public Safety								
 Coomberdale Fire Shed	30502	(38,701)	0	(38,701)	(38,558)	(38,558)	(143)	
Law, Order And Public Safety Total		(38,701)	0	(38,701)	(38,558)	(38,558)	(143)	
Recreation And Culture								
 Swimming Pool Building Renewal	32317	0	(10,222)	(10,222)	(42,000)	(35,000)	24,778	
 Moora Recreation Centre Renewal	33361	0	(2,883)	(2,883)	(14,500)	(12,080)	9,197	
 Miling Pavilion	33318	0	(19,623)	(19,623)	(55,000)	(45,830)	26,207	
 Miling Hall	33121	0	0	0	(15,326)	(12,770)	12,770	
 Watheroo Pavilion	33340	0	(3,176)	(3,176)	(15,000)	(12,500)	9,325	
 Lions Shed - Equestrian Park	33011	0	0	0	(6,390)	(5,320)	5,320	
 Mens Shed - Moora Sports Oval	33014	(19,983)	0	(19,983)	(563,000)	(469,160)	449,177	
Recreation And Culture Total		(19,983)	(35,903)	(55,886)	(711,216)	(592,660)	536,774	
Economic Services								
 Moora Lifestyle Village Improvements	35001	(7,929)	0	(7,929)	(20,000)	(16,660)	8,731	
 Caravan Park/Chalets Renewal	34612	0	(10,595)	(10,595)	(14,600)	(12,160)	1,565	
 Land acquisitions and improvements	32306	(57,903)	0	(57,903)	(57,811)	(57,811)	(92)	
Transport Total		(65,833)	(10,595)	(76,428)	(92,411)	(86,631)	10,203	
Other Property								
 Depot Workshed Garage Door	34030	(2,600)	0	(2,600)	0	0	(2,600)	
Law, Order And Public Safety Total		(2,600)	0	(2,600)	0	0	(2,600)	
Land and Buildings Total		(142,591)	(61,275)	(203,866)	(867,185)	(741,029)	537,163	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

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Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgr e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Drainage/Culverts								
	Transport							
	Drainage Construction	33914	0	0	(79,627)	(66,340)	66,340	
	Transport Total		0	0	(79,627)	(66,340)	66,340	
	Drainage/Culverts Total		0	0	(79,627)	(66,340)	66,340	
Footpaths								
	Transport							
	Footpath Construction	33916	(42,338)	0	(341,928)	(284,880)	242,542	
	Transport Total		(42,338)	0	(341,928)	(284,880)	242,542	
	Footpaths Total		(42,338)	0	(341,928)	(284,880)	242,542	
Furniture & Office Equip.								
	Governance							
	Computer Hardware Replacement	30402	0	(6,043)	(67,515)	(56,270)	50,227	
	Governance Total		0	(6,043)	(67,515)	(56,270)	50,227	
	Furniture & Office Equip. Total		0	(6,043)	(67,515)	(56,270)	50,227	
	Governance							
	Administration Vehicle Replacement	30401	0	(144,832)	(144,832)	(144,832)	(0)	
	Governance Total		0	(144,832)	(144,832)	(144,832)	(0)	
Law, Order And Public Safety								
	Replacement Ranger Ute	30604	0	(61,168)	(61,168)	(61,168)	0	
	Koojan Fire Truck	34704	0	0	(400,000)	0	0	
	Law, Order And Public Safety Total		0	(61,168)	(461,168)	(61,168)	0	
Health								
	Doctors car	33362	0	(20,890)	(20,890)	(20,890)	(0)	
	Health Total		0	(20,890)	(20,890)	(20,890)	(0)	
Community Ammenities								
	Sewerage plant and equipment	39520	0	(19,086)	(19,086)	(19,086)	0	
	Community Amenities Total		0	(19,086)	(19,086)	(19,086)	0	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Attachment 9.1.2

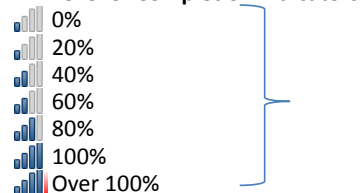
Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Recreation And Culture								
 Community Bus	33327	0	(55,435)	(55,435)	(55,435)	(55,435)	(0)	
Recreation And Culture Total		0	(55,435)	(55,435)	(55,435)	(55,435)	(0)	
Transport								
 Replacement Grader	34061	0	(350,000)	(350,000)	(350,000)	(350,000)	0	
 Replacement Loader	34062	0	(207,522)	(207,522)	(255,000)	(212,500)	4,978	
 Replacement Tractor	33319	0	(53,500)	(53,500)	(53,500)	(53,500)	0	
 Skid Steer Loader - Broom head	34065	0	(7,225)	(7,225)	(4,500)	(3,750)	(3,475)	
 Metro Traffic Classifiers	34077	0	(7,740)	(7,740)	(7,740)	(7,740)	0	
 Ride on Mower	34054	0	(27,000)	(27,000)	(49,000)	(40,840)	13,840	
Transport Total		0	(652,987)	(652,987)	(719,740)	(668,330)	15,343	
Other Property								
 Work Utes x 3	34067	0	(151,766)	(151,766)	(139,229)	(139,229)	(12,537)	
 Depot Fuel Tank and Roller Door	35950	0	(14,779)	(14,779)	(17,379)	(17,379)	2,600	
Other Property Total		0	(166,545)	(166,545)	(156,608)	(156,608)	(9,937)	
Plant , Equip. & Vehicles Total		0	(1,120,942)	(1,120,942)	(1,577,759)	(1,126,349)	5,407	
Public Facilities								
Community Amenities								
 Moora Sewerage System Renewal	39521	0	(23,837)	(23,837)	(129,915)	(108,270)	84,433	
 Electronic Community Notice Board	33720	0	0	0	(20,000)	(16,660)	16,660	
 Watheroo Tip Upgrade	33010	(1,749)	0	(1,749)	(20,000)	(16,660)	14,911	
Community Amenities Total		(1,749)	(23,837)	(25,586)	(169,915)	(141,590)	116,004	
Law and Order								
 CCTV and Security Improvement	30705	0	0	0	(300,000)	(250,000)	250,000	
Law and Order Total		0	0	0	(300,000)	(250,000)	250,000	
Economic Services								
 Entry Statements	34604	0	0	0	(20,000)	(16,660)	16,660	
 Industrial Park - Signage	35260	0	0	0	(40,000)	(33,330)	33,330	
Economic Services Total		0	0	0	(60,000)	(49,990)	49,990	
Recreation And Culture								
 Renewal Park Infrastructure	33308	0	(500)	(500)	(30,000)	(24,990)	24,490	
 Skate Park Moora	33305	0	0	0	(5,000)	(4,160)	4,160	
Recreation And Culture Total		0	(500)	(500)	(35,000)	(29,150)	28,650	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Transport								
Moora Airstip	33901	(123,343)	0	(123,343)	(221,823)	(184,830)	61,487	
Transport Total		(123,343)	0	(123,343)	(221,823)	(184,830)	61,487	
Other Property								
Remediation of Contamination - Depot	35951	0	(1,385)	(1,385)	(30,000)	(25,000)	23,615	
Other Property Total		0	(1,385)	(1,385)	(30,000)	(25,000)	23,615	
Public Facilities Total		(125,092)	(25,722)	(150,814)	(816,738)	(680,560)	529,746	
Roads (Non Town)								
Transport								
Regional Road Group (Moora-Miling/Merewana)	33910	0	(653,092)	(653,092)	(1,216,202)	(1,013,460)	360,368	
Black Spot (Toodyay - Bindi Bindi/Merewana)	33911	0	(49,672)	(49,672)	(233,467)	(194,510)	144,838	
Roads To Recovery (Dalwallinu West/Airstrip)	33913	0	(584,537)	(584,537)	(952,313)	(793,550)	209,013	
Transport Total		0	(1,287,301)	(1,287,301)	(2,401,982)	(2,001,520)	714,219	
Roads (Non Town) Total		0	(1,287,301)	(1,287,301)	(2,401,982)	(2,001,520)	714,219	
Town Streets								
Transport								
Mcperson Street - Widen, Seal and Kerb	33917	0	0	0	(80,905)	(67,410)	67,410	
Micro Surfacing Town Streets	33918	0	(327,922)	(327,922)	(403,826)	(336,510)	8,588	
Transport Total		0	(327,922)	(327,922)	(484,731)	(403,920)	75,998	
Town Streets Total		0	(327,922)	(327,922)	(484,731)	(403,920)	75,998	
Capital Expenditure Total		(310,021)	(2,829,205)	(3,139,225)	(6,637,465)	(5,360,868)	2,221,643	



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.