

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 May 2017

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

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Shire of Moora
Information Summary
For the Period Ended 31 May 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 31 May 2017 of \$1,961,129.

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)	69%	\$	1,216,202	\$	1,114,806
Black Spot (Toodyay - Bindi Bindi/Merewana)	29%	\$	233,467	\$	213,961
Roads To Recovery (Dalwallinu West/Airstrip)	69%	\$	952,313	\$	872,905
Mens Shed - Moora Sports Oval	4%	\$	563,000	\$	516,076
CCTV and Security Improvement	0%	\$	300,000	\$	275,000
					\$ -
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	96%	\$	1,988,589	\$	1,963,850
Non-operating Grants, Subsidies and Contributions	56%	\$	3,098,028	\$	2,476,051
	72%	\$	5,086,617	\$	4,439,901
					\$ 3,658,864
Rates Levied	98%	\$	3,786,699	\$	3,786,699
					\$ 3,716,162

% Compares current ytd actuals to annual budget

		Prior Year 31 May 2016	Current Year 31 May 2017
Financial Position			
Adjusted Net Current Assets	107%	\$ 1,837,500	\$ 1,961,129
Cash and Equivalent - Unrestricted	111%	\$ 1,891,368	\$ 2,104,855
Cash and Equivalent - Restricted	120%	\$ 1,629,719	\$ 1,952,853
Receivables - Rates	100%	\$ 411,452	\$ 411,098
Receivables - Other	4118%	\$ 10,488	\$ 431,897
Payables	77%	\$ 698,572	\$ 535,321

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

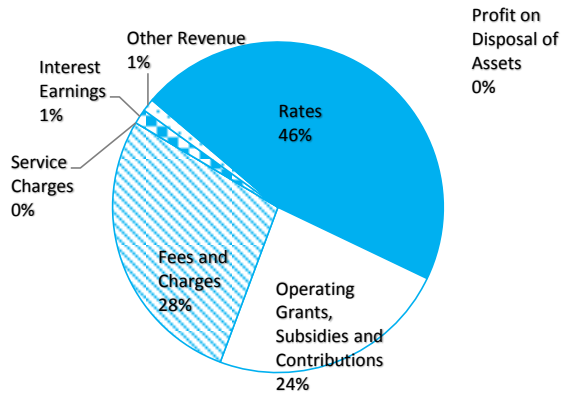
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of

Preparation

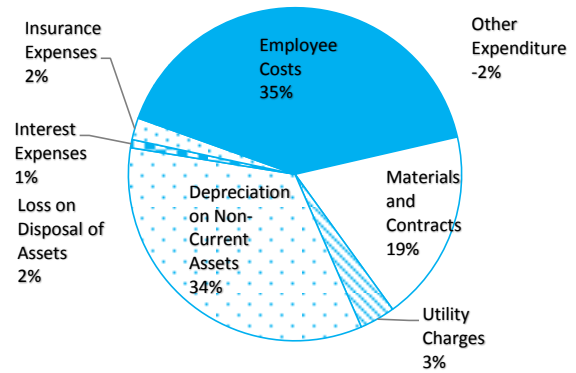
Prepared by: David Trevaskis
Reviewed by: David Trevaskis
Date prepared: 12/06/2017

**Shire of Moora
Information Summary
For the Period Ended 31 May 2017**

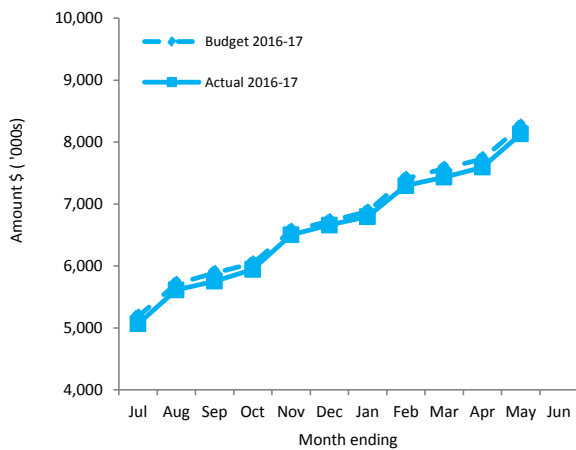
Operating Revenue



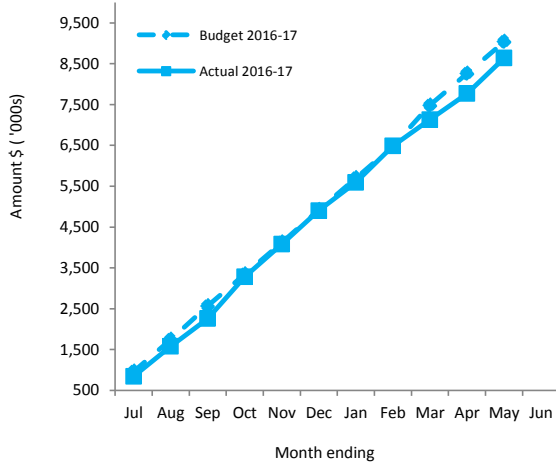
Operating Expenditure



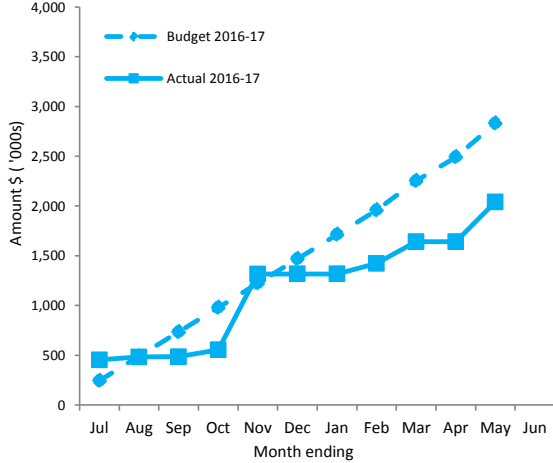
Budget Operating Revenues -v- Actual (Refer Note 2)



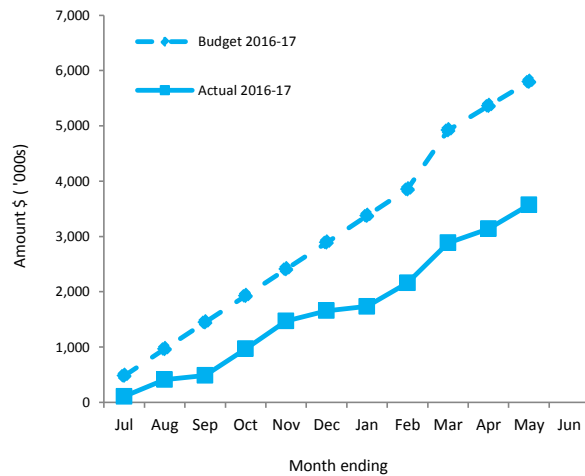
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 31 May 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	28,497	87,127	58,630	206%	▲
General Purpose Funding - Rates	9	3,786,699	3,786,699	3,716,162	(70,537)	(2%)	
General Purpose Funding - Other		1,725,629	1,708,478	1,679,028	(29,450)	(2%)	
Law, Order and Public Safety		294,601	279,264	248,360	(30,904)	(11%)	▼
Health		19,740	18,084	20,982	2,898	16%	
Education and Welfare		352,000	322,663	288,098	(34,565)	(11%)	▼
Housing		105,135	96,360	91,629	(4,731)	(5%)	
Community Amenities		1,143,582	1,129,225	1,122,727	(6,498)	(1%)	
Recreation and Culture		222,323	203,687	110,008	(93,679)	(46%)	▼
Transport		164,802	164,340	176,926	12,586	8%	▲
Economic Services		483,853	443,564	480,649	37,085	8%	▲
Other Property and Services		80,000	73,326	108,712	35,386	48%	▲
		8,408,371	8,254,187	8,130,409			
Expenditure from operating activities							
Governance		(842,560)	(778,440)	(732,272)	46,167	6%	▲
General Purpose Funding		(305,179)	(268,915)	(270,883)	(1,968)	(1%)	
Law, Order and Public Safety		(444,388)	(409,543)	(413,900)	(4,357)	(1%)	
Health		(100,179)	(91,948)	(87,709)	4,239	5%	
Education and Welfare		(477,827)	(410,311)	(373,276)	37,035	9%	▲
Housing		(97,223)	(88,869)	(84,177)	4,692	5%	▲
Community Amenities		(1,125,428)	(1,031,096)	(1,016,074)	15,022	1%	
Recreation and Culture		(1,654,726)	(1,534,007)	(1,451,627)	82,380	5%	▲
Transport		(4,023,547)	(3,688,517)	(3,416,738)	271,779	7%	▲
Economic Services		(1,006,354)	(692,868)	(627,267)	65,601	9%	▲
Other Property and Services		(38,061)	(43,120)	(163,021)	(119,901)	(278%)	▼
		(10,115,472)	(9,037,634)	(8,636,945)			
Operating activities excluded from budget							
Add back Depreciation		3,745,450	3,433,265	3,162,584	(270,681)	(8%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	452,419	204,071	212,030	7,959	4%	
Adjust Provisions and Accruals		0	0	15,070	15,070		▲
Amount attributable to operating activities		2,490,768	2,853,889	2,883,148			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	3,098,028	2,476,051	1,741,706	(734,345)	(30%)	▼
Proceeds from Disposal of Assets	8	479,864	355,184	296,956	(58,228)	(16%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(867,185)	(804,095)	(254,115)	549,980	68%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(2,645,984)	(1,893,328)	752,656	28%	▲
Infrastructure Assets - Public Facilities	13	(816,738)	(748,616)	(155,852)	592,764	79%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(313,368)	(134,689)	178,679	57%	▲
Infrastructure Assets - Drainage	13	(79,627)	(72,974)	0	72,974	100%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(1,577,759)	(1,152,058)	(1,124,952)	27,106	2%	
Furniture and Equipment	13	(67,515)	(61,897)	(6,043)	55,854	90%	▲
Amount attributable to investing activities		(3,059,573)	(2,967,757)	(1,530,317)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		19,187	16,623	6,245	(10,378)	(62%)	▼
Self-Supporting Loan Principal		7,020	7,020	7,020	(0)	(0%)	
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)	(311,932)	(301,391)	(2859%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	(373,433)	(298,013)	(395%)	▼
Amount attributable to financing activities		(660,425)	(62,318)	(621,800)			
Closing Funding Surplus(Deficit)	3	868	1,053,912	1,961,129			

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 31 May 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	3,716,162	(70,537)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,988,589	1,963,850	1,917,158	(46,692)	(2%)	
Fees and Charges		2,346,586	2,241,079	2,264,445	23,366	1%	
Service Charges		0	0	0	0		
Interest Earnings		173,597	159,082	117,925	(41,157)	(26%)	▼
Other Revenue		92,900	85,129	101,379	16,250	19%	▲
Profit on Disposal of Assets	8	20,000	18,348	13,339			
		8,408,371	8,254,187	8,130,408			
Expenditure from operating activities							
Employee Costs		(3,446,325)	(3,161,719)	(3,250,810)	(89,091)	(3%)	
Materials and Contracts		(2,304,841)	(2,114,759)	(1,730,502)	384,257	18%	▲
Utility Charges		(332,991)	(304,887)	(320,262)	(15,375)	(5%)	▼
Depreciation on Non-Current Assets		(3,745,450)	(3,433,265)	(3,162,584)	270,681	8%	▲
Interest Expenses		(69,192)	(51,738)	(74,022)	(22,284)	(43%)	▼
Insurance Expenses		(187,757)	(183,864)	(197,430)	(13,566)	(7%)	▼
Other Expenditure		443,503	435,017	324,035	(110,982)	26%	
Loss on Disposal of Assets	8	(472,419)	(222,419)	(225,368)			
		(10,115,472)	(9,037,634)	(8,636,944)			
Operating activities excluded from budget							
Add back Depreciation		3,745,450	3,433,265	3,162,584	(270,681)	(8%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	452,419	204,071	212,030	7,959	4%	
Adjust Provisions and Accruals		0	0	15,070	15,070		▲
Amount attributable to operating activities		2,490,768	2,853,889	2,883,149			
Investing activities							
Grants, Subsidies and Contributions	11	3,098,028	2,476,051	1,741,706	(734,345)	(30%)	▼
Proceeds from Disposal of Assets	8	479,864	355,184	296,956	(58,228)	(16%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(867,185)	(804,095)	(254,115)	549,980	68%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(2,645,984)	(1,893,328)	752,656	28%	▲
Infrastructure Assets - Public Facilities	13	(816,738)	(748,616)	(155,852)	592,764	79%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(313,368)	(134,689)	178,679	57%	▲
Infrastructure Assets - Drainage	13	(79,627)	(72,974)	0	72,974	100%	▲
Plant and Equipment	13	(1,577,759)	(1,152,058)	(1,124,952)	27,106	2%	
Furniture and Equipment	13	(67,515)	(61,897)	(6,043)	55,854	90%	▲
		(3,059,573)	(2,967,757)	(1,530,317)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		19,187	16,623	6,245	(10,378)	(62%)	▼
Self-Supporting Loan Principal		7,020	7,020	7,020	(0)	(0%)	
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)	(311,932)	(301,391)	(2859%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	(373,433)	(298,013)	(395%)	▼
		(660,425)	(62,318)	(621,800)			
Closing Funding Surplus (Deficit)	3	868	1,053,912	1,961,129		86%	

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.

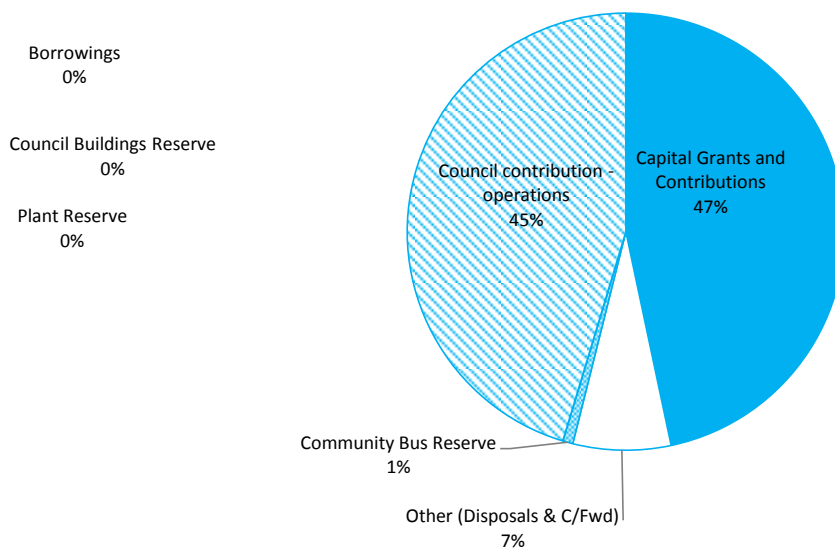
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MOORA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 May 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	159,926	94,189	804,095	867,185	254,115	(549,980)
Infrastructure Assets - Roads	13	0	1,893,328	2,645,984	2,886,713	1,893,328	(752,656)
Infrastructure Assets - Public Facilities	13	130,130	25,722	748,616	816,738	155,852	(592,764)
Infrastructure Assets - Footpaths	13	134,689	0	313,368	341,928	134,689	(178,679)
Infrastructure Assets - Drainage	13	0	0	72,974	79,627	0	(72,974)
Plant and Equipment	13	0	1,124,952	1,152,058	1,577,759	1,124,952	(27,106)
Furniture and Equipment	13	0	6,043	61,897	67,515	6,043	(55,854)
Capital Expenditure Totals		424,745	3,144,234	5,798,992	6,637,465	3,568,979	(2,230,013)
Capital acquisitions funded by:							
Capital Grants and Contributions				2,476,051	3,098,028	1,741,706	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				355,184	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				2,967,757	3,009,273	1,480,017	
Capital Funding Total				5,798,992	6,637,465	3,568,979	

Budgeted Capital Acquisitions Funding



SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

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 31 May 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.

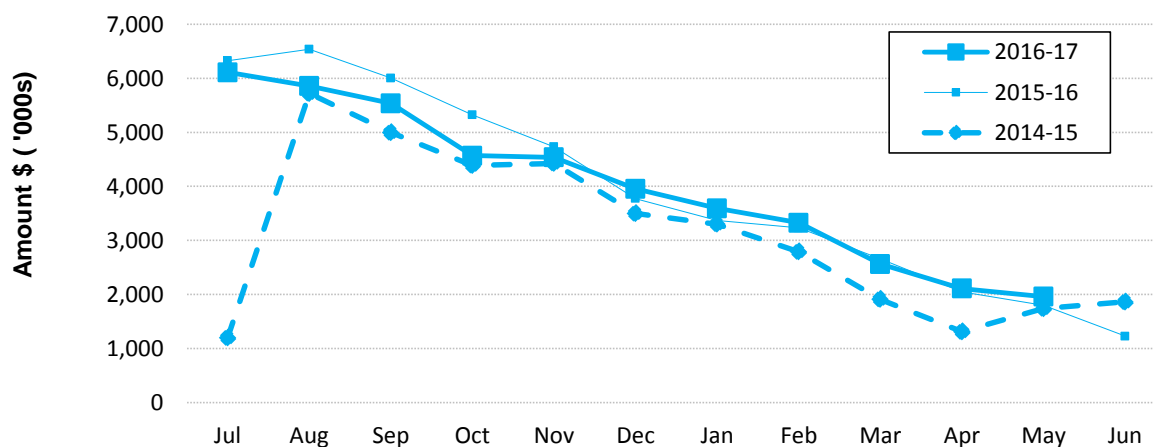
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	58,630	206%	▲	Permanent	Insurance reimbursements received CESM/DFES contribution DFES and Shire of Victoria
Law, Order and Public Safety	(30,904)	(11%)	▼	Permanent	Plains
Education and Welfare	(34,565)	(11%)	▼	Timing	Child care centre revenue MPAC show receipts, KIDS Sports grant and gym
Recreation and Culture	(93,679)	(46%)	▼	Timing	memberships
Transport	12,586	8%	▲	Permanent	Profit on sale of Tractor and Loader
Economic Services	37,085	8%	▲	Timing	Chalet Revenue
Other Property and Services	35,386	48%	▲	Timing	Private works Revenue
Operating Expense					
Governance	46,167	6%	▲	Timing	Timing various administration expenses No payment made towards budgeted Clontarf
Education and Welfare	37,035	9%	▲	Permanent	contribution
Recreation and Culture	82,380	5%	▲	Timing	Various buildings repairs and maintenance (non cash variance) depreciation 151k, road
Transport	271,779	7%	▲	Timing	maintenance 120k
Economic Services	65,601	9%	▲	Timing	Growth plan and advertising campaigns
Other Property and Services	(119,901)	(278%)	▼	Timing	Underallocated PWOH and Plant
Capital Revenues					
Grants, Subsidies and Contributions	(734,345)	(30%)	▼	Timing	Capital project grants (mens shed/cctv/RADs and RTR) not received
Proceeds from Disposal of Assets	(58,228)	(16%)	▼	Permanent	Trade-in on loader
Capital Expenses					
Land and Buildings	549,980	68%	▲	Timing	Mens Shed Construction Works Delayed Dalwallinu West Road (290k). Moora
Infrastructure - Roads	752,656	28%	▲	Timing	Miling Road (300k - invoiced in June)
Infrastructure - Public Facilities	592,764	79%	▲	Timing	CCTV, Sewerage Renewal and Airstrip Works May Dowsing Invoice not accrued (140k) Works
Infrastructure - Footpaths	178,679	57%	▲	Timing	delayed - Bershire Valley Road (40k)
Infrastructure - Drainage	72,974	100%	▲	Timing	Works delayed Clarke Street
Furniture and Equipment	55,854	90%	▲	Timing	Computer replacements delayed (including new server 36k)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	30 May 2016	31 May 2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,221,868	1,891,368	1,486,894
Cash Restricted - Conditions over Grants	11	599,838	0	517,961
Cash Restricted	4	1,629,718	1,629,719	1,952,851
Investments Unrestricted	4	100,000	100,000	100,000
Receivables - Rates	6	402,620	411,452	411,098
Receivables - Other	6	65,630	10,488	431,897
Interest / ATO Receivable/Trust		28,748	36,165	34,016
Inventories		37,231	9,632	19,900
		4,085,652	4,088,823	4,954,617
Less: Current Liabilities				
Payables		(698,572)	(203,120)	(535,321)
Provisions		(615,529)	(525,281)	(606,846)
Current Portion of Long Term Borrowings		(311,933)	(0)	(0)
		(1,626,033)	(728,402)	(1,142,167)
Less: Cash Reserves	7	(1,629,718)	(1,629,719)	(1,952,851)
Less: Current Loans Clubs/Institutions		(24,058)	(5,526)	(10,794)
Add: Current Portion of Long Term Borrowings		311,933	0	0
Add: Leave Liability Not Required to be Funded		112,323	112,323	112,323
Net Current Funding Position		1,230,098	1,837,500	1,961,129

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 31 May 2017

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	1,103,855			1,103,855	Westpac	0.25%	At Call
Reserve Bank Account		53		53	Westpac	2.50%	At Call
Trust Bank Account			21,585	21,585	Westpac	0.00%	At Call
Cash On Hand	1,000			1,000	N/A	Nil	On Hand
(b) Term Deposits							
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	2,104,855	1,952,853	21,585	4,079,293			

Comments/Notes - Investments

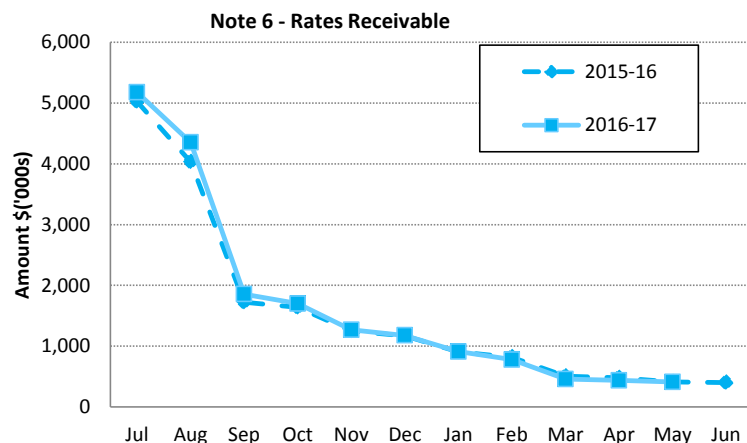
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 6: Receivables

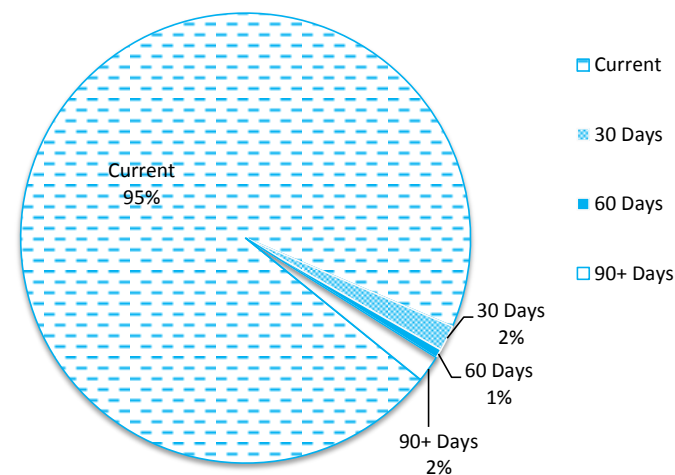
Receivables - Rates Receivable	31 May 2017	30 June 2016
	\$	\$
Opening Arrears Previous Years	402,620	359,408
Levied this year	4,815,323	4,831,970
Less Collections to date	(4,806,845)	(4,788,758)
Equals Current Outstanding	411,098	402,620
Net Rates Collectable	411,098	402,620
% Collected	92.12%	92.24%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	412,817	8,022	2,757	8,301	431,897
Balance per Trial Balance					
Sundry Debtors					431,897
Receivables - Other					34,016
Total Receivables General Outstanding					465,913

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



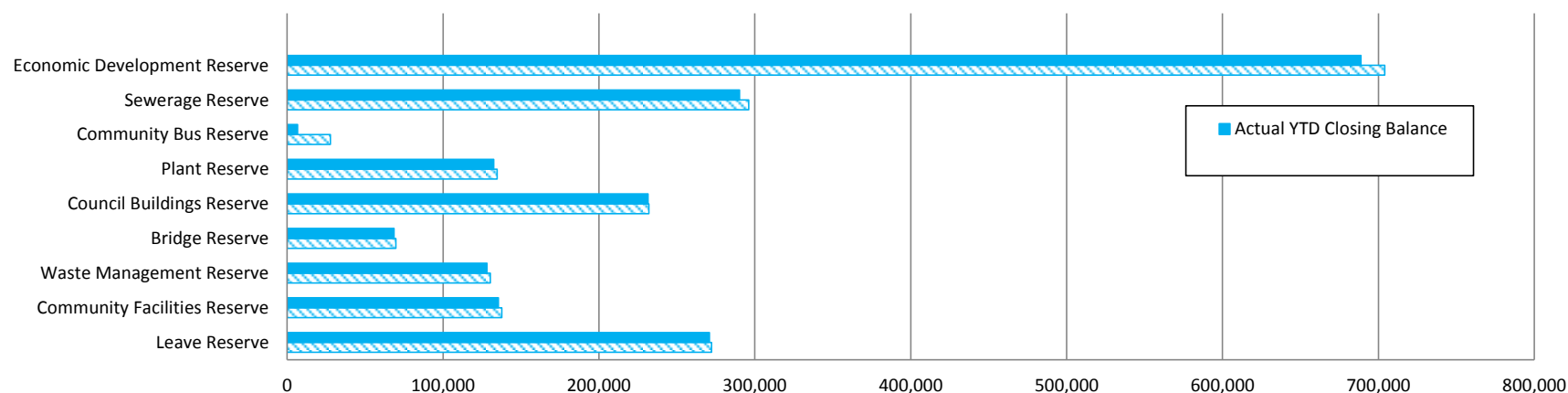
Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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 31 May 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 31 May 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		21,585	21,585	132,895	132,895	11,312	10,293	
Loan 326 - 92 Roberts Street (Doctors House)	200,000		17,756	17,756	182,244	182,244	5,759	5,085	
Recreation and Culture									
Loan 314 - Moora Town Hall Upgrade	138,468		43,205	43,205	95,263	95,263	7,211	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		130,225	130,225	285,594	285,594	25,012	22,645	
Loan 325 - Lots 231 and 232 Roberts Street	410,000		36,400	36,400	373,600	373,600	11,806	10,425	
	1,589,438	0	311,932	311,932	1,277,506	1,277,506	74,022	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 31 May 2017

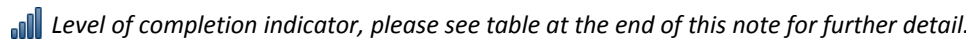














Note 11: Grants and Contributions

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	796,667	796,667	796,667	792,546	0	0	
Grants Commission - Road Formula	WALGGC	Operating	0	703,846	0	703,846	703,846	703,846	704,622	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	100,375	109,500	109,500	65,833	(98,100)	(32,267)	
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	3,663	4,000	4,000	4,000	0	0	
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,270	36,810	0	33,748	36,810	36,810	36,810	0	0	
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,411	10,238	0	9,383	10,238	10,238	10,238	0	0	
Community Safety Grant	Dept. of Fire & Emergency Serv.	Operating - Tied	0	7,000	0	6,413	7,000	7,000	7,000	(106)	6,894	
Contributions - CCTV		Non-operating	0	0	247,000	226,413	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	
FESA Buildings Grant (Coomberdale Shed)	Dept. of Fire & Emergency Serv.	Non-operating	0	0	0	0	0	0	28,330	(38,784)	(10,454)	
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	2,300	0	2,101	2,300	2,300	6,500	(3,553)	2,948	
Education and Welfare												
Child Care Centre - Operational Support from DEEWR Q	Health Dept. WA	Operating	0	52,000	0	47,663	52,000	52,000	49,862	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	3,663	4,000	4,000	779	0	0	
Recreation and Culture												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	45,000	0	41,250	45,000	45,000	26,388	(23,041)	3,347	
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	10,000	0	9,163	10,000	10,000	0	(4,404)	2,065	
Event Sponsorship	Various	Operating	0	2,500	0	2,288	2,500	2,500	4,409	0	0	
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	488,000	447,326	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	(35,222)	(313)	
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	5,038	5,500	5,500	6,161	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	116,182	126,750	126,750	0	(124,175)	(124,175)	
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	679,536	741,315	741,315	829,044	(655,539)	173,505	
Black Spot Grants	Blackspot Grants	Non-operating	0	0	160,401	147,026	160,401	160,401	60,740	(66,821)	(6,081)	
Regional Road Grants	Regional Road Group	Non-operating	0	0	899,653	824,659	899,653	899,653	699,382	(843,046)	(143,664)	
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	7,500	0	6,886	7,500	7,500	10,196	0	0	
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	275	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	4,439,901	5,086,617	0	5,086,317	3,658,864	(1,913,622)	517,961
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		15,681	1,814,789	0	1,804,548	1,814,789	0	1,814,789	1,811,437	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		6,469	173,800	0	159,302	173,800	0	173,800	105,721	(129,202)	(17,013)
Non-operating	Non-operating Grants, Subsidies and Contributions		577,688	0	3,098,028	2,476,051	3,098,028	0	3,098,028	1,741,706	(1,784,420)	534,974
TOTALS			599,838	1,988,589	3,098,028	4,439,901	5,086,617	0	5,086,617	3,658,864	(1,913,622)	517,961

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Attach 9.1.2








Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgr ade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
								
Land and Buildings								
Health								
 Hydrotherpay pool	30415	0	(350)	(350)	0	0	(350)	
Health Total		0	0	0	0	0	0	
Governance								
 Administration Centre Renewal	30410	0	(14,427)	(14,427)	(11,000)	(10,098)	(4,329)	
Governance Total		0	(14,427)	(14,427)	(11,000)	(10,098)	(4,329)	
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	(38,784)	0	(38,784)	(38,558)	(38,558)	(226)	
Law, Order And Public Safety Total		(38,784)	0	(38,784)	(38,558)	(38,558)	(226)	
Education								
 Childcare Centre Renewal	31708	(2,131)	0	(2,131)	0	0	(2,131)	
Education Total		(2,131)	0	(2,131)	0	0	(2,131)	
Recreation And Culture								
 Swimming Pool Building Renewal	32317	0	(35,222)	(35,222)	(42,000)	(38,500)	3,278	
 MPAC Renewal	33117	0	(4,067)	(4,067)	0	0	(4,067)	
 Youth Centre Renewal	32001	0	(3,847)	(3,847)	0	0	(3,847)	
 Moora Recreation Centre Renewal	33361	0	(2,883)	(2,883)	(14,500)	(13,288)	10,405	
 Miling Pavilion	33318	0	(19,623)	(19,623)	(55,000)	(50,413)	30,790	
 Miling Hall	33121	0	0	0	(15,326)	(14,047)	14,047	
 Watheroo Pavilion	33340	0	(3,176)	(3,176)	(15,000)	(13,750)	10,575	
 Lions Shed - Equestrian Park	33011	(9,530)	0	(9,530)	(6,390)	(5,852)	(3,678)	
 Mens Shed - Moora Sports Oval	33014	(19,983)	0	(19,983)	(563,000)	(516,076)	496,093	
Recreation And Culture Total		(29,512)	(68,817)	(98,329)	(711,216)	(651,926)	553,597	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Attach 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	
		\$	\$	\$	\$	\$	\$	
Economic Services								
 Moora Lifestyle Village Improvements	35001	(13,521)	0	(13,521)	(20,000)	(18,326)	4,805	
 Caravan Park/Chalets Renewal	34612	0	(10,595)	(10,595)	(14,600)	(13,376)	2,781	
 Land acquisitions and improvements	32306	(57,903)	0	(57,903)	(57,811)	(57,811)	(92)	
Economic Services Total		(71,424)	(10,595)	(82,019)	(92,411)	(89,513)	7,494	
Other Property								
 Depot Workshed Garage Door	34030	(2,600)	0	(2,600)	0	0	(2,600)	
Other Property Total		(2,600)	0	(2,600)	0	0	(2,600)	
Land and Buildings Total		(159,926)	(94,189)	(254,115)	(867,185)	(804,095)	549,980	
Drainage/Culverts								
Transport								
 Drainage Construction	33914	0	0	0	(79,627)	(72,974)	72,974	
Transport Total		0	0	0	(79,627)	(72,974)	72,974	
Drainage/Culverts Total		0	0	0	(79,627)	(72,974)	72,974	
Footpaths								
Transport								
 Footpath Construction	33916	(134,689)	0	(134,689)	(341,928)	(313,368)	178,679	
Transport Total		(134,689)	0	(134,689)	(341,928)	(313,368)	178,679	
Footpaths Total		(134,689)	0	(134,689)	(341,928)	(313,368)	178,679	
Furniture & Office Equip.								
Governance								
 Computer Hardware Replacement	30402	0	(6,043)	(6,043)	(67,515)	(61,897)	55,854	
Governance Total		0	(6,043)	(6,043)	(67,515)	(61,897)	55,854	
Furniture & Office Equip. Total		0	(6,043)	(6,043)	(67,515)	(61,897)	55,854	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Attach 9.1.2












Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment	
		New/Upgrad	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance		
		e							
		\$	\$	\$	\$	\$	\$		
Plant , Equip. & Vehicles									
Governance									
	Administration Vehicle Replacement	30401	0	(144,832)	(144,832)	(144,832)	(144,832)	(0)	
	Governance Total		0	(144,832)	(144,832)	(144,832)	(144,832)	(0)	
Law, Order And Public Safety									
	Replacement Ranger Ute	30604	0	(61,168)	(61,168)	(61,168)	(61,168)	0	
	Koojan Fire Truck	34704	0	0	0	(400,000)	0	0	
	Law, Order And Public Safety Total		0	(61,168)	(61,168)	(461,168)	(61,168)	0	
Health									
	Doctors car	33362	0	(20,890)	(20,890)	(20,890)	(20,890)	(0)	
	Health Total		0	(20,890)	(20,890)	(20,890)	(20,890)	(0)	
Community Ammenities									
	Sewerage plant and equipment	39520	0	(23,096)	(23,096)	(19,086)	(19,086)	(4,010)	
	Community Amenities Total		0	(23,096)	(23,096)	(19,086)	(19,086)	(4,010)	
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)	(233,750)	26,228	
	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)	(4,125)	(3,100)	
	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)	(44,924)	17,924	
	Transport Total		0	(652,987)	(652,987)	(719,740)	(694,039)	41,052	
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	(1,124,952)	(1,124,952)	(1,577,759)	(1,152,058)	27,106	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

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Note 13: Capital Acquisitions

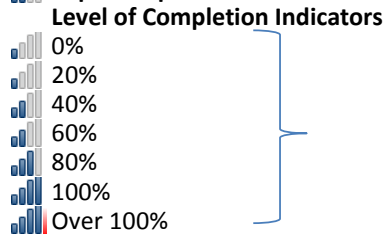
Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Public Facilities								
Community Amenities								
	Moora Sewerage System Renewal	39521	0	(23,837)	(23,837)	(129,915)	(119,097)	95,260
	Electronic Community Notice Board	33720	0	0	0	(20,000)	(18,326)	18,326
	Watheroo Tip Upgrade	33010	(5,955)	0	(5,955)	(20,000)	(18,326)	12,371
	Community Amenities Total		(5,955)	(23,837)	(29,792)	(169,915)	(155,749)	125,957
Law and Order								
	CCTV and Security Improvement	30705	0	0	0	(300,000)	(275,000)	275,000
	Law and Order Total		0	0	0	(300,000)	(275,000)	275,000
Economic Services								
	Entry Statements	34604	0	0	0	(20,000)	(18,326)	18,326
	Industrial Park - Signage	35260	0	0	0	(40,000)	(36,663)	36,663
	Economic Services Total		0	0	0	(60,000)	(54,989)	54,989
Recreation And Culture								
	Renewal Park Infrastructure	33308	0	(500)	(500)	(30,000)	(27,489)	26,989
	Skate Park Moora	33305	0	0	0	(5,000)	(4,576)	4,576
	Recreation And Culture Total		0	(500)	(500)	(35,000)	(32,065)	31,565
Transport								
	Moora Airstip	33901	(124,175)	0	(124,175)	(221,823)	(203,313)	79,138
	Transport Total		(124,175)	0	(124,175)	(221,823)	(203,313)	79,138
Other Property								
	Remediation of Contamination - Depot	35951	0	(1,385)	(1,385)	(30,000)	(27,500)	26,115
	Other Property Total		0	(1,385)	(1,385)	(30,000)	(27,500)	26,115
	Public Facilities Total		(130,130)	(25,722)	(155,852)	(816,738)	(748,616)	592,764

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Attach 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	
		\$	\$	\$	\$	\$	\$	
Roads (Non Town)								
Transport								
	Regional Road Group (Moora-Miling/Merewana)	33910	0	(843,046)	(843,046)	(1,216,202)	(1,114,806)	271,760
	Black Spot (Toodyay - Bindi Bindi/Merewana)	33911	0	(66,821)	(66,821)	(233,467)	(213,961)	147,140
	Roads To Recovery (Dalwallinu West/Airstrip)	33913	0	(655,539)	(655,539)	(952,313)	(872,905)	217,366
	Transport Total		0	(1,565,406)	(1,565,406)	(2,401,982)	(2,201,672)	636,266
	Roads (Non Town) Total		0	(1,565,406)	(1,565,406)	(2,401,982)	(2,201,672)	636,266
Town Streets								
Transport								
	Mcperson Street - Widen, Seal and Kerb	33917	0	0	0	(80,905)	(74,151)	74,151
	Micro Surfacing Town Streets	33918	0	(327,922)	(327,922)	(403,826)	(370,161)	42,239
	Transport Total		0	(327,922)	(327,922)	(484,731)	(444,312)	116,390
	Town Streets Total		0	(327,922)	(327,922)	(484,731)	(444,312)	116,390
	Capital Expenditure Total		(424,745)	(3,144,234)	(3,568,979)	(6,637,465)	(5,798,992)	2,230,013



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