

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 August 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 August 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 August 2017 of \$6,000,079.

Items of Significance

The material variance adopted by the Shire of Moora for the 2017/18 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)	0%	\$	982,568	\$	163,758
Roads To Recovery (Barberton East Road)	0%	\$	634,030	\$	105,670
Hydrotherapy pool	0%	\$	1,800,000	\$	300,000
Mens Shed - Moora Sports Oval	0%	\$	530,000	\$	88,332
CCTV and Security Improvement	51%	\$	277,942	\$	46,322
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	20%	\$	1,174,180	\$	279,407
Non-operating Grants, Subsidies and Contributions	0%	\$	2,745,317	\$	457,548
	6%	\$	3,919,497	\$	736,955
Rates Levied	98%	\$	3,883,287	\$	3,883,287
		\$		\$	3,799,794

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 Aug 2016	Current Year 31 Aug 2017
Adjusted Net Current Assets	103%	\$ 5,809,541	\$ 6,000,079
Cash and Equivalent - Unrestricted	100%	\$ 2,081,318	\$ 2,085,305
Cash and Equivalent - Restricted	127%	\$ 1,629,718	\$ 2,067,082
Receivables - Rates	103%	\$ 4,350,873	\$ 4,488,627
Receivables - Other	218%	\$ 68,729	\$ 149,947
Payables	44%	\$ 469,690	\$ 205,476

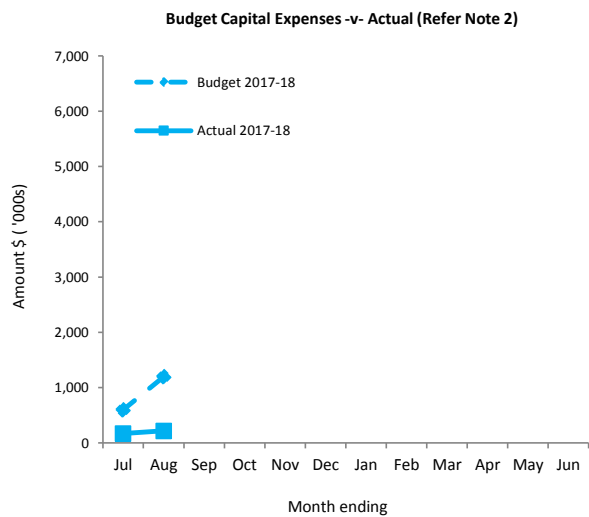
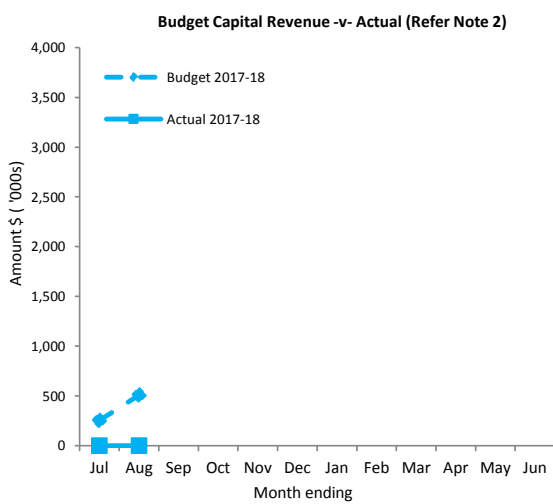
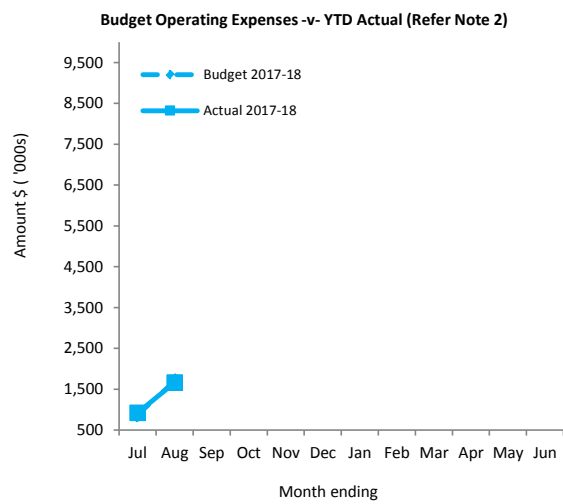
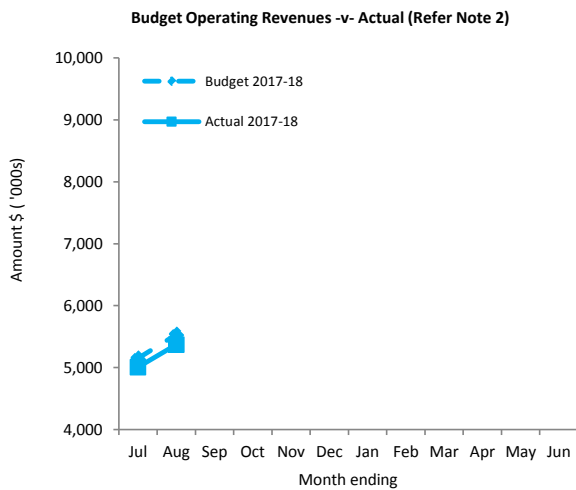
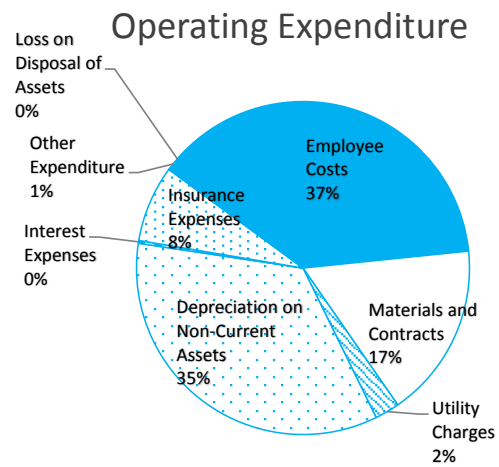
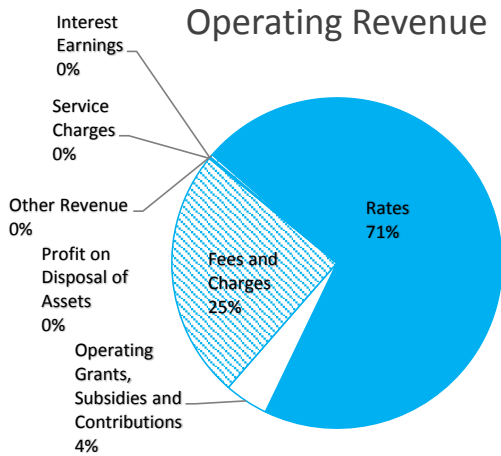
% Compares current ytd actuals to prior year actuals at the same time

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: 12/09/2017

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



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 August 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	2,040,151	2,040,151	2,001,943	(38,208)	(2%)
Revenue from operating activities						
Governance		26,706	4,444	7,178	2,734	62%
General Purpose Funding - Rates	9	3,883,287	3,883,287	3,799,794	(83,493)	(2%)
General Purpose Funding - Other		1,031,092	246,891	216,033	(30,858)	(12%) ▼
Law, Order and Public Safety		281,597	144,356	117,989	(26,367)	(18%) ▼
Health		20,690	3,446	3,022	(425)	(12%)
Education and Welfare		327,000	54,498	59,847	5,349	10% ▲
Housing		120,900	20,144	16,174	(3,970)	(20%)
Community Amenities		1,161,394	1,017,133	1,024,140	7,007	1%
Recreation and Culture		164,496	27,394	14,742	(12,652)	(46%) ▼
Transport		123,936	20,658	0	(20,658)	(100%) ▼
Economic Services		550,644	91,766	92,822	1,056	1%
Other Property and Services		109,000	18,164	18,965	801	4%
		7,800,742	5,532,181	5,370,706		
Expenditure from operating activities						
Governance		(891,804)	(198,632)	(160,570)	38,062	19% ▲
General Purpose Funding		(276,147)	(50,916)	(44,337)	6,579	13% ▲
Law, Order and Public Safety		(443,597)	(99,550)	(111,238)	(11,688)	(12%) ▼
Health		(110,270)	(18,354)	(12,042)	6,312	34% ▲
Education and Welfare		(432,599)	(67,070)	(59,527)	7,543	11% ▲
Housing		(66,668)	(11,078)	(13,262)	(2,184)	(20%)
Community Amenities		(1,059,441)	(176,484)	(183,693)	(7,209)	(4%)
Recreation and Culture		(1,463,693)	(252,509)	(233,336)	19,173	8% ▲
Transport		(3,813,995)	(635,638)	(754,122)	(118,484)	(19%) ▼
Economic Services		(1,074,633)	(179,012)	(88,012)	91,000	51% ▲
Other Property and Services		(36,478)	(6,038)	(3,916)	2,122	35% ▲
		(9,669,325)	(1,695,281)	(1,664,056)		
Operating activities excluded from budget						
Add back Depreciation		3,456,624	576,086	576,086	0	0%
Adjust (Profit)/Loss on Asset Disposal	8	267,546	44,588	0	(44,588)	(100%) ▼
Adjust Provisions and Accruals		0	0	251	251	
Amount attributable to operating activities		1,855,587	4,457,574	4,282,987		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	11	2,745,317	457,548	0	(457,548)	(100%) ▼
Proceeds from Disposal of Assets	8	320,181	50,026	0	(50,026)	(100%) ▼
Land Held for Resale		0	0	0	0	
Land and Buildings	13	(2,624,550)	(437,418)	(12,546)	424,872	97% ▲
Infrastructure Assets - Roads	13	(2,825,379)	(470,866)	(6,498)	464,368	99% ▲
Infrastructure Assets - Public Facilities	13	(680,781)	(113,456)	(168,483)	(55,027)	(49%) ▼
Infrastructure Assets - Footpaths	13	(278,313)	(46,374)	0	46,374	100% ▲
Infrastructure Assets - Drainage	13	(157,354)	(26,214)	(14,481)	11,733	45% ▲
Heritage Assets	13	0	0	0	0	
Plant and Equipment	13	(569,915)	(94,980)	(7,337)	87,643	92% ▲
Furniture and Equipment	13	(42,076)	(7,010)	(9,750)	(2,740)	(39%)
Amount attributable to investing activities		(4,112,870)	(688,744)	(219,095)		
Financing Activities						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		15,929	2,655	3,789	1,134	43% ▲
Self-Supporting Loan Principal		7,245	1,208	0	(1,208)	(100%)
Transfer from Reserves	7	580,000	0	0	0	
Advances to Community Groups		0	0	(10,000)	(10,000)	▼
Repayment of Debentures	10	(351,222)	(10,541)	(59,530)	(48,989)	(465%) ▼
Transfer to Reserves	7	(150,000)	(75,420)	(15)	75,405	100% ▲
Amount attributable to financing activities		101,952	(82,099)	(65,756)		
Closing Funding Surplus(Deficit)	3	(115,180)	5,726,882	6,000,079		

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 August 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	2,040,151	2,040,151	2,001,943	(38,208)	(2%)	
Revenue from operating activities							
Rates	9	3,883,287	3,883,287	3,799,794	(83,493)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,174,180	279,407	229,958	(49,449)	(18%)	▼
Fees and Charges		2,423,040	1,324,793	1,316,624	(8,169)	(1%)	
Service Charges		0	0	0	0		
Interest Earnings		169,243	19,534	8,550	(10,984)	(56%)	▼
Other Revenue		114,356	19,054	15,781	(3,273)	(17%)	
Profit on Disposal of Assets	8	36,636	6,106	0			
		7,800,742	5,532,181	5,370,706			
Expenditure from operating activities							
Employee Costs		(3,487,652)	(590,948)	(615,507)	(24,559)	(4%)	
Materials and Contracts		(2,313,355)	(420,468)	(282,662)	137,806	33%	▲
Utility Charges		(379,731)	(63,226)	(39,924)	23,302	37%	▲
Depreciation on Non-Current Assets		(3,456,624)	(576,086)	(576,086)	0	0%	
Interest Expenses		(51,534)	(3,622)	(4,466)	(844)	(23%)	
Insurance Expenses		(170,545)	(53,078)	(123,806)	(70,728)	(133%)	▼
Other Expenditure		494,298	62,841	(21,606)	(84,447)	134%	
Loss on Disposal of Assets	8	(304,182)	(50,694)	0			
		(9,669,325)	(1,695,281)	(1,664,056)			
Operating activities excluded from budget							
Add back Depreciation		3,456,624	576,086	576,086	0	0%	
Adjust (Profit)/Loss on Asset Disposal	8	267,546	44,588	0	(44,588)	(100%)	▼
Adjust Provisions and Accruals		0	0	251	251		
Amount attributable to operating activities		1,855,587	4,457,574	4,282,987			
Investing activities							
Grants, Subsidies and Contributions	11	2,745,317	457,548	0	(457,548)	(100%)	▼
Proceeds from Disposal of Assets	8	320,181	50,026	0	(50,026)	(100%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,624,550)	(437,418)	(12,546)	424,872	97%	▲
Infrastructure Assets - Roads	13	(2,825,379)	(470,866)	(6,498)	464,368	99%	▲
Infrastructure Assets - Public Facilities	13	(680,781)	(113,456)	(168,483)	(55,027)	(49%)	▼
Infrastructure Assets - Footpaths	13	(278,313)	(46,374)	0	46,374	100%	▲
Infrastructure Assets - Drainage	13	(157,354)	(26,214)	(14,481)	11,733	45%	▲
Plant and Equipment	13	(569,915)	(94,980)	(7,337)	87,643	92%	▲
Furniture and Equipment	13	(42,076)	(7,010)	(9,750)	(2,740)	(39%)	
		(4,112,870)	(688,744)	(219,095)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		15,929	2,655	3,789	1,134	43%	
Self-Supporting Loan Principal		7,245	1,208	0	(1,208)	(100%)	
Transfer from Reserves	7	580,000	0	0	0		
Advances to Community Groups		0	0	(10,000)	(10,000)		▼
Repayment of Debentures	10	(351,222)	(10,541)	(59,530)	(48,989)	(465%)	▼
Transfer to Reserves	7	(150,000)	(75,420)	(15)	75,405	100%	▲
		101,952	(82,099)	(65,756)			
Closing Funding Surplus (Deficit)	3	(115,180)	5,726,882	6,000,079		5%	

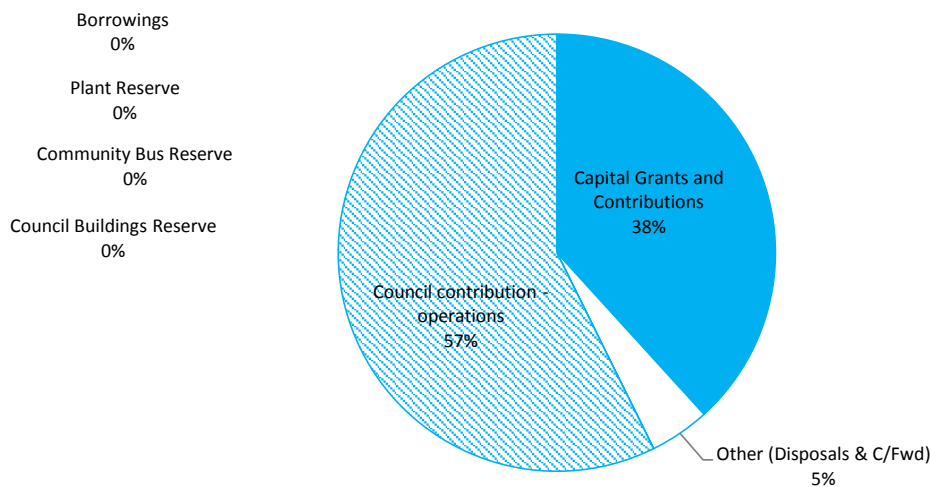
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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 August 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	6,054	6,492	437,418	2,624,550	12,546	(424,872)
Infrastructure Assets - Roads	13	0	6,498	470,866	2,825,379	6,498	(464,368)
Infrastructure Assets - Public Facilities	13	142,711	25,773	113,456	680,781	168,483	55,027
Infrastructure Assets - Footpaths	13	0	0	46,374	278,313	0	(46,374)
Infrastructure Assets - Drainage	13	0	14,481	26,214	157,354	14,481	(11,733)
Plant and Equipment	13	0	7,337	94,980	569,915	7,337	(87,643)
Furniture and Equipment	13	0	9,750	7,010	42,076	9,750	2,740
Capital Expenditure Totals		148,765	70,330	1,196,318	7,178,368	219,095	(977,223)
Capital acquisitions funded by:							
Capital Grants and Contributions				457,548	2,745,317	0	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				50,026	320,181	0	
Council contribution - Cash Backed Reserves							
Community Bus Reserve				0	0	0	
Plant Reserve				0	0	0	
Council Buildings Reserve				0	0	0	
Council contribution - operations				688,744	4,112,870	219,095	
Capital Funding Total				1,196,318	7,178,368	219,095	

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 31 August 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 2017/18 year is \$5,000 or 5% whichever is the greater.

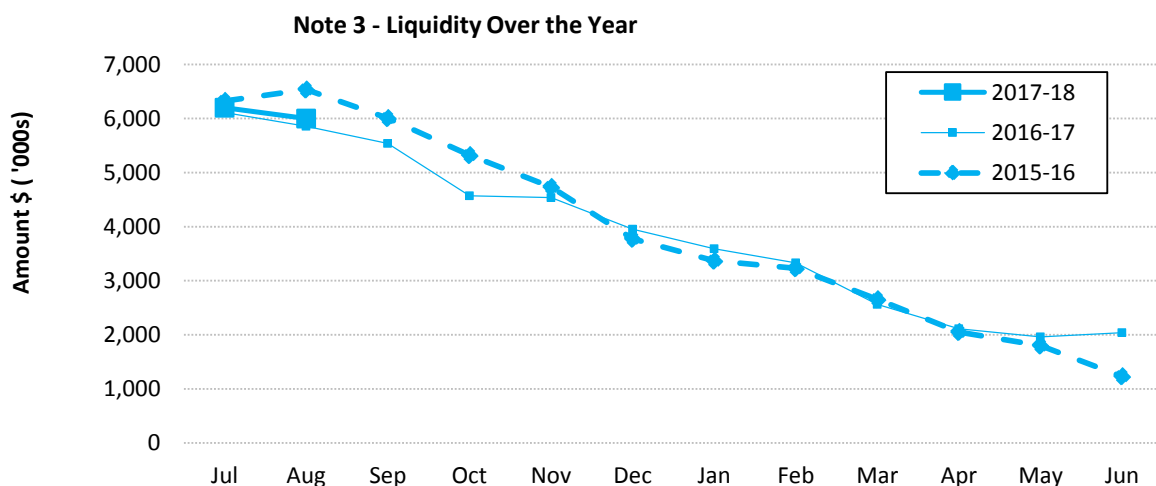
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding	(30,858)	(12%)	▼	Timing	Interest revenue and reduction in FAG revenue - adjusted based on new census figures
Law, Order and Public Safety	(26,367)	(18%)	▼	Timing	CESM/DFES quarterly contribution DFES and Shire of Victoria Plains
Education and Welfare	5,349	10%	▲	Timing	Child care centre revenue including quarterly grant
Recreation and Culture	(12,652)	(46%)	▼	Timing	Various facility fees and annual fees not yet invoiced
Transport	(20,658)	(100%)	▼	Timing	Direct grant road funding
Operating Expense					
Governance	38,062	19%	▲	Timing	Various including WALGA conference accom not entered (waiting on CC statements)
General Purpose Funding	6,579	13%	▲	Timing	Debt collection costs
Law, Order and Public Safety	(11,688)	(12%)	▼	Timing	ESL payment and CESM employee costs
Health	6,312	34%	▲	Timing	Pest control
Education and Welfare	7,543	11%	▲	Timing	Childcare centre wages
Recreation and Culture	19,173	8%	▲	Timing	Various facility maintenance
Transport	(118,484)	(19%)	▼	Timing	Road maintenance salary and wages
Economic Services	91,000	51%	▲	Timing	MLSV contract, CMC contribution 2 x industrial lots not shire
Other Property and Services	2,122	35%	▲	Timing	Underallocated PWOH and Plant
Capital Revenues					
Grants, Subsidies and Contributions	(457,548)	(100%)	▼	Timing	No Capital project grants received YTD
Proceeds from Disposal of Assets	(50,026)	(100%)	▼	Timing	No items traded in YTD
Capital Expenses					
Land and Buildings	424,872	97%	▲	Timing	Hydrotherapy pool and Mens Shed Construction
Infrastructure - Roads	464,368	99%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	(55,027)	(49%)	▼	Timing	CCTV contractor invoice paid in advance
Infrastructure - Footpaths	46,374	100%	▲	Timing	Works Delayed
Infrastructure - Drainage	11,733	45%	▲	Timing	Works Delayed
Plant and Equipment	87,643	92%	▲	Timing	No new vehicles purchased YTD
Furniture and Equipment	(2,740)	(39%)	▼	Timing	Computer replacements delayed

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	31 Aug 2016	31 Aug 2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,211,976	1,327,194	1,542,295
Cash Restricted - Conditions over Grants	11	799,084	754,124	443,011
Cash Restricted	4	2,067,067	1,629,718	2,067,080
Investments Unrestricted	4	100,000	100,000	100,000
Receivables - Rates	6	385,010	4,350,873	4,488,627
Receivables - Other	6	457,521	68,729	149,947
Interest / ATO Receivable/Trust		43,569	32,041	(11,662)
Inventories		11,217	2,202	21,668
		5,075,444	8,264,880	8,800,967
Less: Current Liabilities				
Payables		(469,690)	(305,548)	(205,476)
Provisions		(619,067)	(609,112)	(626,269)
Current Portion of Long Term Borrowings		(351,222)	(252,445)	(291,692)
		(1,439,980)	(1,167,105)	(1,123,437)
Less: Cash Reserves	7	(2,067,067)	(1,629,718)	(2,067,082)
Less: Current Loans Clubs/Institutions		(30,000)	(23,284)	(14,384)
Add: Current Portion of Long Term Borrowings		351,222	252,445	291,692
Add: Leave Liability Not Required to be Funded		112,323	112,323	112,323
Net Current Funding Position		2,001,943	5,809,541	6,000,079

**Comments - Net Current Funding Position**

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	834,305			834,305	Westpac	0.25%	At Call
Reserve Bank Account		82		82	Westpac	2.50%	At Call
Trust Bank Account			37,805	37,805	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	2.40%	20-Dec-17
Municipal Funds (on-notice)	0			0	Westpac	1.90%	NA
Municipal Funds (on-hold)	250,000			250,000	Westpac	2.40%	NA
Reserve Funds		2,067,000		2,067,000	Westpac	2.52%	26-Jun-18
(c) Unrestricted Investments							
100,000 Shares @ \$1 per share	100,000			100,000	CMC Pty Ltd	NA	NA
Total	2,085,305	2,067,082	37,805	4,190,193			

Comments/Notes - Investments

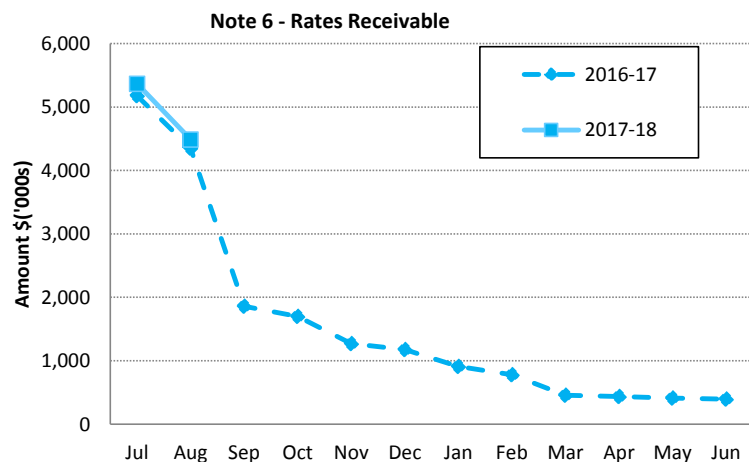
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2017

Note 6: Receivables

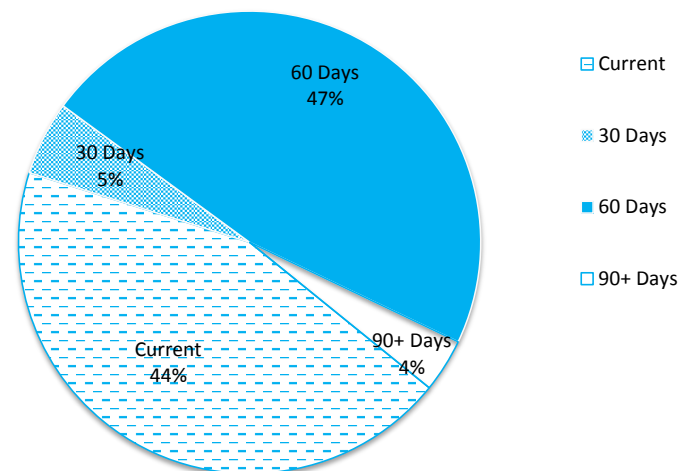
Receivables - Rates Receivable	31 Aug 2017	30 June 2017
	\$	\$
Opening Arrears Previous Years	385,010	402,620
Levied this year	4,931,315	4,941,804
Less Collections to date	(827,697)	(4,959,414)
Equals Current Outstanding	4,488,627	385,010
Net Rates Collectable	4,488,627	385,010
% Collected	15.57%	92.80%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	66,028	7,778	70,522	5,619	149,947
Balance per Trial Balance					
Sundry Debtors					149,947
Receivables - Other					(11,662)
Total Receivables General Outstanding					138,285

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



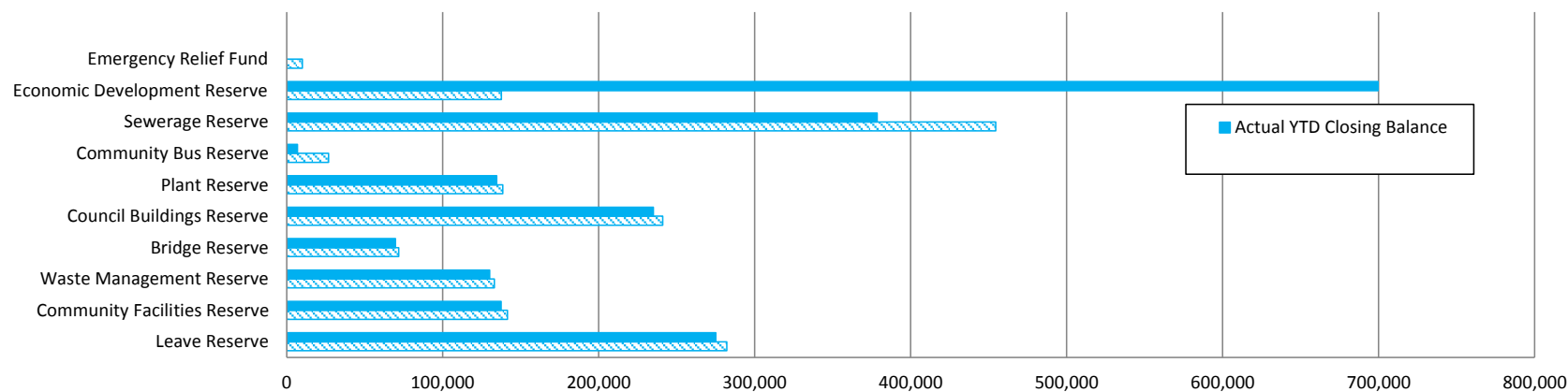
Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 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	275,128	7,000	0	0	0	0	0	282,128	275,128
Community Facilities Reserve	137,515	4,000	0	0	0	0	0	141,515	137,515
Waste Management Reserve	130,142	3,000	0	0	0	0	0	133,142	130,142
Bridge Reserve	69,727	2,000	0	0	0	0	0	71,727	69,727
Council Buildings Reserve	235,059	6,000	0	0	0	0	0	241,059	235,059
Plant Reserve	134,565	4,000	0	0	0	0	0	138,565	134,565
Community Bus Reserve	6,835	0	0	20,000	0	0	0	26,835	6,835
Sewerage Reserve	378,537	8,000	0	68,000	0	0	0	454,537	378,537
Economic Development Reserve	699,559	18,000	15	0	0	(580,000)	0	137,559	699,574
Emergency Relief Fund	0	0	0	10,000	0	0	0	10,000	0
	2,067,067	52,000	15	98,000	0	(580,000)	0	1,637,067	2,067,082

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 August 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								
40190	Ford Everest (CEO)					58,000	47,000	0	(11,000)
50049	Ford Ranger (CESM)					22,727	22,727	0	0
100044	Toyota Deluxe Bus					20,000	20,000	0	0
P0087	Isuzu Crew Cab Chassis Truck					15,000	22,727	7,727	0
P1007	Isuzu NPR 300M Small Tip Truck					12,000	25,909	13,909	0
120301	Isuzu NPR300 Tipper Truck					15,000	30,000	15,000	0
P0007	Hino Tipping Prime Mover					75,000	61,818	0	(13,182)
	Land and Buildings								
135005	Lot 162 Melbourne Street Moora					185,000	45,000	0	(140,000)
135007	Lot 163 Melbourne Street Moora					185,000	45,000	0	(140,000)
		0	0	0	0	587,727	320,181	36,636	(304,182)

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

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2017	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments		
			Amended		Amended		Amended		
			Actual	Budget	Actual	Budget	Actual	Budget	
			\$	\$	\$	\$	\$	\$	
Housing									
Loan 317 - Housing Executive Loan	132,895		0	44,686	132,895	88,209	(100)	8,778	
Loan 326 - 92 Roberts Street (Doctors House)	182,244		0	18,221	182,244	164,023	(39)	4,621	
Recreation and Culture									
Loan 314 - Moora Town Hall Upgrade	95,263		11,245	46,092	84,018	49,171	423	5,021	
Loan 315 - Town Hall Upgrade	138,357		14,466	59,191	123,891	79,166	923	7,045	
Loan 324 - Moora Bowling Club SSL	69,553		0	7,245	69,553	62,308	(480)	2,161	
Transport									
Loan 320 - Tip and Rubbish Truck	0		0	0	0	0	0	0	
Economic Services									
Loan 323 - Moora Lifestyle Village	285,594		33,819	138,434	251,775	147,160	3,820	14,446	
Loan 325 - Lots 231 and 232 Roberts Street	373,600		0	37,353	373,600	336,247	(80)	9,473	
	1,277,506	0	59,530	351,222	1,217,976	926,284	4,466	51,545	

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 August 2017

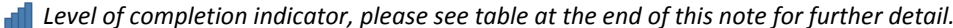















Note 11: Grants and Contributions

	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	412,214	0	103,053	412,214		412,214	98,666	0	0
Grants Commission - Road Formula	WALGGC	Operating	0	388,215	0	97,054	388,215		388,215	82,724	0	0
CBH Payment In Lieu Of Rates	CBH	Operating	0	20,420	0	20,420	20,420		20,420	24,024	0	0
Governance												
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	19,266	0	0	0	0		0	0	0	19,266
Law, Order and Public Safety												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	97,474	0	16,244	97,474		97,474	0	(23,805)	0
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	666	4,000		4,000	336	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,315	36,945	0	6,158	36,945		36,945	0	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,388	10,163	0	1,694	10,163		10,163	0	0	0
Contributions - CCTV		Non-operating	123,636	0	123,500	20,582	123,500		123,500	0	(142,711)	(19,075)
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	540	3,250		3,250	0	(420)	
Education and Welfare												
Child Care Centre - Operational Support from DEEWR Q	Health Dept. WA	Operating	0	52,000	0	8,666	52,000		52,000	12,600	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,000	0	0	0	0		0	0	0	20,000
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	578,824	0	900,000	150,000	900,000		900,000	0	(5,555)	573,269
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	166	1,000		1,000	0	0	0
Recreation and Culture												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	20,000	0	3,332	20,000		20,000	0	(2,584)	(2,584)
Community Contributions	Various	Operating	0	1,400	0	232	1,400		1,400	1,454	0	0
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	6,000	0	1,000	6,000		6,000	0	(377)	6,092
Event Sponsorship	Various	Operating	0	4,500	0	748	4,500		4,500	4,091	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	400,000	66,666	400,000		400,000	0	(28,590)	(28,590)
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	30,000	5,000	30,000		30,000	0	(31,974)	(31,974)
War Memorial Grant	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0		0	0	0	14,372
Transport												
Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	1,050	6,300		6,300	0	0	0
Direct Grants - Maintenance	Main Roads WA	Operating	0	80,000	0	13,336	80,000		80,000	0	0	0
Airstrip Non-Operating Grant	RADS	Non-operating	0	0	0	0	0		0	0	(126,750)	(126,750)
Grant - Roads to Recovery	Roads to Recovery	Non-operating	0	0	641,817	106,968	641,817		641,817	0	(1,830)	(1,830)
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	108,332	650,000		650,000	0	(3,918)	0
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	10,000	0	1,666	10,000		10,000	2,316	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	50	300		300	0	0	0
Crossover contributions	Various	Operating	0	1,000	0	166	1,000		1,000	0	0	0
Other Property and Services												
Insurance reimbursements	LGIS	Operating	0	15,000	0	2,500	15,000		15,000	3,747	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,814	4,000	0	666	4,000		4,000	0	0	20,814
TOTALS			799,084	1,174,180	2,745,317	736,955	3,919,497	0	3,919,497	229,958	(368,514)	443,011
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		15,703	1,043,457	0	257,625	1,043,457	0	1,043,457	229,958	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		66,549	130,724	0	21,782	130,724	0	130,724	0	(27,186)	63,588
Non-operating	Non-operating Grants, Subsidies and Contributions		716,832	0	2,745,317	457,548	2,745,317	0	2,745,317	0	(341,328)	379,423
TOTALS			799,084	1,174,180	2,745,317	736,955	3,919,497	0	3,919,497	229,958	(368,514)	443,011

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 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		
		\$	\$	\$	\$	\$	\$		
									
Land and Buildings									
Health									
	Hydrotherapy pool	30415	(5,555)	0	(5,555)	(1,800,000)	(300,000)	294,445	
	Health Total		(5,555)	0	(5,555)	(1,800,000)	(300,000)	294,445	
Governance									
	Administration Centre Renewal	30410	0	0	0	(4,500)	(750)	750	
	Governance Total		0	0	0	(4,500)	(750)	750	
Housing									
	39 Atbara Street Renewal	32302	0	0	0	(15,000)	(2,500)	2,500	
	Housing Total		0	0	0	(15,000)	(2,500)	2,500	
Law, Order And Public Safety									
	Coomberdale Fire Shed	30502	0	0	0	(8,000)	(1,332)	1,332	
	Law, Order And Public Safety Total		0	0	0	(8,000)	(1,332)	1,332	
Recreation And Culture									
	Swimming Pool Building Renewal	32317	0	0	0	(30,000)	(5,000)	5,000	
	MPAC Renewal	33117	0	0	0	(15,000)	(2,500)	2,500	
	Youth Centre Renewal	32000	0	0	0	(3,000)	(500)	500	
	Watheroo hall	33126	0	0	0	(28,000)	(4,666)	4,666	
	Moora Recreation Centre Renewal	33361	0	0	0	(31,350)	(5,224)	5,224	
	Miling Pavilion	33318	0	(4,704)	(4,704)	0	0	(4,704)	
	Watheroo Pavilion	33340	0	(1,788)	(1,788)	(2,200)	(366)	(1,422)	
	Mens Shed - Moora Sports Oval	33014	(40)	0	(40)	(530,000)	(88,332)	88,292	
	Recreation And Culture Total		(40)	(6,492)	(6,532)	(639,550)	(106,588)	100,056	
Economic Services									
	Moora Lifestyle Village Display Unit	35001	(459)	0	(459)	(100,000)	(16,668)	16,209	
	Caravan Park/Chalets Renewal	34612	0	0	0	(55,000)	(9,164)	9,164	
			0	0	0	0	0	0	
	Economic Services Total		(459)	0	(459)	(155,000)	(25,832)	25,373	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 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	
		\$	\$	\$	\$	\$	\$	
Other Property								
 Depot Mechanics Office	34030	0	0	0	(2,500)	(416)	416	
Other Property Total		0	0	0	(2,500)	(416)	416	
 Land and Buildings Total		(6,054)	(6,492)	(12,546)	(2,624,550)	(437,418)	424,872	
Drainage/Culverts								
Transport								
 Drainage Construction	33914	0	(14,481)	(14,481)	(157,354)	(26,214)	11,733	
Transport Total		0	(14,481)	(14,481)	(157,354)	(26,214)	11,733	
 Drainage/Culverts Total		0	(14,481)	(14,481)	(157,354)	(26,214)	11,733	
Footpaths								
Transport								
 Footpath Construction	33916	0	0	0	(278,313)	(46,374)	46,374	
Transport Total		0	0	0	(278,313)	(46,374)	46,374	
 Footpaths Total		0	0	0	(278,313)	(46,374)	46,374	
Furniture & Office Equip.								
Governance								
 Computer Hardware Replacement	30402	0	(9,750)	(9,750)	(42,076)	(7,010)	(2,740)	
Governance Total		0	(9,750)	(9,750)	(42,076)	(7,010)	(2,740)	
 Furniture & Office Equip. Total		0	(9,750)	(9,750)	(42,076)	(7,010)	(2,740)	
Plant , Equip. & Vehicles								
Governance								
 Administration Vehicle Replacement	30401	0	0	0	(60,000)	(10,000)	10,000	
Governance Total		0	0	0	(60,000)	(10,000)	10,000	
Law, Order And Public Safety								
 CESM vehicle replacement	34068	0	0	0	(38,432)	(6,404)	6,404	
		0	0	0	0	0	0	
Law, Order And Public Safety Total		0	0	0	(38,432)	(6,404)	6,404	

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









Attachment 9.1.2

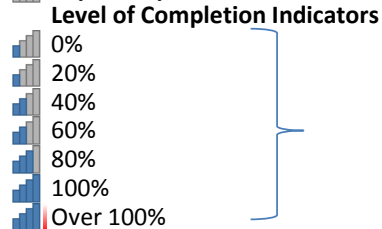
Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Community Amenities								
	Sewerage plant and equipment	39520	0	0	0	(30,000)	(5,000)	5,000
	Community Amenities Total		0	0	0	(30,000)	(5,000)	5,000
Transport								
	3 x Trucks	34025	0	0	0	(164,283)	(27,378)	27,378
	Prime Mover	34064	0	0	0	(270,000)	(45,000)	45,000
	Minor Plant	34054	0	(4,677)	(4,677)	(5,000)	(832)	(3,845)
	Work ute attachment	34067	0	0	0	(2,200)	(366)	366
	Transport Total		0	(4,677)	(4,677)	(441,483)	(73,576)	68,899
Economic Services								
	Caravan park - washing machines	34602	0	(2,660)	(2,660)	0	0	(2,660)
	Economic Services Total		0	(2,660)	(2,660)	0	0	(2,660)
	Plant , Equip. & Vehicles Total		0	(7,337)	(7,337)	(569,915)	(94,980)	87,643
Public Facilities								
Community Amenities								
	Moora Sewerage System Renewal	39521	0	(25,773)	(25,773)	(137,000)	(22,828)	(2,945)
	Watheroo Tip Upgrade	33010	0	0	0	(15,000)	(2,500)	2,500
	Community Amenities Total		0	(25,773)	(25,773)	(152,000)	(25,328)	(445)
Law and Order								
	CCTV and Security Improvement	30705	(142,711)	0	(142,711)	(277,942)	(46,322)	(96,389)
	Law and Order Total		(142,711)	0	(142,711)	(277,942)	(46,322)	(96,389)
Economic Services								
	Entry Statements	34604	0	0	0	(45,000)	(7,502)	7,502
	Economic Services Total		0	0	0	(45,000)	(7,502)	7,502
Recreation And Culture								
	Renewal Park Infrastructure	33308	0	0	0	0	0	0
	Skate Park Moora	33305	0	0	0	(5,000)	(832)	832
	Recreation And Culture Total		0	0	0	(5,000)	(832)	832

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 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	0	0	0	(200,839)	(33,472)	33,472	
Transport Total		0	0	0	(200,839)	(33,472)	33,472	
Public Facilities Total		(142,711)	(25,773)	(168,483)	(680,781)	(113,456)	(55,027)	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Miling)	33910	0	(3,918)	(3,918)	(982,568)	(163,758)	159,840	
 Roads To Recovery (Barberton East Road)	33913	0	(1,830)	(1,830)	(634,030)	(105,670)	103,840	
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(750)	(750)	(753,401)	(125,564)	124,814	
 Rural Regravelling Projects	33920	0	0	0	(224,364)	(37,382)	37,382	
Transport Total		0	(6,498)	(6,498)	(2,594,364)	(432,374)	425,876	
Roads (Non Town) Total		0	(6,498)	(6,498)	(2,594,364)	(432,374)	425,876	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(105,354)	(17,554)	17,554	
 Micro Surfacing Town Streets	33918	0	0	0	(75,662)	(12,606)	12,606	
 Padbury Street Upgrade	33915	0	0	0	(50,000)	(8,332)	8,332	
Transport Total		0	0	0	(231,015)	(38,492)	38,492	
Town Streets Total		0	0	0	(231,015)	(38,492)	38,492	
Capital Expenditure Total		(148,765)	(70,330)	(219,095)	(7,178,368)	(1,196,318)	977,223	



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