

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 July 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 July 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 July 2017 of \$6,199,746.

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	\$	81,879
Roads To Recovery (Barberton East Road)	0%	\$	634,030	\$	52,835
Hydrotherapy pool	0%	\$	1,800,000	\$	150,000
Mens Shed - Moora Sports Oval	0%	\$	530,000	\$	44,166
CCTV and Security Improvement	51%	\$	277,942	\$	23,161
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	0%	\$	1,174,180	\$	29,440
Non-operating Grants, Subsidies and Contributions	0%	\$	2,745,317	\$	228,774
	0%	\$	3,919,497	\$	258,214
Rates Levied	98%	\$	3,883,287	\$	3,883,287
		\$		\$	3,799,801

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 Jul 2017	Current Year 31 Jul 2017
Adjusted Net Current Assets	102%	\$ 6,064,498	\$ 6,199,746
Cash and Equivalent - Unrestricted	218%	\$ 789,079	\$ 1,723,690
Cash and Equivalent - Restricted	127%	\$ 1,629,718	\$ 2,067,082
Receivables - Rates	104%	\$ 5,175,596	\$ 5,367,928
Receivables - Other	16%	\$ 677,721	\$ 107,346
Payables	118%	\$ 456,455	\$ 536,757

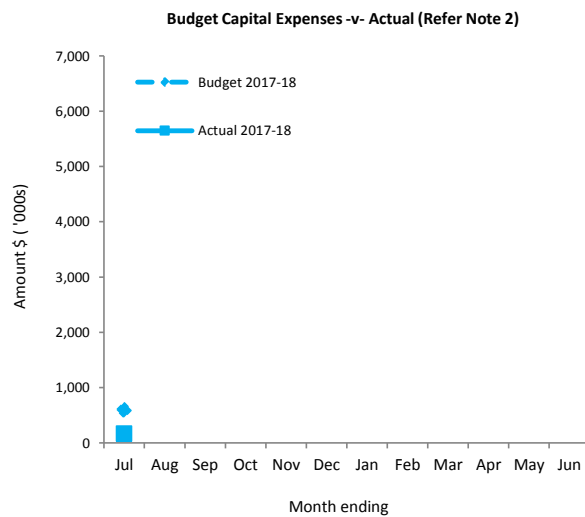
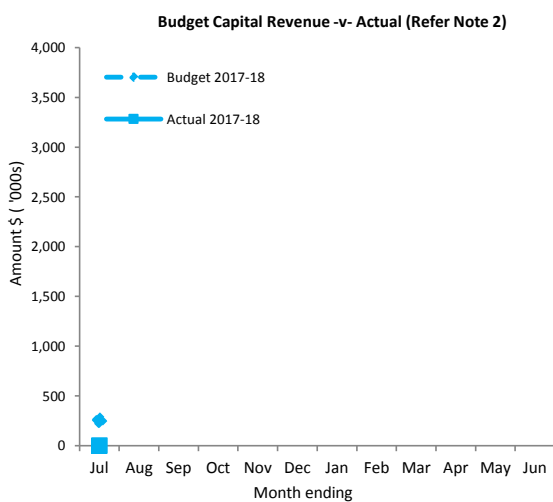
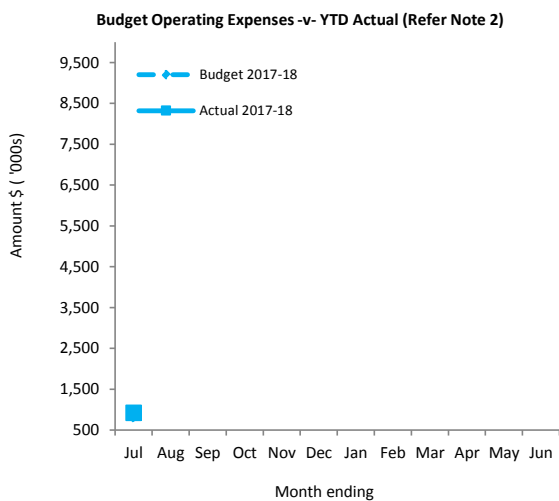
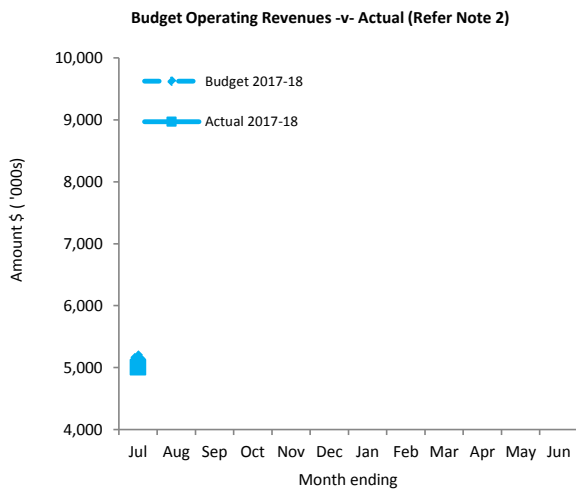
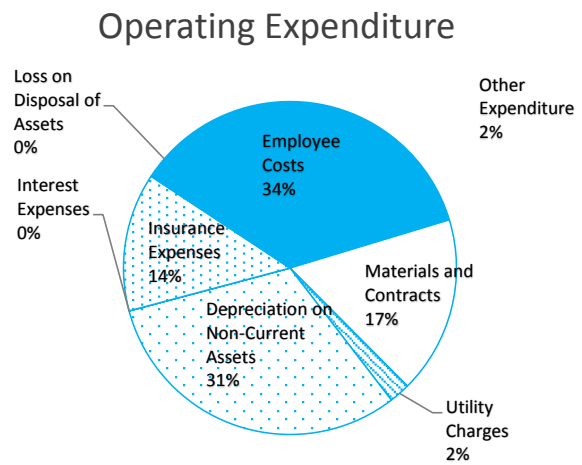
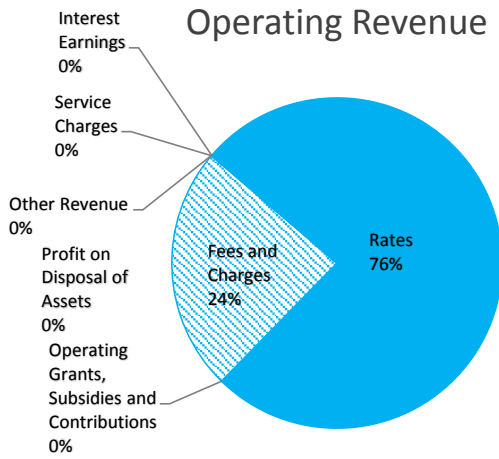
% Compares current ytd actuals to prior year actuals at the same time

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: 14/08/2017

**Shire of Moora
Information Summary
For the Period Ended 31 July 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 July 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	2,030,293	(9,858)	(0%)
Revenue from operating activities						
Governance		26,706	2,222	547	(1,675)	(75%)
General Purpose Funding - Rates	9	3,883,287	3,883,287	3,799,801	(83,486)	(2%)
General Purpose Funding - Other		1,031,092	13,182	3,762	(9,420)	(71%) ▼
Law, Order and Public Safety		281,597	130,636	116,634	(14,002)	(11%) ▼
Health		20,690	1,723	1,320	(403)	(23%)
Education and Welfare		327,000	27,249	20,806	(6,443)	(24%) ▼
Housing		120,900	10,072	8,451	(1,621)	(16%)
Community Amenities		1,161,394	1,002,714	1,003,385	671	0%
Recreation and Culture		164,496	13,697	5,724	(7,973)	(58%) ▼
Transport		123,936	10,329	0	(10,329)	(100%) ▼
Economic Services		550,644	45,883	42,112	(3,771)	(8%)
Other Property and Services		109,000	9,082	4,510	(4,572)	(50%)
		7,800,742	5,150,076	5,007,050		
Expenditure from operating activities						
Governance		(891,804)	(120,055)	(115,215)	4,840	4%
General Purpose Funding		(276,147)	(31,097)	(27,446)	3,651	12% ▲
Law, Order and Public Safety		(443,597)	(44,712)	(46,862)	(2,151)	(5%)
Health		(110,270)	(9,177)	(7,762)	1,415	15% ▲
Education and Welfare		(432,599)	(36,032)	(31,008)	5,024	14% ▲
Housing		(66,668)	(5,539)	(8,684)	(3,145)	(57%)
Community Amenities		(1,059,441)	(88,242)	(96,960)	(8,718)	(10%) ▼
Recreation and Culture		(1,463,693)	(132,816)	(127,615)	5,201	4%
Transport		(3,813,995)	(317,819)	(354,741)	(36,922)	(12%) ▼
Economic Services		(1,074,633)	(89,506)	(45,136)	44,370	50% ▲
Other Property and Services		(36,478)	(3,019)	(59,839)	(56,820)	(1882%) ▼
		(9,669,325)	(878,014)	(921,269)		
Operating activities excluded from budget						
Add back Depreciation		3,456,624	288,043	288,043	0	0%
Adjust (Profit)/Loss on Asset Disposal	8	267,546	22,294	0	(22,294)	(100%) ▼
Adjust Provisions and Accruals		0	0	301	301	
Amount attributable to operating activities		1,855,587	4,582,399	4,374,125		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	11	2,745,317	228,774	0	(228,774)	(100%) ▼
Proceeds from Disposal of Assets	8	320,181	25,013	0	(25,013)	(100%) ▼
Land Held for Resale		0	0	0	0	
Land and Buildings	13	(2,624,550)	(218,709)	(4,744)	213,965	98% ▲
Infrastructure Assets - Roads	13	(2,825,379)	(235,433)	(2,748)	232,685	99% ▲
Infrastructure Assets - Public Facilities	13	(680,781)	(56,728)	(142,711)	(85,983)	(152%) ▼
Infrastructure Assets - Footpaths	13	(278,313)	(23,187)	0	23,187	100% ▲
Infrastructure Assets - Drainage	13	(157,354)	(13,107)	(14,481)	(1,374)	(10%)
Heritage Assets	13	0	0	0	0	
Plant and Equipment	13	(569,915)	(47,490)	(4,677)	42,813	90% ▲
Furniture and Equipment	13	(42,076)	(3,505)	0	3,505	100% ▲
Amount attributable to investing activities		(4,112,870)	(344,372)	(169,361)		
Financing Activities						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		15,929	1,327	415	(913)	(69%)
Self-Supporting Loan Principal		7,245	604	0	(604)	(100%)
Transfer from Reserves		580,000	0	0	0	
Advances to Community Groups	7	0	0	(10,000)	(10,000)	▼
Repayment of Debentures	10	(351,222)	(10,541)	(25,711)	(15,170)	(144%) ▼
Transfer to Reserves	7	(150,000)	(75,420)	(15)	75,405	100% ▲
Amount attributable to financing activities		101,952	(84,030)	(35,311)		
Closing Funding Surplus(Deficit)	3	(115,180)	6,194,148	6,199,746		

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 July 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	2,030,293	(9,858)	(0%)	
Revenue from operating activities							
Rates	9	3,883,287	3,883,287	3,799,801	(83,486)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,174,180	29,440	2,372	(27,068)	(92%)	▼
Fees and Charges		2,423,040	1,215,002	1,198,780	(16,222)	(1%)	
Service Charges		0	0	0	0		
Interest Earnings		169,243	9,767	3,668	(6,099)	(62%)	▼
Other Revenue		114,356	9,527	2,430	(7,097)	(74%)	▼
Profit on Disposal of Assets	8	36,636	3,053	0			
		7,800,742	5,150,076	5,007,050			
Expenditure from operating activities							
Employee Costs		(3,487,652)	(301,395)	(312,631)	(11,236)	(4%)	
Materials and Contracts		(2,313,355)	(210,833)	(158,631)	52,202	25%	▲
Utility Charges		(379,731)	(31,613)	(18,793)	12,820	41%	▲
Depreciation on Non-Current Assets		(3,456,624)	(288,043)	(288,043)	0	0%	
Interest Expenses		(51,534)	(1,529)	(68)	1,461	96%	▲
Insurance Expenses		(170,545)	(42,652)	(123,806)	(81,154)	(190%)	▼
Other Expenditure		494,298	23,398	(19,296)	(42,694)	182%	
Loss on Disposal of Assets	8	(304,182)	(25,347)	0			
		(9,669,325)	(878,014)	(921,269)			
Operating activities excluded from budget							
Add back Depreciation		3,456,624	288,043	288,043	0	0%	
Adjust (Profit)/Loss on Asset Disposal	8	267,546	22,294	0	(22,294)	(100%)	▼
Adjust Provisions and Accruals		0	0	301	301		
Amount attributable to operating activities		1,855,587	4,582,399	4,374,125			
Investing activities							
Grants, Subsidies and Contributions	11	2,745,317	228,774	0	(228,774)	(100%)	▼
Proceeds from Disposal of Assets	8	320,181	25,013	0	(25,013)	(100%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,624,550)	(218,709)	(4,744)	213,965	98%	▲
Infrastructure Assets - Roads	13	(2,825,379)	(235,433)	(2,748)	232,685	99%	▲
Infrastructure Assets - Public Facilities	13	(680,781)	(56,728)	(142,711)	(85,983)	(152%)	▼
Infrastructure Assets - Footpaths	13	(278,313)	(23,187)	0	23,187	100%	▲
Infrastructure Assets - Drainage	13	(157,354)	(13,107)	(14,481)	(1,374)	(10%)	
Plant and Equipment	13	(569,915)	(47,490)	(4,677)	42,813	90%	▲
Furniture and Equipment	13	(42,076)	(3,505)	0	3,505	100%	▲
		(4,112,870)	(344,372)	(169,361)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		15,929	1,327	415	(913)	(69%)	
Self-Supporting Loan Principal		7,245	604	0	(604)	(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)	(25,711)	(15,170)	(144%)	▼
Transfer to Reserves	7	(150,000)	(75,420)	(15)	75,405	100%	▲
		101,952	(84,030)	(35,311)			
Closing Funding Surplus (Deficit)	3	(115,180)	6,194,148	6,199,746		0%	

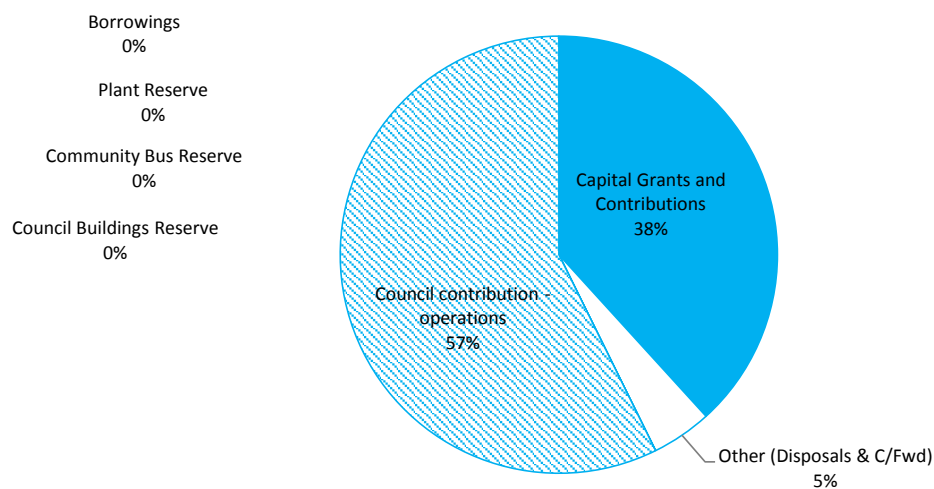
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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 July 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	40	4,704	218,709	2,624,550	4,744	(213,965)
Infrastructure Assets - Roads	13	0	2,748	235,433	2,825,379	2,748	(232,685)
Infrastructure Assets - Public Facilities	13	142,711	0	56,728	680,781	142,711	85,983
Infrastructure Assets - Footpaths	13	0	0	23,187	278,313	0	(23,187)
Infrastructure Assets - Drainage	13	0	14,481	13,107	157,354	14,481	1,374
Plant and Equipment	13	0	4,677	47,490	569,915	4,677	(42,813)
Furniture and Equipment	13	0	0	3,505	42,076	0	(3,505)
Capital Expenditure Totals		142,751	26,610	598,159	7,178,368	169,361	(428,798)
Capital acquisitions funded by:							
Capital Grants and Contributions				228,774	2,745,317	0	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				25,013	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				344,372	4,112,870	169,361	
Capital Funding Total				598,159	7,178,368	169,361	

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 July 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.

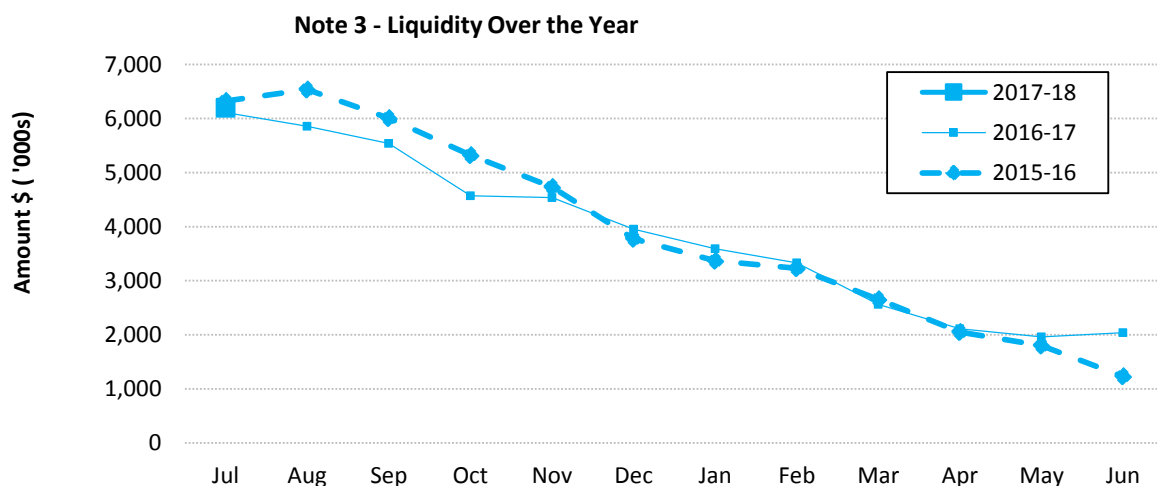
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding	(9,420)	(71%)	▼	Timing	Interest revenue (including rates instalment interest) CESM/DFES quarterly contribution DFES and Shire of Victoria Plains
Law, Order and Public Safety	(14,002)	(11%)	▼	Timing	Victoria Plains
Education and Welfare	(6,443)	(24%)	▼	Timing	Child care centre revenue including quarterly grant
Recreation and Culture	(7,973)	(58%)	▼	Timing	Various facility fees and charges
Transport	(10,329)	(100%)	▼	Timing	Direct grant road funding
Operating Expense					
Education and Welfare	5,024	14%	▲	Timing	Childcare centre and education contribution
Community Amenities	(8,718)	(10%)	▼	Timing	Refuse site maintenance
Transport	(36,922)	(12%)	▼	Timing	Road maintenance
Economic Services	44,370	50%	▲	Timing	MLSV contract and CMC contribution not paid
Other Property and Services	(56,820)	(1882%)	▼	Timing	Underallocated PWOH and Plant
Capital Revenues					
Grants, Subsidies and Contributions	(228,774)	(100%)	▼	Timing	No Capital project grants received YTD
Proceeds from Disposal of Assets	(25,013)	(100%)	▼	Timing	No items traded in YTD
Capital Expenses					
Land and Buildings	213,965	98%	▲	Timing	Hydrotherapy pool and Mens Shed Construction
Infrastructure - Roads	232,685	99%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	(85,983)	(152%)	▼	Timing	CCTV contractor invoice paid in advance
Infrastructure - Footpaths	23,187	100%	▲	Timing	Works Delayed
Plant and Equipment	42,813	90%	▲	Timing	No new vehicles purchased YTD
Furniture and Equipment	3,505	100%	▲	Timing	Computer replacements delayed
Financing					
Loan Principal	(15,170)	(144%)	▼	Timing	Loan payment paid in advance

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	31 Jul 2016	31 Jul 2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,211,976	(172,248)	1,174,056
Cash Restricted - Conditions over Grants	11	799,084	961,327	449,635
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	5,175,596	5,367,928
Receivables - Other	6	472,636	677,721	107,346
Interest / ATO Receivable/Trust		43,569	22,374	40,374
Inventories		11,217	40,892	21,668
		5,090,559	8,435,380	9,328,087
Less: Current Liabilities				
Payables		(456,455)	(214,285)	(536,757)
Provisions		(619,067)	(615,529)	(619,067)
Current Portion of Long Term Borrowings		(351,222)	(297,882)	(325,511)
		(1,426,745)	(1,127,696)	(1,481,335)
Less: Cash Reserves	7	(2,067,067)	(1,629,718)	(2,067,082)
Less: Current Loans Clubs/Institutions		(30,000)	(23,673)	(17,759)
Add: Current Portion of Long Term Borrowings		351,222	297,882	325,511
Add: Leave Liability Not Required to be Funded		112,323	112,323	112,323
Net Current Funding Position		2,030,293	6,064,498	6,199,746

**Comments - Net Current Funding Position**

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	(27,310)			(27,310)	Westpac	0.25%	At Call
Reserve Bank Account		82		82	Westpac	2.50%	At Call
Trust Bank Account			37,984	37,984	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)	500,000			500,000	Westpac	1.90%	18-Aug-17
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	1,723,690	2,067,082	37,984	3,828,757			

Comments/Notes - Investments

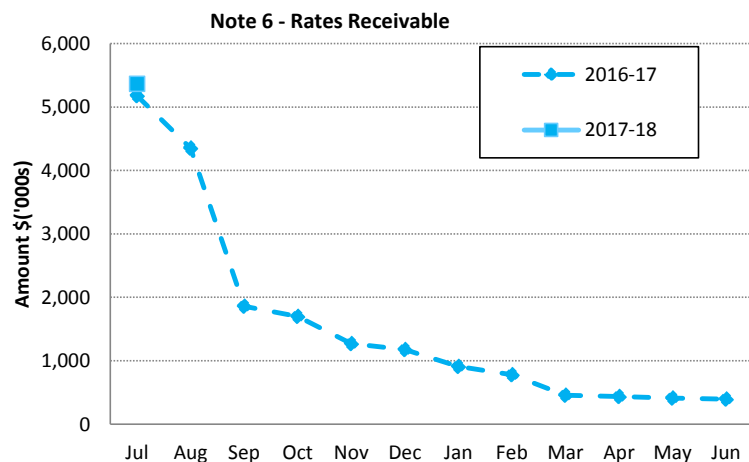
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2017

Note 6: Receivables

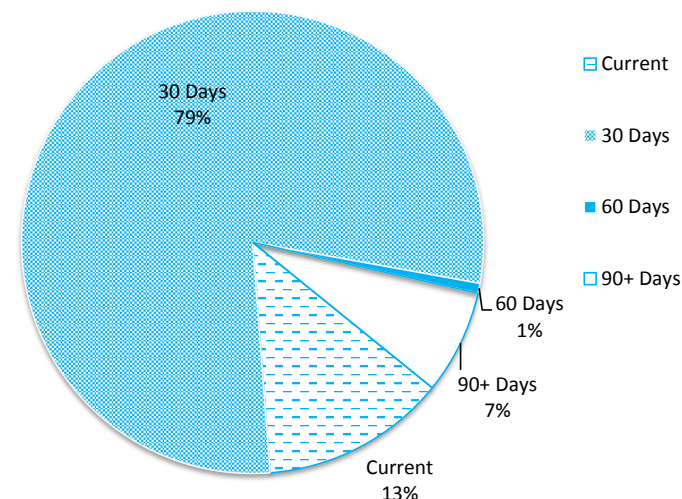
Receivables - Rates Receivable	31 Jul 2017	30 June 2017
	\$	\$
Opening Arrears Previous Years	385,010	402,620
Levied this year	5,003,740	4,941,798
Less Collections to date	(20,821)	(4,959,407)
Equals Current Outstanding	5,367,928	385,010
Net Rates Collectable	5,367,928	385,010
% Collected	0.39%	92.80%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	13,906	84,870	730	7,840	107,346
Balance per Trial Balance					
Sundry Debtors					107,346
Receivables - Other					40,374
Total Receivables General Outstanding					147,720

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



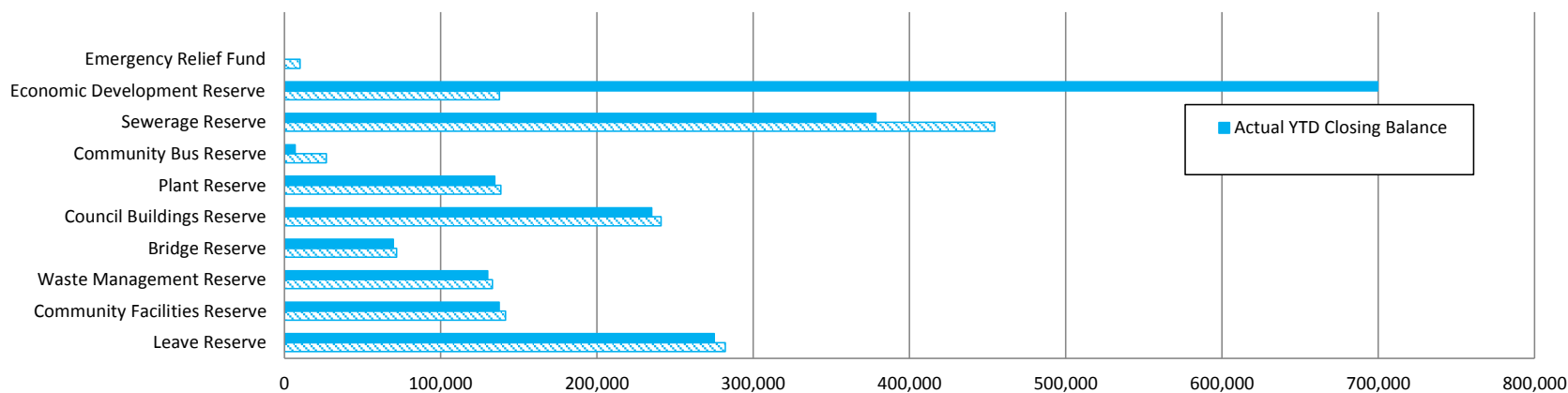
Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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 July 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 July 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		0	138,434	285,594	147,160	(578)	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	25,711	351,222	1,251,795	926,284	68	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 July 2017

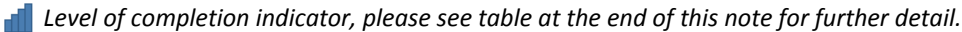















Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Amended Budget		YTD	Annual	Post	Expected	YTD Actual		Unspent
			Balance	Operating	Capital	Budget	Budget	Variations		Revenue	(Expended)	
			(a)				(d)	(e)	(d)+(e)		(c)	(a)+(b)+(c)
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
Grants Commission Grant Needs	WALGGC	Operating	0	412,214	0	0	412,214		412,214	0	0	0
Grants Commission - Road Formula	WALGGC	Operating	0	388,215	0	0	388,215		388,215	0	0	0
CBH Payment In Lieu Of Rates	CBH	Operating	0	20,420	0	0	20,420		20,420	0	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	8,122	97,474		97,474	0	(8,045)	0
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	333	4,000		4,000	0	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,315	36,945	0	3,079	36,945		36,945	0	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,388	10,163	0	847	10,163		10,163	0	0	0
Contributions - CCTV		Non-operating	123,636	0	123,500	10,291	123,500		123,500	0	(142,711)	(19,075)
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	270	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	4,333	52,000		52,000	0	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	75,000	900,000		900,000	0	0	578,824
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	83	1,000		1,000	0	0	0
Recreation and Culture												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	20,000	0	1,666	20,000		20,000	0	(1,892)	(1,892)
Community Contributions	Various	Operating	0	1,400	0	116	1,400		1,400	1,454	0	0
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	6,000	0	500	6,000		6,000	0	0	6,469
Event Sponsorship	Various	Operating	0	4,500	0	374	4,500		4,500	0	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	400,000	33,333	400,000		400,000	0	(28,590)	(28,590)
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	30,000	2,500	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	525	6,300		6,300	0	0	0
Direct Grants - Maintenance	Main Roads WA	Operating	0	80,000	0	6,668	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	53,484	641,817		641,817	0	(1,830)	(1,830)
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	54,166	650,000		650,000	0	(918)	0
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	10,000	0	833	10,000		10,000	918	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	25	300		300	0	0	0
Crossover contributions	Various	Operating	0	1,000	0	83	1,000		1,000	0	0	0
Other Property and Services												
Insurance reimbursements	LGIS	Operating	0	15,000	0	1,250	15,000		15,000	0	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,814	4,000	0	333	4,000		4,000	0	0	20,814
TOTALS			799,084	1,174,180	2,745,317	258,214	3,919,497	0	3,919,497	2,372	(343,130)	449,635
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		15,703	1,043,457	0	18,549	1,043,457	0	1,043,457	2,372	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		66,549	130,724	0	10,891	130,724	0	130,724	0	(10,357)	64,657
Non-operating	Non-operating Grants, Subsidies and Contributions		716,832	0	2,745,317	228,774	2,745,317	0	2,745,317	0	(332,773)	384,978
TOTALS			799,084	1,174,180	2,745,317	258,214	3,919,497	0	3,919,497	2,372	(343,130)	449,635

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

Attachment 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								
	Hydrotherapy pool	30415	0	0	0	(1,800,000)	(150,000)	150,000
Health Total			0	0	0	(1,800,000)	(150,000)	150,000
Governance								
	Administration Centre Renewal	30410	0	0	0	(4,500)	(375)	375
Governance Total			0	0	0	(4,500)	(375)	375
Housing								
	39 Atbara Street Renewal	32302	0	0	0	(15,000)	(1,250)	1,250
Housing Total			0	0	0	(15,000)	(1,250)	1,250
Law, Order And Public Safety								
	Coomberdale Fire Shed	30502	0	0	0	(8,000)	(666)	666
Law, Order And Public Safety Total			0	0	0	(8,000)	(666)	666
Recreation And Culture								
	Swimming Pool Building Renewal	32317	0	0	0	(30,000)	(2,500)	2,500
	MPAC Renewal	33117	0	0	0	(15,000)	(1,250)	1,250
	Youth Centre Renewal	32000	0	0	0	(3,000)	(250)	250
	Watheroo hall	33126	0	0	0	(28,000)	(2,333)	2,333
	Moora Recreation Centre Renewal	33361	0	0	0	(31,350)	(2,612)	2,612
	Miling Pavilion	33318	0	(4,704)	(4,704)	0	0	(4,704)
	Watheroo Pavilion	33340	0	0	0	(2,200)	(183)	183
	Mens Shed - Moora Sports Oval	33014	(40)	0	(40)	(530,000)	(44,166)	44,126
Recreation And Culture Total			(40)	(4,704)	(4,744)	(639,550)	(53,294)	48,550
Economic Services								
	Moora Lifestyle Village Display Unit	35001	0	0	0	(100,000)	(8,334)	8,334
	Caravan Park/Chalets Renewal	34612	0	0	0	(55,000)	(4,582)	4,582
			0	0	0	0	0	0
Economic Services Total			0	0	0	(155,000)	(12,916)	12,916

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















Attachment 9.1.2

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	
		\$	\$	\$	\$	\$	\$	
Other Property								
 Depot Mechanics Office	34030	0	0	0	(2,500)	(208)	208	
Other Property Total		0	0	0	(2,500)	(208)	208	
 Land and Buildings Total		(40)	(4,704)	(4,744)	(2,624,550)	(218,709)	213,965	
Drainage/Culverts								
Transport								
 Drainage Construction	33914	0	(14,481)	(14,481)	(157,354)	(13,107)	(1,374)	
Transport Total		0	(14,481)	(14,481)	(157,354)	(13,107)	(1,374)	
 Drainage/Culverts Total		0	(14,481)	(14,481)	(157,354)	(13,107)	(1,374)	
Footpaths								
Transport								
 Footpath Construction	33916	0	0	0	(278,313)	(23,187)	23,187	
Transport Total		0	0	0	(278,313)	(23,187)	23,187	
 Footpaths Total		0	0	0	(278,313)	(23,187)	23,187	
Furniture & Office Equip.								
Governance								
 Computer Hardware Replacement	30402	0	0	0	(42,076)	(3,505)	3,505	
Governance Total		0	0	0	(42,076)	(3,505)	3,505	
 Furniture & Office Equip. Total		0	0	0	(42,076)	(3,505)	3,505	
Plant , Equip. & Vehicles								
Governance								
 Administration Vehicle Replacement	30401	0	0	0	(60,000)	(5,000)	5,000	
Governance Total		0	0	0	(60,000)	(5,000)	5,000	
Law, Order And Public Safety								
 CESM vehicle replacement	34068	0	0	0	(38,432)	(3,202)	3,202	
		0	0	0	0	0	0	
Law, Order And Public Safety Total		0	0	0	(38,432)	(3,202)	3,202	









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

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							
		\$	\$	\$	\$	\$	\$		
Community Amenities									
	Sewerage plant and equipment	39520	0	0	0	(30,000)	(2,500)	2,500	
	Community Amenities Total		0	0	0	(30,000)	(2,500)	2,500	
Transport									
	3 x Trucks	34025	0	0	0	(164,283)	(13,689)	13,689	
	Prime Mover	34064	0	0	0	(270,000)	(22,500)	22,500	
	Minor Plant	34054	0	(4,677)	(4,677)	(5,000)	(416)	(4,261)	
	Work ute attachment	34067	0	0	0	(2,200)	(183)	183	
	Transport Total		0	(4,677)	(4,677)	(441,483)	(36,788)	32,111	
	Plant , Equip. & Vehicles Total		0	(4,677)	(4,677)	(569,915)	(47,490)	42,813	
Public Facilities									
Community Amenities									
	Moora Sewerage System Renewal	39521	0	0	0	(137,000)	(11,414)	11,414	
	Watheroo Tip Upgrade	33010	0	0	0	(15,000)	(1,250)	1,250	
	Community Amenities Total		0	0	0	(152,000)	(12,664)	12,664	
Law and Order									
	CCTV and Security Improvement	30705	(142,711)	0	(142,711)	(277,942)	(23,161)	(119,550)	
	Law and Order Total		(142,711)	0	(142,711)	(277,942)	(23,161)	(119,550)	
Economic Services									
	Entry Statements	34604	0	0	0	(45,000)	(3,751)	3,751	
	Economic Services Total		0	0	0	(45,000)	(3,751)	3,751	
Recreation And Culture									
	Renewal Park Infrastructure	33308	0	0	0	0	0	0	
	Skate Park Moora	33305	0	0	0	(5,000)	(416)	416	
	Recreation And Culture Total		0	0	0	(5,000)	(416)	416	
Transport									
	Moora Airstip	33901	0	0	0	(200,839)	(16,736)	16,736	
	Transport Total		0	0	0	(200,839)	(16,736)	16,736	
	Public Facilities Total		(142,711)	0	(142,711)	(680,781)	(56,728)	(85,983)	

SHIRE OF MOORA
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 July 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		
		\$	\$	\$	\$	\$	\$		
Roads (Non Town)									
Transport									
	Regional Road Group (Moora-Miling)	33910	0	(918)	(918)	(982,568)	(81,879)	80,961	
	Roads To Recovery (Barberton East Road)	33913	0	(1,830)	(1,830)	(634,030)	(52,835)	51,005	
	Rural Bitumen Roads (Dalwallinu West)	33919	0	0	0	(753,401)	(62,782)	62,782	
	Rural Regravelling Projects	33920	0	0	0	(224,364)	(18,691)	18,691	
Transport Total			0	(2,748)	(2,748)	(2,594,364)	(216,187)	213,439	
	Roads (Non Town) Total		0	(2,748)	(2,748)	(2,594,364)	(216,187)	213,439	
Town Streets									
Transport									
	Mcperson Street - Widen, Seal and Kerb	33917	0	0	0	(105,354)	(8,777)	8,777	
	Micro Surfacing Town Streets	33918	0	0	0	(75,662)	(6,303)	6,303	
	Padbury Street Upgrade	33915	0	0	0	(50,000)	(4,166)	4,166	
Transport Total			0	0	0	(231,015)	(19,246)	19,246	
	Town Streets Total		0	0	0	(231,015)	(19,246)	19,246	
Capital Expenditure Total			(142,751)	(26,610)	(169,361)	(7,178,368)	(598,159)	428,798	

Level of Completion Indicators

-  0%
-  20%
-  40%
-  60%
-  80%
-  100%
-  Over 100%

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