

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 November 2017

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

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

Key Information

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 30 November 2017 of \$4,678,420.

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)	31%	\$	982,568	\$	409,395
Roads To Recovery (Barberton East Road)	2%	\$	634,030	\$	264,175
Hydrotherapy pool	1%	\$	1,800,000	\$	750,000
Mens Shed - Moora Sports Oval	13%	\$	530,000	\$	220,830
CCTV and Security Improvement	55%	\$	277,942	\$	115,805
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	52%	\$	1,174,180	\$	614,495
Non-operating Grants, Subsidies and Contributions	12%	\$	2,745,317	\$	1,143,870
	24%	\$	3,919,497	\$	1,758,365
		\$	930,916	\$	
Rates Levied	98%	\$	3,883,287	\$	3,883,287
		\$	3,800,024	\$	

% Compares current ytd actuals to annual budget

		Prior Year 30 Nov 2016	Current Year 30 Nov 2017
Financial Position			
Adjusted Net Current Assets	104%	\$	4,491,740
Cash and Equivalent - Unrestricted	105%	\$	3,797,729
Cash and Equivalent - Restricted	106%	\$	1,952,851
Receivables - Rates	94%	\$	1,270,186
Receivables - Other	232%	\$	33,427
Payables	23%	\$	469,690
		\$	108,370

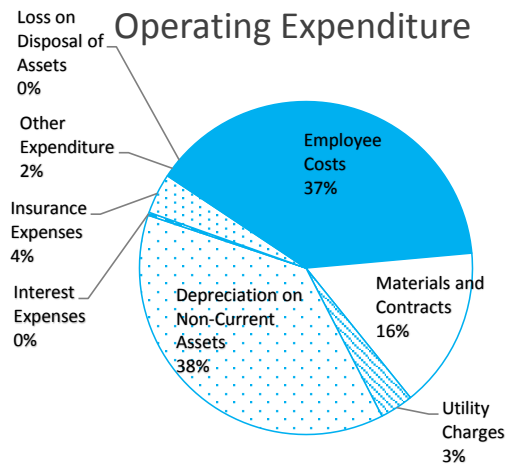
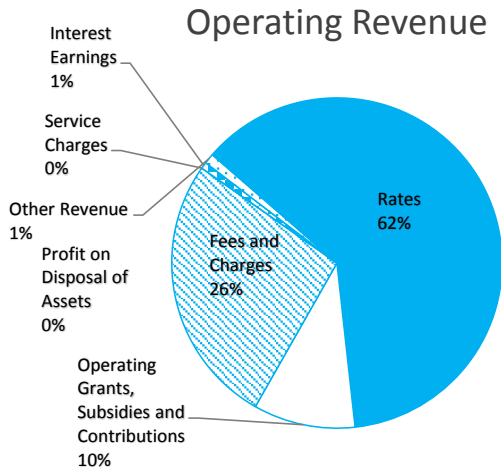
% Compares current ytd actuals to prior year actuals at the same time

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

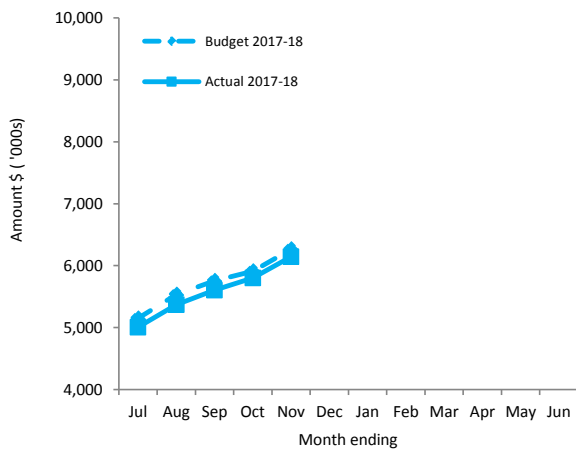
Preparation

Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 11/12/2017

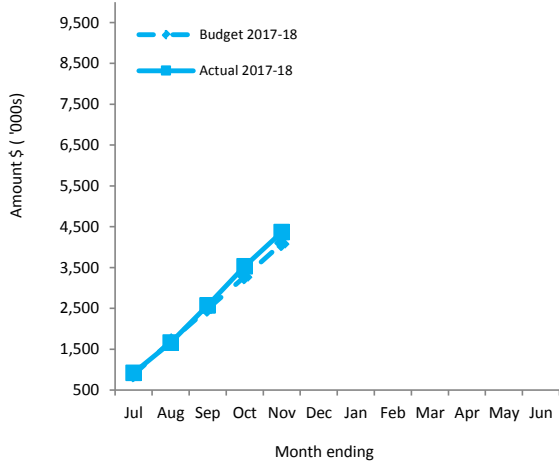
**Shire of Moora
Information Summary
For the Period Ended 30 November 2017**



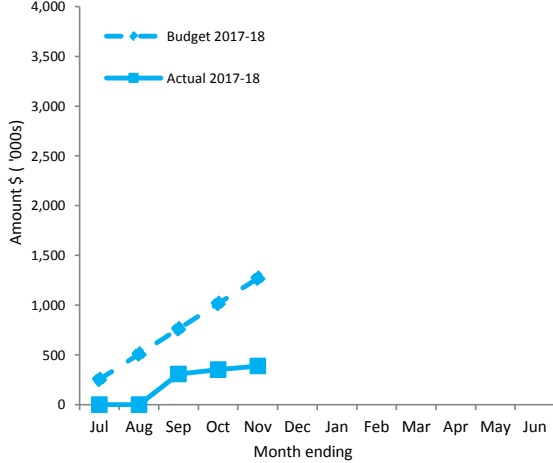
Budget Operating Revenues -v- Actual (Refer Note 2)



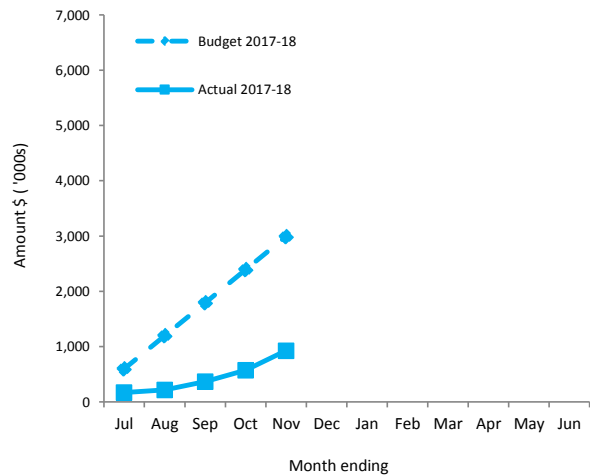
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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



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



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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 November 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	1,901,943	(138,208)	(7%)	
Revenue from operating activities							
Governance		26,706	11,110	15,017	3,907	35%	
General Purpose Funding - Rates	9	3,883,287	3,883,287	3,800,024	(83,263)	(2%)	
General Purpose Funding - Other		1,031,092	486,545	458,946	(27,599)	(6%)	▼
Law, Order and Public Safety		281,597	185,516	173,892	(11,624)	(6%)	▼
Health		20,690	8,615	15,124	6,509	76%	▲
Education and Welfare		327,000	136,245	165,534	29,289	21%	▲
Housing		120,900	50,360	42,128	(8,232)	(16%)	▼
Community Amenities		1,161,394	1,060,390	1,049,014	(11,376)	(1%)	
Recreation and Culture		164,496	68,485	56,396	(12,089)	(18%)	▼
Transport		123,936	98,305	98,532	227	0%	
Economic Services		550,644	229,415	217,036	(12,379)	(5%)	▼
Other Property and Services		109,000	45,410	51,520	6,110	13%	▲
		7,800,742	6,263,683	6,143,165			
Expenditure from operating activities							
Governance		(891,804)	(411,363)	(388,117)	23,246	6%	▲
General Purpose Funding		(276,147)	(112,823)	(117,649)	(4,826)	(4%)	
Law, Order and Public Safety		(443,597)	(205,606)	(238,713)	(33,108)	(16%)	▼
Health		(110,270)	(45,885)	(33,916)	11,969	26%	▲
Education and Welfare		(432,599)	(167,675)	(182,674)	(14,999)	(9%)	▼
Housing		(66,668)	(27,695)	(39,528)	(11,833)	(43%)	▼
Community Amenities		(1,059,441)	(441,210)	(489,619)	(48,409)	(11%)	▼
Recreation and Culture		(1,463,693)	(624,710)	(742,448)	(117,738)	(19%)	▼
Transport		(3,813,995)	(1,589,095)	(1,843,555)	(254,460)	(16%)	▼
Economic Services		(1,074,633)	(447,530)	(349,960)	97,570	22%	▲
Other Property and Services		(36,478)	(15,095)	58,027	73,122	484%	▲
		(9,669,325)	(4,088,687)	(4,368,153)			
Operating activities excluded from budget							
Add back Depreciation		3,456,624	1,440,215	1,646,090	205,875	14%	▲
Adjust (Profit)/Loss on Asset Disposal	8	267,546	111,470	13,967	(97,503)	(87%)	▼
Adjust Provisions and Accruals		0	0	251	251		
Amount attributable to operating activities		1,855,587	3,726,681	3,435,320			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,745,317	1,143,870	318,037	(825,833)	(72%)	▼
Proceeds from Disposal of Assets	8	320,181	125,065	70,000	(55,065)	(44%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,624,550)	(1,093,545)	(131,514)	962,031	88%	▲
Infrastructure Assets - Roads	13	(2,825,379)	(1,177,165)	(378,287)	798,878	68%	▲
Infrastructure Assets - Public Facilities	13	(680,781)	(283,640)	(241,741)	41,899	15%	▲
Infrastructure Assets - Footpaths	13	(278,313)	(115,935)	(36,611)	79,324	68%	▲
Infrastructure Assets - Drainage	13	(157,354)	(65,535)	(21,176)	44,359	68%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(569,915)	(237,450)	(108,654)	128,796	54%	▲
Furniture and Equipment	13	(42,076)	(17,525)	(9,750)	7,775	44%	▲
Amount attributable to investing activities		(4,112,870)	(1,721,860)	(539,695)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		15,929	2,655	10,851	8,196	309%	▲
Self-Supporting Loan Principal		7,245	1,208	3,594	2,387	198%	▲
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)	(123,578)	(113,037)	(1072%)	▼
Transfer to Reserves	7	(150,000)	(75,420)	(15)	75,405	100%	▲
Amount attributable to financing activities		101,952	(82,099)	(119,148)			
Closing Funding Surplus(Deficit)	3	(115,180)	3,962,873	4,678,420			

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

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 November 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	1,901,943	(138,208)	(7%)	▼
Revenue from operating activities							
Rates	9	3,883,287	3,883,287	3,800,024	(83,263)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,174,180	614,495	612,879	(1,616)	(0%)	
Fees and Charges		2,423,040	1,654,166	1,629,471	(24,695)	(1%)	
Service Charges		0	0	0	0		
Interest Earnings		169,243	48,835	39,250	(9,585)	(20%)	▼
Other Revenue		114,356	47,635	61,540	13,905	29%	▲
Profit on Disposal of Assets	8	36,636	15,265	0			
		7,800,742	6,263,683	6,143,165			
Expenditure from operating activities							
Employee Costs		(3,487,652)	(1,459,607)	(1,624,133)	(164,526)	(11%)	▼
Materials and Contracts		(1,548,017)	(671,665)	(683,080)	(11,415)	(2%)	
Utility Charges		(379,731)	(158,065)	(141,992)	16,073	10%	▲
Depreciation on Non-Current Assets		(3,456,624)	(1,440,215)	(1,646,090)	(205,875)	(14%)	▼
Interest Expenses		(51,534)	(12,351)	(12,675)	(324)	(3%)	
Insurance Expenses		(170,545)	(97,478)	(171,218)	(73,740)	(76%)	▼
Other Expenditure		(271,040)	(122,571)	(74,997)	47,574	39%	▲
Loss on Disposal of Assets	8	(304,182)	(126,735)	(13,967)			
		(9,669,325)	(4,088,687)	(4,368,153)			
Operating activities excluded from budget							
Add back Depreciation		3,456,624	1,440,215	1,646,090	205,875	14%	▲
Adjust (Profit)/Loss on Asset Disposal	8	267,546	111,470	13,967	(97,503)	(87%)	▼
Adjust Provisions and Accruals		0	0	251	251		
		1,855,587	3,726,681	3,435,320			
Amount attributable to operating activities							
Investing activities							
Grants, Subsidies and Contributions	11	2,745,317	1,143,870	318,037	(825,833)	(72%)	▼
Proceeds from Disposal of Assets	8	320,181	125,065	70,000	(55,065)	(44%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,624,550)	(1,093,545)	(131,514)	962,031	88%	▲
Infrastructure Assets - Roads	13	(2,825,379)	(1,177,165)	(378,287)	798,878	68%	▲
Infrastructure Assets - Public Facilities	13	(680,781)	(283,640)	(241,741)	41,899	15%	▲
Infrastructure Assets - Footpaths	13	(278,313)	(115,935)	(36,611)	79,324	68%	▲
Infrastructure Assets - Drainage	13	(157,354)	(65,535)	(21,176)	44,359	68%	▲
Plant and Equipment	13	(569,915)	(237,450)	(108,654)	128,796	54%	▲
Furniture and Equipment	13	(42,076)	(17,525)	(9,750)	7,775	44%	▲
		(4,112,870)	(1,721,860)	(539,695)			
Amount attributable to investing activities							
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		15,929	2,655	10,851	8,196	309%	▲
Self-Supporting Loan Principal		7,245	1,208	3,594	2,387	198%	
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)	(123,578)	(113,037)	(1072%)	▼
Transfer to Reserves	7	(150,000)	(75,420)	(15)	75,405	100%	▲
		101,952	(82,099)	(119,148)			
Amount attributable to financing activities							
Closing Funding Surplus (Deficit)	3	(115,180)	3,962,873	4,678,420		18%	

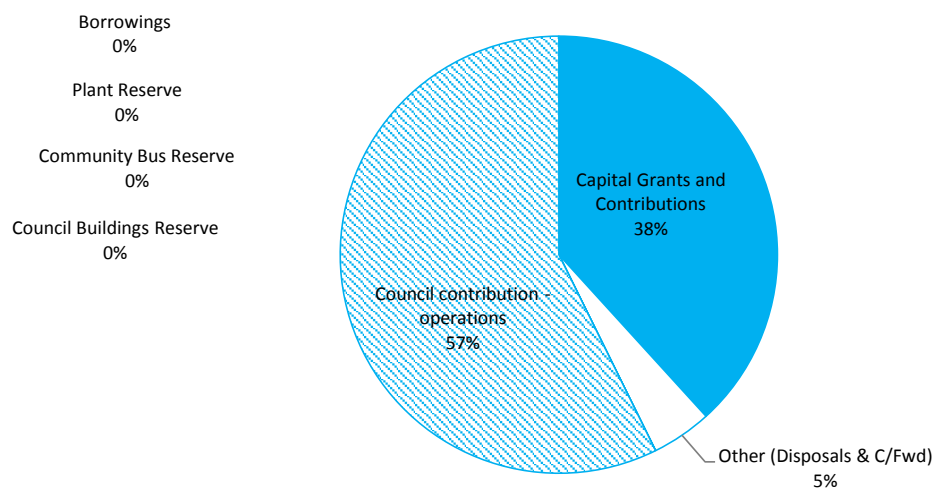
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF MOORA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 November 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	87,953	43,560	1,093,545	2,624,550	131,514	(962,031)
Infrastructure Assets - Roads	13	0	378,287	1,177,165	2,825,379	378,287	(798,878)
Infrastructure Assets - Public Facilities	13	161,068	80,673	283,640	680,781	241,741	(41,899)
Infrastructure Assets - Footpaths	13	36,611	0	115,935	278,313	36,611	(79,324)
Infrastructure Assets - Drainage	13	0	21,176	65,535	157,354	21,176	(44,359)
Plant and Equipment	13	0	108,654	237,450	569,915	108,654	(128,796)
Furniture and Equipment	13	0	9,750	17,525	42,076	9,750	(7,775)
Capital Expenditure Totals		285,632	642,100	2,990,795	7,178,368	927,732	(2,063,063)
Capital acquisitions funded by:							
Capital Grants and Contributions				1,143,870	2,745,317	318,037	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				125,065	320,181	70,000	
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				1,721,860	4,112,870	539,695	
Capital Funding Total				2,990,795	7,178,368	927,732	

Budgeted Capital Acquisitions Funding

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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 30 November 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	(27,599)	(6%)	▼	Timing	Interest revenue and reduction in FAG revenue - (adjusted based on new census figures)
Law, Order and Public Safety	(11,624)	(6%)	▼	Timing	FESA and Shire of Victoria Plains CESM contribution to be invoiced in Jan 18
Health	6,509	76%	▲	Timing	Food licences and podiatry subsidy received. Dental surgery invoices from 16/7 invoiced in 17/18
Education and Welfare	29,289	21%	▲	Timing	\$20,000 WAPHA Innovation & Collaboration Project Grant. Childcare revenue YTD above budget
Housing	(8,232)	(16%)	▼	Permanent	92 Roberts street - currently vacant (waiting for new doctor - Jan 2018)
Recreation and Culture	(12,089)	(18%)	▼	Timing	MPAC lotterywest grant timing
Economic Services	(12,379)	(5%)	▼	Timing	Chalet revenue YTD. West End lease will be invoiced in Feb 2018
Operating Expense					
Governance	23,246	6%	▲	Timing	Oct - Dec member fees to be paid and Election fees still to be invoiced.
Law, Order and Public Safety	(33,108)	(16%)	▼	Timing	Ranger time on animal control \$12,000, CESM co-ordinator \$9,000 and ESL levy pmnt timing \$11,000
Health	11,969	26%	▲	Timing	Ranger time spent on animal control
Education and Welfare	(14,999)	(9%)	▼	Timing	Childcare centre wages \$5,000. Increased depreciation costs due to fair value assessment carried out July 2017 \$10,000
Housing	(11,833)	(43%)	▼	Permanent	Depreciation costs increased - Fair value assessment carried out July 17
Community Amenities	(48,409)	(11%)	▼	Timing	Moora and Watheroo refuse site maintenance costs
Recreation and Culture	(117,738)	(19%)	▼	Permanent	Depreciation costs increased - Fair value assessment carried out July 17
Transport	(254,460)	(16%)	▼	Timing	Road maintenance salary and wages
Economic Services	97,570	22%	▲	Timing	MLSV contract, loss on sale of 2 x industrial lots
Other Property and Services	73,122	484%	▲	Timing	Over allocated PWOH and Plant
Capital Revenues					
Grants, Subsidies and Contributions	(825,833)	(72%)	▼	Timing	Delayed capital projects including roads to recovery, mens shed and hydrotherapy pool/dental space
Proceeds from Disposal of Assets	(55,065)	(44%)	▼	Timing	Significant plant not traded in YTD

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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.

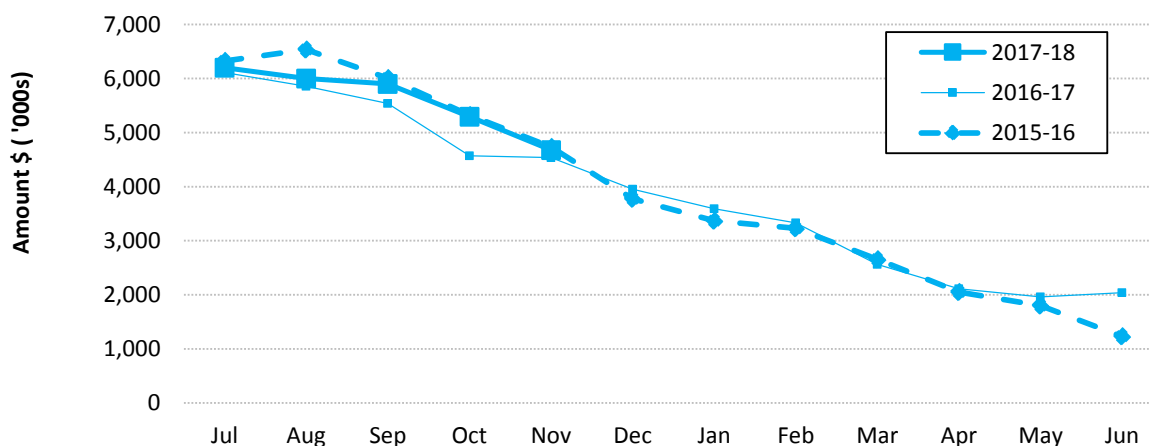
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Capital Expenses					
Land and Buildings	962,031	88%	▲	Timing	Hydrotherapy pool/Dental space and Mens Shed Construction
Infrastructure - Roads	798,878	68%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	41,899	15%	▲	Timing	CCTV final invoice still to be received
Infrastructure - Footpaths	79,324	68%	▲	Timing	Works Delayed
Infrastructure - Drainage	44,359	68%	▲	Timing	Works Delayed
Plant and Equipment	128,796	54%	▲	Timing	Significant new plant not acquired YTD
Furniture and Equipment	7,775	44%	▲	Timing	Computer replacements delayed

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	30 Nov 2016	30 Nov 2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,211,976	2,920,103	3,492,705
Cash Restricted - Conditions over Grants	11	799,084	877,626	485,486
Cash Restricted	4	2,067,067	1,952,851	2,067,080
Investments Unrestricted	4	0	100,000	0
Receivables - Rates	6	385,010	1,270,186	1,194,028
Receivables - Other	6	457,521	33,427	77,617
Interest / ATO Receivable/Trust		43,569	34,749	17,126
Inventories		11,217	38,830	35,221
		4,975,444	7,227,773	7,369,262
Less: Current Liabilities				
Payables		(469,690)	(270,967)	(108,370)
Provisions		(619,067)	(606,846)	(620,067)
Current Portion of Long Term Borrowings		(329,636)	(192,118)	(206,059)
		(1,418,394)	(1,069,931)	(934,495)
Less: Cash Reserves	7	(2,067,067)	(1,952,851)	(2,067,082)
Less: Current Loans Clubs/Institutions		(30,000)	(17,692)	(7,647)
Add: Current Portion of Long Term Borrowings		329,636	192,118	206,059
Add: Leave Liability Not Required to be Funded		112,323	112,323	112,323
Net Current Funding Position		1,901,943	4,491,740	4,678,420

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

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	326,991			326,991	Westpac	0.25%	At Call
Reserve Bank Account		82		82	Westpac	2.50%	At Call
Trust Bank Account			39,425	39,425	Westpac	0.00%	At Call
Cash On Hand	1,200			1,200	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Funds	900,000			900,000	NAB	2.40%	20-Dec-17
Municipal Funds	1,000,000			1,000,000	NAB	2.51%	19-Mar-18
Municipal Funds	1,500,000			1,500,000	Bankwest	2.53%	05-Mar-18
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
Total	3,978,191	2,067,082	39,425	6,084,698			

Comments/Notes - Investments

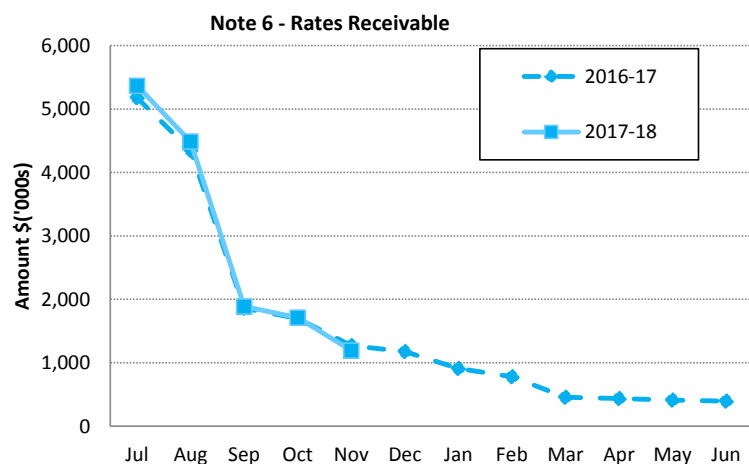
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2017

Note 6: Receivables

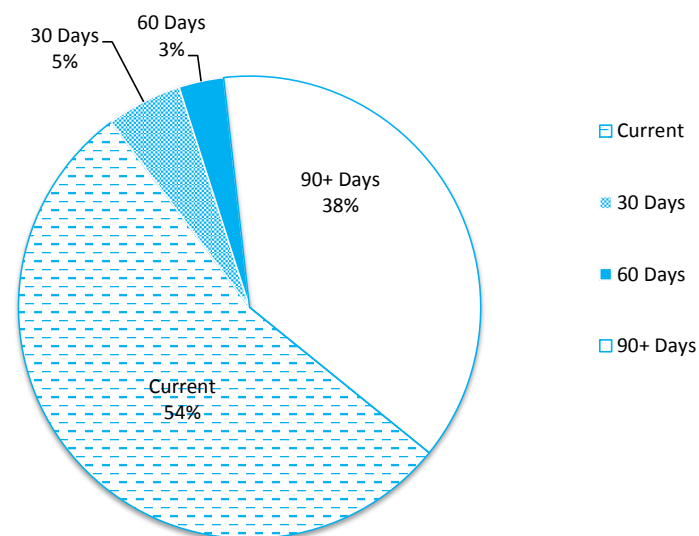
Receivables - Rates Receivable	30 Nov 2017	30 June 2017
	\$	\$
Opening Arrears Previous Years	385,010	402,620
Levied this year	4,444,482	4,458,442
Less Collections to date	(3,635,464)	(4,476,052)
Equals Current Outstanding	1,194,028	385,010
Net Rates Collectable	1,194,028	385,010
% Collected	75.28%	92.08%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	41,871	4,104	2,435	29,207	77,617
Balance per Trial Balance					
Sundry Debtors					77,617
Receivables - Other					17,126
Total Receivables General Outstanding					94,743

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

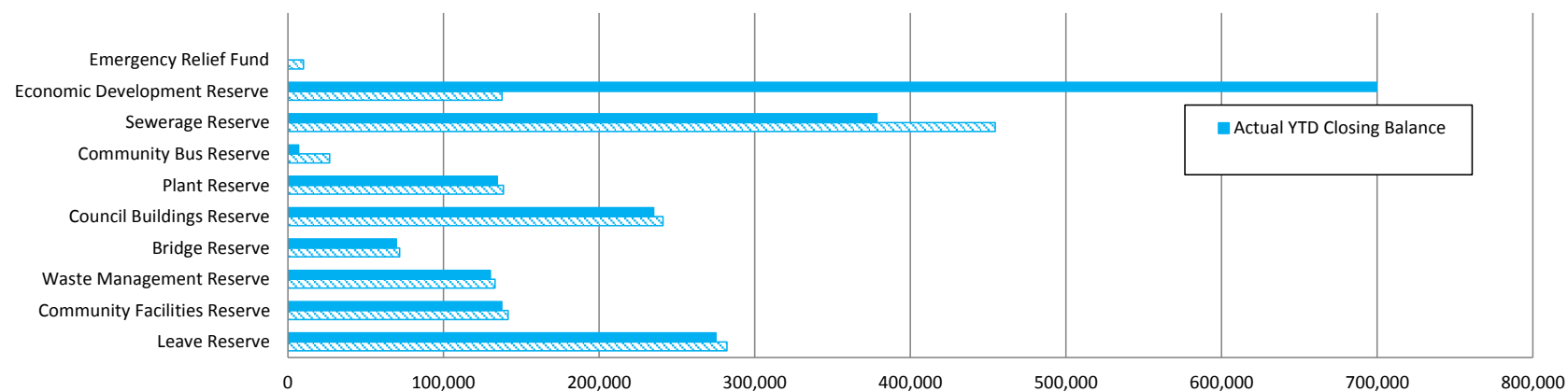


Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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 30 November 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)	60,418	47,273	0	(13,145)	58,000	47,000	0	(11,000)
50049	Ford Ranger (CESM)	23,549	22,727	0	(822)	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)
		83,967	70,000	0	(13,967)	587,727	320,181	36,636	(304,182)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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		22,673	46,092	72,590	49,171	1,771	5,021	
Loan 315 - Town Hall Upgrade	138,357		29,151	59,191	109,206	79,166	2,797	7,045	
Loan 324 - Moora Bowling Club SSL	69,553		3,594	7,245	65,959	62,308	629	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		68,159	138,434	217,435	147,160	7,697	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	123,578	351,222	1,153,928	926,284	12,675	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 30 November 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		(d)+(e)	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	206,107	412,214	412,214	197,331	0	0	
Grants Commission - Road Formula	WALGGC	Operating	0	388,215	0	194,108	388,215	388,215	165,448	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	40,610	97,474	97,474	30,572	(56,648)	0	
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	1,665	4,000	4,000	4,000	0	0	
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,315	36,945	0	15,395	36,945	36,945	12,315	0	0	
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,388	10,163	0	4,235	10,163	10,163	3,388	0	0	
Contributions - CCTV		Non-operating	123,636	0	123,500	51,455	123,500	123,500	0	(154,230)	(30,594)	
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	1,350	3,250	3,250	3,250	(1,540)	0	
Education and Welfare												
Child Care Centre - Operational Support from DEEWR Q	Health Dept. WA	Operating	0	52,000	0	21,665	52,000	52,000	25,200	0	0	
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,000	0	0	0	0	0	0	0	20,000	
WAPHA Innovation & Collaboration Project Grant	WA PRIMARY HEALTH ALLIANCE	Operating - Tied	0	0	0	0	0	0	20,000	0	20,000	
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	578,824	0	900,000	375,000	900,000	900,000	0	(16,567)	562,257	
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	415	1,000	1,000	(440)	0	0	
Recreation and Culture												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	20,000	0	8,330	20,000	20,000	0	(7,999)	(7,999)	
Community Contributions	Various	Operating	0	1,400	0	580	1,400	1,400	1,454	0	0	
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	6,000	0	2,500	6,000	6,000	0	(559)	5,910	
Event Sponsorship	Various	Operating	0	4,500	0	1,870	4,500	4,500	3,864	0	0	
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	400,000	166,665	400,000	400,000	56,812	(28,590)	28,222	
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	30,000	12,500	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	2,625	6,300	6,300	0	0	0	
Direct Grants - Maintenance	Main Roads WA	Operating	0	80,000	0	80,000	80,000	80,000	98,532	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	267,420	641,817	641,817	0	(10,310)	(10,310)	
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	270,830	650,000	650,000	261,225	(302,867)	0	
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	10,000	0	4,165	10,000	10,000	4,949	0	0	
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	125	300	300	0	0	0	
Crossover contributions	Various	Operating	0	1,000	0	415	1,000	1,000	0	0	0	
Other Property and Services												
Insurance reimbursements	LGIS	Operating	0	15,000	0	6,250	15,000	15,000	16,721	0	0	
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,814	4,000	0	1,665	4,000	4,000	2,273	0	23,087	
TOTALS			799,084	1,174,180	2,745,317	1,758,365	3,919,497	0	3,919,497	930,916	(738,034)	485,486
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		15,703	1,043,457	0	560,040	1,043,457	0	1,043,457	556,784	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		66,549	130,724	0	54,455	130,724	0	130,724	56,095	(66,746)	80,264
Non-operating	Non-operating Grants, Subsidies and Contributions		716,832	0	2,745,317	1,143,870	2,745,317	0	2,745,317	318,037	(671,288)	405,222
TOTALS			799,084	1,174,180	2,745,317	1,758,365	3,919,497	0	3,919,497	930,916	(738,034)	485,486

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







Attachment 9.1.2

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 <i>Level of completion indicator, please see table at the end of this note for further detail.</i>								
Land and Buildings								
Health								
 Hydrotherapy pool	30415	(16,567)	0	(16,567)	(1,800,000)	(750,000)	733,433	
Health Total		(16,567)	0	(16,567)	(1,800,000)	(750,000)	733,433	
Governance								
 Administration Centre Renewal	30410	0	(3,718)	(3,718)	(4,500)	(1,875)	(1,843)	
Governance Total		0	(3,718)	(3,718)	(4,500)	(1,875)	(1,843)	
Housing								
 39 Atbara Street Renewal	32302	0	0	0	(15,000)	(6,250)	6,250	
Housing Total		0	0	0	(15,000)	(6,250)	6,250	
Law, Order And Public Safety								
 Coomberdale Fire Shed	30502	0	0	0	(8,000)	(3,330)	3,330	
Law, Order And Public Safety Total		0	0	0	(8,000)	(3,330)	3,330	
Recreation And Culture								
 Swimming Pool Building Renewal	32317	0	(4,402)	(4,402)	(30,000)	(12,500)	8,098	
 MPAC Renewal	33117	0	0	0	(15,000)	(6,250)	6,250	
 Youth Centre Renewal	32000	0	0	0	(3,000)	(1,250)	1,250	
 Watheroo hall	33126	0	(24,560)	(24,560)	(28,000)	(11,665)	(12,895)	
 Moora Recreation Centre Renewal	33361	0	0	0	(31,350)	(13,060)	13,060	
 Miling Pavilion	33318	0	(9,093)	(9,093)	0	0	(9,093)	
 Watheroo Pavilion	33340	0	(1,788)	(1,788)	(2,200)	(915)	(873)	
 Mens Shed - Moora Sports Oval	33014	(70,784)	0	(70,784)	(530,000)	(220,830)	150,046	
Recreation And Culture Total		(70,784)	(39,843)	(110,626)	(639,550)	(266,470)	155,844	
Economic Services								
 Moora Lifestyle Village Display Unit	35001	(603)	0	(603)	(100,000)	(41,670)	41,067	
 Caravan Park/Chalets Renewal	34612	0	0	0	(55,000)	(22,910)	22,910	
Economic Services Total		(603)	0	(603)	(155,000)	(64,580)	63,977	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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	
		\$	\$	\$	\$	\$	\$	
Other Property								
 Depot Mechanics Office	34030	0	0	0	(2,500)	(1,040)	1,040	
Other Property Total		0	0	0	(2,500)	(1,040)	1,040	
Land and Buildings Total		(87,953)	(43,560)	(131,514)	(2,624,550)	(1,093,545)	962,031	
Drainage/Culverts								
Transport								
 Drainage Construction	33914	0	(21,176)	(21,176)	(157,354)	(65,535)	44,359	
Transport Total		0	(21,176)	(21,176)	(157,354)	(65,535)	44,359	
Drainage/Culverts Total		0	(21,176)	(21,176)	(157,354)	(65,535)	44,359	
Footpaths								
Transport								
 Footpath Construction	33916	(36,611)	0	(36,611)	(278,313)	(115,935)	79,324	
Transport Total		(36,611)	0	(36,611)	(278,313)	(115,935)	79,324	
Footpaths Total		(36,611)	0	(36,611)	(278,313)	(115,935)	79,324	
Furniture & Office Equip.								
Governance								
 Computer Hardware Replacement	30402	0	(9,750)	(9,750)	(42,076)	(17,525)	7,775	
Governance Total		0	(9,750)	(9,750)	(42,076)	(17,525)	7,775	
Furniture & Office Equip. Total		0	(9,750)	(9,750)	(42,076)	(17,525)	7,775	
Plant , Equip. & Vehicles								
Governance								
 Administration Vehicle Replacement	30401	0	(59,954)	(59,954)	(60,000)	(25,000)	(34,954)	
Governance Total		0	(59,954)	(59,954)	(60,000)	(25,000)	(34,954)	
Law, Order And Public Safety								
 CESM vehicle replacement	34068	0	(40,432)	(40,432)	(38,432)	(16,010)	(24,422)	
Law, Order And Public Safety Total		0	(40,432)	(40,432)	(38,432)	(16,010)	(24,422)	

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









Attachment 9.1.2

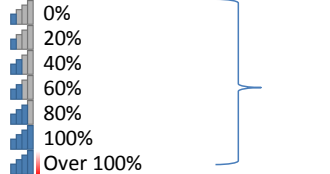
Note 13: Capital Acquisitions

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)	(12,500)	12,500	
	Community Amenities Total		0	0	0	(30,000)	(12,500)	12,500	
Transport									
	3 x Trucks	34025	0	0	0	(164,283)	(68,445)	68,445	
	Prime Mover	34064	0	0	0	(270,000)	(112,500)	112,500	
	Minor Plant	34054	0	(4,180)	(4,180)	(5,000)	(2,080)	(2,100)	
	Work ute attachment	34067	0	(1,428)	(1,428)	(2,200)	(915)	(513)	
	Transport Total		0	(5,608)	(5,608)	(441,483)	(183,940)	178,332	
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	(108,654)	(108,654)	(569,915)	(237,450)	128,796	
Public Facilities									
Community Amenities									
	Moora Sewerage System Renewal	39521	0	(80,673)	(80,673)	(137,000)	(57,070)	(23,603)	
	Watheroo Tip Upgrade	33010	0	0	0	(15,000)	(6,250)	6,250	
	Community Amenities Total		0	(80,673)	(80,673)	(152,000)	(63,320)	(17,353)	
Law and Order									
	CCTV and Security Improvement	30705	(154,230)	0	(154,230)	(277,942)	(115,805)	(38,425)	
	Law and Order Total		(154,230)	0	(154,230)	(277,942)	(115,805)	(38,425)	
Economic Services									
	Entry Statements	34604	0	0	0	(45,000)	(18,755)	18,755	
	Economic Services Total		0	0	0	(45,000)	(18,755)	18,755	
Recreation And Culture									
	Renewal Park Infrastructure	33308	0	0	0	0	0	0	
	Skate Park Moora	33305	(803)	0	(803)	(5,000)	(2,080)	1,277	
	Recreation And Culture Total		(803)	0	(803)	(5,000)	(2,080)	1,277	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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	(6,035)	0	(6,035)	(200,839)	(83,680)	77,645	
Transport Total		(6,035)	0	(6,035)	(200,839)	(83,680)	77,645	
Public Facilities Total		(161,068)	(80,673)	(241,741)	(680,781)	(283,640)	41,899	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Miling)	33910	0	(302,867)	(302,867)	(982,568)	(409,395)	106,528	
 Roads To Recovery (Barberton East Road)	33913	0	(10,310)	(10,310)	(634,030)	(264,175)	253,865	
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(25,757)	(25,757)	(753,401)	(313,910)	288,153	
 Rural Regravelling Projects	33920	0	0	0	(224,364)	(93,455)	93,455	
Transport Total		0	(338,934)	(338,934)	(2,594,364)	(1,080,935)	742,001	
Roads (Non Town) Total		0	(338,934)	(338,934)	(2,594,364)	(1,080,935)	742,001	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	(38,697)	(38,697)	(105,354)	(43,885)	5,188	
 Micro Surfacing Town Streets	33918	0	(656)	(656)	(75,662)	(31,515)	30,859	
 Padbury Street Upgrade	33915	0	0	0	(50,000)	(20,830)	20,830	
Transport Total		0	(39,353)	(39,353)	(231,015)	(96,230)	56,877	
Town Streets Total		0	(39,353)	(39,353)	(231,015)	(96,230)	56,877	
Capital Expenditure Total		(285,632)	(642,100)	(927,732)	(7,178,368)	(2,990,795)	2,063,063	



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