

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2018

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

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Shire of Moora
Information Summary
For the Period Ended 28 February 2018

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 28 February 2018 of \$3,382,602.

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)	40%	\$	982,568	\$	655,032
Roads To Recovery (Barberton East Road)	41%	\$	634,030	\$	422,680
Hydrotherapy pool	4%	\$	1,800,000	\$	1,200,000
Mens Shed - Moora Sports Oval	24%	\$	686,200	\$	457,472
CCTV and Security Improvement	105%	\$	277,942	\$	185,288
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	74%	\$	1,174,172	\$	881,627
Non-operating Grants, Subsidies and Contributions	20%	\$	2,901,517	\$	1,934,336
	35%	\$	4,075,689	\$	2,815,963
Rates Levied	98%	\$	3,883,287	\$	3,883,287
		\$		\$	3,798,908

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 28	Current Year
		Feb 2017	28 Feb 2018
Adjusted Net Current Assets	103%	\$	3,282,210
Cash and Equivalent - Unrestricted	97%	\$	3,034,412
Cash and Equivalent - Restricted	106%	\$	1,952,851
Receivables - Rates	99%	\$	778,948
Receivables - Other	649%	\$	53,856
Payables	82%	\$	469,434
		\$	387,164

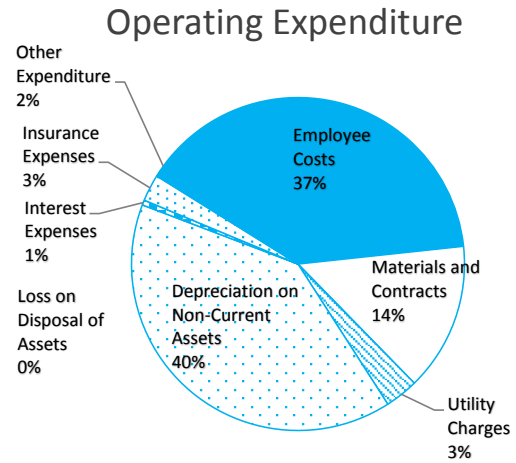
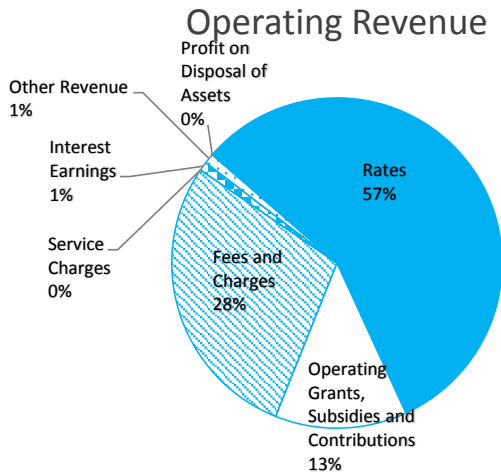
% Compares current ytd actuals to prior year actuals at the same time

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

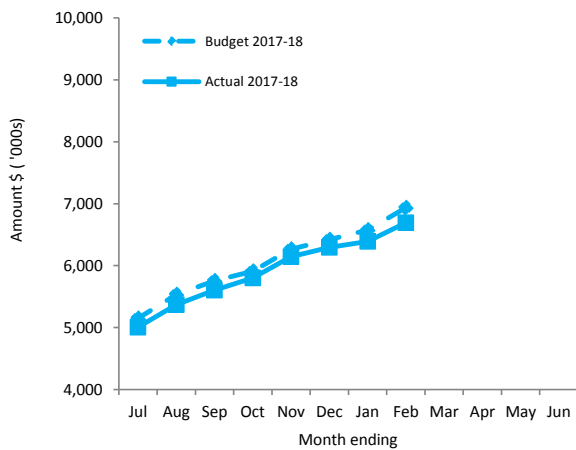
Preparation

Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 14/03/2018

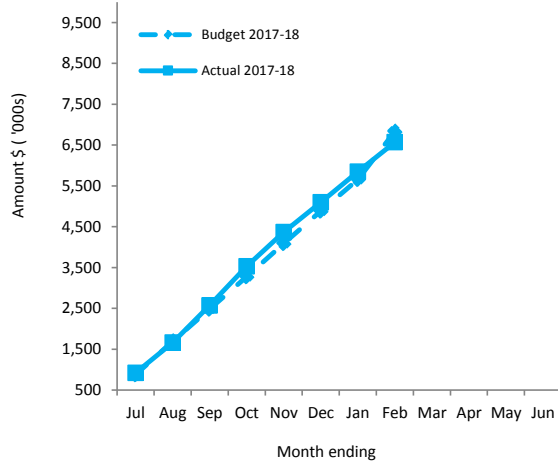
**Shire of Moora
Information Summary
For the Period Ended 28 February 2018**



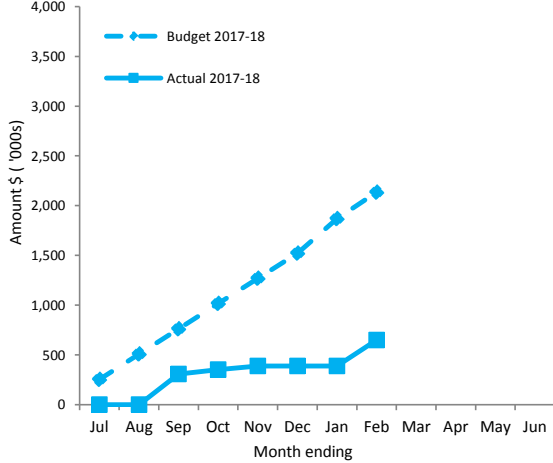
Budget Operating Revenues -v- Actual (Refer Note 2)



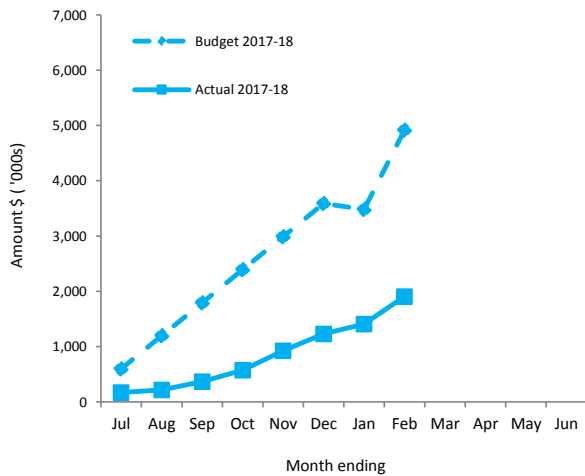
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 28 February 2018

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,902,199	1,902,199	1,902,199	(0)	(0%)	
Revenue from operating activities							
Governance		46,706	17,776	23,078	5,302	30%	▲
General Purpose Funding - Rates	9	3,883,287	3,883,287	3,798,908	(84,379)	(2%)	
General Purpose Funding - Other		959,825	673,648	646,043	(27,605)	(4%)	
Law, Order and Public Safety		281,597	226,676	216,355	(10,321)	(5%)	
Health		20,690	13,784	18,344	4,560	33%	
Education and Welfare		359,727	250,719	240,758	(9,961)	(4%)	
Housing		120,900	80,576	74,719	(5,857)	(7%)	▼
Community Amenities		1,162,394	1,104,319	1,088,828	(15,491)	(1%)	
Recreation and Culture		164,496	109,576	77,236	(32,340)	(30%)	▼
Transport		142,468	127,820	98,532	(29,288)	(23%)	▼
Economic Services		562,344	374,872	343,358	(31,514)	(8%)	▼
Other Property and Services		109,000	72,656	66,697	(5,959)	(8%)	▼
		7,813,434	6,935,709	6,692,856			
Expenditure from operating activities							
Governance		(906,344)	(628,441)	(562,350)	66,091	11%	▲
General Purpose Funding		(276,147)	(182,137)	(174,443)	7,694	4%	
Law, Order and Public Safety		(458,546)	(321,670)	(350,643)	(28,973)	(9%)	▼
Health		(115,807)	(77,128)	(49,005)	28,123	36%	▲
Education and Welfare		(469,892)	(299,816)	(308,193)	(8,377)	(3%)	
Housing		(92,213)	(61,352)	(58,337)	3,015	5%	
Community Amenities		(1,084,108)	(722,424)	(733,309)	(10,885)	(2%)	
Recreation and Culture		(1,699,893)	(1,141,309)	(1,120,697)	20,612	2%	
Transport		(3,959,945)	(2,639,864)	(2,738,877)	(99,013)	(4%)	
Economic Services		(1,103,958)	(735,624)	(512,136)	223,488	30%	▲
Other Property and Services		(36,478)	(24,152)	38,652	62,804	260%	▲
		(10,203,333)	(6,833,917)	(6,569,337)			
Operating activities excluded from budget							
Add back Depreciation		3,961,249	2,640,976	2,617,705	(23,271)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	267,546	178,352	17,642	(160,710)	(90%)	▼
Adjust Provisions and Accruals		162,805	162,805	162,800	(5)	(0%)	
Amount attributable to operating activities		2,001,701	3,083,925	2,921,666			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,901,517	1,934,336	579,262	(1,355,074)	(70%)	▼
Proceeds from Disposal of Assets	8	320,181	200,112	70,000	(130,112)	(65%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,780,750)	(1,853,816)	(314,286)	1,539,530	83%	▲
Infrastructure Assets - Roads	13	(2,825,379)	(1,883,464)	(754,248)	1,129,216	60%	▲
Infrastructure Assets - Public Facilities	13	(686,781)	(457,832)	(441,899)	15,933	3%	
Infrastructure Assets - Footpaths	13	(278,313)	(185,496)	(183,843)	1,653	1%	
Infrastructure Assets - Drainage	13	(157,354)	(104,856)	(52,936)	51,920	50%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(591,915)	(401,920)	(133,228)	268,692	67%	▲
Furniture and Equipment	13	(42,076)	(28,040)	(26,743)	1,297	5%	
Amount attributable to investing activities		(4,140,870)	(2,780,976)	(1,257,921)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		20,929	13,953	12,140	(1,813)	(13%)	
Self-Supporting Loan Principal		7,245	4,830	3,594	(1,236)	(26%)	
Transfer from Reserves	7	626,000	0	0	0		
Advances to Community Groups		(40,000)	(26,667)	(10,000)	16,667	63%	▲
Repayment of Debentures	10	(329,636)	(189,061)	(189,061)	0	0%	
Transfer to Reserves	7	(150,000)	0	(15)	(15)		
Amount attributable to financing activities		134,538	(196,945)	(183,342)			
Closing Funding Surplus(Deficit)	3	(102,432)	2,008,203	3,382,602			

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 28 February 2018

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	1,902,199	1,902,199	1,902,199	(0)	(0%)	
Revenue from operating activities							
Rates	9	3,883,287	3,883,287	3,798,908	(84,379)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,174,172	881,627	864,647	(16,980)	(2%)	
Fees and Charges		2,435,740	1,992,019	1,905,215	(86,804)	(4%)	
Service Charges		0	0	0	0		
Interest Earnings		169,243	78,136	58,406	(19,730)	(25%)	▼
Other Revenue		114,356	76,216	65,680	(10,536)	(14%)	▼
Profit on Disposal of Assets	8	36,636	24,424	0			
		7,813,434	6,935,709	6,692,856			
Expenditure from operating activities							
Employee Costs		(3,497,652)	(2,334,938)	(2,424,761)	(89,823)	(4%)	
Materials and Contracts		(1,555,017)	(1,055,242)	(945,545)	109,697	10%	▲
Utility Charges		(379,731)	(252,904)	(212,904)	40,000	16%	▲
Depreciation on Non-Current Assets		(3,961,249)	(2,640,976)	(2,617,705)	23,271	1%	
Interest Expenses		(51,534)	(28,487)	(31,964)	(3,477)	(12%)	
Insurance Expenses		(170,545)	(128,756)	(171,218)	(42,462)	(33%)	▼
Other Expenditure		(283,423)	(189,838)	(147,597)	42,241	22%	▲
Loss on Disposal of Assets	8	(304,182)	(202,776)	(17,642)			
		(10,203,333)	(6,833,917)	(6,569,337)			
Operating activities excluded from budget							
Add back Depreciation		3,961,249	2,640,976	2,617,705	(23,271)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	267,546	178,352	17,642	(160,710)	(90%)	▼
Adjust Provisions and Accruals		162,805	162,805	162,800	(5)	(0%)	
		2,001,701	3,083,925	2,921,666			
Amount attributable to operating activities							
Investing activities							
Grants, Subsidies and Contributions	11	2,901,517	1,934,336	579,262	(1,355,074)	(70%)	▼
Proceeds from Disposal of Assets	8	320,181	200,112	70,000	(130,112)	(65%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,780,750)	(1,853,816)	(314,286)	1,539,530	83%	▲
Infrastructure Assets - Roads	13	(2,825,379)	(1,883,464)	(754,248)	1,129,216	60%	▲
Infrastructure Assets - Public Facilities	13	(686,781)	(457,832)	(441,899)	15,933	3%	
Infrastructure Assets - Footpaths	13	(278,313)	(185,496)	(183,843)	1,653	1%	
Infrastructure Assets - Drainage	13	(157,354)	(104,856)	(52,936)	51,920	50%	▲
Plant and Equipment	13	(591,915)	(401,920)	(133,228)	268,692	67%	▲
Furniture and Equipment	13	(42,076)	(28,040)	(26,743)	1,297	5%	
		(4,140,870)	(2,780,976)	(1,257,921)			
Amount attributable to investing activities							
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		20,929	13,953	12,140	(1,813)	(13%)	
Self-Supporting Loan Principal		7,245	4,830	3,594	(1,236)	(26%)	
Transfer from Reserves	7	626,000	0	0	0		
Advances to Community Groups		(40,000)	(26,667)	(10,000)	16,667	63%	▲
Repayment of Debentures	10	(329,636)	(189,061)	(189,061)	0	0%	
Transfer to Reserves	7	(150,000)	0	(15)	(15)		
		134,538	(196,945)	(183,342)			
Amount attributable to financing activities							
Closing Funding Surplus (Deficit)	3	(102,432)	2,008,203	3,382,602		68%	

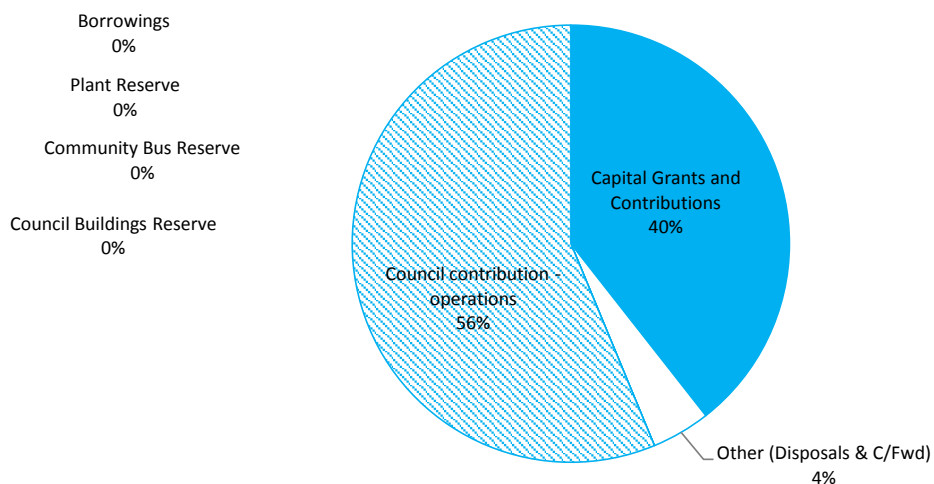
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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 28 February 2018

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	234,344	79,942	1,853,816	2,780,750	314,286	(1,539,530)
Infrastructure Assets - Roads	13	0	754,248	1,883,464	2,825,379	754,248	(1,129,216)
Infrastructure Assets - Public Facilities	13	352,994	88,905	457,832	686,781	441,899	(15,933)
Infrastructure Assets - Footpaths	13	183,843	0	185,496	278,313	183,843	(1,653)
Infrastructure Assets - Drainage	13	0	52,936	104,856	157,354	52,936	(51,920)
Plant and Equipment	13	0	133,228	401,920	591,915	133,228	(268,692)
Furniture and Equipment	13	0	26,743	28,040	42,076	26,743	(1,297)
Capital Expenditure Totals		771,182	1,136,001	4,915,424	7,362,568	1,907,183	(3,008,241)
Capital acquisitions funded by:							
Capital Grants and Contributions				1,934,336	2,901,517	579,262	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				200,112	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				2,780,976	4,140,870	1,257,921	
Capital Funding Total				4,915,424	7,362,568	1,907,183	

Budgeted Capital Acquisitions Funding

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Attachment 9.1.2

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 2017/18 Adopted Budget.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

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.

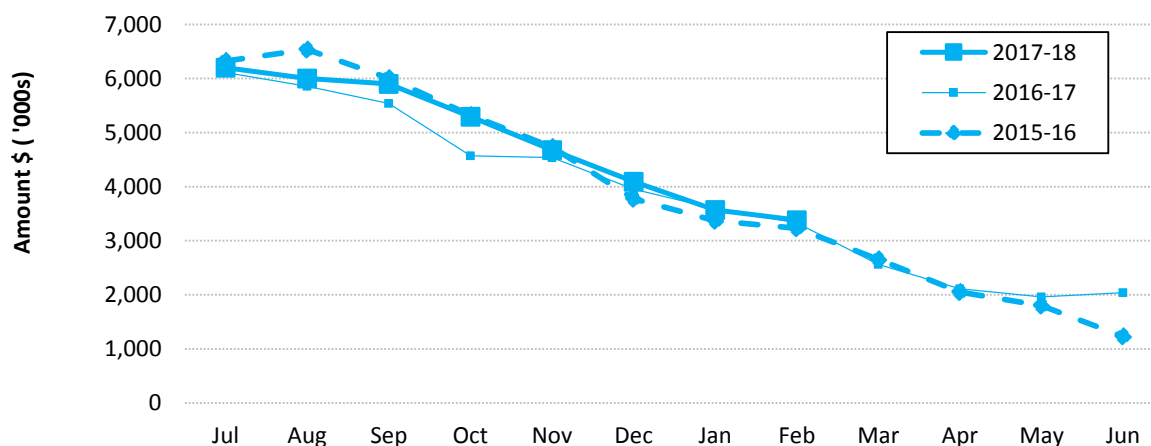
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	5,302	30%	▲	Timing	Timing of insurance rebates received YTD
Housing	(5,857)	(7%)	▼	Permanent	92 Roberts street - vacant until Jan 18 MPAC lotterywest grant timing 15k, kidsport funding won't be received 4k, loss on pool cover disposal 4k
Recreation and Culture	(32,340)	(30%)	▼	Timing	and facility hire fees 7k
Transport	(29,288)	(23%)	▼	Timing	Profit on trade-in of plant not realised YTD. Caravan park revenue down YTD. West End invoice to be raised in March 11k
Economic Services	(31,514)	(8%)	▼	Timing	Private works Revenue
Other Property and Services	(5,959)	(8%)	▼	Timing	
Operating Expense					
Governance	66,091	11%	▲	Timing	Timing admin office expenses o/h allocation Ranger time on animal control \$22,000, CESM co-ordinator \$6,000
Law, Order and Public Safety	(28,973)	(9%)	▼	Timing	
Health	28,123	36%	▲	Timing	Ranger time spent on animal control
Economic Services	223,488	30%	▲	Timing	MLSV contract, loss on sale of 2 x industrial lots
Other Property and Services	62,804	260%	▲	Timing	Over allocated PWOH and Plant
Capital Revenues					
Grants, Subsidies and Contributions	(1,355,074)	(70%)	▼	Timing	Delayed capital projects including roads to recovery, mens shed and hydrotherapy pool/dental space
Proceeds from Disposal of Assets	(130,112)	(65%)	▼	Timing	Significant plant not traded in YTD
Capital Expenses					
Land and Buildings	1,539,530	83%	▲	Timing	Hydrotherapy pool/Dental space and Mens Shed Construction
Infrastructure - Roads	1,129,216	60%	▲	Timing	Works Delayed
Infrastructure - Drainage	51,920	50%	▲	Timing	Works Delayed
Plant and Equipment	268,692	67%	▲	Timing	Significant new plant not aquired YTD

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	28 Feb 2017	28 Feb 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,211,976	2,375,277	2,175,773
Cash Restricted - Conditions over Grants	11	799,084	659,135	761,288
Cash Restricted	4	2,067,067	1,952,851	2,067,080
Investments Unrestricted	4	0	100,000	0
Receivables - Rates	6	385,010	778,948	771,277
Receivables - Other	6	457,521	53,856	349,415
Interest / ATO Receivable/Trust		43,569	38,112	22,352
Inventories		11,217	28,167	40,960
		4,975,444	5,986,346	6,188,144
Less: Current Liabilities				
Payables		(469,434)	(240,271)	(387,164)
Provisions		(619,067)	(606,846)	(620,067)
Current Portion of Long Term Borrowings		(329,636)	(129,680)	(140,575)
		(1,418,138)	(976,797)	(1,147,806)
Less: Cash Reserves	7	(2,067,067)	(1,952,851)	(2,067,082)
Less: Current Loans Clubs/Institutions		(30,000)	(16,491)	(6,357)
Add: Current Portion of Long Term Borrowings		329,636	129,680	140,575
Add: Leave Liability Not Required to be Funded		112,323	112,323	275,128
Net Current Funding Position		1,902,199	3,282,210	3,382,602

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 28 February 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	(314,139)			(314,139)	Westpac	0.25%	At Call
Reserve Bank Account		82		82	Westpac	0.00%	At Call
Trust Bank Account			42,098	42,098	Westpac	0.00%	At Call
Cash On Hand	1,200			1,200	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Funds	750,000			750,000	NAB	2.40%	20-Jun-18
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
Reserve Funds		2,067,000		2,067,000	Westpac	2.52%	26-Jun-18
Total	2,937,061	2,067,082	42,098	5,046,241			

Comments/Notes - Investments

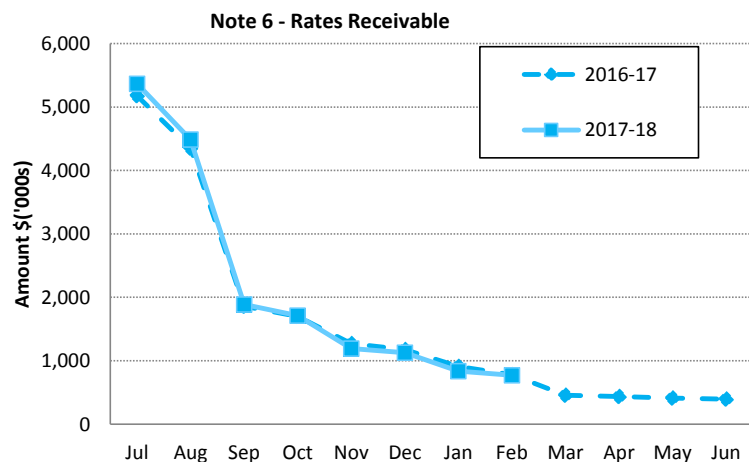
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 6: Receivables

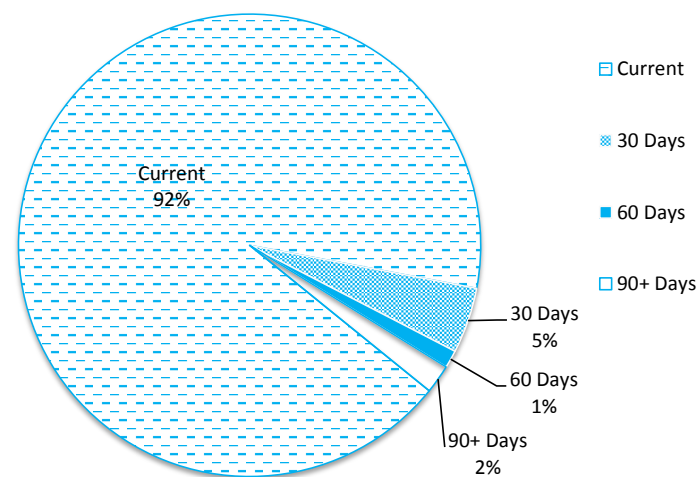
Receivables - Rates Receivable	28 Feb 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	385,010	402,620
Levied this year	4,987,185	4,941,804
<u>Less</u> Collections to date	(4,600,918)	(4,959,414)
Equals Current Outstanding	771,277	385,010
Net Rates Collectable	771,277	385,010
% Collected	85.64%	92.80%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	321,981	16,072	4,325	7,037	349,415
Balance per Trial Balance					
Sundry Debtors					349,415
Receivables - Other					22,352
Total Receivables General Outstanding					371,766

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



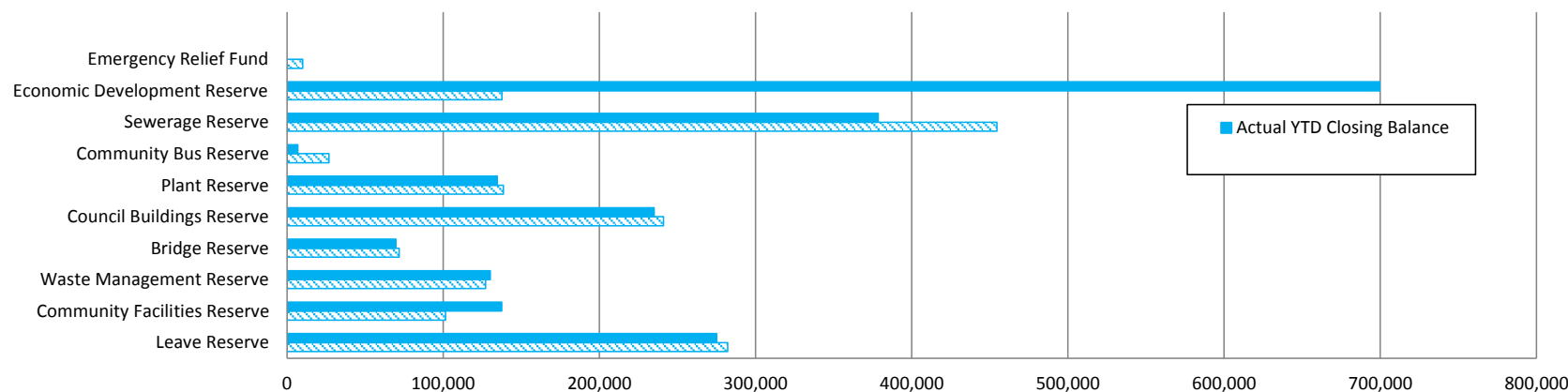
Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

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	(40,000)	0	101,515	137,515
Waste Management Reserve	130,142	3,000	0	0	0	(6,000)	0	127,142	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	(626,000)	0	1,591,067	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 28 February 2018

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)
110291	Swimming pool cover	3,675	0	0	(3,675)	0	0	0	0
	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	(17,642)	587,727	320,181	36,636	(304,182)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

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		11,354	23,100	121,541	109,795	4,975	8,778	
Loan 326 - 92 Roberts Street (Doctors House)	182,244		9,052	18,221	173,192	164,023	2,973	4,621	
Recreation and Culture									
Loan 314 - Moora Town Hall Upgrade	95,263		34,288	46,092	60,975	49,171	3,224	5,021	
Loan 315 - Town Hall Upgrade	138,357		44,058	59,191	94,299	79,166	5,012	7,045	
Loan 324 - Moora Bowling Club SSL	69,553		3,594	7,245	65,959	62,308	869	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	8,818	14,446	
Loan 325 - Lots 231 and 232 Roberts Street	373,600		18,556	37,353	355,044	336,247	6,094	9,473	
	1,277,506	0	189,061	329,636	1,088,445	947,870	31,964	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 28 February 2018

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	394,662	0	295,996	394,662		394,662	295,997	0	0
Grants Commission - Road Formula	WALGGC	Operating	0	330,896	0	248,172	330,896		330,896	248,172	0	0
CBH Payment In Lieu Of Rates	CBH	Operating	0	24,024	0	24,024	24,024		24,024	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	64,976	97,474		97,474	55,084	(82,424)	0
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	2,664	4,000		4,000	4,000	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,315	36,945	0	24,632	36,945		36,945	24,630	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,388	10,163	0	6,776	10,163		10,163	6,775	0	0
Contributions - CCTV		Non-operating	123,636	0	123,500	82,328	123,500		123,500	0	(292,118)	0
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	2,160	3,250		3,250	3,250	(2,030)	0
Education and Welfare												
Child Care Centre - Operational Support from DEEWR QI	Health Dept. WA	Operating	0	52,000	0	34,664	52,000		52,000	37,800	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,000	12,727	0	12,727	12,727		12,727	12,727	0	32,727
WAPHA Innovation & Collaboration Project Grant	WA PRIMARY HEALTH ALLIANCE	Operating - Tied	0	20,000	0	20,000	20,000		20,000	20,000	(20,000)	0
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	578,824	0	900,000	600,000	900,000		900,000	0	(70,766)	508,058
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	664	1,000		1,000	243	0	0
Waste water operating grant (trainee)	CLGF Regional Funding	Operating - Tied	0	20,000	0	0	20,000		20,000	0	0	0
Recreation and Culture												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	20,000	0	13,328	20,000		20,000	0	(12,208)	0
Community Contributions	Various	Operating	0	1,400	0	928	1,400		1,400	1,454	0	0
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	6,000	0	4,000	6,000		6,000	0	(777)	5,692
Event Sponsorship	Various	Operating	0	4,500	0	2,992	4,500		4,500	3,864	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	556,200	370,808	556,200		556,200	56,812	(28,590)	28,222
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	30,000	20,000	30,000		30,000	0	(31,974)	0
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	4,200	6,300		6,300	0	0	0
Direct Grants - Maintenance	Main Roads WA	Operating	0	98,532	0	98,532	98,532		98,532	98,532	0	0
Airstrip Non-Operating Grant	RADS	Non-operating	0	0	0	0	0		0	0	(60,074)	0
Grant - Roads to Recovery	Roads to Recovery	Non-operating	0	0	641,817	427,872	641,817		641,817	0	(259,799)	0
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	433,328	650,000		650,000	522,450	(392,585)	129,865
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	10,000	0	6,664	10,000		10,000	8,497	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	200	300		300	0	0	0
Crossover contributions	Various	Operating	0	1,000	0	664	1,000		1,000	0	0	0
Other Property and Services												
Insurance reimbursements	LGIS	Operating	0	15,000	0	10,000	15,000		15,000	17,326	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,814	4,000	0	2,664	4,000		4,000	2,273	0	23,087
TOTALS			799,084	1,174,172	2,901,517	2,815,963	4,075,689	0	4,075,689	1,443,908	(1,253,345)	761,288
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		15,703	990,722	0	761,772	990,722	0	990,722	771,312	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		66,549	183,451	0	119,855	183,451	0	183,451	93,334	(117,439)	80,772
Non-operating	Non-operating Grants, Subsidies and Contributions		716,832	0	2,901,517	1,934,336	2,901,517	0	2,901,517	579,262	(1,135,906)	680,516
TOTALS			799,084	1,174,172	2,901,517	2,815,963	4,075,689	0	4,075,689	1,443,908	(1,253,345)	761,288








SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

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	(70,766)	0	(70,766)	(1,800,000)	(1,200,000)	1,129,234
	Health Total		(70,766)	0	(70,766)	(1,800,000)	(1,200,000)	1,129,234
Governance								
	Administration Centre Renewal	30410	0	(3,718)	(3,718)	(4,500)	(3,000)	(718)
	Governance Total		0	(3,718)	(3,718)	(4,500)	(3,000)	(718)
Housing								
	39 Atbara Street Renewal	32302	0	0	0	(15,000)	(10,000)	10,000
	Housing Total		0	0	0	(15,000)	(10,000)	10,000
Law, Order And Public Safety								
	Coomberdale Fire Shed	30502	0	0	0	(8,000)	(5,328)	5,328
	Law, Order And Public Safety Total		0	0	0	(8,000)	(5,328)	5,328
Recreation And Culture								
	Swimming Pool Building Renewal	32317	0	(4,402)	(4,402)	(30,000)	(20,000)	15,598
	MPAC Renewal	33117	0	(12,250)	(12,250)	(15,000)	(10,000)	(2,250)
	Youth Centre Renewal	32000	0	0	0	(3,000)	(2,000)	2,000
	Watheroo hall	33126	0	(37,060)	(37,060)	(28,000)	(18,664)	(18,396)
	Moora Recreation Centre Renewal	33361	0	(4,940)	(4,940)	(31,350)	(20,896)	15,956
	Miling Pavilion	33318	0	(9,093)	(9,093)	0	0	(9,093)
	Watheroo Pavilion	33340	0	(1,788)	(1,788)	(2,200)	(1,464)	(324)
	Mens Shed - Moora Sports Oval	33014	(162,975)	0	(162,975)	(686,200)	(457,472)	294,497
	Recreation And Culture Total		(162,975)	(69,533)	(232,508)	(795,750)	(530,496)	297,988
Economic Services								
	Moora Lifestyle Village Display Unit	35001	(603)	0	(603)	(100,000)	(66,672)	66,069
	Caravan Park/Chalets Renewal	34612	0	(6,691)	(6,691)	(55,000)	(36,656)	29,965
	Economic Services Total		(603)	(6,691)	(7,294)	(155,000)	(103,328)	96,034














SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

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)	(1,664)	1,664	
Other Property Total		0	0	0	(2,500)	(1,664)	1,664	
Land and Buildings Total		(234,344)	(79,942)	(314,286)	(2,780,750)	(1,853,816)	1,539,530	
Drainage/Culverts								
Transport								
 Drainage Construction	33914	0	(52,936)	(52,936)	(157,354)	(104,856)	51,920	
Transport Total		0	(52,936)	(52,936)	(157,354)	(104,856)	51,920	
Drainage/Culverts Total		0	(52,936)	(52,936)	(157,354)	(104,856)	51,920	
Footpaths								
Transport								
 Footpath Construction	33916	(183,843)	0	(183,843)	(278,313)	(185,496)	1,653	
Transport Total		(183,843)	0	(183,843)	(278,313)	(185,496)	1,653	
Footpaths Total		(183,843)	0	(183,843)	(278,313)	(185,496)	1,653	
Furniture & Office Equip.								
Governance								
 Computer Hardware Replacement	30402	0	(26,743)	(26,743)	(42,076)	(28,040)	1,297	
Governance Total		0	(26,743)	(26,743)	(42,076)	(28,040)	1,297	
Furniture & Office Equip. Total		0	(26,743)	(26,743)	(42,076)	(28,040)	1,297	
Plant , Equip. & Vehicles								
Governance								
 Administration Vehicle Replacement	30401	0	(59,954)	(59,954)	(60,000)	(40,000)	(19,954)	
Governance Total		0	(59,954)	(59,954)	(60,000)	(40,000)	(19,954)	
Law, Order And Public Safety								
 CESM vehicle replacement	34068	0	(40,432)	(40,432)	(38,432)	(25,616)	(14,816)	
Law, Order And Public Safety Total		0	(40,432)	(40,432)	(38,432)	(25,616)	(14,816)	
Recreation And Culture								
 Swimming pool cover	32315	0	(22,200)	(22,200)	(22,000)	(22,000)	(200)	
Recreation And Culture Total		0	(22,200)	(22,200)	(22,000)	(22,000)	(200)	










SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

Note 13: Capital Acquisitions

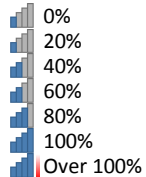
Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment	
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance		
		\$	\$	\$	\$	\$	\$		
Community Amenities									
	Sewerage plant and equipment	39520	0	(2,374)	(2,374)	(30,000)	(20,000)	17,626	
	Community Amenities Total		0	(2,374)	(2,374)	(30,000)	(20,000)	17,626	
Transport									
	3 x Trucks	34025	0	0	0	(164,283)	(109,512)	109,512	
	Prime Mover	34064	0	0	0	(270,000)	(180,000)	180,000	
	Minor Plant	34054	0	(4,180)	(4,180)	(5,000)	(3,328)	(852)	
	Work ute attachment	34067	0	(1,428)	(1,428)	(2,200)	(1,464)	36	
	Transport Total		0	(5,608)	(5,608)	(441,483)	(294,304)	288,696	
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	(133,228)	(133,228)	(591,915)	(401,920)	268,692	
Public Facilities									
Community Amenities									
	Moora Sewerage System Renewal	39521	0	(88,905)	(88,905)	(137,000)	(91,312)	2,407	
	Watheroo Tip Upgrade	33010	0	0	0	(21,000)	(14,008)	14,008	
	Community Amenities Total		0	(88,905)	(88,905)	(158,000)	(105,320)	16,415	
Law and Order									
	CCTV and Security Improvement	30705	(292,118)	0	(292,118)	(277,942)	(185,288)	(106,830)	
	Law and Order Total		(292,118)	0	(292,118)	(277,942)	(185,288)	(106,830)	
Economic Services									
	Entry Statements	34604	0	0	0	(45,000)	(30,008)	30,008	
	Economic Services Total		0	0	0	(45,000)	(30,008)	30,008	
Recreation And Culture									
	Renewal Park Infrastructure	33308	0	0	0	0	0	0	
	Skate Park Moora	33305	(803)	0	(803)	(5,000)	(3,328)	2,525	
	Recreation And Culture Total		(803)	0	(803)	(5,000)	(3,328)	2,525	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2018

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 Airstrip	33901	(60,074)	0	(60,074)	(200,839)	(133,888)	73,814	
Transport Total		(60,074)	0	(60,074)	(200,839)	(133,888)	73,814	
Public Facilities Total		(352,994)	(88,905)	(441,899)	(686,781)	(457,832)	15,933	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Miling)	33910	0	(392,585)	(392,585)	(982,568)	(655,032)	262,447	
 Blackspot projects (Toodyay Bindi Bindi Road)	33911	0	(406)	(406)	0	0	(406)	
 Roads To Recovery (Barberton East Road)	33913	0	(259,799)	(259,799)	(634,030)	(422,680)	162,881	
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(53,232)	(53,232)	(753,401)	(502,256)	449,024	
 Rural Regravelling Projects	33920	0	0	0	(224,364)	(149,528)	149,528	
Transport Total		0	(706,022)	(706,022)	(2,594,364)	(1,729,496)	1,023,474	
Roads (Non Town) Total		0	(706,022)	(706,022)	(2,594,364)	(1,729,496)	1,023,474	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	(47,570)	(47,570)	(105,354)	(70,216)	22,646	
 Micro Surfacing Town Streets	33918	0	(656)	(656)	(75,662)	(50,424)	49,768	
 Padbury Street Upgrade	33915	0	0	0	(50,000)	(33,328)	33,328	
Transport Total		0	(48,225)	(48,225)	(231,015)	(153,968)	105,743	
Town Streets Total		0	(48,225)	(48,225)	(231,015)	(153,968)	105,743	
Capital Expenditure Total		(771,182)	(1,136,001)	(1,907,183)	(7,362,568)	(4,915,424)	3,008,241	

Level of Completion Indicators



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