

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 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 December 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 December 2017 of \$4,091,998.

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	\$	491,274
Roads To Recovery (Barberton East Road)	8%	\$	634,030	\$	317,010
Hydrotherapy pool	1%	\$	1,800,000	\$	900,000
Mens Shed - Moora Sports Oval	23%	\$	530,000	\$	264,996
CCTV and Security Improvement	55%	\$	277,942	\$	138,966
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	52%	\$	1,174,180	\$	637,267
Non-operating Grants, Subsidies and Contributions	12%	\$	2,745,317	\$	1,372,644
	24%	\$	3,919,497	\$	2,009,911
Rates Levied	98%	\$	3,883,287	\$	3,883,287
		\$		\$	3,800,024

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 Dec 2016	Current Year 31 Dec 2017
Adjusted Net Current Assets	105%	\$ 3,909,329	\$ 4,091,998
Cash and Equivalent - Unrestricted	106%	\$ 3,301,964	\$ 3,496,253
Cash and Equivalent - Restricted	106%	\$ 1,952,851	\$ 2,067,082
Receivables - Rates	96%	\$ 1,177,474	\$ 1,126,169
Receivables - Other	473%	\$ 15,783	\$ 74,627
Payables	23%	\$ 469,690	\$ 109,706

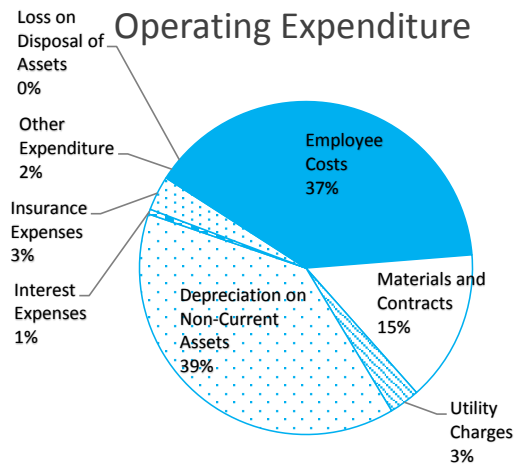
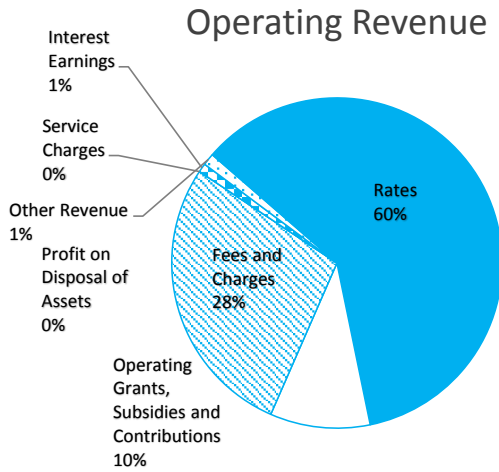
% Compares current ytd actuals to prior year actuals at the same time

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

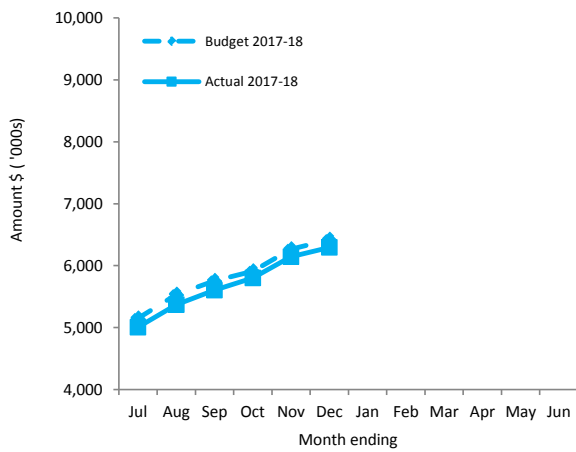
Preparation

Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 15/01/2018

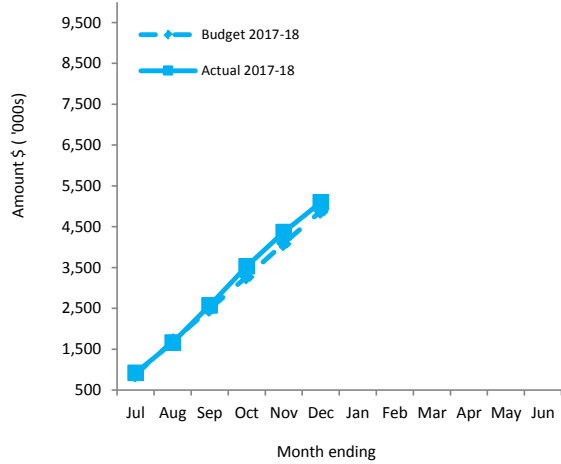
**Shire of Moora
Information Summary
For the Period Ended 31 December 2017**



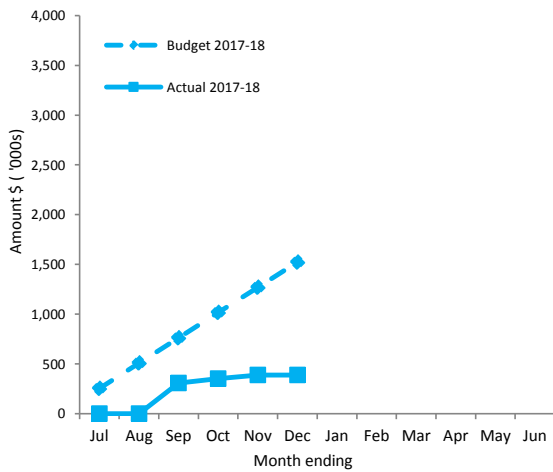
Budget Operating Revenues -v- Actual (Refer Note 2)



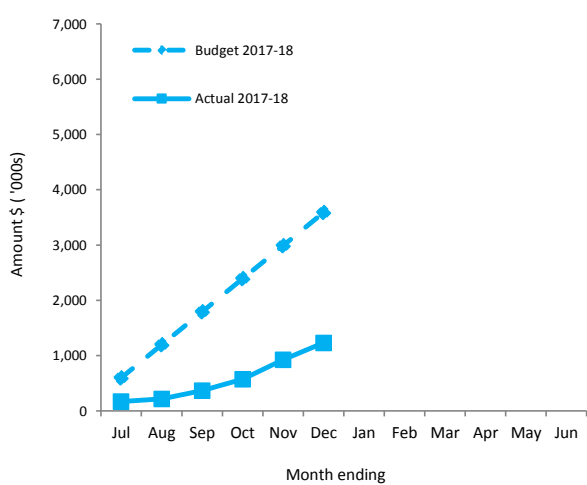
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 31 December 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	13,332	21,611	8,279	62%	▲
General Purpose Funding - Rates	9	3,883,287	3,883,287	3,800,024	(83,263)	(2%)	
General Purpose Funding - Other		1,031,092	499,727	475,394	(24,333)	(5%)	
Law, Order and Public Safety		281,597	199,236	174,381	(24,855)	(12%)	▼
Health		20,690	10,338	16,584	6,246	60%	▲
Education and Welfare		327,000	163,494	189,856	26,362	16%	▲
Housing		120,900	60,432	51,342	(9,090)	(15%)	▼
Community Amenities		1,161,394	1,074,809	1,066,139	(8,670)	(1%)	
Recreation and Culture		164,496	82,182	63,474	(18,708)	(23%)	▼
Transport		123,936	101,966	98,532	(3,434)	(3%)	
Economic Services		550,644	275,298	277,955	2,657	1%	
Other Property and Services		109,000	54,492	58,100	3,608	7%	
		7,800,742	6,418,593	6,293,392			
Expenditure from operating activities							
Governance		(891,804)	(479,940)	(443,306)	36,634	8%	▲
General Purpose Funding		(276,147)	(143,868)	(144,886)	(1,018)	(1%)	
Law, Order and Public Safety		(443,597)	(231,215)	(265,461)	(34,247)	(15%)	▼
Health		(110,270)	(55,062)	(38,800)	16,262	30%	▲
Education and Welfare		(432,599)	(201,210)	(224,432)	(23,222)	(12%)	▼
Housing		(66,668)	(33,234)	(45,642)	(12,408)	(37%)	▼
Community Amenities		(1,059,441)	(529,452)	(575,386)	(45,934)	(9%)	▼
Recreation and Culture		(1,463,693)	(744,403)	(869,155)	(124,752)	(17%)	▼
Transport		(3,813,995)	(1,906,914)	(2,162,443)	(255,529)	(13%)	▼
Economic Services		(1,074,633)	(537,036)	(391,279)	145,757	27%	▲
Other Property and Services		(36,478)	(18,114)	64,353	82,467	455%	▲
		(9,669,325)	(4,880,448)	(5,096,437)			
Operating activities excluded from budget							
Add back Depreciation		3,456,624	1,728,258	1,980,624	252,366	15%	▲
Adjust (Profit)/Loss on Asset Disposal	8	267,546	133,764	13,967	(119,797)	(90%)	▼
Adjust Provisions and Accruals		0	0	(316)	(316)		
Amount attributable to operating activities		1,855,587	3,400,167	3,191,231			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,745,317	1,372,644	318,037	(1,054,607)	(77%)	▼
Proceeds from Disposal of Assets	8	320,181	150,078	70,000	(80,078)	(53%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,624,550)	(1,312,254)	(199,155)	1,113,099	85%	▲
Infrastructure Assets - Roads	13	(2,825,379)	(1,412,598)	(444,576)	968,022	69%	▲
Infrastructure Assets - Public Facilities	13	(680,781)	(340,368)	(257,938)	82,430	24%	▲
Infrastructure Assets - Footpaths	13	(278,313)	(139,122)	(158,551)	(19,429)	(14%)	▼
Infrastructure Assets - Drainage	13	(157,354)	(78,642)	(52,907)	25,735	33%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(569,915)	(284,940)	(108,654)	176,286	62%	▲
Furniture and Equipment	13	(42,076)	(21,030)	(9,750)	11,280	54%	▲
Amount attributable to investing activities		(4,112,870)	(2,066,232)	(843,493)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		15,929	7,965	11,278	3,313	42%	▲
Self-Supporting Loan Principal		7,245	3,623	3,594	(28)	(1%)	
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)	(162,539)	(151,998)	(1442%)	▼
Transfer to Reserves	7	(150,000)	(75,420)	(15)	75,405	100%	▲
Amount attributable to financing activities		101,952	(74,374)	(157,682)			
Closing Funding Surplus(Deficit)	3	(115,180)	3,299,712	4,091,998			

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 December 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	637,267	616,411	(20,856)	(3%)	
Fees and Charges		2,423,040	1,763,957	1,748,380	(15,577)	(1%)	
Service Charges		0	0	0	0		
Interest Earnings		169,243	58,602	54,482	(4,120)	(7%)	
Other Revenue		114,356	57,162	74,094	16,932	30%	▲
Profit on Disposal of Assets	8	36,636	18,318	0			
		7,800,742	6,418,593	6,293,392			
Expenditure from operating activities							
Employee Costs		(3,487,652)	(1,749,160)	(1,903,160)	(154,000)	(9%)	▼
Materials and Contracts		(1,548,017)	(788,221)	(749,951)	38,270	5%	
Utility Charges		(379,731)	(189,678)	(150,719)	38,959	21%	▲
Depreciation on Non-Current Assets		(3,456,624)	(1,728,258)	(1,980,624)	(252,366)	(15%)	▼
Interest Expenses		(51,534)	(25,670)	(24,486)	1,184	5%	
Insurance Expenses		(170,545)	(107,904)	(171,218)	(63,314)	(59%)	▼
Other Expenditure		(271,040)	(139,475)	(102,310)	37,165	27%	▲
Loss on Disposal of Assets	8	(304,182)	(152,082)	(13,967)			
		(9,669,325)	(4,880,448)	(5,096,437)			
Operating activities excluded from budget							
Add back Depreciation		3,456,624	1,728,258	1,980,624	252,366	15%	▲
Adjust (Profit)/Loss on Asset Disposal	8	267,546	133,764	13,967	(119,797)	(90%)	▼
Adjust Provisions and Accruals		0	0	(316)	(316)		
Amount attributable to operating activities		1,855,587	3,400,167	3,191,231			
Investing activities							
Grants, Subsidies and Contributions	11	2,745,317	1,372,644	318,037	(1,054,607)	(77%)	▼
Proceeds from Disposal of Assets	8	320,181	150,078	70,000	(80,078)	(53%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,624,550)	(1,312,254)	(199,155)	1,113,099	85%	▲
Infrastructure Assets - Roads	13	(2,825,379)	(1,412,598)	(444,576)	968,022	69%	▲
Infrastructure Assets - Public Facilities	13	(680,781)	(340,368)	(257,938)	82,430	24%	▲
Infrastructure Assets - Footpaths	13	(278,313)	(139,122)	(158,551)	(19,429)	(14%)	▼
Infrastructure Assets - Drainage	13	(157,354)	(78,642)	(52,907)	25,735	33%	▲
Plant and Equipment	13	(569,915)	(284,940)	(108,654)	176,286	62%	▲
Furniture and Equipment	13	(42,076)	(21,030)	(9,750)	11,280	54%	▲
		(4,112,870)	(2,066,232)	(843,493)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		15,929	7,965	11,278	3,313	42%	
Self-Supporting Loan Principal		7,245	3,623	3,594	(28)	(1%)	
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)	(162,539)	(151,998)	(1442%)	▼
Transfer to Reserves	7	(150,000)	(75,420)	(15)	75,405	100%	▲
		101,952	(74,374)	(157,682)			
Closing Funding Surplus (Deficit)	3	(115,180)	3,299,712	4,091,998		24%	

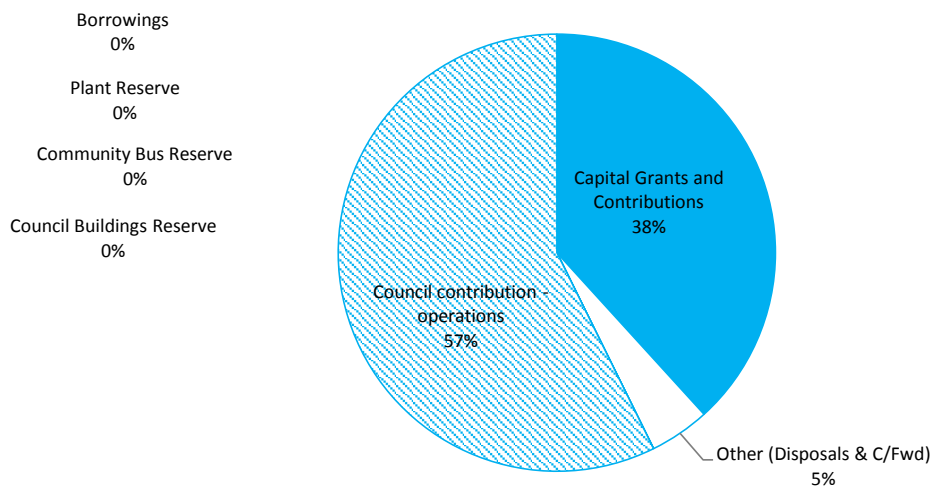
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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 December 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	136,653	62,502	1,312,254	2,624,550	199,155	(1,113,099)
Infrastructure Assets - Roads	13	0	444,576	1,412,598	2,825,379	444,576	(968,022)
Infrastructure Assets - Public Facilities	13	171,774	86,164	340,368	680,781	257,938	(82,430)
Infrastructure Assets - Footpaths	13	158,551	0	139,122	278,313	158,551	19,429
Infrastructure Assets - Drainage	13	0	52,907	78,642	157,354	52,907	(25,735)
Plant and Equipment	13	0	108,654	284,940	569,915	108,654	(176,286)
Furniture and Equipment	13	0	9,750	21,030	42,076	9,750	(11,280)
Capital Expenditure Totals		466,978	764,552	3,588,954	7,178,368	1,231,530	(2,357,424)
Capital acquisitions funded by:							
Capital Grants and Contributions				1,372,644	2,745,317	318,037	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				150,078	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				2,066,232	4,112,870	843,493	
Capital Funding Total				3,588,954	7,178,368	1,231,530	

Budgeted Capital Acquisitions Funding

Attachment 9.1.2 (December)

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

Note 1: Significant Accounting Policies

The significant accounting policies adopted in the preparation of this statement of financial activity are the same as those adopted through the budget process and explain the treatment of the following issues:

- (a) Basis of Accounting
- (b) The Local Government Reporting Entity
- (d) Rates, Grants, Donations and Other Contributions
- (e) Goods and Services Tax
- (f) Cash and Cash Equivalents
- (g) Trade and Other Receivables
- (h) Inventories
- (i) Fixed Assets
- (j) Depreciation of Non-Current Assets
- (k) Trade and Other Payables
- (l) Employee Benefits
- (m) Interest-bearing Loans and Borrowings
- (n) Provisions
- (o) Current and Non-Current Classification
- (p) Nature or Type Classifications
- (r) Statement of Objectives

A full copy of these policies is available within the Shire of Moora 2016/17 Adopted Budget.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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	\$	%			
Governance	8,279	62%	▲	Timing	16/17 Motor vehicle good driver rebate received FESA and Shire of Victoria Plains CESM contribution to be invoiced in Jan 18
Law, Order and Public Safety	(24,855)	(12%)	▼	Timing	Food licences and podiatry subsidy received. Dental surgery invoices from 16/7 invoiced in 17/18
Health	6,246	60%	▲	Timing	\$20,000 WAPHA Innovation & Collaboration Project Grant. Childcare revenue YTD above budget
Education and Welfare	26,362	16%	▲	Timing	92 Roberts street - currently vacant (waiting for new doctor - Jan 2018)
Housing	(9,090)	(15%)	▼	Permanent	MPAC lotterywest grant timing
Recreation and Culture	(18,708)	(23%)	▼	Timing	
Operating Expense					
Governance	36,634	8%	▲	Timing	Oct - Dec member fees to be paid and reduced Election fees (no election required)
Law, Order and Public Safety	(34,247)	(15%)	▼	Timing	Ranger time on animal control \$16,000, CESM co-ordinator \$7,000 and ESL levy pmt timing \$11,000
Health	16,262	30%	▲	Timing	Ranger time spent on animal control
Education and Welfare	(23,222)	(12%)	▼	Timing	WAPHA Innovation & Collaboration Project \$10,000. Increased depreciation costs due to fair value assessment carried out July 2017 \$10,000
Housing	(12,408)	(37%)	▼	Permanent	Depreciation costs increased - Fair value assessment carried out July 17
Community Amenities	(45,934)	(9%)	▼	Timing	Moora and Watheroo refuse site maintenance costs. Sewerage / water services operating costs
Recreation and Culture	(124,752)	(17%)	▼	Permanent	Depreciation costs increased - Fair value assessment carried out July 17
Transport	(255,529)	(13%)	▼	Timing	Road maintenance
Economic Services	145,757	27%	▲	Timing	MLSV contract, loss on sale of 2 x industrial lots
Other Property and Services	82,467	455%	▲	Timing	Over allocated PWOH and Plant
Capital Revenues					
Grants, Subsidies and Contributions	(1,054,607)	(77%)	▼	Timing	Delayed capital projects including roads to recovery, mens shed and hydrotherapy pool/dental space
Proceeds from Disposal of Assets	(80,078)	(53%)	▼	Timing	Significant plant not traded in YTD

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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.

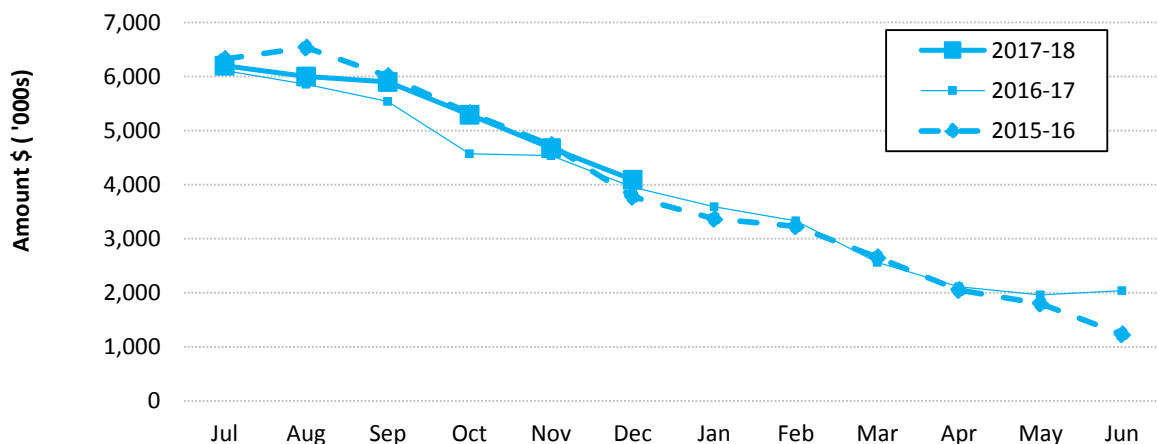
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Capital Expenses					
Land and Buildings	1,113,099	85%	▲	Timing	Hydrotherapy pool/Dental space and Mens Shed Construction
Infrastructure - Roads	968,022	69%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	82,430	24%	▲	Timing	CCTV final invoice still to be received
Infrastructure - Footpaths	(19,429)	(14%)	▼	Timing	Footpath construction has commenced
Infrastructure - Drainage	25,735	33%	▲	Timing	Works Delayed
Plant and Equipment	176,286	62%	▲	Timing	Significant new plant not acquired YTD
Furniture and Equipment	11,280	54%	▲	Timing	Computer replacements delayed

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	31 Dec 2016	31 Dec 2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,211,976	2,581,887	3,061,361
Cash Restricted - Conditions over Grants	11	799,084	720,077	434,893
Cash Restricted	4	2,067,067	1,952,851	2,067,080
Investments Unrestricted	4	0	100,000	0
Receivables - Rates	6	385,010	1,177,474	1,126,169
Receivables - Other	6	457,521	15,783	74,627
Interest / ATO Receivable/Trust		43,569	28,775	1,153
Inventories		11,217	42,635	18,467
		4,975,444	6,619,482	6,783,749
Less: Current Liabilities				
Payables		(469,690)	(245,485)	(109,706)
Provisions		(619,067)	(606,846)	(620,067)
Current Portion of Long Term Borrowings		(329,636)	(154,605)	(167,097)
		(1,418,394)	(1,006,937)	(896,870)
Less: Cash Reserves	7	(2,067,067)	(1,952,851)	(2,067,082)
Less: Current Loans Clubs/Institutions		(30,000)	(17,294)	(7,220)
Add: Current Portion of Long Term Borrowings		329,636	154,605	167,097
Add: Leave Liability Not Required to be Funded		112,323	112,323	112,323
Net Current Funding Position		1,901,943	3,909,329	4,091,998

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

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	245,053			245,053	Westpac	0.25%	At Call
Reserve Bank Account		82		82	Westpac	2.50%	At Call
Trust Bank Account			39,607	39,607	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	3,496,253	2,067,082	39,607	5,602,942			

Comments/Notes - Investments

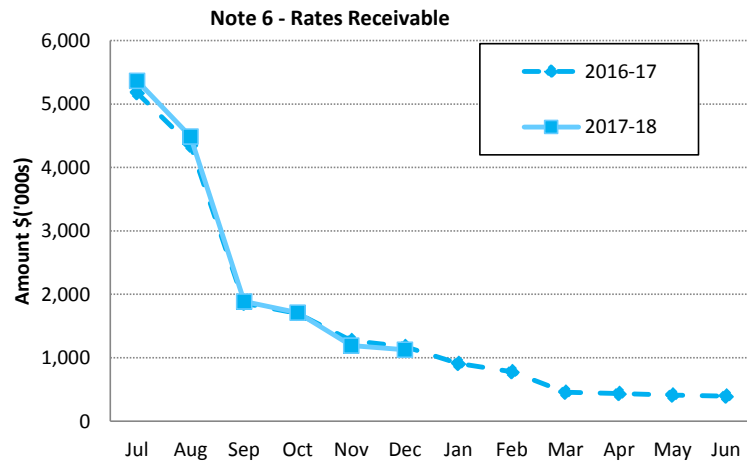
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2017

Note 6: Receivables

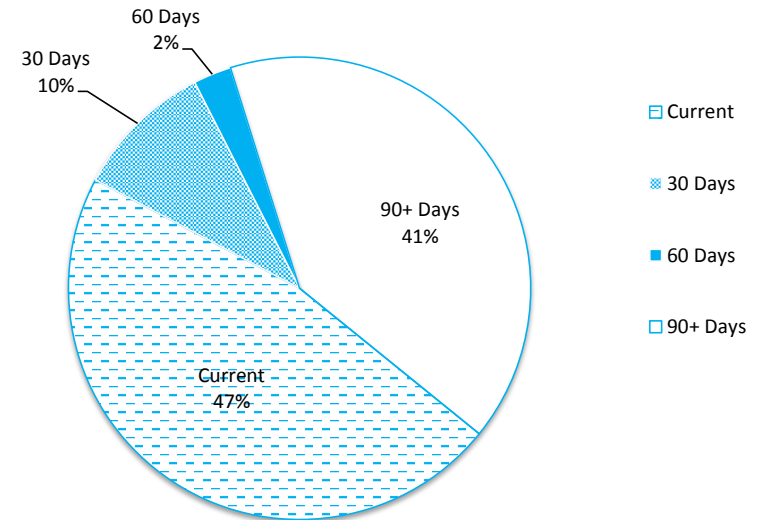
Receivables - Rates Receivable	31 Dec 2017	30 June 2017
	\$	\$
Opening Arrears Previous Years	385,010	402,620
Levied this year	4,455,383	4,458,442
Less Collections to date	(3,714,224)	(4,476,052)
Equals Current Outstanding	1,126,169	385,010
Net Rates Collectable	1,126,169	385,010
% Collected	76.73%	92.08%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	35,026	7,268	1,982	30,351	74,627
Balance per Trial Balance					
Sundry Debtors					74,627
Receivables - Other					1,153
Total Receivables General Outstanding					75,780

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



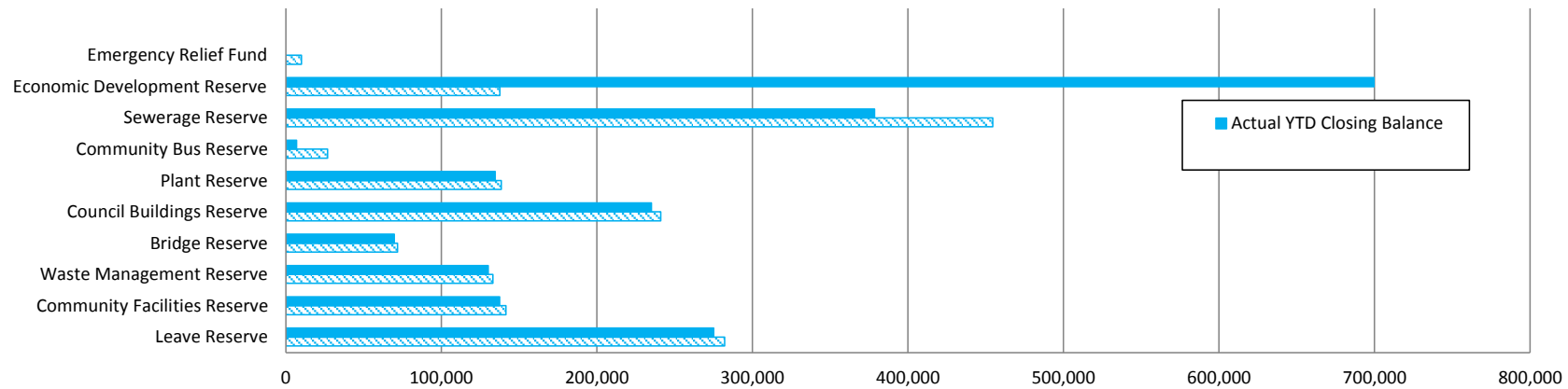
Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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 December 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 31 December 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		11,354	44,686	121,541	88,209	4,484	8,778	
Loan 326 - 92 Roberts Street (Doctors House)	182,244		9,052	18,221	173,192	164,023	2,330	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		18,556	37,353	355,044	336,247	4,777	9,473	
	1,277,506	0	162,539	351,222	1,114,967	926,284	24,486	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 December 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	48,732	97,474	97,474	30,572	(64,805)	0	
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	1,998	4,000	4,000	4,000	0	0	
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,315	36,945	0	18,474	36,945	36,945	12,315	0	0	
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,388	10,163	0	5,082	10,163	10,163	3,388	0	0	
Contributions - CCTV		Non-operating	123,636	0	123,500	61,746	123,500	123,500	0	(154,230)	(30,594)	
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	1,620	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	25,998	52,000	52,000	25,200	0	0	
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,000	0	0	0	0	0	2,727	0	22,727	
WAPHA Innovation & Collaboration Project Grant	WA PRIMARY HEALTH ALLIANCE	Operating - Tied	0	0	0	0	0	0	20,000	(10,000)	10,000	
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	578,824	0	900,000	450,000	900,000	900,000	0	(16,567)	562,257	
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	498	1,000	1,000	(440)	0	0	
Recreation and Culture												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	20,000	0	9,996	20,000	20,000	0	(9,291)	(9,291)	
Community Contributions	Various	Operating	0	1,400	0	696	1,400	1,400	1,454	0	0	
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	6,000	0	3,000	6,000	6,000	0	(559)	5,910	
Event Sponsorship	Various	Operating	0	4,500	0	2,244	4,500	4,500	3,864	0	0	
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	400,000	199,998	400,000	400,000	56,812	(28,590)	28,222	
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	30,000	15,000	30,000	30,000	0	(31,974)	(31,974)	
War Memorial Grant	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0	0	0	0	14,372	
Transport												
Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	3,150	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	320,904	641,817	641,817	0	(52,339)	(52,339)	
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	324,996	650,000	650,000	261,225	(304,821)	0	
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	10,000	0	4,998	10,000	10,000	5,754	0	0	
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	150	300	300	0	0	0	
Crossover contributions	Various	Operating	0	1,000	0	498	1,000	1,000	0	0	0	
Other Property and Services												
Insurance reimbursements	LGIS	Operating	0	15,000	0	7,500	15,000	15,000	16,721	0	0	
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,814	4,000	0	1,998	4,000	4,000	2,273	0	23,087	
TOTALS			799,084	1,174,180	2,745,317	2,009,911	3,919,497	0	3,919,497	934,448	(801,466)	434,893
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		15,703	1,043,457	0	571,921	1,043,457	0	1,043,457	557,589	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		66,549	130,724	0	65,346	130,724	0	130,724	58,822	(86,195)	71,699
Non-operating	Non-operating Grants, Subsidies and Contributions		716,832	0	2,745,317	1,372,644	2,745,317	0	2,745,317	318,037	(715,271)	363,193
TOTALS			799,084	1,174,180	2,745,317	2,009,911	3,919,497	0	3,919,497	934,448	(801,466)	434,893

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

Attachment 9.1.2 (December)











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)	(900,000)	883,433	
Health Total		(16,567)	0	(16,567)	(1,800,000)	(900,000)	883,433	
Governance								
 Administration Centre Renewal	30410	0	(3,718)	(3,718)	(4,500)	(2,250)	(1,468)	
Governance Total		0	(3,718)	(3,718)	(4,500)	(2,250)	(1,468)	
Housing								
 39 Atbara Street Renewal	32302	0	0	0	(15,000)	(7,500)	7,500	
Housing Total		0	0	0	(15,000)	(7,500)	7,500	
Law, Order And Public Safety								
 Coomberdale Fire Shed	30502	0	0	0	(8,000)	(3,996)	3,996	
Law, Order And Public Safety Total		0	0	0	(8,000)	(3,996)	3,996	
Recreation And Culture								
 Swimming Pool Building Renewal	32317	0	(4,402)	(4,402)	(30,000)	(15,000)	10,598	
 MPAC Renewal	33117	0	(12,250)	(12,250)	(15,000)	(7,500)	(4,750)	
 Youth Centre Renewal	32000	0	0	0	(3,000)	(1,500)	1,500	
 Watheroo hall	33126	0	(24,560)	(24,560)	(28,000)	(13,998)	(10,562)	
 Moora Recreation Centre Renewal	33361	0	0	0	(31,350)	(15,672)	15,672	
 Miling Pavilion	33318	0	(9,093)	(9,093)	0	0	(9,093)	
 Watheroo Pavilion	33340	0	(1,788)	(1,788)	(2,200)	(1,098)	(690)	
 Mens Shed - Moora Sports Oval	33014	(119,483)	0	(119,483)	(530,000)	(264,996)	145,513	
Recreation And Culture Total		(119,483)	(52,093)	(171,576)	(639,550)	(319,764)	148,188	
Economic Services								
 Moora Lifestyle Village Display Unit	35001	(603)	0	(603)	(100,000)	(50,004)	49,401	
 Caravan Park/Chalets Renewal	34612	0	(6,691)	(6,691)	(55,000)	(27,492)	20,801	
Economic Services Total		(603)	(6,691)	(7,294)	(155,000)	(77,496)	70,202	

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

Attachment 9.1.2 (December)














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)	(1,248)	1,248	
	Other Property Total		0	0	0	(2,500)	(1,248)	1,248	
	Land and Buildings Total		(136,653)	(62,502)	(199,155)	(2,624,550)	(1,312,254)	1,113,099	
Drainage/Culverts									
Transport									
	Drainage Construction	33914	0	(52,907)	(52,907)	(157,354)	(78,642)	25,735	
	Transport Total		0	(52,907)	(52,907)	(157,354)	(78,642)	25,735	
	Drainage/Culverts Total		0	(52,907)	(52,907)	(157,354)	(78,642)	25,735	
Footpaths									
Transport									
	Footpath Construction	33916	(158,551)	0	(158,551)	(278,313)	(139,122)	(19,429)	
	Transport Total		(158,551)	0	(158,551)	(278,313)	(139,122)	(19,429)	
	Footpaths Total		(158,551)	0	(158,551)	(278,313)	(139,122)	(19,429)	
Furniture & Office Equip.									
Governance									
	Computer Hardware Replacement	30402	0	(9,750)	(9,750)	(42,076)	(21,030)	11,280	
	Governance Total		0	(9,750)	(9,750)	(42,076)	(21,030)	11,280	
	Furniture & Office Equip. Total		0	(9,750)	(9,750)	(42,076)	(21,030)	11,280	
Plant , Equip. & Vehicles									
Governance									
	Administration Vehicle Replacement	30401	0	(59,954)	(59,954)	(60,000)	(30,000)	(29,954)	
	Governance Total		0	(59,954)	(59,954)	(60,000)	(30,000)	(29,954)	
Law, Order And Public Safety									
	CESM vehicle replacement	34068	0	(40,432)	(40,432)	(38,432)	(19,212)	(21,220)	
	Law, Order And Public Safety Total		0	(40,432)	(40,432)	(38,432)	(19,212)	(21,220)	

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









Attachment 9.1.2 (December)

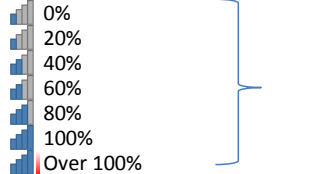
Note 13: Capital Acquisitions

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)	(15,000)	15,000	
	Community Amenities Total		0	0	0	(30,000)	(15,000)	15,000	
Transport									
	3 x Trucks	34025	0	0	0	(164,283)	(82,134)	82,134	
	Prime Mover	34064	0	0	0	(270,000)	(135,000)	135,000	
	Minor Plant	34054	0	(4,180)	(4,180)	(5,000)	(2,496)	(1,684)	
	Work ute attachment	34067	0	(1,428)	(1,428)	(2,200)	(1,098)	(330)	
	Transport Total		0	(5,608)	(5,608)	(441,483)	(220,728)	215,120	
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)	(284,940)	176,286	
Public Facilities									
Community Amenities									
	Moora Sewerage System Renewal	39521	0	(86,164)	(86,164)	(137,000)	(68,484)	(17,680)	
	Watheroo Tip Upgrade	33010	0	0	0	(15,000)	(7,500)	7,500	
	Community Amenities Total		0	(86,164)	(86,164)	(152,000)	(75,984)	(10,180)	
Law and Order									
	CCTV and Security Improvement	30705	(154,230)	0	(154,230)	(277,942)	(138,966)	(15,264)	
	Law and Order Total		(154,230)	0	(154,230)	(277,942)	(138,966)	(15,264)	
Economic Services									
	Entry Statements	34604	0	0	0	(45,000)	(22,506)	22,506	
	Economic Services Total		0	0	0	(45,000)	(22,506)	22,506	
Recreation And Culture									
	Renewal Park Infrastructure	33308	0	0	0	0	0	0	
	Skate Park Moora	33305	(803)	0	(803)	(5,000)	(2,496)	1,693	
	Recreation And Culture Total		(803)	0	(803)	(5,000)	(2,496)	1,693	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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	(16,741)	0	(16,741)	(200,839)	(100,416)	83,675	
Transport Total		(16,741)	0	(16,741)	(200,839)	(100,416)	83,675	
Public Facilities Total		(171,774)	(86,164)	(257,938)	(680,781)	(340,368)	82,430	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Miling)	33910	0	(304,821)	(304,821)	(982,568)	(491,274)	186,453	
 Roads To Recovery (Barberton East Road)	33913	0	(52,339)	(52,339)	(634,030)	(317,010)	264,671	
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(39,190)	(39,190)	(753,401)	(376,692)	337,502	
 Rural Regravelling Projects	33920	0	0	0	(224,364)	(112,146)	112,146	
Transport Total		0	(396,350)	(396,350)	(2,594,364)	(1,297,122)	900,772	
Roads (Non Town) Total		0	(396,350)	(396,350)	(2,594,364)	(1,297,122)	900,772	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	(47,570)	(47,570)	(105,354)	(52,662)	5,092	
 Micro Surfacing Town Streets	33918	0	(656)	(656)	(75,662)	(37,818)	37,162	
 Padbury Street Upgrade	33915	0	0	0	(50,000)	(24,996)	24,996	
Transport Total		0	(48,225)	(48,225)	(231,015)	(115,476)	67,251	
Town Streets Total		0	(48,225)	(48,225)	(231,015)	(115,476)	67,251	
Capital Expenditure Total		(466,978)	(764,552)	(1,231,530)	(7,178,368)	(3,588,954)	2,357,424	



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

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 January 2018

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

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Shire of Moora
Information Summary
For the Period Ended 31 January 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 31 January 2018 of \$3,567,051.

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)	36%	\$	982,568	\$	573,153
Roads To Recovery (Barberton East Road)	15%	\$	634,030	\$	369,845
Hydrotherapy pool	1%	\$	1,800,000	\$	1,050,000
Mens Shed - Moora Sports Oval	31%	\$	530,000	\$	309,162
CCTV and Security Improvement	59%	\$	277,942	\$	162,127
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	56%	\$	1,174,180	\$	660,039
Non-operating Grants, Subsidies and Contributions	12%	\$	2,745,317	\$	1,601,418
	25%	\$	3,919,497	\$	2,261,457
Rates Levied	98%	\$	3,883,287	\$	3,883,287
		\$		\$	3,798,939

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 Jan 2017	Current Year 31 Jan 2018
Adjusted Net Current Assets	101%	\$ 3,545,464	\$ 3,567,051
Cash and Equivalent - Unrestricted	103%	\$ 3,263,194	\$ 3,344,832
Cash and Equivalent - Restricted	106%	\$ 1,952,851	\$ 2,067,082
Receivables - Rates	92%	\$ 911,684	\$ 835,433
Receivables - Other	212%	\$ 39,698	\$ 84,121
Payables	45%	\$ 469,434	\$ 209,808

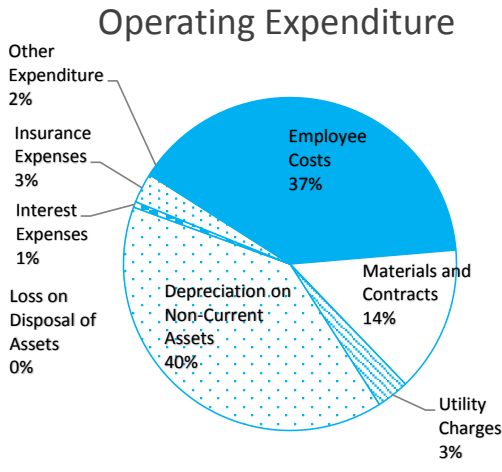
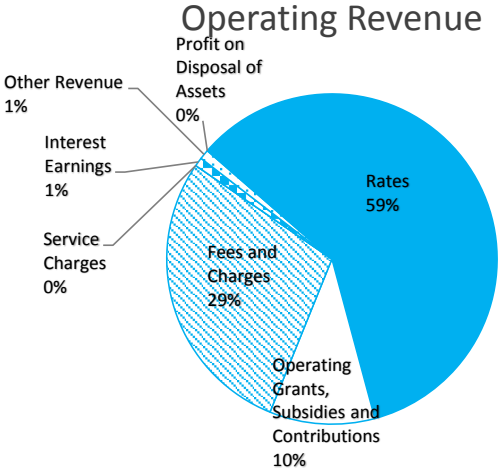
% Compares current ytd actuals to prior year actuals at the same time

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

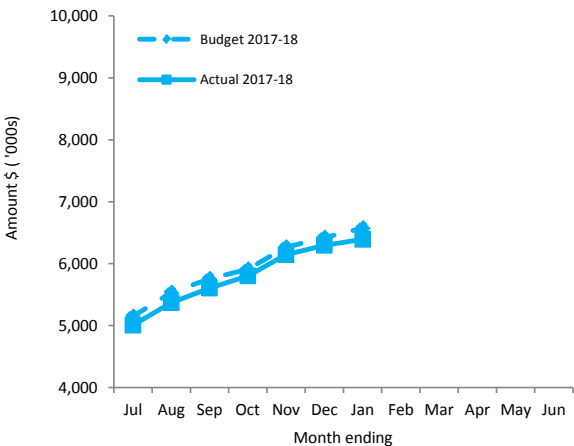
Preparation

Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 15/02/2018

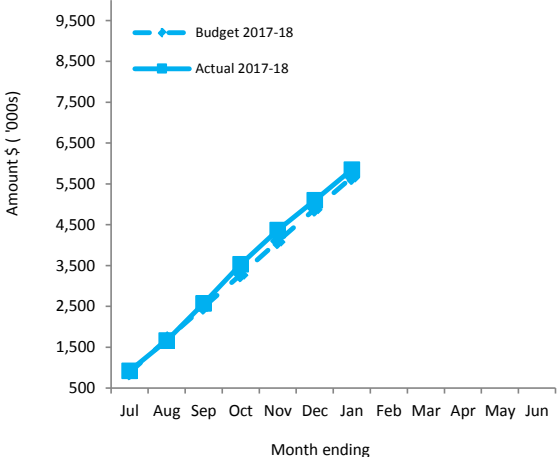
**Shire of Moora
Information Summary
For the Period Ended 31 January 2018**



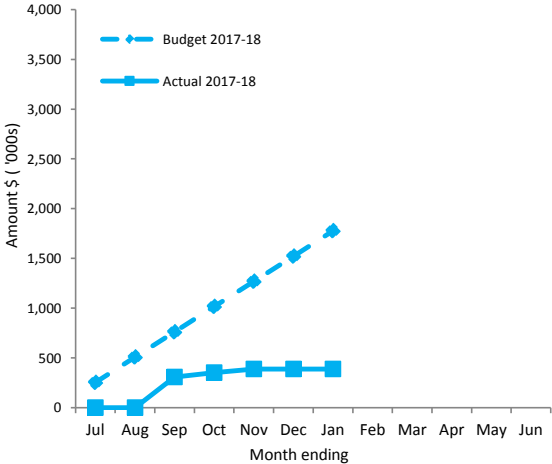
Budget Operating Revenues -v- Actual (Refer Note 2)



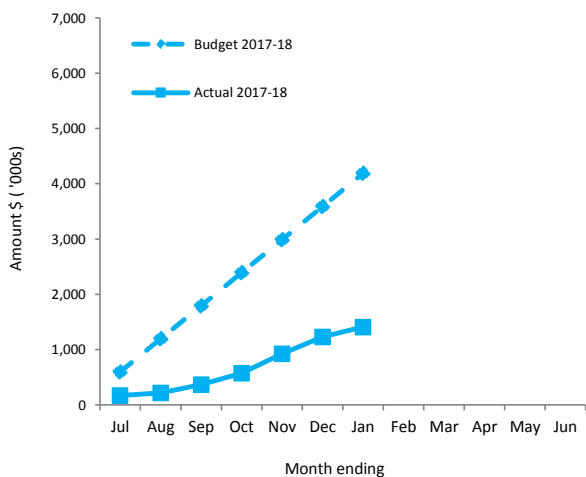
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 31 January 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	2,040,151	2,040,151	1,902,199	(137,952)	(7%)	
Revenue from operating activities							
Governance		26,706	15,554	21,615	6,061	39%	▲
General Purpose Funding - Rates	9	3,883,287	3,883,287	3,798,939	(84,348)	(2%)	
General Purpose Funding - Other		1,031,092	512,909	459,573	(53,336)	(10%)	▼
Law, Order and Public Safety		281,597	212,956	215,454	2,498	1%	
Health		20,690	12,061	17,464	5,403	45%	▲
Education and Welfare		327,000	190,743	202,177	11,434	6%	▲
Housing		120,900	70,504	64,619	(5,885)	(8%)	▼
Community Amenities		1,161,394	1,089,228	1,074,335	(14,893)	(1%)	
Recreation and Culture		164,496	95,879	69,609	(26,270)	(27%)	▼
Transport		123,936	105,627	98,532	(7,095)	(7%)	▼
Economic Services		550,644	321,181	307,295	(13,886)	(4%)	
Other Property and Services		109,000	63,574	62,866	(708)	(1%)	
		7,800,742	6,573,503	6,392,476			
Expenditure from operating activities							
Governance		(891,804)	(548,517)	(523,117)	25,400	5%	
General Purpose Funding		(276,147)	(162,759)	(163,436)	(677)	(0%)	
Law, Order and Public Safety		(443,597)	(256,824)	(292,343)	(35,520)	(14%)	▼
Health		(110,270)	(64,239)	(43,829)	20,410	32%	▲
Education and Welfare		(432,599)	(234,745)	(251,699)	(16,954)	(7%)	▼
Housing		(66,668)	(38,773)	(51,984)	(13,211)	(34%)	▼
Community Amenities		(1,059,441)	(617,694)	(648,887)	(31,193)	(5%)	▼
Recreation and Culture		(1,463,693)	(864,096)	(987,987)	(123,891)	(14%)	▼
Transport		(3,813,995)	(2,224,733)	(2,462,437)	(237,704)	(11%)	▼
Economic Services		(1,074,633)	(626,542)	(441,865)	184,677	29%	▲
Other Property and Services		(36,478)	(21,133)	16,778	37,911	179%	▲
		(9,669,325)	(5,660,055)	(5,850,804)			
Operating activities excluded from budget							
Add back Depreciation		3,456,624	2,016,301	2,315,242	298,941	15%	▲
Adjust (Profit)/Loss on Asset Disposal	8	267,546	156,058	13,967	(142,091)	(91%)	▼
Adjust Provisions and Accruals		0	0	15	15		
Amount attributable to operating activities		1,855,587	3,085,807	2,870,896			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,745,317	1,601,418	318,037	(1,283,381)	(80%)	▼
Proceeds from Disposal of Assets	8	320,181	175,098	70,000	(105,098)	(60%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,624,550)	(1,530,963)	(256,017)	1,274,946	83%	▲
Infrastructure Assets - Roads	13	(2,825,379)	(1,648,031)	(533,956)	1,114,075	68%	▲
Infrastructure Assets - Public Facilities	13	(680,781)	(397,096)	(269,679)	127,417	32%	▲
Infrastructure Assets - Footpaths	13	(278,313)	(162,309)	(176,970)	(14,661)	(9%)	▼
Infrastructure Assets - Drainage	13	(157,354)	(91,749)	(52,907)	38,842	42%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(569,915)	(332,430)	(111,028)	221,402	67%	▲
Furniture and Equipment	13	(42,076)	(24,535)	(9,750)	14,785	60%	▲
Amount attributable to investing activities		(4,112,870)	(2,410,597)	(1,022,270)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		15,929	9,292	11,707	2,416	26%	▲
Self-Supporting Loan Principal		7,245	4,226	3,594	(632)	(15%)	
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)	(189,061)	(178,520)	(1694%)	▼
Transfer to Reserves	7	(150,000)	(75,420)	(15)	75,405	100%	▲
Amount attributable to financing activities		101,952	(72,443)	(183,774)			
Closing Funding Surplus(Deficit)	3	(115,180)	2,642,918	3,567,051			

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 January 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	2,040,151	2,040,151	1,902,199	(137,952)	(7%)	▼
Revenue from operating activities							
Rates	9	3,883,287	3,883,287	3,798,939	(84,348)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,174,180	660,039	658,788	(1,251)	(0%)	
Fees and Charges		2,423,040	1,873,748	1,818,990	(54,758)	(3%)	
Service Charges		0	0	0	0		
Interest Earnings		169,243	68,369	55,199	(13,170)	(19%)	▼
Other Revenue		114,356	66,689	60,561	(6,128)	(9%)	▼
Profit on Disposal of Assets	8	36,636	21,371	0			
		7,800,742	6,573,503	6,392,476			
Expenditure from operating activities							
Employee Costs		(3,487,652)	(2,038,713)	(2,180,458)	(141,745)	(7%)	▼
Materials and Contracts		(1,548,017)	(904,777)	(828,731)	76,046	8%	▲
Utility Charges		(379,731)	(221,291)	(185,342)	35,949	16%	▲
Depreciation on Non-Current Assets		(3,456,624)	(2,016,301)	(2,315,242)	(298,941)	(15%)	▼
Interest Expenses		(51,534)	(26,835)	(31,964)	(5,129)	(19%)	▼
Insurance Expenses		(170,545)	(118,330)	(171,218)	(52,888)	(45%)	▼
Other Expenditure		(271,040)	(156,379)	(123,881)	32,498	21%	▲
Loss on Disposal of Assets	8	(304,182)	(177,429)	(13,967)			
		(9,669,325)	(5,660,055)	(5,850,804)			
Operating activities excluded from budget							
Add back Depreciation		3,456,624	2,016,301	2,315,242	298,941	15%	▲
Adjust (Profit)/Loss on Asset Disposal	8	267,546	156,058	13,967	(142,091)	(91%)	▼
Adjust Provisions and Accruals		0	0	15	15		
		1,855,587	3,085,807	2,870,897			
Amount attributable to operating activities							
Investing activities							
Grants, Subsidies and Contributions	11	2,745,317	1,601,418	318,037	(1,283,381)	(80%)	▼
Proceeds from Disposal of Assets	8	320,181	175,098	70,000	(105,098)	(60%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,624,550)	(1,530,963)	(256,017)	1,274,946	83%	▲
Infrastructure Assets - Roads	13	(2,825,379)	(1,648,031)	(533,956)	1,114,075	68%	▲
Infrastructure Assets - Public Facilities	13	(680,781)	(397,096)	(269,679)	127,417	32%	▲
Infrastructure Assets - Footpaths	13	(278,313)	(162,309)	(176,970)	(14,661)	(9%)	▼
Infrastructure Assets - Drainage	13	(157,354)	(91,749)	(52,907)	38,842	42%	▲
Plant and Equipment	13	(569,915)	(332,430)	(111,028)	221,402	67%	▲
Furniture and Equipment	13	(42,076)	(24,535)	(9,750)	14,785	60%	▲
		(4,112,870)	(2,410,597)	(1,022,270)			
Amount attributable to investing activities							
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		15,929	9,292	11,707	2,416	26%	
Self-Supporting Loan Principal		7,245	4,226	3,594	(632)	(15%)	
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)	(189,061)	(178,520)	(1694%)	▼
Transfer to Reserves	7	(150,000)	(75,420)	(15)	75,405	100%	▲
		101,952	(72,443)	(183,774)			
Amount attributable to financing activities							
Closing Funding Surplus (Deficit)	3	(115,180)	2,642,918	3,567,051		35%	

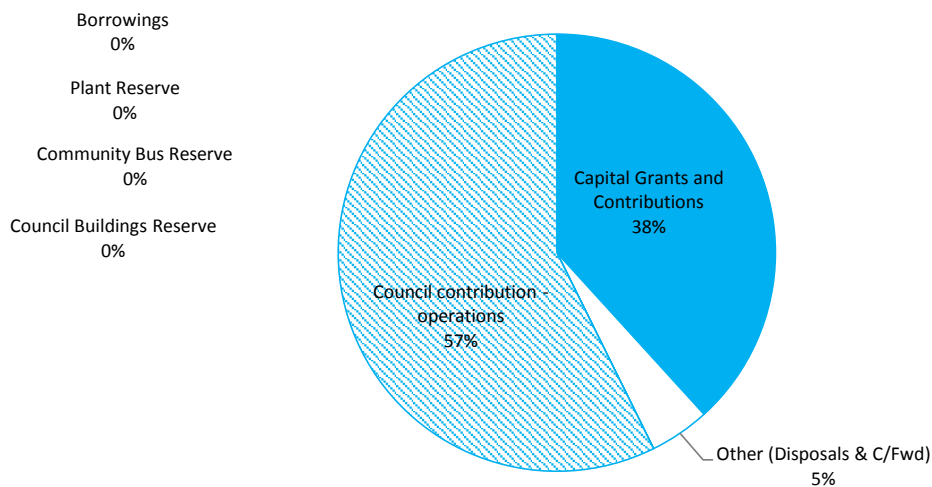
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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 January 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	181,015	75,002	1,530,963	2,624,550	256,017	(1,274,946)
Infrastructure Assets - Roads	13	0	533,956	1,648,031	2,825,379	533,956	(1,114,075)
Infrastructure Assets - Public Facilities	13	180,774	88,905	397,096	680,781	269,679	(127,417)
Infrastructure Assets - Footpaths	13	176,970	0	162,309	278,313	176,970	14,661
Infrastructure Assets - Drainage	13	0	52,907	91,749	157,354	52,907	(38,842)
Plant and Equipment	13	0	111,028	332,430	569,915	111,028	(221,402)
Furniture and Equipment	13	0	9,750	24,535	42,076	9,750	(14,785)
Capital Expenditure Totals		538,760	871,547	4,187,113	7,178,368	1,410,306	(2,776,807)
Capital acquisitions funded by:							
Capital Grants and Contributions				1,601,418	2,745,317	318,037	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				175,098	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				2,410,597	4,112,870	1,022,270	
Capital Funding Total				4,187,113	7,178,368	1,410,306	

Budgeted Capital Acquisitions Funding

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018

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 January 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	6,061	39%	▲	Timing	16/17 Motor vehicle good driver rebate received
General Purpose Funding	(53,336)	(10%)	▼	Timing	Interest revenue and reduction in FAG revenue - (adjusted based on new census figures)
Health	5,403	45%	▲	Timing	Food licences and podiatry subsidy received. Dental surgery invoices from 16/17 raised in 17/18
Education and Welfare	11,434	6%	▲	Timing	\$20,000 WAPHA Innovation & Collaboration Project Grant.
Housing	(5,885)	(8%)	▼	Permanent	92 Roberts street - vacant until Jan 18
Recreation and Culture	(26,270)	(27%)	▼	Timing	MPAC lotterywest grant timing
Transport	(7,095)	(7%)	▼	Timing	Profit on trade-in of plant not realised YTD.
Operating Expense					
Governance	25,400	5%		Timing	Reduced Election fees (no election required). Staff and councillor training lower YTD.
Law, Order and Public Safety	(35,520)	(14%)	▼	Timing	Ranger time on animal control \$18,000, CESM co-ordinator \$6,000 and ESL levy pmt timing \$10,000
Health	20,410	32%	▲	Timing	Ranger time spent on animal control
Education and Welfare	(16,954)	(7%)	▼	Timing	WAPHA Innovation & Collaboration Project \$10,000. Increased depreciation costs due to fair value assessment carried out July 2017
Housing	(13,211)	(34%)	▼	Permanent	Depreciation costs increased - Fair value assessment carried out July 17
Community Amenities	(31,193)	(5%)	▼	Timing	Moora and Watheroo refuse site maintenance costs. Sewerage / water services operating costs
Recreation and Culture	(123,891)	(14%)	▼	Permanent	Depreciation costs increased - Fair value assessment carried out July 17
Transport	(237,704)	(11%)	▼	Timing	Road maintenance 170k and increase in depreciation YTD
Economic Services	184,677	29%	▲	Timing	MLSV contract, loss on sale of 2 x industrial lots
Other Property and Services	37,911	179%	▲	Timing	Over allocated PWOH and Plant
Capital Revenues					
Grants, Subsidies and Contributions	(1,283,381)	(80%)	▼	Timing	Delayed capital projects including roads to recovery, mens shed and hydrotherapy pool/dental space
Proceeds from Disposal of Assets	(105,098)	(60%)	▼	Timing	Significant plant not traded in YTD

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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.

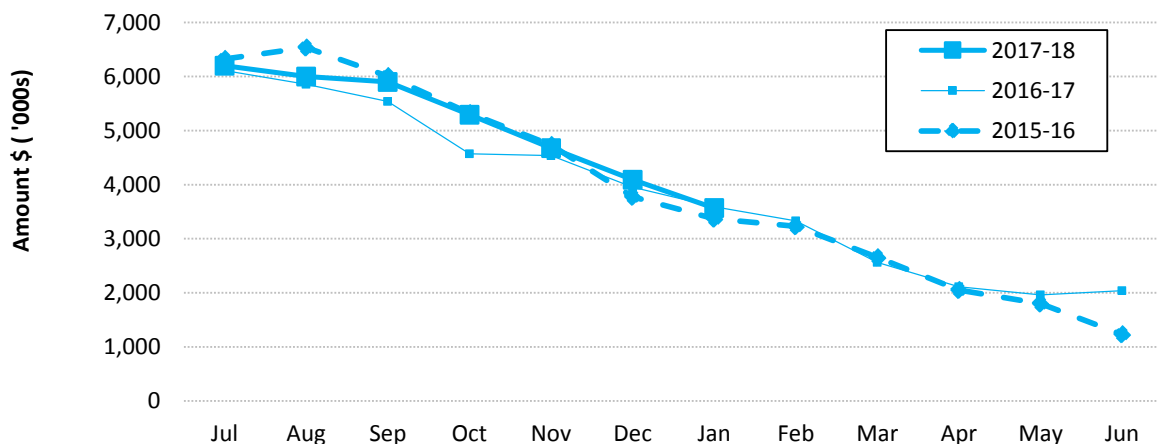
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Capital Expenses					
Land and Buildings	1,274,946	83%	▲	Timing	Hydrotherapy pool/Dental space and Mens Shed Construction
Infrastructure - Roads	1,114,075	68%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	127,417	32%	▲	Timing	CCTV final invoice still to be received
Infrastructure - Footpaths	(14,661)	(9%)	▼	Timing	Major footpath projects complete
Infrastructure - Drainage	38,842	42%	▲	Timing	Works Delayed
Plant and Equipment	221,402	67%	▲	Timing	Significant new plant not aquired YTD
Furniture and Equipment	14,785	60%	▲	Timing	Computer replacements delayed

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	31 Jan 2017	31 Jan 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,211,976	2,573,925	2,964,115
Cash Restricted - Conditions over Grants	11	799,084	689,269	380,717
Cash Restricted	4	2,067,067	1,952,851	2,067,080
Investments Unrestricted	4	0	100,000	0
Receivables - Rates	6	385,010	911,684	835,433
Receivables - Other	6	457,521	39,698	84,121
Interest / ATO Receivable/Trust		43,569	3,566	(7,909)
Inventories		11,217	33,339	34,918
		4,975,444	6,304,331	6,358,475
Less: Current Liabilities				
Payables		(469,434)	(294,599)	(209,808)
Provisions		(619,067)	(606,846)	(620,067)
Current Portion of Long Term Borrowings		(329,636)	(129,680)	(140,575)
		(1,418,138)	(1,031,125)	(970,450)
Less: Cash Reserves	7	(2,067,067)	(1,952,851)	(2,067,082)
Less: Current Loans Clubs/Institutions		(30,000)	(16,894)	(6,790)
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	112,323
Net Current Funding Position		1,902,199	3,545,464	3,567,051

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

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	93,632			93,632	Westpac	0.25%	At Call
Reserve Bank Account		82		82	Westpac	2.50%	At Call
Trust Bank Account			39,390	39,390	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	3,344,832	2,067,082	39,390	5,451,304			

Comments/Notes - Investments

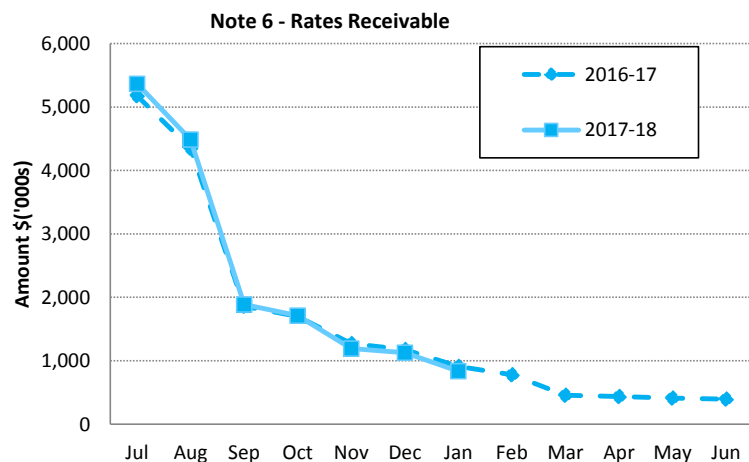
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018

Note 6: Receivables

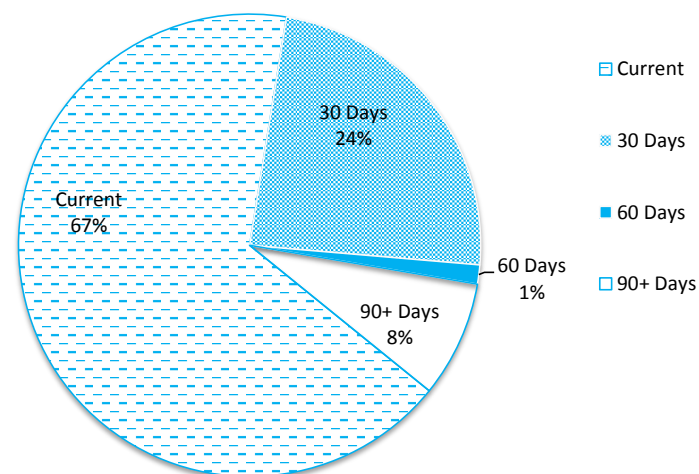
Receivables - Rates Receivable	31 Jan 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	385,010	402,620
Levied this year	4,980,413	4,941,804
Less Collections to date	(4,529,990)	(4,959,414)
Equals Current Outstanding	835,433	385,010
Net Rates Collectable	835,433	385,010
% Collected	84.43%	92.80%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	56,125	20,021	1,124	6,851	84,121
Balance per Trial Balance					
Sundry Debtors					84,121
Receivables - Other					(7,909)
Total Receivables General Outstanding					76,212

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

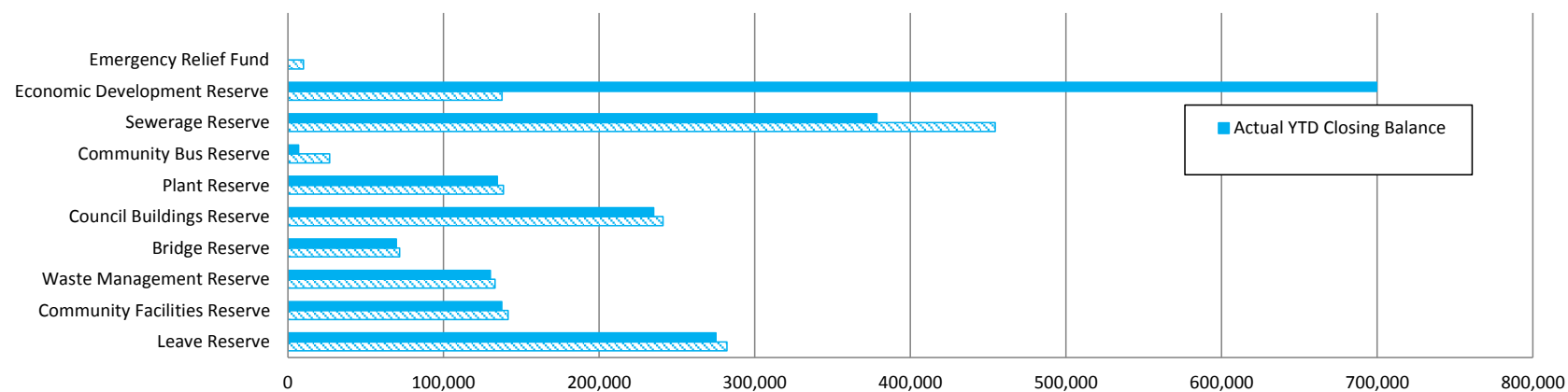


Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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	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 January 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)
	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 31 January 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	44,686	121,541	88,209	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	351,222	1,088,445	926,284	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 31 January 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		(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	56,854	97,474	97,474	55,084	(72,978)	0	
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	2,331	4,000	4,000	4,000	0	0	
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,315	36,945	0	21,553	36,945	36,945	24,630	0	0	
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,388	10,163	0	5,929	10,163	10,163	6,775	0	0	
Contributions - CCTV		Non-operating	123,636	0	123,500	72,037	123,500	123,500	0	(163,230)	(39,594)	
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	1,890	3,250	3,250	3,250	(1,785)	0	
Education and Welfare												
Child Care Centre - Operational Support from DEEWR Q	Health Dept. WA	Operating	0	52,000	0	30,331	52,000	52,000	25,200	0	0	
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,000	0	0	0	0	0	2,727	0	22,727	
WAPHA Innovation & Collaboration Project Grant	WA PRIMARY HEALTH ALLIANCE	Operating - Tied	0	0	0	0	0	0	20,000	(10,000)	10,000	
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	578,824	0	900,000	525,000	900,000	900,000	0	(18,087)	560,737	
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	581	1,000	1,000	(440)	0	0	
Recreation and Culture												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	20,000	0	11,662	20,000	20,000	0	(11,489)	(11,489)	
Community Contributions	Various	Operating	0	1,400	0	812	1,400	1,400	1,454	0	0	
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	6,000	0	3,500	6,000	6,000	0	(559)	5,910	
Event Sponsorship	Various	Operating	0	4,500	0	2,618	4,500	4,500	3,864	0	0	
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	400,000	233,331	400,000	400,000	56,812	(28,590)	28,222	
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	30,000	17,500	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	3,675	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	374,388	641,817	641,817	0	(93,796)	(93,796)	
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	379,162	650,000	650,000	261,225	(352,745)	0	
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	10,000	0	5,831	10,000	10,000	7,311	0	0	
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	175	300	300	0	0	0	
Crossover contributions	Various	Operating	0	1,000	0	581	1,000	1,000	0	0	0	
Other Property and Services												
Insurance reimbursements	LGIS	Operating	0	15,000	0	8,750	15,000	15,000	17,326	0	0	
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,814	4,000	0	2,331	4,000	4,000	2,273	0	23,087	
TOTALS			799,084	1,174,180	2,745,317	2,261,457	3,919,497	0	3,919,497	976,825	(911,983)	380,717
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		15,703	1,043,457	0	583,802	1,043,457	0	1,043,457	575,454	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		66,549	130,724	0	76,237	130,724	0	130,724	83,334	(96,812)	69,501
Non-operating	Non-operating Grants, Subsidies and Contributions		716,832	0	2,745,317	1,601,418	2,745,317	0	2,745,317	318,037	(815,172)	311,217
TOTALS			799,084	1,174,180	2,745,317	2,261,457	3,919,497	0	3,919,497	976,825	(911,983)	380,717

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018

Attachment 9.1.2 (January)











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	(18,087)	0	(18,087)	(1,800,000)	(1,050,000)	1,031,913
	Health Total		(18,087)	0	(18,087)	(1,800,000)	(1,050,000)	1,031,913
Governance								
	Administration Centre Renewal	30410	0	(3,718)	(3,718)	(4,500)	(2,625)	(1,093)
	Governance Total		0	(3,718)	(3,718)	(4,500)	(2,625)	(1,093)
Housing								
	39 Atbara Street Renewal	32302	0	0	0	(15,000)	(8,750)	8,750
	Housing Total		0	0	0	(15,000)	(8,750)	8,750
Law, Order And Public Safety								
	Coomberdale Fire Shed	30502	0	0	0	(8,000)	(4,662)	4,662
	Law, Order And Public Safety Total		0	0	0	(8,000)	(4,662)	4,662
Recreation And Culture								
	Swimming Pool Building Renewal	32317	0	(4,402)	(4,402)	(30,000)	(17,500)	13,098
	MPAC Renewal	33117	0	(12,250)	(12,250)	(15,000)	(8,750)	(3,500)
	Youth Centre Renewal	32000	0	0	0	(3,000)	(1,750)	1,750
	Watheroo hall	33126	0	(37,060)	(37,060)	(28,000)	(16,331)	(20,729)
	Moora Recreation Centre Renewal	33361	0	0	0	(31,350)	(18,284)	18,284
	Miling Pavilion	33318	0	(9,093)	(9,093)	0	0	(9,093)
	Watheroo Pavilion	33340	0	(1,788)	(1,788)	(2,200)	(1,281)	(507)
	Mens Shed - Moora Sports Oval	33014	(162,325)	0	(162,325)	(530,000)	(309,162)	146,837
	Recreation And Culture Total		(162,325)	(64,593)	(226,918)	(639,550)	(373,058)	146,140
Economic Services								
	Moora Lifestyle Village Display Unit	35001	(603)	0	(603)	(100,000)	(58,338)	57,735
	Caravan Park/Chalets Renewal	34612	0	(6,691)	(6,691)	(55,000)	(32,074)	25,383
	Economic Services Total		(603)	(6,691)	(7,294)	(155,000)	(90,412)	83,118

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018

Attachment 9.1.2 (January)













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)	(1,456)	1,456	
	Other Property Total		0	0	0	(2,500)	(1,456)	1,456	
	Land and Buildings Total		(181,015)	(75,002)	(256,017)	(2,624,550)	(1,530,963)	1,274,946	
Drainage/Culverts									
Transport									
	Drainage Construction	33914	0	(52,907)	(52,907)	(157,354)	(91,749)	38,842	
	Transport Total		0	(52,907)	(52,907)	(157,354)	(91,749)	38,842	
	Drainage/Culverts Total		0	(52,907)	(52,907)	(157,354)	(91,749)	38,842	
Footpaths									
Transport									
	Footpath Construction	33916	(176,970)	0	(176,970)	(278,313)	(162,309)	(14,661)	
	Transport Total		(176,970)	0	(176,970)	(278,313)	(162,309)	(14,661)	
	Footpaths Total		(176,970)	0	(176,970)	(278,313)	(162,309)	(14,661)	
Furniture & Office Equip.									
Governance									
	Computer Hardware Replacement	30402	0	(9,750)	(9,750)	(42,076)	(24,535)	14,785	
	Governance Total		0	(9,750)	(9,750)	(42,076)	(24,535)	14,785	
	Furniture & Office Equip. Total		0	(9,750)	(9,750)	(42,076)	(24,535)	14,785	
Plant , Equip. & Vehicles									
Governance									
	Administration Vehicle Replacement	30401	0	(59,954)	(59,954)	(60,000)	(35,000)	(24,954)	
	Governance Total		0	(59,954)	(59,954)	(60,000)	(35,000)	(24,954)	
Law, Order And Public Safety									
	CESM vehicle replacement	34068	0	(40,432)	(40,432)	(38,432)	(22,414)	(18,018)	
	Law, Order And Public Safety Total		0	(40,432)	(40,432)	(38,432)	(22,414)	(18,018)	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018

Attachment 9.1.2 (January)









Note 13: Capital Acquisitions

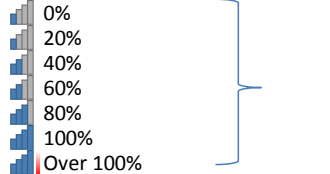
Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Community Amenities								
 Sewerage plant and equipment	39520	0	(2,374)	(2,374)	(30,000)	(17,500)	15,126	
Community Amenities Total		0	(2,374)	(2,374)	(30,000)	(17,500)	15,126	
Transport								
 3 x Trucks	34025	0	0	0	(164,283)	(95,823)	95,823	
 Prime Mover	34064	0	0	0	(270,000)	(157,500)	157,500	
 Minor Plant	34054	0	(4,180)	(4,180)	(5,000)	(2,912)	(1,268)	
 Work ute attachment	34067	0	(1,428)	(1,428)	(2,200)	(1,281)	(147)	
Transport Total		0	(5,608)	(5,608)	(441,483)	(257,516)	251,908	
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	(111,028)	(111,028)	(569,915)	(332,430)	221,402	
Public Facilities								
Community Amenities								
 Moora Sewerage System Renewal	39521	0	(88,905)	(88,905)	(137,000)	(79,898)	(9,007)	
 Watheroo Tip Upgrade	33010	0	0	0	(15,000)	(8,750)	8,750	
Community Amenities Total		0	(88,905)	(88,905)	(152,000)	(88,648)	(257)	
Law and Order								
 CCTV and Security Improvement	30705	(163,230)	0	(163,230)	(277,942)	(162,127)	(1,103)	
Law and Order Total		(163,230)	0	(163,230)	(277,942)	(162,127)	(1,103)	
Economic Services								
 Entry Statements	34604	0	0	0	(45,000)	(26,257)	26,257	
Economic Services Total		0	0	0	(45,000)	(26,257)	26,257	
Recreation And Culture								
 Renewal Park Infrastructure	33308	0	0	0	0	0	0	
 Skate Park Moora	33305	(803)	0	(803)	(5,000)	(2,912)	2,109	
Recreation And Culture Total		(803)	0	(803)	(5,000)	(2,912)	2,109	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2018

Attachment 9.1.2 (January)

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	(16,741)	0	(16,741)	(200,839)	(117,152)	100,411	
Transport Total		(16,741)	0	(16,741)	(200,839)	(117,152)	100,411	
Public Facilities Total		(180,774)	(88,905)	(269,679)	(680,781)	(397,096)	127,417	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Miling)	33910	0	(352,745)	(352,745)	(982,568)	(573,153)	220,408	
 Roads To Recovery (Barberton East Road)	33913	0	(93,796)	(93,796)	(634,030)	(369,845)	276,049	
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(39,190)	(39,190)	(753,401)	(439,474)	400,284	
 Rural Regravelling Projects	33920	0	0	0	(224,364)	(130,837)	130,837	
Transport Total		0	(485,731)	(485,731)	(2,594,364)	(1,513,309)	1,027,578	
Roads (Non Town) Total		0	(485,731)	(485,731)	(2,594,364)	(1,513,309)	1,027,578	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	(47,570)	(47,570)	(105,354)	(61,439)	13,869	
 Micro Surfacing Town Streets	33918	0	(656)	(656)	(75,662)	(44,121)	43,465	
 Padbury Street Upgrade	33915	0	0	0	(50,000)	(29,162)	29,162	
Transport Total		0	(48,225)	(48,225)	(231,015)	(134,722)	86,497	
Town Streets Total		0	(48,225)	(48,225)	(231,015)	(134,722)	86,497	
Capital Expenditure Total		(538,760)	(871,547)	(1,410,306)	(7,178,368)	(4,187,113)	2,776,807	



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