

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 May 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 May 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 May 2018 of \$1,908,441.

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)	105%	\$	982,568	\$	900,669
Roads To Recovery (Barberton East Road)	98%	\$	634,030	\$	581,185
Hydrotherapy pool	18%	\$	1,800,000	\$	1,650,000
Mens Shed - Moora Sports Oval	25%	\$	686,200	\$	629,024
CCTV and Security Improvement	114%	\$	277,942	\$	254,771
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	97%	\$	1,174,172	\$	1,151,333
Non-operating Grants, Subsidies and Contributions	47%	\$	2,901,517	\$	2,659,712
	61%	\$	4,075,689	\$	3,811,045
Rates Levied	98%	\$	3,883,287	\$	3,883,287

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 30 May 2017	Current Year 30 May 2018
Adjusted Net Current Assets	100%	\$	1,915,314
Cash and Equivalent - Unrestricted	92%	\$	2,004,855
Cash and Equivalent - Restricted	106%	\$	1,952,851
Receivables - Rates	102%	\$	411,098
Receivables - Other	48%	\$	416,240
Payables	56%	\$	469,434

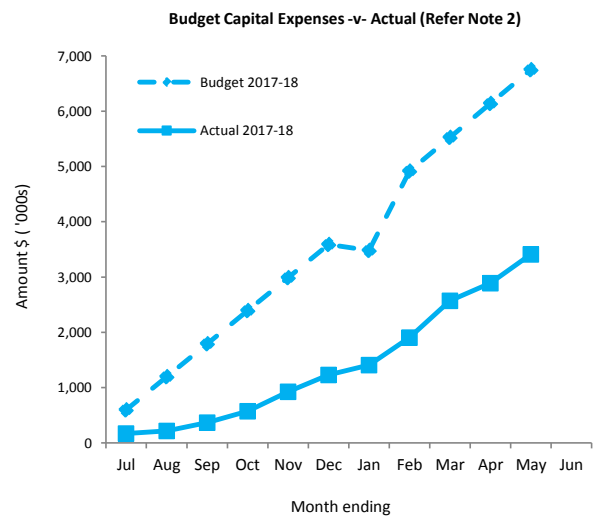
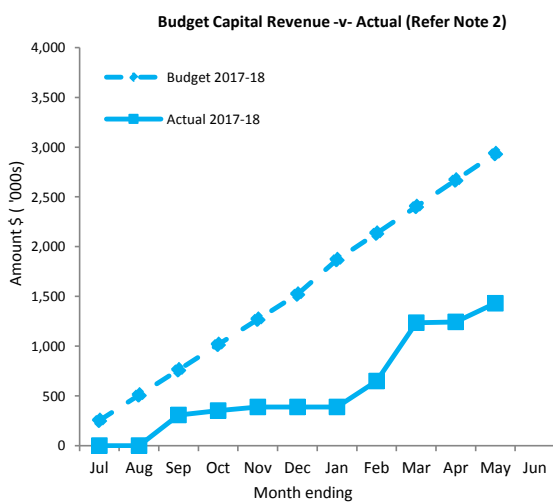
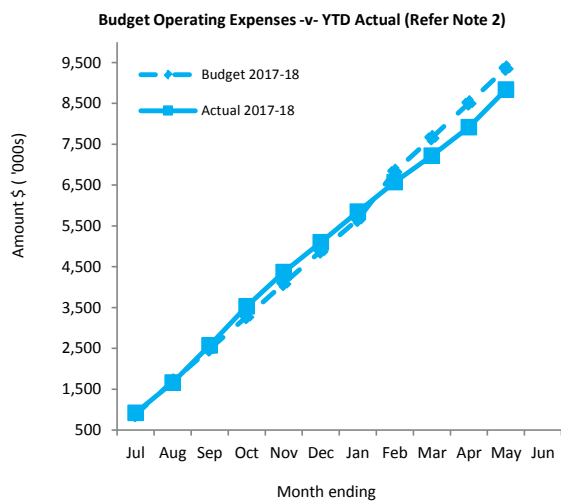
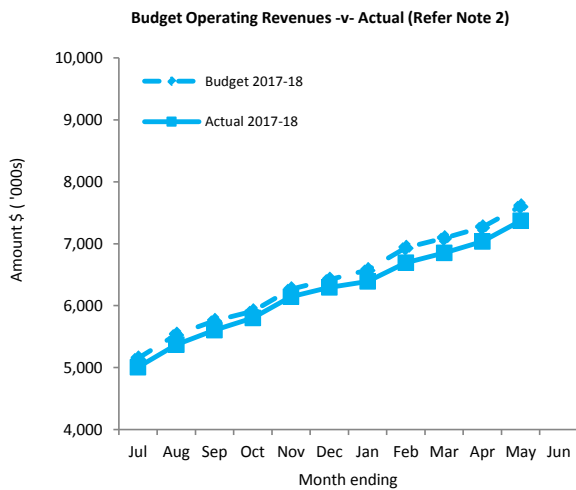
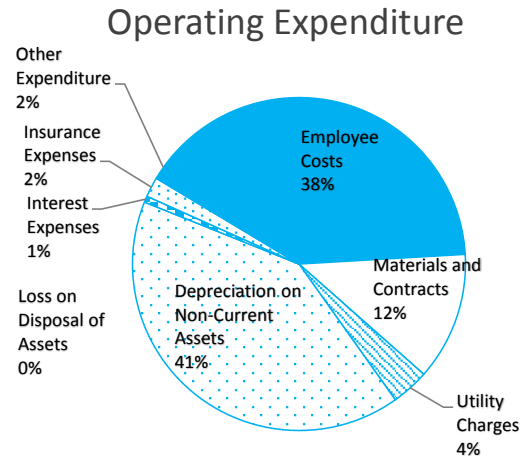
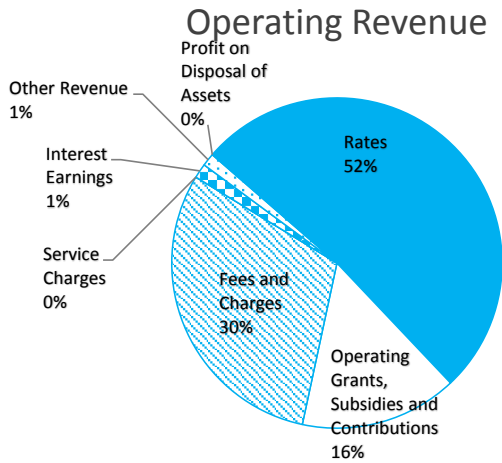
% Compares current ytd actuals to prior year actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of

Preparation

Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 12/06/2018

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



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 May 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	24,442	26,854	2,412	10%
General Purpose Funding - Rates	9	3,883,287	3,883,287	3,798,557	(84,730)	(2%)
General Purpose Funding - Other		959,825	894,584	883,124	(11,460)	(1%)
Law, Order and Public Safety		281,597	267,836	256,268	(11,568)	(4%)
Health		20,690	18,953	20,984	2,031	11%
Education and Welfare		359,727	332,466	317,207	(15,259)	(5%)
Housing		120,900	110,792	105,093	(5,699)	(5%)
Community Amenities		1,162,394	1,167,828	1,167,524	(304)	(0%)
Recreation and Culture		164,496	150,667	99,290	(51,377)	(34%)
Transport		142,468	138,803	99,120	(39,683)	(29%)
Economic Services		562,344	515,449	496,676	(18,773)	(4%)
Other Property and Services		109,000	99,902	98,340	(1,562)	(2%)
		7,813,434	7,605,009	7,369,037		
Expenditure from operating activities						
Governance		(906,344)	(836,596)	(717,438)	119,158	14%
General Purpose Funding		(276,147)	(244,383)	(250,835)	(6,452)	(3%)
Law, Order and Public Safety		(458,546)	(431,479)	(443,579)	(12,100)	(3%)
Health		(115,807)	(106,051)	(73,240)	32,811	31%
Education and Welfare		(469,892)	(432,247)	(443,065)	(10,818)	(3%)
Housing		(92,213)	(84,359)	(78,963)	5,396	6%
Community Amenities		(1,084,108)	(993,333)	(1,027,193)	(33,860)	(3%)
Recreation and Culture		(1,699,893)	(1,559,458)	(1,532,595)	26,864	2%
Transport		(3,959,945)	(3,629,813)	(3,570,975)	58,838	2%
Economic Services		(1,103,958)	(1,011,483)	(697,634)	313,849	31%
Other Property and Services		(36,478)	(33,209)	(3,393)	29,816	90%
		(10,203,333)	(9,362,411)	(8,838,909)		
Operating activities excluded from budget						
Add back Depreciation		3,961,249	3,631,342	3,613,981	(17,361)	(0%)
Adjust (Profit)/Loss on Asset Disposal	8	267,546	245,234	28,583	(216,651)	(88%)
Adjust Provisions and Accruals		162,805	162,805	161,780	(1,025)	(1%)
Amount attributable to operating activities		2,001,701	2,281,979	2,334,472		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	11	2,901,517	2,659,712	1,351,690	(1,308,022)	(49%)
Proceeds from Disposal of Assets	8	320,181	275,154	80,000	(195,154)	(71%)
Land Held for Resale		0	0	0	0	
Land and Buildings	13	(2,780,750)	(2,548,997)	(591,801)	1,957,196	77%
Infrastructure Assets - Roads	13	(2,825,379)	(2,589,763)	(1,911,188)	678,575	26%
Infrastructure Assets - Public Facilities	13	(686,781)	(629,519)	(511,366)	118,153	19%
Infrastructure Assets - Footpaths	13	(278,313)	(255,057)	(182,557)	72,500	28%
Infrastructure Assets - Drainage	13	(157,354)	(144,177)	(51,304)	92,873	64%
Heritage Assets	13	0	0	0	0	
Plant and Equipment	13	(591,915)	(544,390)	(133,635)	410,755	75%
Furniture and Equipment	13	(42,076)	(38,555)	(30,067)	8,488	22%
Amount attributable to investing activities		(4,140,870)	(3,815,592)	(1,980,229)		
Financing Activities						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		20,929	19,185	14,403	(4,782)	(25%)
Self-Supporting Loan Principal		7,245	6,641	7,245	604	9%
Transfer from Reserves	7	626,000	0	0	0	
Advances to Community Groups		(40,000)	(36,667)	(40,000)	(3,333)	(9%)
Repayment of Debentures	10	(329,636)	(329,636)	(329,636)	0	(0%)
Transfer to Reserves	7	(150,000)	0	(15)	(15)	
Amount attributable to financing activities		134,538	(340,476)	(348,002)		
Closing Funding Surplus(Deficit)	3	(102,432)	28,110	1,908,441		

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 May 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	3,798,557	(84,730)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,174,172	1,151,333	1,136,909	(14,424)	(1%)	
Fees and Charges		2,435,740	2,324,572	2,236,396	(88,176)	(4%)	
Service Charges		0	0	0	0		
Interest Earnings		169,243	107,437	104,554	(2,883)	(3%)	
Other Revenue		114,356	104,797	92,620	(12,177)	(12%)	▼
Profit on Disposal of Assets	8	36,636	33,583	0			
		7,813,434	7,605,009	7,369,037			
Expenditure from operating activities							
Employee Costs		(3,497,652)	(3,206,099)	(3,330,947)	(124,848)	(4%)	
Materials and Contracts		(1,555,017)	(1,435,894)	(1,099,851)	336,043	23%	▲
Utility Charges		(379,731)	(347,743)	(323,932)	23,811	7%	▲
Depreciation on Non-Current Assets		(3,961,249)	(3,631,342)	(3,613,981)	17,361	0%	
Interest Expenses		(51,534)	(37,555)	(53,671)	(16,116)	(43%)	▼
Insurance Expenses		(170,545)	(160,034)	(171,221)	(11,187)	(7%)	▼
Other Expenditure		(283,423)	(264,927)	(216,722)	48,205	18%	▲
Loss on Disposal of Assets	8	(304,182)	(278,817)	(28,583)			
		(10,203,333)	(9,362,411)	(8,838,908)			
Operating activities excluded from budget							
Add back Depreciation		3,961,249	3,631,342	3,613,981	(17,361)	(0%)	
Adjust (Profit)/Loss on Asset Disposal	8	267,546	245,234	28,583	(216,651)	(88%)	▼
Adjust Provisions and Accruals		162,805	162,805	161,780	(1,025)	(1%)	
		2,001,701	2,281,979	2,334,473			
Amount attributable to operating activities							
Investing activities							
Grants, Subsidies and Contributions	11	2,901,517	2,659,712	1,351,690	(1,308,022)	(49%)	▼
Proceeds from Disposal of Assets	8	320,181	275,154	80,000	(195,154)	(71%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,780,750)	(2,548,997)	(591,801)	1,957,196	77%	▲
Infrastructure Assets - Roads	13	(2,825,379)	(2,589,763)	(1,911,188)	678,575	26%	▲
Infrastructure Assets - Public Facilities	13	(686,781)	(629,519)	(511,366)	118,153	19%	▲
Infrastructure Assets - Footpaths	13	(278,313)	(255,057)	(182,557)	72,500	28%	▲
Infrastructure Assets - Drainage	13	(157,354)	(144,177)	(51,304)	92,873	64%	▲
Plant and Equipment	13	(591,915)	(544,390)	(133,635)	410,755	75%	▲
Furniture and Equipment	13	(42,076)	(38,555)	(30,067)	8,488	22%	▲
		(4,140,870)	(3,815,592)	(1,980,229)			
Amount attributable to investing activities							
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		20,929	19,185	14,403	(4,782)	(25%)	
Self-Supporting Loan Principal		7,245	6,641	7,245	604	9%	
Transfer from Reserves	7	626,000	0	0	0		
Advances to Community Groups		(40,000)	(36,667)	(40,000)	(3,333)	(9%)	
Repayment of Debentures	10	(329,636)	(329,636)	(329,636)	0	(0%)	
Transfer to Reserves	7	(150,000)	0	(15)	(15)		
		134,538	(340,476)	(348,002)			
Amount attributable to financing activities							
Closing Funding Surplus (Deficit)	3	(102,432)	28,110	1,908,442		6689%	

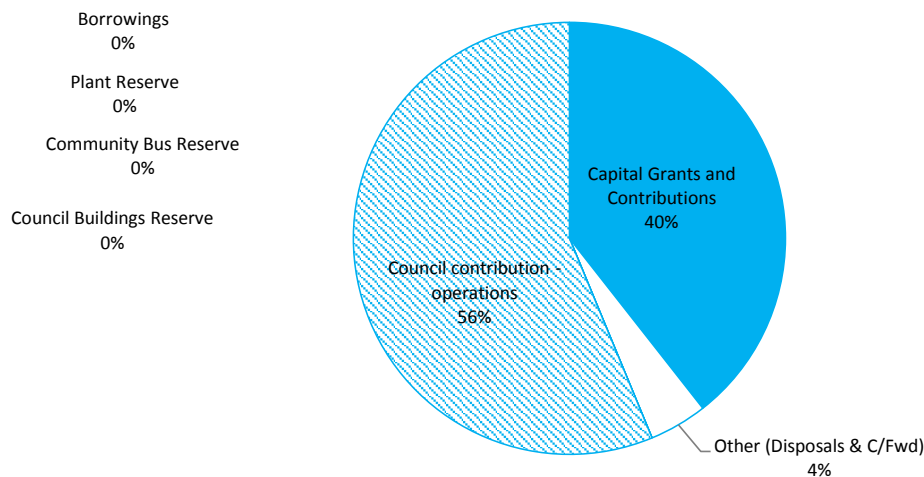
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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 May 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	508,139	83,662	2,548,997	2,780,750	591,801	(1,957,196)
Infrastructure Assets - Roads	13	0	1,911,188	2,589,763	2,825,379	1,911,188	(678,575)
Infrastructure Assets - Public Facilities	13	385,520	125,847	629,519	686,781	511,366	(118,153)
Infrastructure Assets - Footpaths	13	182,557	0	255,057	278,313	182,557	(72,500)
Infrastructure Assets - Drainage	13	0	51,304	144,177	157,354	51,304	(92,873)
Plant and Equipment	13	0	133,635	544,390	591,915	133,635	(410,755)
Furniture and Equipment	13	0	30,067	38,555	42,076	30,067	(8,488)
Capital Expenditure Totals		1,076,215	2,335,703	6,750,458	7,362,568	3,411,918	(3,338,540)
Capital acquisitions funded by:							
Capital Grants and Contributions				2,659,712	2,901,517	1,351,690	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				275,154	320,181	80,000	
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				3,815,592	4,140,870	1,980,229	
Capital Funding Total				6,750,458	7,362,568	3,411,918	

Budgeted Capital Acquisitions Funding

Note 1: Significant Accounting Policies

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

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

A full copy of these policies is available within the Shire of Moora 2017/18 Adopted Budget.

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

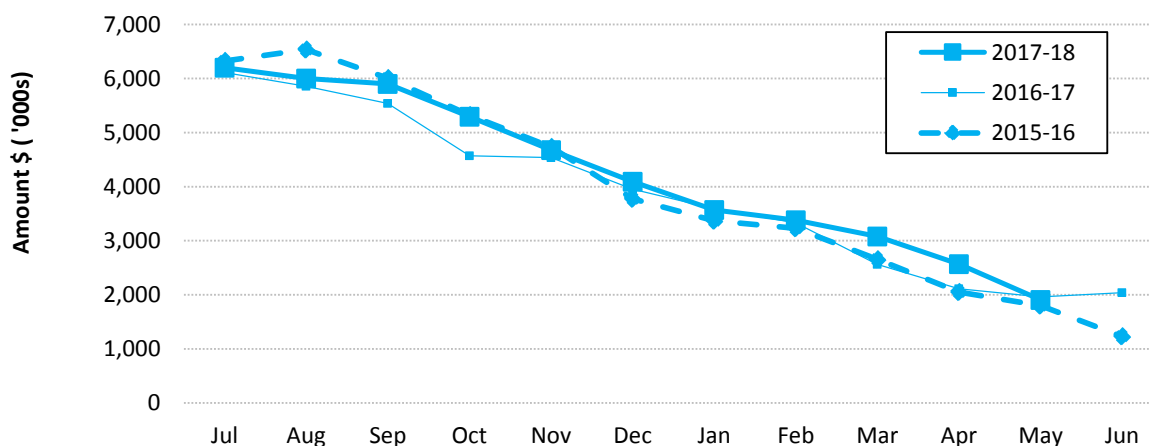
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
	\$	%			
Housing	(5,699)	(5%)	▼	Permanent	92 Roberts street - vacant until Jan 18 MPAC lotterywest grant timing , kidsport funding won't be received, loss on pool cover disposal and
Recreation and Culture	(51,377)	(34%)	▼	Timing	lower YTD gym/facility hire fees
Transport	(39,683)	(29%)	▼	Timing	Profit on trade-in of plant not realised YTD.
Operating Expense					
Governance	119,158	14%	▲	Timing	Various admin costs including staff wages, member payments and training costs
Health	32,811	31%	▲	Timing	Ranger time spent on animal control
Housing	5,396	6%	▲	Timing	Lower staff housing maintenance costs
Economic Services	313,849	31%	▲	Timing	Loss on sale of 2 x industrial lots not realised YTD Fuel, parts and repairs of plant items less than budget
Other Property and Services	29,816	90%	▲	Timing	YTD
Capital Revenues					
Grants, Subsidies and Contributions	(1,308,022)	(49%)	▼	Timing	Delayed capital projects payments including CCTV grant, mens shed and hydrotherapy pool/dental space
Proceeds from Disposal of Assets	(195,154)	(71%)	▼	Timing	4 x trucks to be traded in June 18
Capital Expenses					
Land and Buildings	1,957,196	77%	▲	Timing	Hydrotherapy pool/Dental space and Mens Shed Construction
Infrastructure - Roads	678,575	26%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	118,153	19%	▲	Timing	Works Delayed
Infrastructure - Footpaths	72,500	28%	▲	Permanent	Works completed
Infrastructure - Drainage	92,873	64%	▲	Timing	Works Delayed
Plant and Equipment	410,755	75%	▲	Timing	4 x trucks to be replaced in June 18
Furniture and Equipment	8,488	22%	▲	Timing	Computer purchases delayed

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	31 May 2017	31 May 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,211,976	1,486,894	1,456,183
Cash Restricted - Conditions over Grants	11	799,084	517,961	389,863
Cash Restricted	4	2,067,067	1,952,851	2,067,080
Investments Unrestricted	4	0	100,000	0
Receivables - Rates	6	385,010	411,098	419,709
Receivables - Other	6	457,521	416,240	199,499
Interest / ATO Receivable/Trust		43,569	1,909	19,114
Inventories		11,217	19,900	35,244
		4,975,444	4,906,852	4,586,691
Less: Current Liabilities				
Payables		(469,434)	(533,371)	(263,807)
Provisions		(619,067)	(606,846)	(622,046)
Current Portion of Long Term Borrowings		(329,636)	3,509	(1)
		(1,418,138)	(1,136,707)	(885,853)
Less: Cash Reserves	7	(2,067,067)	(1,952,851)	(2,067,082)
Less: Current Loans Clubs/Institutions		(30,000)	(10,794)	(443)
Add: Current Portion of Long Term Borrowings		329,636	(3,509)	1
Add: Leave Liability Not Required to be Funded		112,323	112,323	275,128
Net Current Funding Position		1,902,199	1,915,314	1,908,442

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 May 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	95,045			95,045	Westpac	0.25%	At Call
Reserve Bank Account		82		82	Westpac	0.00%	At Call
Trust Bank Account			49,771	49,771	Westpac	0.00%	At Call
Cash On Hand	1,000			1,000	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Funds	750,000			750,000	NAB	2.40%	20-Jun-18
Municipal Funds (on-hold)	1,000,000			1,000,000	Westpac	2.35%	NA
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	1,846,045	2,067,082	49,771	3,962,898			

Comments/Notes - Investments

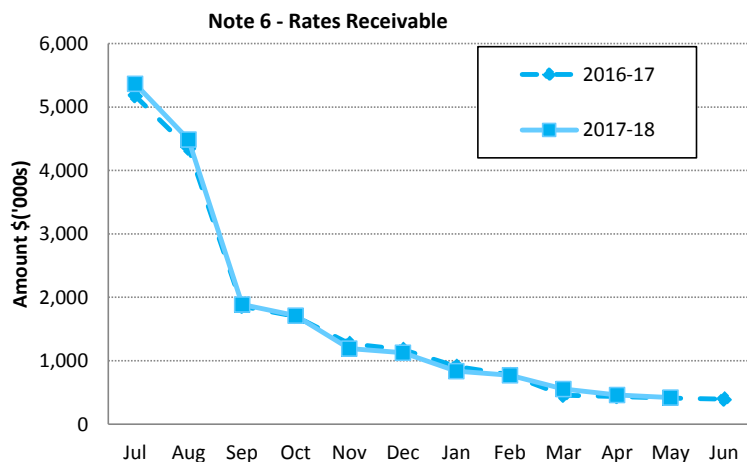
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

Note 6: Receivables

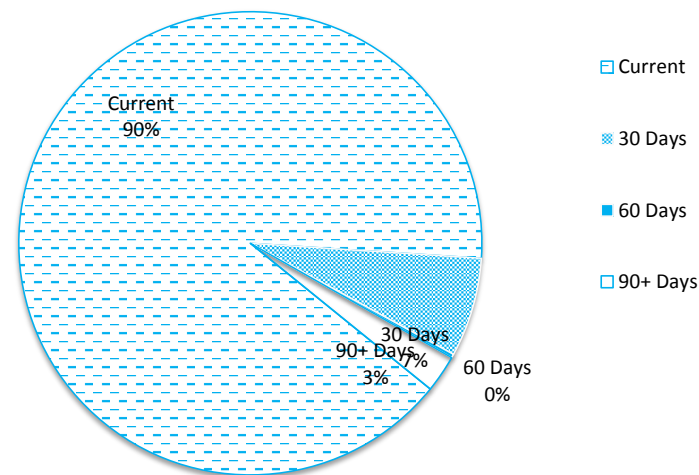
Receivables - Rates Receivable	31 May 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	385,010	402,620
Levied this year	5,025,204	4,941,804
<u>Less</u> Collections to date	(4,990,505)	(4,959,414)
Equals Current Outstanding	419,709	385,010
Net Rates Collectable	419,709	385,010
% Collected	92.24%	92.80%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	179,940	13,824	512	5,223	199,499
Balance per Trial Balance					
Sundry Debtors					199,499
Receivables - Other					19,114
Total Receivables General Outstanding					218,612

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

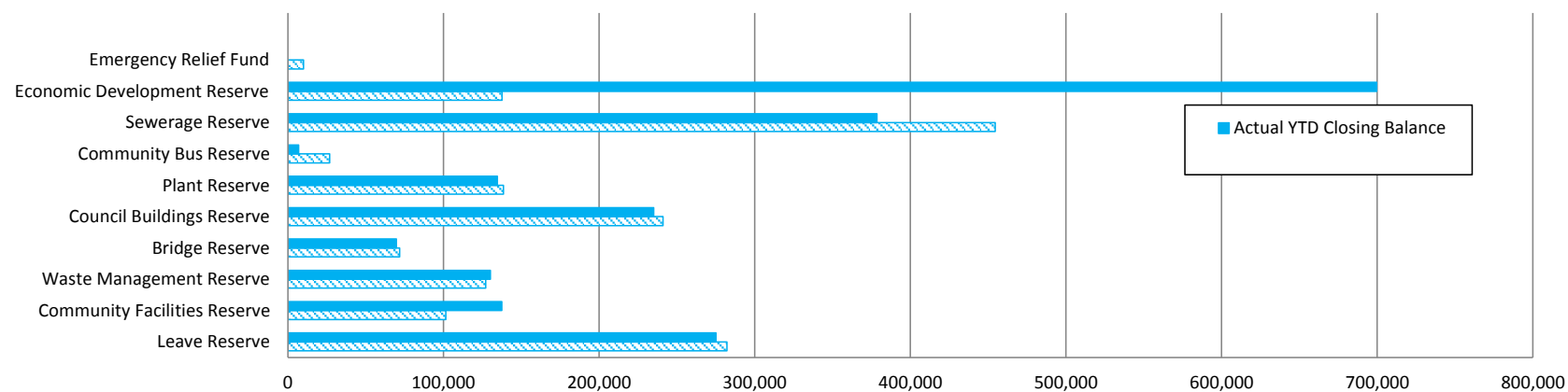


Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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 31 May 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	20,941	10,000	0	(10,941)	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)
		104,908	80,000	0	(28,583)	587,727	320,181	36,636	(304,182)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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		23,100	23,100	109,795	109,795	9,168	8,778	
Loan 326 - 92 Roberts Street (Doctors House)	182,244		18,221	18,221	164,023	164,023	5,224	4,621	
Recreation and Culture									
Loan 314 - Moora Town Hall Upgrade	95,263		46,092	46,092	49,171	49,171	4,203	5,021	
Loan 315 - Town Hall Upgrade	138,357		59,191	59,191	79,166	79,166	6,438	7,045	
Loan 324 - Moora Bowling Club SSL	69,553		7,245	7,245	62,308	62,308	1,921	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		138,434	138,434	147,160	147,160	14,978	14,446	
Loan 325 - Lots 231 and 232 Roberts Street	373,600		37,353	37,353	336,247	336,247	10,709	9,473	
	1,277,506	0	329,636	329,636	947,870	947,870	52,641	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 May 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)	Grant
			(a)				(d)	(e)	(d)+(e)		(c)	(a)+(b)+(c)
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
Grants Commission Grant Needs	WALGCC	Operating	0	394,662	0	394,662	394,662		394,662	394,662	0	0
Grants Commission - Road Formula	WALGCC	Operating	0	330,896	0	330,896	330,896		330,896	330,896	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	89,342	97,474		97,474	77,400	(112,617)	0
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	3,663	4,000		4,000	4,000	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,315	36,945	0	33,869	36,945		36,945	36,945	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,388	10,163	0	9,317	10,163		10,163	10,163	0	0
Contributions - CCTV		Non-operating	123,636	0	123,500	113,201	123,500		123,500	0	(315,862)	0
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	2,970	3,250		3,250	3,250	(2,695)	0
Education and Welfare												
Child Care Centre - Operational Support from DEEWR Qu	Health Dept. WA	Operating	0	52,000	0	47,663	52,000		52,000	50,400	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	825,000	900,000		900,000	0	(332,327)	246,497
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	913	1,000		1,000	243	0	0
Waste water operating grant (trainee)	CLGF Regional Funding	Operating - Tied	0	20,000	0	20,000	20,000		20,000	20,000	0	20,000
Recreation and Culture												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	20,000	0	18,326	20,000		20,000	0	(22,780)	0
Community Contributions		Operating	0	1,400	0	1,276	1,400		1,400	4,804	0	0
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	6,000	0	5,500	6,000		6,000	0	(777)	5,692
Event Sponsorship	Various	Operating	0	4,500	0	4,114	4,500		4,500	4,773	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	556,200	509,861	556,200		556,200	56,812	(28,590)	28,222
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	30,000	27,500	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	5,775	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	(68,835)	0
Grant - Roads to Recovery	Roads to Recovery	Non-operating	0	0	641,817	588,324	641,817		641,817	641,816	(619,671)	0
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	595,826	650,000		650,000	653,062	(1,028,246)	0
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	10,000	0	9,163	10,000		10,000	11,133	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	275	300		300	0	0	0
Crossover contributions	Various	Operating	0	1,000	0	913	1,000		1,000	588	0	0
Star Gazing Event - Watheroo	SciTech	Operating	0	0	0	0	0		0	1,500	0	0
Other Property and Services												
Insurance reimbursements	LGIS	Operating	0	15,000	0	13,750	15,000		15,000	28,597	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,814	4,000	0	3,663	4,000		4,000	2,273	0	23,087
TOTALS			799,084	1,174,172	2,901,517	3,811,045	4,075,689	0	4,075,689	2,488,598	(2,584,374)	389,863
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		15,703	990,722	0	978,805	990,722	0	990,722	1,001,259	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		66,549	183,451	0	172,528	183,451	0	183,451	135,650	(158,869)	100,772
Non-operating	Non-operating Grants, Subsidies and Contributions		716,832	0	2,901,517	2,659,712	2,901,517	0	2,901,517	1,351,690	(2,425,505)	289,091
TOTALS			799,084	1,174,172	2,901,517	3,811,045	4,075,689	0	4,075,689	2,488,598	(2,584,374)	389,863

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

Note 12: Trust Fund
















Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2017	Amount Received	Amount Paid	Closing Balance 31 May 2018
	\$	\$	\$	\$
BCITF Levy	0	1,500	-1,500	0
BRB Levy	0	5,926	-5,680	247
Standpipe Cards Bond	2,513	350	-152	2,712
Gym Cards Bond	3,662	1,656	-1,256	4,062
Facility Hire Bonds	3,000	1,500	-2,000	2,500
Housing Bonds	6,060	0	-760	5,300
Community Bus Bonds	0	400	-200	200
Moora Lifestyle Village Bond	2,988	556	0	3,544
Other General Trust	10,000	1,989	-400	11,589
Community Group Funds	9,089	9,749	-240	18,598
	37,312	23,626	(12,187)	48,751

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












Attachment 9.1.2

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 <i>Level of completion indicator, please see table at the end of this note for further detail.</i>								
Land and Buildings								
Health								
 Hydrotherapy pool	30415	(332,327)	0	(332,327)	(1,800,000)	(1,650,000)	1,317,673	
Health Total		(332,327)	0	(332,327)	(1,800,000)	(1,650,000)	1,317,673	
Governance								
 Administration Centre Renewal	30410	0	(3,718)	(3,718)	(4,500)	(4,125)	407	
Governance Total		0	(3,718)	(3,718)	(4,500)	(4,125)	407	
Housing								
 39 Atbara Street Renewal	32302	0	0	0	(15,000)	(13,750)	13,750	
Housing Total		0	0	0	(15,000)	(13,750)	13,750	
Law, Order And Public Safety								
 Coomberdale Fire Shed	30502	0	0	0	(8,000)	(7,326)	7,326	
Law, Order And Public Safety Total		0	0	0	(8,000)	(7,326)	7,326	
Recreation And Culture								
 Swimming Pool Building Renewal	32317	0	(4,402)	(4,402)	(30,000)	(27,500)	23,098	
 MPAC Renewal	33117	0	(12,250)	(12,250)	(15,000)	(13,750)	1,500	
 Youth Centre Renewal	32000	0	0	0	(3,000)	(2,750)	2,750	
 Watheroo hall	33126	0	(37,060)	(37,060)	(28,000)	(25,663)	(11,397)	
 Moora Recreation Centre Renewal	33361	0	(7,730)	(7,730)	(31,350)	(28,732)	21,002	
 Miling Pavilion	33318	0	(9,093)	(9,093)	0	0	(9,093)	
 Watheroo Pavilion	33340	0	(2,718)	(2,718)	(2,200)	(2,013)	(705)	
 Mens Shed - Moora Sports Oval	33014	(173,212)	0	(173,212)	(686,200)	(629,024)	455,812	
Recreation And Culture Total		(173,212)	(73,253)	(246,464)	(795,750)	(729,432)	482,968	
Economic Services								
 Moora Lifestyle Village Display Unit	35001	(2,601)	0	(2,601)	(100,000)	(91,674)	89,073	
 Caravan Park/Chalets Renewal	34612	0	(6,691)	(6,691)	(55,000)	(50,402)	43,711	
Economic Services Total		(2,601)	(6,691)	(9,292)	(155,000)	(142,076)	132,784	














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

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Other Property								
 Depot Mechanics Office	34030	0	0	0	(2,500)	(2,288)	2,288	
Other Property Total		0	0	0	(2,500)	(2,288)	2,288	
 Land and Buildings Total		(508,139)	(83,662)	(591,801)	(2,780,750)	(2,548,997)	1,957,196	
Drainage/Culverts								
Transport								
 Drainage Construction	33914	0	(51,304)	(51,304)	(157,354)	(144,177)	92,873	
Transport Total		0	(51,304)	(51,304)	(157,354)	(144,177)	92,873	
 Drainage/Culverts Total		0	(51,304)	(51,304)	(157,354)	(144,177)	92,873	
Footpaths								
Transport								
 Footpath Construction	33916	(182,557)	0	(182,557)	(278,313)	(255,057)	72,500	
Transport Total		(182,557)	0	(182,557)	(278,313)	(255,057)	72,500	
 Footpaths Total		(182,557)	0	(182,557)	(278,313)	(255,057)	72,500	
Furniture & Office Equip.								
Governance								
 Computer Hardware Replacement	30402	0	(30,067)	(30,067)	(42,076)	(38,555)	8,488	
Governance Total		0	(30,067)	(30,067)	(42,076)	(38,555)	8,488	
 Furniture & Office Equip. Total		0	(30,067)	(30,067)	(42,076)	(38,555)	8,488	
Plant , Equip. & Vehicles								
Governance								
 Administration Vehicle Replacement	30401	0	(59,954)	(59,954)	(60,000)	(55,000)	(4,954)	
Governance Total		0	(59,954)	(59,954)	(60,000)	(55,000)	(4,954)	
Law, Order And Public Safety								
 CESM vehicle replacement	34068	0	(40,432)	(40,432)	(38,432)	(35,222)	(5,210)	
Law, Order And Public Safety Total		0	(40,432)	(40,432)	(38,432)	(35,222)	(5,210)	
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 31 May 2018

Note 13: Capital Acquisitions

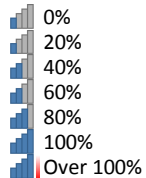
Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment	
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance		
		\$	\$	\$	\$	\$	\$		
Community Amenities									
	Sewerage plant and equipment	39520	0	(4,209)	(4,209)	(30,000)	(27,500)	23,291	
	Community Amenities Total		0	(4,209)	(4,209)	(30,000)	(27,500)	23,291	
Transport									
	3 x Trucks	34025	0	0	0	(164,283)	(150,579)	150,579	
	Prime Mover	34064	0	0	0	(270,000)	(247,500)	247,500	
	Minor Plant	34054	0	(4,180)	(4,180)	(5,000)	(4,576)	396	
	Work ute attachment	34067	0	0	0	(2,200)	(2,013)	2,013	
	Transport Total		0	(4,180)	(4,180)	(441,483)	(404,668)	400,488	
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	(133,635)	(133,635)	(591,915)	(544,390)	410,755	
Public Facilities									
Community Amenities									
	Moora Sewerage System Renewal	39521	0	(125,847)	(125,847)	(137,000)	(125,554)	(293)	
	Watheroo Tip Upgrade	33010	0	0	0	(21,000)	(19,261)	19,261	
	Community Amenities Total		0	(125,847)	(125,847)	(158,000)	(144,815)	18,968	
Law and Order									
	CCTV and Security Improvement	30705	(315,862)	0	(315,862)	(277,942)	(254,771)	(61,091)	
	Law and Order Total		(315,862)	0	(315,862)	(277,942)	(254,771)	(61,091)	
Economic Services									
	Entry Statements	34604	0	0	0	(45,000)	(41,261)	41,261	
	Economic Services Total		0	0	0	(45,000)	(41,261)	41,261	
Recreation And Culture									
	Renewal Park Infrastructure	33308	0	0	0	0	0	0	
	Skate Park Moora	33305	(823)	0	(823)	(5,000)	(4,576)	3,753	
	Recreation And Culture Total		(823)	0	(823)	(5,000)	(4,576)	3,753	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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	(68,835)	0	(68,835)	(200,839)	(184,096)	115,261	
Transport Total		(68,835)	0	(68,835)	(200,839)	(184,096)	115,261	
Public Facilities Total		(385,520)	(125,847)	(511,366)	(686,781)	(629,519)	118,153	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Miling)	33910	0	(1,028,246)	(1,028,246)	(982,568)	(900,669)	(127,577)	
 Blackspot projects (Toodyay Bindi Bindi Road)	33911	0	(15,627)	(15,627)	0	0	(15,627)	
 Roads To Recovery (Barberton East Road)	33913	0	(619,671)	(619,671)	(634,030)	(581,185)	(38,486)	
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(186,783)	(186,783)	(753,401)	(690,602)	503,819	
 Rural Regravelling Projects	33920	0	0	0	(224,364)	(205,601)	205,601	
Transport Total		0	(1,850,327)	(1,850,327)	(2,594,364)	(2,378,057)	527,730	
Roads (Non Town) Total		0	(1,850,327)	(1,850,327)	(2,594,364)	(2,378,057)	527,730	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	(46,035)	(46,035)	(105,354)	(96,547)	50,512	
 Micro Surfacing Town Streets	33918	0	(626)	(626)	(75,662)	(69,333)	68,707	
 Padbury Street Upgrade	33915	0	(14,200)	(14,200)	(50,000)	(45,826)	31,626	
Transport Total		0	(60,861)	(60,861)	(231,015)	(211,706)	150,845	
Town Streets Total		0	(60,861)	(60,861)	(231,015)	(211,706)	150,845	
Capital Expenditure Total		(1,076,215)	(2,335,703)	(3,411,918)	(7,362,568)	(6,750,458)	3,338,540	

Level of Completion Indicators



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