

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 July 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 July 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 July 2018 of \$2,107,887.

Items of Significance

The material variance adopted by the Shire of Moora for the 2018/19 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-Caro)	0%	\$ 989,241	\$ 82,434	\$ -	
Roads To Recovery (Dandaragan Road)	1%	\$ 320,651	\$ 26,719	\$ 2,626	
Hydrotherapy pool / Dental Space	2%	\$ 2,000,000	\$ 166,666	\$ 43,942	
Mens Shed - Moora Sports Oval	0%	\$ 475,000	\$ 39,583	\$ 425	
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	1%	\$ 1,156,937	\$ 96,404	\$ 9,763	
Non-operating Grants, Subsidies and Contributions	3%	\$ 2,122,927	\$ 176,908	\$ 67,946	
	2%	\$ 3,279,864	\$ 273,312	\$ 77,708	
Rates Levied	-2%	\$ 3,999,744	\$ 333,313	-\$ 85,152	

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 July 2017	Current Year 31 July 2018
Adjusted Net Current Assets	35%	\$ 6,071,648	\$ 2,107,887
Cash and Equivalent - Unrestricted	135%	\$ 1,623,690	\$ 2,190,654
Cash and Equivalent - Restricted	79%	\$ 2,067,082	\$ 1,634,750
Receivables - Rates	6%	\$ 5,367,928	\$ 340,850
Receivables - Other	109%	\$ 82,607	\$ 90,444
Payables	79%	\$ 298,588	\$ 235,203

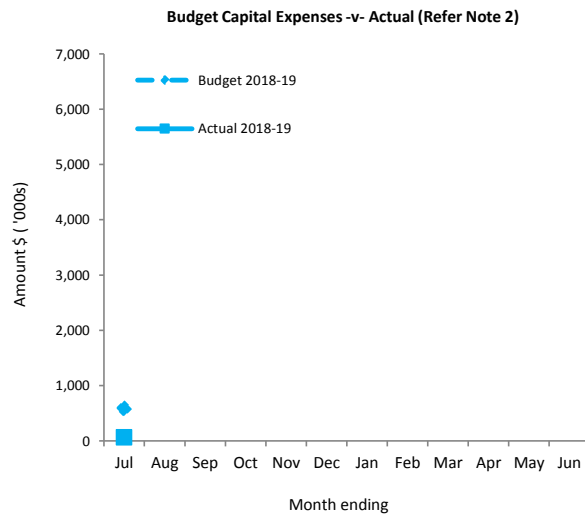
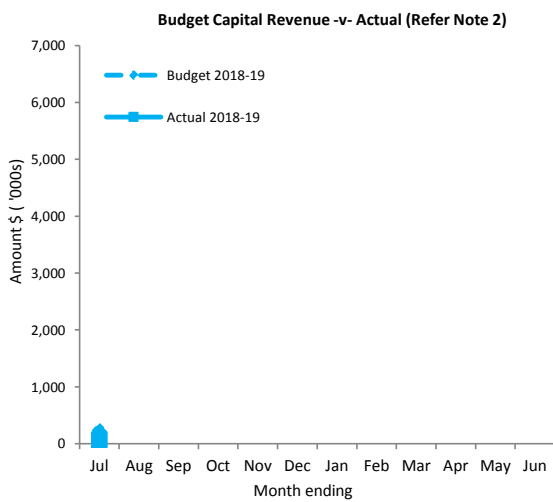
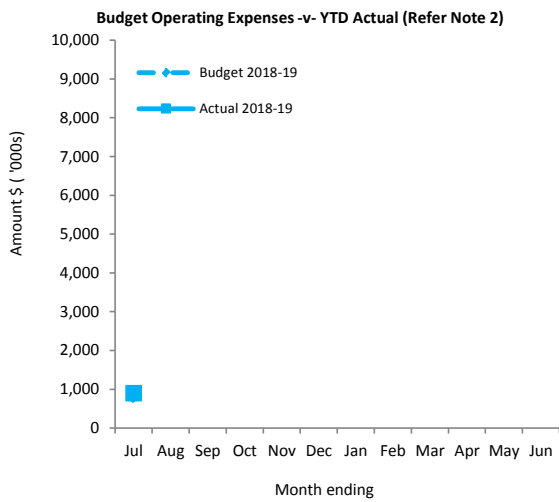
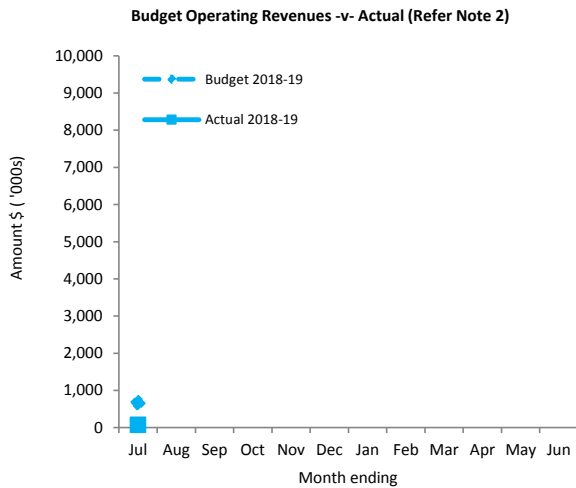
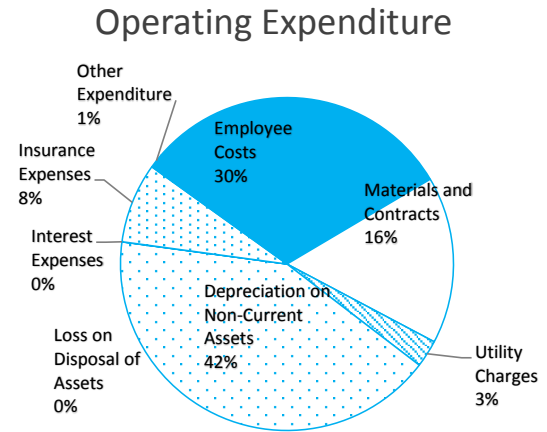
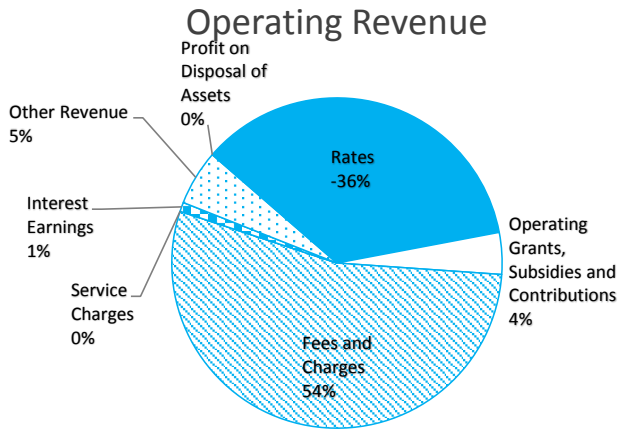
% Compares current ytd actuals to prior year actuals at the same time

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: 9/08/2018

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

	Note	Amended YTD		YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		Amended Annual Budget (DRAFT)	Budget (DRAFT) (a)				
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	2,616,776	2,616,776	2,588,695	(28,081)	(1%)	
Revenue from operating activities							
Governance		31,938	2,658	20,476	17,818	670%	▲
General Purpose Funding - Rates	9	3,999,744	333,313	(85,152)	(418,465)	(126%)	▼
General Purpose Funding - Other		971,181	80,925	3,040	(77,885)	(96%)	▼
Law, Order and Public Safety		298,325	24,859	772	(24,087)	(97%)	▼
Health		20,690	1,723	880	(843)	(49%)	▼
Education and Welfare		375,970	31,330	18,144	(13,186)	(42%)	▼
Housing		116,180	9,679	5,115	(4,564)	(47%)	▼
Community Amenities		1,176,966	98,079	20,941	(77,138)	(79%)	▼
Recreation and Culture		143,027	11,902	4,625	(7,277)	(61%)	▼
Transport		155,339	12,944	0	(12,944)	(100%)	▼
Economic Services		618,650	51,549	67,462	15,913	31%	▲
Other Property and Services		110,750	9,228	12,362	3,134	34%	
		8,018,760	668,189	68,665			
Expenditure from operating activities							
Governance		(959,026)	(79,884)	(102,891)	(23,007)	(29%)	▼
General Purpose Funding		(254,138)	(19,226)	(13,811)	5,415	28%	▲
Law, Order and Public Safety		(493,427)	(41,095)	(42,743)	(1,648)	(4%)	
Health		(107,714)	(8,963)	(7,382)	1,581	18%	▲
Education and Welfare		(543,207)	(45,245)	(30,623)	14,622	32%	▲
Housing		(115,429)	(9,596)	(7,412)	2,184	23%	▲
Community Amenities		(1,131,612)	(94,252)	(130,604)	(36,352)	(39%)	▼
Recreation and Culture		(1,862,048)	(155,060)	(129,299)	25,761	17%	▲
Transport		(3,501,787)	(291,801)	(326,601)	(34,800)	(12%)	▼
Economic Services		(1,143,461)	(95,235)	(59,053)	36,182	38%	▲
Other Property and Services		(42,840)	(3,547)	(49,107)	(45,560)	(1284%)	▼
		(10,154,689)	(843,904)	(899,525)			
Operating activities excluded from budget							
Add back Depreciation		3,556,249	296,346	375,544	79,198	27%	▲
Adjust (Profit)/Loss on Asset Disposal	8	297,000	24,748	0	(24,748)	(100%)	▼
Adjust Provisions and Accruals		9,000	0	(500)	(500)		
Amount attributable to operating activities		1,726,320	145,379	(455,815)			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,122,927	176,908	67,946	(108,963)	(62%)	▼
Proceeds from Disposal of Assets	8	495,300	41,275	0	(41,275)	(100%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,869,965)	(239,155)	(44,367)	194,788	81%	▲
Infrastructure Assets - Roads	13	(2,389,593)	(199,120)	(14,403)	184,717	93%	▲
Infrastructure Assets - Public Facilities	13	(415,643)	(34,633)	(7,256)	27,377	79%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(10,752)	0	10,752	100%	▲
Infrastructure Assets - Drainage	13	(183,538)	(15,290)	0	15,290	100%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(1,011,098)	(84,250)	0	84,250	100%	▲
Furniture and Equipment	13	(29,000)	(2,416)	0	2,416	100%	▲
Amount attributable to investing activities		(4,409,634)	(367,433)	1,919			
Financing Activities							
Proceeds from New Debentures		500,000	0	0	0		
Proceeds from Advances		12,557	1,046	445	(601)	(57%)	
Self-Supporting Loan Principal		7,478	0	0	0		
Transfer from Reserves		20,000	1,667	0	(1,667)	(100%)	▼
Advances to Community Groups	7	(7,000)	(583)	0	583	100%	▲
Repayment of Debentures	10	(373,384)	(373,384)	(27,358)	346,026	93%	▲
Transfer to Reserves	7	(99,000)	0	0	0		
Amount attributable to financing activities		60,651	(371,254)	(26,912)			
Closing Funding Surplus(Deficit)	3	(5,887)	2,023,468	2,107,887			

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 July 2018

	Note	Amended Annual Budget (DRAFT)	Amended YTD Budget (DRAFT) (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	2,616,776	2,616,776	2,588,695	(28,081)	(1%)	
Revenue from operating activities							
Rates	9	3,999,744	333,313	(85,152)	(418,465)	(126%)	▼
Operating Grants, Subsidies and Contributions	11	1,156,937	96,404	9,763	(86,641)	(90%)	▼
Fees and Charges		2,518,665	209,861	128,961	(80,900)	(39%)	▼
Service Charges		0	0	0	0		
Interest Earnings		174,026	14,498	2,150	(12,348)	(85%)	▼
Other Revenue		116,588	9,713	12,944	3,231	33%	
Profit on Disposal of Assets	8	52,800	4,400	0			
		8,018,760	668,189	68,665			
Expenditure from operating activities							
Employee Costs		(3,627,468)	(302,170)	(270,874)	31,296	10%	▲
Materials and Contracts		(1,739,463)	(144,764)	(146,158)	(1,394)	(1%)	
Utility Charges		(371,585)	(30,938)	(23,915)	7,023	23%	▲
Depreciation on Non-Current Assets		(3,556,249)	(296,346)	(375,544)	(79,198)	(27%)	▼
Interest Expenses		(52,804)	(2,454)	172	2,626	107%	▲
Insurance Expenses		(178,438)	(14,861)	(70,032)	(55,171)	(371%)	▼
Other Expenditure		(278,882)	(23,223)	(13,173)	10,051	43%	▲
Loss on Disposal of Assets	8	(349,800)	(29,148)	0			
		(10,154,689)	(843,904)	(899,525)			
Operating activities excluded from budget							
Add back Depreciation		3,556,249	296,346	375,544	79,198	27%	▲
Adjust (Profit)/Loss on Asset Disposal	8	297,000	24,748	0	(24,748)	(100%)	▼
Adjust Provisions and Accruals		9,000	0	(500)	(500)		
		1,726,320	145,379	(455,815)			
Investing activities							
Grants, Subsidies and Contributions	11	2,122,927	176,908	67,946	(108,963)	(62%)	▼
Proceeds from Disposal of Assets	8	495,300	41,275	0	(41,275)	(100%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,869,965)	(239,155)	(44,367)	194,788	81%	▲
Infrastructure Assets - Roads	13	(2,389,593)	(199,120)	(14,403)	184,717	93%	▲
Infrastructure Assets - Public Facilities	13	(415,643)	(34,633)	(7,256)	27,377	79%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(10,752)	0	10,752	100%	▲
Infrastructure Assets - Drainage	13	(183,538)	(15,290)	0	15,290	100%	▲
Plant and Equipment	13	(1,011,098)	(84,250)	0	84,250	100%	▲
Furniture and Equipment	13	(29,000)	(2,416)	0	2,416	100%	▲
		(4,409,634)	(367,433)	1,919			
Financing Activities							
Proceeds from New Debentures		500,000	0	0	0		
Proceeds from Advances		12,557	1,046	445	(601)	(57%)	
Self-Supporting Loan Principal		7,478	0	0	0		
Transfer from Reserves	7	20,000	1,667	0	(1,667)	(100%)	
Advances to Community Groups		(7,000)	(583)	0	583	100%	▲
Repayment of Debentures	10	(373,384)	(373,384)	(27,358)	346,026	93%	▲
Transfer to Reserves	7	(99,000)	0	0	0		
		60,651	(371,254)	(26,912)			
Closing Funding Surplus (Deficit)	3	(5,887)	2,023,468	2,107,887		4%	

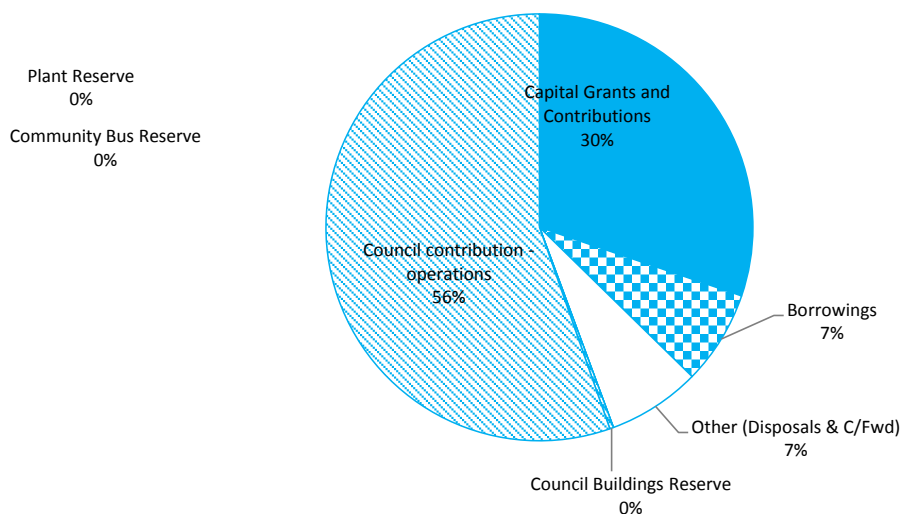
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF MOORA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 July 2018

Capital Acquisitions

	Note	YTD Actual New /Upgrade	YTD Actual (Renewal Expenditur e)	Amended YTD Budget (DRAFT)	Amended Annual Budget (DRAFT)	YTD Actual Total	Variance
		(a)	(b)	(d)		(c) = (a)+(b)	(d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	44,367	0	239,155	2,869,965	44,367	(194,788)
Infrastructure Assets - Roads	13	2,047	12,357	199,120	2,389,593	14,403	(184,717)
Infrastructure Assets - Public Facilities	13	1,416	5,840	34,633	415,643	7,256	(27,377)
Infrastructure Assets - Footpaths	13	0	0	10,752	129,024	0	(10,752)
Infrastructure Assets - Drainage	13	0	0	15,290	183,538	0	(15,290)
Plant and Equipment	13	0	0	84,250	1,011,098	0	(84,250)
Furniture and Equipment	13	0	0	2,416	29,000	0	(2,416)
Capital Expenditure Totals		47,829	18,197	585,616	7,027,861	66,026	(519,590)
Capital acquisitions funded by:							
Capital Grants and Contributions				176,908	2,122,927	67,946	
Borrowings				0	500,000	500,000	
Other (Disposals & C/Fwd)				41,275	495,300	0	
Council contribution - Cash Backed Reserves							
Community Bus Reserve				0	0	0	
Plant Reserve				0	0	0	
Council Buildings Reserve				0	20,000	0	
Council contribution - operations				367,433	3,889,634	(501,919)	
Capital Funding Total				585,616	7,027,861	66,026	

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 July 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.

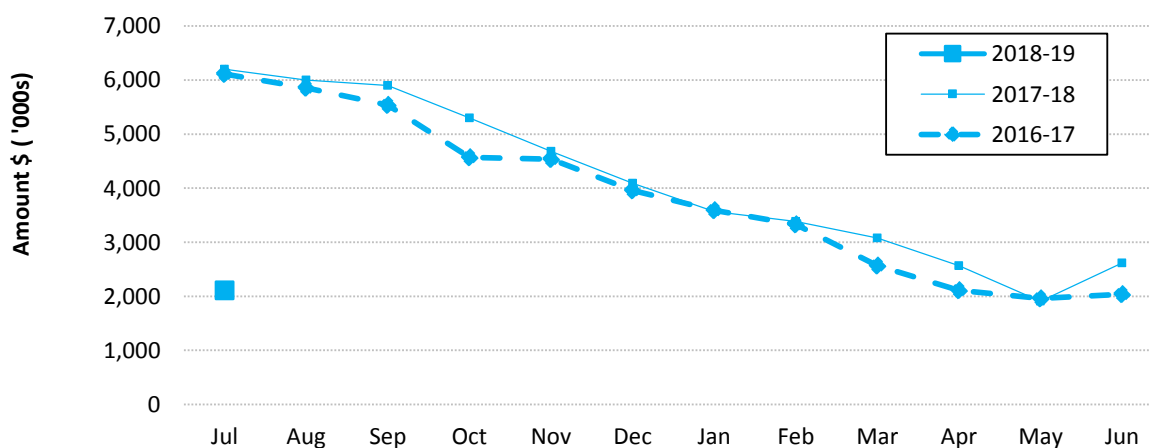
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	17,818	670%	▲	Timing	
General Purpose Funding (rates)	(418,465)	(126%)			Rates not adopted at 31/07/2018
General Purpose Funding	(77,885)	(96%)	▼	Timing	Timing FAGS 18/19 payment
Law, Order and Public Safety	(24,087)	(97%)	▼	Timing	Timing DFES Grant 18/19
Education and Welfare	(13,186)	(42%)	▼	Timing	Childcare fees
Community Amenities	(77,138)	(79%)	▼	Timing	Sewerage Rates not adopted at 31/07/2018
Recreation and Culture	(7,277)	(61%)	▼	Timing	Annual fees not raised 31/07/2018
Transport	(12,944)	(100%)	▼	Timing	
Economic Services	15,913	31%	▲	Timing	Chalet revenue
Operating Expense					
Governance	(23,007)	(29%)	▼	Timing	Subscriptions paid in full
General Purpose Funding	5,415	28%	▲	Timing	
Education and Welfare	14,622	32%	▲	Timing	Childcare wages
Community Amenities	(36,352)	(39%)	▼	Timing	
Recreation and Culture	25,761	17%	▲	Timing	
Transport	(34,800)	(12%)	▼	Timing	
Economic Services	36,182	38%	▲	Timing	Loss on sale of 2 x industrial lots not realised YTD Insurance on motor vehicle items paid in full July
Other Property and Services	(45,560)	(1284%)	▼	Timing	2017
Capital Revenues					
Grants, Subsidies and Contributions	(108,963)	(62%)	▼	Timing	Delayed capital projects payments - mens shed and hydrotherapy pool/dental space
Proceeds from Disposal of Assets	(41,275)	(100%)	▼	Timing	3 x trucks to be traded in August 18
Capital Expenses					
Land and Buildings	194,788	81%	▲	Timing	Hydrotherapy pool/Dental space and Mens Shed Construction
Infrastructure - Roads	184,717	93%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	27,377	79%	▲	Timing	Works Delayed
Infrastructure - Footpaths	10,752	100%	▲	Timing	Works Delayed
Infrastructure - Drainage	15,290	100%	▲	Timing	Works Delayed
Plant and Equipment	84,250	100%	▲	Timing	3 x trucks to be replaced in July/August 18

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	31 Jul 2017	31 Jul 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,679,566	1,174,055	2,150,682
Cash Restricted - Conditions over Grants	11	876,776	449,635	39,973
Cash Restricted	4	1,634,749	2,067,082	1,634,750
Receivables - Rates	6	340,984	5,367,928	340,850
Receivables - Other	6	235,162	82,607	90,444
Interest / ATO Receivable/Trust		37,257	44,383	28,258
Inventories		47,709	21,668	22,608
		4,852,203	9,207,359	4,307,564
Less: Current Liabilities				
Payables		(298,588)	(545,060)	(235,203)
Provisions		(591,648)	(619,067)	(591,648)
Current Portion of Long Term Borrowings		(348,158)	(307,434)	(321,056)
		(1,238,393)	(1,471,561)	(1,147,906)
Less: Cash Reserves	7	(1,634,750)	(2,067,082)	(1,634,750)
Less: Current Loans Clubs/Institutions		(20,036)	(16,826)	(19,590)
Add: Current Portion of Long Term Borrowings		348,158	307,434	321,056
Add: Leave Liability Not Required to be Funded		281,514	112,323	281,514
Net Current Funding Position		2,588,695	6,071,648	2,107,887

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 July 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	(10,346)			(10,346)	Westpac	0.25%	At Call
Reserve Bank Account		4,750		4,750	Westpac	0.00%	At Call
Trust Bank Account			45,066	45,066	Westpac	0.00%	At Call
Cash On Hand	1,000			1,000	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Funds (on-hold)	0			0	Westpac	2.35%	NA
Municipal Funds (on-notice)	1,000,000			1,000,000	Westpac	1.70%	26-Aug-18
Municipal Funds	1,200,000			1,200,000	Bankwest	2.75%	29-Jan-19
Reserve Funds		1,000,000		1,000,000	Westpac	2.87%	23-Jul-20
Reserve Funds		630,000		630,000	Bankwest	2.80%	26-Apr-19
Total	2,190,654	1,634,750	45,066	3,870,470			

Comments/Notes - Investments

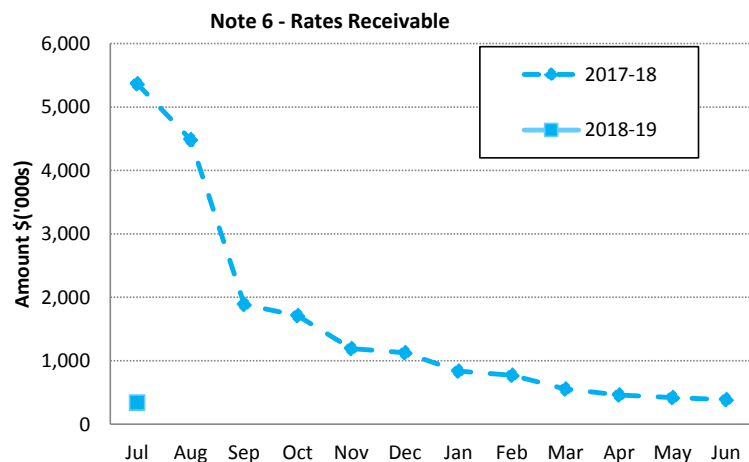
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 6: Receivables

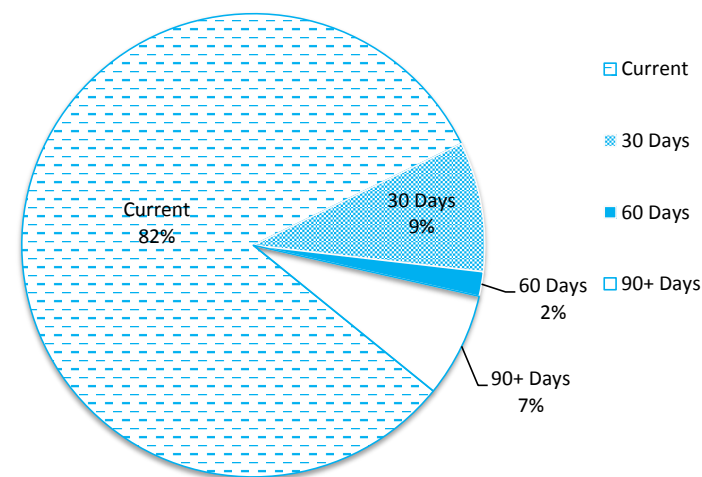
Receivables - Rates Receivable	31 Jul 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	340,984	385,010
Levied this year	26,360	4,063,525
<u>Less</u> Collections to date	(26,494)	(4,107,551)
Equals Current Outstanding	340,850	340,984
Net Rates Collectable	340,850	340,984
% Collected	7.21%	92.33%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	74,095	8,205	1,543	6,601	90,444
Balance per Trial Balance					
Sundry Debtors					90,444
Receivables - Other					28,258
Total Receivables General Outstanding					118,702

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



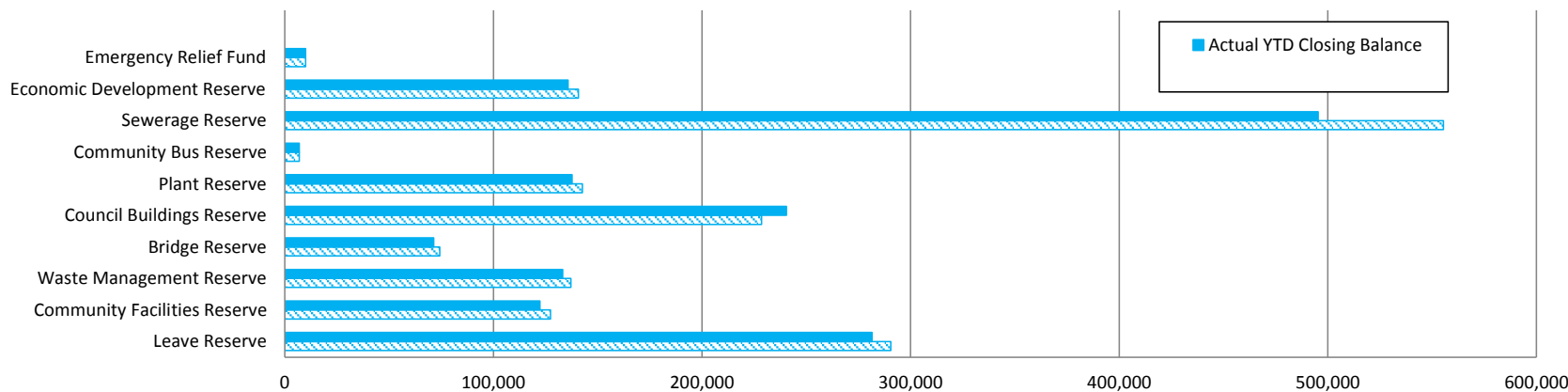
Comments/Notes - Receivables Rates

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

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned DRAFT	Actual Interest Earned	Amended Budget Transfers In DRAFT (+)	Actual Transfers In (+)	Amended Budget Transfers Out DRAFT (-)	Actual Transfers Out (-)	Amended Budget Closing Balance DRAFT	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	281,514	9,000	0	0	0	0	0	290,514	281,514
Community Facilities Reserve	122,315	5,000	0	0	0	0	0	127,315	122,315
Waste Management Reserve	133,163	4,000	0	0	0	0	0	137,163	133,163
Bridge Reserve	71,346	3,000	0	0	0	0	0	74,346	71,346
Council Buildings Reserve	240,515	8,000	0	0	0	(20,000)	0	228,515	240,515
Plant Reserve	137,689	5,000	0	0	0	0	0	142,689	137,689
Community Bus Reserve	6,994	0	0	0	0	0	0	6,994	6,994
Sewerage Reserve	495,431	60,000	0	0	0	0	0	555,431	495,431
Economic Development Reserve	135,783	5,000	0	0	0	0	0	140,783	135,783
Emergency Relief Fund	10,000	0	0	0	0	0	0	10,000	10,000
	1,634,750	99,000	0	0	0	(20,000)	0	1,713,750	1,634,750

Note 7 - Year To Date Reserve Balance to End of Year Estimate



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

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget DRAFT			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
	Ford Everest (CEO)					55,000	45,000	0	(10,000)
	Holden Calais Wagon (DCEO)					33,500	23,900	0	(9,600)
	Holden Calais (MES)					31,500	21,900	0	(9,600)
	Nissan Xtrail (MDS)					24,500	20,900	0	(3,600)
P1007	Isuzu NPR 300M Small Tip Truck					11,500	34,000	22,500	0
120301	Isuzu NPR300 Tipper Truck					14,300	36,500	22,200	0
P0007	Hino Tipping Prime Mover					68,000	60,000	0	(8,000)
	Gardeners Ute					9,000	5,000	0	(4,000)
	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)
	GNH Block (Miling)					0	8,100	8,100	0
	Dental Surgery					175,000	150,000	0	(25,000)
		0	0	0	0	792,300	495,300	52,800	(349,800)

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

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Amended Budget DRAFT	Actual	Amended Budget DRAFT	Actual	Amended Budget DRAFT
			\$	\$	\$	\$	\$	\$
Education and Welfare								
Hydrotherapy Pool / Dental Space	0	500,000	0	24,971	0	475,029	-	20,000
Housing								
Loan 317 - Housing Executive Loan	132,895		0	24,722	132,895	108,173	(83)	7,157
Loan 326 - 92 Roberts Street (Doctors House)	182,244		0	18,698	182,244	163,546	(35)	4,144
Recreation and Culture								
Loan 314 - Moora Town Hall Upgrade	95,263		11,996	49,171	83,267	46,092	218	1,989
Loan 315 - Town Hall Upgrade	138,357		15,361	62,854	122,996	75,503	528	3,381
Loan 324 - Moora Bowling Club SSL	69,553		0	7,478	69,553	62,075	(430)	1,929
Economic Services								
Loan 323 - Moora Lifestyle Village	285,594		0	147,160	285,594	138,434	(298)	5,709
Loan 325 - Lots 231 and 232 Roberts Street	373,600		0	38,330	373,600	335,270	(72)	8,495
	1,277,506	500,000	27,358	373,384	1,250,148	1,404,122	(172)	52,804

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

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

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Amended Budget DRAFT		YTD	Annual	Post	Expected	YTD Actual		Unspent
			Balance	Operating	Capital	Budget	Budget DRAFT			Variations	Revenue	
			(a)				(d)	(e)	(d)+(e)		(c)	(a)+(b)+(c)
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
Grants Commission Grant Needs	WALGGC	Operating	423,100	400,495	0	33,374	400,495		400,495	0	0	0
Grants Commission - Road Formula	WALGGC	Operating	402,975	334,160	0	27,846	334,160		334,160	0	0	0
CBH Payment In Lieu Of Rates	CBH	Operating	0	25,000	0	2,083	25,000		25,000	0	0	0
Governance												
CLGF - Trainee Grant	CLGF Regional Funding	Operating	0	0	0	0	0		0	1,364	0	0
Law, Order and Public Safety												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	101,392	0	8,449	101,392		101,392	0	(7,527)	0
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	333	4,000		4,000	0	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,618	36,643	0	3,054	36,643		36,643	0	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	1,396	10,162	0	847	10,162		10,162	0	0	0
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	270	3,250		3,250	0	(455)	0
Education and Welfare												
Child Care Centre - Operational Support from DEEWR QI	Health Dept. WA	Operating	0	0	0	0	0		0	0	0	0
Childcare centre grant - additional projects	CLGF Regional Funding	Operating - Tied	0	65,970	0	5,497	65,970		65,970	1,364	0	1,364
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	0	0	900,000	75,000	900,000		900,000	0	(43,942)	0
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	83	1,000		1,000	0	0	0
Recreation and Culture												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	20,000	0	1,666	20,000		20,000	927	(215)	0
National Volunteer Week Funding	TBA	Operating	0	0	0	0	0		0	795	0	0
Community Contributions	Various	Operating	0	4,477	0	372	4,477		4,477	0	0	0
Event Sponsorship	Various	Operating	0	5,700	0	474	5,700		5,700	0	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	313,188	26,099	313,188		313,188	36,716	(28,590)	8,126
War Memorial Grant	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0		0	0	(5,840)	8,532
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	7,000	583	7,000		7,000	0	0	0
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	22,000	1,833	22,000		22,000	0	0	0
Community Contributions - Mens Shed	Mens Shed	Non-operating	0	0	63,000	5,249	63,000		63,000	0	0	0
Transport												
Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	525	6,300		6,300	0	0	0
Direct Grants - Maintenance	Main Roads WA	Operating	0	103,339	0	8,611	103,339		103,339	0	0	0
Grant - Roads to Recovery	Roads to Recovery	Non-operating	0	0	167,739	13,978	167,739		167,739	0	(2,626)	0
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	54,166	650,000		650,000	0	0	0
Black Spot Grant Funding	Blackspot funding	Non-operating	1	0	0	0	0		0	31,230	0	1
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	13,000	0	1,083	13,000		13,000	1,373	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	25	300		300	0	0	0
Crossover contributions	Various	Operating	0	1,000	0	83	1,000		1,000	0	0	0
Star Gazing Event - Watheroo	SciTech	Operating	1,500	0	0	0	0		0	0	0	0
Other Property and Services												
Insurance reimbursements	LGIS	Operating	0	15,000	0	1,250	15,000		15,000	2,804	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,814	5,750	0	479	5,750		5,750	1,136	0	21,950
TOTALS			876,776	1,156,937	2,122,927	273,312	3,279,864	0	3,279,864	77,708	(89,195)	39,973
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		841,589	960,575	0	80,043	960,575	0	960,575	6,336	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		20,814	196,362	0	16,361	196,362	0	196,362	3,427	(8,197)	23,314
Non-operating	Non-operating Grants, Subsidies and Contributions		14,373	0	2,122,927	176,908	2,122,927	0	2,122,927	67,946	(80,998)	16,659
TOTALS			876,776	1,156,937	2,122,927	273,312	3,279,864	0	3,279,864	77,708	(89,195)	39,973

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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 Jul 2018
	\$	\$	\$	\$
BCITF Levy	0	540	0	540
BRB Levy	0	432	0	432
Standpipe Cards Bond	2,762	0	0	2,762
Gym Cards Bond	4,082	260	-40	4,302
Facility Hire Bonds	2,500	1,000	-500	3,000
Housing Bonds	5,300	0	0	5,300
Community Bus Bonds	0	0	0	0
Moora Lifestyle Village Bond	3,544	0	0	3,544
Other General Trust	12,589	0	0	12,589
Community Group Funds	11,833	45	0	11,878
	42,609	2,277	(540)	44,346










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

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget DRAFT			Strategic Reference / Comment	
		New/Upgrade	Renewal	Total YTD	Annual Budget DRAFT	YTD Budget DRAFT	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 / Dental Space	30415	(43,942)	0	(43,942)	(2,000,000)	(166,666)	122,724	1.2.5.2
	Health Total		(43,942)	0	(43,942)	(2,000,000)	(166,666)	122,724	
Housing									
	2 x Land purchases	32306	0	0	0	(100,000)	(8,332)	8,332	3.4.1.3
	Housing Total		0	0	0	(100,000)	(8,332)	8,332	
Law, Order And Public Safety									
	Coomberdale Fire Shed	30502	0	0	0	(8,000)	(666)	666	3.4.1.2
	Law, Order And Public Safety Total		0	0	0	(8,000)	(666)	666	
Recreation And Culture									
	Swimming Pool Building Renewal	32317	0	0	0	(23,859)	(1,987)	1,987	1.1.2.3
	MPAC Renewal	33117	0	0	0	(24,880)	(2,073)	2,073	3.4.2.14
	Moora Recreation Centre Renewal	33361	0	0	0	(28,401)	(2,365)	2,365	3.4.2.15
	Miling Pavilion	33318	0	0	0	(18,983)	(1,581)	1,581	3.4.3.1
	Mens Shed - Moora Sports Oval	33014	(425)	0	(425)	(475,000)	(39,583)	39,158	1.1.3.3
	Moora Oval Gardener Shed	34030	0	0	0	(16,000)	(1,333)	1,333	3.4.3.1
	Recreation And Culture Total		(425)	0	(425)	(587,123)	(48,922)	48,497	
Economic Services									
	Moora Lifestyle Village Display Unit	35001	0	0	0	(135,000)	(11,250)	11,250	4.1.6.1
	Caravan Park/Chalets Renewal	34612	0	0	0	(39,842)	(3,319)	3,319	3.4.2.18
	Economic Services Total		0	0	0	(174,842)	(14,569)	14,569	



















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

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget DRAFT			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget DRAFT	YTD Budget DRAFT	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 Land and Buildings Total		(44,367)	0	(44,367)	(2,869,965)	(239,155)	194,788	
Drainage/Culverts								
Transport								
 Drainage Construction - Moore/Robert St	33914	0	0	0	(183,538)	(15,290)	15,290	3.3.1.5
Transport Total		0	0	0	(183,538)	(15,290)	15,290	
 Drainage/Culverts Total		0	0	0	(183,538)	(15,290)	15,290	
Footpaths								
Transport								
 Footpath Lefroy, Stafford, Lenane St	33916	0	0	0	(129,024)	(10,752)	10,752	3.3.1.6
Transport Total		0	0	0	(129,024)	(10,752)	10,752	
 Footpaths Total		0	0	0	(129,024)	(10,752)	10,752	
Furniture & Office Equip.								
Governance								
 Computer Hardware Replacement	30402	0	0	0	(29,000)	(2,416)	2,416	4.3.2.4
Governance Total		0	0	0	(29,000)	(2,416)	2,416	
 Furniture & Office Equip. Total		0	0	0	(29,000)	(2,416)	2,416	
Plant , Equip. & Vehicles								
Governance								
 Administration Vehicle Replacement	30401	0	0	0	(166,000)	(13,832)	13,832	4.3.2.4
Governance Total		0	0	0	(166,000)	(13,832)	13,832	
Recreation And Culture								
 Swimming pool cover	32315	0	0	0	(3,200)	(266)	266	1.1.2.2
Recreation And Culture Total		0	0	0	(3,200)	(266)	266	








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

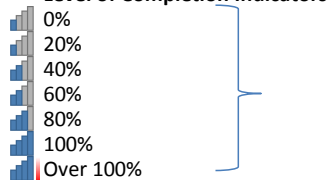
Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget DRAFT			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget DRAFT	YTD Budget DRAFT	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Community Amenities								
 Sewerage plant and equipment	39520	0	0	0	(35,000)	(2,916)	2,916	2.2.2.3
Community Amenities Total		0	0	0	(35,000)	(2,916)	2,916	
Transport								
 3 x Trucks	34025	0	0	0	(134,596)	(11,216)	11,216	4.3.2.4
 Multi Tyre Roller	34019	0	0	0	(110,000)	(9,166)	9,166	4.3.2.4
 Used 12 Tonne Roller	34051	0	0	0	(80,000)	(6,666)	6,666	4.3.2.4
 2.5 Tonne Multi Spreader	34053	0	0	0	(25,000)	(2,083)	2,083	4.3.2.4
 Minor Plant	34054	0	0	0	(9,000)	(749)	749	4.3.2.4
 5 axle 25 tonne side tipper	34060	0	0	0	(70,000)	(5,833)	5,833	4.3.2.4
 Logg Grapple (924 Loader)	34062	0	0	0	(35,000)	(2,916)	2,916	4.3.2.4
 Water Carting Truck	34063	0	0	0	(25,000)	(2,083)	2,083	4.3.2.4
 Prime Mover (Hino 700 Series)	34064	0	0	0	(229,102)	(19,091)	19,091	4.3.2.4
 Mini Excavator	34065	0	0	0	(61,200)	(5,100)	5,100	4.3.2.4
Transport Total		0	0	0	(778,898)	(64,903)	64,903	
Other property and services								
 Gardeners Ute	34067	0	0	0	(28,000)	(2,333)	2,333	4.3.2.4
Other property and Services Total		0	0	0	(28,000)	(2,333)	2,333	
Plant , Equip. & Vehicles Total		0	0	0	(1,011,098)	(84,250)	84,250	
Public Facilities								
Community Amenities								
 Moora Sewerage System Renewal	39521	0	0	0	(130,000)	(10,833)	10,833	2.2.2.3
 Watheroo Tip - Relocate Oil Storage Tank	33010	0	0	0	(5,567)	(463)	463	1.1.2.5
 Electronic Community Notice Board	33720	0	0	0	(20,000)	(1,666)	1,666	3.2.1.5
Community Amenities Total		0	0	0	(155,567)	(12,962)	12,962	
Economic Services								
 Entry Statements and Industrial Signage	34604	0	0	0	(65,000)	(5,416)	5,416	3.2.1.5
Economic Services Total		0	0	0	(65,000)	(5,416)	5,416	
Recreation And Culture								
 Renewal Park Infrastructure	33308	0	(5,840)	(5,840)	(63,000)	(5,250)	(590)	3.2.1.5
 Painting of Pool Shell	32316	0	0	0	(53,000)	(4,416)	4,416	1.1.2.2
Recreation And Culture Total		0	(5,840)	(5,840)	(116,000)	(9,666)	3,826	

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

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget DRAFT			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget DRAFT	YTD Budget DRAFT	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Transport								
 Moora Airstrip	33901	(1,416)	0	(1,416)	(79,076)	(6,589)	5,173	3.2.1.5
Transport Total		(1,416)	0	(1,416)	(79,076)	(6,589)	5,173	
Public Facilities Total		(1,416)	(5,840)	(7,256)	(415,643)	(34,633)	27,377	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Caro)	33910	0	0	0	(989,241)	(82,434)	82,434	3.3.1.5
 Roads To Recovery (Dandaragan Road)	33913	0	(2,626)	(2,626)	(320,651)	(26,719)	24,093	3.3.1.5
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(9,731)	(9,731)	(802,559)	(66,875)	57,144	3.3.1.5
Transport Total		0	(12,357)	(12,357)	(2,112,451)	(176,028)	163,671	
Roads (Non Town) Total		0	(12,357)	(12,357)	(2,112,451)	(176,028)	163,671	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(87,909)	(7,324)	7,324	3.3.1.5
 Micro Surfacing Town Streets	33918	0	0	0	(169,233)	(14,102)	14,102	3.3.1.5
 Padbury Street Upgrade	33915	(2,047)	0	(2,047)	(20,000)	(1,666)	(381)	3.2.1.10
Transport Total		(2,047)	0	(2,047)	(277,142)	(23,092)	21,046	
Town Streets Total		(2,047)	0	(2,047)	(277,142)	(23,092)	21,046	
Capital Expenditure Total		(47,829)	(18,197)	(66,026)	(7,027,861)	(585,616)	519,590	



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