

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 September 2018

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

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Shire of Moora
Information Summary
For the Period Ended 30 September 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 30 September 2018 of \$6,162,345.

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)	1%	\$ 989,241	\$ 247,302	\$ 13,697	
Roads To Recovery (Dandaragan Road)	6%	\$ 320,651	\$ 80,157	\$ 19,737	
Hydrotherapy pool / Dental Space	23%	\$ 2,000,000	\$ 499,998	\$ 459,535	
Mens Shed - Moora Sports Oval	1%	\$ 475,000	\$ 118,749	\$ 3,240	
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	25%	\$ 1,154,937	\$ 322,335	\$ 287,184	
Non-operating Grants, Subsidies and Contributions	8%	\$ 2,122,927	\$ 530,724	\$ 167,946	
	14%	\$ 3,277,864	\$ 853,059	\$ 455,130	
Rates Levied	98%	\$ 3,999,744	\$ 3,999,744	\$ 3,925,840	

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 30 Sep 2017	Current Year 30 Sep 2018
Adjusted Net Current Assets	106%	\$ 5,799,311	\$ 6,162,345
Cash and Equivalent - Unrestricted	72%	\$ 4,184,887	\$ 3,018,055
Cash and Equivalent - Restricted	79%	\$ 2,067,082	\$ 1,634,750
Receivables - Rates	184%	\$ 1,887,769	\$ 3,466,574
Receivables - Other	25%	\$ 482,192	\$ 122,211
Payables	61%	\$ 298,588	\$ 182,138

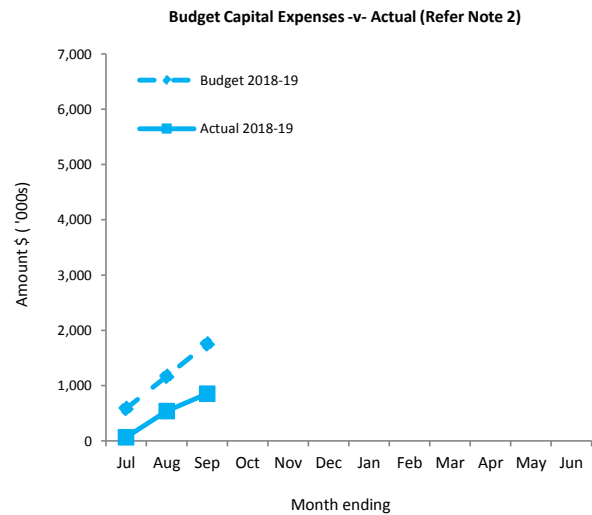
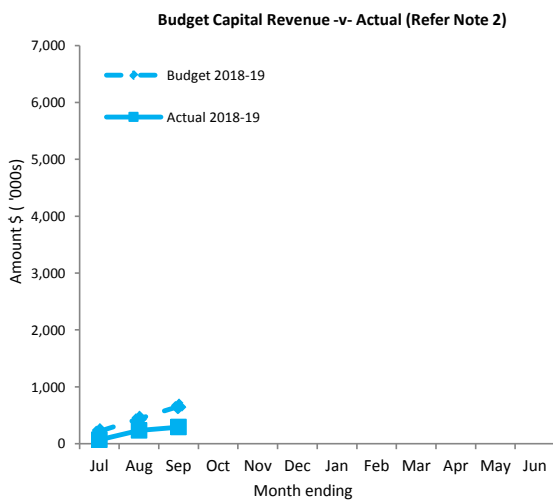
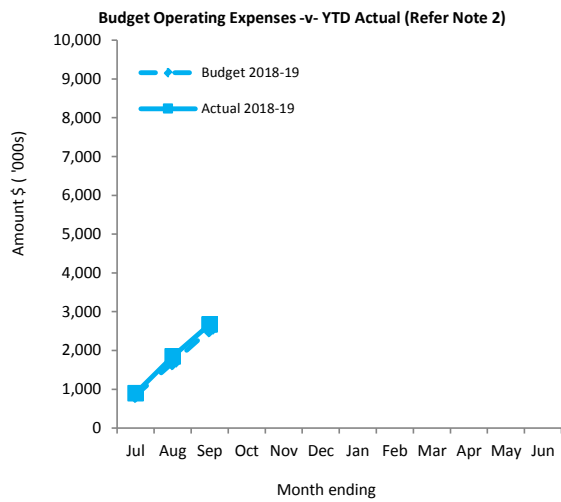
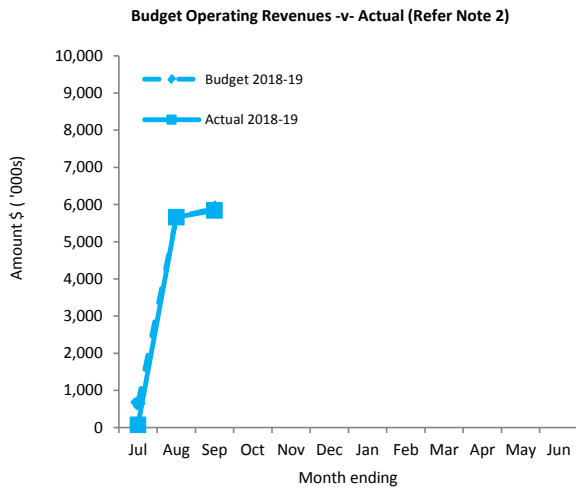
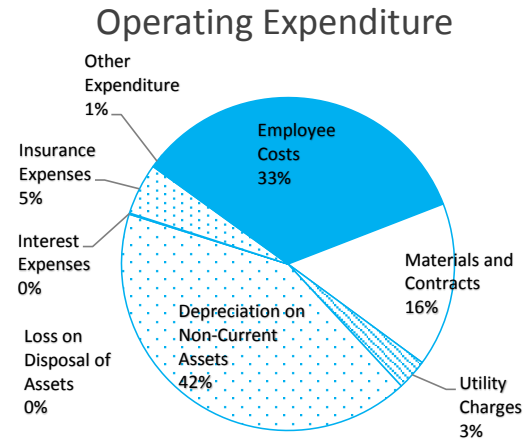
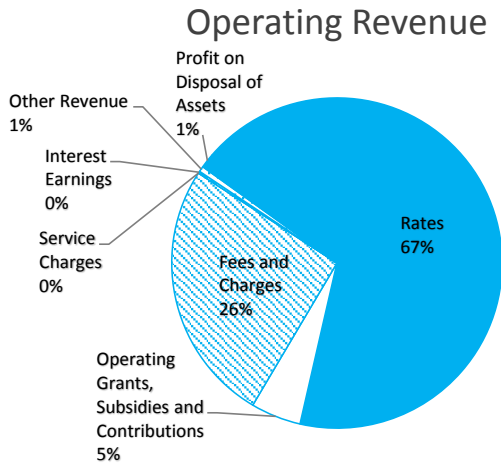
% Compares current ytd actuals to prior year actuals at the same time

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

Preparation

Prepared by: David Trevaskis
Reviewed by: David Trevaskis
Date prepared: 11/10/2018

**Shire of Moora
Information Summary
For the Period Ended 30 September 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 30 September 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	2,616,776	2,616,776	2,588,695	(28,081)	(1%)
Revenue from operating activities						
Governance		31,938	7,974	10,495	2,521	32%
General Purpose Funding - Rates	9	3,999,744	3,999,744	3,925,840	(73,904)	(2%)
General Purpose Funding - Other		971,181	261,526	240,767	(20,759)	(8%) ▼
Law, Order and Public Safety		298,325	172,472	132,321	(40,151)	(23%) ▼
Health		20,690	5,169	5,510	341	7%
Education and Welfare		375,970	108,362	102,776	(5,586)	(5%) ▼
Housing		116,180	29,037	28,249	(788)	(3%)
Community Amenities		1,176,966	1,053,886	1,038,567	(15,319)	(1%)
Recreation and Culture		143,027	35,706	30,903	(4,803)	(13%)
Transport		155,339	38,832	85,789	46,957	121% ▲
Economic Services		618,650	154,647	187,081	32,434	21% ▲
Other Property and Services		110,750	27,684	53,151	25,467	92% ▲
		8,018,760	5,895,039	5,841,449		
Expenditure from operating activities						
Governance		(959,026)	(239,652)	(229,700)	9,952	4%
General Purpose Funding		(254,138)	(59,565)	(58,530)	1,035	2%
Law, Order and Public Safety		(493,427)	(123,285)	(156,589)	(33,304)	(27%) ▼
Health		(107,714)	(26,889)	(18,570)	8,319	31% ▲
Education and Welfare		(543,207)	(135,735)	(102,390)	33,345	25% ▲
Housing		(115,429)	(28,788)	(21,181)	7,607	26% ▲
Community Amenities		(1,131,612)	(282,756)	(395,144)	(112,388)	(40%) ▼
Recreation and Culture		(1,862,048)	(465,180)	(438,320)	26,860	6% ▲
Transport		(3,501,787)	(875,403)	(979,716)	(104,313)	(12%) ▼
Economic Services		(1,143,461)	(285,705)	(202,270)	83,435	29% ▲
Other Property and Services		(42,840)	(10,641)	(69,482)	(58,841)	(553%) ▼
		(10,154,689)	(2,533,599)	(2,671,891)		
Operating activities excluded from budget						
Add back Depreciation		3,556,249	889,038	1,115,667	226,629	25% ▲
Adjust (Profit)/Loss on Asset Disposal	8	297,000	74,244	(82,224)	(156,468)	(211%) ▼
Adjust Provisions and Accruals		9,000	0	(1,129)	(1,129)	
Amount attributable to operating activities		1,726,320	4,324,722	4,201,873		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	11	2,122,927	530,724	167,946	(362,779)	(68%) ▼
Proceeds from Disposal of Assets	8	495,300	123,825	122,635	(1,190)	(1%)
Land Held for Resale		0	0	0	0	
Land and Buildings	13	(2,869,965)	(717,465)	(478,745)	238,721	33% ▲
Infrastructure Assets - Roads	13	(2,389,593)	(597,360)	(55,305)	542,055	91% ▲
Infrastructure Assets - Public Facilities	13	(415,643)	(103,899)	(53,664)	50,235	48% ▲
Infrastructure Assets - Footpaths	13	(129,024)	(32,256)	0	32,256	100% ▲
Infrastructure Assets - Drainage	13	(183,538)	(45,870)	(77)	45,793	100% ▲
Heritage Assets	13	0	0	0	0	
Plant and Equipment	13	(1,011,098)	(252,750)	(262,917)	(10,167)	(4%)
Furniture and Equipment	13	(29,000)	(7,248)	(2,421)	4,827	67% ▲
Amount attributable to investing activities		(4,409,634)	(1,102,299)	(562,548)		
Financing Activities						
Proceeds from New Debentures		500,000	0	0	0	
Proceeds from Advances		12,557	3,139	1,344	(1,796)	(57%)
Self-Supporting Loan Principal		7,478	1,870	0	(1,870)	(100%)
Transfer from Reserves	7	20,000	0	0	0	
Advances to Community Groups		(7,000)	(1,750)	0	1,750	100% ▲
Repayment of Debentures	10	(373,384)	(373,384)	(67,018)	306,366	82% ▲
Transfer to Reserves	7	(99,000)	0	0	0	
Amount attributable to financing activities		60,651	(370,125)	(65,675)		
Closing Funding Surplus(Deficit)	3	(5,887)	5,469,074	6,162,345		

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

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 September 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	2,616,776	2,616,776	2,588,695	(28,081)	(1%)	
Revenue from operating activities							
Rates	9	3,999,744	3,999,744	3,925,840	(73,904)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,156,937	322,335	287,184	(35,151)	(11%)	▼
Fees and Charges		2,518,665	1,487,127	1,498,545	11,418	1%	
Service Charges		0	0	0	0		
Interest Earnings		174,026	43,494	12,041	(31,453)	(72%)	▼
Other Revenue		116,588	29,139	31,405	2,266	8%	
Profit on Disposal of Assets	8	52,800	13,200	86,434			
		8,018,760	5,895,039	5,841,449			
Expenditure from operating activities							
Employee Costs		(3,627,468)	(906,510)	(874,620)	31,890	4%	
Materials and Contracts		(1,739,463)	(434,292)	(426,407)	7,885	2%	
Utility Charges		(371,585)	(92,814)	(80,257)	12,557	14%	▲
Depreciation on Non-Current Assets		(3,556,249)	(889,038)	(1,115,667)	(226,629)	(25%)	▼
Interest Expenses		(52,804)	(9,249)	(3,088)	6,161	67%	▲
Insurance Expenses		(178,438)	(44,583)	(133,738)	(89,155)	(200%)	▼
Other Expenditure		(278,882)	(69,669)	(33,903)	35,766	51%	▲
Loss on Disposal of Assets	8	(349,800)	(87,444)	(4,210)			
		(10,154,689)	(2,533,599)	(2,671,890)			
Operating activities excluded from budget							
Add back Depreciation		3,556,249	889,038	1,115,667	226,629	25%	▲
Adjust (Profit)/Loss on Asset Disposal	8	297,000	74,244	(82,224)	(156,468)	(211%)	▼
Adjust Provisions and Accruals		9,000	0	(1,129)	(1,129)		
Amount attributable to operating activities		1,726,320	4,324,722	4,201,873			
Investing activities							
Grants, Subsidies and Contributions	11	2,122,927	530,724	167,946	(362,779)	(68%)	▼
Proceeds from Disposal of Assets	8	495,300	123,825	122,635	(1,190)	(1%)	
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,869,965)	(717,465)	(478,745)	238,721	33%	▲
Infrastructure Assets - Roads	13	(2,389,593)	(597,360)	(55,305)	542,055	91%	▲
Infrastructure Assets - Public Facilities	13	(415,643)	(103,899)	(53,664)	50,235	48%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(32,256)	0	32,256	100%	▲
Infrastructure Assets - Drainage	13	(183,538)	(45,870)	(77)	45,793	100%	▲
Plant and Equipment	13	(1,011,098)	(252,750)	(262,917)	(10,167)	(4%)	
Furniture and Equipment	13	(29,000)	(7,248)	(2,421)	4,827	67%	▲
		(4,409,634)	(1,102,299)	(562,548)			
Amount attributable to investing activities		(4,409,634)	(1,102,299)	(562,548)			
Financing Activities							
Proceeds from New Debentures		500,000	0	0	0		
Proceeds from Advances		12,557	3,139	1,344	(1,796)	(57%)	
Self-Supporting Loan Principal		7,478	1,870	0	(1,870)	(100%)	
Transfer from Reserves	7	20,000	0	0	0		
Advances to Community Groups		(7,000)	(1,750)	0	1,750	100%	▲
Repayment of Debentures	10	(373,384)	(373,384)	(67,018)	306,366	82%	▲
Transfer to Reserves	7	(99,000)	0	0	0		
		60,651	(370,125)	(65,675)			
Amount attributable to financing activities		60,651	(370,125)	(65,675)			
Closing Funding Surplus (Deficit)	3	(5,887)	5,469,074	6,162,345		13%	

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

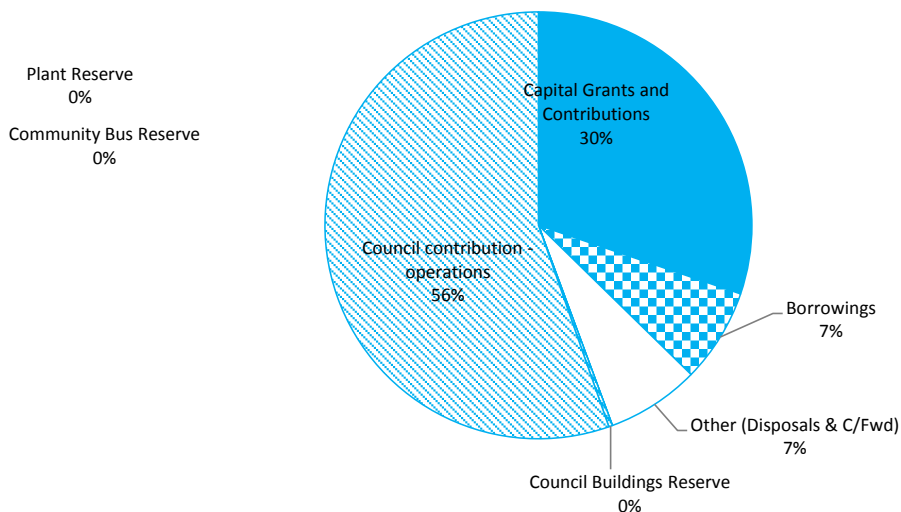
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MOORA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 September 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	\$ 469,490	\$ 9,254	\$ 717,465	\$ 2,869,965	\$ 478,745	\$ (238,721)
Infrastructure Assets - Roads	13	2,047	53,258	597,360	2,389,593	55,305	(542,055)
Infrastructure Assets - Public Facilities	13	31,294	22,370	103,899	415,643	53,664	(50,235)
Infrastructure Assets - Footpaths	13	0	0	32,256	129,024	0	(32,256)
Infrastructure Assets - Drainage	13	0	77	45,870	183,538	77	(45,793)
Plant and Equipment	13	0	262,917	252,750	1,011,098	262,917	10,167
Furniture and Equipment	13	0	2,421	7,248	29,000	2,421	(4,827)
Capital Expenditure Totals		502,830	350,298	1,756,848	7,027,861	853,129	(903,719)
Capital acquisitions funded by:							
Capital Grants and Contributions				530,724	2,122,927	167,946	
Borrowings				0	500,000	500,000	
Other (Disposals & C/Fwd)				123,825	495,300	122,635	
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				1,102,299	3,889,634	62,548	
Capital Funding Total				1,756,848	7,027,861	853,129	

Budgeted Capital Acquisitions Funding



SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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 2018/19 Adopted Budget.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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 2018/19 year is \$5,000 or 5% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	2,521	32%		Timing	
General Purpose Funding	(20,759)	(8%)	▼	Timing	Interest income timing - recorded when TD mature
Law, Order and Public Safety	(40,151)	(23%)	▼	Timing	Timing DFES Grant and CESM co-contribution 18/19
Education and Welfare	(5,586)	(5%)	▼	Timing	Childcare revenue Non-budgeted profit on sale of items auctioned
Transport	46,957	121%	▲	Permanent	18/09/2018
Economic Services	32,434	21%	▲	Timing	Caravan Park revenue (peak season)
Other Property and Services	25,467	92%	▲	Timing	Private works Revenue / Insurance Reimb
Operating Expense					
Governance	9,952	4%		Timing	Timing councillor payments
Law, Order and Public Safety	(33,304)	(27%)	▼	Timing	insurance on plant items paid in full
Health	8,319	31%	▲	Timing	Pest control costs
Education and Welfare	33,345	25%	▲	Timing	Additional childcare project not started (grant funded). CMSHS projects/support not confirmed
Housing	7,607	26%	▲	Timing	Loss on sale of property timing Depreciation (Fair value adjustment to sewerage assets has significantly increased annual depreciation)
Community Amenities	(112,388)	(40%)	▼	Permanent	Delayed expenditure including sport and rec plan and various building maintenance
Recreation and Culture	26,860	6%	▲	Timing	
Transport	(104,313)	(12%)	▼	Timing	Road maintenance expenditure Loss on sale of 2 x industrial lots not realised YTD.
Economic Services	83,435	29%	▲	Timing	CMC Pty Ltd contribution delayed.
Other Property and Services	(58,841)	(553%)	▼	Timing	Insurance on motor vehicle items paid in full July 2018
Capital Revenues					
Grants, Subsidies and Contributions	(362,779)	(68%)	▼	Timing	Delayed capital projects payments - mens shed and hydrotherapy pool/dental space
Capital Expenses					
Land and Buildings	238,721	33%	▲	Timing	Hydrotherapy pool/Dental space and Mens Shed Construction
Infrastructure - Roads	542,055	91%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	50,235	48%	▲	Timing	Works Delayed
Infrastructure - Footpaths	32,256	100%	▲	Timing	Works Delayed
Infrastructure - Drainage	45,793	100%	▲	Timing	Works Delayed

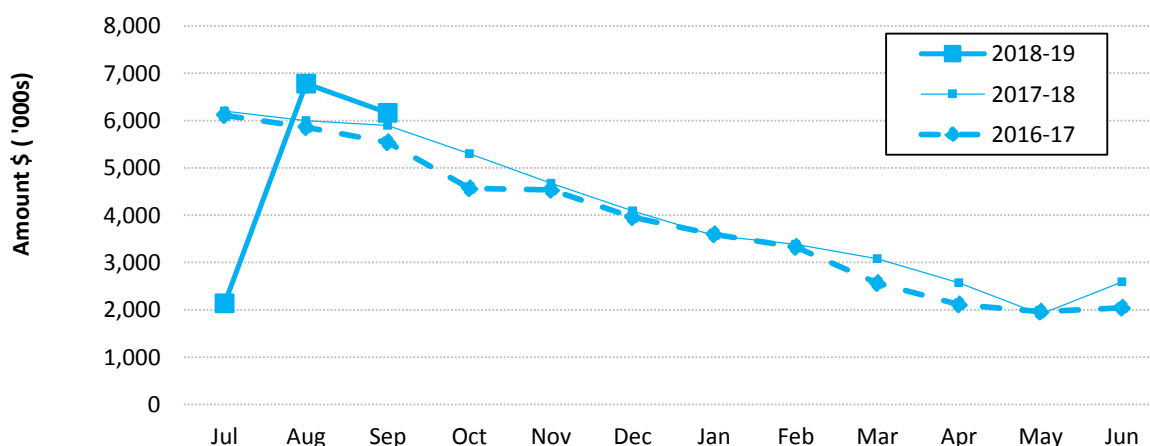
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	30 Sep 2017	30 Sep 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,586,461	3,751,652	2,773,979
Cash Restricted - Conditions over Grants	11	969,881	433,235	244,076
Cash Restricted	4	1,634,749	2,067,082	1,634,750
Receivables - Rates	6	340,984	1,887,769	3,466,574
Receivables - Other	6	235,162	482,192	122,211
Interest / ATO Receivable/Trust		37,257	(3,908)	46,926
Inventories		47,709	12,802	19,543
		4,852,203	8,630,824	8,308,059
Less: Current Liabilities				
Payables		(298,588)	(243,656)	(182,138)
Provisions		(591,648)	(620,067)	(591,648)
Current Portion of Long Term Borrowings		(348,158)	(258,593)	(281,395)
		(1,238,393)	(1,122,316)	(1,055,181)
Less: Cash Reserves	7	(1,634,750)	(2,067,082)	(1,634,750)
Less: Current Loans Clubs/Institutions		(20,036)	(13,032)	(18,692)
Add: Current Portion of Long Term Borrowings		348,158	258,593	281,395
Add: Leave Liability Not Required to be Funded		281,514	112,323	281,514
Net Current Funding Position		2,588,695	5,799,311	6,162,345

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	1,317,055			1,317,055	Westpac	0.25%	At Call
Reserve Bank Account		4,750		4,750	Westpac	0.00%	At Call
Trust Bank Account			47,958	47,958	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)	500,000			500,000	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	3,018,055	1,634,750	47,958	4,700,763			

Comments/Notes - Investments

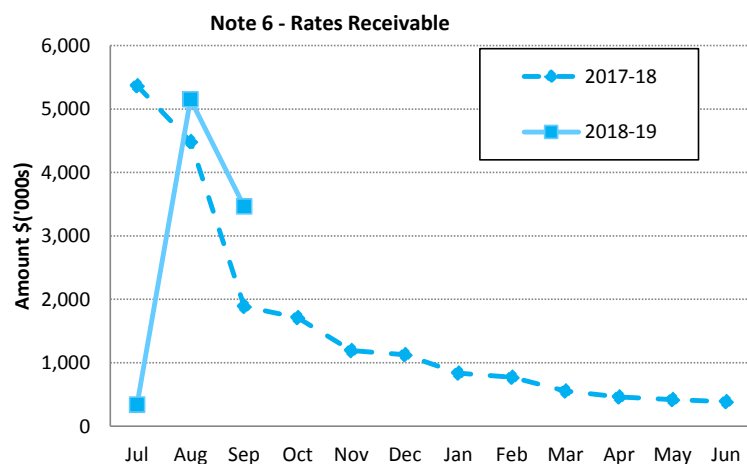
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 6: Receivables

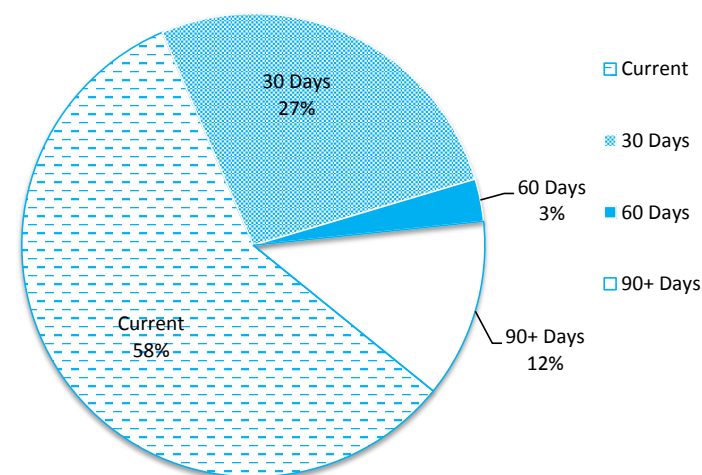
Receivables - Rates Receivable	30 Sep 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	340,984	385,010
Levied this year	5,113,683	4,941,804
<u>Less</u> Collections to date	(1,988,093)	(4,985,830)
Equals Current Outstanding	3,466,574	340,984
Net Rates Collectable	3,466,574	340,984
% Collected	36.45%	93.60%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	70,560	32,771	3,621	15,259	122,211
Balance per Trial Balance					
Sundry Debtors					122,211
Receivables - Other					46,926
Total Receivables General Outstanding					169,137

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



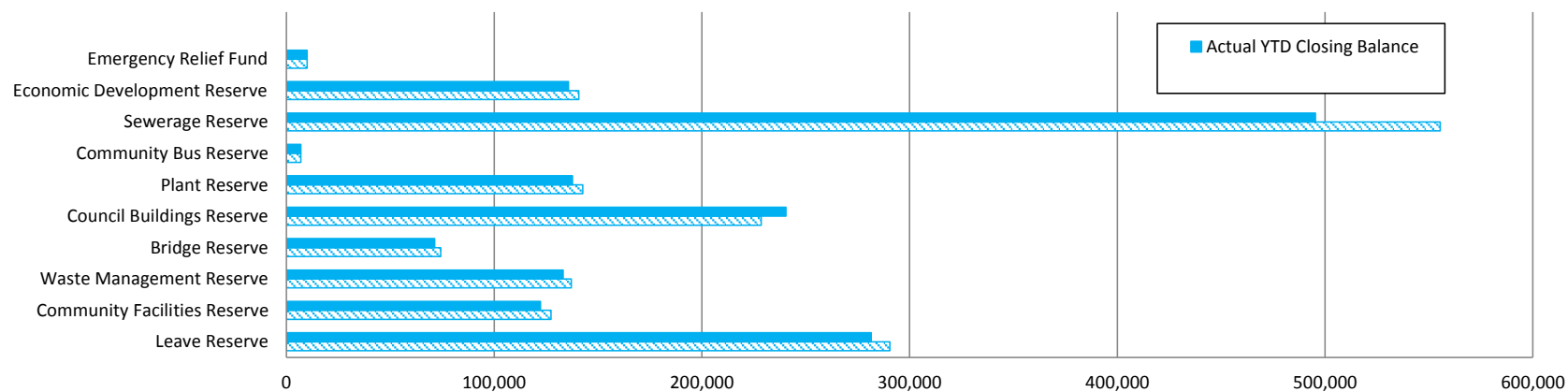
Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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	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 30 September 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								
	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	11,856	30,909	19,053	0	11,500	34,000	22,500	0
120301	Isuzu NPR300 Tipper Truck	14,243	33,182	18,939	0	14,300	36,500	22,200	0
P0007	Hino Tipping Prime Mover					68,000	60,000	0	(8,000)
120060	1994 Dynapac Vibrating Roller (M872)	0	19,048	19,048	0	0	0	0	0
P0018	1994 Howard Porter Pig Trailer (M7433)	0	15,295	15,295	0	0	0	0	0
120090	1998 Howard Porter Pig Trailer (1TAG6)	12,000	7,790	0	(4,210)	0	0	0	0
120016	1963 Multi Tyred Roller	0	4,892	4,892	0	0	0	0	0
120022	1980 Single Drum Roller	0	713	713	0	0	0	0	0
120023	1966 Roller Trailer	0	308	308	0	0	0	0	0
120070	1995 Multipac Tyred Roller	0	5,748	5,748	0	0	0	0	0
50004	1970 International Flat Bed Truck	0	1,995	1,995	0	0	0	0	0
120175	1985 Water Tanker Trailer	2,312	2,755	443	0	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)
	GNH Block (Miling)					0	8,100	8,100	0
	Dental Surgery					175,000	150,000	0	(25,000)
		26,099	122,635	86,434	(4,210)	783,300	490,300	52,800	(345,800)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
			\$	\$	\$	\$	\$	\$
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		3,710	7,478	65,843	62,075	564	1,929
Economic Services								
Loan 323 - Moora Lifestyle Village	285,594		35,951	147,160	249,643	138,434	1,968	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	67,018	373,384	1,210,488	1,404,122	3,088	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 30 September 2018

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Amended Budget		YTD	Annual	Post	Expected	YTD Actual		Unspent
			Balance	Operating	Capital					Budget	Budget	
			(a)				(d)	(e)	(d)+(e)		(c)	(a)+(b)+(c)
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
Grants Commission Grant Needs	WALGGC	Operating	423,100	400,495	0	100,122	400,495		400,495	109,487	0	0
Grants Commission - Road Formula	WALGGC	Operating	402,975	334,160	0	83,538	334,160		334,160	85,244	0	0
CBH Payment In Lieu Of Rates	CBH	Operating	0	25,000	0	25,000	25,000		25,000	22,871	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	25,347	101,392		101,392	0	(23,309)	0
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	999	4,000		4,000	0	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,618	36,643	0	9,162	36,643		36,643	0	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	1,396	10,162	0	2,541	10,162		10,162	0	0	0
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	810	3,250		3,250	2,870	(1,120)	0
Education and Welfare												
Child Care Centre - Operational Support from DEEWR Qu	Health Dept. WA	Operating	0	0	0	0	0		0	0	0	0
Childcare centre grant - additional projects	CLGF Regional Funding	Operating - Tied	0	63,970	0	30,863	63,970		63,970	32,099	0	32,099
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	0	0	900,000	225,000	900,000		900,000	0	(459,535)	0
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	249	1,000		1,000	0	0	0
Wastewater Trainee Grant	CLGF Regional Funding	Operating	0	0	0	0	0		0	(15,796)	0	0
Recreation and Culture												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	20,000	0	4,998	20,000		20,000	15,927	(159)	0
National Volunteer Week Funding	TBA	Operating	0	0	0	0	0		0	795	0	0
Community Contributions	Various	Operating	0	4,477	0	1,116	4,477		4,477	0	0	0
Event Sponsorship	Various	Operating	0	5,700	0	1,422	5,700		5,700	5,000	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	313,188	78,297	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	1,749	7,000		7,000	0	0	0
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	22,000	5,499	22,000		22,000	0	0	0
Community Contributions - Mens Shed	Mens Shed	Non-operating	0	0	63,000	15,747	63,000		63,000	0	0	0
Transport												
Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	1,575	6,300		6,300	0	0	0
Direct Grants - Maintenance	Main Roads WA	Operating	0	103,339	0	25,833	103,339		103,339	0	0	0
Grant - Roads to Recovery	Roads to Recovery	Non-operating	113,919	0	167,739	41,934	167,739		167,739	100,000	(19,737)	194,182
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	162,498	650,000		650,000	0	(13,697)	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	3,249	13,000		13,000	3,980	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	75	300		300	0	0	0
Crossover contributions	Various	Operating	0	1,000	0	249	1,000		1,000	(645)	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	3,750	15,000		15,000	22,853	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	0	5,750	0	1,437	5,750		5,750	1,136	0	1,136
TOTALS			969,881	1,154,937	2,122,927	853,059	3,277,864	0	3,277,864	455,130	(551,987)	244,076
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		841,589	960,575	0	258,880	960,575	0	960,575	235,152	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	194,362	0	63,455	194,362	0	194,362	52,032	(24,588)	33,235
Non-operating	Non-operating Grants, Subsidies and Contributions		128,292	0	2,122,927	530,724	2,122,927	0	2,122,927	167,946	(527,398)	210,841
TOTALS			969,881	1,154,937	2,122,927	853,059	3,277,864	0	3,277,864	455,130	(551,987)	244,076

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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 2018	Amount Received	Amount Paid	Closing Balance 30 Sep 2018
	\$	\$	\$	\$
BCITF Levy	0	1,152	-640	512
BRB Levy	0	870	-520	350
Standpipe Cards Bond	2,762	0	-50	2,712
Gym Cards Bond	4,082	400	-200	4,282
Facility Hire Bonds	2,500	3,000	-1,500	4,000
Housing Bonds	5,300	3,460	-1,400	7,360
Community Bus Bonds	0	1,200	-1,000	200
Moora Lifestyle Village Bond	3,544	0	0	3,544
Other General Trust	12,589	0	-1,000	11,589
Community Group Funds	11,833	227	0	12,061
	42,609	10,309	(6,310)	46,608










SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 <i>Level of completion indicator, please see table at the end of this note for further detail.</i>								
Land and Buildings								
Health								
 Hydrotherapy pool / Dental Space	30415	(459,535)	0	(459,535)	(2,000,000)	(499,998)	40,463	1.2.5.2
Health Total		(459,535)	0	(459,535)	(2,000,000)	(499,998)	40,463	
Housing								
 2 x Land purchases	32306	0	0	0	(100,000)	(24,996)	24,996	3.4.1.3
Housing Total		0	0	0	(100,000)	(24,996)	24,996	
Law, Order And Public Safety								
 Coomberdale Fire Shed	30502	0	0	0	(8,000)	(1,998)	1,998	3.4.1.2
Law, Order And Public Safety Total		0	0	0	(8,000)	(1,998)	1,998	
Recreation And Culture								
 Swimming Pool Building Renewal	32317	0	0	0	(23,859)	(5,961)	5,961	1.1.2.3
 MPAC Renewal	33117	0	0	0	(24,880)	(6,219)	6,219	3.4.2.14
 Moora Recreation Centre Renewal	33361	0	(8,387)	(8,387)	(28,401)	(7,095)	(1,292)	3.4.2.15
 Miling Pavilion	33318	0	0	0	(18,983)	(4,743)	4,743	3.4.3.1
 Mens Shed - Moora Sports Oval	33014	(3,240)	0	(3,240)	(475,000)	(118,749)	115,509	1.1.3.3
 Moora Oval Gardener Shed	34030	0	0	0	(16,000)	(3,999)	3,999	3.4.3.1
Recreation And Culture Total		(3,240)	(8,387)	(11,627)	(587,123)	(146,766)	135,139	
Economic Services								
 Moora Lifestyle Village Display Unit	35001	(6,715)	0	(6,715)	(135,000)	(33,750)	27,035	4.1.6.1
 Caravan Park/Chalets Renewal	34612	0	(867)	(867)	(39,842)	(9,957)	9,090	3.4.2.18
Economic Services Total		(6,715)	(867)	(7,583)	(174,842)	(43,707)	36,124	



















SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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	
		\$	\$	\$	\$	\$	\$	
 Land and Buildings Total		(469,490)	(9,254)	(478,745)	(2,869,965)	(717,465)	238,721	
Drainage/Culverts								
Transport								
 Drainage Construction - Moore/Robert St	33914	0	(77)	(77)	(183,538)	(45,870)	45,793	3.3.1.5
Transport Total		0	(77)	(77)	(183,538)	(45,870)	45,793	
 Drainage/Culverts Total		0	(77)	(77)	(183,538)	(45,870)	45,793	
Footpaths								
Transport								
 Footpath Lefroy, Stafford, Lenane St	33916	0	0	0	(129,024)	(32,256)	32,256	3.3.1.6
Transport Total		0	0	0	(129,024)	(32,256)	32,256	
 Footpaths Total		0	0	0	(129,024)	(32,256)	32,256	
Furniture & Office Equip.								
Governance								
 Computer Hardware Replacement	30402	0	(2,421)	(2,421)	(29,000)	(7,248)	4,827	4.3.2.4
Governance Total		0	(2,421)	(2,421)	(29,000)	(7,248)	4,827	
 Furniture & Office Equip. Total		0	(2,421)	(2,421)	(29,000)	(7,248)	4,827	
Plant , Equip. & Vehicles								
Governance								
 Administration Vehicle Replacement	30401	0	0	0	(166,000)	(41,496)	41,496	4.3.2.4
Governance Total		0	0	0	(166,000)	(41,496)	41,496	
Recreation And Culture								
 Swimming pool cover	32315	0	0	0	(3,200)	(798)	798	1.1.2.2
Recreation And Culture Total		0	0	0	(3,200)	(798)	798	








SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

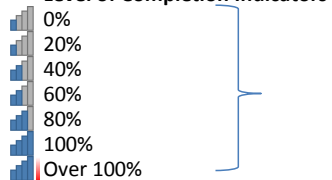
Note 13: Capital Acquisitions

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	(30,557)	(30,557)	(35,000)	(8,748)	(21,809)	2.2.2.3
Community Amenities Total		0	(30,557)	(30,557)	(35,000)	(8,748)	(21,809)	
Transport								
 3 x Trucks	34025	0	(122,360)	(122,360)	(134,596)	(33,648)	(88,712)	4.3.2.4
 Multi Tyre Roller	34019	0	(110,000)	(110,000)	(110,000)	(27,498)	(82,502)	4.3.2.4
 Used 12 Tonne Roller	34051	0	0	0	(80,000)	(19,998)	19,998	4.3.2.4
 2.5 Tonne Multi Spreader	34053	0	0	0	(25,000)	(6,249)	6,249	4.3.2.4
 Minor Plant	34054	0	0	0	(9,000)	(2,247)	2,247	4.3.2.4
 5 axle 25 tonne side tipper	34060	0	0	0	(70,000)	(17,499)	17,499	4.3.2.4
 Logg Grapple (924 Loader)	34062	0	0	0	(35,000)	(8,748)	8,748	4.3.2.4
 Water Carting Truck	34063	0	0	0	(25,000)	(6,249)	6,249	4.3.2.4
 Prime Mover (Hino 700 Series)	34064	0	0	0	(229,102)	(57,273)	57,273	4.3.2.4
 Mini Excavator	34065	0	0	0	(61,200)	(15,300)	15,300	4.3.2.4
Transport Total		0	(232,360)	(232,360)	(778,898)	(194,709)	(37,651)	
Other property and services								
 Gardeners Ute	34067	0	0	0	(28,000)	(6,999)	6,999	4.3.2.4
Other property and Services Total		0	0	0	(28,000)	(6,999)	6,999	
Plant , Equip. & Vehicles Total		0	(262,917)	(262,917)	(1,011,098)	(252,750)	(10,167)	
Public Facilities								
Community Amenities								
 Moora Sewerage System Renewal	39521	0	(1,530)	(1,530)	(130,000)	(32,499)	30,969	2.2.2.3
 Watheroo Tip - Relocate Oil Storage Tank	33010	0	0	0	(5,567)	(1,389)	1,389	1.1.2.5
 Electronic Community Notice Board	33720	0	0	0	(20,000)	(4,998)	4,998	3.2.1.5
Community Amenities Total		0	(1,530)	(1,530)	(155,567)	(38,886)	37,356	
Economic Services								
 Entry Statements and Industrial Signage	34604	0	0	0	(65,000)	(16,248)	16,248	3.2.1.5
Economic Services Total		0	0	0	(65,000)	(16,248)	16,248	
Recreation And Culture								
 Renewal Park Infrastructure	33308	0	(5,840)	(5,840)	(63,000)	(15,750)	9,910	3.2.1.5
 Painting of Pool Shell	32316	0	(15,000)	(15,000)	(53,000)	(13,248)	(1,752)	1.1.2.2
Recreation And Culture Total		0	(20,840)	(20,840)	(116,000)	(28,998)	8,158	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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	(31,294)	0	(31,294)	(79,076)	(19,767)	(11,527)	3.2.1.5
Transport Total		(31,294)	0	(31,294)	(79,076)	(19,767)	(11,527)	
Public Facilities Total		(31,294)	(22,370)	(53,664)	(415,643)	(103,899)	50,235	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Caro)	33910	0	(13,697)	(13,697)	(989,241)	(247,302)	233,605	3.3.1.5
 Roads To Recovery (Dandaragan Road)	33913	0	(19,737)	(19,737)	(320,651)	(80,157)	60,420	3.3.1.5
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(19,825)	(19,825)	(802,559)	(200,625)	180,800	3.3.1.5
Transport Total		0	(53,258)	(53,258)	(2,112,451)	(528,084)	474,826	
Roads (Non Town) Total		0	(53,258)	(53,258)	(2,112,451)	(528,084)	474,826	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(87,909)	(21,972)	21,972	3.3.1.5
 Micro Surfacing Town Streets	33918	0	0	0	(169,233)	(42,306)	42,306	3.3.1.5
 Padbury Street Upgrade	33915	(2,047)	0	(2,047)	(20,000)	(4,998)	2,952	3.2.1.10
Transport Total		(2,047)	0	(2,047)	(277,142)	(69,276)	67,230	
Town Streets Total		(2,047)	0	(2,047)	(277,142)	(69,276)	67,230	
Capital Expenditure Total		(502,830)	(350,298)	(853,129)	(7,027,861)	(1,756,848)	903,719	



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