

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2019

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

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Shire of Moora
Information Summary
For the Period Ended 28 February 2019

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 - 4.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 28 February 2019 of \$3,462,147.

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)	26%	\$ 989,241	\$ 659,472	\$ 253,904	
Roads To Recovery (Dandaragan Road)	6%	\$ 320,651	\$ 213,752	\$ 19,737	
Hydrotherapy pool / Dental Space	94%	\$ 2,250,000	\$ 1,500,008	\$ 2,119,725	
Mens Shed - Moora Sports Oval	54%	\$ 475,000	\$ 316,664	\$ 258,769	
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	75%	\$ 1,368,073	\$ 954,529	\$ 1,023,886	
Non-operating Grants, Subsidies and Contributions	62%	\$ 2,180,599	\$ 1,472,201	\$ 1,360,538	
	67%	\$ 3,548,672	\$ 2,426,730	\$ 2,384,424	
Rates Levied	98%	\$ 4,012,965	\$ 4,012,965	\$ 3,935,172	

% Compares current ytd actuals to annual budget

		Prior Year 28 Feb 2018	Current Year 28 Feb 2019
Financial Position			
Adjusted Net Current Assets	108%	\$ 3,220,056	\$ 3,462,146
Cash and Equivalent - Unrestricted	89%	\$ 2,937,061	\$ 2,618,118
Cash and Equivalent - Restricted	79%	\$ 2,067,082	\$ 1,634,749
Receivables - Rates	104%	\$ 771,277	\$ 799,808
Receivables - Other	131%	\$ 314,794	\$ 411,866
Payables	43%	\$ 298,588	\$ 127,741

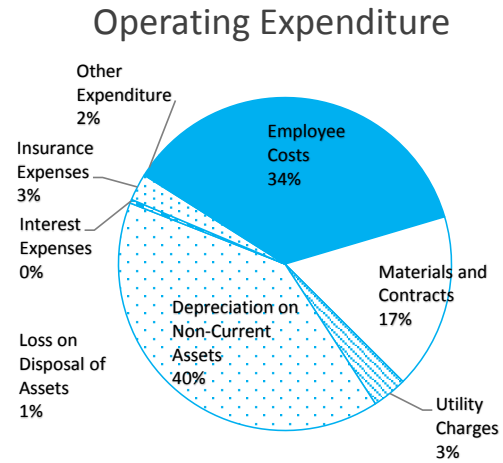
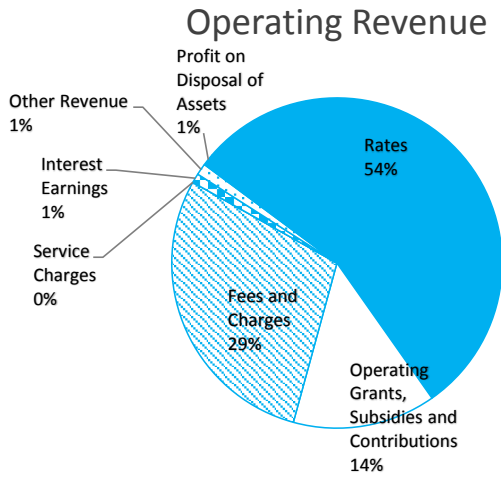
% Compares current ytd actuals to prior year actuals at the same time

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

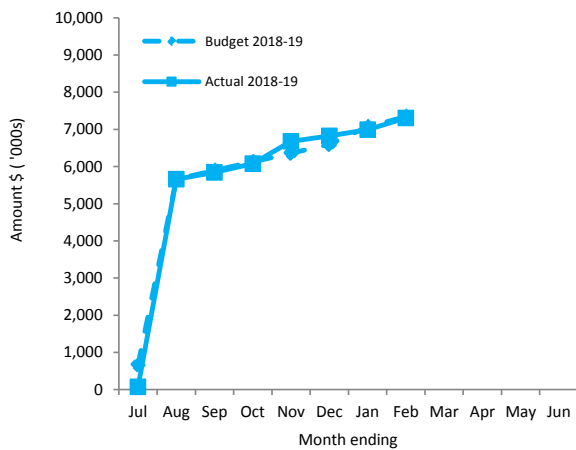
Preparation

Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 7/03/2019

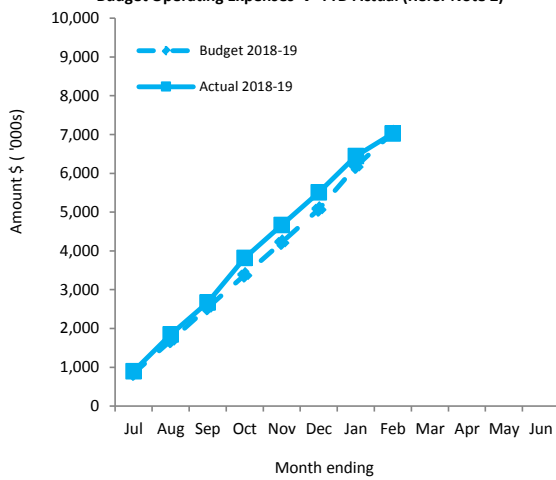
**Shire of Moora
Information Summary
For the Period Ended 28 February 2019**



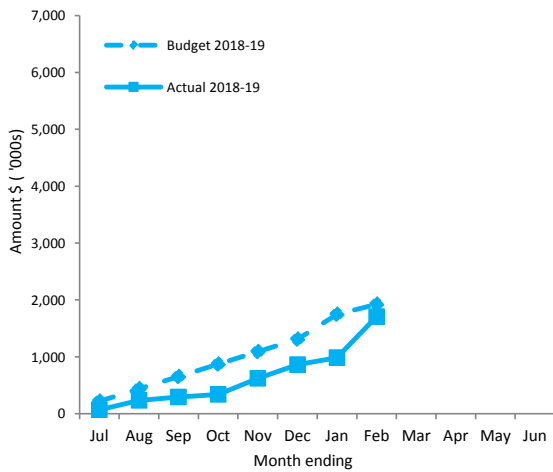
Budget Operating Revenues -v- Actual (Refer Note 2)



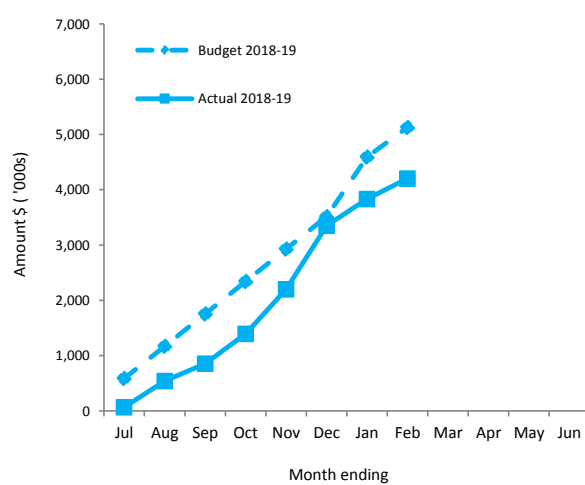
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)

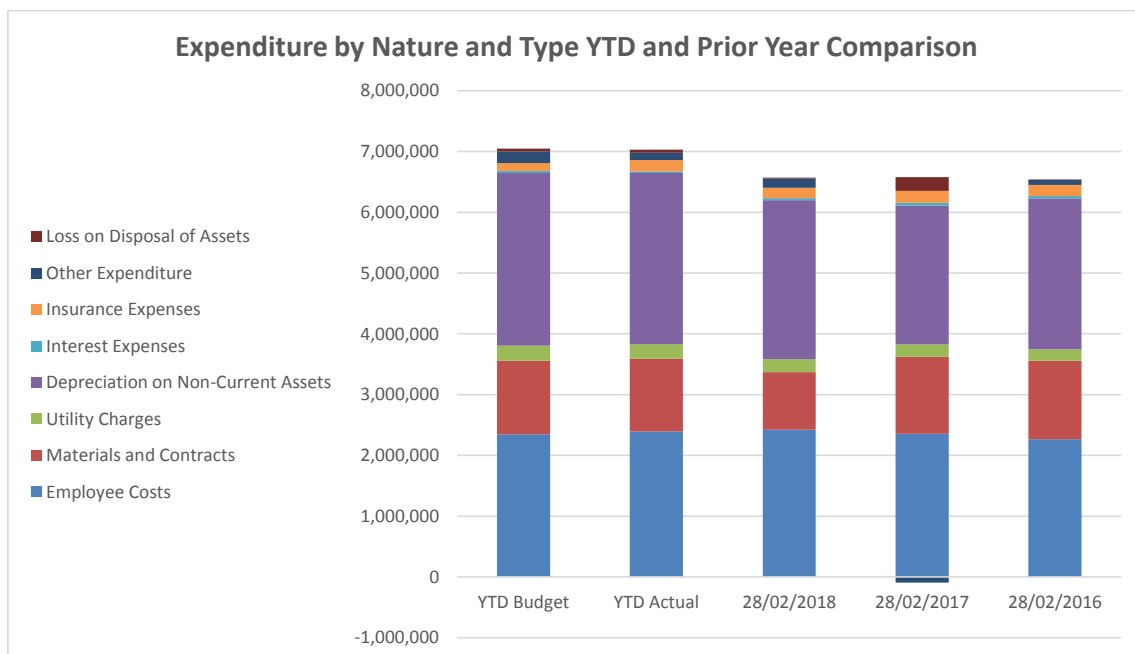
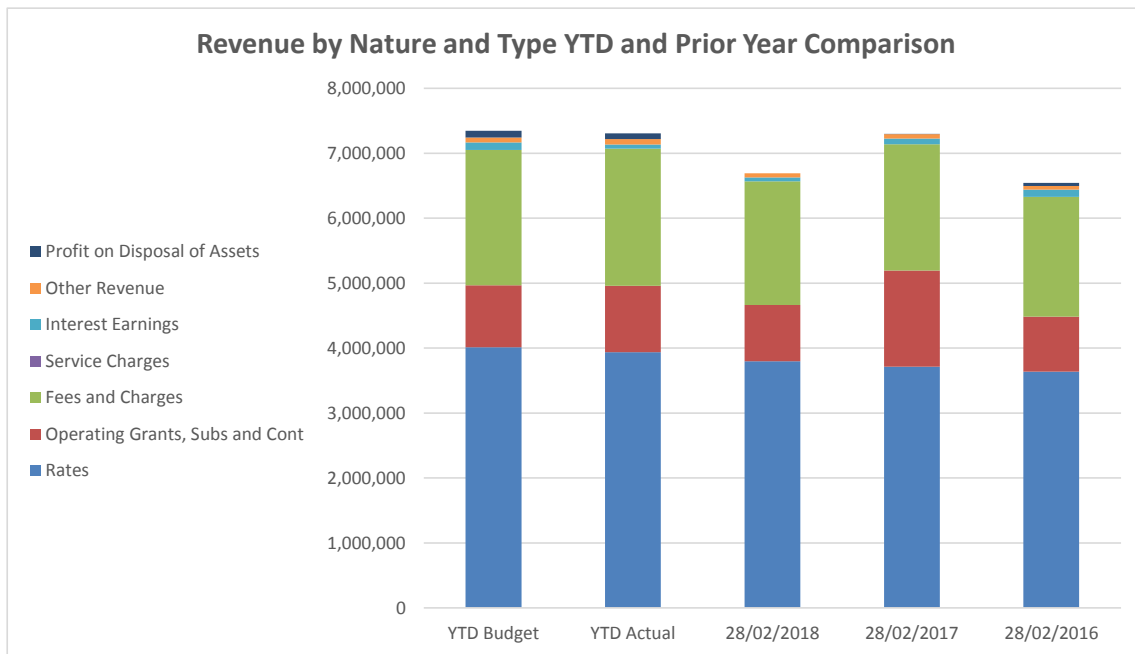


Budget Capital Expenses -v- Actual (Refer Note 2)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

**Shire of Moora
Information Summary
For the Period Ended 28 February 2019**



SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 28 February 2019

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	2,588,695	2,588,695	2,588,695	0	0%	
Revenue from operating activities							
Governance		35,574	24,900	26,445	1,544	6%	
General Purpose Funding - Rates	9	4,012,965	4,012,965	3,935,172	(77,793)	(2%)	
General Purpose Funding - Other		990,448	660,280	681,713	21,433	3%	
Law, Order and Public Safety		298,325	242,377	221,184	(21,193)	(9%)	▼
Health		20,690	13,784	14,687	903	7%	
Education and Welfare		375,970	250,656	228,584	(22,072)	(9%)	▼
Housing		116,180	77,432	77,567	135	0%	
Community Amenities		1,178,170	1,117,768	1,103,594	(14,174)	(1%)	
Recreation and Culture		271,892	181,862	204,809	22,947	13%	▲
Transport		261,688	259,252	253,743	(5,509)	(2%)	
Economic Services		632,842	421,872	458,293	36,421	9%	▲
Other Property and Services		121,137	81,137	101,293	20,156	25%	▲
		8,315,881	7,344,285	7,307,083			
Expenditure from operating activities							
Governance		(976,180)	(660,384)	(621,196)	39,188	6%	▲
General Purpose Funding		(244,588)	(161,085)	(159,409)	1,676	1%	
Law, Order and Public Safety		(544,003)	(362,552)	(367,960)	(5,408)	(1%)	
Health		(103,129)	(68,688)	(55,356)	13,332	19%	▲
Education and Welfare		(540,348)	(360,064)	(294,512)	65,552	18%	▲
Housing		(82,429)	(54,800)	(58,175)	(3,375)	(6%)	
Community Amenities		(1,531,613)	(1,020,776)	(1,003,369)	17,407	2%	
Recreation and Culture		(2,052,536)	(1,367,640)	(1,263,864)	103,776	8%	▲
Transport		(3,567,519)	(2,383,433)	(2,560,352)	(176,919)	(7%)	▼
Economic Services		(861,593)	(574,032)	(530,524)	43,508	8%	▲
Other Property and Services		(51,916)	(35,241)	(114,979)	(79,738)	(226%)	▼
		(10,555,853)	(7,048,695)	(7,029,694)			
Operating activities excluded from budget							
Add back Depreciation		4,267,514	2,845,088	2,819,582	(25,506)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	(58,905)	(52,256)	(38,904)	13,352	(26%)	
Adjust Provisions and Accruals		9,000	6,000	0	(6,000)	(100%)	▼
Amount attributable to operating activities		1,977,638	3,094,422	3,058,067			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,180,599	1,472,201	1,360,538	(111,663)	(8%)	▼
Proceeds from Disposal of Assets	8	451,190	451,190	346,189	(105,001)	(23%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(3,114,054)	(2,079,316)	(2,479,589)	(400,273)	(19%)	▼
Infrastructure Assets - Roads	13	(2,389,593)	(1,592,960)	(582,750)	1,010,210	63%	▲
Infrastructure Assets - Public Facilities	13	(454,468)	(347,264)	(241,821)	105,443	30%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(86,016)	(5,912)	80,104	93%	▲
Infrastructure Assets - Drainage	13	(183,538)	(122,320)	(1,714)	120,606	99%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(937,114)	(857,418)	(885,734)	(28,316)	(3%)	
Furniture and Equipment	13	(65,303)	(43,536)	(6,189)	37,347	86%	▲
Amount attributable to investing activities		(4,641,305)	(3,205,439)	(2,496,982)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	8,371	8,666	295	4%	
Self-Supporting Loan Principal		7,478	4,985	3,710	(1,276)	(26%)	
Transfer from Reserves	7	20,000	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(373,384)	(373,384)	(200,010)	173,374	46%	▲
Transfer to Reserves	7	(99,000)	0	0	0		
Amount attributable to financing activities		67,651	139,973	312,366			
Closing Funding Surplus(Deficit)	3	(7,321)	2,617,650	3,462,147			

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

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

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 28 February 2019

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	2,588,695	2,588,695	2,588,695	0	0%	
Revenue from operating activities							
Rates	9	4,012,965	4,012,965	3,935,172	(77,793)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,352,277	954,529	1,023,886	69,357	7%	▲
Fees and Charges		2,551,000	2,081,589	2,109,707	28,118	1%	
Service Charges		0	0	0	0		
Interest Earnings		174,026	115,984	67,098	(48,886)	(42%)	▼
Other Revenue		116,888	77,912	82,494	4,582	6%	
Profit on Disposal of Assets	8	108,726	101,306	88,726			
		8,315,881	7,344,285	7,307,083			
Expenditure from operating activities							
Employee Costs		(3,522,069)	(2,347,352)	(2,392,067)	(44,715)	(2%)	
Materials and Contracts		(1,816,049)	(1,209,272)	(1,198,864)	10,408	1%	
Utility Charges		(371,585)	(247,504)	(238,646)	8,858	4%	
Depreciation on Non-Current Assets		(4,267,514)	(2,845,088)	(2,819,582)	25,506	1%	
Interest Expenses		(52,804)	(33,269)	(25,843)	7,426	22%	▲
Insurance Expenses		(189,129)	(126,032)	(184,899)	(58,867)	(47%)	▼
Other Expenditure		(286,882)	(191,128)	(119,971)	71,157	37%	▲
Loss on Disposal of Assets	8	(49,821)	(49,050)	(49,821)			
		(10,555,853)	(7,048,695)	(7,029,694)			
Operating activities excluded from budget							
Add back Depreciation		4,267,514	2,845,088	2,819,582	(25,506)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	(58,905)	(52,256)	(38,904)	13,352	(26%)	
Adjust Provisions and Accruals		9,000	6,000	0	(6,000)	(100%)	▼
		1,977,638	3,094,422	3,058,067			
Investing activities							
Grants, Subsidies and Contributions	11	2,180,599	1,472,201	1,360,538	(111,663)	(8%)	▼
Proceeds from Disposal of Assets	8	451,190	451,190	346,189	(105,001)	(23%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(3,114,054)	(2,079,316)	(2,479,589)	(400,273)	(19%)	▼
Infrastructure Assets - Roads	13	(2,389,593)	(1,592,960)	(582,750)	1,010,210	63%	▲
Infrastructure Assets - Public Facilities	13	(454,468)	(347,264)	(241,821)	105,443	30%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(86,016)	(5,912)	80,104	93%	▲
Infrastructure Assets - Drainage	13	(183,538)	(122,320)	(1,714)	120,606	99%	▲
Plant and Equipment	13	(937,114)	(857,418)	(885,734)	(28,316)	(3%)	
Furniture and Equipment	13	(65,303)	(43,536)	(6,189)	37,347	86%	▲
		(4,641,305)	(3,205,439)	(2,496,982)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	8,371	8,666	295	4%	
Self-Supporting Loan Principal		7,478	4,985	3,710	(1,276)	(26%)	
Transfer from Reserves	7	20,000	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(373,384)	(373,384)	(200,010)	173,374	46%	▲
Transfer to Reserves	7	(99,000)	0	0	0		
		67,651	139,973	312,366			
Closing Funding Surplus (Deficit)	3	(7,321)	2,617,650	3,462,146		32%	

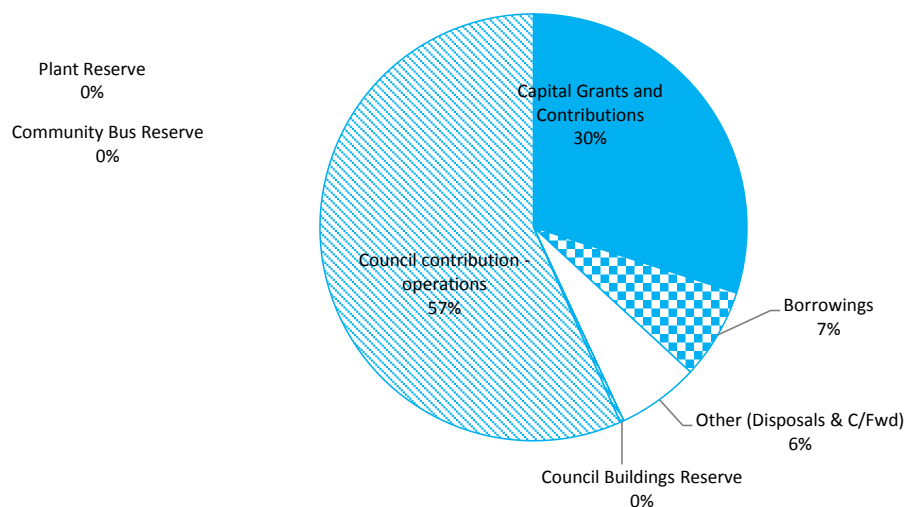
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF MOORA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 28 February 2019

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	2,400,584	79,005	2,079,316	3,114,054	2,479,589	400,273
Infrastructure Assets - Roads	13	2,047	580,704	1,592,960	2,389,593	582,750	(1,010,210)
Infrastructure Assets - Public Facilities	13	39,435	202,387	347,264	454,468	241,821	(105,443)
Infrastructure Assets - Footpaths	13	5,912	0	86,016	129,024	5,912	(80,104)
Infrastructure Assets - Drainage	13	0	1,714	122,320	183,538	1,714	(120,606)
Plant and Equipment	13	47,063	838,671	857,418	937,114	885,734	28,316
Furniture and Equipment	13	0	6,189	43,536	65,303	6,189	(37,347)
Capital Expenditure Totals		2,495,039	1,708,670	5,128,830	7,273,094	4,203,709	(925,121)
Capital acquisitions funded by:							
Capital Grants and Contributions				1,472,201	2,180,599	1,360,538	
Borrowings				500,000	500,000	500,000	
Other (Disposals & C/Fwd)				451,190	451,190	346,189	
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				2,705,439	4,121,305	1,996,982	
Capital Funding Total				5,128,830	7,273,094	4,203,709	

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 2018/19 Adopted Budget.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

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.

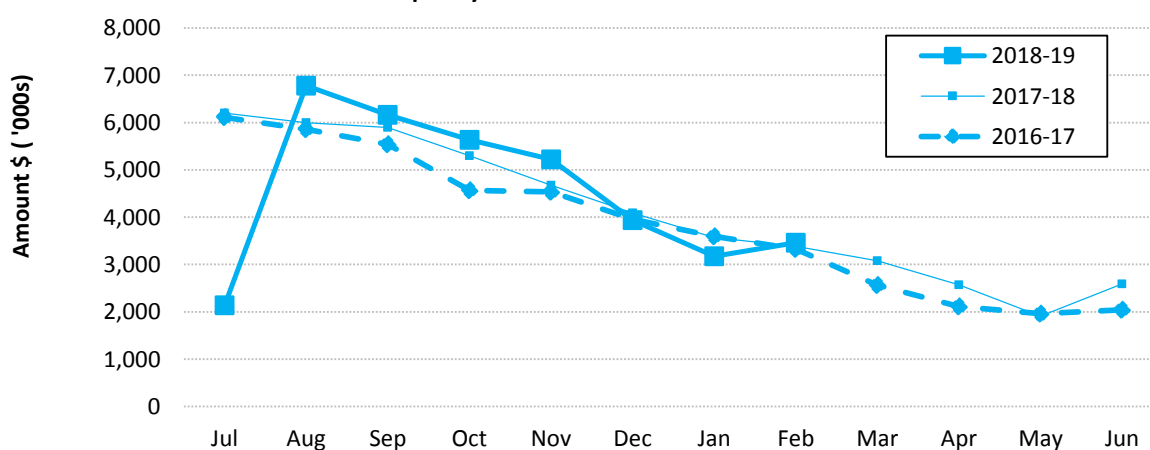
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Law, Order and Public Safety	(21,193)	(9%)	▼	Timing	Timing CESM co-contribution payment Mar quarter Childcare revenue (10k) - Supplementary program
Education and Welfare	(22,072)	(9%)	▼	Timing	grant (12k)
Recreation and Culture	22,947	13%	▲	Timing	MPAC grants received in full
Economic Services	36,421	9%	▲	Timing	Caravan Park revenue
Other Property and Services	20,156	25%	▲	Timing	Private works Revenue / Insurance Reimb
Operating Expense					
Health	13,332	19%	▲	Timing	Pest control wages / legal fees
Education and Welfare	65,552	18%	▲	Timing	School programs contribution, additional childcare services to be run over school holidays (grant funded)
Recreation and Culture	103,776	8%	▲	Timing	Building and oval maintenance YTD
Transport	(176,919)	(7%)	▼	Timing	Road maintenance expenditure YTD
Economic Services	43,508	8%	▲	Timing	Lower building control wages YTD 20k. CMC/ICM contribution decision delayed
Other Property and Services	(79,738)	(226%)	▼	Timing	Underallocated plant overheads YTD
Capital Revenues					
Grants, Subsidies and Contributions	(111,663)	(8%)	▼	Timing	Delayed capital projects payments Regional Road Group and Mens Shed
Proceeds from Disposal of Assets	(105,001)	(23%)	▼	Timing	Sale of 2 x industrial lots delayed. To be listed for sale in March 2019
Capital Expenses					
Land and Buildings	(400,273)	(19%)	▼	Timing	Hydrotherapy pool and Mens Shed construction costs - buildings near completion
Infrastructure - Roads	1,010,210	63%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	105,443	30%	▲	Timing	Works Delayed
Infrastructure - Footpaths	80,104	93%	▲	Timing	Works Delayed
Infrastructure - Drainage	120,606	99%	▲	Timing	Works Delayed
Furniture and Equipment	37,347	86%	▲	Timing	Computer purchases delayed - March 2019

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2019	28 Feb 2018	28 Feb 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,585,065	2,175,773	2,187,074
Cash Restricted - Conditions over Grants	11	971,277	761,288	431,044
Cash Restricted	4	1,634,749	2,067,082	1,634,749
Receivables - Rates	6	340,984	771,277	799,808
Receivables - Other	6	235,162	314,794	411,866
Interest / ATO Receivable/Trust		37,257	24,215	37,250
Inventories		47,709	40,960	40,639
		4,852,203	6,155,388	5,542,430
Less: Current Liabilities				
Payables		(298,588)	(354,150)	(127,741)
Provisions		(591,648)	(620,067)	(591,648)
Current Portion of Long Term Borrowings		(348,414)	(144,084)	(161,288)
		(1,238,649)	(1,118,302)	(880,677)
Less: Cash Reserves	7	(1,634,750)	(2,067,082)	(1,634,750)
Less: Current Loans Clubs/Institutions		(20,036)	(6,357)	(7,660)
Add: Current Portion of Long Term Borrowings		348,414	144,084	161,288
Add: Leave Liability Not Required to be Funded		281,514	112,323	281,514
Net Current Funding Position		2,588,695	3,220,056	3,462,146

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

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	616,918			616,918	Westpac	0.25%	At Call
Reserve Bank Account		4,749		4,749	Westpac	0.00%	At Call
Trust Bank Account			33,978	33,978	Westpac	0.00%	At Call
Cash On Hand	1,200			1,200	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Funds	2,000,000			2,000,000	NAB	2.68%	12-Mar-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	2,618,118	1,634,749	33,978	4,286,845			

Comments/Notes - Investments

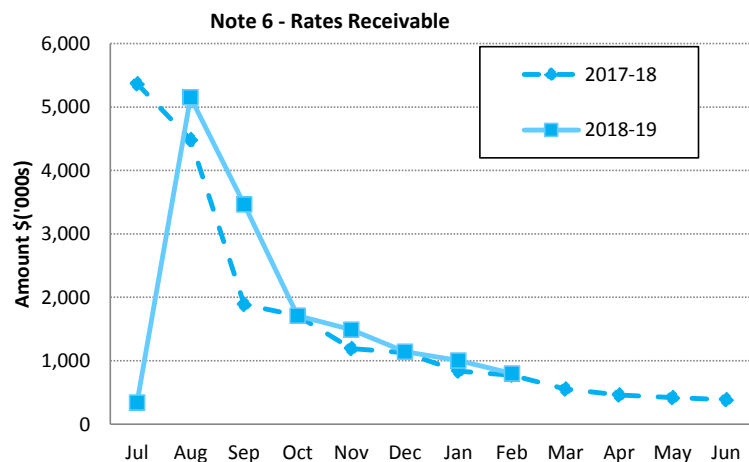
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 6: Receivables

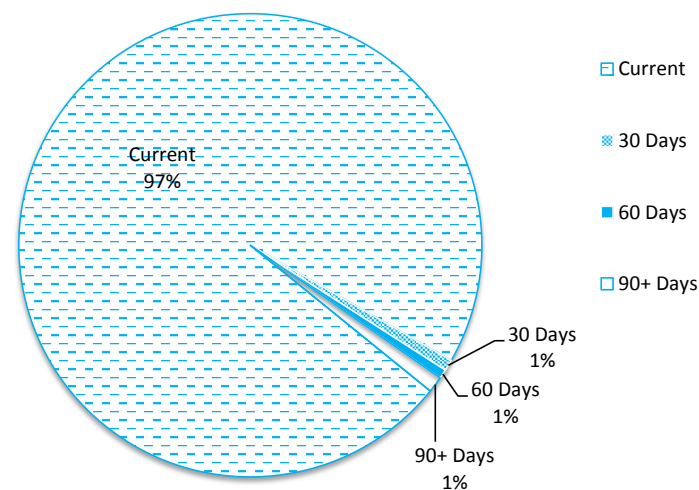
Receivables - Rates Receivable	28 Feb 2019	30 June 2018
	\$	\$
Opening Arrears Previous Years	340,984	385,010
Levied this year	4,660,503	4,448,252
Less Collections to date	(4,201,679)	(4,492,278)
Equals Current Outstanding	799,808	340,984
Net Rates Collectable	799,808	340,984
% Collected	84.01%	92.95%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	401,323	3,243	2,637	4,663	411,866
Balance per Trial Balance					
Sundry Debtors					411,866
Receivables - Other					37,250
Total Receivables General Outstanding					449,116

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



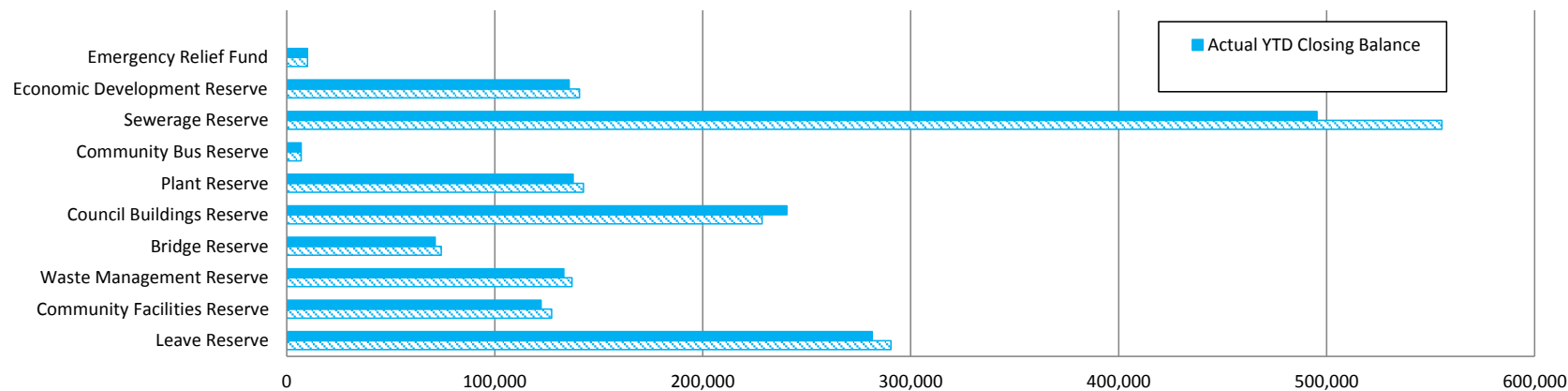
Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

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 28 February 2019

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
		\$	\$	\$	\$	\$	\$	\$	
	Plant and Equipment								
40198	Ford Everest (CEO)	54,459	45,455	0	(9,004)	54,459	45,455	0	(9,004)
40195	Holden Calais Wagon (DCEO)	33,018	23,182	0	(9,836)	33,018	23,182	0	(9,836)
40193	Holden Calais (MES)	30,746	23,636	0	(7,110)	30,746	23,636	0	(7,110)
	Nissan Xtrail (MDS)			0		15,000	15,000	0	0
40192	Ford Ranger (Sewerage Operations)	30,951	28,636	0	(2,315)	30,951	28,636	0	(2,315)
126620	Ford Ranger (Works Supervisor)	37,255	33,636	0	(3,619)	37,255	33,636	0	(3,619)
120300	Ford Ranger (Work Ute)	8,748	6,364	0	(2,384)	8,748	6,364	0	(2,384)
P1007	Isuzu NPR 300M Small Tip Truck	11,856	30,909	19,053	0	11,856	30,909	19,053	0
120301	Isuzu NPR300 Tipper Truck	14,243	33,182	18,939	0	14,243	33,182	18,939	0
P0007	Hino Tipping Prime Mover	65,888	54,545	0	(11,343)	65,888	54,545	0	(11,343)
120060	1994 Dynapac Vibrating Roller (M872)	0	19,048	19,048	0	0	19,048	19,048	0
P0018	1994 Howard Porter Pig Trailer (M7433)	0	15,295	15,295	0	0	15,295	15,295	0
120090	1998 Howard Porter Pig Trailer (1TAG6)	12,000	7,790	0	(4,210)	12,000	7,790	0	(4,210)
120016	1963 Multi Tyred Roller	0	4,892	4,892	0	0	4,892	4,892	0
120022	1980 Single Drum Roller	0	713	713	0	0	713	713	0
120023	1966 Roller Trailer	0	308	308	0	0	308	308	0
120070	1995 Multipac Tyred Roller	0	5,748	5,748	0	0	5,748	5,748	0
50004	1970 International Flat Bed Truck	0	1,995	1,995	0	0	1,995	1,995	0
120175	1985 Water Tanker Trailer	2,312	2,755	443	0	2,312	2,755	443	0
	Land and Buildings								
135005	Lot 162 Melbourne Street Moora					35,000	45,000	10,000	0
135007	Lot 163 Melbourne Street Moora					35,000	45,000	10,000	0
105043	GNH Partial Land Sale (Walebing)	5,808	8,100	2,292	0	5,808	8,100	2,292	0

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 8: Disposal of Assets

Dental surgery and residence

				0	0	0	0	0	0
287,164	346,189	88,726	(49,821)	392,284	451,189	108,726	(49,821)	108,726	(49,821)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Amended		Amended		Amended	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Education and Welfare								
Loan 327 - Hydrotherapy Pool / Dental Space	0	500,000	0	24,971	500,000	475,029	-	20,000
Housing								
Loan 317 - Housing Executive Loan	132,895		12,151	24,722	120,744	108,173	4,125	7,157
Loan 326 - 92 Roberts Street (Doctors House)	182,244		9,288	18,698	172,956	163,546	2,675	4,144
Recreation and Culture								
Loan 314 - Moora Town Hall Upgrade	95,263		36,579	49,171	58,684	46,092	1,338	1,989
Loan 315 - Town Hall Upgrade	138,357		46,785	62,854	91,572	75,503	2,604	3,381
Loan 324 - Moora Bowling Club SSL	69,553		3,710	7,478	65,843	62,075	778	1,929
Economic Services								
Loan 323 - Moora Lifestyle Village	285,594		72,456	147,160	213,138	138,434	4,379	5,709
Loan 325 - Lots 231 and 232 Roberts Street	373,600		19,041	38,330	354,559	335,270	5,484	8,495
	1,277,506	500,000	200,010	373,384	1,577,496	1,404,122	21,384	52,804

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Hydrotherapy Pool - Loan 327 was received 22 October 2018

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Amended Budget		YTD	Annual	Post	Expected	YTD Actual		Unspent
			Balance	Operating	Capital	Budget	Budget	Variations		Revenue	(Expended)	
			(a)	\$	\$	\$	(d)	(e)	(d)+(e)	\$	\$	(a)+(b)+(c)
General Purpose Funding												
Grants Commission Grant Needs	WALGGC	Operating	423,100	437,947	0	291,976	437,947		437,947	328,460	0	0
Grants Commission - Road Formula	WALGGC	Operating	402,975	340,975	0	227,328	340,975		340,975	255,731	0	0
Governance												
CLGF - Trainee Grant	CLGF Regional Funding	Operating	0	3,636	0	3,636	3,636		3,636	3,636	0	0
Law, Order and Public Safety												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	101,392	0	67,592	101,392		101,392	46,085	(67,809)	0
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	2,664	4,000		4,000	4,000	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,618	36,643	0	24,432	36,643		36,643	25,235	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	1,396	10,162	0	6,776	10,162		10,162	7,730	0	0
Safe Driving Campaign	WA Police	Operating	1,396	0	0	0	0		0	0	0	0
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	2,160	3,250		3,250	2,870	(3,194)	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	65,970	0	43,992	65,970		65,970	32,099	(8,579)	23,520
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	0	0	900,000	600,000	900,000		900,000	720,000	(2,119,725)	0
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	664	1,000		1,000	941	0	0
Wastewater Trainee Grant	CLGF Regional Funding	Operating	0	0	0	(15,796)	0		0	(15,796)	0	0
Recreation and Culture												
MPAC - Performance/Promotion Grants	Circuit West and LotteryWest	Operating - Tied	0	135,985	0	90,664	135,985		135,985	112,412	(34,456)	0
National Volunteer Week Funding	TBA	Operating	0	0	0	0	0		0	0	0	0
Community Contributions	Various	Operating	0	0	0	0	0		0	0	0	0
Event Sponsorship	Various	Operating	0	5,700	0	3,792	5,700		5,700	5,455	0	0
Small community grants	Various	Operating	0	2,022	0	2,022	2,022		2,022	2,022	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	313,188	208,792	313,188		313,188	190,381	(28,590)	161,791
War Memorial Grant	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0		0	0	(23,193)	(8,821)
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	0	0	0		0	0	0	0
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	31,239	20,832	31,239		31,239	35,032	0	35,032
Community Contributions - Mens Shed	Mens Shed	Non-operating	0	0	63,000	41,992	63,000		63,000	0	0	0
MPAC Technical equipment	DLGSC	Non-operating	0	0	24,203	24,203	24,203		24,203	24,203	0	24,203
Transport												
Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	4,200	6,300		6,300	0	0	0
Direct Grants - Maintenance	Main Roads WA	Operating	0	167,954	0	167,954	167,954		167,954	167,954	0	0
Grant - Roads to Recovery	Roads to Recovery	Non-operating	113,919	0	167,739	111,824	167,739		167,739	100,000	(19,737)	194,182
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	433,328	650,000		650,000	259,692	(253,904)	0
Black Spot Grant Funding	Blackspot funding	Non-operating	1	0	31,230	31,230	31,230		31,230	31,230	0	1
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	13,000	0	8,664	13,000		13,000	8,856	0	0
Crossover contributions	Various	Operating	0	1,000	0	664	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	30,000	0	20,008	30,000		30,000	35,704	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	0	1,137	0	1,137	1,137		1,137	1,136	0	1,136
TOTALS			971,277	1,368,073	2,180,599	2,426,730	3,548,672	0	3,548,672	2,384,424	(2,559,187)	431,044
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		842,985	1,060,339	0	748,984	1,060,339	0	1,060,339	829,284	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	307,734	0	205,545	307,734	0	307,734	194,602	(114,038)	24,656
Non-operating	Non-operating Grants, Subsidies and Contributions		128,292	0	2,180,599	1,472,201	2,180,599	0	2,180,599	1,360,538	(2,445,149)	406,388
TOTALS			971,277	1,368,073	2,180,599	2,426,730	3,548,672	0	3,548,672	2,384,424	(2,559,187)	431,044

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019















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 28 Feb 2019
	\$	\$	\$	\$
BCITF Levy	0	4,650	-4,423	227
BRB Levy	20	4,253	-3,994	279
Standpipe Cards Bond	2,762	300	-250	2,812
Gym Cards Bond	4,082	1,440	-4,060	1,462
Facility Hire Bonds	2,500	7,000	-5,500	4,000
Housing Bonds	5,300	4,340	-2,280	7,360
Community Bus Bonds	200	2,200	-1,800	600
Moora Lifestyle Village Bond	3,544	0	0	3,544
Other General Trust	12,589	100	-1,000	11,689
Community Group Funds	11,833	511	-10,338	2,006
	42,829	24,794	(33,645)	33,978

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019











Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.								
Land and Buildings								
Health								
 Hydrotherapy pool / Dental Space	30415	(2,119,725)	0	(2,119,725)	(2,250,000)	(1,500,008)	(619,717)	1.2.5.2
Health Total		(2,119,725)	0	(2,119,725)	(2,250,000)	(1,500,008)	(619,717)	
Housing								
 2 x Land purchases	32306	0	0	0	(100,000)	(66,656)	66,656	3.4.1.3
 Housing renewal	32302	(7,964)	0	(7,964)	(8,000)	(5,344)	(2,620)	
Housing Total		(7,964)	0	(7,964)	(108,000)	(72,000)	64,036	
Law, Order And Public Safety								
 Coomberdale Fire Shed	30502	0	0	0	(8,000)	(5,328)	5,328	3.4.1.2
Law, Order And Public Safety Total		0	0	0	(8,000)	(5,328)	5,328	
Recreation And Culture								
 Swimming Pool Building Renewal	32317	0	(9,948)	(9,948)	(9,948)	(9,948)	0	1.1.2.3
 MPAC Renewal	33117	0	(10,800)	(10,800)	(24,880)	(16,584)	5,784	3.4.2.14
 Moora Recreation Centre Renewal	33361	0	(28,510)	(28,510)	(28,401)	(18,920)	(9,590)	3.4.2.15
 Miling Pavilion	33318	0	(5,045)	(5,045)	(18,983)	(12,648)	7,603	3.4.3.1
 Mens Shed - Moora Sports Oval	33014	(258,769)	0	(258,769)	(475,000)	(316,664)	57,895	1.1.3.3
 Moora Oval Gardener Shed	34030	(2,604)	0	(2,604)	(16,000)	(10,664)	8,060	3.4.3.1
Recreation And Culture Total		(261,373)	(54,303)	(315,676)	(573,212)	(385,428)	69,752	
Economic Services								
 Moora Lifestyle Village Display Unit	35001	(11,521)	0	(11,521)	(135,000)	(90,000)	78,479	4.1.6.1
 Caravan Park/Chalets Renewal	34612	0	(23,230)	(23,230)	(39,842)	(26,552)	3,322	3.4.2.18
 Industrial lots - preparation for sale	35260	0	(1,472)	(1,472)	0	0	(1,472)	
Economic Services Total		(11,521)	(24,702)	(36,224)	(174,842)	(116,552)	80,328	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

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	
		\$	\$	\$	\$	\$	\$	
 Land and Buildings Total		(2,400,584)	(79,005)	(2,479,589)	(3,114,054)	(2,079,316)	(400,273)	
Drainage/Culverts								
Transport								
 Drainage Construction - Moore/Robert St	33914	0	(1,714)	(1,714)	(183,538)	(122,320)	120,606	3.3.1.5
Transport Total		0	(1,714)	(1,714)	(183,538)	(122,320)	120,606	
 Drainage/Culverts Total		0	(1,714)	(1,714)	(183,538)	(122,320)	120,606	
Footpaths								
Transport								
 Footpath Lefroy, Stafford, Lenane St	33916	(5,912)	0	(5,912)	(129,024)	(86,016)	80,104	3.3.1.6
Transport Total		(5,912)	0	(5,912)	(129,024)	(86,016)	80,104	
 Footpaths Total		(5,912)	0	(5,912)	(129,024)	(86,016)	80,104	
Furniture & Office Equip.								
Governance								
 Computer Hardware Replacement	30402	0	(6,189)	(6,189)	(29,000)	(19,328)	13,139	4.3.2.4
Governance Total		0	(6,189)	(6,189)	(29,000)	(19,328)	13,139	
Recreation And Culture								
 Rec Centre - Furniture & Equipment	33122	0	0	0	(36,303)	(24,208)	24,208	
Recreation And Culture Total		0	0	0	(36,303)	(24,208)	24,208	
 Furniture & Office Equip. Total		0	(6,189)	(6,189)	(65,303)	(43,536)	37,347	
Plant , Equip. & Vehicles								
Governance								
 Administration Vehicle Replacement	30401	0	(188,387)	(188,387)	(188,387)	(188,387)	0	4.3.2.4
Governance Total		0	(188,387)	(188,387)	(188,387)	(188,387)	0	
Recreation And Culture								
 Swimming pool cover	32315	0	(3,320)	(3,320)	(3,320)	(3,320)	0	1.1.2.2
Recreation And Culture Total		0	(3,320)	(3,320)	(3,320)	(3,320)	0	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019








Attachment 9.1.2

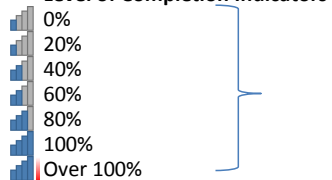
Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Community Amenities								
	Sewerage motor vehicles	39522	0	(34,893)	(34,893)	(34,893)	(0)	4.3.2.4
	Sewerage plant and equipment	39520	0	(30,557)	(35,000)	(23,328)	(7,229)	2.2.2.3
	Community Amenities Total		0	(65,450)	(69,893)	(58,221)	(7,229)	
Transport								
	3 x Trucks	34025	0	(122,360)	(122,360)	(122,360)	0	4.3.2.4
	Multi Tyre Roller	34019	0	(110,000)	(110,000)	(73,328)	(36,672)	4.3.2.4
	Used 12 Tonne Roller	34051	0	0	0	0	0	4.3.2.4
	2.5 Tonne Multi Spreader	34053	(23,750)	0	(25,000)	(16,664)	(7,086)	4.3.2.4
	Minor Plant	34054	0	0	(9,000)	(5,992)	5,992	4.3.2.4
	5 axle 25 tonne side tipper	34060	0	(50,000)	(50,000)	(50,000)	0	4.3.2.4
	Logg Grapple (924 Loader)	34062	(23,313)	0	(35,000)	(23,328)	16	4.3.2.4
	Water Carting Truck	34063	0	0	(25,000)	(16,664)	16,664	4.3.2.4
	Prime Mover (Hino 700 Series)	34064	0	(208,300)	(208,300)	(208,300)	0	4.3.2.4
	Mini Excavator	34065	0	(60,894)	(60,894)	(60,894)	0	4.3.2.4
	Transport Total		(47,063)	(551,554)	(645,554)	(577,530)	(21,086)	
Other property and services								
	Gardeners Ute	34067	0	(29,960)	(29,960)	(29,960)	(0)	4.3.2.4
	Other property and Services Total		0	(29,960)	(29,960)	(29,960)	(0)	
	Plant , Equip. & Vehicles Total		(47,063)	(838,671)	(937,114)	(857,418)	(28,316)	
Public Facilities								
Community Amenities								
	Moora Sewerage System Renewal	39521	0	(39,348)	(130,000)	(86,664)	47,316	2.2.2.3
	Watheroo Tip - Relocate Oil Storage Tank	33010	0	0	(5,567)	(3,704)	3,704	1.1.2.5
	Electronic Community Notice Board	33720	0	0	(20,000)	(13,328)	13,328	3.2.1.5
	Community Amenities Total		0	(39,348)	(155,567)	(103,696)	64,348	
Economic Services								
	Entry Statements and Industrial Signage	34604	0	0	(65,000)	(43,328)	43,328	3.2.1.5
	Economic Services Total		0	0	(65,000)	(43,328)	43,328	
Recreation And Culture								
	Renewal Park Infrastructure	33308	0	(23,193)	(21,913)	(14,616)	(8,577)	3.2.1.5
	Miling Tennis Courts Resurface	33326	0	(43,700)	(43,700)	(43,700)	0	3.4.2.10
	Radio Tower Renewal (Damaged)	33450	0	(6,934)	0	0	(6,934)	
	Painting of Pool Shell	32316	0	(89,212)	(89,212)	(89,212)	0	1.1.2.2
	Recreation And Culture Total		0	(163,039)	(154,825)	(147,528)	(15,511)	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

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	(39,435)	0	(39,435)	(79,076)	(52,712)	13,277	3.2.1.5
Transport Total		(39,435)	0	(39,435)	(79,076)	(52,712)	13,277	
Public Facilities Total		(39,435)	(202,387)	(241,821)	(454,468)	(347,264)	105,443	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Caro)	33910	0	(253,904)	(253,904)	(989,241)	(659,472)	405,568	3.3.1.5
 Roads To Recovery (Dandaragan Road)	33913	0	(19,737)	(19,737)	(320,651)	(213,752)	194,015	3.3.1.5
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(307,063)	(307,063)	(802,559)	(535,000)	227,937	3.3.1.5
Transport Total		0	(580,704)	(580,704)	(2,112,451)	(1,408,224)	827,520	
Roads (Non Town) Total		0	(580,704)	(580,704)	(2,112,451)	(1,408,224)	827,520	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(87,909)	(58,592)	58,592	3.3.1.5
 Micro Surfacing Town Streets	33918	0	0	0	(169,233)	(112,816)	112,816	3.3.1.5
 Padbury Street Upgrade	33915	(2,047)	0	(2,047)	(20,000)	(13,328)	11,282	3.2.1.10
Transport Total		(2,047)	0	(2,047)	(277,142)	(184,736)	182,690	
Town Streets Total		(2,047)	0	(2,047)	(277,142)	(184,736)	182,690	
Capital Expenditure Total		(2,495,039)	(1,708,670)	(4,203,709)	(7,273,094)	(5,128,830)	925,121	



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