

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 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 December 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 - 4.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 December 2018 of \$3,937,534.

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)	9%	\$ 989,241	\$ 494,604	\$ 87,989	
Roads To Recovery (Dandaragan Road)	6%	\$ 320,651	\$ 160,314	\$ 19,737	
Hydrotherapy pool / Dental Space	98%	\$ 2,000,000	\$ 999,996	\$ 1,959,153	
Mens Shed - Moora Sports Oval	40%	\$ 475,000	\$ 237,498	\$ 188,911	
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	67%	\$ 1,154,937	\$ 589,935	\$ 777,448	
Non-operating Grants, Subsidies and Contributions	29%	\$ 2,122,927	\$ 1,061,448	\$ 605,952	
	42%	\$ 3,277,864	\$ 1,651,383	\$ 1,383,400	
Rates Levied	98%	\$ 3,999,744	\$ 3,999,744	\$ 3,933,867	

% Compares current ytd actuals to annual budget

		Prior Year 31 Dec 2017	Current Year 31 Dec 2018
Financial Position			
Adjusted Net Current Assets	96%	\$ 4,092,257	\$ 3,937,533
Cash and Equivalent - Unrestricted	88%	\$ 3,496,253	\$ 3,071,415
Cash and Equivalent - Restricted	79%	\$ 2,067,082	\$ 1,634,749
Receivables - Rates	102%	\$ 1,126,169	\$ 1,145,000
Receivables - Other	125%	\$ 40,868	\$ 51,157
Payables	47%	\$ 298,588	\$ 139,377

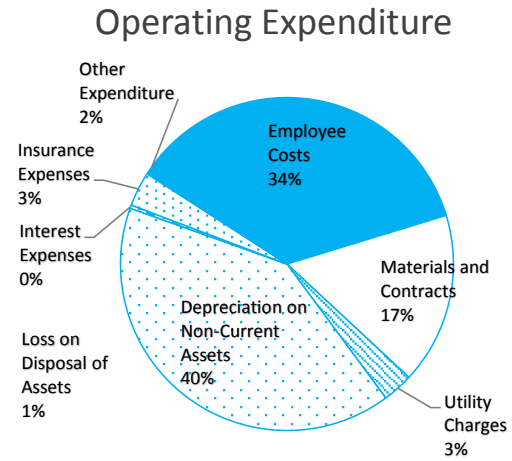
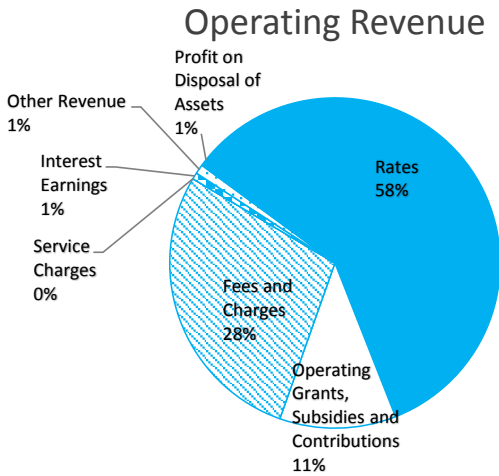
% Compares current ytd actuals to prior year actuals at the same time

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

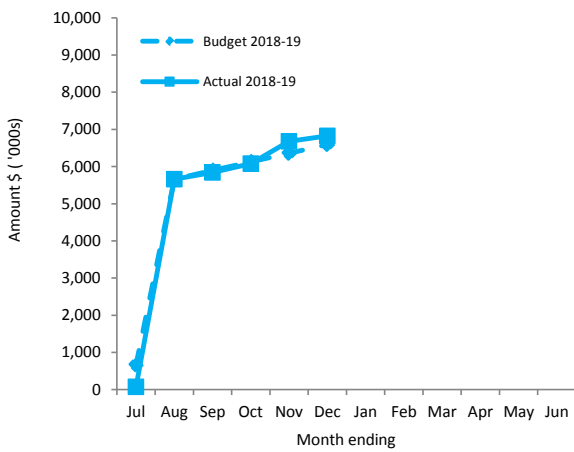
Preparation

Prepared by: David Trevaskis
Reviewed by: David Trevaskis
Date prepared: 15/01/2019

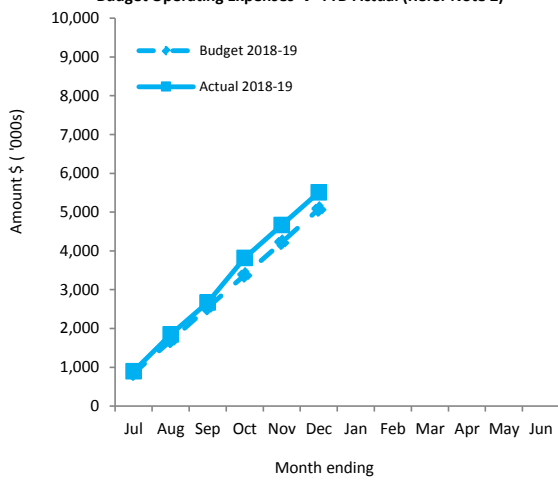
Shire of Moora
Information Summary
For the Period Ended 31 December 2018



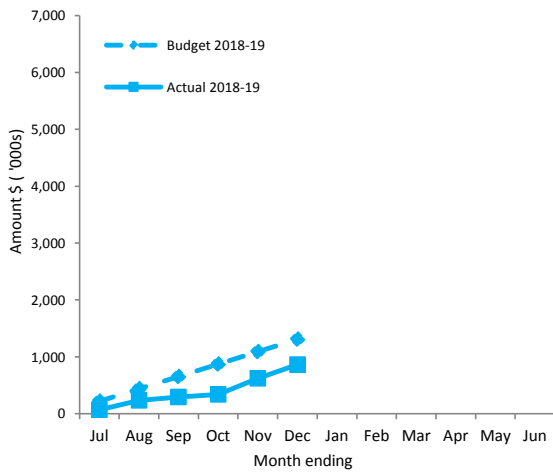
Budget Operating Revenues -v- Actual (Refer Note 2)



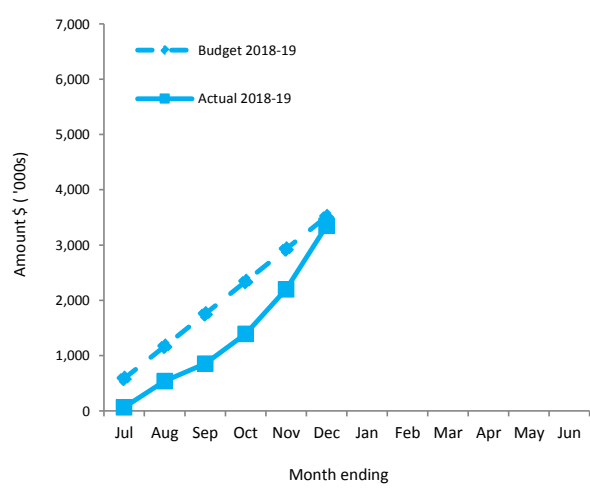
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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

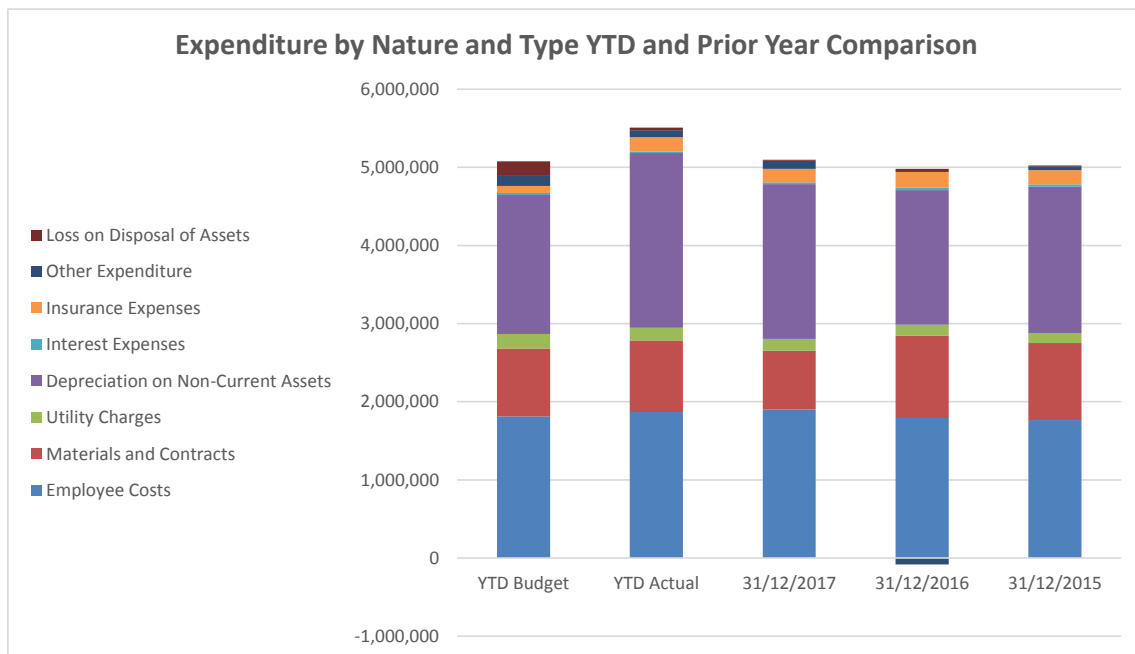
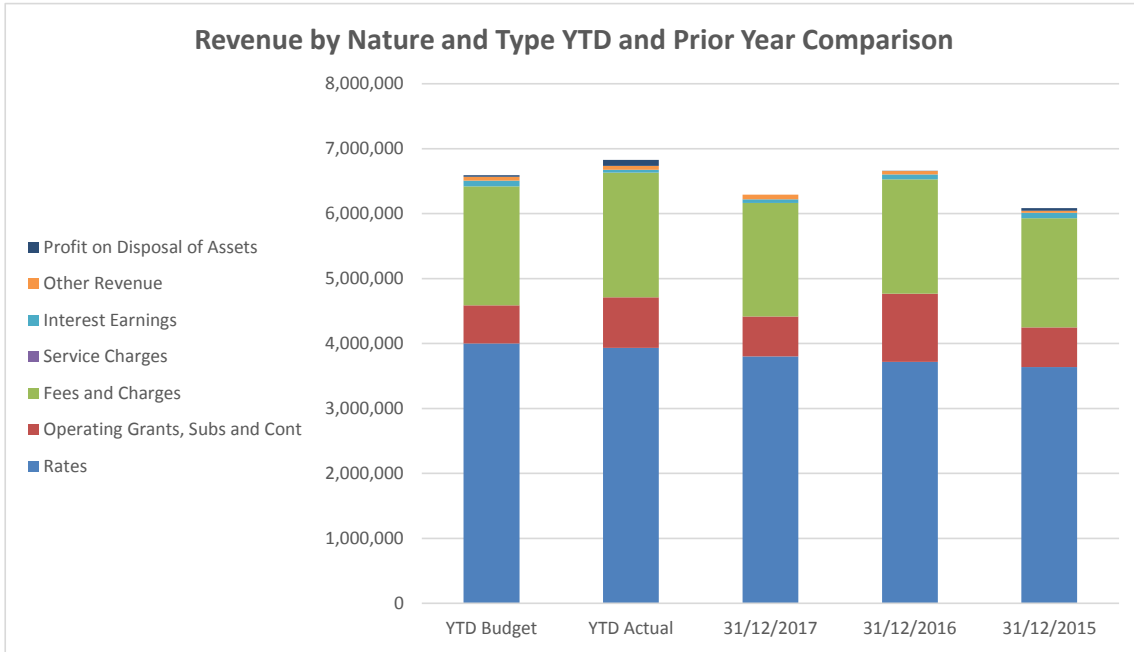


Budget Capital Expenses -v- Actual (Refer Note 2)



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

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



SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 December 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	15,948	28,407	12,459	78%	▲
General Purpose Funding - Rates	9	3,999,744	3,999,744	3,933,867	(65,877)	(2%)	▼
General Purpose Funding - Other		971,181	498,052	454,091	(43,961)	(9%)	▼
Law, Order and Public Safety		298,325	214,415	177,639	(36,777)	(17%)	▼
Health		20,690	10,338	12,707	2,369	23%	
Education and Welfare		375,970	186,989	199,518	12,529	7%	▲
Housing		116,180	58,074	59,136	1,062	2%	
Community Amenities		1,176,966	1,094,896	1,078,730	(16,166)	(1%)	
Recreation and Culture		143,027	71,412	181,544	110,132	154%	▲
Transport		155,339	77,664	253,743	176,079	227%	▲
Economic Services		618,650	309,294	361,377	52,083	17%	▲
Other Property and Services		110,750	55,368	84,785	29,417	53%	▲
		8,018,760	6,592,194	6,825,544			
Expenditure from operating activities							
Governance		(959,026)	(479,304)	(497,860)	(18,556)	(4%)	
General Purpose Funding		(254,138)	(129,439)	(119,602)	9,837	8%	▲
Law, Order and Public Safety		(493,427)	(246,570)	(315,275)	(68,705)	(28%)	▼
Health		(107,714)	(53,778)	(37,942)	15,836	29%	▲
Education and Welfare		(543,207)	(271,470)	(233,002)	38,468	14%	▲
Housing		(115,429)	(57,576)	(44,470)	13,106	23%	▲
Community Amenities		(1,131,612)	(565,512)	(878,343)	(312,831)	(55%)	▼
Recreation and Culture		(1,862,048)	(930,360)	(987,843)	(57,483)	(6%)	▼
Transport		(3,501,787)	(1,750,806)	(1,927,436)	(176,630)	(10%)	▼
Economic Services		(1,143,461)	(571,410)	(420,312)	151,098	26%	▲
Other Property and Services		(42,840)	(21,282)	(47,408)	(26,126)	(123%)	▼
		(10,154,689)	(5,077,507)	(5,509,495)			
Operating activities excluded from budget							
Add back Depreciation		3,556,249	1,778,076	2,234,440	456,364	26%	▲
Adjust (Profit)/Loss on Asset Disposal	8	297,000	148,488	(54,946)	(203,434)	(137%)	▼
Adjust Provisions and Accruals		9,000	0	(1,716)	(1,716)		
Amount attributable to operating activities		1,726,320	3,441,251	3,493,826			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,122,927	1,061,448	605,952	(455,496)	(43%)	▼
Proceeds from Disposal of Assets	8	495,300	247,650	256,644	8,994	4%	
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,869,965)	(1,434,930)	(2,197,163)	(762,233)	(53%)	▼
Infrastructure Assets - Roads	13	(2,389,593)	(1,194,720)	(338,067)	856,653	72%	▲
Infrastructure Assets - Public Facilities	13	(415,643)	(207,798)	(233,607)	(25,809)	(12%)	▼
Infrastructure Assets - Footpaths	13	(129,024)	(64,512)	(5,912)	58,600	91%	▲
Infrastructure Assets - Drainage	13	(183,538)	(91,740)	(1,714)	90,026	98%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(1,011,098)	(505,500)	(565,518)	(60,018)	(12%)	▼
Furniture and Equipment	13	(29,000)	(14,496)	(6,189)	8,307	57%	▲
Amount attributable to investing activities		(4,409,634)	(2,204,598)	(2,485,574)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	6,279	8,666	2,388	38%	▲
Self-Supporting Loan Principal		7,478	3,739	3,710	(29)	(1%)	
Transfer from Reserves	7	20,000	0	0	0		
Advances to Community Groups		(7,000)	(3,500)	0	3,500	100%	▲
Repayment of Debentures	10	(373,384)	(373,384)	(171,790)	201,594	54%	▲
Transfer to Reserves	7	(99,000)	0	0	0		
Amount attributable to financing activities		60,651	133,134	340,586			
Closing Funding Surplus(Deficit)	3	(5,887)	3,986,563	3,937,534			

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

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 December 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	3,933,867	(65,877)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,156,937	589,935	777,448	187,513	32%	▲
Fees and Charges		2,518,665	1,830,849	1,918,513	87,664	5%	
Service Charges		0	0	0	0		
Interest Earnings		174,026	86,988	43,785	(43,203)	(50%)	▼
Other Revenue		116,588	58,278	63,204	4,926	8%	
Profit on Disposal of Assets	8	52,800	26,400	88,726			
		8,018,760	6,592,194	6,825,543			
Expenditure from operating activities							
Employee Costs		(3,627,468)	(1,813,020)	(1,867,113)	(54,093)	(3%)	
Materials and Contracts		(1,739,463)	(868,584)	(916,790)	(48,206)	(6%)	▼
Utility Charges		(371,585)	(185,628)	(163,699)	21,929	12%	▲
Depreciation on Non-Current Assets		(3,556,249)	(1,778,076)	(2,234,440)	(456,364)	(26%)	▼
Interest Expenses		(52,804)	(28,807)	(17,685)	11,122	39%	▲
Insurance Expenses		(178,438)	(89,166)	(184,899)	(95,733)	(107%)	▼
Other Expenditure		(278,882)	(139,338)	(91,090)	48,248	35%	▲
Loss on Disposal of Assets	8	(349,800)	(174,888)	(33,779)			
		(10,154,689)	(5,077,507)	(5,509,495)			
Operating activities excluded from budget							
Add back Depreciation		3,556,249	1,778,076	2,234,440	456,364	26%	▲
Adjust (Profit)/Loss on Asset Disposal	8	297,000	148,488	(54,946)	(203,434)	(137%)	▼
Adjust Provisions and Accruals		9,000	0	(1,716)	(1,716)		
Amount attributable to operating activities		1,726,320	3,441,251	3,493,826			
Investing activities							
Grants, Subsidies and Contributions	11	2,122,927	1,061,448	605,952	(455,496)	(43%)	▼
Proceeds from Disposal of Assets	8	495,300	247,650	256,644	8,994	4%	
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,869,965)	(1,434,930)	(2,197,163)	(762,233)	(53%)	▼
Infrastructure Assets - Roads	13	(2,389,593)	(1,194,720)	(338,067)	856,653	72%	▲
Infrastructure Assets - Public Facilities	13	(415,643)	(207,798)	(233,607)	(25,809)	(12%)	▼
Infrastructure Assets - Footpaths	13	(129,024)	(64,512)	(5,912)	58,600	91%	▲
Infrastructure Assets - Drainage	13	(183,538)	(91,740)	(1,714)	90,026	98%	▲
Plant and Equipment	13	(1,011,098)	(505,500)	(565,518)	(60,018)	(12%)	▼
Furniture and Equipment	13	(29,000)	(14,496)	(6,189)	8,307	57%	▲
		(4,409,634)	(2,204,598)	(2,485,574)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	6,279	8,666	2,388	38%	
Self-Supporting Loan Principal		7,478	3,739	3,710	(29)	(1%)	
Transfer from Reserves	7	20,000	0	0	0		
Advances to Community Groups		(7,000)	(3,500)	0	3,500	100%	▲
Repayment of Debentures	10	(373,384)	(373,384)	(171,790)	201,594	54%	▲
Transfer to Reserves	7	(99,000)	0	0	0		
		60,651	133,134	340,586			
Closing Funding Surplus (Deficit)	3	(5,887)	3,986,563	3,937,534		(1%)	

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

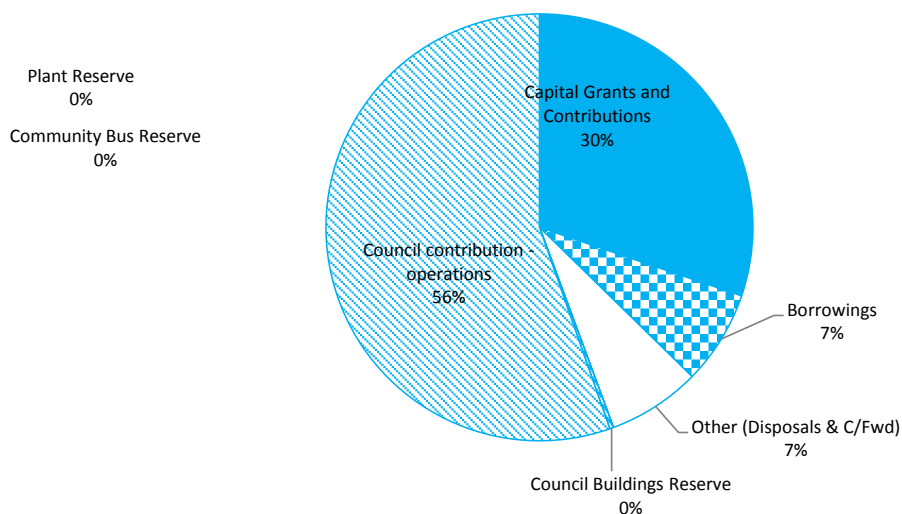
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MOORA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 December 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	2,162,237	34,926	1,434,930	2,869,965	2,197,163	762,233
Infrastructure Assets - Roads	13	2,047	336,021	1,194,720	2,389,593	338,067	(856,653)
Infrastructure Assets - Public Facilities	13	39,435	194,173	207,798	415,643	233,607	25,809
Infrastructure Assets - Footpaths	13	5,912	0	64,512	129,024	5,912	(58,600)
Infrastructure Assets - Drainage	13	0	1,714	91,740	183,538	1,714	(90,026)
Plant and Equipment	13	0	565,518	505,500	1,011,098	565,518	60,018
Furniture and Equipment	13	0	6,189	14,496	29,000	6,189	(8,307)
Capital Expenditure Totals		2,209,630	1,138,540	3,513,696	7,027,861	3,348,169	(165,527)
Capital acquisitions funded by:							
Capital Grants and Contributions				1,061,448	2,122,927	605,952	
Borrowings				500,000	500,000	500,000	
Other (Disposals & C/Fwd)				247,650	495,300	256,644	
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				1,704,598	3,889,634	1,985,574	
Capital Funding Total				3,513,696	7,027,861	3,348,169	

Budgeted Capital Acquisitions Funding



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

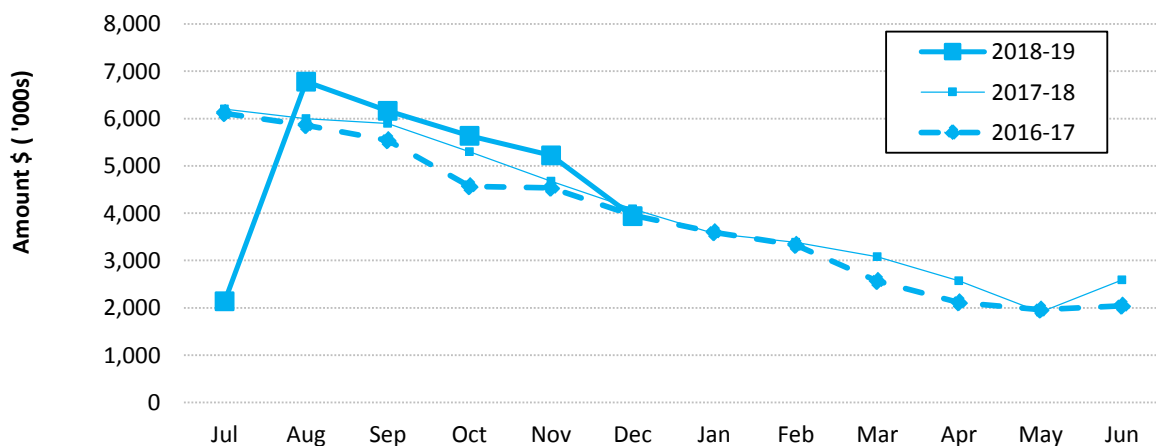
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	12,459	78%	▲	Timing	Insurance scheme dividend received in full - trainee subsidy received (3.6k)
General Purpose Funding	(43,961)	(9%)	▼	Timing	Timing term deposit interest payments
Law, Order and Public Safety	(36,777)	(17%)	▼	Timing	Timing CESM co-contribution payment Dec quarter
Education and Welfare	12,529	7%	▲	Timing	Childcare revenue
Recreation and Culture	110,132	154%	▲	Permanent	Raise The Roof (70k) and Lottery West (26k) - MPAC grant received in full
Transport	176,079	227%	▲	Permanent	Non-budgeted profit on sale of items auctioned (44k) . Main roads Direct Grant \$167k (100k budgeted)
Economic Services	52,083	17%	▲	Timing	Caravan Park revenue
Other Property and Services	29,417	53%	▲	Timing	Private works Revenue / Insurance Reimb
Operating Expense					
General Purpose Funding	9,837	8%	▲	Permanent	Reclassified staff rate discounts to revenue account ESL levy payment (13k), insurance (17k), depreciation (20k), control officer exp (15k)
Law, Order and Public Safety	(68,705)	(28%)	▼	Timing	
Health	15,836	29%	▲	Timing	Control officer exp
Education and Welfare	38,468	14%	▲	Timing	School programs contribution, additional childcare services to be run over school holidays (grant funded)
Housing	13,106	23%	▲	Timing	Loss on sale of property
Community Amenities	(312,831)	(55%)	▼	Permanent	Moora Refuse Site maintenance 25k, depreciation (fair value adjustment to sewerage infrastructure) 300k
Recreation and Culture	(57,483)	(6%)	▼	Timing	Depreciation (changes due to fair value adjustment)
Transport	(176,630)	(10%)	▼	Timing	Road maintenance expenditure
Economic Services	151,098	26%	▲	Timing	Loss on sale of 2 x industrial lots not realised YTD. CMC Pty Ltd contribution delayed.
Other Property and Services	(26,126)	(123%)	▼	Timing	Insurance on motor vehicle items paid in full July 2018
Capital Revenues					
Grants, Subsidies and Contributions	(455,496)	(43%)	▼	Timing	Delayed capital projects payments - mens shed and hydrotherapy pool/dental space
Capital Expenses					
Land and Buildings	(762,233)	(53%)	▼	Timing	Hydrotherapy pool construction costs - building near completion
Infrastructure - Roads	856,653	72%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	(25,809)	(12%)	▼	Timing	Moora pool painting renewal works and Miling Tennis courts Contribution (CBS)
Infrastructure - Footpaths	58,600	91%	▲	Timing	Works Delayed
Infrastructure - Drainage	90,026	98%	▲	Timing	Works Delayed
Plant and Equipment	(60,018)	(12%)	▼	Timing	Delayed plant replacement timing
Furniture and Equipment	8,307	57%	▲	Timing	Computer purchases delayed

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	31 Dec 2017	31 Dec 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,585,065	3,061,360	2,668,902
Cash Restricted - Conditions over Grants	11	971,277	434,893	402,513
Cash Restricted	4	1,634,749	2,067,082	1,634,749
Receivables - Rates	6	340,984	1,126,169	1,145,000
Receivables - Other	6	235,162	40,868	51,157
Interest / ATO Receivable/Trust		37,257	28,411	113,614
Inventories		47,709	18,467	13,520
		4,852,203	6,777,249	6,029,454
Less: Current Liabilities				
Payables		(298,588)	(102,948)	(139,377)
Provisions		(591,648)	(620,067)	(591,648)
Current Portion of Long Term Borrowings		(348,414)	(170,606)	(189,508)
		(1,238,649)	(893,621)	(920,534)
Less: Cash Reserves	7	(1,634,750)	(2,067,082)	(1,634,750)
Less: Current Loans Clubs/Institutions		(20,036)	(7,220)	(7,660)
Add: Current Portion of Long Term Borrowings		348,414	170,606	189,508
Add: Leave Liability Not Required to be Funded		281,514	112,323	281,514
Net Current Funding Position		2,588,695	4,092,257	3,937,533

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

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	(129,785)			(129,785)	Westpac	0.25%	At Call
Reserve Bank Account		4,749		4,749	Westpac	0.00%	At Call
Trust Bank Account			47,001	47,001	Westpac	0.00%	At Call
Cash On Hand	1,200			1,200	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Funds (on-hold)	0			0	Westpac	2.35%	NA
Municipal Funds (on-notice)	0			0	Westpac	1.70%	NA
Municipal Funds	1,200,000			1,200,000	Bankwest	2.75%	29-Jan-19
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	3,071,415	1,634,749	47,001	4,753,165			

Comments/Notes - Investments

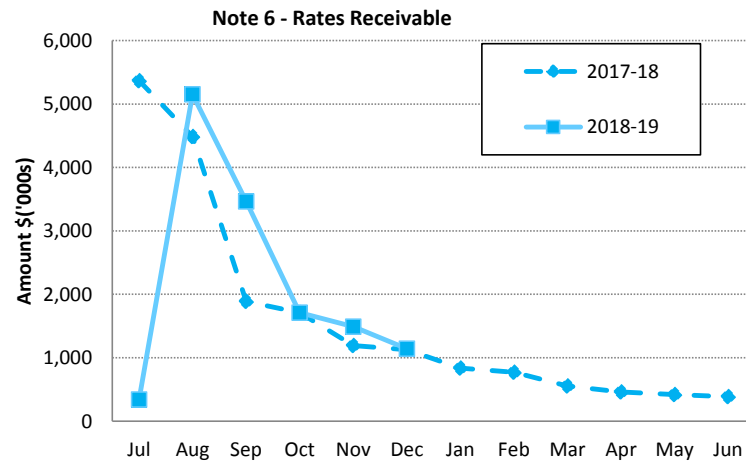
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2018

Note 6: Receivables

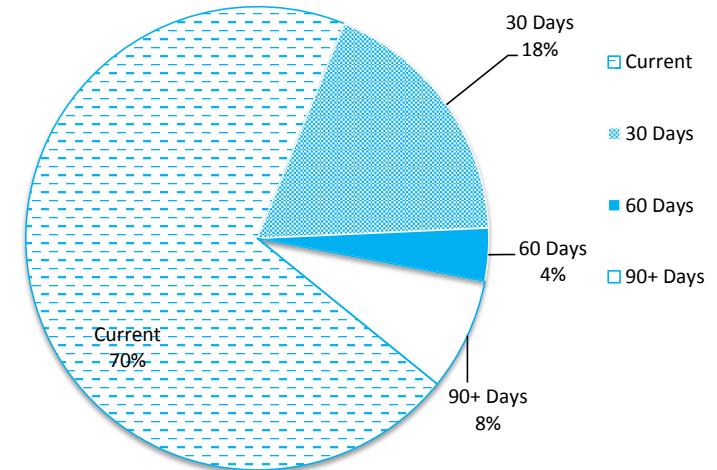
Receivables - Rates Receivable	31 Dec 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	340,984	385,010
Levied this year	5,141,674	4,941,804
<u>Less</u> Collections to date	(4,337,658)	(4,985,830)
Equals Current Outstanding	1,145,000	340,984
Net Rates Collectable	1,145,000	340,984
% Collected	79.12%	93.60%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	35,963	9,289	1,882	4,023	51,157
Balance per Trial Balance					
Sundry Debtors					51,157
Receivables - Other					113,614
Total Receivables General Outstanding					164,771

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



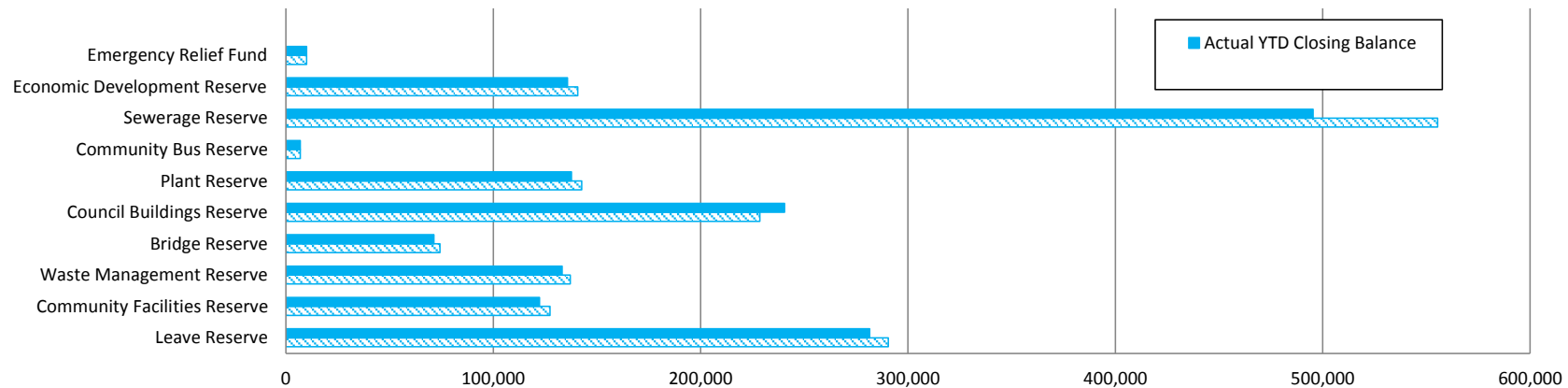
Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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 31 December 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								
40198	Ford Everest (CEO)	54,459	45,455	0	(9,004)	55,000	45,000	0	(10,000)
40195	Holden Calais Wagon (DCEO)	33,018	23,182	0	(9,836)	33,500	23,900	0	(9,600)
40193	Holden Calais (MES)	30,746	23,636	0	(7,110)	31,500	21,900	0	(9,600)
	Nissan Xtrail (MDS)			0		24,500	20,900	0	(3,600)
126620	Ford Ranger (Works Supervisor)	37,255	33,636	0	(3,619)	0	0	0	0
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)
105043	GNH Partial Land Sale (Walebing)	5,808	8,100	2,292	0	0	8,100	8,100	0
	Dental surgery and residence					175,000	150,000	0	(25,000)
		181,577	256,644	88,726	(33,779)	783,300	490,300	52,800	(345,800)

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

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	3,705	7,157
Loan 326 - 92 Roberts Street (Doctors House)	182,244		9,288	18,698	172,956	163,546	2,097	4,144
Recreation and Culture								
Loan 314 - Moora Town Hall Upgrade	95,263		24,188	49,171	71,075	46,092	815	1,989
Loan 315 - Town Hall Upgrade	138,357		30,955	62,854	107,402	75,503	1,493	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		72,456	147,160	213,138	138,434	3,681	5,709
Loan 325 - Lots 231 and 232 Roberts Street	373,600		19,041	38,330	354,559	335,270	4,299	8,495
	1,277,506	500,000	171,790	373,384	1,605,716	1,404,122	16,654	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 31 December 2018

Note 11: Grants and Contributions

Grant Provider	Type	Opening Balance (a)	Amended Budget Operating	Budget Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue	YTD Actual (Expended) (c)	Unspent Grant (a)+(b)+(c)	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
General Purpose Funding												
Grants Commission Grant Needs	WALGGC	Operating	423,100	400,495	0	200,244	400,495	400,495	218,974	0	0	
Grants Commission - Road Formula	WALGGC	Operating	402,975	334,160	0	167,076	334,160	334,160	170,488	0	0	
CBH Payment In Lieu Of Rates	CBH	Operating	0	25,000	0	25,000	25,000	25,000	0	0	0	
Governance												
CLGF - Trainee Grant	CLGF Regional Funding	Operating	0	0	0	0	0	0	3,636	0	0	
Law, Order and Public Safety												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	101,392	0	50,694	101,392	101,392	19,813	(54,218)	0	
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	1,998	4,000	4,000	4,000	0	0	
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,618	36,643	0	18,324	36,643	36,643	12,618	0	0	
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	1,396	10,162	0	5,082	10,162	10,162	3,865	0	0	
Safe Driving Campaign	WA Police	Operating	1,396	0	0	0	0	0	227	0	0	
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	1,620	3,250	3,250	2,870	(2,179)	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	31,991	63,970	63,970	32,099	(4,804)	27,295	
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	0	0	900,000	450,000	900,000	900,000	0	(1,959,153)	0	
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	498	1,000	1,000	941	0	0	
Wastewater Trainee Grant	CLGF Regional Funding	Operating	0	0	0	0	0	0	(15,796)	0	0	
Recreation and Culture												
MPAC - Performance/Promotion Grants	Circuit West and LotteryWest	Operating - Tied	0	20,000	0	9,996	20,000	20,000	112,412	(22,694)	0	
National Volunteer Week Funding	TBA	Operating	0	0	0	0	0	0	795	0	0	
Community Contributions	Various	Operating	0	4,477	0	2,232	4,477	4,477	0	0	0	
Event Sponsorship	Various	Operating	0	5,700	0	2,844	5,700	5,700	5,000	0	0	
Seniors Week	Seniors Week	Operating - Tied	0	0	0	0	0	0	1,000	0	1,000	
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	313,188	156,594	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	(21,913)	(7,541)	
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	7,000	3,498	7,000	7,000	0	0	0	
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	22,000	10,998	22,000	22,000	24,649	0	24,649	
Community Contributions - Mens Shed	Mens Shed	Non-operating	0	0	63,000	31,494	63,000	63,000	0	0	0	
Transport												
Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	3,150	6,300	6,300	0	0	0	
Direct Grants - Maintenance	Main Roads WA	Operating	0	103,339	0	51,666	103,339	103,339	167,954	0	0	
Grant - Roads to Recovery	Roads to Recovery	Non-operating	113,919	0	167,739	83,868	167,739	167,739	100,000	(19,737)	194,182	
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	324,996	650,000	650,000	259,692	(87,989)	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	6,498	13,000	13,000	6,292	0	0	
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	150	300	300	0	0	0	
Crossover contributions	Various	Operating	0	1,000	0	498	1,000	1,000	(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	7,500	15,000	15,000	29,770	0	0	
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	0	5,750	0	2,874	5,750	5,750	1,136	0	1,136	
TOTALS			971,277	1,154,937	2,122,927	1,651,383	3,277,864	0	3,277,864	1,383,400	(2,201,278)	402,513
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		842,985	960,575	0	492,760	960,575	0	960,575	608,118	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	194,362	0	97,175	194,362	0	194,362	169,330	(83,895)	29,431
Non-operating	Non-operating Grants, Subsidies and Contributions		128,292	0	2,122,927	1,061,448	2,122,927	0	2,122,927	605,952	(2,117,383)	373,082
TOTALS			971,277	1,154,937	2,122,927	1,651,383	3,277,864	0	3,277,864	1,383,400	(2,201,278)	402,513

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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 31 Dec 2018
	\$	\$	\$	\$
BCITF Levy	0	4,423	-4,423	0
BRB Levy	20	3,912	-3,932	0
Standpipe Cards Bond	2,762	200	-150	2,812
Gym Cards Bond	4,082	800	-380	4,502
Facility Hire Bonds	2,500	6,000	-5,500	3,000
Housing Bonds	5,300	3,460	-1,400	7,360
Community Bus Bonds	200	2,000	-1,800	400
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	491	-245	12,079
	42,829	21,287	(18,831)	45,286










SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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	(1,959,153)	0	(1,959,153)	(2,000,000)	(999,996)	(959,157)	1.2.5.2
Health Total		(1,959,153)	0	(1,959,153)	(2,000,000)	(999,996)	(959,157)	
Housing								
 2 x Land purchases	32306	0	0	0	(100,000)	(49,992)	49,992	3.4.1.3
 Housing renewal	32302	(2,651)	0	(2,651)	0	0	(2,651)	
Housing Total		(2,651)	0	(2,651)	(100,000)	(49,992)	47,341	
Law, Order And Public Safety								
 Coomberdale Fire Shed	30502	0	0	0	(8,000)	(3,996)	3,996	3.4.1.2
Law, Order And Public Safety Total		0	0	0	(8,000)	(3,996)	3,996	
Recreation And Culture								
 Swimming Pool Building Renewal	32317	0	(9,948)	(9,948)	(23,859)	(11,922)	1,974	1.1.2.3
 MPAC Renewal	33117	0	(540)	(540)	(24,880)	(12,438)	11,898	3.4.2.14
 Moora Recreation Centre Renewal	33361	0	(8,657)	(8,657)	(28,401)	(14,190)	5,533	3.4.2.15
 Miling Pavilion	33318	0	(5,045)	(5,045)	(18,983)	(9,486)	4,441	3.4.3.1
 Mens Shed - Moora Sports Oval	33014	(188,911)	0	(188,911)	(475,000)	(237,498)	48,587	1.1.3.3
 Moora Oval Gardener Shed	34030	0	0	0	(16,000)	(7,998)	7,998	3.4.3.1
Recreation And Culture Total		(188,911)	(24,190)	(213,101)	(587,123)	(293,532)	80,431	
Economic Services								
 Moora Lifestyle Village Display Unit	35001	(11,521)	0	(11,521)	(135,000)	(67,500)	55,979	4.1.6.1
 Caravan Park/Chalets Renewal	34612	0	(10,060)	(10,060)	(39,842)	(19,914)	9,854	3.4.2.18
 Industrial lots - preparation for sale	35260	0	(676)	(676)	0	0	(676)	
Economic Services Total		(11,521)	(10,736)	(22,257)	(174,842)	(87,414)	65,157	




















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

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 Land and Buildings Total		(2,162,237)	(34,926)	(2,197,163)	(2,869,965)	(1,434,930)	(762,233)	
Drainage/Culverts								
Transport								
 Drainage Construction - Moore/Robert St	33914	0	(1,714)	(1,714)	(183,538)	(91,740)	90,026	3.3.1.5
Transport Total		0	(1,714)	(1,714)	(183,538)	(91,740)	90,026	
 Drainage/Culverts Total		0	(1,714)	(1,714)	(183,538)	(91,740)	90,026	
Footpaths								
Transport								
 Footpath Lefroy, Stafford, Lenane St	33916	(5,912)	0	(5,912)	(129,024)	(64,512)	58,600	3.3.1.6
Transport Total		(5,912)	0	(5,912)	(129,024)	(64,512)	58,600	
 Footpaths Total		(5,912)	0	(5,912)	(129,024)	(64,512)	58,600	
Furniture & Office Equip.								
Governance								
 Computer Hardware Replacement	30402	0	(6,189)	(6,189)	(29,000)	(14,496)	8,307	4.3.2.4
Governance Total		0	(6,189)	(6,189)	(29,000)	(14,496)	8,307	
 Furniture & Office Equip. Total		0	(6,189)	(6,189)	(29,000)	(14,496)	8,307	
Plant , Equip. & Vehicles								
Governance								
 Administration Vehicle Replacement	30401	0	(188,387)	(188,387)	(166,000)	(82,992)	(105,395)	4.3.2.4
Governance Total		0	(188,387)	(188,387)	(166,000)	(82,992)	(105,395)	
Recreation And Culture								
 Swimming pool cover	32315	0	(3,320)	(3,320)	(3,200)	(1,596)	(1,724)	1.1.2.2
Recreation And Culture Total		0	(3,320)	(3,320)	(3,200)	(1,596)	(1,724)	








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

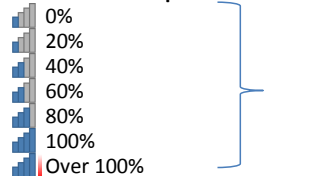
Note 13: Capital Acquisitions

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)	(17,496)	(13,061)	2.2.2.3
Community Amenities Total		0	(30,557)	(30,557)	(35,000)	(17,496)	(13,061)	
Transport								
 3 x Trucks	34025	0	(122,360)	(122,360)	(134,596)	(67,296)	(55,064)	4.3.2.4
 Multi Tyre Roller	34019	0	(110,000)	(110,000)	(110,000)	(54,996)	(55,004)	4.3.2.4
 Used 12 Tonne Roller	34051	0	0	0	(80,000)	(39,996)	39,996	4.3.2.4
 2.5 Tonne Multi Spreader	34053	0	0	0	(25,000)	(12,498)	12,498	4.3.2.4
 Minor Plant	34054	0	0	0	(9,000)	(4,494)	4,494	4.3.2.4
 5 axle 25 tonne side tipper	34060	0	(50,000)	(50,000)	(70,000)	(34,998)	(15,002)	4.3.2.4
 Logg Grapple (924 Loader)	34062	0	0	0	(35,000)	(17,496)	17,496	4.3.2.4
 Water Carting Truck	34063	0	0	0	(25,000)	(12,498)	12,498	4.3.2.4
 Prime Mover (Hino 700 Series)	34064	0	0	0	(229,102)	(114,546)	114,546	4.3.2.4
 Mini Excavator	34065	0	(60,894)	(60,894)	(61,200)	(30,600)	(30,294)	4.3.2.4
Transport Total		0	(343,254)	(343,254)	(778,898)	(389,418)	46,164	
Other property and services								
 Gardeners Ute	34067	0	0	0	(28,000)	(13,998)	13,998	4.3.2.4
Other property and Services Total		0	0	0	(28,000)	(13,998)	13,998	
Plant , Equip. & Vehicles Total		0	(565,518)	(565,518)	(1,011,098)	(505,500)	(60,018)	
Public Facilities								
Community Amenities								
 Moora Sewerage System Renewal	39521	0	(39,348)	(39,348)	(130,000)	(64,998)	25,650	2.2.2.3
 Watheroo Tip - Relocate Oil Storage Tank	33010	0	0	0	(5,567)	(2,778)	2,778	1.1.2.5
 Electronic Community Notice Board	33720	0	0	0	(20,000)	(9,996)	9,996	3.2.1.5
Community Amenities Total		0	(39,348)	(39,348)	(155,567)	(77,772)	38,424	
Economic Services								
 Entry Statements and Industrial Signage	34604	0	0	0	(65,000)	(32,496)	32,496	3.2.1.5
Economic Services Total		0	0	0	(65,000)	(32,496)	32,496	
Recreation And Culture								
 Renewal Park Infrastructure	33308	0	(21,913)	(21,913)	(63,000)	(31,500)	9,587	3.2.1.5
 Milling Tennis Courts Resurface	33326	0	(43,700)	(43,700)	0	0	(43,700)	3.4.2.10
 Painting of Pool Shell	32316	0	(89,212)	(89,212)	(53,000)	(26,496)	(62,716)	1.1.2.2
Recreation And Culture Total		0	(154,825)	(154,825)	(116,000)	(57,996)	(96,829)	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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	(39,435)	0	(39,435)	(79,076)	(39,534)	99	3.2.1.5
Transport Total		(39,435)	0	(39,435)	(79,076)	(39,534)	99	
Public Facilities Total		(39,435)	(194,173)	(233,607)	(415,643)	(207,798)	(25,809)	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Caro)	33910	0	(87,989)	(87,989)	(989,241)	(494,604)	406,615	3.3.1.5
 Roads To Recovery (Dandaragan Road)	33913	0	(19,737)	(19,737)	(320,651)	(160,314)	140,577	3.3.1.5
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(228,294)	(228,294)	(802,559)	(401,250)	172,956	3.3.1.5
Transport Total		0	(336,021)	(336,021)	(2,112,451)	(1,056,168)	720,147	
Roads (Non Town) Total		0	(336,021)	(336,021)	(2,112,451)	(1,056,168)	720,147	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(87,909)	(43,944)	43,944	3.3.1.5
 Micro Surfacing Town Streets	33918	0	0	0	(169,233)	(84,612)	84,612	3.3.1.5
 Padbury Street Upgrade	33915	(2,047)	0	(2,047)	(20,000)	(9,996)	7,950	3.2.1.10
Transport Total		(2,047)	0	(2,047)	(277,142)	(138,552)	136,506	
Town Streets Total		(2,047)	0	(2,047)	(277,142)	(138,552)	136,506	
Capital Expenditure Total		(2,209,630)	(1,138,540)	(3,348,169)	(7,027,861)	(3,513,696)	165,527	



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

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 January 2019

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

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Shire of Moora
Information Summary
For the Period Ended 31 January 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 31 January 2019 of \$3,172,627.

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)	21%	\$	989,241	\$	577,038
Roads To Recovery (Dandaragan Road)	6%	\$	320,651	\$	187,033
Hydrotherapy pool / Dental Space	98%	\$	2,000,000	\$	1,166,662
Mens Shed - Moora Sports Oval	41%	\$	475,000	\$	277,081
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	71%	\$	1,156,937	\$	685,261
Non-operating Grants, Subsidies and Contributions	30%	\$	2,122,927	\$	1,238,356
	45%	\$	3,279,864	\$	1,923,617
Rates Levied	98%	\$	3,999,744	\$	3,999,744
		\$		\$	3,934,737

% Compares current ytd actuals to annual budget

		Prior Year 31 Jan 2018	Current Year 31 Jan 2019
Financial Position			
Adjusted Net Current Assets	89%	\$ 3,567,310	\$ 3,172,626
Cash and Equivalent - Unrestricted	74%	\$ 3,344,832	\$ 2,477,548
Cash and Equivalent - Restricted	79%	\$ 2,067,082	\$ 1,634,749
Receivables - Rates	120%	\$ 835,433	\$ 1,002,375
Receivables - Other	132%	\$ 49,933	\$ 65,979
Payables	49%	\$ 298,588	\$ 145,578

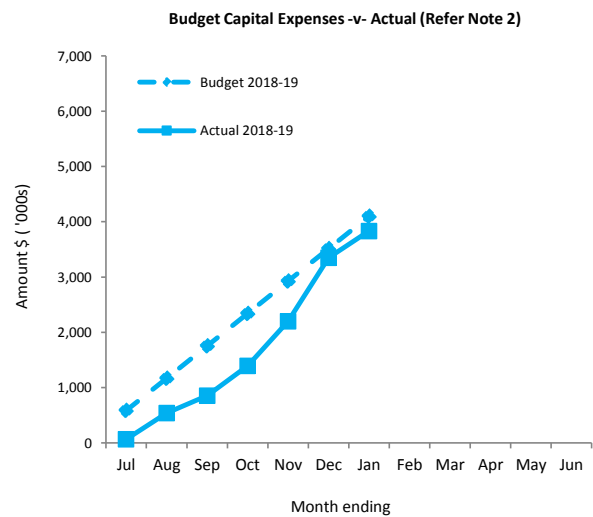
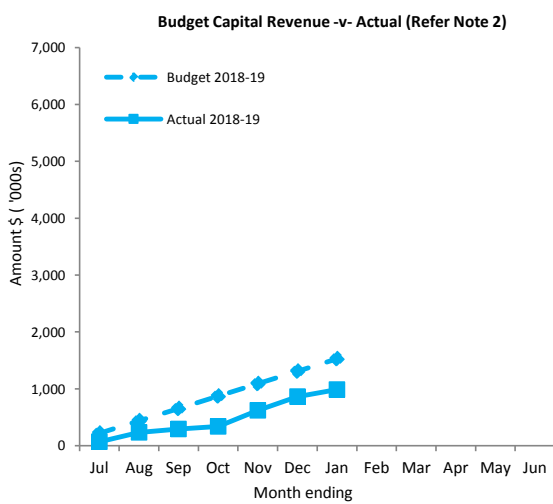
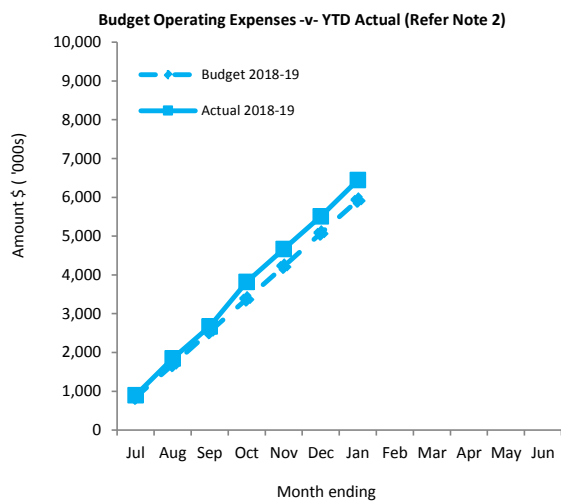
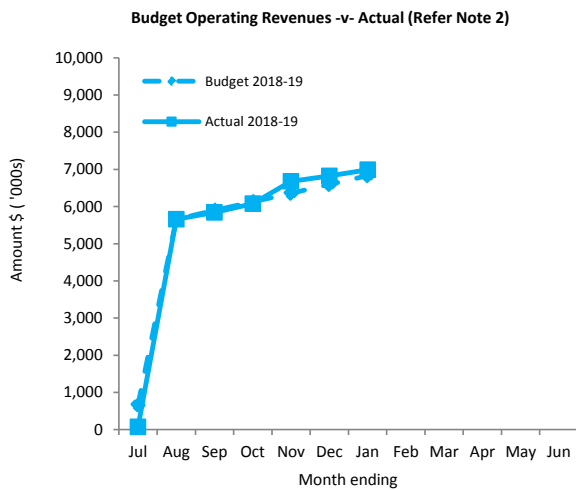
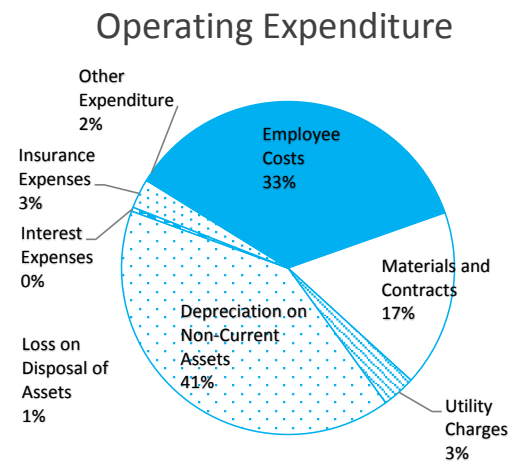
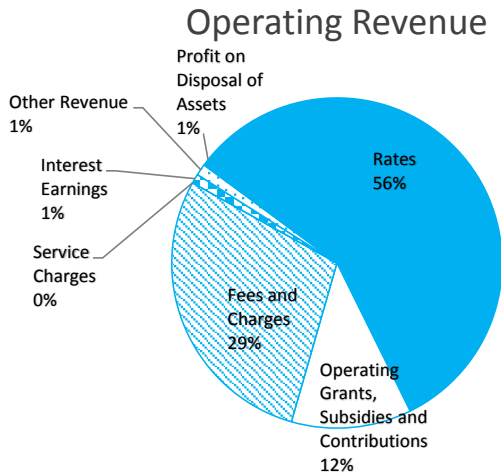
% Compares current ytd actuals to prior year actuals at the same time

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

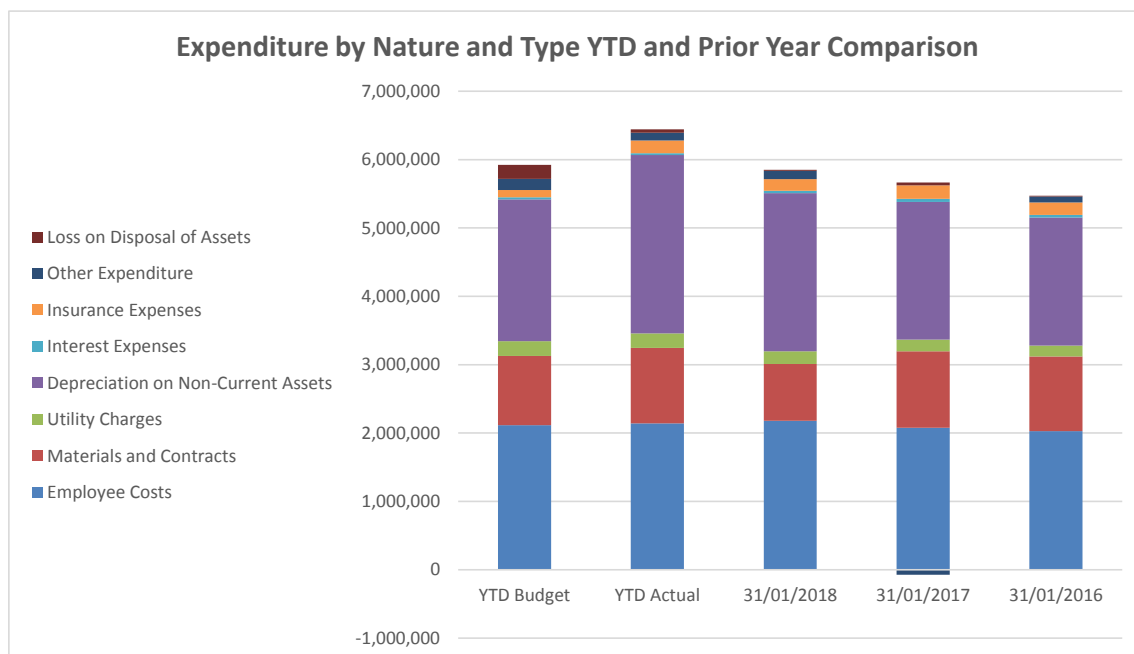
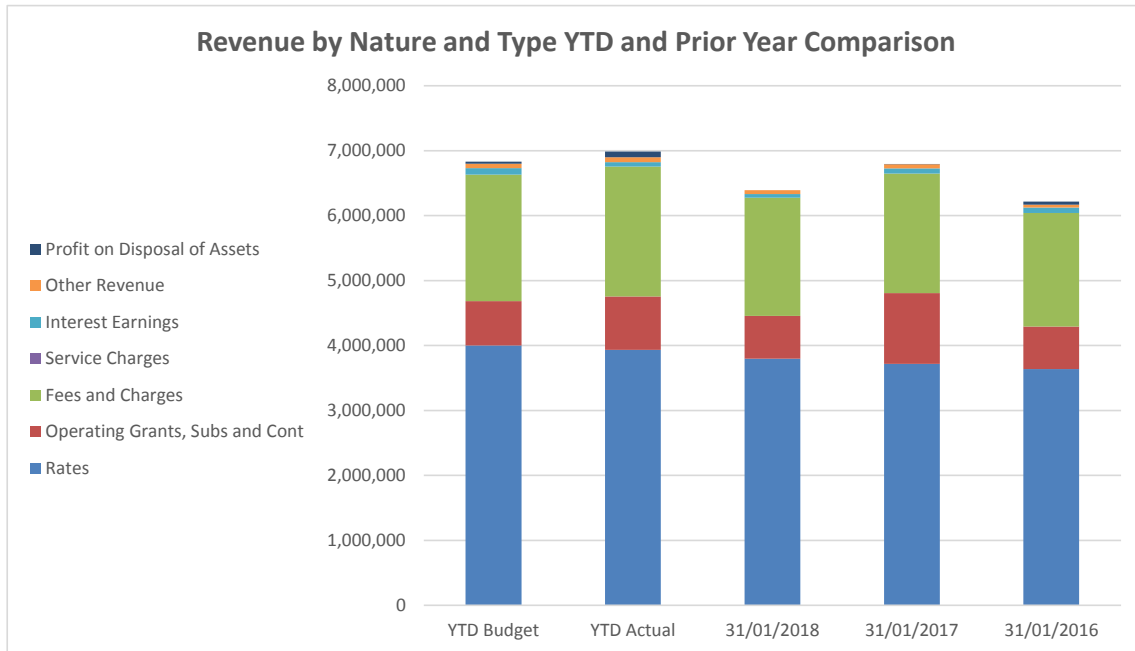
Prepared by: David Trevaskis
Reviewed by: David Trevaskis
Date prepared: 7/02/2019

Shire of Moora
Information Summary
For the Period Ended 31 January 2019



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

**Shire of Moora
Information Summary
For the Period Ended 31 January 2019**



SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 January 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	2,616,776	2,616,776	2,588,695	(28,081)	(1%)	
Revenue from operating activities							
Governance		31,938	18,606	26,445	7,839	42%	▲
General Purpose Funding - Rates	9	3,999,744	3,999,744	3,934,737	(65,007)	(2%)	▼
General Purpose Funding - Other		971,181	576,894	483,433	(93,461)	(16%)	▼
Law, Order and Public Safety		298,325	228,396	220,918	(7,478)	(3%)	
Health		20,690	12,061	13,587	1,526	13%	
Education and Welfare		375,970	219,324	208,234	(11,090)	(5%)	▼
Housing		116,180	67,753	69,126	1,373	2%	
Community Amenities		1,176,966	1,108,566	1,089,989	(18,577)	(2%)	
Recreation and Culture		143,027	83,314	195,791	112,477	135%	▲
Transport		155,339	90,608	253,743	163,135	180%	▲
Economic Services		618,650	360,843	401,340	40,497	11%	▲
Other Property and Services		110,750	64,596	91,395	26,799	41%	▲
		8,018,760	6,830,705	6,988,738			
Expenditure from operating activities							
Governance		(959,026)	(559,188)	(573,591)	(14,403)	(3%)	
General Purpose Funding		(254,138)	(148,278)	(147,894)	384	0%	
Law, Order and Public Safety		(493,427)	(287,665)	(342,682)	(55,017)	(19%)	▼
Health		(107,714)	(62,741)	(42,649)	20,092	32%	▲
Education and Welfare		(543,207)	(316,715)	(260,387)	56,328	18%	▲
Housing		(115,429)	(67,172)	(52,357)	14,815	22%	▲
Community Amenities		(1,131,612)	(659,764)	(1,014,344)	(354,580)	(54%)	▼
Recreation and Culture		(1,862,048)	(1,077,755)	(1,138,140)	(60,385)	(6%)	▼
Transport		(3,501,787)	(2,042,607)	(2,271,181)	(228,574)	(11%)	▼
Economic Services		(1,143,461)	(674,310)	(483,206)	191,104	28%	▲
Other Property and Services		(42,840)	(24,829)	(117,237)	(92,408)	(372%)	▼
		(10,154,689)	(5,921,024)	(6,443,668)			
Operating activities excluded from budget							
Add back Depreciation		3,556,249	2,074,422	2,611,884	537,462	26%	▲
Adjust (Profit)/Loss on Asset Disposal	8	297,000	173,236	(38,904)	(212,140)	(122%)	▼
Adjust Provisions and Accruals		9,000	0	0	0		
Amount attributable to operating activities		1,726,320	3,157,339	3,118,049			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,122,927	1,238,356	640,538	(597,818)	(48%)	▼
Proceeds from Disposal of Assets	8	495,300	288,925	346,189	57,264	20%	▲
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,869,965)	(1,674,085)	(2,253,675)	(579,590)	(35%)	▼
Infrastructure Assets - Roads	13	(2,389,593)	(1,393,840)	(486,508)	907,332	65%	▲
Infrastructure Assets - Public Facilities	13	(415,643)	(242,431)	(240,541)	1,890	1%	
Infrastructure Assets - Footpaths	13	(129,024)	(75,264)	(5,912)	69,352	92%	▲
Infrastructure Assets - Drainage	13	(183,538)	(107,030)	(1,714)	105,316	98%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(1,011,098)	(589,750)	(838,671)	(248,921)	(42%)	▼
Furniture and Equipment	13	(29,000)	(16,912)	(6,189)	10,723	63%	▲
Amount attributable to investing activities		(4,409,634)	(2,572,031)	(2,846,484)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	7,325	8,666	1,341	18%	▲
Self-Supporting Loan Principal		7,478	4,362	3,710	(653)	(15%)	
Transfer from Reserves	7	20,000	0	0	0		
Advances to Community Groups		(7,000)	(4,083)	0	4,083	100%	▲
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		60,651	134,220	312,366			
Closing Funding Surplus(Deficit)	3	(5,887)	3,336,304	3,172,627			

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

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 January 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	2,616,776	2,616,776	2,588,695	(28,081)	(1%)	
Revenue from operating activities							
Rates	9	3,999,744	3,999,744	3,934,737	(65,007)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,156,937	685,261	821,903	136,642	20%	▲
Fees and Charges		2,518,665	1,945,423	2,000,540	55,117	3%	
Service Charges		0	0	0	0		
Interest Earnings		174,026	101,486	64,182	(37,304)	(37%)	▼
Other Revenue		116,588	67,991	78,650	10,659	16%	▲
Profit on Disposal of Assets	8	52,800	30,800	88,726			
		8,018,760	6,830,705	6,988,737			
Expenditure from operating activities							
Employee Costs		(3,627,468)	(2,115,190)	(2,140,364)	(25,174)	(1%)	
Materials and Contracts		(1,739,463)	(1,013,348)	(1,106,200)	(92,852)	(9%)	▼
Utility Charges		(371,585)	(216,566)	(209,598)	6,968	3%	
Depreciation on Non-Current Assets		(3,556,249)	(2,074,422)	(2,611,884)	(537,462)	(26%)	▼
Interest Expenses		(52,804)	(30,874)	(25,843)	5,031	16%	▲
Insurance Expenses		(178,438)	(104,027)	(184,899)	(80,872)	(78%)	▼
Other Expenditure		(278,882)	(162,561)	(115,058)	47,503	29%	▲
Loss on Disposal of Assets	8	(349,800)	(204,036)	(49,821)			
		(10,154,689)	(5,921,024)	(6,443,668)			
Operating activities excluded from budget							
Add back Depreciation		3,556,249	2,074,422	2,611,884	537,462	26%	▲
Adjust (Profit)/Loss on Asset Disposal	8	297,000	173,236	(38,904)	(212,140)	(122%)	▼
Adjust Provisions and Accruals		9,000	0	0	0		
		1,726,320	3,157,339	3,118,048			
Investing activities							
Grants, Subsidies and Contributions	11	2,122,927	1,238,356	640,538	(597,818)	(48%)	▼
Proceeds from Disposal of Assets	8	495,300	288,925	346,189	57,264	20%	▲
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,869,965)	(1,674,085)	(2,253,675)	(579,590)	(35%)	▼
Infrastructure Assets - Roads	13	(2,389,593)	(1,393,840)	(486,508)	907,332	65%	▲
Infrastructure Assets - Public Facilities	13	(415,643)	(242,431)	(240,541)	1,890	1%	
Infrastructure Assets - Footpaths	13	(129,024)	(75,264)	(5,912)	69,352	92%	▲
Infrastructure Assets - Drainage	13	(183,538)	(107,030)	(1,714)	105,316	98%	▲
Plant and Equipment	13	(1,011,098)	(589,750)	(838,671)	(248,921)	(42%)	▼
Furniture and Equipment	13	(29,000)	(16,912)	(6,189)	10,723	63%	▲
		(4,409,634)	(2,572,031)	(2,846,484)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	7,325	8,666	1,341	18%	
Self-Supporting Loan Principal		7,478	4,362	3,710	(653)	(15%)	
Transfer from Reserves	7	20,000	0	0	0		
Advances to Community Groups		(7,000)	(4,083)	0	4,083	100%	▲
Repayment of Debentures	10	(373,384)	(373,384)	(200,010)	173,374	46%	▲
Transfer to Reserves	7	(99,000)	0	0	0		
		60,651	134,220	312,366			
Closing Funding Surplus (Deficit)	3	(5,887)	3,336,304	3,172,626		(5%)	

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

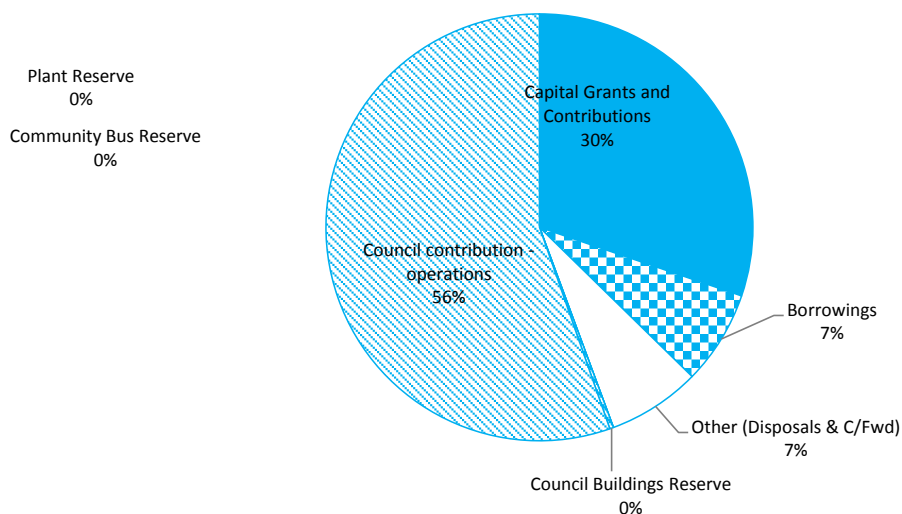
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MOORA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 January 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	2,181,295	72,380	1,674,085	2,869,965	2,253,675	579,590
Infrastructure Assets - Roads	13	2,047	484,462	1,393,840	2,389,593	486,508	(907,332)
Infrastructure Assets - Public Facilities	13	39,435	201,107	242,431	415,643	240,541	(1,890)
Infrastructure Assets - Footpaths	13	5,912	0	75,264	129,024	5,912	(69,352)
Infrastructure Assets - Drainage	13	0	1,714	107,030	183,538	1,714	(105,316)
Plant and Equipment	13	0	838,671	589,750	1,011,098	838,671	248,921
Furniture and Equipment	13	0	6,189	16,912	29,000	6,189	(10,723)
Capital Expenditure Totals		2,228,688	1,604,523	4,099,312	7,027,861	3,833,211	(266,101)
Capital acquisitions funded by:							
Capital Grants and Contributions				1,238,356	2,122,927	640,538	
Borrowings				500,000	500,000	500,000	
Other (Disposals & C/Fwd)				288,925	495,300	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				2,072,031	3,889,634	2,346,484	
Capital Funding Total				4,099,312	7,027,861	3,833,211	

Budgeted Capital Acquisitions Funding



SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2019

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 31 January 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.

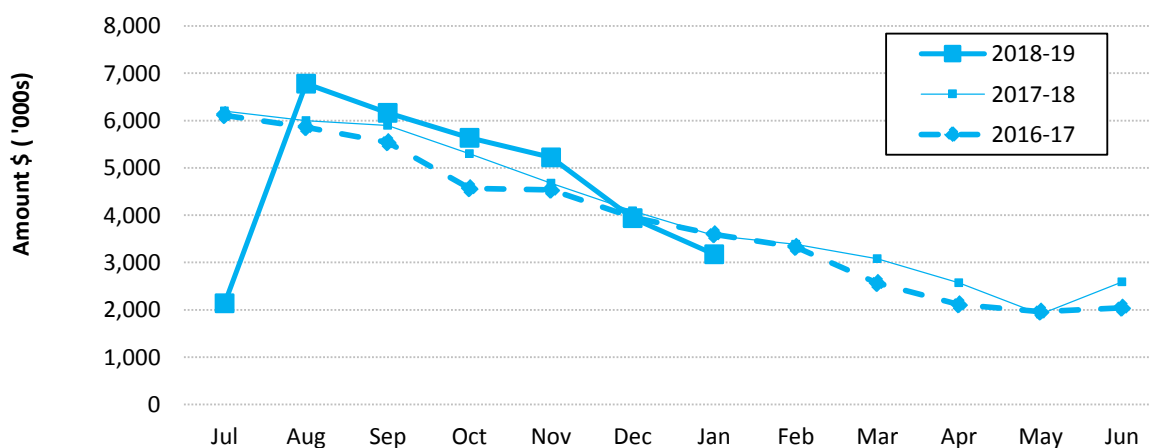
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	7,839	42%	▲	Timing	Insurance scheme dividend received in full - trainee subsidy received (3.6k)
General Purpose Funding	(93,461)	(16%)	▼	Timing	Timing term deposit interest payments & Q3 FAGS instalment
Education and Welfare	(11,090)	(5%)	▼	Timing	Childcare revenue (5k) - Supplementary program grant (6k)
Recreation and Culture	112,477	135%	▲	Permanent	Raise The Roof (DLGSC) 70k, Circuit West 15k and Lottery West 26k - MPAC grants received in full
Transport	163,135	180%	▲	Permanent	Non-budgeted profit on sale of items auctioned. Main roads Direct Grant \$167k (100k budgeted)
Economic Services	40,497	11%	▲	Timing	Caravan Park revenue
Other Property and Services	26,799	41%	▲	Timing	Private works Revenue / Insurance Reimb
Operating Expense					
Law, Order and Public Safety	(55,017)	(19%)	▼	Timing	insurance (8k), depreciation (30k), control officer exp (12k)
Health	20,092	32%	▲	Timing	Control officer exp
Education and Welfare	56,328	18%	▲	Timing	School programs contribution, additional childcare services to be run over school holidays (grant funded)
Housing	14,815	22%	▲	Timing	Loss on sale of property
Community Amenities	(354,580)	(54%)	▼	Permanent	Moora Refuse Site maintenance 25k, depreciation (fair value adjustment to sewerage infrastructure) 350k
Recreation and Culture	(60,385)	(6%)	▼	Timing	Depreciation (changes due to fair value adjustment)
Transport	(228,574)	(11%)	▼	Timing	Road maintenance expenditure
Economic Services	191,104	28%	▲	Timing	Loss on sale of 2 x industrial lots not realised YTD.
Other Property and Services	(92,408)	(372%)	▼	Timing	CMC Pty Ltd contribution delayed. Underallocated overheads
Capital Revenues					
Grants, Subsidies and Contributions	(597,818)	(48%)	▼	Timing	Delayed capital projects payments - mens shed and hydrotherapy pool/dental space
Proceeds from Disposal of Assets	57,264	20%	▲	Permanent	Actual proceeds received
Capital Expenses					
Land and Buildings	(579,590)	(35%)	▼	Timing	Hydrotherapy pool construction costs - building near completion
Infrastructure - Roads	907,332	65%	▲	Timing	Works Delayed
Infrastructure - Footpaths	69,352	92%	▲	Timing	Works Delayed
Infrastructure - Drainage	105,316	98%	▲	Timing	Works Delayed
Plant and Equipment	(248,921)	(42%)	▼	Timing	Delayed plant replacement timing
Furniture and Equipment	10,723	63%	▲	Timing	Computer purchases delayed

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2019

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2019	31 Jan 2018	31 Jan 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,585,065	2,964,115	2,041,808
Cash Restricted - Conditions over Grants	11	971,277	380,717	435,740
Cash Restricted	4	1,634,749	2,067,082	1,634,749
Receivables - Rates	6	340,984	835,433	1,002,375
Receivables - Other	6	235,162	49,933	65,979
Interest / ATO Receivable/Trust		37,257	18,254	61,579
Inventories		47,709	34,918	28,518
		4,852,203	6,350,451	5,270,748
Less: Current Liabilities				
Payables		(298,588)	(201,527)	(145,578)
Provisions		(591,648)	(620,067)	(591,648)
Current Portion of Long Term Borrowings		(348,414)	(144,084)	(161,288)
		(1,238,649)	(965,678)	(898,514)
Less: Cash Reserves	7	(1,634,750)	(2,067,082)	(1,634,750)
Less: Current Loans Clubs/Institutions		(20,036)	(6,790)	(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	3,567,310	3,172,626

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

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2019

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	476,348			476,348	Westpac	0.25%	At Call
Reserve Bank Account		4,749		4,749	Westpac	0.00%	At Call
Trust Bank Account			32,134	32,134	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	2,477,548	1,634,749	32,134	4,144,431			

Comments/Notes - Investments

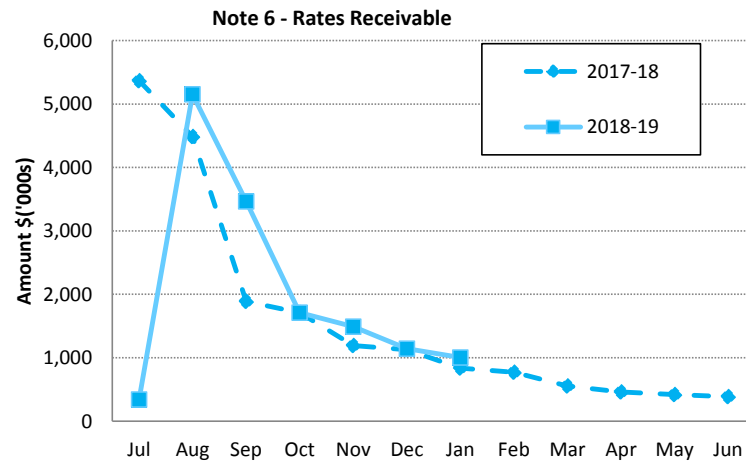
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2019

Note 6: Receivables

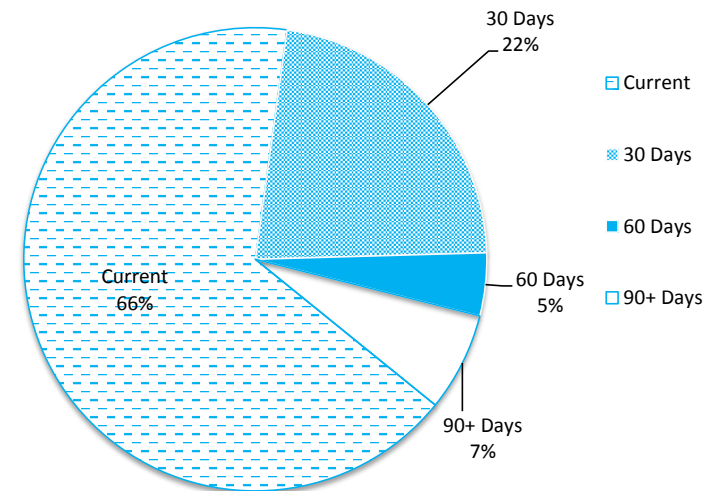
Receivables - Rates Receivable	31 Jan 2019	30 June 2017
	\$	\$
Opening Arrears Previous Years	340,984	385,010
Levied this year	4,634,104	4,448,252
Less Collections to date	(3,972,712)	(4,492,278)
Equals Current Outstanding	1,002,375	340,984
Net Rates Collectable	1,002,375	340,984
% Collected	79.85%	92.95%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	43,778	14,758	2,891	4,552	65,979
Balance per Trial Balance					
Sundry Debtors					65,979
Receivables - Other					61,579
Total Receivables General Outstanding					127,558

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



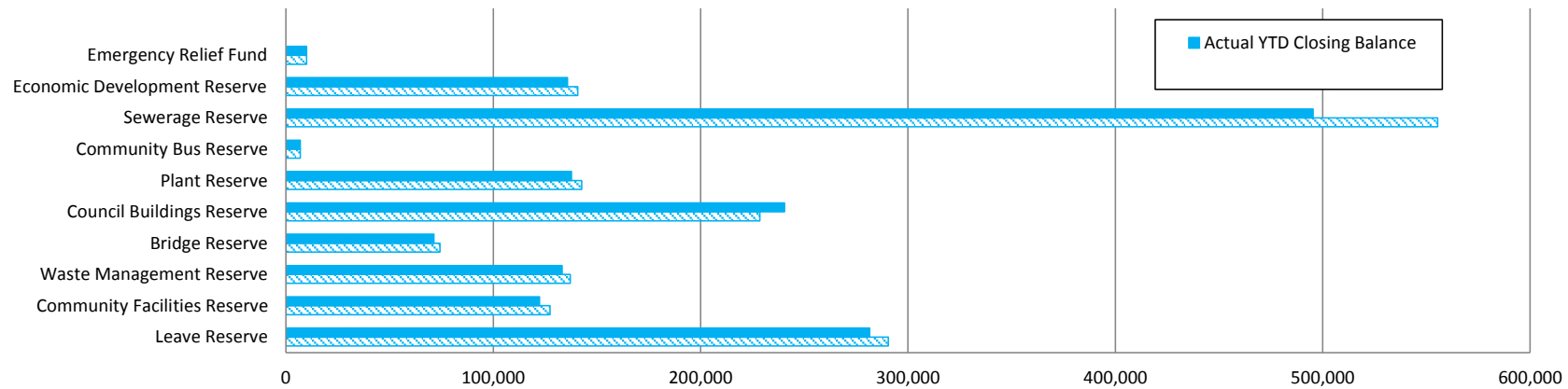
Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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 31 January 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)	55,000	45,000	0	(10,000)
40195	Holden Calais Wagon (DCEO)	33,018	23,182	0	(9,836)	33,500	23,900	0	(9,600)
40193	Holden Calais (MES)	30,746	23,636	0	(7,110)	31,500	21,900	0	(9,600)
	Nissan Xtrail (MDS)			0		24,500	20,900	0	(3,600)
40192	Ford Ranger (Sewerage Operations)	30,951	28,636	0	(2,315)	0	0	0	0
126620	Ford Ranger (Works Supervisor)	37,255	33,636	0	(3,619)	0	0	0	0
120300	Ford Ranger (Work Ute)	8,748	6,364	0	(2,384)	0	0	0	0
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	65,888	54,545	0	(11,343)	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)
105043	GNH Partial Land Sale (Walebing)	5,808	8,100	2,292	0	0	8,100	8,100	0

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2019

Note 8: Disposal of Assets

Dental surgery and residence

				175,000	150,000	0	(25,000)	
	287,164	346,189	88,726	(49,821)	783,300	490,300	52,800	(345,800)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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 31 January 2019

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Amended Budget	YTD	Annual	Post	Expected	YTD Actual		Unspent	
			Balance	Operating		Capital			Budget	Variations		(d)+(e)
			(a)	\$	\$	\$	(d)	(e)	(d)+(e)	(c)	(a)+(b)+(c)	
									\$	\$	\$	
General Purpose Funding												
Grants Commission Grant Needs	WALGGC	Operating	423,100	400,495	0	233,618	400,495		400,495	218,974	0	0
Grants Commission - Road Formula	WALGGC	Operating	402,975	334,160	0	194,922	334,160		334,160	170,488	0	0
CBH Payment in Lieu Of Rates	CBH	Operating	0	25,000	0	25,000	25,000		25,000	0	0	0
Governance												
CLGF - Trainee Grant	CLGF Regional Funding	Operating	0	0	0	0	0		0	3,636	0	0
Law, Order and Public Safety												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	101,392	0	59,143	101,392		101,392	46,085	(60,531)	0
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	2,331	4,000		4,000	4,000	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,618	36,643	0	21,378	36,643		36,643	25,235	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	1,396	10,162	0	5,929	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	1,890	3,250		3,250	2,870	(2,634)	0
Education and Welfare												
Child Care Centre - Operational Support from DEEWR	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	38,493	65,970		65,970	32,099	(5,163)	26,936
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	0	0	900,000	525,000	900,000		900,000	0	(1,965,618)	0
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	581	1,000		1,000	941	0	0
Wastewater Trainee Grant	CLGF Regional Funding	Operating	0	0	0	0	0		0	(15,796)	0	0
Recreation and Culture												
MPAC - Performance/Promotion Grants	Circuit West and LotteryWest	Operating - Tied	0	20,000	0	11,662	20,000		20,000	112,412	(34,237)	0
National Volunteer Week Funding	TBA	Operating	0	0	0	0	0		0	0	0	0
Community Contributions	Various	Operating	0	4,477	0	2,604	4,477		4,477	0	0	0
Event Sponsorship	Various	Operating	0	5,700	0	3,318	5,700		5,700	5,000	0	0
Small community grants	Various	Operating	0	0	0	0	0		0	2,022	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	313,188	182,693	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	(21,913)	(7,541)
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	7,000	4,081	7,000		7,000	0	0	0
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	22,000	12,831	22,000		22,000	35,032	0	35,032
Community Contributions - Mens Shed	Mens Shed	Non-operating	0	0	63,000	36,743	63,000		63,000	0	0	0
MPAC Technical equipment	DLGSC	Non-operating	0	0	0	0	0		0	24,203	0	24,203
Transport												
Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	3,675	6,300		6,300	0	0	0
Direct Grants - Maintenance	Main Roads WA	Operating	0	103,339	0	60,277	103,339		103,339	167,954	0	0
Grant - Roads to Recovery	Roads to Recovery	Non-operating	113,919	0	167,739	97,846	167,739		167,739	100,000	(19,737)	194,182
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	379,162	650,000		650,000	259,692	(208,817)	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	7,581	13,000		13,000	7,991	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	175	300		300	0	0	0
Crossover contributions	Various	Operating	0	1,000	0	581	1,000		1,000	(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	8,750	15,000		15,000	29,770	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	0	5,750	0	3,353	5,750		5,750	1,136	0	1,136
TOTALS			971,277	1,156,937	2,122,927	1,923,617	3,279,864	0	3,279,864	1,462,441	(2,347,241)	435,740
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		842,985	960,575	0	570,720	960,575	0	960,575	627,300	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	196,362	0	114,541	196,362	0	196,362	194,602	(102,565)	28,072
Non-operating	Non-operating Grants, Subsidies and Contributions		128,292	0	2,122,927	1,238,356	2,122,927	0	2,122,927	640,538	(2,244,675)	407,668
TOTALS			971,277	1,156,937	2,122,927	1,923,617	3,279,864	0	3,279,864	1,462,441	(2,347,241)	435,740

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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 31 Jan 2019
	\$	\$	\$	\$
BCITF Levy	0	4,423	-4,423	0
BRB Levy	20	3,974	-3,932	62
Standpipe Cards Bond	2,762	200	-150	2,812
Gym Cards Bond	4,082	1,060	-3,980	1,162
Facility Hire Bonds	2,500	6,000	-5,500	3,000
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	0	-1,000	11,589
Community Group Funds	11,833	511	-10,338	2,006
	42,829	22,708	(33,404)	32,134










SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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	(1,965,618)	0	(1,965,618)	(2,000,000)	(1,166,662)	(798,956)	1.2.5.2
Health Total		(1,965,618)	0	(1,965,618)	(2,000,000)	(1,166,662)	(798,956)	
Housing								
 2 x Land purchases	32306	0	0	0	(100,000)	(58,324)	58,324	3.4.1.3
 Housing renewal	32302	(7,964)	0	(7,964)	0	0	(7,964)	
Housing Total		(7,964)	0	(7,964)	(100,000)	(58,324)	50,360	
Law, Order And Public Safety								
 Coomberdale Fire Shed	30502	0	0	0	(8,000)	(4,662)	4,662	3.4.1.2
Law, Order And Public Safety Total		0	0	0	(8,000)	(4,662)	4,662	
Recreation And Culture								
 Swimming Pool Building Renewal	32317	0	(9,948)	(9,948)	(23,859)	(13,909)	3,961	1.1.2.3
 MPAC Renewal	33117	0	(10,800)	(10,800)	(24,880)	(14,511)	3,711	3.4.2.14
 Moora Recreation Centre Renewal	33361	0	(28,510)	(28,510)	(28,401)	(16,555)	(11,955)	3.4.2.15
 Miling Pavilion	33318	0	(5,045)	(5,045)	(18,983)	(11,067)	6,022	3.4.3.1
 Mens Shed - Moora Sports Oval	33014	(193,588)	0	(193,588)	(475,000)	(277,081)	83,493	1.1.3.3
 Moora Oval Gardener Shed	34030	(2,604)	0	(2,604)	(16,000)	(9,331)	6,727	3.4.3.1
Recreation And Culture Total		(196,191)	(54,303)	(250,494)	(587,123)	(342,454)	91,960	
Economic Services								
 Moora Lifestyle Village Display Unit	35001	(11,521)	0	(11,521)	(135,000)	(78,750)	67,229	4.1.6.1
 Caravan Park/Chalets Renewal	34612	0	(16,605)	(16,605)	(39,842)	(23,233)	6,628	3.4.2.18
 Industrial lots - preparation for sale	35260	0	(1,472)	(1,472)	0	0	(1,472)	
Economic Services Total		(11,521)	(18,077)	(29,599)	(174,842)	(101,983)	72,384	























SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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	
		\$	\$	\$	\$	\$	\$	
 Land and Buildings Total		(2,181,295)	(72,380)	(2,253,675)	(2,869,965)	(1,674,085)	(579,590)	
Drainage/Culverts								
Transport								
 Drainage Construction - Moore/Robert St	33914	0	(1,714)	(1,714)	(183,538)	(107,030)	105,316	3.3.1.5
Transport Total		0	(1,714)	(1,714)	(183,538)	(107,030)	105,316	
 Drainage/Culverts Total		0	(1,714)	(1,714)	(183,538)	(107,030)	105,316	
Footpaths								
Transport								
 Footpath Lefroy, Stafford, Lenane St	33916	(5,912)	0	(5,912)	(129,024)	(75,264)	69,352	3.3.1.6
Transport Total		(5,912)	0	(5,912)	(129,024)	(75,264)	69,352	
 Footpaths Total		(5,912)	0	(5,912)	(129,024)	(75,264)	69,352	
Furniture & Office Equip.								
Governance								
 Computer Hardware Replacement	30402	0	(6,189)	(6,189)	(29,000)	(16,912)	10,723	4.3.2.4
Governance Total		0	(6,189)	(6,189)	(29,000)	(16,912)	10,723	
 Furniture & Office Equip. Total		0	(6,189)	(6,189)	(29,000)	(16,912)	10,723	
Plant , Equip. & Vehicles								
Governance								
 Administration Vehicle Replacement	30401	0	(188,387)	(188,387)	(166,000)	(96,824)	(91,563)	4.3.2.4
Governance Total		0	(188,387)	(188,387)	(166,000)	(96,824)	(91,563)	
Recreation And Culture								
 Swimming pool cover	32315	0	(3,320)	(3,320)	(3,200)	(1,862)	(1,458)	1.1.2.2
Recreation And Culture Total		0	(3,320)	(3,320)	(3,200)	(1,862)	(1,458)	








SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2019

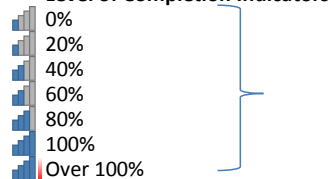
Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment	
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance		
		\$	\$	\$	\$	\$	\$		
Community Amenities									
	Sewerage motor vehicles	39522	0	(34,893)	(34,893)	0	0	(34,893)	4.3.2.4
	Sewerage plant and equipment	39520	0	(30,557)	(30,557)	(35,000)	(20,412)	(10,145)	2.2.2.3
Community Amenities Total			0	(65,450)	(65,450)	(35,000)	(20,412)	(45,038)	
Transport									
	3 x Trucks	34025	0	(122,360)	(122,360)	(134,596)	(78,512)	(43,848)	4.3.2.4
	Multi Tyre Roller	34019	0	(110,000)	(110,000)	(110,000)	(64,162)	(45,838)	4.3.2.4
	Used 12 Tonne Roller	34051	0	0	0	(80,000)	(46,662)	46,662	4.3.2.4
	2.5 Tonne Multi Spreader	34053	0	0	0	(25,000)	(14,581)	14,581	4.3.2.4
	Minor Plant	34054	0	0	0	(9,000)	(5,243)	5,243	4.3.2.4
	5 axle 25 tonne side tipper	34060	0	(50,000)	(50,000)	(70,000)	(40,831)	(9,169)	4.3.2.4
	Logg Grapple (924 Loader)	34062	0	0	0	(35,000)	(20,412)	20,412	4.3.2.4
	Water Carting Truck	34063	0	0	0	(25,000)	(14,581)	14,581	4.3.2.4
	Prime Mover (Hino 700 Series)	34064	0	(208,300)	(208,300)	(229,102)	(133,637)	(74,663)	4.3.2.4
	Mini Excavator	34065	0	(60,894)	(60,894)	(61,200)	(35,700)	(25,194)	4.3.2.4
Transport Total			0	(551,554)	(551,554)	(778,898)	(454,321)	(97,233)	
Other property and services									
	Gardeners Ute	34067	0	(29,960)	(29,960)	(28,000)	(16,331)	(13,629)	4.3.2.4
Other property and Services Total			0	(29,960)	(29,960)	(28,000)	(16,331)	(13,629)	
	Plant , Equip. & Vehicles Total		0	(838,671)	(838,671)	(1,011,098)	(589,750)	(248,921)	
Public Facilities									
Community Amenities									
	Moora Sewerage System Renewal	39521	0	(39,348)	(39,348)	(130,000)	(75,831)	36,483	2.2.2.3
	Watheroo Tip - Relocate Oil Storage Tank	33010	0	0	0	(5,567)	(3,241)	3,241	1.1.2.5
	Electronic Community Notice Board	33720	0	0	0	(20,000)	(11,662)	11,662	3.2.1.5
Community Amenities Total			0	(39,348)	(39,348)	(155,567)	(90,734)	51,386	
Economic Services									
	Entry Statements and Industrial Signage	34604	0	0	0	(65,000)	(37,912)	37,912	3.2.1.5
Economic Services Total			0	0	0	(65,000)	(37,912)	37,912	
Recreation And Culture									
	Renewal Park Infrastructure	33308	0	(21,913)	(21,913)	(63,000)	(36,750)	14,837	3.2.1.5
	Miling Tennis Courts Resurface	33326	0	(43,700)	(43,700)	0	0	(43,700)	3.4.2.10
	Radio Tower Renewal (Damaged)	33450	0	(6,934)	(6,934)	0	0	(6,934)	
	Painting of Pool Shell	32316	0	(89,212)	(89,212)	(53,000)	(30,912)	(58,300)	1.1.2.2
Recreation And Culture Total			0	(161,759)	(161,759)	(116,000)	(67,662)	(94,097)	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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)	(46,123)	6,688	3.2.1.5
Transport Total		(39,435)	0	(39,435)	(79,076)	(46,123)	6,688	
Public Facilities Total		(39,435)	(201,107)	(240,541)	(415,643)	(242,431)	1,890	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Caro)	33910	0	(208,817)	(208,817)	(989,241)	(577,038)	368,221	3.3.1.5
 Roads To Recovery (Dandaragan Road)	33913	0	(19,737)	(19,737)	(320,651)	(187,033)	167,296	3.3.1.5
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(255,907)	(255,907)	(802,559)	(468,125)	212,218	3.3.1.5
Transport Total		0	(484,462)	(484,462)	(2,112,451)	(1,232,196)	747,734	
Roads (Non Town) Total		0	(484,462)	(484,462)	(2,112,451)	(1,232,196)	747,734	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(87,909)	(51,268)	51,268	3.3.1.5
 Micro Surfacing Town Streets	33918	0	0	0	(169,233)	(98,714)	98,714	3.3.1.5
 Padbury Street Upgrade	33915	(2,047)	0	(2,047)	(20,000)	(11,662)	9,616	3.2.1.10
Transport Total		(2,047)	0	(2,047)	(277,142)	(161,644)	159,598	
Town Streets Total		(2,047)	0	(2,047)	(277,142)	(161,644)	159,598	
Capital Expenditure Total		(2,228,688)	(1,604,523)	(3,833,211)	(7,027,861)	(4,099,312)	266,101	



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