

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 March 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 March 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 March 2019 of \$3,405,187.

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)	29%	\$	989,241	\$	741,906
Roads To Recovery (Dandaragan Road)	6%	\$	320,651	\$	240,471
Hydrotherapy pool / Dental Space	94%	\$	2,250,000	\$	1,687,509
Mens Shed - Moora Sports Oval	65%	\$	475,000	\$	356,247
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	84%	\$	1,368,073	\$	1,053,976
Non-operating Grants, Subsidies and Contributions	79%	\$	2,180,599	\$	1,649,297
	81%	\$	3,548,672	\$	2,703,273
Rates Levied	98%	\$	4,012,965	\$	4,012,965
		\$		\$	3,933,518

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 Mar 2018	Current Year 31 Mar 2019
Adjusted Net Current Assets	117%	\$	2,916,771
Cash and Equivalent - Unrestricted	86%	\$	2,845,732
Cash and Equivalent - Restricted	79%	\$	2,067,082
Receivables - Rates	129%	\$	554,546
Receivables - Other	1066%	\$	64,847
Payables	57%	\$	298,588
		\$	168,770

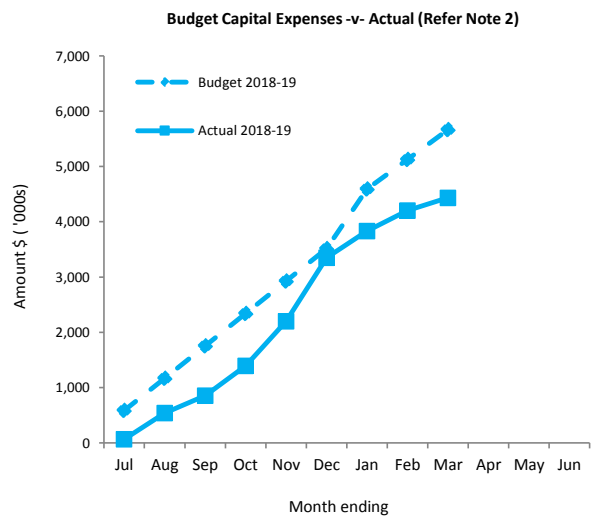
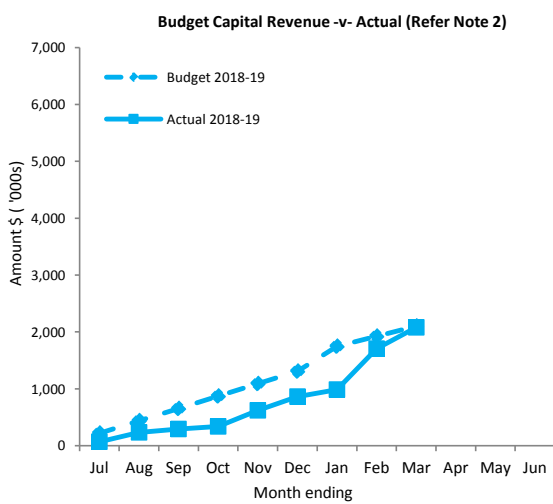
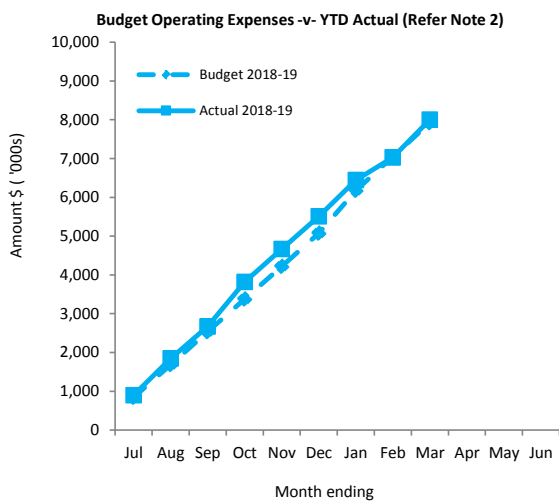
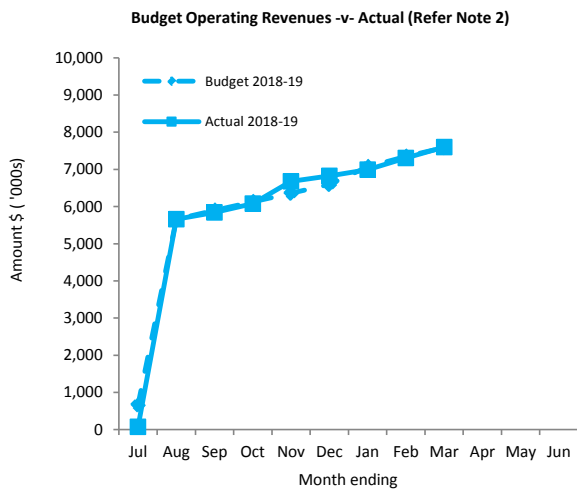
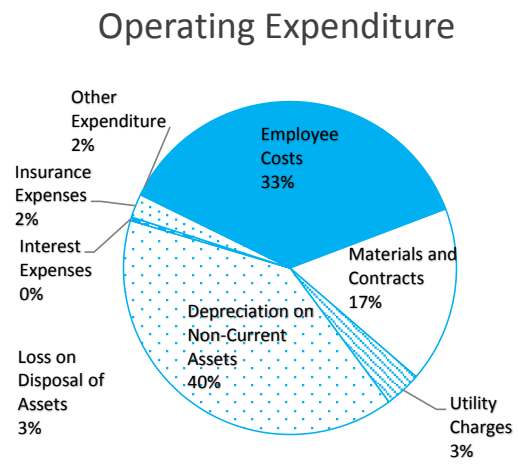
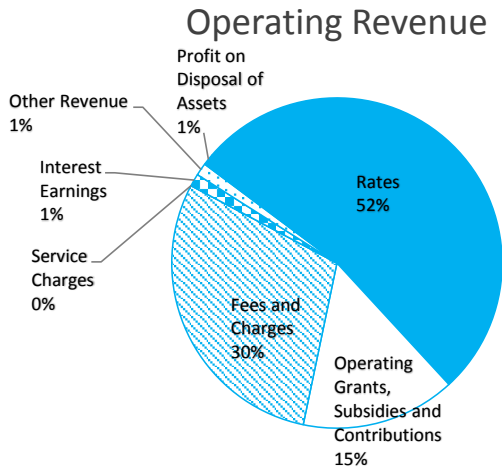
% Compares current ytd actuals to prior year actuals at the same time

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

Preparation

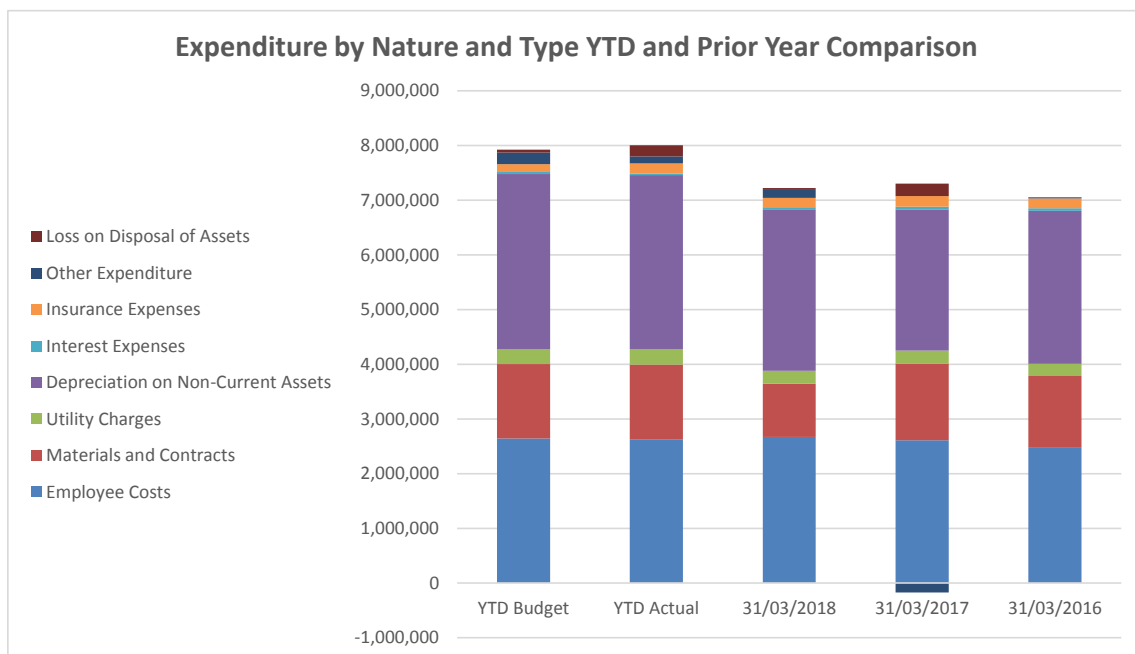
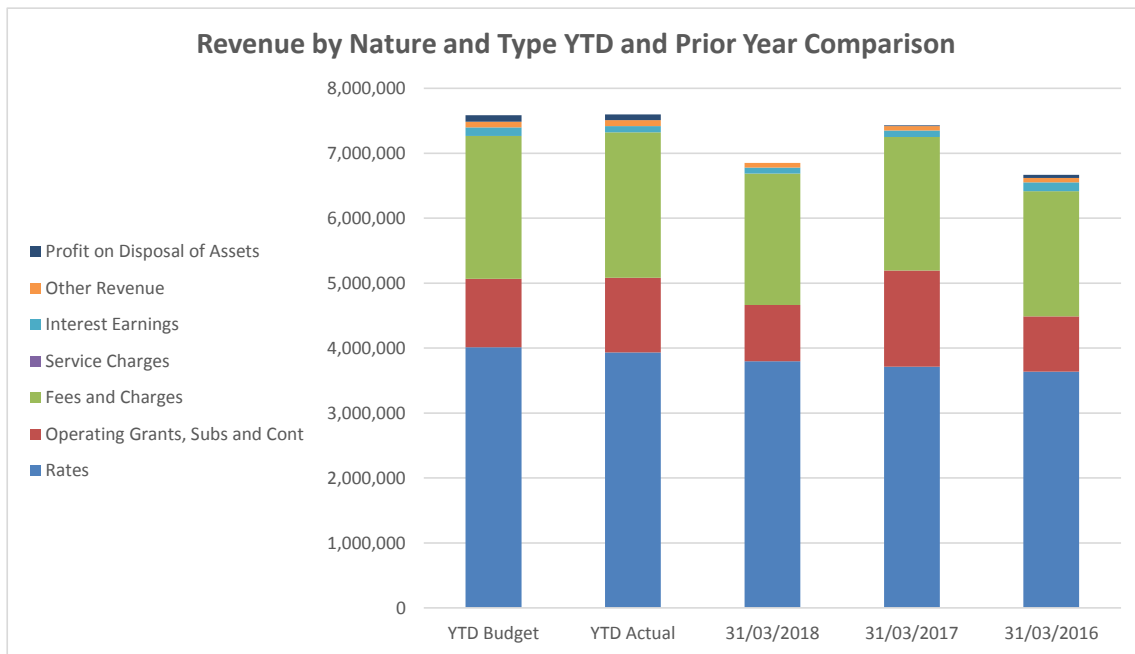
Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 11/04/2019

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



SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 March 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	27,558	34,245	6,686	24%	▲
General Purpose Funding - Rates	9	4,012,965	4,012,965	3,933,518	(79,446)	(2%)	
General Purpose Funding - Other		990,448	742,815	709,339	(33,476)	(5%)	
Law, Order and Public Safety		298,325	256,358	221,831	(34,527)	(13%)	▼
Health		20,690	15,507	15,676	169	1%	
Education and Welfare		375,970	281,988	278,265	(3,723)	(1%)	
Housing		116,180	87,111	85,549	(1,562)	(2%)	
Community Amenities		1,178,170	1,132,854	1,136,897	4,043	0%	
Recreation and Culture		271,892	204,342	215,504	11,162	5%	▲
Transport		261,688	259,860	253,743	(6,117)	(2%)	
Economic Services		632,842	474,606	513,972	39,366	8%	▲
Other Property and Services		121,137	91,137	201,089	109,952	121%	▲
		8,315,881	7,587,101	7,599,629			
Expenditure from operating activities							
Governance		(976,180)	(739,236)	(713,251)	25,985	4%	
General Purpose Funding		(244,588)	(179,878)	(175,214)	4,664	3%	
Law, Order and Public Safety		(544,003)	(407,871)	(440,453)	(32,582)	(8%)	▼
Health		(103,129)	(77,274)	(61,446)	15,828	20%	▲
Education and Welfare		(540,348)	(405,072)	(332,624)	72,448	18%	▲
Housing		(82,429)	(61,650)	(65,414)	(3,764)	(6%)	
Community Amenities		(1,531,613)	(1,148,373)	(1,131,977)	16,396	1%	
Recreation and Culture		(2,052,536)	(1,538,595)	(1,436,838)	101,757	7%	▲
Transport		(3,567,519)	(2,679,418)	(2,891,401)	(211,983)	(8%)	▼
Economic Services		(861,593)	(645,786)	(589,408)	56,378	9%	▲
Other Property and Services		(51,916)	(39,348)	(164,790)	(125,442)	(319%)	▼
		(10,555,853)	(7,922,501)	(8,002,815)			
Operating activities excluded from budget							
Add back Depreciation		4,267,514	3,200,724	3,180,079	(20,645)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	(58,905)	(53,922)	115,949	169,871	(315%)	
Adjust Provisions and Accruals		9,000	6,750	535	(6,215)	(92%)	▼
Amount attributable to operating activities		1,977,638	2,818,152	2,893,377			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,180,599	1,649,297	1,733,273	83,976	5%	▲
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)	(2,337,987)	(2,524,098)	(186,111)	(8%)	▼
Infrastructure Assets - Roads	13	(2,389,593)	(1,792,080)	(679,744)	1,112,336	62%	▲
Infrastructure Assets - Public Facilities	13	(454,468)	(374,058)	(241,821)	132,237	35%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(96,768)	(5,912)	90,856	94%	▲
Infrastructure Assets - Drainage	13	(183,538)	(137,610)	(1,714)	135,896	99%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(937,114)	(877,331)	(972,895)	(95,564)	(11%)	▼
Furniture and Equipment	13	(65,303)	(48,978)	(8,387)	40,591	83%	▲
Amount attributable to investing activities		(4,641,305)	(3,564,325)	(2,355,109)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	9,418	11,592	2,174	23%	▲
Self-Supporting Loan Principal		7,478	5,609	3,710	(1,899)	(34%)	
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)	(237,077)	136,307	37%	▲
Transfer to Reserves	7	(99,000)	0	0	0		
Amount attributable to financing activities		67,651	141,642	278,224			
Closing Funding Surplus(Deficit)	3	(7,321)	1,984,164	3,405,187			

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 March 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	3,933,518	(79,446)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,352,277	1,053,976	1,149,576	95,600	9%	▲
Fees and Charges		2,551,000	2,198,862	2,240,839	41,977	2%	
Service Charges		0	0	0	0		
Interest Earnings		174,026	130,482	93,451	(37,031)	(28%)	▼
Other Revenue		116,888	87,651	93,519	5,868	7%	▲
Profit on Disposal of Assets	8	108,726	103,165	88,727			
		8,315,881	7,587,101	7,599,630			
Expenditure from operating activities							
Employee Costs		(3,522,069)	(2,640,771)	(2,628,304)	12,467	0%	
Materials and Contracts		(1,816,049)	(1,360,431)	(1,367,822)	(7,391)	(1%)	
Utility Charges		(371,585)	(278,442)	(284,458)	(6,016)	(2%)	
Depreciation on Non-Current Assets		(4,267,514)	(3,200,724)	(3,180,079)	20,645	1%	
Interest Expenses		(52,804)	(36,085)	(26,994)	9,091	25%	▲
Insurance Expenses		(189,129)	(141,786)	(184,899)	(43,113)	(30%)	▼
Other Expenditure		(286,882)	(215,019)	(125,583)	89,436	42%	▲
Loss on Disposal of Assets	8	(49,821)	(49,243)	(204,675)			
		(10,555,853)	(7,922,501)	(8,002,815)			
Operating activities excluded from budget							
Add back Depreciation		4,267,514	3,200,724	3,180,079	(20,645)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	(58,905)	(53,922)	115,949	169,871	(315%)	
Adjust Provisions and Accruals		9,000	6,750	535	(6,215)	(92%)	▼
		1,977,638	2,818,152	2,893,378			
Investing activities							
Grants, Subsidies and Contributions	11	2,180,599	1,649,297	1,733,273	83,976	5%	▲
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)	(2,337,987)	(2,524,098)	(186,111)	(8%)	▼
Infrastructure Assets - Roads	13	(2,389,593)	(1,792,080)	(679,744)	1,112,336	62%	▲
Infrastructure Assets - Public Facilities	13	(454,468)	(374,058)	(241,821)	132,237	35%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(96,768)	(5,912)	90,856	94%	▲
Infrastructure Assets - Drainage	13	(183,538)	(137,610)	(1,714)	135,896	99%	▲
Plant and Equipment	13	(937,114)	(877,331)	(972,895)	(95,564)	(11%)	▼
Furniture and Equipment	13	(65,303)	(48,978)	(8,387)	40,591	83%	▲
		(4,641,305)	(3,564,325)	(2,355,109)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	9,418	11,592	2,174	23%	
Self-Supporting Loan Principal		7,478	5,609	3,710	(1,899)	(34%)	
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)	(237,077)	136,307	37%	▲
Transfer to Reserves	7	(99,000)	0	0	0		
		67,651	141,642	278,224			
Closing Funding Surplus (Deficit)	3	(7,321)	1,984,164	3,405,188		72%	

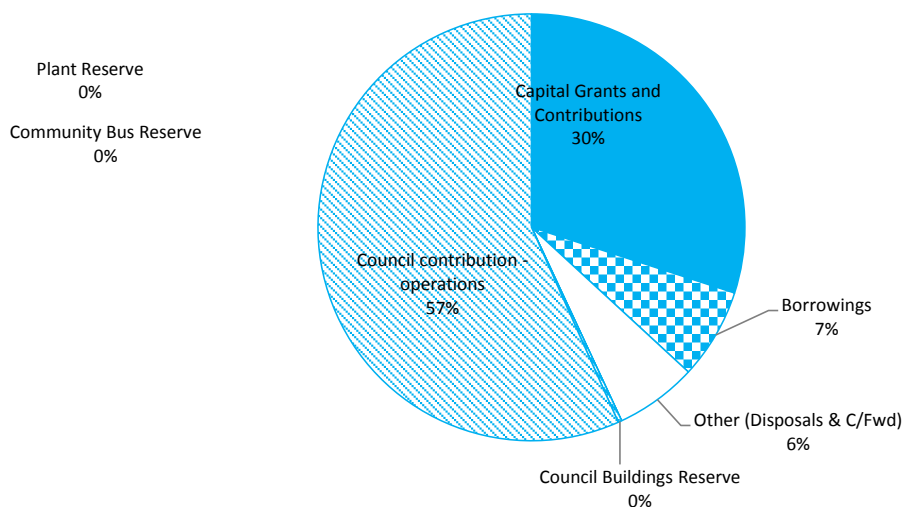
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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 March 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	2,454,567	69,531	2,337,987	3,114,054	2,524,098	186,111
Infrastructure Assets - Roads	13	2,047	677,698	1,792,080	2,389,593	679,744	(1,112,336)
Infrastructure Assets - Public Facilities	13	39,435	202,387	374,058	454,468	241,821	(132,237)
Infrastructure Assets - Footpaths	13	5,912	0	96,768	129,024	5,912	(90,856)
Infrastructure Assets - Drainage	13	0	1,714	137,610	183,538	1,714	(135,896)
Plant and Equipment	13	47,063	925,833	877,331	937,114	972,895	95,564
Furniture and Equipment	13	0	8,387	48,978	65,303	8,387	(40,591)
Capital Expenditure Totals		2,549,022	1,885,549	5,664,812	7,273,094	4,434,571	(1,230,241)
Capital acquisitions funded by:							
Capital Grants and Contributions				1,649,297	2,180,599	1,733,273	
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				3,064,325	4,121,305	1,855,109	
Capital Funding Total				5,664,812	7,273,094	4,434,571	

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 31 March 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.

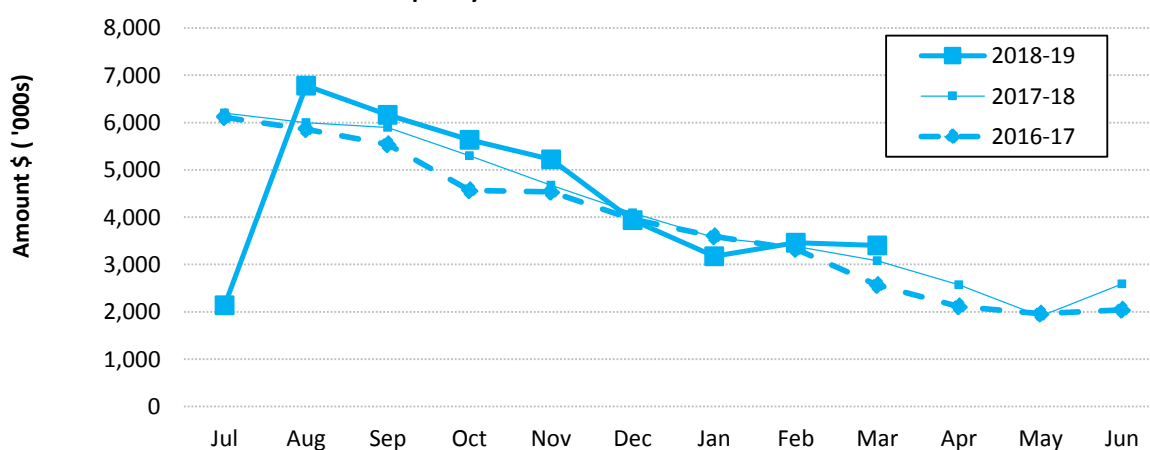
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	6,686	24%	▲	Timing	Reimbursement from Shire Morowa and Brookton - wastewater training
Law, Order and Public Safety	(34,527)	(13%)	▼	Timing	Timing CESH co-contribution payment Mar quarter - invoiced in April
Recreation and Culture	11,162	5%	▲	Timing	MPAC grants received in full
Economic Services	39,366	8%	▲	Timing	Caravan Park revenue
Other Property and Services	109,952	121%	▲	Timing	Insurance Reimbursements including 93k for damaged plant from truck accident
Operating Expense					
Law, Order and Public Safety	(32,582)	(8%)	▼	Timing	ESL payment timing (20K) Control officer wage allocation
Health	15,828	20%	▲	Timing	Pest control wages / legal fees
Education and Welfare	72,448	18%	▲	Timing	School programs contribution, additional childcare services to be run over school holidays (grant funded)
Recreation and Culture	101,757	7%	▲	Timing	Various, building and oval maintenance and Sport and Rec Strat plan
Transport	(211,983)	(8%)	▼	Timing	Road maintenance expenditure YTD
Economic Services	56,378	9%	▲	Timing	Lower building control wages YTD 20k. CMC/ICM contribution decision delayed
Other Property and Services	(125,442)	(319%)	▼	Timing	Underallocated plant overheads YTD
Capital Revenues					
Grants, Subsidies and Contributions	83,976	5%	▲	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. Listed for sale in April 2019
Capital Expenses					
Land and Buildings	(186,111)	(8%)	▼	Timing	Hydrotherapy pool and Mens Shed construction costs - buildings near completion
Infrastructure - Roads	1,112,336	62%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	132,237	35%	▲	Timing	Works Delayed
Infrastructure - Footpaths	90,856	94%	▲	Timing	Works Delayed
Infrastructure - Drainage	135,896	99%	▲	Timing	Works Delayed
Plant and Equipment	(95,564)	(11%)	▼	Timing	New truck bought - insurance claim
Furniture and Equipment	40,591	83%	▲	Permanent	Computer purchases reclassified as operating (requirement to expense low value assets < \$5k)

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2019	31 Mar 2018	31 Mar 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,585,065	2,338,721	1,875,622
Cash Restricted - Conditions over Grants	11	971,277	507,011	574,695
Cash Restricted	4	1,634,749	2,067,082	1,634,749
Receivables - Rates	6	340,984	554,546	713,273
Receivables - Other	6	235,162	64,847	690,942
Interest / ATO Receivable/Trust		37,257	59,240	15,741
Inventories		47,709	55,037	18,556
		4,852,203	5,646,485	5,523,576
Less: Current Liabilities				
Payables		(298,588)	(148,966)	(168,770)
Provisions		(591,648)	(620,067)	(591,648)
Current Portion of Long Term Borrowings		(348,414)	(105,564)	(124,221)
		(1,238,649)	(874,597)	(884,639)
Less: Cash Reserves	7	(1,634,750)	(2,067,082)	(1,634,750)
Less: Current Loans Clubs/Institutions		(20,036)	(5,923)	(4,734)
Add: Current Portion of Long Term Borrowings		348,414	105,564	124,221
Add: Leave Liability Not Required to be Funded		281,514	112,323	281,514
Net Current Funding Position		2,588,695	2,916,771	3,405,188

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 March 2019

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	449,117			449,117	Westpac	0.25%	At Call
Reserve Bank Account		4,749		4,749	Westpac	0.00%	At Call
Trust Bank Account			32,612	32,612	Westpac	0.00%	At Call
Cash On Hand	1,200			1,200	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Funds (on-hold)	1,500,000			1,500,000	Westpac	2.35%	NA
Municipal Funds (on-notice)	500,000			500,000	Westpac	1.70%	21-Apr-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	2,450,317	1,634,749	32,612	4,117,678			

Comments/Notes - Investments

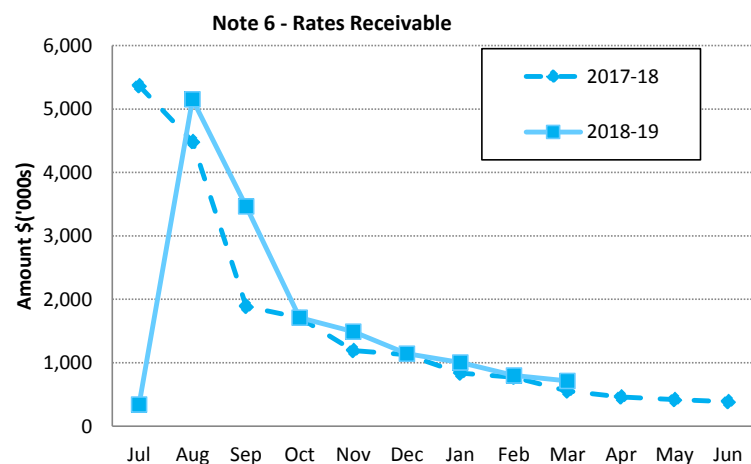
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 6: Receivables

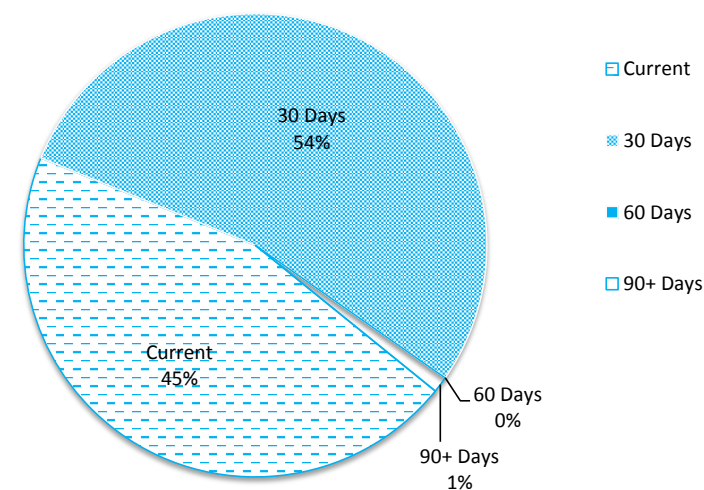
Receivables - Rates Receivable	31 Mar 2019	30 June 2018
	\$	\$
Opening Arrears Previous Years	340,984	385,010
Levied this year	4,671,842	4,448,252
<u>Less</u> Collections to date	(4,299,553)	(4,492,278)
Equals Current Outstanding	713,273	340,984
Net Rates Collectable	713,273	340,984
% Collected	85.77%	92.95%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	313,154	369,855	129	7,804	690,942
Balance per Trial Balance					
Sundry Debtors					690,942
Receivables - Other					15,741
Total Receivables General Outstanding					706,683

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



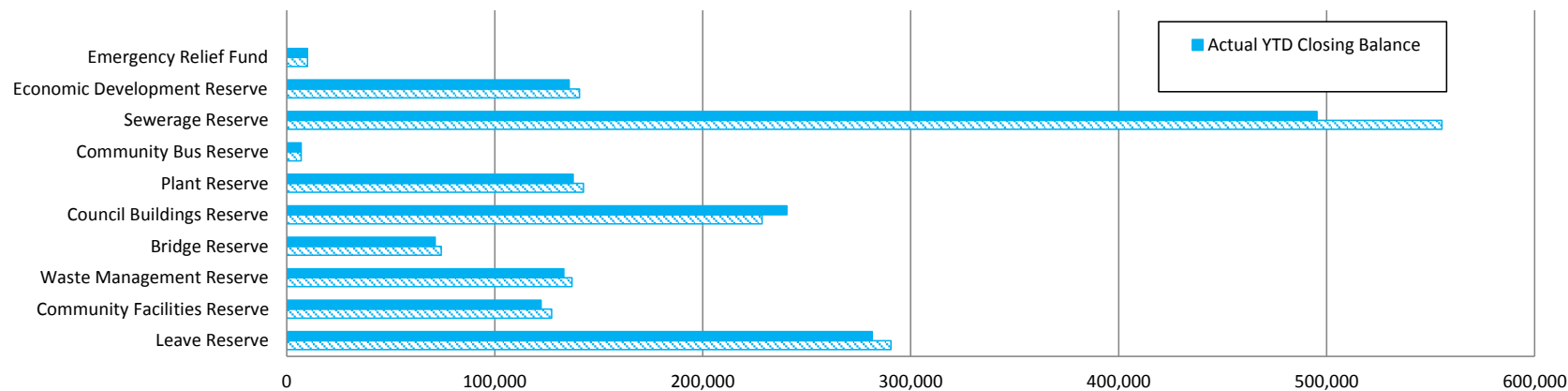
Comments/Notes - Receivables Rates

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

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)	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
126634	Hino 300 Series 917 Truck (w/o)	58,652	0	0	(58,652)	0	0	0	0
various	Low value PE less than \$5k	57,516	0	0	(57,516)	0	0	0	0
various	Low value FE less than \$5k	38,686	0	1	(38,686)	0	0	0	0
	Land and Buildings								
135005	Lot 162 Melbourne Street Moora					35,000	45,000	10,000	0

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

Note 8: Disposal of Assets

135007	Lot 163 Melbourne Street Moora					35,000	45,000	10,000	0
105043	GNH Partial Land Sale (Walebing) Dental surgery and residence	5,808	8,100	2,292	0	5,808	8,100	2,292	0
						0	0	0	0
		287,164	346,189	88,727	(204,675)	392,284	451,189	108,726	(49,821)

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

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
			\$	\$	\$	\$	\$	\$
Education and Welfare								
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		109,523	147,160	176,071	138,434	5,529	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	237,077	373,384	1,540,429	1,404,122	22,534	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 March 2019

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												
	WALGGC	Operating	423,100	437,947	0	328,473	437,947		437,947	328,460	0	0
	WALGGC	Operating	402,975	340,975	0	255,744	340,975		340,975	255,731	0	0
Governance												
	CLGF - Trainee Grant	Operating	0	3,636	0	3,636	3,636		3,636	3,636	0	0
Law, Order and Public Safety												
	Dept. of Fire & Emergency Serv.	Operating - Tied	0	101,392	0	76,041	101,392		101,392	46,085	(77,630)	0
	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	2,997	4,000		4,000	4,000	0	0
	Dept. of Fire & Emergency Serv.	Operating	12,618	36,643	0	27,486	36,643		36,643	25,235	0	0
	Dept. of Fire & Emergency Serv.	Operating	1,396	10,162	0	7,623	10,162		10,162	7,730	0	0
	WA Police	Operating	1,396	0	0	0	0		0	0	0	0
Health												
	Health Dept. WA	Operating - Tied	0	3,250	0	2,430	3,250		3,250	2,870	(3,194)	0
Education and Welfare												
	Health Dept. WA	Operating	0	0	0	0	0		0	0	0	0
	CLGF Regional Funding	Operating - Tied	0	65,970	0	49,491	65,970		65,970	62,834	(8,707)	54,127
	CLGF Regional Funding	Non-operating	0	0	900,000	675,000	900,000		900,000	720,000	(2,121,251)	0
Community Amenities												
	Drum Muster	Operating	0	1,000	0	747	1,000		1,000	941	0	0
	CLGF Regional Funding	Operating	0	0	0	(15,796)	0		0	(15,796)	0	0
Recreation and Culture												
	Circuit West and LotteryWest	Operating - Tied	0	135,985	0	101,997	135,985		135,985	112,412	(41,815)	0
	TBA	Operating	0	0	0	0	0		0	0	0	0
	Various	Operating	0	0	0	0	0		0	0	0	0
	Various	Operating	0	5,700	0	4,266	5,700		5,700	5,909	0	0
	Various	Operating	0	2,022	0	2,022	2,022		2,022	2,022	0	0
	LotteryWest	Non-operating	0	0	313,188	234,891	313,188		313,188	190,381	(28,590)	161,791
	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0		0	0	(23,193)	(8,821)
	Miling Tennis Club	Non-operating	0	0	0	0	0		0	0	0	0
	Miling Tennis Club	Non-operating	0	0	31,239	23,436	31,239		31,239	36,335	0	36,335
	Mens Shed	Non-operating	0	0	63,000	47,241	63,000		63,000	0	0	0
	DLGSC	Non-operating	0	0	24,203	24,203	24,203		24,203	24,203	0	24,203
Transport												
	State Initiative	Operating	0	6,300	0	4,725	6,300		6,300	0	0	0
	Main Roads WA	Operating	0	167,954	0	167,954	167,954		167,954	167,954	0	0
	Roads to Recovery	Non-operating	113,919	0	167,739	125,802	167,739		167,739	167,740	(19,737)	261,922
	Regional Road Group	Non-operating	0	0	650,000	487,494	650,000		650,000	519,384	(291,077)	0
	Blacksport funding	Non-operating	1	0	31,230	31,230	31,230		31,230	31,230	0	1
Economic Services												
	Council of the Aged WA	Operating	0	13,000	0	9,747	13,000		13,000	9,960	0	0
	Various	Operating	0	1,000	0	747	1,000		1,000	(645)	0	0
	SciTech	Operating	1,500	0	0	0	0		0	0	0	0
	Main Roads WA	Non-operating	0	0	0	0	0		0	44,000	0	44,000
Other Property and Services												
	LGIS	Operating	0	30,000	0	22,509	30,000		30,000	129,100	0	0
	CLGF - Trainee Grant	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	2,703,273	3,548,672	0	3,548,672	2,882,849	(2,615,193)	574,695
SUMMARY												
	Operating Grants, Subsidies and Contributions		842,985	1,060,339	0	822,880	1,060,339	0	1,060,339	924,239	0	0
	Tied - Operating Grants, Subsidies and Contributions		0	307,734	0	231,096	307,734	0	307,734	225,337	(131,345)	55,263
	Non-operating Grants, Subsidies and Contributions		128,292	0	2,180,599	1,649,297	2,180,599	0	2,180,599	1,733,273	(2,483,848)	519,431
TOTALS			971,277	1,368,073	2,180,599	2,703,273	3,548,672	0	3,548,672	2,882,849	(2,615,193)	574,695

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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 Mar 2019
	\$	\$	\$	\$
BCITF Levy	0	5,056	-4,650	406
BRB Levy	20	4,602	-4,273	349
Standpipe Cards Bond	2,762	300	-250	2,812
Gym Cards Bond	4,082	1,480	-4,180	1,382
Facility Hire Bonds	2,500	7,000	-6,500	3,000
Housing Bonds	5,300	4,340	-2,280	7,360
Community Bus Bonds	200	2,400	-2,000	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	25,789	(35,471)	33,148

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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	
		\$	\$	\$	\$	\$	\$	
 <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	(2,121,251)	0	(2,121,251)	(2,250,000)	(1,687,509)	(433,742)	1.2.5.2
Health Total		(2,121,251)	0	(2,121,251)	(2,250,000)	(1,687,509)	(433,742)	
Housing								
 2 x Land purchases	32306	(1,516)	0	(1,516)	(100,000)	(74,988)	73,472	3.4.1.3
 Housing renewal	32302	(7,964)	0	(7,964)	(8,000)	(6,012)	(1,952)	
Housing Total		(9,480)	0	(9,480)	(108,000)	(81,000)	71,520	
Law, Order And Public Safety								
 Coomberdale Fire Shed	30502	0	0	0	(8,000)	(5,994)	5,994	3.4.1.2
Law, Order And Public Safety Total		0	0	0	(8,000)	(5,994)	5,994	
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)	(18,657)	7,857	3.4.2.14
 Moora Recreation Centre Renewal	33361	0	(20,123)	(20,123)	(28,401)	(21,285)	1,162	3.4.2.15
 Miling Pavilion	33318	0	(5,045)	(5,045)	(18,983)	(14,229)	9,184	3.4.3.1
 Mens Shed - Moora Sports Oval	33014	(309,363)	0	(309,363)	(475,000)	(356,247)	46,884	1.1.3.3
 Moora Oval Gardener Shed	34030	(2,604)	0	(2,604)	(16,000)	(11,997)	9,393	3.4.3.1
Recreation And Culture Total		(311,967)	(45,916)	(357,883)	(573,212)	(432,363)	74,481	
Economic Services								
 Moora Lifestyle Village Display Unit	35001	(11,869)	0	(11,869)	(135,000)	(101,250)	89,381	4.1.6.1
 Caravan Park/Chalets Renewal	34612	0	(22,143)	(22,143)	(39,842)	(29,871)	7,728	3.4.2.18
 Industrial lots - preparation for sale	35260	0	(1,472)	(1,472)	0	0	(1,472)	
Economic Services Total		(11,869)	(23,615)	(35,484)	(174,842)	(131,121)	95,637	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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		(2,454,567)	(69,531)	(2,524,098)	(3,114,054)	(2,337,987)	(186,111)	
Drainage/Culverts								
Transport								
Drainage Construction - Moore/Robert St	33914	0	(1,714)	(1,714)	(183,538)	(137,610)	135,896	3.3.1.5
Transport Total		0	(1,714)	(1,714)	(183,538)	(137,610)	135,896	
Drainage/Culverts Total		0	(1,714)	(1,714)	(183,538)	(137,610)	135,896	
Footpaths								
Transport								
Footpath Lefroy, Stafford, Lenane St	33916	(5,912)	0	(5,912)	(129,024)	(96,768)	90,856	3.3.1.6
Transport Total		(5,912)	0	(5,912)	(129,024)	(96,768)	90,856	
Footpaths Total		(5,912)	0	(5,912)	(129,024)	(96,768)	90,856	
Furniture & Office Equip.								
Governance								
Computer Hardware Replacement	30402	0	0	0	(29,000)	(21,744)	21,744	4.3.2.4
Governance Total		0	0	0	(29,000)	(21,744)	21,744	
Recreation And Culture								
Rec Centre - 14 x Pin Boards	33104	0	(8,387)	(8,387)	0	0	(8,387)	
Rec Centre - Furniture & Equipment	33122	0	0	0	(36,303)	(27,234)	27,234	
Recreation And Culture Total		0	(8,387)	(8,387)	(36,303)	(27,234)	18,847	
Furniture & Office Equip. Total		0	(8,387)	(8,387)	(65,303)	(48,978)	40,591	
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	0	0	(3,320)	(3,320)	3,320	1.1.2.2
Recreation And Culture Total		0	0	0	(3,320)	(3,320)	3,320	

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








Attachment 9.1.2

Note 13: Capital Acquisitions

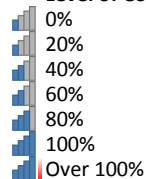
Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Community Amenities								
	Sewerage motor vehicles	39522	0	(34,893)	(34,893)	(34,893)	(0)	4.3.2.4
	Sewerage plant and equipment	39520	0	(30,557)	(35,000)	(26,244)	(4,313)	2.2.2.3
	Community Amenities Total		0	(65,450)	(69,893)	(61,137)	(4,313)	
Transport								
	3 x Trucks	34025	0	(185,735)	(122,360)	(122,360)	(63,375)	4.3.2.4
	Multi Tyre Roller	34019	0	(110,000)	(110,000)	(82,494)	(27,506)	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)	(18,747)	(5,003)	4.3.2.4
	Minor Plant	34054	0	0	(9,000)	(6,741)	6,741	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)	(26,244)	2,932	4.3.2.4
	Water Carting Truck	34063	0	(28,300)	(25,000)	(18,747)	(9,553)	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	(59,700)	(60,894)	(60,894)	1,194	4.3.2.4
	Transport Total		(47,063)	(642,035)	(645,554)	(594,527)	(94,571)	
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)	(925,833)	(937,114)	(877,331)	(95,564)	
Public Facilities								
Community Amenities								
	Moora Sewerage System Renewal	39521	0	(39,348)	(130,000)	(97,497)	58,149	2.2.2.3
	Watheroo Tip - Relocate Oil Storage Tank	33010	0	0	(5,567)	(4,167)	4,167	1.1.2.5
	Electronic Community Notice Board	33720	0	0	(20,000)	(14,994)	14,994	3.2.1.5
	Community Amenities Total		0	(39,348)	(155,567)	(116,658)	77,310	
Economic Services								
	Entry Statements and Industrial Signage	34604	0	0	(65,000)	(48,744)	48,744	3.2.1.5
	Economic Services Total		0	0	(65,000)	(48,744)	48,744	
Recreation And Culture								
	Renewal Park Infrastructure	33308	0	(23,193)	(21,913)	(16,443)	(6,750)	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)	(149,355)	(13,684)	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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)	(59,301)	19,866	3.2.1.5	
Transport Total		(39,435)	0	(39,435)	(79,076)	(59,301)	19,866		
Public Facilities Total		(39,435)	(202,387)	(241,821)	(454,468)	(374,058)	132,237		
Roads (Non Town)									
Transport									
 Regional Road Group (Moora-Caro)	33910	0	(291,077)	(291,077)	(989,241)	(741,906)	450,829	3.3.1.5	
 Roads To Recovery (Dandaragan Road)	33913	0	(19,737)	(19,737)	(320,651)	(240,471)	220,734	3.3.1.5	
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(366,884)	(366,884)	(802,559)	(601,875)	234,991	3.3.1.5	
Transport Total		0	(677,698)	(677,698)	(2,112,451)	(1,584,252)	906,554		
Roads (Non Town) Total		0	(677,698)	(677,698)	(2,112,451)	(1,584,252)	906,554		
Town Streets									
Transport									
 Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(87,909)	(65,916)	65,916	3.3.1.5	
 Micro Surfacing Town Streets	33918	0	0	0	(169,233)	(126,918)	126,918	3.3.1.5	
 Padbury Street Upgrade	33915	(2,047)	0	(2,047)	(20,000)	(14,994)	12,948	3.2.1.10	
Transport Total		(2,047)	0	(2,047)	(277,142)	(207,828)	205,782		
Town Streets Total		(2,047)	0	(2,047)	(277,142)	(207,828)	205,782		
Capital Expenditure Total		(2,549,022)	(1,885,549)	(4,434,571)	(7,273,094)	(5,664,812)	1,230,241		

Level of Completion Indicators



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