

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 April 2019

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

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Shire of Moora
Information Summary
For the Period Ended 30 April 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 30 April 2019 of \$2,864,574.

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)	49%	\$	989,241	\$	824,340
Roads To Recovery (Dandaragan Road)	6%	\$	320,651	\$	267,190
Hydrotherapy pool / Dental Space	94%	\$	2,250,000	\$	1,875,010
Mens Shed - Moora Sports Oval	74%	\$	475,000	\$	395,830
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	88%	\$	1,368,073	\$	1,153,423
Non-operating Grants, Subsidies and Contributions	80%	\$	2,180,599	\$	1,826,393
	83%	\$	3,548,672	\$	2,979,816
Rates Levied	98%	\$	4,012,965	\$	4,012,965
		\$		\$	3,933,421

% Compares current ytd actuals to annual budget

		Prior Year 30 Apr 2018	Current Year 30 Apr 2019
Financial Position			
Adjusted Net Current Assets	119%	\$ 2,405,994	\$ 2,864,574
Cash and Equivalent - Unrestricted	100%	\$ 2,480,140	\$ 2,481,052
Cash and Equivalent - Restricted	80%	\$ 2,067,082	\$ 1,647,810
Receivables - Rates	102%	\$ 458,442	\$ 466,121
Receivables - Other	795%	\$ 57,890	\$ 460,195
Payables	93%	\$ 298,588	\$ 276,955

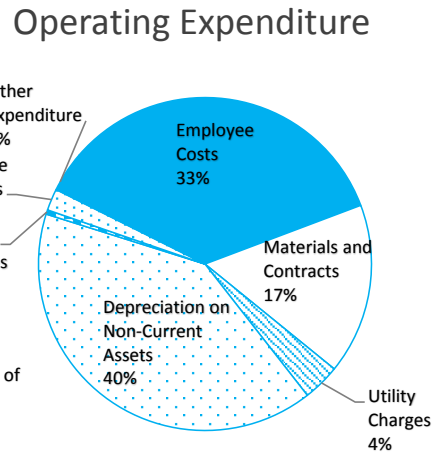
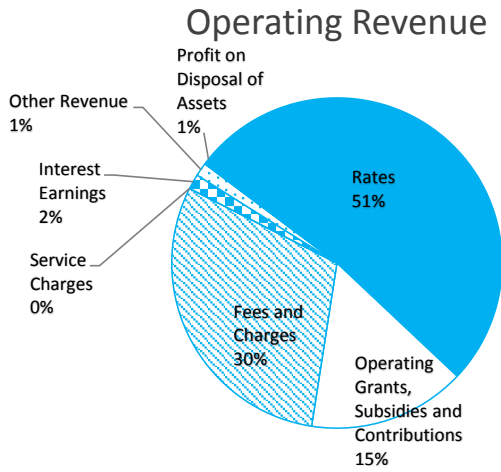
% Compares current ytd actuals to prior year actuals at the same time

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

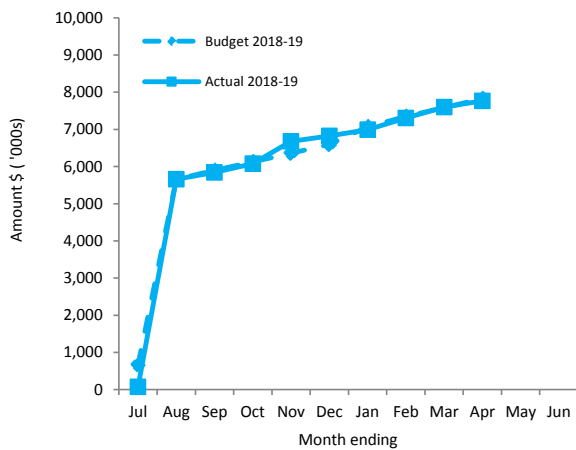
Preparation

Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 9/05/2019

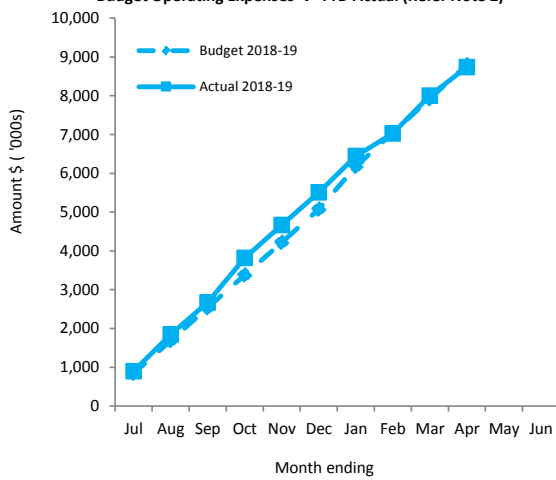
Shire of Moora
Information Summary
For the Period Ended 30 April 2019



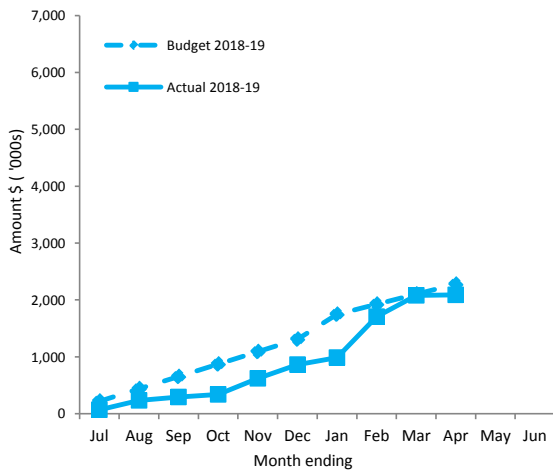
Budget Operating Revenues -v- Actual (Refer Note 2)



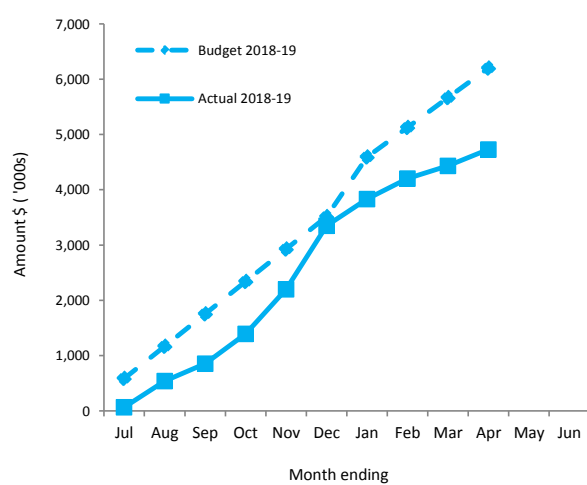
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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

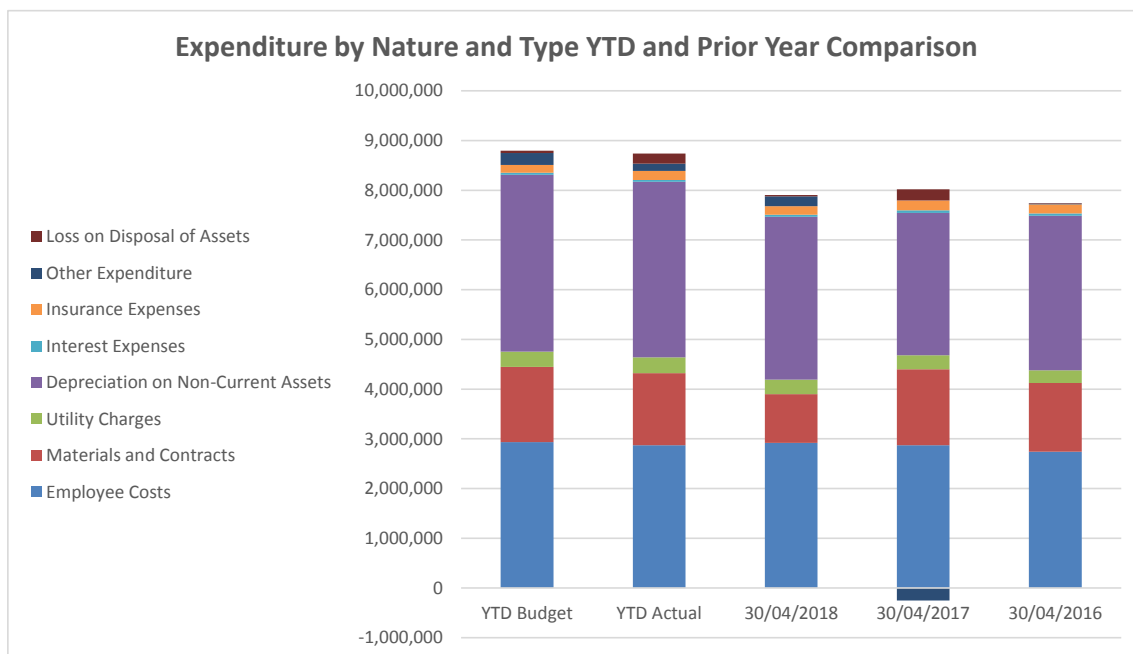
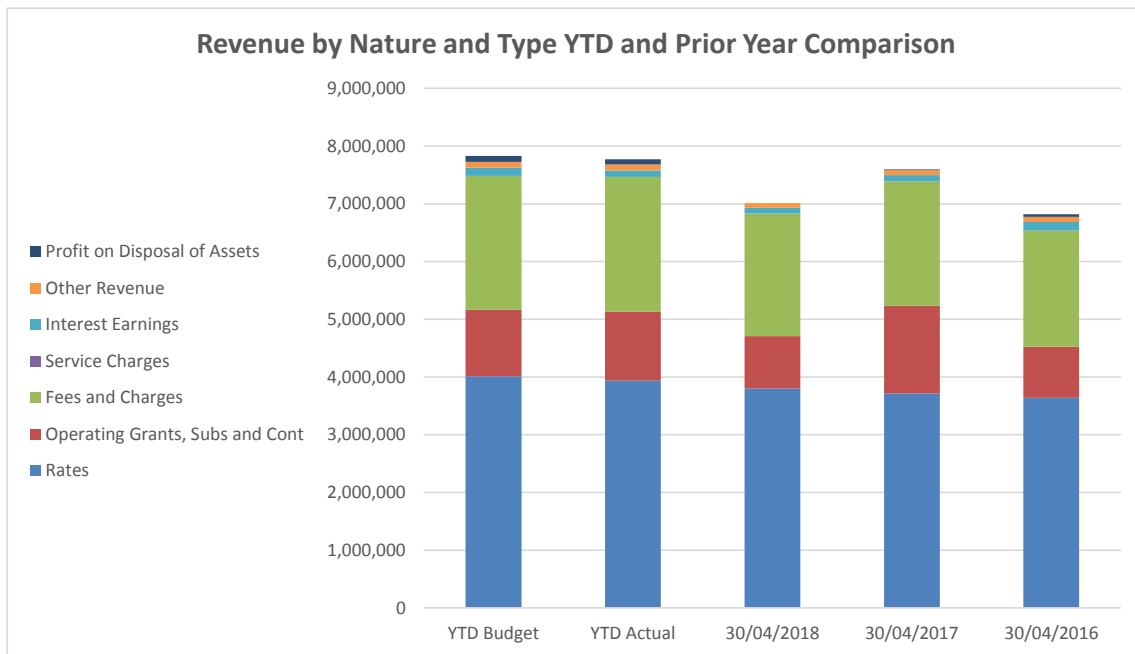


Budget Capital Expenses -v- Actual (Refer Note 2)



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

**Shire of Moora
Information Summary
For the Period Ended 30 April 2019**



SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 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	30,216	37,677	7,461	25%	▲
General Purpose Funding - Rates	9	4,012,965	4,012,965	3,933,421	(79,544)	(2%)	▼
General Purpose Funding - Other		990,448	825,350	732,038	(93,312)	(11%)	▼
Law, Order and Public Safety		298,325	270,339	262,091	(8,248)	(3%)	
Health		20,690	17,230	16,776	(454)	(3%)	
Education and Welfare		375,970	313,320	306,638	(6,682)	(2%)	
Housing		116,180	96,790	93,791	(2,999)	(3%)	
Community Amenities		1,178,170	1,147,940	1,153,290	5,350	0%	
Recreation and Culture		271,892	226,822	219,125	(7,697)	(3%)	
Transport		261,688	260,468	253,743	(6,725)	(3%)	
Economic Services		632,842	527,340	550,646	23,306	4%	
Other Property and Services		121,137	101,137	209,057	107,920	107%	▲
		8,315,881	7,829,917	7,768,293			
Expenditure from operating activities							
Governance		(976,180)	(818,088)	(782,016)	36,072	4%	
General Purpose Funding		(244,588)	(198,658)	(204,479)	(5,821)	(3%)	
Law, Order and Public Safety		(544,003)	(453,190)	(475,802)	(22,612)	(5%)	
Health		(103,129)	(85,860)	(66,984)	18,876	22%	▲
Education and Welfare		(540,348)	(450,080)	(379,065)	71,015	16%	▲
Housing		(82,429)	(68,500)	(73,296)	(4,796)	(7%)	
Community Amenities		(1,531,613)	(1,275,970)	(1,281,290)	(5,320)	(0%)	
Recreation and Culture		(2,052,536)	(1,709,550)	(1,590,307)	119,243	7%	▲
Transport		(3,567,519)	(2,975,403)	(3,156,083)	(180,680)	(6%)	▼
Economic Services		(861,593)	(717,540)	(647,282)	70,258	10%	▲
Other Property and Services		(51,916)	(43,455)	(82,861)	(39,406)	(91%)	▼
		(10,555,853)	(8,796,294)	(8,739,466)			
Operating activities excluded from budget							
Add back Depreciation		4,267,514	3,556,360	3,529,692	(26,668)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	(58,905)	(55,588)	117,104	172,692	(311%)	
Adjust Provisions and Accruals		9,000	7,500	(60)	(7,560)	(101%)	▼
Amount attributable to operating activities		1,977,638	2,541,895	2,675,563			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,180,599	1,826,393	1,743,273	(83,120)	(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)	(2,596,658)	(2,577,040)	19,618	1%	
Infrastructure Assets - Roads	13	(2,389,593)	(1,991,200)	(875,504)	1,115,696	56%	▲
Infrastructure Assets - Public Facilities	13	(454,468)	(400,852)	(241,821)	159,031	40%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(107,520)	(5,912)	101,608	95%	▲
Infrastructure Assets - Drainage	13	(183,538)	(152,900)	(1,714)	151,186	99%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(937,114)	(897,244)	(993,766)	(96,522)	(11%)	▼
Furniture and Equipment	13	(65,303)	(54,420)	(34,120)	20,300	37%	▲
Amount attributable to investing activities		(4,641,305)	(3,923,211)	(2,640,415)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	10,464	12,557	2,093	20%	▲
Self-Supporting Loan Principal		7,478	6,232	7,478	1,247	20%	▲
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)	(266,323)	107,061	29%	▲
Transfer to Reserves	7	(99,000)	0	(12,982)	(12,982)		▼
Amount attributable to financing activities		67,651	143,312	240,732			
Closing Funding Surplus(Deficit)	3	(7,321)	1,350,691	2,864,574			

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

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

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 April 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	3,933,421	(79,544)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,352,277	1,153,423	1,198,787	45,363	4%	
Fees and Charges		2,551,000	2,316,135	2,330,866	14,731	1%	
Service Charges		0	0	0	0		
Interest Earnings		174,026	144,980	114,807	(30,173)	(21%)	▼
Other Revenue		116,888	97,390	101,685	4,295	4%	
Profit on Disposal of Assets	8	108,726	105,024	88,726			
		8,315,881	7,829,917	7,768,292			
Expenditure from operating activities							
Employee Costs		(3,522,069)	(2,934,190)	(2,873,090)	61,100	2%	
Materials and Contracts		(1,816,049)	(1,511,590)	(1,449,686)	61,904	4%	
Utility Charges		(371,585)	(309,380)	(315,635)	(6,255)	(2%)	
Depreciation on Non-Current Assets		(4,267,514)	(3,556,360)	(3,529,692)	26,668	1%	
Interest Expenses		(52,804)	(38,888)	(36,705)	2,183	6%	▲
Insurance Expenses		(189,129)	(157,540)	(184,899)	(27,359)	(17%)	▼
Other Expenditure		(286,882)	(238,910)	(143,929)	94,981	40%	▲
Loss on Disposal of Assets	8	(49,821)	(49,436)	(205,829)			
		(10,555,853)	(8,796,294)	(8,739,466)			
Operating activities excluded from budget							
Add back Depreciation		4,267,514	3,556,360	3,529,692	(26,668)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	(58,905)	(55,588)	117,104	172,692	(311%)	
Adjust Provisions and Accruals		9,000	7,500	(60)	(7,560)	(101%)	▼
		1,977,638	2,541,895	2,675,562			
Investing activities							
Grants, Subsidies and Contributions	11	2,180,599	1,826,393	1,743,273	(83,120)	(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)	(2,596,658)	(2,577,040)	19,618	1%	
Infrastructure Assets - Roads	13	(2,389,593)	(1,991,200)	(875,504)	1,115,696	56%	▲
Infrastructure Assets - Public Facilities	13	(454,468)	(400,852)	(241,821)	159,031	40%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(107,520)	(5,912)	101,608	95%	▲
Infrastructure Assets - Drainage	13	(183,538)	(152,900)	(1,714)	151,186	99%	▲
Plant and Equipment	13	(937,114)	(897,244)	(993,766)	(96,522)	(11%)	▼
Furniture and Equipment	13	(65,303)	(54,420)	(34,120)	20,300	37%	▲
		(4,641,305)	(3,923,211)	(2,640,415)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	10,464	12,557	2,093	20%	
Self-Supporting Loan Principal		7,478	6,232	7,478	1,247	20%	
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)	(266,323)	107,061	29%	▲
Transfer to Reserves	7	(99,000)	0	(12,982)	(12,982)		▼
		67,651	143,312	240,732			
Closing Funding Surplus (Deficit)	3	(7,321)	1,350,691	2,864,574		112%	

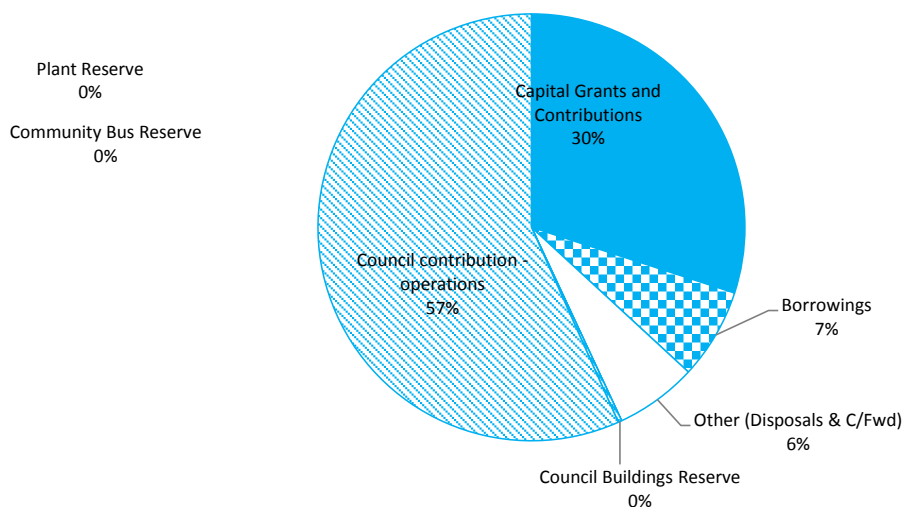
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF MOORA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 April 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	2,507,509	69,531	2,596,658	3,114,054	2,577,040	(19,618)
Infrastructure Assets - Roads	13	2,047	873,458	1,991,200	2,389,593	875,504	(1,115,696)
Infrastructure Assets - Public Facilities	13	39,435	202,387	400,852	454,468	241,821	(159,031)
Infrastructure Assets - Footpaths	13	5,912	0	107,520	129,024	5,912	(101,608)
Infrastructure Assets - Drainage	13	0	1,714	152,900	183,538	1,714	(151,186)
Plant and Equipment	13	47,063	946,704	897,244	937,114	993,766	96,522
Furniture and Equipment	13	0	34,120	54,420	65,303	34,120	(20,300)
Capital Expenditure Totals		2,601,964	2,127,913	6,200,794	7,273,094	4,729,878	(1,470,917)
Capital acquisitions funded by:							
Capital Grants and Contributions				1,826,393	2,180,599	1,743,273	
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				3,423,211	4,121,305	2,140,415	
Capital Funding Total				6,200,794	7,273,094	4,729,878	

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 30 April 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.

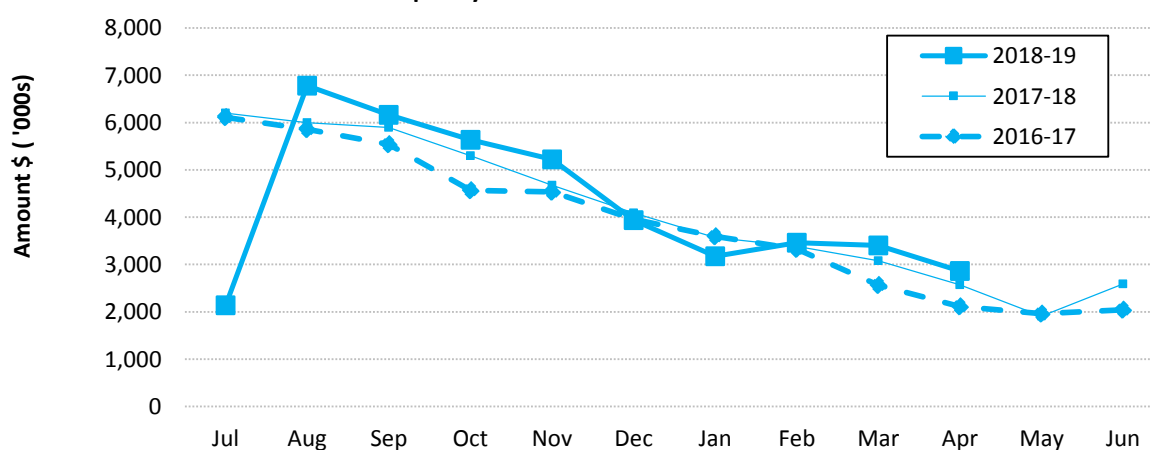
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	7,461	25%	▲	Timing	Sundry reimbursements
General Purpose Funding	(93,312)	(11%)	▼	Timing	Reserve term deposit interest income and timing of final 2018/19 FAGs instalment (due May 19)
Other Property and Services	107,920	107%	▲	Permanent	Insurance Reimbursements including 93k for damaged plant from truck accident on Dandaragan Road
Operating Expense					
Health	18,876	22%	▲	Timing	Pest control wages / legal fees
Education and Welfare	71,015	16%	▲	Timing	School programs contribution, additional childcare services to be run over school holidays (grant funded)
Recreation and Culture	119,243	7%	▲	Timing	Various, building and oval maintenance and Sport and Rec Strat plan
Transport	(180,680)	(6%)	▼	Timing	Road maintenance expenditure YTD - Delayed capital works
Economic Services	70,258	10%	▲	Timing	Lower building control wages YTD 20k. CMC/ICM contribution decision delayed
Other Property and Services	(39,406)	(91%)	▼	Timing	Underallocated plant overheads YTD
Capital Revenues					
Proceeds from Disposal of Assets	(105,001)	(23%)	▼	Timing	Sale of 2 x industrial lots delayed. Listed for sale April 2019
Capital Expenses					
Infrastructure - Roads	1,115,696	56%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	159,031	40%	▲	Timing	Works Delayed
Infrastructure - Footpaths	101,608	95%	▲	Timing	Works Delayed
Infrastructure - Drainage	151,186	99%	▲	Timing	Works Delayed
Plant and Equipment	(96,522)	(11%)	▼	Permanent	New truck bought - insurance claim
Furniture and Equipment	20,300	37%	▲	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 30 April 2019

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2019	30 Apr 2018	30 Apr 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,585,065	2,205,730	1,922,090
Cash Restricted - Conditions over Grants	11	971,277	274,410	558,962
Cash Restricted	4	1,634,749	2,067,082	1,647,810
Receivables - Rates	6	340,984	458,442	466,121
Receivables - Other	6	235,162	57,890	460,195
Interest / ATO Receivable/Trust		37,257	16,987	14,013
Inventories		47,709	29,445	30,204
		4,852,203	5,109,985	5,099,394
Less: Current Liabilities				
Payables		(298,588)	(128,283)	(276,955)
Provisions		(591,648)	(620,067)	(591,648)
Current Portion of Long Term Borrowings		(348,414)	(78,628)	(107,860)
		(1,238,649)	(826,978)	(976,463)
Less: Cash Reserves	7	(1,634,750)	(2,067,082)	(1,647,732)
Less: Current Loans Clubs/Institutions		(20,036)	(883)	0
Add: Current Portion of Long Term Borrowings		348,414	78,628	107,860
Add: Leave Liability Not Required to be Funded		281,514	112,323	281,514
Net Current Funding Position		2,588,695	2,405,994	2,864,574

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

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	480,052			480,052	Westpac	0.25%	At Call
Reserve Bank Account		10		10	Westpac	0.00%	At Call
Trust Bank Account			32,617	32,617	Westpac	0.00%	At Call
Cash On Hand	1,000			1,000	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%	29-May-19
Reserve Funds		1,000,000		1,000,000	Westpac	2.87%	23-Jul-20
Reserve Funds		647,800		647,800	Westpac	2.35%	N/A
Total	2,481,052	1,647,810	32,617	4,161,479			

Comments/Notes - Investments

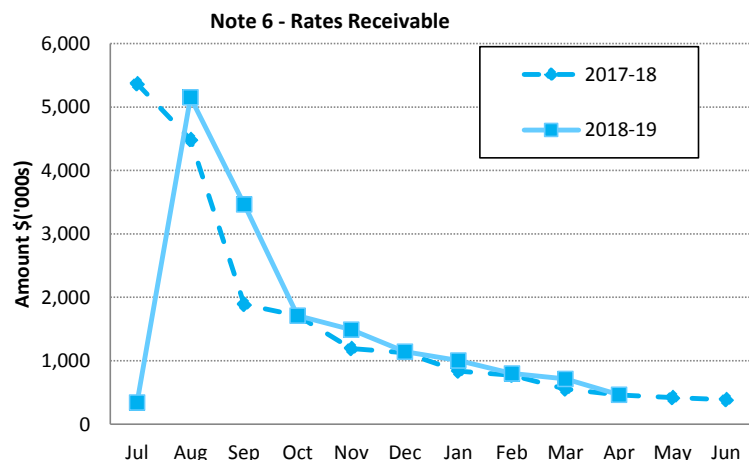
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 6: Receivables

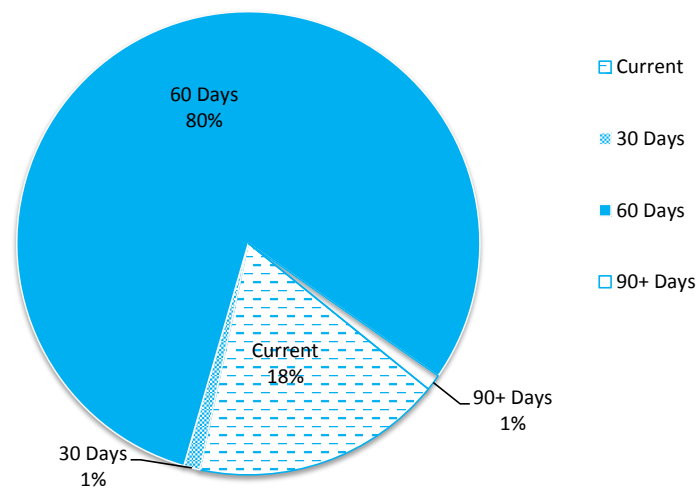
Receivables - Rates Receivable	30 Apr 2019	30 June 2018
	\$	\$
Opening Arrears Previous Years	340,984	385,010
Levied this year	4,690,461	4,636,621
<u>Less</u> Collections to date	(4,565,324)	(4,680,647)
Equals Current Outstanding	466,121	340,984
Net Rates Collectable	466,121	340,984
% Collected	90.74%	93.21%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	80,624	5,218	369,132	5,222	460,195
Balance per Trial Balance					
Sundry Debtors					460,195
Receivables - Other					14,013
Total Receivables General Outstanding					474,208

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

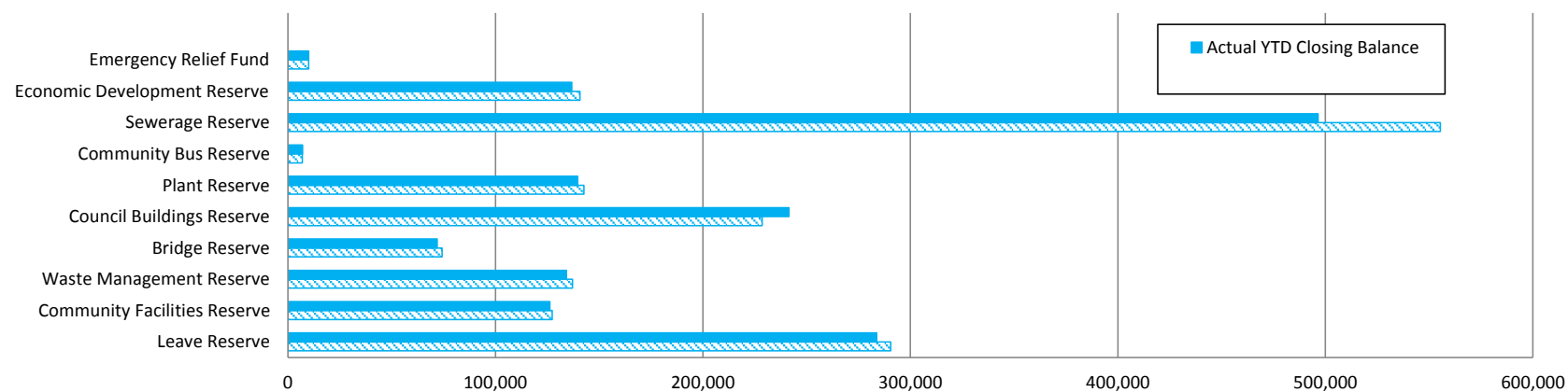


Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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	2,249	0	0	0	0	290,514	283,763
Community Facilities Reserve	122,315	5,000	3,958	0	0	0	0	127,315	126,273
Waste Management Reserve	133,163	4,000	1,064	0	0	0	0	137,163	134,227
Bridge Reserve	71,346	3,000	570	0	0	0	0	74,346	71,916
Council Buildings Reserve	240,515	8,000	977	0	0	(20,000)	0	228,515	241,492
Plant Reserve	137,689	5,000	1,922	0	0	0	0	142,689	139,611
Community Bus Reserve	6,994	0	56	0	0	0	0	6,994	7,050
Sewerage Reserve	495,431	60,000	1,100	0	0	0	0	555,431	496,531
Economic Development Reserve	135,783	5,000	1,085	0	0	0	0	140,783	136,868
Emergency Relief Fund	10,000	0	0	0	0	0	0	10,000	10,000
	1,634,750	99,000	12,982	0	0	(20,000)	0	1,713,750	1,647,732

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

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
		\$	\$	\$	\$	\$	\$	\$	
	Plant and Equipment								
40198	Ford Everest (CEO)	54,459	45,455	0	(9,004)	54,459	45,455	0	(9,004)
40195	Holden Calais Wagon (DCEO)	33,018	23,182	0	(9,836)	33,018	23,182	0	(9,836)
40193	Holden Calais (MES)	30,746	23,636	0	(7,110)	30,746	23,636	0	(7,110)
	Nissan Xtrail (MDS)			0		15,000	15,000	0	0
40192	Ford Ranger (Sewerage Operations)	30,951	28,636	0	(2,315)	30,951	28,636	0	(2,315)
126620	Ford Ranger (Works Supervisor)	37,255	33,636	0	(3,619)	37,255	33,636	0	(3,619)
120300	Ford Ranger (Work Ute)	8,748	6,364	0	(2,384)	8,748	6,364	0	(2,384)
P1007	Isuzu NPR 300M Small Tip Truck	11,856	30,909	19,053	0	11,856	30,909	19,053	0
120301	Isuzu NPR300 Tipper Truck	14,243	33,182	18,939	0	14,243	33,182	18,939	0
P0007	Hino Tipping Prime Mover	65,888	54,545	0	(11,343)	65,888	54,545	0	(11,343)
120060	1994 Dynapac Vibrating Roller (M872)	0	19,048	19,048	0	0	19,048	19,048	0
P0018	1994 Howard Porter Pig Trailer (M7433)	0	15,295	15,295	0	0	15,295	15,295	0
120090	1998 Howard Porter Pig Trailer (1TAG6)	12,000	7,790	0	(4,210)	12,000	7,790	0	(4,210)
120016	1963 Multi Tyred Roller	0	4,892	4,892	0	0	4,892	4,892	0
120022	1980 Single Drum Roller	0	713	713	0	0	713	713	0
120023	1966 Roller Trailer	0	308	308	0	0	308	308	0
120070	1995 Multipac Tyred Roller	0	5,748	5,748	0	0	5,748	5,748	0
50004	1970 International Flat Bed Truck	0	1,995	1,995	0	0	1,995	1,995	0
120175	1985 Water Tanker Trailer	2,312	2,755	443	0	2,312	2,755	443	0
126634	Hino 300 Series 917 Truck (w/o)	58,652	0	0	(58,652)	0	0	0	0
120295	Bomag Plate Compactor	1,154	0	0	(1,154)	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	0	(38,686)	0	0	0	0

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 8: Disposal of Assets

Land and Buildings									
135005	Lot 162 Melbourne Street Moora					35,000	45,000	10,000	0
135007	Lot 163 Melbourne Street Moora					35,000	45,000	10,000	0
105043	GNH Partial Land Sale (Walebing)	5,808	8,100	2,292	0	5,808	8,100	2,292	0
	Dental surgery and residence					0	0	0	0
		287,164	346,189	88,726	(205,829)	392,284	451,189	108,726	(49,821)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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	12,885	24,971	500,000	475,029	9,256	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		49,171	49,171	46,092	46,092	1,540	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		7,478	7,478	62,075	62,075	1,713	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	266,323	373,384	1,524,068	1,404,122	32,927	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 30 April 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													
	Grants Commission Grant Needs	WALGGC	Operating	423,100	437,947	0	364,970	437,947	437,947	328,460	0	0	
	Grants Commission - Road Formula	WALGGC	Operating	402,975	340,975	0	284,160	340,975	340,975	255,731	0	0	
Governance													
	CLGF - Trainee Grant	CLGF Regional Funding	Operating	0	3,636	0	3,636	3,636	3,636	3,636	0	0	
Law, Order and Public Safety													
	Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	101,392	0	84,490	101,392	101,392	69,463	(90,376)	0	
	Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	3,330	4,000	4,000	4,000	0	0	
	DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,618	36,643	0	30,540	36,643	36,643	37,853	0	0	
	DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	1,396	10,162	0	8,470	10,162	10,162	11,595	0	0	
	Safe Driving Campaign	WA Police	Operating	1,396	0	0	0	0	0	0	0	0	
Health													
	Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	2,700	3,250	3,250	2,870	(3,194)	0	
Education and Welfare													
	Child Care Centre - Operational Support from DEEWR Qu	Health Dept. WA	Operating	0	0	0	0	0	0	0	0	0	
	Childcare centre grant - additional projects	CLGF Regional Funding	Operating - Tied	0	65,970	0	54,990	65,970	65,970	62,834	(8,707)	54,127	
	Hydrotherapy Pool	National Stronger Regions Funding	Non-operating	0	0	900,000	750,000	900,000	900,000	720,000	(2,124,211)	0	
Community Amenities													
	Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	830	1,000	1,000	7,662	0	0	
	Wastewater Trainee Grant	CLGF Regional Funding	Operating	0	0	0	(15,796)	0	0	(15,796)	0	0	
Recreation and Culture													
	MPAC - Performance/Promotion Grants	Circuit West and LotteryWest	Operating - Tied	0	135,985	0	113,330	135,985	135,985	112,412	(42,627)	0	
	National Volunteer Week Funding	TBA	Operating	0	0	0	0	0	0	0	0	0	
	Community Contributions	Various	Operating	0	0	0	0	0	0	0	0	0	
	Event Sponsorship	Various	Operating	0	5,700	0	4,740	5,700	5,700	5,909	0	0	
	Small community grants	Various	Operating	0	2,022	0	2,022	2,022	2,022	2,022	0	0	
	Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	313,188	260,990	313,188	313,188	190,381	(28,590)	161,791	
	War Memorial Grant	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0	0	0	(23,193)	(8,821)	
	Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	0	0	0	0	0	0	0	
	Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	31,239	26,040	31,239	31,239	36,335	0	36,335	
	Community Contributions - Mens Shed	Mens Shed	Non-operating	0	0	63,000	52,490	63,000	63,000	10,000	0	10,000	
	MPAC Technical equipment	DLGSC	Non-operating	0	0	24,203	24,203	24,203	24,203	24,203	(25,733)	(1,530)	
Transport													
	Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	5,250	6,300	6,300	0	0	0	
	Direct Grants - Maintenance	Main Roads WA	Operating	0	167,954	0	167,954	167,954	167,954	167,954	0	0	
	Grant - Roads to Recovery	Roads to Recovery	Non-operating	113,919	0	167,739	139,780	167,739	167,739	167,740	(19,737)	261,922	
	Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	541,660	650,000	650,000	519,384	(485,423)	0	
	Black Spot Grant Funding	Blackspot funding	Non-operating	1	0	31,230	31,230	31,230	31,230	31,230	0	1	
Economic Services													
	Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	13,000	0	10,830	13,000	13,000	10,958	0	0	
	Crossover contributions	Various	Operating	0	1,000	0	830	1,000	1,000	(645)	0	0	
	Star Gazing Event - Watheroo	SciTech	Operating	1,500	0	0	0	0	0	0	0	0	
	Miling Entry Statements Grant	Main Roads WA	Non-operating	0	0	0	0	0	0	44,000	0	44,000	
Other Property and Services													
	Insurance reimbursements	LGIS	Operating	0	30,000	0	25,010	30,000	30,000	130,732	0	0	
	CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	0	1,137	0	1,137	1,137	1,137	1,136	0	1,136	
TOTALS				971,277	1,368,073	2,180,599	2,979,816	3,548,672	0	3,548,672	2,942,060	(2,851,791)	558,962
SUMMARY													
	Operating	Operating Grants, Subsidies and Contributions		842,985	1,060,339	0	896,776	1,060,339	0	1,060,339	950,072	0	0
	Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	307,734	0	256,647	307,734	0	307,734	248,715	(144,904)	55,263
	Non-operating	Non-operating Grants, Subsidies and Contributions		128,292	0	2,180,599	1,826,393	2,180,599	0	2,180,599	1,743,273	(2,706,887)	503,698
TOTALS				971,277	1,368,073	2,180,599	2,979,816	3,548,672	0	3,548,672	2,942,060	(2,851,791)	558,962

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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 30 Apr 2019
	\$	\$	\$	\$
BCITF Levy	0	5,534	-5,056	478
BRB Levy	20	4,929	-4,622	327
Standpipe Cards Bond	2,762	350	-300	2,812
Gym Cards Bond	4,082	1,660	-4,300	1,442
Facility Hire Bonds	2,500	8,000	-6,500	4,000
Housing Bonds	5,300	4,340	-3,980	5,660
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	27,824	(38,096)	32,557

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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	(2,124,211)	0	(2,124,211)	(2,250,000)	(1,875,010)	(249,201)	1.2.5.2
	Health Total		(2,124,211)	0	(2,124,211)	(2,250,000)	(1,875,010)	(249,201)	
Housing									
	2 x Land purchases	32306	(7,254)	0	(7,254)	(100,000)	(83,320)	76,066	3.4.1.3
	Housing renewal	32302	(7,964)	0	(7,964)	(8,000)	(6,680)	(1,284)	
	Housing Total		(15,218)	0	(15,218)	(108,000)	(90,000)	74,782	
Law, Order And Public Safety									
	Coomberdale Fire Shed	30502	0	0	0	(8,000)	(6,660)	6,660	3.4.1.2
	Law, Order And Public Safety Total		0	0	0	(8,000)	(6,660)	6,660	
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)	(20,730)	9,930	3.4.2.14
	Moora Recreation Centre Renewal	33361	0	(20,123)	(20,123)	(28,401)	(23,650)	3,527	3.4.2.15
	Miling Pavilion	33318	0	(5,045)	(5,045)	(18,983)	(15,810)	10,765	3.4.3.1
	Mens Shed - Moora Sports Oval	33014	(353,607)	0	(353,607)	(475,000)	(395,830)	42,223	1.1.3.3
	Moora Oval Gardener Shed	34030	(2,604)	0	(2,604)	(16,000)	(13,330)	10,726	3.4.3.1
	Recreation And Culture Total		(356,211)	(45,916)	(402,127)	(573,212)	(479,298)	77,171	
Economic Services									
	Moora Lifestyle Village Display Unit	35001	(11,869)	0	(11,869)	(135,000)	(112,500)	100,631	4.1.6.1
	Caravan Park/Chalets Renewal	34612	0	(22,143)	(22,143)	(39,842)	(33,190)	11,047	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)	(145,690)	110,206	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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		(2,507,509)	(69,531)	(2,577,040)	(3,114,054)	(2,596,658)	19,618	
Drainage/Culverts								
Transport								
Drainage Construction - Moore/Robert St	33914	0	(1,714)	(1,714)	(183,538)	(152,900)	151,186	3.3.1.5
Transport Total		0	(1,714)	(1,714)	(183,538)	(152,900)	151,186	
Drainage/Culverts Total		0	(1,714)	(1,714)	(183,538)	(152,900)	151,186	
Footpaths								
Transport								
Footpath Lefroy, Stafford, Lenane St	33916	(5,912)	0	(5,912)	(129,024)	(107,520)	101,608	3.3.1.6
Transport Total		(5,912)	0	(5,912)	(129,024)	(107,520)	101,608	
Footpaths Total		(5,912)	0	(5,912)	(129,024)	(107,520)	101,608	
Furniture & Office Equip.								
Governance								
Computer Hardware Replacement	30402	0	0	0	(29,000)	(24,160)	24,160	4.3.2.4
Governance Total		0	0	0	(29,000)	(24,160)	24,160	
Recreation And Culture								
Rec Centre - 14 x Pin Boards	33104	0	(8,387)	(8,387)	0	0	(8,387)	
MPAC - Sound Equipment	33122	0	(25,733)	(25,733)	(36,303)	(30,260)	4,527	
Recreation And Culture Total		0	(34,120)	(34,120)	(36,303)	(30,260)	(3,860)	
Furniture & Office Equip. Total		0	(34,120)	(34,120)	(65,303)	(54,420)	20,300	
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 30 April 2019

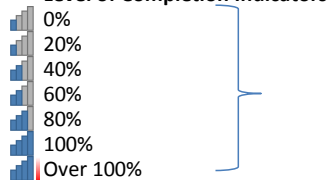
Note 13: Capital Acquisitions

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)	(34,893)	(0)	4.3.2.4
	Sewerage plant and equipment	39520	0	(30,557)	(30,557)	(35,000)	(29,160)	(1,397) 2.2.2.3
	Community Amenities Total		0	(65,450)	(65,450)	(69,893)	(64,053)	(1,397)
Transport								
	3 x Trucks	34025	0	(191,656)	(191,656)	(122,360)	(122,360)	(69,296) 4.3.2.4
	Multi Tyre Roller	34019	0	(110,000)	(110,000)	(110,000)	(91,660)	(18,340) 4.3.2.4
	Used 12 Tonne Roller	34051	0	0	0	0	0	0 4.3.2.4
	2.5 Tonne Multi Spreader	34053	(23,750)	0	(23,750)	(25,000)	(20,830)	(2,920) 4.3.2.4
	Minor Plant	34054	0	(14,950)	(14,950)	(9,000)	(7,490)	(7,460) 4.3.2.4
	5 axle 25 tonne side tipper	34060	0	(50,000)	(50,000)	(50,000)	(50,000)	0 4.3.2.4
	Logg Grapple (924 Loader)	34062	(23,313)	0	(23,313)	(35,000)	(29,160)	5,848 4.3.2.4
	Water Carting Truck	34063	0	(28,300)	(28,300)	(25,000)	(20,830)	(7,470) 4.3.2.4
	Prime Mover (Hino 700 Series)	34064	0	(208,300)	(208,300)	(208,300)	(208,300)	0 4.3.2.4
	Mini Excavator	34065	0	(59,700)	(59,700)	(60,894)	(60,894)	1,194 4.3.2.4
	Transport Total		(47,063)	(662,906)	(709,969)	(645,554)	(611,524)	(98,445)
Other property and services								
	Gardeners Ute	34067	0	(29,960)	(29,960)	(29,960)	(29,960)	(0) 4.3.2.4
	Other property and Services Total		0	(29,960)	(29,960)	(29,960)	(29,960)	(0)
	Plant , Equip. & Vehicles Total		(47,063)	(946,704)	(993,766)	(937,114)	(897,244)	(96,522)
Public Facilities								
Community Amenities								
	Moora Sewerage System Renewal	39521	0	(39,348)	(39,348)	(130,000)	(108,330)	68,982 2.2.2.3
	Watheroo Tip - Relocate Oil Storage Tank	33010	0	0	0	(5,567)	(4,630)	4,630 1.1.2.5
	Electronic Community Notice Board	33720	0	0	0	(20,000)	(16,660)	16,660 3.2.1.5
	Community Amenities Total		0	(39,348)	(39,348)	(155,567)	(129,620)	90,272
Economic Services								
	Entry Statements and Industrial Signage	34604	0	0	0	(65,000)	(54,160)	54,160 3.2.1.5
	Economic Services Total		0	0	0	(65,000)	(54,160)	54,160
Recreation And Culture								
	Renewal Park Infrastructure	33308	0	(23,193)	(23,193)	(21,913)	(18,270)	(4,923) 3.2.1.5
	Miling Tennis Courts Resurface	33326	0	(43,700)	(43,700)	(43,700)	(43,700)	0 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)	(89,212)	(89,212)	0 1.1.2.2
	Recreation And Culture Total		0	(163,039)	(163,039)	(154,825)	(151,182)	(11,857)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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)	(65,890)	26,455	3.2.1.5
Transport Total		(39,435)	0	(39,435)	(79,076)	(65,890)	26,455	
Public Facilities Total		(39,435)	(202,387)	(241,821)	(454,468)	(400,852)	159,031	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Caro)	33910	0	(485,423)	(485,423)	(989,241)	(824,340)	338,917	3.3.1.5
 Roads To Recovery (Dandaragan Road)	33913	0	(19,737)	(19,737)	(320,651)	(267,190)	247,453	3.3.1.5
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(368,297)	(368,297)	(802,559)	(668,750)	300,453	3.3.1.5
Transport Total		0	(873,458)	(873,458)	(2,112,451)	(1,760,280)	886,822	
Roads (Non Town) Total		0	(873,458)	(873,458)	(2,112,451)	(1,760,280)	886,822	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(87,909)	(73,240)	73,240	3.3.1.5
 Micro Surfacing Town Streets	33918	0	0	0	(169,233)	(141,020)	141,020	3.3.1.5
 Padbury Street Upgrade	33915	(2,047)	0	(2,047)	(20,000)	(16,660)	14,614	3.2.1.10
Transport Total		(2,047)	0	(2,047)	(277,142)	(230,920)	228,874	
Town Streets Total		(2,047)	0	(2,047)	(277,142)	(230,920)	228,874	
Capital Expenditure Total		(2,601,964)	(2,127,913)	(4,729,878)	(7,273,094)	(6,200,794)	1,470,917	



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