

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 June 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 June 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 June 2019 of \$1,869,453.

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)	95%	\$	989,241	\$ 989,241	\$ 937,178
Roads To Recovery (Dandaragan Road)	7%	\$	320,651	\$ 320,651	\$ 22,051
Hydrotherapy pool - Carpark/Landscaping	#DIV/0!	\$	-	\$ -	\$ 14,888
Mens Shed - Moora Sports Oval	94%	\$	475,000	\$ 475,000	\$ 446,959
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	159%	\$	1,352,276	\$ 1,352,276	\$ 2,152,109
Non-operating Grants, Subsidies and Contributions	75%	\$	2,180,599	\$ 2,180,599	\$ 1,640,433
	107%	\$	3,532,875	\$ 3,532,875	\$ 3,792,542
Rates Levied	101%	\$	4,012,965	\$ 4,012,965	\$ 4,046,880

% Compares current ytd actuals to annual budget

		Prior Year 30 June 2018	Current Year 30 June 2019
Financial Position			
Adjusted Net Current Assets	72%	\$ 2,588,695	\$ 1,869,453
Cash and Equivalent - Unrestricted	83%	\$ 2,556,342	\$ 2,124,511
Cash and Equivalent - Restricted	111%	\$ 1,634,749	\$ 1,809,883
Receivables - Rates	111%	\$ 340,984	\$ 380,139
Receivables - Other	30%	\$ 235,162	\$ 70,796
Payables	176%	\$ 298,590	\$ 525,945

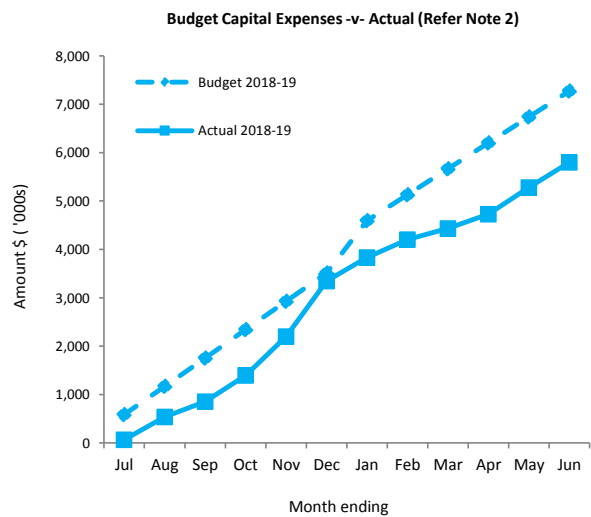
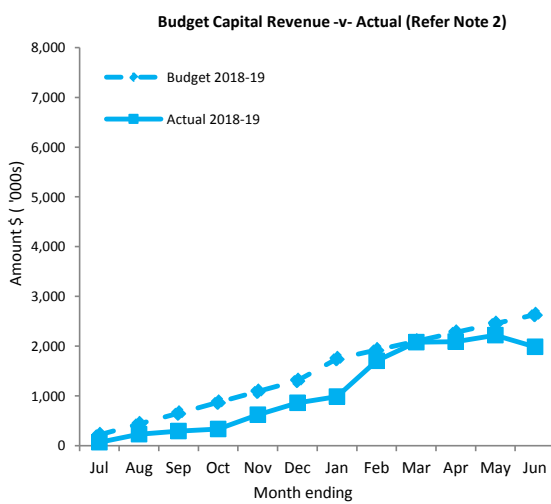
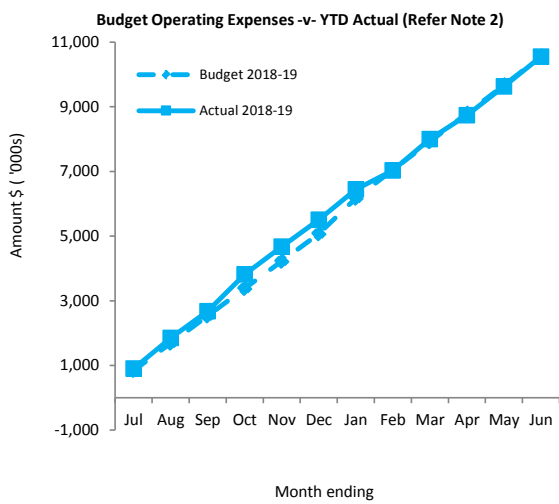
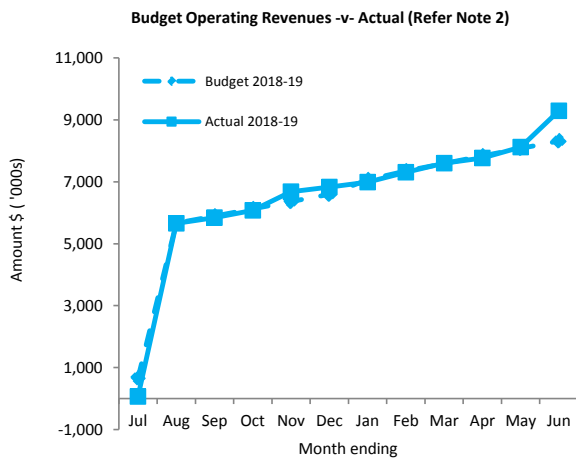
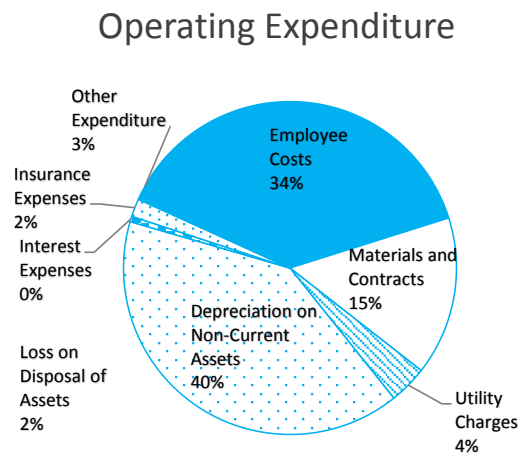
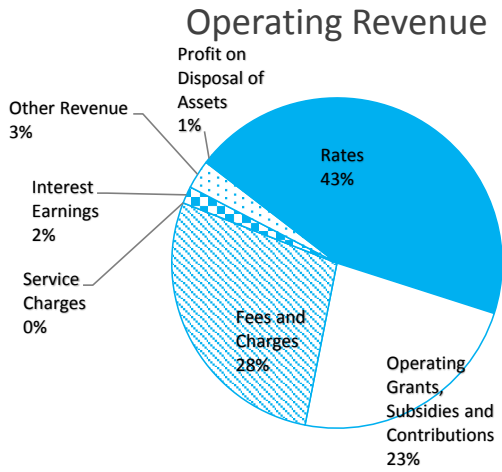
% Compares current ytd actuals to prior year actuals at the same time

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

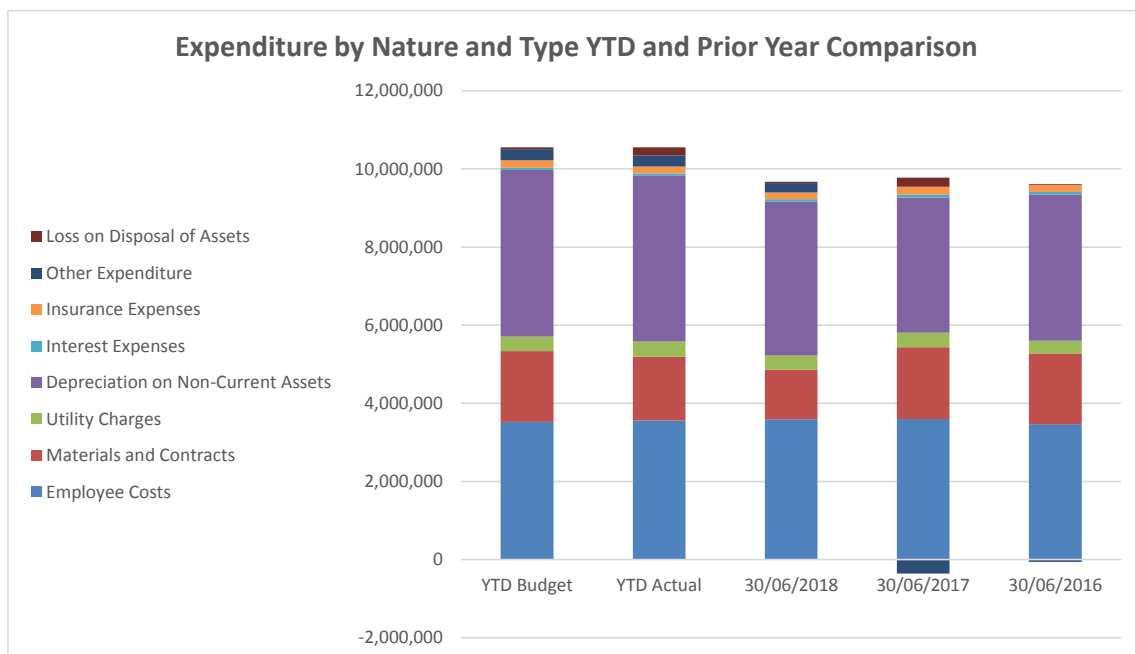
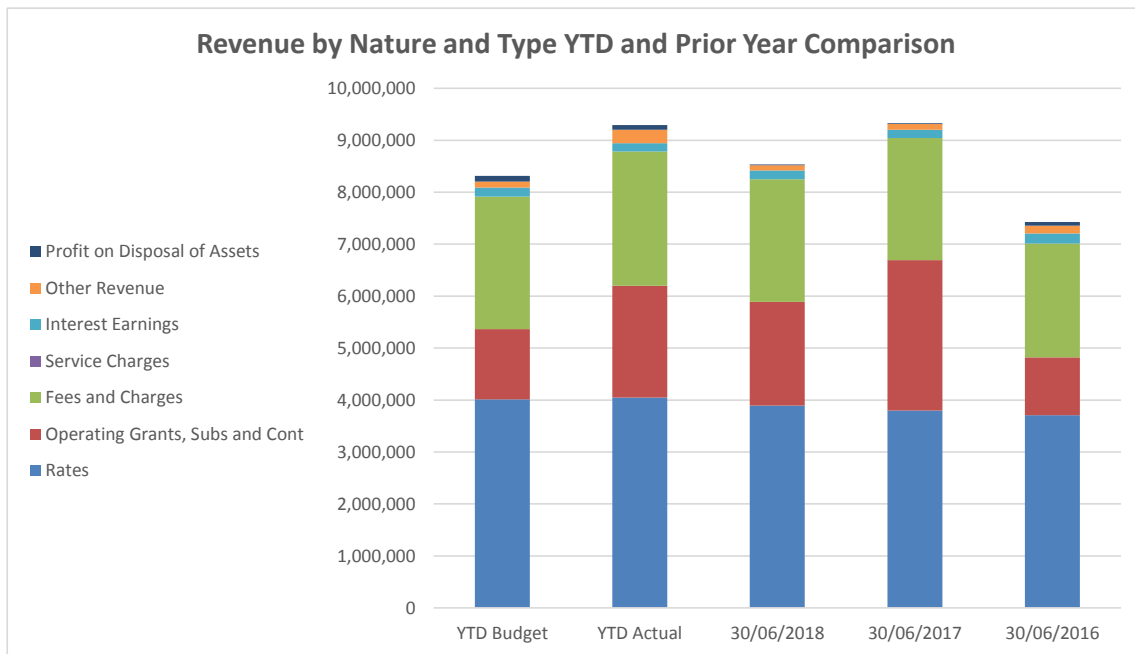
Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 15/07/2019

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



SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 June 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	35,575	34,352	(1,222)	(3%)	
General Purpose Funding - Rates	9	4,012,965	4,012,965	4,046,880	33,916	1%	
General Purpose Funding - Other		990,448	990,448	1,840,394	849,946	86%	▲
Law, Order and Public Safety		298,325	298,325	294,952	(3,373)	(1%)	
Health		20,690	20,690	17,153	(3,537)	(17%)	
Education and Welfare		375,970	375,970	363,077	(12,893)	(3%)	
Housing		116,180	116,180	111,093	(5,087)	(4%)	
Community Amenities		1,178,170	1,178,170	1,175,832	(2,337)	(0%)	
Recreation and Culture		271,892	271,892	248,658	(23,234)	(9%)	▼
Transport		261,688	261,688	259,695	(1,994)	(1%)	
Economic Services		632,842	632,842	666,263	33,421	5%	▲
Other Property and Services		121,137	121,137	234,081	112,944	93%	▲
		8,315,881	8,315,881	9,292,430			
Expenditure from operating activities							
Governance		(976,180)	(976,180)	(959,055)	17,125	2%	
General Purpose Funding		(244,588)	(244,588)	(266,610)	(22,022)	(9%)	▼
Law, Order and Public Safety		(544,003)	(544,003)	(549,647)	(5,645)	(1%)	
Health		(103,129)	(103,129)	(80,706)	22,423	22%	▲
Education and Welfare		(540,348)	(540,348)	(462,463)	77,885	14%	▲
Housing		(82,429)	(82,429)	(87,371)	(4,943)	(6%)	
Community Amenities		(1,531,613)	(1,531,613)	(1,569,084)	(37,472)	(2%)	
Recreation and Culture		(2,052,536)	(2,052,536)	(1,929,190)	123,345	6%	▲
Transport		(3,567,519)	(3,567,519)	(3,780,051)	(212,531)	(6%)	▼
Economic Services		(861,593)	(861,593)	(781,428)	80,165	9%	▲
Other Property and Services		(51,916)	(51,916)	(85,444)	(33,528)	(65%)	▼
		(10,555,853)	(10,555,853)	(10,551,050)			
Operating activities excluded from budget							
Add back Depreciation		4,267,514	4,267,514	4,243,567	(23,948)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	(58,905)	(58,905)	117,104	176,009	(299%)	
Adjust Provisions and Accruals		9,000	9,000	0	(9,000)	(100%)	▼
Amount attributable to operating activities		1,977,638	1,977,637	3,102,050			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,180,599	2,180,599	1,640,433	(540,166)	(25%)	▼
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)	(3,114,054)	(2,900,800)	213,254	7%	▲
Infrastructure Assets - Roads	13	(2,389,593)	(2,389,593)	(1,567,328)	822,265	34%	▲
Infrastructure Assets - Public Facilities	13	(454,468)	(454,468)	(317,994)	136,474	30%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(129,024)	(5,912)	123,112	95%	▲
Infrastructure Assets - Drainage	13	(183,538)	(183,538)	(2,129)	181,409	99%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(937,114)	(937,114)	(968,100)	(30,986)	(3%)	
Furniture and Equipment	13	(65,303)	(65,303)	(37,020)	28,283	43%	▲
Amount attributable to investing activities		(4,641,305)	(4,641,305)	(3,812,661)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	12,557	20,324	7,767	62%	▲
Self-Supporting Loan Principal		7,478	7,478	7,478	0	0%	
Transfer from Reserves	7	20,000	20,000	0	(20,000)	(100%)	▼
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(373,384)	(373,384)	(361,298)	12,086	3%	
Transfer to Reserves	7	(99,000)	(99,000)	(175,134)	(76,134)	(77%)	▼
Amount attributable to financing activities		67,651	67,651	(8,630)			
Closing Funding Surplus(Deficit)	3	(7,321)	(7,321)	1,869,453			

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 June 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	4,046,880	33,916	1%	
Operating Grants, Subsidies and Contributions	11	1,352,277	1,352,276	2,152,109	799,832	59%	▲
Fees and Charges		2,551,000	2,551,000	2,586,954	35,954	1%	
Service Charges		0	0	0	0		
Interest Earnings		174,026	174,026	155,399	(18,627)	(11%)	▼
Other Revenue		116,888	116,888	262,363	145,474	124%	▲
Profit on Disposal of Assets	8	108,726	108,726	88,726			
		8,315,881	8,315,881	9,292,429			
Expenditure from operating activities							
Employee Costs		(3,522,069)	(3,522,069)	(3,560,539)	(38,470)	(1%)	
Materials and Contracts		(1,816,049)	(1,816,049)	(1,626,758)	189,291	10%	▲
Utility Charges		(371,585)	(371,585)	(393,523)	(21,938)	(6%)	▼
Depreciation on Non-Current Assets		(4,267,514)	(4,267,514)	(4,243,567)	23,948	1%	
Interest Expenses		(52,804)	(52,803)	(55,807)	(3,004)	(6%)	
Insurance Expenses		(189,129)	(189,129)	(184,659)	4,470	2%	
Other Expenditure		(286,882)	(286,882)	(280,368)	6,514	2%	
Loss on Disposal of Assets	8	(49,821)	(49,821)	(205,829)			
		(10,555,853)	(10,555,853)	(10,551,050)			
Operating activities excluded from budget							
Add back Depreciation		4,267,514	4,267,514	4,243,567	(23,948)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	(58,905)	(58,905)	117,104	176,009	(299%)	
Adjust Provisions and Accruals		9,000	9,000	0	(9,000)	(100%)	▼
		1,977,638	1,977,637	3,102,049			
Investing activities							
Grants, Subsidies and Contributions	11	2,180,599	2,180,599	1,640,433	(540,166)	(25%)	▼
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)	(3,114,054)	(2,900,800)	213,254	7%	▲
Infrastructure Assets - Roads	13	(2,389,593)	(2,389,593)	(1,567,328)	822,265	34%	▲
Infrastructure Assets - Public Facilities	13	(454,468)	(454,468)	(317,994)	136,474	30%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(129,024)	(5,912)	123,112	95%	▲
Infrastructure Assets - Drainage	13	(183,538)	(183,538)	(2,129)	181,409	99%	▲
Plant and Equipment	13	(937,114)	(937,114)	(968,100)	(30,986)	(3%)	
Furniture and Equipment	13	(65,303)	(65,303)	(37,020)	28,283	43%	▲
		(4,641,305)	(4,641,305)	(3,812,661)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	12,557	20,324	7,767	62%	▲
Self-Supporting Loan Principal		7,478	7,478	7,478	0	0%	
Transfer from Reserves	7	20,000	20,000	0	(20,000)	(100%)	▼
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(373,384)	(373,384)	(361,298)	12,086	3%	
Transfer to Reserves	7	(99,000)	(99,000)	(175,134)	(76,134)	(77%)	▼
		67,651	67,651	(8,630)			
Closing Funding Surplus (Deficit)	3	(7,321)	(7,321)	1,869,453		(25635%)	

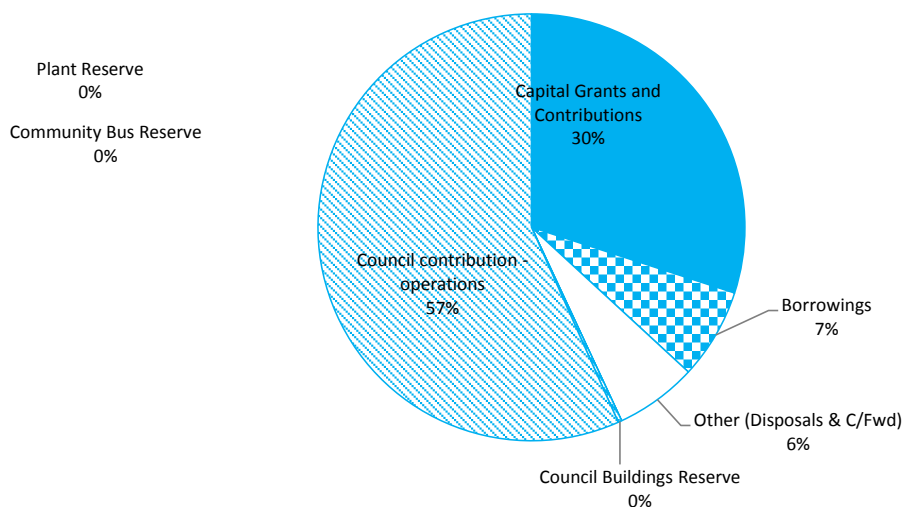
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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 June 2019

Capital Acquisitions

	Note	YTD Actual New /Upgrade	YTD Actual (Renewal Expenditur e)	Amended YTD Budget	Amended Annual Budget	YTD Actual Total	Variance
		(a)	(b)	(d)		(c) = (a)+(b)	(d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	684,803	2,215,997	3,114,054	3,114,054	2,900,800	(213,254)
Infrastructure Assets - Roads	13	2,047	1,565,282	2,389,593	2,389,593	1,567,328	(822,265)
Infrastructure Assets - Public Facilities	13	59,766	258,228	454,468	454,468	317,994	(136,474)
Infrastructure Assets - Footpaths	13	5,912	0	129,024	129,024	5,912	(123,112)
Infrastructure Assets - Drainage	13	0	2,129	183,538	183,538	2,129	(181,409)
Plant and Equipment	13	47,063	921,037	937,114	937,114	968,100	30,986
Furniture and Equipment	13	0	37,020	65,303	65,303	37,020	(28,283)
Capital Expenditure Totals		799,589	4,999,694	7,273,094	7,273,094	5,799,283	(1,473,810)
Capital acquisitions funded by:							
Capital Grants and Contributions				2,180,599	2,180,599	1,640,433	
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				4,141,305	4,121,305	3,312,661	
Capital Funding Total				7,273,094	7,273,094	5,799,283	

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 June 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.

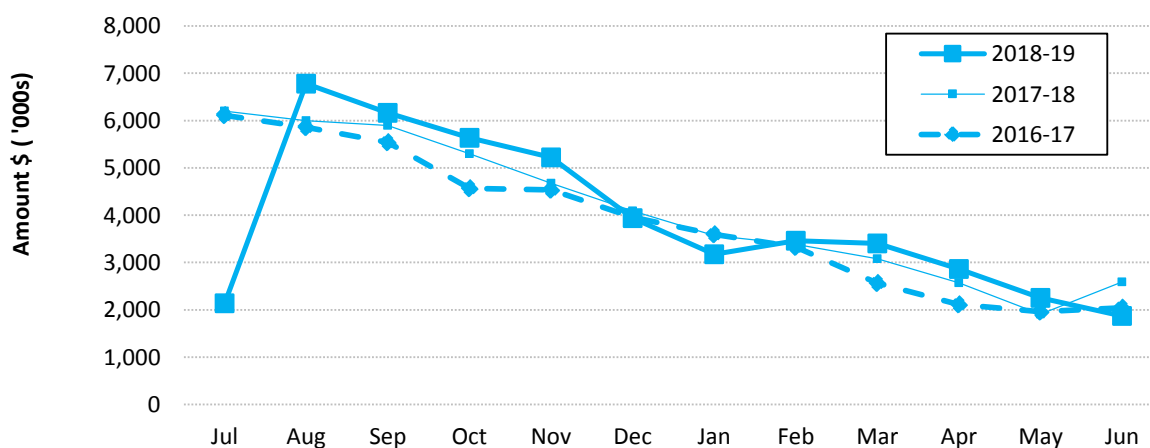
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding	849,946	86%	▲	Timing	Advanced payment of 2019/20 FAGs
Recreation and Culture	(23,234)	(9%)	▼	Permanent	MPAC Grants - less than budget
Economic Services	33,421	5%	▲	Permanent	Chalet/Caravan Park revenue
Other Property and Services	112,944	93%	▲	Permanent	Insurance Reimbursements including 109k for damaged plant from truck accident on Dandaragan Road
Operating Expense					
General Purpose Funding	(22,022)	(9%)	▼	Permanent	Staff wages allocation (rates)
Health	22,423	22%	▲	Permanent	Staff wages allocation (Pest control)
Education and Welfare	77,885	14%	▲	Timing	School programs contribution not made, additional childcare services to be run over school holidays (grant funded) - carried forward to 2019/20
Recreation and Culture	123,345	6%	▲	Timing	Various building and oval maintenance. Sport and Recreation Strategic plan (\$40k) carried forward to 2019/20.
Transport	(212,531)	(6%)	▼	Permanent	Road maintenance expenditure YTD - Staff wages allocation
Economic Services	80,165	9%	▲	Permanent	Lower building control wages YTD 30k. CMC/ICM contribution decision carried forward to 2019/20.
Other Property and Services	(33,528)	(65%)	▼	Permanent	Underallocated plant/PWOH overheads
Capital Revenues					
Grants, Subsidies and Contributions	(540,166)	(25%)	▼	Timing	Delayed capital projects payments Moora Hydrotherapy Pool/ Dental Office
Proceeds from Disposal of Assets	(105,001)	(23%)	▼	Timing	Sale of 2 x industrial lots delayed. Listed for sale April 2019
Capital Expenses					
Land and Buildings	213,254	7%	▲	Timing	Hydrotherapy pool and Mens Shed - projects to be completed in 2019/20
Infrastructure - Roads	822,265	34%	▲	Timing	As per note 13 several road jobs to be completed in 2019/20
Infrastructure - Public Facilities	136,474	30%	▲	Timing	As per note 13 entry statements and electronic notice board to be completed in 2019/20
Infrastructure - Footpaths	123,112	95%	▲	Timing	As per note 13 - footpath construction to be completed in 2019/20
Infrastructure - Drainage	181,409	99%	▲	Timing	As per note 13 - Moore and Robert Street drainage renewal to be completed in 2019/20
Furniture and Equipment	28,283	43%	▲	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 June 2019

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	30 Jun 2018	30 Jun 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	2,398,242	2,398,242	1,420,181
Cash Restricted - Conditions over Grants	11	158,100	158,100	704,330
Cash Restricted	4	1,634,749	1,634,749	1,809,883
Receivables - Rates	6	340,984	340,984	380,139
Receivables - Other	6	235,162	235,162	70,796
Interest / ATO Receivable/Trust		37,257	37,257	127,825
Inventories		47,709	47,709	20,905
		4,852,203	4,852,203	4,534,059
Less: Current Liabilities				
Payables		(298,590)	(298,590)	(525,945)
Provisions		(591,648)	(591,648)	(591,648)
Current Portion of Long Term Borrowings		(348,414)	(348,414)	(135,445)
		(1,238,651)	(1,238,651)	(1,253,037)
Less: Cash Reserves	7	(1,634,749)	(1,634,749)	(1,809,884)
Less: Current Loans Clubs/Institutions		(20,036)	(20,036)	(18,643)
Add: Current Portion of Long Term Borrowings		348,414	348,414	135,445
Add: Leave Liability Not Required to be Funded		281,514	281,514	281,514
Net Current Funding Position		2,588,695	2,588,695	1,869,453

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 June 2019

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	122,311			122,311	Westpac	0.25%	At Call
Reserve Bank Account		809,883		809,883	Westpac	0.00%	At Call
Trust Bank Account			32,562	32,562	Westpac	0.00%	At Call
Cash On Hand	2,200			2,200	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Funds (on-hold)	1,500,000			1,500,000	Westpac	2.10%	NA
Municipal Funds (on-notice)	500,000			500,000	Westpac	1.40%	17-Jul-19
Reserve Funds		1,000,000		1,000,000	Westpac	2.87%	23-Jul-20
Total	2,124,511	1,809,883	32,562	3,966,956			

Comments/Notes - Investments

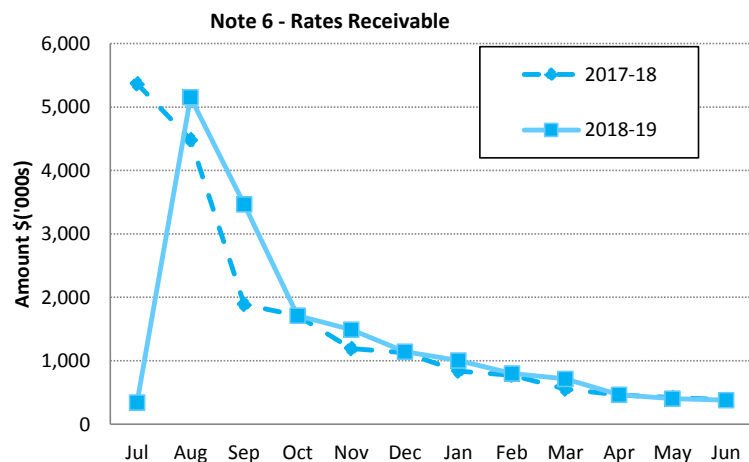
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2019

Note 6: Receivables

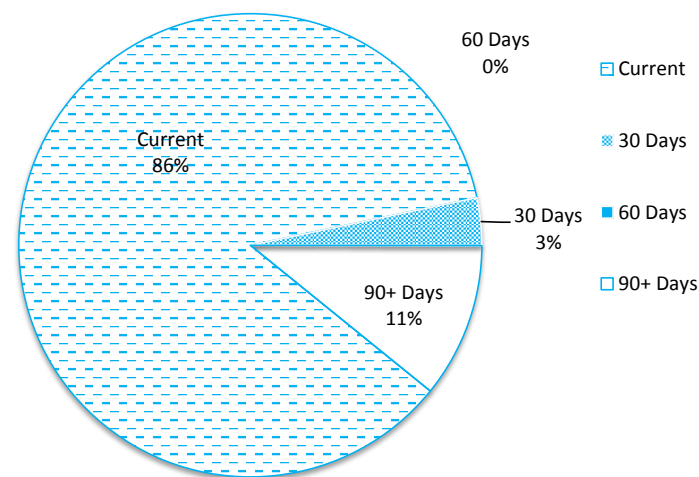
Receivables - Rates Receivable	30 Jun 2019	30 June 2018
	\$	\$
Opening Arrears Previous Years	340,984	385,010
Levied this year	5,231,797	5,051,115
Less Collections to date	(5,192,642)	(5,095,141)
Equals Current Outstanding	380,139	340,984
Net Rates Collectable	380,139	340,984
% Collected	93.18%	93.73%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	60,792	2,355	0	7,649	70,796
Balance per Trial Balance					
Sundry Debtors					70,796
Receivables - Other					127,825
Total Receivables General Outstanding					198,621

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

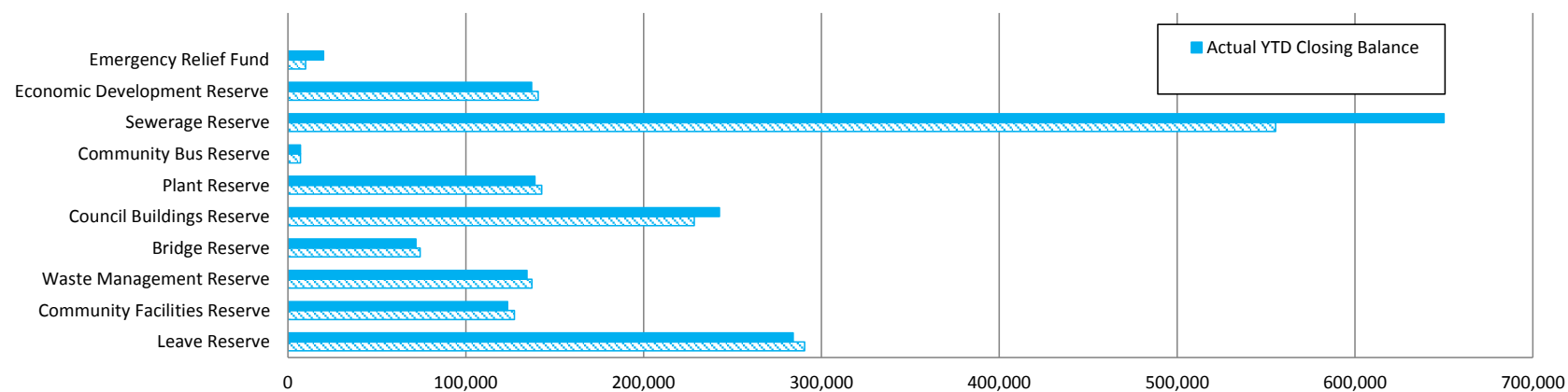


Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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	2,606	0	0	0	0	290,514	284,120
Community Facilities Reserve	122,315	5,000	1,187	0	0	0	0	127,315	123,502
Waste Management Reserve	133,163	4,000	1,233	0	0	0	0	137,163	134,396
Bridge Reserve	71,346	3,000	661	0	0	0	0	74,346	72,007
Council Buildings Reserve	240,515	8,000	2,132	0	0	(20,000)	0	228,515	242,647
Plant Reserve	137,689	5,000	1,227	0	0	0	0	142,689	138,916
Community Bus Reserve	6,994	0	65	0	0	0	0	6,994	7,059
Sewerage Reserve	495,431	60,000	4,675	0	150,000	0	0	555,431	650,106
Economic Development Reserve	135,783	5,000	1,257	0	0	0	0	140,783	137,040
Emergency Relief Fund	10,000	0	93	0	10,000	0	0	10,000	20,093
	1,634,750	99,000	15,134	0	160,000	(20,000)	0	1,713,750	1,809,884

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 June 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 June 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 June 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	14,133	20,000
Housing								
Loan 317 - Housing Executive Loan	132,895		24,722	24,722	108,173	108,173	7,935	7,157
Loan 326 - 92 Roberts Street (Doctors House)	182,244		18,698	18,698	163,546	163,546	5,255	4,144
Recreation and Culture								
Loan 314 - Moora Town Hall Upgrade	95,263		49,171	49,171	46,092	46,092	1,575	1,989
Loan 315 - Town Hall Upgrade	138,357		62,854	62,854	75,503	75,503	3,513	3,381
Loan 324 - Moora Bowling Club SSL	69,553		7,478	7,478	62,075	62,075	2,289	1,929
Economic Services								
Loan 323 - Moora Lifestyle Village	285,594		147,160	147,160	138,434	138,434	6,556	5,709
Loan 325 - Lots 231 and 232 Roberts Street	373,600		38,330	38,330	335,270	335,270	10,772	8,495
	1,277,506	500,000	361,298	373,384	1,429,093	1,404,122	52,028	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 June 2019

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Amended Budget	YTD	Annual	Post	Expected	YTD Actual		Unspent	
			Balance	Operating					Capital	Budget		Variations
			(a)	\$	\$	\$	(d)	(e)	(d)+(e)	(c)	(a)+(b)+(c)	
				\$	\$	\$			\$	\$	\$	
General Purpose Funding												
Grants Commission Grant Needs	WALGGC	Operating	423,100	437,947	0	437,947	437,947		437,947	886,776	0	0
Grants Commission - Road Formula	WALGGC	Operating	402,975	340,975	0	340,975	340,975		340,975	752,385	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	101,392	101,392		101,392	91,618	(106,159)	0
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	4,000	4,000		4,000	4,000	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,618	36,643	0	36,643	36,643		36,643	43,874	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	1,396	10,162	0	10,162	10,162		10,162	15,010	0	0
Safe Driving Campaign	WA Police	Operating	1,396	0	0	0	0		0	0	0	0
AVBFB Western Power Grant - Tank Koojan	DFES	Non-operating	0	0	0	0	0		0	4,506	0	4,506
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	3,250	3,250		3,250	2,870	(3,194)	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	65,970	65,970		65,970	65,334	(10,157)	55,177
Hydrotherapy Pool	National Stronger Regions Funding	Non-operating	0	0	900,000	900,000	900,000		900,000	360,000	0	0
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	1,000	1,000		1,000	7,662	0	0
Wastewater Trainee Grant	CLGF Regional Funding	Operating	0	(15,796)	0	(15,796)	(15,796)		(15,796)	(15,796)	0	0
Recreation and Culture												
MPAC - Performance/Promotion Grants	Circuit West and LotteryWest	Operating - Tied	0	135,985	0	135,985	135,985		135,985	112,412	(103,443)	8,969
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	5,700	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	313,188	313,188		313,188	313,188	(28,590)	284,598
War Memorial Grant	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0		0	0	(23,193)	0
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	31,239	31,239		31,239	36,335	0	36,335
Community Contributions - Mens Shed	Mens Shed	Non-operating	0	0	63,000	63,000	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	(28,633)	0
Transport												
Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	6,300	6,300		6,300	5,951	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	167,739	167,739		167,739	167,740	(22,051)	259,608
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	650,000	650,000		650,000	649,230	(937,178)	0
Black Spot Grant Funding	Blackspot funding	Non-operating	0	0	31,230	31,230	31,230		31,230	31,230	0	0
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	13,000	0	13,000	13,000		13,000	0	0	0
Crossover contributions	Various	Operating	0	1,000	0	1,000	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	30,000	30,000		30,000	0	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			971,276	1,352,276	2,180,599	3,532,875	3,532,875	0	3,532,875	3,792,542	(1,262,598)	704,330
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		842,985	1,044,543	0	1,044,543	1,044,543	0	1,044,543	1,878,738	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	307,734	0	307,734	307,734	0	307,734	273,370	(222,953)	65,282
Non-operating	Non-operating Grants, Subsidies and Contributions		128,291	0	2,180,599	2,180,599	2,180,599	0	2,180,599	1,640,433	(1,039,646)	639,048
TOTALS			971,276	1,352,276	2,180,599	3,532,875	3,532,875	0	3,532,875	3,792,542	(1,262,598)	704,330

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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 Jun 2019
	\$	\$	\$	\$
BCITF Levy	0	5,722	-5,582	140
BRB Levy	20	5,457	-5,257	219
Standpipe Cards Bond	2,762	600	-400	2,962
Gym Cards Bond	4,082	1,960	-4,640	1,402
Facility Hire Bonds	2,500	9,020	-7,500	4,020
Housing Bonds	5,300	4,340	-3,980	5,660
Community Bus Bonds	200	2,800	-2,600	400
Moora Lifestyle Village Bond	3,544	520	0	4,064
Other General Trust	12,589	100	-1,000	11,689
Community Group Funds	11,833	511	-10,338	2,006
	42,829	31,030	(41,298)	32,562

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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	
		\$	\$	\$	\$	\$	\$	
 <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	0	(2,133,648)	(2,133,648)	(2,250,000)	(2,250,000)	116,352	1.2.5.2
HealthTotal		0	(2,133,648)	(2,133,648)	(2,250,000)	(2,250,000)	116,352	
Housing								
 2 x Land purchases	32306	(58,410)	0	(58,410)	(100,000)	(100,000)	41,590	3.4.1.3
 Housing renewal	32302	(64,381)	0	(64,381)	(8,000)	(8,000)	(56,381)	
Housing Total		(122,791)	0	(122,791)	(108,000)	(108,000)	(14,791)	
Law, Order And Public Safety								
 Coomberdale Fire Shed	30502	0	0	0	(8,000)	(8,000)	8,000	3.4.1.2
Law, Order And Public Safety Total		0	0	0	(8,000)	(8,000)	8,000	
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	(22,618)	(22,618)	(24,880)	(24,880)	2,262	3.4.2.14
 Moora Recreation Centre Renewal	33361	0	(20,123)	(20,123)	(28,401)	(28,401)	8,278	3.4.2.15
 Miling Pavilion	33318	0	(5,045)	(5,045)	(18,983)	(18,983)	13,938	3.4.3.1
 Mens Shed - Moora Sports Oval	33014	(446,959)	0	(446,959)	(475,000)	(475,000)	28,041	1.1.3.3
 Moora Oval Gardener Shed	34030	(2,604)	0	(2,604)	(16,000)	(16,000)	13,396	3.4.3.1
Recreation And Culture Total		(449,562)	(57,734)	(507,297)	(573,212)	(573,212)	65,916	
Economic Services								
 Moora Lifestyle Village Display Unit	35001	(112,449)	0	(112,449)	(135,000)	(135,000)	22,551	4.1.6.1
 Caravan Park/Chalets Renewal	34612	0	(23,143)	(23,143)	(39,842)	(39,842)	16,699	3.4.2.18
 Industrial lots - preparation for sale	35260	0	(1,472)	(1,472)	0	0	(1,472)	
Economic Services Total		(112,449)	(24,615)	(137,064)	(174,842)	(174,842)	37,778	

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




















Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgr e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Land and Buildings Total		(684,803)	(2,215,997)	(2,900,800)	(3,114,054)	(3,114,054)	213,254	
Drainage/Culverts								
Transport								
Drainage Construction - Moore/Robert St	33914	0	(2,129)	(2,129)	(183,538)	(183,538)	181,409	3.3.1.5
Transport Total		0	(2,129)	(2,129)	(183,538)	(183,538)	181,409	
Drainage/Culverts Total		0	(2,129)	(2,129)	(183,538)	(183,538)	181,409	
Footpaths								
Transport								
Footpath Lefroy, Stafford, Lenane St	33916	(5,912)	0	(5,912)	(129,024)	(129,024)	123,112	3.3.1.6
Transport Total		(5,912)	0	(5,912)	(129,024)	(129,024)	123,112	
Footpaths Total		(5,912)	0	(5,912)	(129,024)	(129,024)	123,112	
Furniture & Office Equip.								
Governance								
Computer Hardware Replacement	30402	0	0	0	(29,000)	(29,000)	29,000	4.3.2.4
Governance Total		0	0	0	(29,000)	(29,000)	29,000	
Recreation And Culture								
Rec Centre - 14 x Pin Boards	33104	0	(8,387)	(8,387)	0	0	(8,387)	
MPAC - Sound Equipment	33122	0	(28,633)	(28,633)	(36,303)	(36,303)	7,670	
Recreation And Culture Total		0	(37,020)	(37,020)	(36,303)	(36,303)	(717)	
Furniture & Office Equip. Total		0	(37,020)	(37,020)	(65,303)	(65,303)	28,283	
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 June 2019













Attachment 9.1.2

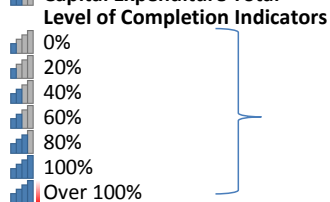
Note 13: Capital Acquisitions

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	(39,784)	(39,784)	(34,893)	(34,893)	(4,891)	4.3.2.4
	Sewerage plant and equipment	39520	0	0	0	(35,000)	(35,000)	35,000	2.2.2.3
	Community Amenities Total		0	(39,784)	(39,784)	(69,893)	(69,893)	30,109	
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)	(110,000)	0	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)	(25,000)	1,250	4.3.2.4
	Minor Plant	34054	0	(14,950)	(14,950)	(9,000)	(9,000)	(5,950)	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)	(35,000)	11,688	4.3.2.4
	Water Carting Truck	34063	0	(28,300)	(28,300)	(25,000)	(25,000)	(3,300)	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)	(645,554)	(64,415)	
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)	(921,037)	(968,100)	(937,114)	(937,114)	(30,986)	
Public Facilities									
Health									
	Hydrotherapy pool - Carpark/Landscaping	30416	(14,888)	0	(14,888)	0	0	(14,888)	1.2.5.2
	Health Total		(14,888)	0	(14,888)	0	0	(14,888)	
Community Amenities									
	Moora Sewerage System Renewal	39521	0	(95,189)	(95,189)	(130,000)	(130,000)	34,811	2.2.2.3
	Watheroo Tip - Relocate Oil Storage Tank	33010	0	0	0	(5,567)	(5,567)	5,567	1.1.2.5
	Electronic Community Notice Board	33720	0	0	0	(20,000)	(20,000)	20,000	3.2.1.5
	Community Amenities Total		0	(95,189)	(95,189)	(155,567)	(155,567)	60,378	
Economic Services									
	Entry Statements and Industrial Signage	34604	0	0	0	(65,000)	(65,000)	65,000	3.2.1.5
	Economic Services Total		0	0	0	(65,000)	(65,000)	65,000	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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	
		\$	\$	\$	\$	\$	\$	
Recreation And Culture								
 Renewal Park Infrastructure	33308	0	(23,193)	(23,193)	(21,913)	(21,913)	(1,280)	3.2.1.5
 Milling 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)	(154,825)	(8,214)	
Transport								
 Standpipe Controller Upgrade	34084	(5,443)	0	(5,443)	0	0	(5,443)	
 Moora Airstrip	33901	(39,435)	0	(39,435)	(79,076)	(79,076)	39,641	3.2.1.5
Transport Total		(44,878)	0	(44,878)	(79,076)	(79,076)	34,198	
Public Facilities Total		(59,766)	(258,228)	(317,994)	(454,468)	(454,468)	136,474	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Caro)	33910	0	(937,178)	(937,178)	(989,241)	(989,241)	52,063	3.3.1.5
 Roads To Recovery (Dandaragan Road)	33913	0	(22,051)	(22,051)	(320,651)	(320,651)	298,599	3.3.1.5
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(553,888)	(553,888)	(802,559)	(802,559)	248,671	3.3.1.5
Transport Total		0	(1,513,118)	(1,513,118)	(2,112,451)	(2,112,451)	599,333	
Roads (Non Town) Total		0	(1,513,118)	(1,513,118)	(2,112,451)	(2,112,451)	599,333	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	(52,164)	(52,164)	(87,909)	(87,909)	35,746	3.3.1.5
 Micro Surfacing Town Streets	33918	0	0	0	(169,233)	(169,233)	169,233	3.3.1.5
 Padbury Street Upgrade	33915	(2,047)	0	(2,047)	(20,000)	(20,000)	17,954	3.2.1.10
Transport Total		(2,047)	(52,164)	(54,210)	(277,142)	(277,142)	222,932	
Town Streets Total		(2,047)	(52,164)	(54,210)	(277,142)	(277,142)	222,932	
Capital Expenditure Total		(799,589)	(4,999,694)	(5,799,283)	(7,273,094)	(7,273,094)	1,473,810	



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