

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 May 2020

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

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MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MAY 2020

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 11 June 2020

Prepared by: Martin Whitely, LG Corporate Solutions

Reviewed by: Alan Leeson, Chief Executive Officer

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. 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.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 13.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

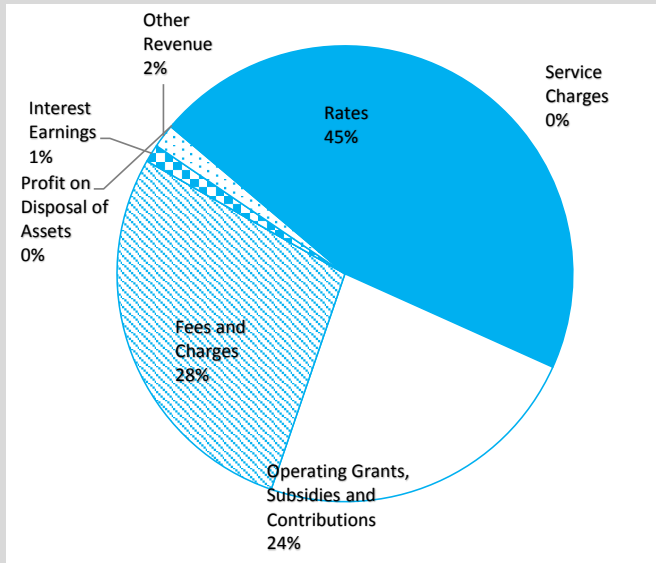
ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

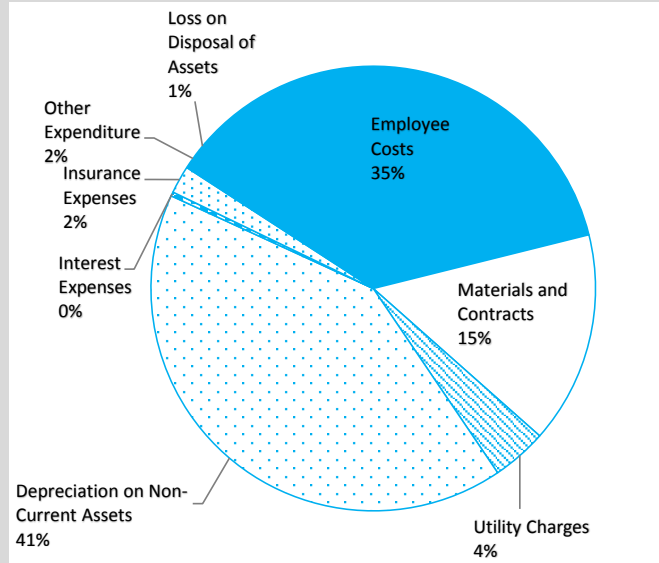
**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MAY 2020**

SUMMARY GRAPHS

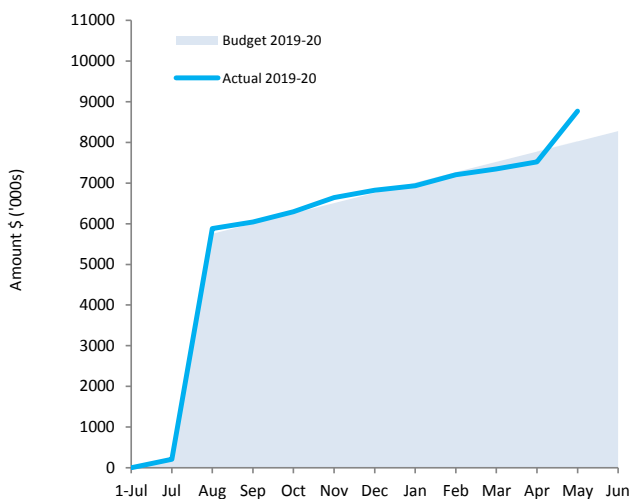
OPERATING REVENUE



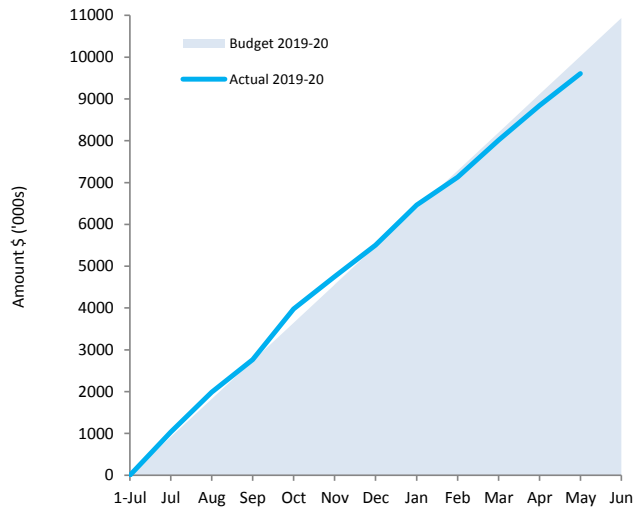
OPERATING EXPENSES



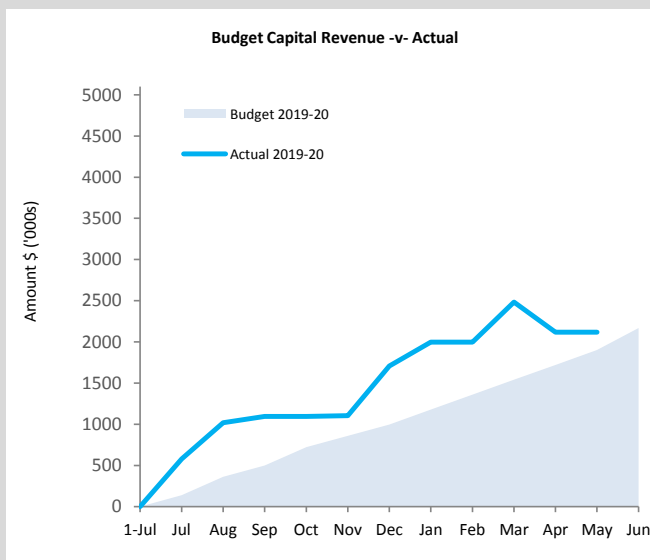
Budget Operating Revenues -v- Actual



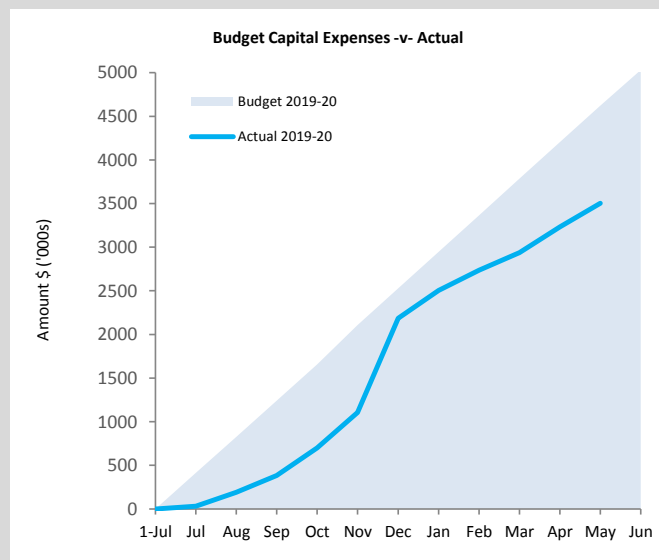
Budget Operating Expenses -v-YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MAY 2020

STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific local government services.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.</p>
<p>HEALTH</p> <p>To provide an operational framework for environmental and community health.</p>	<p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. Includes contribution to community medical and dental services.</p>
<p>EDUCATION AND WELFARE</p> <p>To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Maintenance of Moora Childcare Centre, playgroup contributions, provision of youth centre building and contributions to aged care services. Includes operating Moora Hydrotherapy Pool.</p>
<p>HOUSING</p> <p>To provide and maintain staff and doctor housing.</p>	<p>Provision and maintenance of housing for executive staff and 2 doctor residences.</p>
<p>COMMUNITY AMENITIES</p> <p>To provide services required by the community.</p>	<p>Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of the town planning schemes, cemetery and public services. Provision and maintenance of Moora town site sewerage scheme.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	<p>Maintenance of public halls, recreation centre, swimming pool and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of Moora Performing Arts Centre, library and other cultural services.</p>
<p>TRANSPORT</p> <p>To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, streets, footpaths, walking trails, parking facilities and traffic control. Cleaning of streets and maintenance of street trees and street lighting. Includes provision and maintenance of Moora airstrip.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote the local government and its economic wellbeing.</p>	<p>Tourism and area promotion including the maintenance of the Moora Chalets, Caravan Park and Moora Lifestyle Village. Provision of standpipes and maintenance of leased properties. Weed control, building control and contributions to Moora Community Resource Centre.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control operating accounts.</p>	<p>Private works operations, depot maintenance, plant repair and costs.</p>

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	1,872,061	1,872,061	1,903,633	31,572	1.69%	
Revenue from operating activities							
Governance		30,086	27,544	28,811	1,267	4.60%	
General Purpose Funding - Rates	6	4,089,514	4,112,663	3,974,715	(137,948)	(3.35%)	
General Purpose Funding - Other		998,050	892,551	1,851,112	958,561	107.40%	▲
Law, Order and Public Safety		319,240	303,805	258,507	(45,298)	(14.91%)	▼
Health		20,690	18,953	7,945	(11,008)	(58.08%)	▼
Education and Welfare		359,500	329,527	269,773	(59,754)	(18.13%)	▼
Housing		122,080	111,870	104,640	(7,230)	(6.46%)	▼
Community Amenities		1,197,928	1,182,375	1,188,176	5,801	0.49%	
Recreation and Culture		238,776	218,812	111,856	(106,956)	(48.88%)	▼
Transport		177,300	162,514	185,939	23,425	14.41%	▲
Economic Services		588,010	538,956	581,645	42,689	7.92%	▲
Other Property and Services		135,000	123,728	204,969	81,241	65.66%	▲
		8,276,174	8,023,298	8,768,088	744,790		
Expenditure from operating activities							
Governance		(1,061,847)	(972,928)	(892,654)	80,274	8.25%	▲
General Purpose Funding		(193,974)	(177,727)	(146,705)	31,022	17.45%	▲
Law, Order and Public Safety		(572,211)	(524,194)	(550,718)	(26,524)	(5.06%)	▼
Health		(106,470)	(97,460)	(70,105)	27,355	28.07%	▲
Education and Welfare		(760,522)	(699,127)	(489,816)	209,311	29.94%	▲
Housing		(110,830)	(101,365)	(100,618)	747	0.74%	
Community Amenities		(1,613,169)	(1,478,213)	(1,475,876)	2,337	0.16%	
Recreation and Culture		(2,034,552)	(1,861,706)	(1,798,118)	63,588	3.42%	
Transport		(3,613,514)	(3,312,243)	(3,347,628)	(35,385)	(1.07%)	
Economic Services		(819,265)	(750,486)	(756,111)	(5,625)	(0.75%)	
Other Property and Services		(48,153)	(43,890)	21,972	65,862	150.06%	▲
		(10,934,507)	(10,019,339)	(9,606,377)	412,962		
Non-cash amounts excluded from operating activities	1(a)	4,399,087	4,028,891	4,011,422	(17,469)	(0.43%)	
Amount attributable to operating activities		1,740,754	2,032,850	3,173,133	1,140,283		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	1,648,845	1,511,400	2,322,224	810,824	53.65%	▲
Proceeds from disposal of assets	7	519,727	173,242	161,195	(12,047)	(6.95%)	▼
Purchase of property, plant, equipment and infrastructure	8	(5,029,691)	(4,614,687)	(3,503,094)	1,111,593	24.09%	▲
Amount attributable to investing activities		(2,861,119)	(2,930,045)	(1,019,675)	1,910,370		
Financing Activities							
Proceeds from self supporting loans		22,663	7,554	18,643	11,089	146.79%	▲
Repayment of Debentures	9	(135,444)	(45,148)	(92,543)	(47,395)	104.98%	
Transfer to Reserves	10	(620,000)	0	(34,380)	(34,380)	0.00%	▼
Amount attributable to financing activities		(732,781)	(37,594)	(108,280)	(70,687)		
Closing Funding Surplus / (Deficit)	1(c)	18,915	937,273	3,948,810			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$5,000 or 5.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 MAY 2020

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	1,872,061	1,872,061	1,903,633	31,572	1.69%	▲
Revenue from operating activities							
Rates	6	4,113,822	4,112,663	3,974,715	(137,948)	(3.35%)	
Operating grants, subsidies and contributions	12(a)	1,249,757	1,145,551	2,062,995	917,444	80.09%	▲
Fees and charges		2,614,928	2,492,306	2,454,224	(38,082)	(1.53%)	
Interest earnings		157,481	144,320	109,924	(34,396)	(23.83%)	
Other revenue		140,186	128,458	146,821	18,363	14.29%	▲
Profit on disposal of assets	7	0	0	19,409	19,409	0.00%	▲
		8,276,174	8,023,298	8,768,088	744,790		▲
Expenditure from operating activities							
Employee costs		(3,686,207)	(3,377,858)	(3,335,695)	42,163	1.25%	▲
Materials and contracts		(1,842,772)	(1,687,114)	(1,481,328)	205,786	12.20%	▲
Utility charges		(398,410)	(364,936)	(385,544)	(20,608)	(5.65%)	
Depreciation on non-current assets		(4,327,514)	(3,966,798)	(3,967,239)	(441)	(0.01%)	
Interest expenses		(34,986)	(32,032)	(28,689)	3,343	10.44%	
Insurance expenses		(195,273)	(178,926)	(193,717)	(14,791)	(8.27%)	
Other expenditure		(383,772)	(351,582)	(150,573)	201,009	57.17%	▲
Loss on disposal of assets	7	(65,573)	(60,093)	(63,592)	(3,499)	(5.82%)	
		(10,934,507)	(10,019,339)	(9,606,377)	412,962		▲
Non-cash amounts excluded from operating activities	1(a)	4,399,087	4,028,891	4,011,422	(17,469)	(0.43%)	
Amount attributable to operating activities		1,740,754	2,032,850	3,173,133	1,140,283		▲
Investing activities							
Non-operating grants, subsidies and contributions	12(b)	1,648,845	1,511,400	2,322,224	810,824	53.65%	▲
Proceeds from disposal of assets	7	519,727	173,242	161,195	(12,047)	(6.95%)	
Purchase of property, plant, equipment and infrastructure	8	(5,029,691)	(4,614,687)	(3,503,094)	1,111,593	(24.09%)	▲
Amount attributable to investing activities		(2,861,119)	(2,930,045)	(1,019,675)	1,910,370		▲
Financing Activities							
Proceeds from self-supporting loans		22,663	7,554	18,643	11,089	146.79%	▲
Repayment of debentures	9	(135,444)	(45,148)	(92,543)	(47,395)	104.98%	
Transfer to reserves	10	(620,000)	0	(34,380)	(34,380)	0.00%	▼
Amount attributable to financing activities		(732,781)	(37,594)	(108,280)	(70,687)		
Closing Funding Surplus / (Deficit)	1(c)	18,915	937,273	3,948,810			

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020

NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	0	0	(19,409)
Movement in employee benefit provisions (non-current)	6,000	2,000	0
Add: Loss on asset disposals	65,573	60,093	63,592
Add: Depreciation on assets	4,327,514	3,966,798	3,967,239
Total non-cash items excluded from operating activities	4,399,087	4,028,891	4,011,422

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

	Last Year Closing 30/06/2019	This Year Opening 1/07/2019	This Time Last Year 1/06/2019	Year to Date 31/05/2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10 (1,809,885)	(1,809,885)	(1,647,810)	(1,844,265)
Less: - Financial assets at amortised cost - self supporting loans	4 (7,719)	(7,719)	0	0
Less: other community / club loans	(10,924)	(10,924)	0	0
Add: Borrowings	9 135,445	135,445	78,907	42,902
Add: Leave liability not required to be funded	284,119	284,119	281,514	284,119
Total adjustments to net current assets	(1,408,964)	(1,408,964)	(1,287,390)	(1,517,244)

(c) Net current assets used in the Statement of Financial Activity

Current assets					
Cash and cash equivalents	2	2,963,002	2,963,002	2,380,261	4,847,236
Financial assets at amortised cost	2	1,018,643	1,018,643	1,000,000	1,000,000
Rates receivables	3	370,007	370,007	401,672	433,507
Receivables	3	143,302	143,302	570,591	52,472
Other current assets	4	92,417	92,417	72,236	24,915
Less: Current liabilities					
Payables	5	(532,499)	(532,499)	(216,843)	(247,119)
Borrowings	9	(135,445)	(135,445)	(78,907)	(42,902)
Provisions	11	(606,830)	(606,830)	(591,648)	(602,052)
Less: Total adjustments to net current assets	1(c)	(1,408,964)	(1,408,964)	(1,287,390)	(1,517,244)
Closing Funding Surplus / (Deficit)		1,903,633	1,903,633	2,249,974	3,948,810

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date	
		\$	\$	\$	YTD Actual \$				
Cash on hand									
PETTY CASH AND FLOATS	Cash and cash equivalents	1,200	0	0	1,200		NIL	On hand	
MUNICIPAL BANK ACCOUNT	Cash and cash equivalents	1,101,773	0	0	1,101,773	Westpac	0.01-0.10%	Cheque acc.	
Reserve Fund	Cash and cash equivalents	0	5,034	0	5,034	Westpac	0.01-0.79%	Cheque acc.	
Trust Account	Cash and cash equivalents	0	0	6,301	6,301	Westpac	NIL	Cheque acc.	
Term deposits									
Notice Saver - on hold	Cash and cash equivalents	2,900,000	839,230	0	3,739,230	Westpac	1.65%	1 month	
Westpac Account # 8974	Other financial assets	0	1,000,000	0	1,000,000	Westpac	2.87%	23/07/2020	
Total		4,002,973	1,844,264	6,301	5,853,538				
Comprising									
Cash and cash equivalents		4,002,973	844,264	6,301	4,853,538				
Financial assets at amortised cost		0	1,000,000	0	1,000,000				
		4,002,973	1,844,264	6,301	5,853,538				

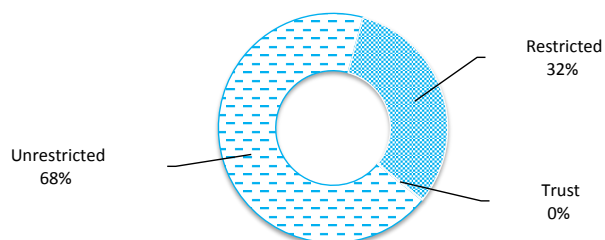
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.

**Total Cash****\$5.85 M****Unrestricted****\$4. M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020**

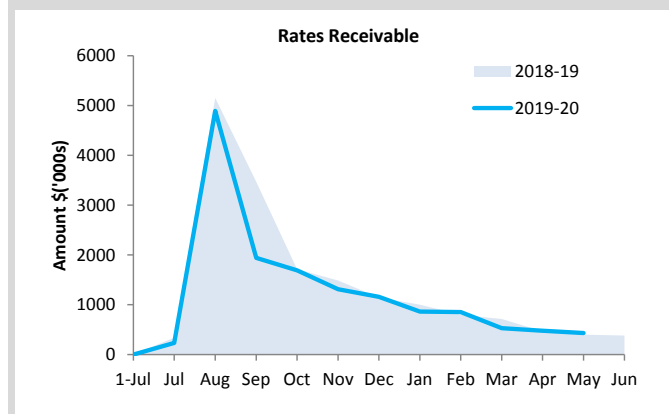
**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates Receivable	30 June 2019	31 May 20
	\$	\$
Opening Arrears Previous Years	340,984	370,007
Levied this year	5,231,797	5,176,448
Less - Collections to date	(5,202,774)	(5,112,948)
Equals Current Outstanding	370,007	433,507
Net Rates Collectable	370,007	433,507
% Collected	93.4%	92.2%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(253)	50,891	8,988	381	3,394	63,401
Percentage	-0.4%	80.3%	14.2%	0.6%	5.4%	
Balance per Trial Balance						
Sundry receivable						63,401
GST receivable						33,690
Allowance for impairment of receivables						(46,491)
Bonds & Deposits						1,872
Total Receivables General Outstanding						52,472
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

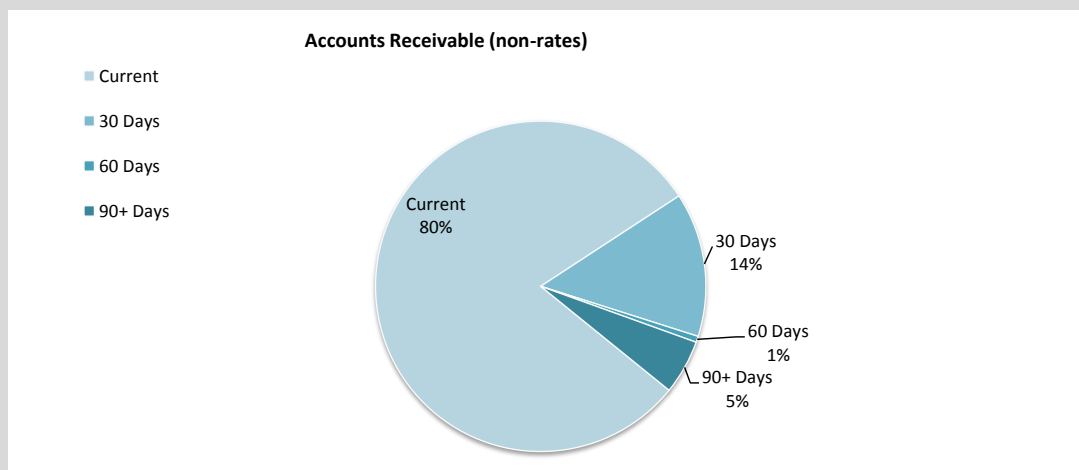


Collected

92.2%

Rates Due

\$433,507



Debtors Due

\$52,472

Over 30 Days

20%

Over 90 Days

5.4%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020**

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 31 May 2020
Other Current Assets				
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - term deposits	1,000,000	0	0	1,000,000
Inventory				
Fuel	20,905	4,010	0	24,915
Total Other Current assets				1,024,915
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Non-current assets classified as held for sale are valued at the lower of the carrying amount and the fair value less costs to sell.

Contract assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

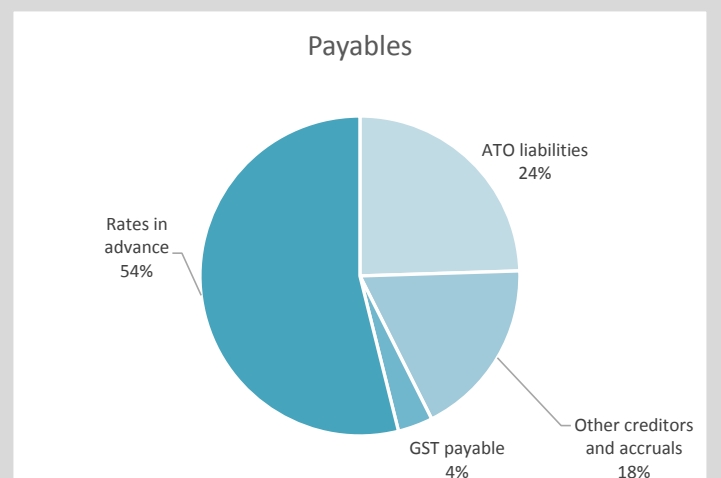
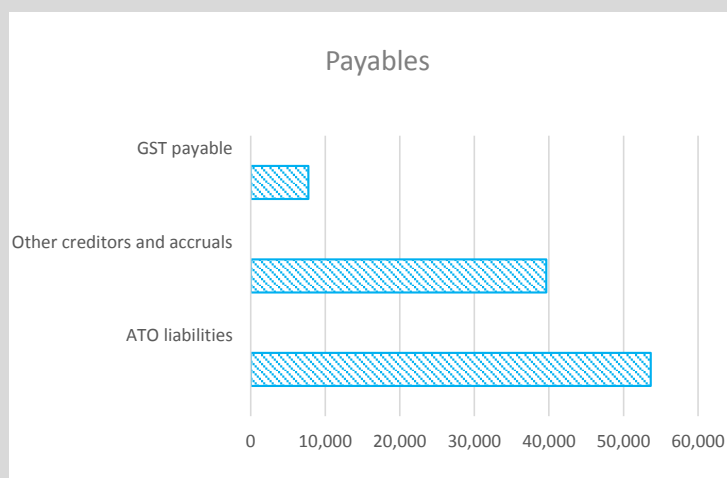
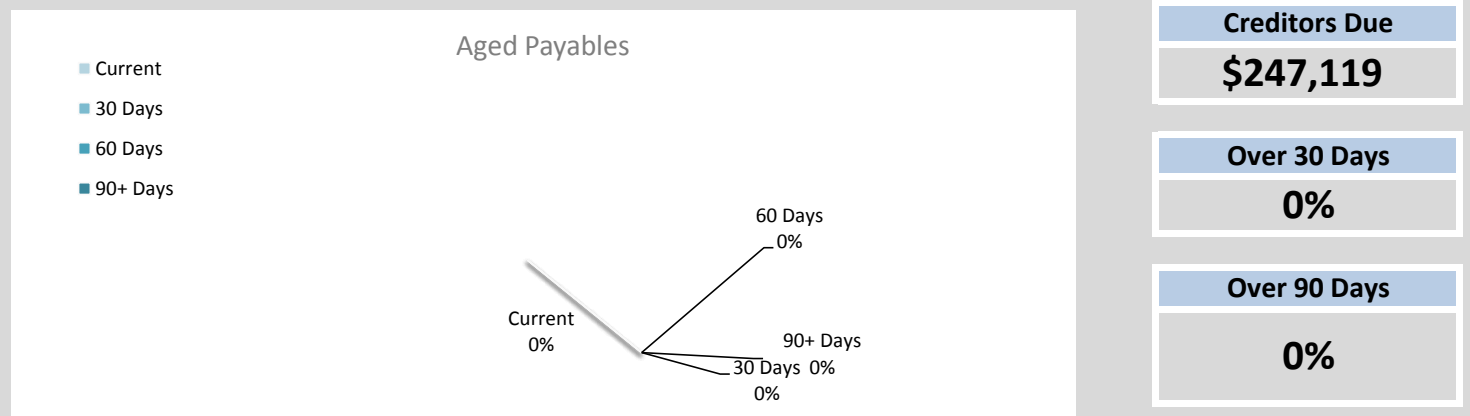
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020**

**OPERATING ACTIVITIES
NOTE 5
Payables**

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	0	0	0	0	0
Percentage	0%	0%	0%	0%	0%	
Balance per Trial Balance						
ATO liabilities						53,649
Other creditors and accruals						39,648
GST payable						7,728
Rates in advance						117,996
Bonds - building and facility hire						28,098
Total Payables General Outstanding						247,119
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



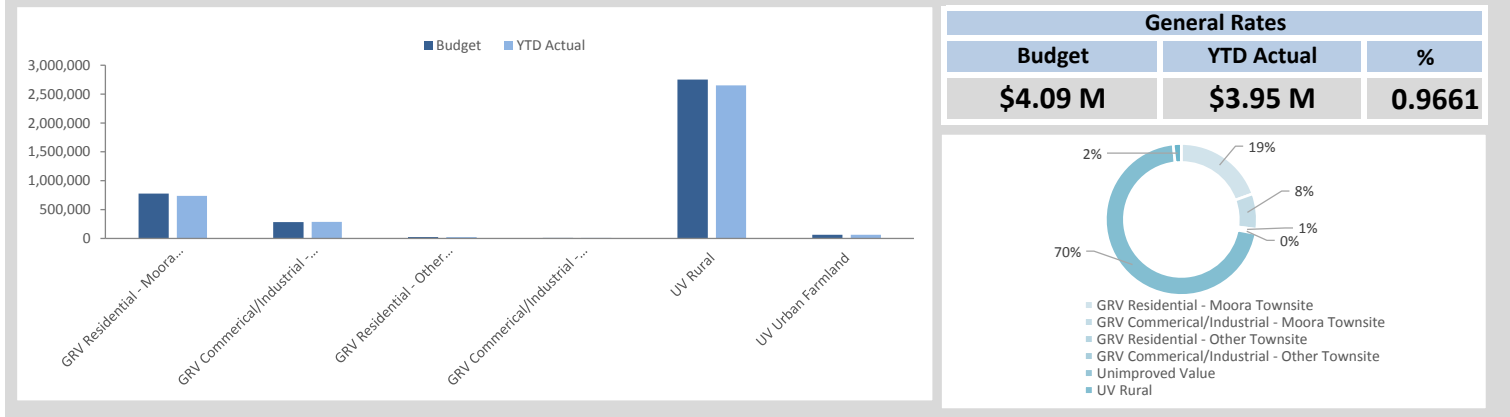
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General Rate Revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross Rental Value											
GRV Residential - Moora Townsite	0.094556	628	8,236,590	778,819	0	0	778,819	778,155	(42,115)	0	736,040
GRV Commercial/Industrial - Moora Townsite	0.094556	84	3,017,704	285,342	0	0	285,342	286,212	0	0	286,212
GRV Residential - Other Townsite	0.094556	27	236,706	22,382	0	0	22,382	22,382	0	0	22,382
GRV Commercial/Industrial - Other Townsite	0.094556	5	117,158	11,078	0	0	11,078	11,078	0	0	11,078
Unimproved Value											
UV Rural	0.009354	344	294,115,993	2,751,161	0	0	2,751,161	2,750,684	(98,268)	(183)	2,652,233
UV Urban Farmland	0.009354	59	6,957,024	65,076	0	0	65,076	65,076	0	0	65,076
Sub-Total		1,147	312,681,175	3,913,858	0	0	3,913,858	3,913,587	(140,383)	(183)	3,773,021
Minimum Payment			Minimum \$								
Gross Rental Value											
GRV Residential - Moora Townsite	672	75	139,985	50,400	0	0	50,400	50,400	0	0	50,400
GRV Commercial/Industrial - Moora Townsite	672	19	36,057	12,768	0	0	12,768	12,768	0	0	12,768
GRV Residential - Other Townsite	672	93	344,262	62,496	0	0	62,496	62,496	0	0	62,496
GRV Commercial/Industrial - Other Townsite	672	10	31,148	6,720	0	0	6,720	6,720	0	0	6,720
Unimproved Value											
UV Rural	672	69	1,902,692	46,368	0	0	46,368	48,384	0	0	48,384
UV Urban Farmland	672	11	553,576	7,392	0	0	7,392	7,392	0	0	7,392
Sub-Total		277	3,007,720	186,144	0	0	186,144	188,160	0	0	188,160
Discount							(10,488)				(10,488)
Amount from General Rates							4,089,514				3,950,693
Ex-Gratia Rates							24,308				24,022
Total General Rates							4,113,822				3,974,715

KEY INFORMATION

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

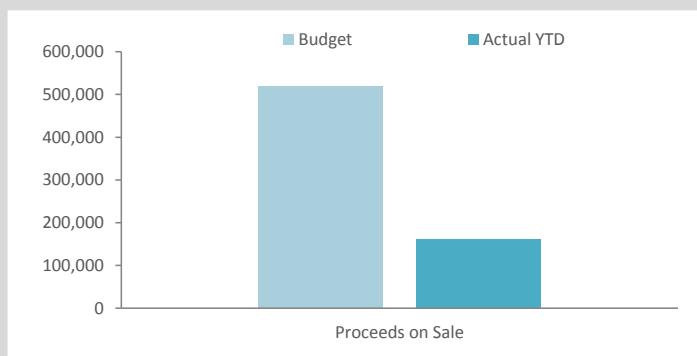


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Buildings								
	Dental surgery and house	175,000	150,000	0	(25,000)	0	0	0	0
	MLSV - display home	120,000	120,000	0	0	0	0	0	0
	Industrial lots (162 Melbourne St)	45,000	42,000	0	(3,000)	0	0	0	0
	Industrial lots (163 Melbourne St)	45,000	42,000	0	(3,000)	36,471	25,293	0	(11,178)
	Plant and equipment								
	Governance								
	CEO Vehicle (110M)	55,000	45,000	0	(10,000)	56,845	46,818	0	(10,027)
	MCDVS Vehicle (103M)	22,300	13,636	0	(8,664)	22,523	14,091	0	(8,432)
	Holden Trax (pooled car)	15,000	15,000	0	0	0	0	0	0
	Health								
	Doctors Vehicle (70023)	16,000	9,091	0	(6,909)	16,123	9,091	0	(7,032)
	Community amenities								
	Rubbish Truck	47,000	47,000	0	0	0	0	0	0
	Transport								
	Ute 2	15,000	15,000	0	0	24,913	15,000	0	(9,913)
	Ute 3 - BMO vehicle	15,000	6,000	0	(9,000)	11,915	9,091	0	(2,824)
	Ute 4 - Cleaners	15,000	15,000	0	0	24,588	15,000	0	(9,588)
	Pig Trailer - Howard Porter	0	0	0	0	12,000	7,402	0	(4,598)
	Other property and services								
	Sundry depot items auctioned			0	0	0	19,409	19,409	0
		585,300	519,727	0	(65,573)	205,378	161,195	19,409	(63,592)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$519,727	\$161,195	31%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020**

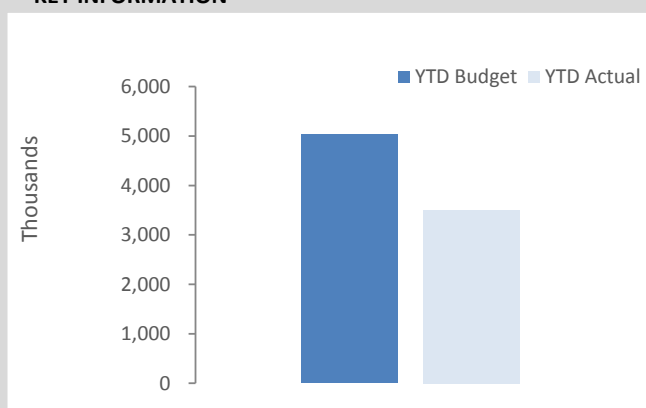
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted			YTD Actual Variance
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
Land	25,000	22,913	20,000	(2,913)
Buildings	704,213	645,447	284,025	(361,422)
Plant and equipment	944,398	865,601	491,285	(374,316)
Infrastructure - Roads	2,286,147	2,095,456	2,249,038	153,582
Infrastructure - Footpaths	261,387	239,580	219,654	(19,926)
Infrastructure - Drainage	210,311	197,340	62,874	(134,466)
Infrastructure - Parks and Ovals	350,000	320,837	150,054	(170,783)
Infrastructure - Street Lighting and Furniture	248,235	227,513	26,165	(201,348)
Capital Expenditure Totals	5,029,691	4,614,687	3,503,094	(1,111,593)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,648,845	1,511,400	2,322,224	810,824
Other (Disposals & C/Fwd)	519,727	173,242	161,195	(12,047)
Contribution - operations	2,861,119	2,930,045	1,019,675	(1,910,370)
Capital Funding Total	5,029,691	4,614,687	3,503,094	(1,111,593)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$5.03 M	\$3.5 M	70%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.65 M	\$2.32 M	141%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure Total

% of Completion	Account	Account Description	Adopted			Variance (Under)/Over
			Budget	YTD Budget	YTD Actual	
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>						
	Land					
87%	32306	Airstrip land	25,000	22,913	20,000	(2,913)
87%	Land total		25,000	22,913	20,000	(2,913)
	Buildings					
5%	30410	Administration & cultural centre planning	115,309	105,688	5,509	(100,179)
	35001	Moora Lifestyle Village Development	0	0	339	339
	30502	Fire building sheds renewal	8,000	7,326	0	(7,326)
53%	30415	Hydrotherapy pool / dental office - construction	100,000	91,663	48,134	(43,529)
41%	31708	Childcare centre renewal	10,000	9,163	3,720	(5,443)
91%	32302	Other housing renewal - reticulation	5,000	4,576	4,147	(429)
	32317	Swimming pool buildings - Club kitchen/shower taps	23,810	21,813	0	(21,813)
168%	33117	Green room air conditioning unit	5,000	4,576	7,681	3,105
191%	33361	Moora rec centre - ramp access upgrades	23,600	21,648	41,401	19,753
	33340	Watheroo pavilion - renewal	100,000	91,663	0	(91,663)
	33126	Watheroo hall - renewal	0	0	2,588	2,588
119%	33318	Miling tennis club building - flooring renewal	11,727	10,747	12,785	2,038
121%	33121	Miling hall - renewal	13,500	12,375	15,020	2,645
112%	32000	Youth centre - flooring renewal	12,636	11,583	13,018	1,435
144%	33014	Men's shed - construction	70,000	64,163	92,259	28,096
6%	34030	Moora apex park toilets	170,000	155,826	8,759	(147,067)
88%	34612	Caravan park and chalet renewal	35,631	32,637	28,663	(3,975)
44%	Buildings total		704,213	645,447	284,025	(361,422)
	Plant and equipment					
106%	30401	Executive vehicle replacements	94,000	86,163	91,101	4,938
60%	30503	2 x generators and trailers (DFES grant)	104,000	95,326	57,504	(37,822)
110%	33362	Doctors vehicle	24,205	22,187	24,302	2,115
	39520	Sewerage pump replacements	5,000	4,576	0	(4,576)
	34006	Cemetery casket lowering system	14,694	13,464	0	(13,464)
	33380	Gym fitness equipment - replacement	35,000	32,076	0	(32,076)
	34010	Rubbish truck - replacement	350,000	320,826	0	(320,826)
111%	34051	Vibrating steel drum roller	140,000	128,326	142,300	13,974
131%	34054	Hydro aerator	14,499	13,277	17,403	4,126
	34084	Standpipe controller upgrade (Moora)	15,000	13,750	18,809	5,059
55%	34602	Caravan park industrial washing machine	8,000	7,326	4,005	(3,321)
106%	34067	4 x ute replacement	140,000	128,304	135,859	7,555
57%	Plant and equipment total		944,398	865,601	491,285	(374,316)
	Infrastructure - roads					
294%	33910	Regional road group - Miling North Road	692,903	635,140	1,867,330	1,232,190
6%	33913	Roads to recovery - Koojan West Road	336,355	308,308	18,851	(289,457)
11%	33915	Padbury Street - upgrades	200,000	183,326	20,066	(163,260)
30%	33918	Moora town streets - Stafford Street/Tootra Street	169,766	155,595	46,943	(108,652)
35%	33919	Rural bitumen roads - Dalwallinu West/Old Geraldton	557,660	511,126	177,045	(334,081)
38%	33920	Rural regravelling - Barberton West/Barberton East	329,463	301,961	114,222	(187,739)
	33917	Wide Seal Roads - Clarke Street (c/f)	0	0	4,580	4,580
107%	Infrastructure - roads total		2,286,147	2,095,456	2,249,038	153,582
	Infrastructure - footpaths					
92%	33916	Moora footpaths - Stafford Street	261,387	239,580	219,654	(19,926)
92%	Infrastructure - footpaths total		261,387	239,580	219,654	(19,926)
	Infrastructure - drainage / sewerage					
	39520	Moora sewerage scheme renewal	90,000	4,576	0	(4,576)
	39521	Moora sewerage scheme renewal	0	82,500	62,874	(19,626)
	33914	Drainage - Roberts Street	120,311	110,264	0	(110,264)
32%	Infrastructure - drainage total		210,311	197,340	62,874	(134,466)
	Infrastructure - parks and ovals					
	32316	Swimming pool improvements	7,000	6,413	0	(6,413)
8%	33308	Renewal of playground/parks	243,000	222,761	17,012	(205,749)
	30416	Hydrotherapy pool parks and garden	100,000	91,663	133,042	41,379
47%	Infrastructure - parks and ovals total		350,000	320,837	150,054	(170,783)
	Infrastructure - street furniture and lighting					
	33010	Watheroo transfer station - renewal	5,000	4,576	0	(4,576)
	33720	Electronic notice board	40,000	36,663	0	(36,663)
	30601	Cemetery niche wall renewal	30,000	27,500	0	(27,500)
	33901	Moora airstrip	68,235	62,535	0	(62,535)
27%	34604	Entry statements - Miling and Moora	105,000	96,239	26,165	(70,074)
12%	Infrastructure - street furniture and lighting total		248,235	227,513	26,165	(201,348)
76%	Grand Total		5,029,691	4,614,687	3,503,094	(1,111,593)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - Borrowings

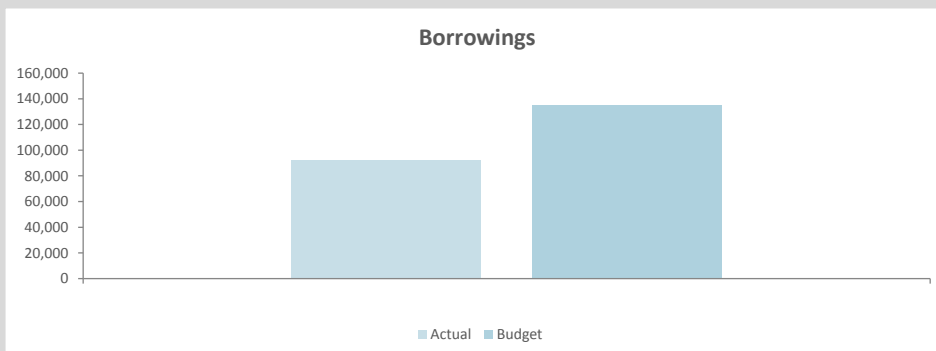
Information on Borrowings Particulars	1 July 2019	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare									
Hydrotherapy Pool (327)	487,115	0	0	26,436	26,436	460,679	460,679	15,026	16,483
Housing									
Housing Executive Loan (317)	85,073	0	0	13,004	26,457	72,069	58,616	3,216	5,421
92 Roberts Street (326)	145,325	0	0	9,532	19,187	135,793	126,138	2,371	3,655
Recreation and culture									
Town Hall (315)	16,312	0	0	16,312	16,312	-0	0	164	247
Economic services									
Ind. Lot Roberts St (325)	297,917	0	0	19,540	39,333	278,377	258,584	4,860	7,492
	1,031,742	0	0	84,824	127,725	946,918	904,017	25,636	33,298
Self Supporting Loans									
Recreation and culture									
Moora Bowling Club SSL (324)	54,829	0	0	7,719	7,719	47,110	47,110	1,497	1,688
	54,829	0	0	7,719	7,719	47,110	47,110	1,497	1,688
Total	1,086,571	0	0	92,543	135,444	994,028	951,127	27,133	34,986
Current borrowings	135,444					42,902			
Non-current borrowings	951,127					951,126			
	1,086,571					994,028			

All debenture repayments were financed by general purpose revenue.

Self Supporting Loans are financed by repayments from third parties.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal Repayments
\$92,543

Interest Earned

\$109,924

Interest Expense

\$27,133

Reserves Bal

\$1.84 M

Loans Due

\$0.99 M

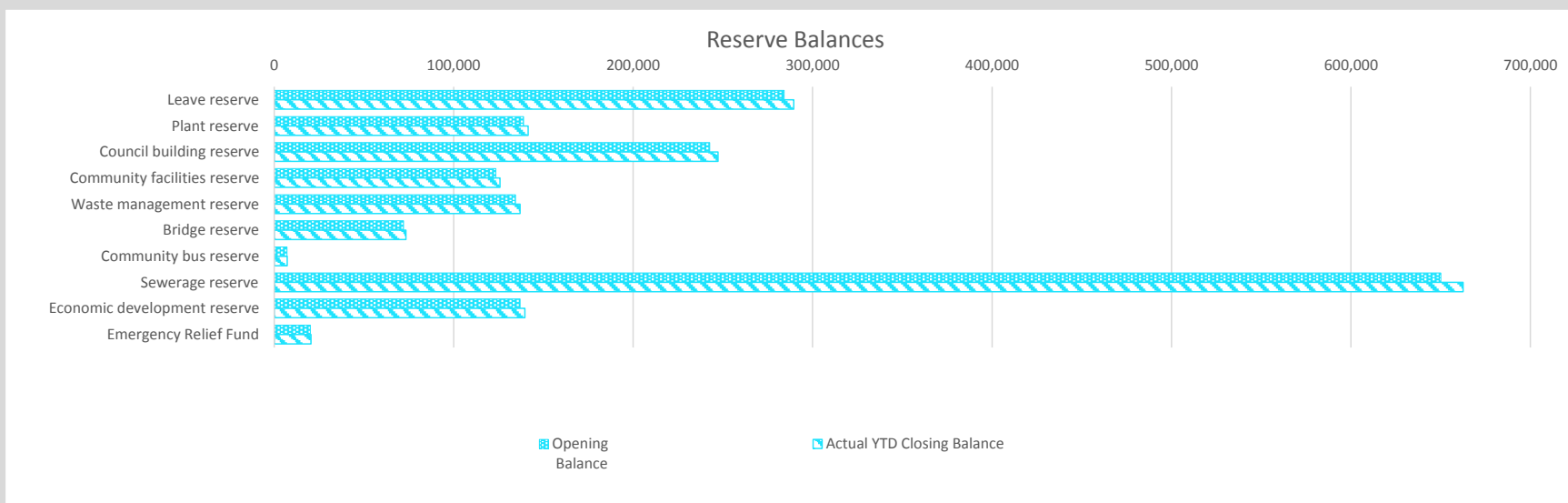
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020**

**OPERATING ACTIVITIES
NOTE 10
CASH RESERVES**

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave reserve	284,119	6,000	5,397	0	0	0	0	290,119	289,516
Plant reserve	138,916	3,000	2,639	0	0	0	0	141,916	141,555
Council building reserve	242,647	5,500	4,609	400,000	0	0	0	648,147	247,256
Community facilities reserve	123,502	3,000	2,346	0	0	0	0	126,502	125,848
Waste management reserve	134,396	3,000	2,553	0	0	0	0	137,396	136,949
Bridge reserve	72,007	2,000	1,368	0	0	0	0	74,007	73,375
Community bus reserve	7,059	0	134	0	0	0	0	7,059	7,193
Sewerage reserve	650,106	14,500	12,349	180,000	0	0	0	844,606	662,455
Economic development reserve	137,040	3,000	2,603	0	0	0	0	140,040	139,643
Emergency Relief Fund	20,093	0	382	0	0	0	0	20,093	20,475
	1,809,885	40,000	34,380	580,000	0	0	0	2,429,885	1,844,265

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 May 2020
		\$	\$	\$	\$
Provisions					
Annual leave		365,097	0	0	365,097
Contract Liabilities					
Lease liability		0			0

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at 11(a) and 11(b)

KEY INFORMATION

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020

NOTE 12(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Unspent Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies											
Governance											
Grants Commission - General	0	0	0		0	431,171	395,241	431,171	0	431,171	948,802
Grants Commission - Road Formula	0	0	0		0	348,590	319,539	348,590	0	348,590	765,487
Trainee Subsidy	0	0	0		1	0	0	0	0	0	2,273
Law, order, public safety											
DFES Operating Grant - Fire Brigades	14,883	0	(14,883)	0	0	44,649	40,931	44,649	0	44,649	47,315
DFES Operating Grant - SES	3,415	0	(3,415)	0	0	10,245	9,394	10,245	0	10,245	10,245
Community Safety Grant - AWARE	0	0	0		0	12,000	11,000	12,000	0	12,000	12,000
Education and welfare											
CCCF sustainability support	51,313	0	0	51,313	51,313	4,500	4,125	4,500	0	4,500	1,500
Recreation and culture											
MPAC performance - lotterywest/circuit west	56,541	0	0	56,541	56,541	100,000	91,652	100,000	0	100,000	24,500
Small community grants	0	0	0		0	3,000	2,750	3,000	0	3,000	856
Event Sponsorship	0	0	0		0	0	5,214	5,700	0	5,700	1,659
Transport											
Direct Grants - Maintenance	0	0	0		0	170,000	155,826	170,000	0	170,000	179,256
Street Lighting Subsidy	0	0	0		0	6,300	5,775	6,300	0	6,300	6,084
Other property and services											
Employment incentive grant	0	0	0		0	0	0	0	0	0	10,455
	126,152	0	(18,298)	107,854	107,855	1,130,455	1,041,447	1,136,155	0	1,136,155	2,010,431
Operating Contributions											
Law, order, public safety											
Contributions - Emergency Services Coordinator	0	0	0		0	101,352	92,895	101,352	0	101,352	42,265
ESL Administration Payment	0	0	0		0	4,000	3,663	4,000	0	4,000	4,000
Podiatry Service - Subsidy HDWA	0	0	0		0	3,250	2,970	3,250	0	3,250	3,185
Community amenities											
Contribution - Drum Muster Cost	0	0	0		0	1,000	913	1,000	0	1,000	2,515
Contribution cross overs	0	0	0		0	1,000	913	1,000	0	1,000	600
Recreation and culture											
Moora swimming club - kitchen install	0	0	0		0	3,000	2,750	3,000	0	3,000	0
	0	0	0	0	0	113,602	104,104	113,602	0	113,602	52,564
TOTALS	126,152	0	(18,298)	107,854	107,855	1,244,057	1,145,551	1,249,757	0	1,249,757	2,062,995

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020

NOTE 12(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies											
Law, order, public safety											
DFES - generator grant	0	0	0		0	52,000	47,663	52,000	0	52,000	26,000
Education and welfare											
NSF - hydrotherapy pool / dental office	0	0	0		0	540,000	495,000	540,000	0	540,000	360,000
Community amenities											
DLGSCI - netball courts 1/3 grant	0	0	0		0	50,000	45,826	50,000	0	50,000	0
Transport											
Regional Road Grants	0	0	0		0	447,013	409,761	447,013	0	447,013	1,445,821
Grant - Roads to Recovery	0	0	0		0	376,832	345,422	376,832	0	376,832	471,040
Wheatbelt Seconday Freight	0	0	0		0	0	0	0	0	0	14,993
	0	0	0	0	0	1,465,845	1,343,672	1,465,845	0	1,465,845	2,317,854
Non-Operating Contributions											
Recreation and culture											
Community Contribution - Mens Shed	0	0	0		0	50,000	45,826	50,000	0	50,000	0
Community - Sports and Recreation Facilities	0	0	0		0	133,000	121,902	133,000	0	133,000	4,370
	0	0	0	0	0	183,000	167,728	183,000	0	183,000	4,370
Total Non-operating grants, subsidies and contributions	0	0	0	0	0	1,648,845	1,511,400	1,648,845	0	1,648,845	2,322,224

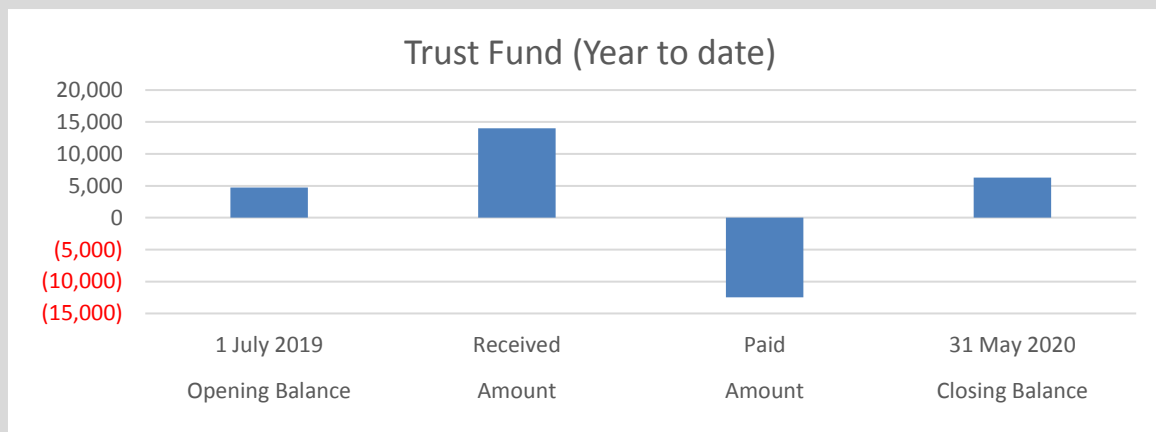
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020**

**NOTE 13
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 1 July 2019	Amount Received	Amount Paid	Closing Balance 31 May 2020
	\$	\$	\$	\$
BCITF Levy	140	5,033	(5,100)	73
BRB Levy	219	6,242	(5,859)	602
Other General Trust	2,962	1,300	(350)	3,912
Community Group Funds	1,402	1,460	(1,260)	1,602
Other	0	0	113	113
	4,723	14,035	(12,456)	6,301

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020**

**NOTE 14
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus(Deficit)				1,872,061
	Actual opening surplus as per audited financial statements				31,572		1,903,633
10103	Debt Collection Costs	Apr-20	Operating Expenses		10,000		1,913,633
10105	Rates Corrections & Write Offs	Apr-20	Operating Expenses			(763)	1,912,870
20201	Grants Commission - General Purpose	Apr-20	Operating Revenue		32,158		1,945,028
20202	Grants Commission - Roads	Apr-20	Operating Revenue			(6,875)	1,938,153
20210	Legal Expenses Recovered	Apr-20	Operating Revenue			(5,000)	1,933,153
10308	Election Expenses	Apr-20	Operating Expenses		1,322		1,934,475
10309	Refreshments and Receptions	Apr-20	Operating Expenses		5,000		1,939,475
10401	Staff Training Courses - Other	Apr-20	Operating Expenses		10,000		1,949,475
10402	Staff Presentations, Gratuity and Benefits	Apr-20	Operating Expenses		10,000		1,959,475
10413	Professional Development - DCEO	Apr-20	Operating Expenses		1,433		1,960,908
10437	Professional Development - MES	Apr-20	Operating Expenses		2,000		1,962,908
10438	Professional Development - MDS	Apr-20	Operating Expenses		2,000		1,964,908
10500	Professional Development - CEO	Apr-20	Operating Expenses		3,323		1,968,231
15506	Printing and Stationery	Apr-20	Operating Expenses			(4,000)	1,964,231
15511	Postage and Freight	Apr-20	Operating Expenses		4,000		1,968,231
10502	DFES Grant - Insurances	Apr-20	Operating Expenses		3,889		1,972,120
10505	DFES Grant - Maintenance of Vehicles, Trailers	Apr-20	Operating Expenses			(2,500)	1,969,620
10506	DFES Grant - Utilities, Rates and Taxes	Apr-20	Operating Expenses		1,440		1,971,060
10562	Bush Fire Control - Expenses not funded	Apr-20	Operating Expenses			(5,141)	1,965,919
20601	Fines And Penalties - Animal Control	Apr-20	Operating Revenue			(1,000)	1,964,919
20602	Impounding Fees - Animal Control	Apr-20	Operating Revenue			(250)	1,964,669
10601	Control Officer Expenses	Apr-20	Operating Expenses			(12,500)	1,952,169
10609	Ranger Training/Conference Courses	Apr-20	Operating Expenses		4,044		1,956,213
10706	Emergency Management Coordinator Expenses	Apr-20	Operating Expenses			(15,000)	1,941,213
21402	Lease Charge - Dental Surgery	Apr-20	Operating Revenue			(11,440)	1,929,773
11201	Control of Pests	Apr-20	Operating Expenses		2,000		1,931,773
11751	Child Care Centre - Wages	Apr-20	Operating Expenses			(20,000)	1,911,773
11752	Child Care Centre - Staff Expenses	Apr-20	Operating Expenses		2,000		1,913,773
11755	Child Care Centre - Administration Expenses	Apr-20	Operating Expenses			(1,000)	1,912,773
11756	Child Care Centre - Utilities	Apr-20	Operating Expenses			(1,000)	1,911,773
11764	Child Care Centre - Additional Projects	Apr-20	Operating Expenses		30,000		1,941,773

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
							\$
22854	Hydrotherapy Pool Fees	Apr-20	Operating Revenue			(50,000)	1,891,773
11584	Hydrotherapy Pool	Apr-20	Operating Expenses		106,949		1,998,722
11599	Admin Allocated - Other welfare	Apr-20	Operating Expenses			(2,440)	1,996,282
12201	Staff Housing Maintenance	Apr-20	Operating Expenses			(2,000)	1,994,282
11406	Maintenance - Non-Staff Housing	Apr-20	Operating Expenses			(8,000)	1,986,282
11406	Maintenance - Non-Staff Housing	Apr-20	Operating Expenses			(4,000)	1,982,282
22401	Rubbish Tip Revenue	Apr-20	Operating Revenue		11,219		1,993,501
22402	Domestic Refuse Charge	Apr-20	Operating Revenue			(2,480)	1,991,021
22405	Miling Transfer Station - Key Charge	Apr-20	Operating Revenue		500		1,991,521
22407	Watheroo Transfer Station Key - Key Charge	Apr-20	Operating Revenue		750		1,992,271
22501	Contributions - Drum Muster	Apr-20	Operating Revenue			(1,000)	1,991,271
22601	Sewerage Rates	Apr-20	Operating Revenue			(502)	1,992,769
22603	Septic Tank Inspection Fees	Apr-20	Operating Revenue			(1,130)	1,991,639
22605	Sewerage/Drainage Connection - Headworks	Apr-20	Operating Revenue			(2,000)	1,989,639
22606	Tracking Form Fees	Apr-20	Operating Revenue			(2,500)	1,987,139
12603	Sewerage Operation Costs	Apr-20	Operating Expenses			(15,000)	1,972,139
12607	Septic Tank / Waste Water Services	Apr-20	Operating Expenses		15,000		1,987,139
22902	Town Planning Fees	Apr-20	Operating Revenue		10,417		1,997,556
22903	Town Planning - Advertising Reimbursements	Apr-20	Operating Revenue			(700)	1,996,856
22905	Home Business Licence Fee	Apr-20	Operating Revenue			(949)	1,995,907
23005	Community Bus Hire Charges	Apr-20	Operating Revenue			(3,500)	1,992,407
23006	Cemetery Charges	Apr-20	Operating Revenue			(10,000)	1,982,407
23007	Funeral Directors License Fee	Apr-20	Operating Revenue			(1,449)	1,980,958
12807	Groundwater Monitoring	Apr-20	Operating Expenses		4,387		1,985,345
13004	Community Bus Expenses - Other	Apr-20	Operating Expenses		1,000		1,986,345
20209	MPAC - Ticket Booking Fees	Apr-20	Operating Revenue			(1,500)	1,984,845
23101	Hall Hire	Apr-20	Operating Revenue		3,018		1,987,863
23102	Moora Performing Arts Centre - Hire Fees	Apr-20	Operating Revenue			(4,238)	1,983,625
23117	MPAC Show Revenue	Apr-20	Operating Revenue			(19,235)	1,964,390
13102	Coomberdale Hall	Apr-20	Operating Expenses			(1,200)	1,963,190
13103	Miling Hall	Apr-20	Operating Expenses			(8,558)	1,954,632
13121	MPAC - Show Expenses	Apr-20	Operating Expenses		60,394		2,015,026
13204	Swimming Pool Maintenance	Apr-20	Operating Expenses			(17,500)	1,997,526
23302	Leases/Rentals - Rec Centre and Ovals	Apr-20	Operating Revenue		1,732		1,999,258
23303	Gym Membership Fees	Apr-20	Operating Revenue			(10,000)	1,989,258
13302	Miling Oval Maintenance	Apr-20	Operating Expenses			(10,330)	1,978,928
13305	Moora Oval - Gardening & Turf Maintenance	Apr-20	Operating Expenses		25,000		2,003,928
13306	Moora Oval - Buildings	Apr-20	Operating Expenses			(10,000)	1,993,928

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended
							Budget Running Balance
				\$	\$	\$	\$
13309	Parks, Gardens and Reserves Maintenance	Apr-20	Operating Expenses			(15,000)	1,978,928
13310	Recreation Centre Maintenance	Apr-20	Operating Expenses			(5,000)	1,973,928
23354	Be Active - Registration Fees for Participants	Apr-20	Operating Revenue			(2,188)	1,971,740
23388	Event Sponsorship	Apr-20	Operating Revenue			(4,336)	1,967,404
23602	Small Community Grants	Apr-20	Operating Revenue			(2,144)	1,965,260
13702	Community Clubs and Events	Apr-20	Operating Expenses		6,000		1,971,260
13708	National Tree Day	Apr-20	Operating Expenses		2,500		1,973,760
13708	National Tree Day	Apr-20	Operating Expenses		6,377		1,980,137
43302	Sport and Recreation Facility Grant	Apr-20	Capital Revenue			(50,000)	1,930,137
43313	Community Contribution - Sports & Rec Facilities	Apr-20	Capital Revenue			(80,000)	1,850,137
43313	Community Contribution - Sports & Rec Facilities	Apr-20	Capital Revenue			(50,000)	1,800,137
23901	Direct Grants	Apr-20	Operating Revenue		9,256		1,809,393
13902	Moora Airstrip	Apr-20	Operating Expenses		25,000		1,834,393
13912	Traffic Signs & Control Equipment	Apr-20	Operating Expenses		7,500		1,841,893
43801	Regional Road Grants	Apr-20	Capital Revenue		998,808		2,840,701
43803	Grant - Roads to Recovery	Apr-20	Capital Expenses			(256,832)	2,583,869
24601	Caravan Park Fees	Apr-20	Operating Revenue			(30,000)	2,553,869
24602	Chalet Charges	Apr-20	Operating Revenue			(40,000)	2,513,869
14601	Caravan Park	Apr-20	Operating Expenses		15,000		2,528,869
14602	Chalet Maintenance	Apr-20	Operating Expenses		30,000		2,558,869
14605	Tourism Brochures	Apr-20	Operating Expenses		3,300		2,562,169
25202	Standpipe Revenue	Apr-20	Operating Revenue		8,000		2,570,169
25288	Lease - West End	Apr-20	Operating Revenue		10,000		2,580,169
25286	Leased property revenue	Apr-20	Operating Revenue		20,000		2,600,169
14502	Rural Weed Control	Apr-20	Operating Expenses			(30,000)	2,570,169
14705	Leased property maintenance	Apr-20	Operating Expenses			(2,500)	2,567,669
15210	Moora Lifestyle Village - Operations	Apr-20	Operating Expenses		14,000		2,581,669
15201	Business/Industry Projects Investigations	Apr-20	Operating Expenses		5,000		2,586,669
15202	Water Supply - Standpipes	Apr-20	Operating Expenses			(17,500)	2,569,169
25301	Private Works - General	Apr-20	Operating Revenue		15,000		2,584,169
15301	Private Works Expenses	Apr-20	Operating Expenses			(5,000)	2,579,169
25485	Employment Incentive Subsidies	Apr-20	Operating Revenue		10,455		2,589,624
25602	Insurance Reimbursements	Apr-20	Operating Revenue		15,000		2,604,624
15407	RRG Subgroup Expenses (net)	Apr-20	Operating Expenses		1,500		2,606,124
15452	Workmen Wages - Sick Leave	Apr-20	Operating Expenses			(15,000)	2,591,124
15454	Workmen Wages - Long Service Leave	Apr-20	Operating Expenses			(15,671)	2,575,453
15456	Training Expenditure - Public Works Overheads	Apr-20	Operating Expenses			(4,000)	2,571,453
15601	Repair Wages	Apr-20	Operating Expenses			(55,000)	2,516,453

GL Code	Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
				Adjustment	Available Cash	Available Cash	Budget Running Balance
				\$	\$	\$	\$
15607	Parts and Repairs	Apr-20	Operating Expenses			(50,000)	2,466,453
15608	Tyres and Tubes	Apr-20	Operating Expenses		5,000		2,471,453
32306	Airstrip land	Apr-20	Capital Expenses		5,000		2,476,453
32317	Swimming Pool Buildings	Apr-20	Capital Expenses		15,810		2,492,263
32302	Other housing renewal - reticulation	Apr-20	Capital Expenses		853		2,493,116
33117	Green room air conditioning unit	Apr-20	Capital Expenses			(2,681)	2,490,435
33361	Moora rec centre - ramp access upgrades	Apr-20	Capital Expenses			(11,311)	2,479,124
33361	Moor Recreation Centre - Gutters & Downpipes	Apr-20	Capital Expenses			(10,000)	2,469,124
33318	Miling tennis club building - flooring renewal	Apr-20	Capital Expenses			(1,058)	2,468,066
33121	Miling hall - renewal	Apr-20	Capital Expenses			(1,520)	2,466,546
32000	Youth centre - flooring renewal	Apr-20	Capital Expenses			(382)	2,466,164
33014	Men's shed - construction	Apr-20	Capital Expenses			(22,259)	2,443,905
34030	Moora apex park toilets	Apr-20	Capital Expenses		151,241		2,595,146
34612	Caravan park and chalet renewal	Apr-20	Capital Expenses		8,722		2,603,868
30401	Executive vehicle replacements	Apr-20	Capital Expenses		2,899		2,606,767
33362	Doctors vehicle	Apr-20	Capital Expenses			(97)	2,606,670
34051	Vibrating steel drum roller	Apr-20	Capital Expenses			(2,300)	2,604,370
39520	Sewerage Pump replacements	Apr-20	Capital Expenses			(20,000)	2,584,370
34054	Hydro aerator	Apr-20	Capital Expenses		3,591		2,587,961
34084	Standpipe controller upgrade (Moora)	Apr-20	Capital Expenses			(3,809)	2,584,152
34602	Caravan park industrial washing machine	Apr-20	Capital Expenses		3,995		2,588,147
34067	4 x ute replacement	Apr-20	Capital Expenses		4,141		2,592,288
33910	Regional road group - Miling North Road	Apr-20	Capital Expenses			(998,808)	1,593,480
33913	Roads to Recovery - Koojan West Road	Apr-20	Capital Expenses		318,173		1,911,653
39520	Moora sewerage scheme renewal	Apr-20	Capital Expenses		27,126		1,938,779
33308	Moora Netball Courts	Apr-20	Capital Expenses		150,000		2,088,779
33308	Nature Play consulting, scoping & design	Apr-20	Capital Expenses		30,000		2,118,779
30416	Hydrotherapy pool parks and garden	Apr-20	Capital Expenses			(26,354)	2,092,425
33901	Moora Airstrip	Apr-20	Capital Expenses		43,235		2,135,660
44005	Sale proceeds from dental surgery & house	Apr-20	Capital Revenue			(150,000)	1,985,660
44057	MLSV - display home	Apr-20	Capital Revenue			(120,000)	1,865,660
44057	Sale of Lot 162 Melbourne Street	Apr-20	Capital Revenue			(42,000)	1,823,660
44057	Sale of Lot 163 Melbourne Street	Apr-20	Capital Revenue			(16,705)	1,806,955
				30,880	2,371,029	(2,436,135)	1,806,955

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2020**

**NOTE 15
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 Actual materially.

The material variance adopted by Council for the 2019-20 year is \$5,000 or 5.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance	
	\$	%			
Revenue from operating activities					
General Purpose Funding - Other	958,561	107.40%	▲	Permanent	Refer to Note 14 - Budget Amendments
Law, Order and Public Safety	(45,298)	(14.91%)	▼	Permanent	Refer to Note 14 - Budget Amendments
Health	(11,008)	(58.08%)	▼	Permanent	Refer to Note 14 - Budget Amendments
Education and Welfare	(59,754)	(18.13%)	▼	Permanent	Refer to Note 14 - Budget Amendments
Housing	(7,230)	(6.46%)	▼	Permanent	Refer to Note 14 - Budget Amendments
Recreation and Culture	(106,956)	(48.88%)	▼	Permanent	Refer to Note 14 - Budget Amendments
Transport	23,425	14.41%	▲	Permanent	Refer to Note 14 - Budget Amendments
Economic Services	42,689	7.92%	▲	Permanent	Refer to Note 14 - Budget Amendments
Other Property and Services	81,241	65.66%	▲	Permanent	Refer to Note 14 - Budget Amendments
Expenditure from operating activities					
Governance	80,274	8.25%	▲	Permanent	Refer to Note 14 - Budget Amendments
General Purpose Funding	31,022	17.45%	▲	Permanent	Refer to Note 14 - Budget Amendments
Law, Order and Public Safety	(26,524)	(5.06%)	▼	Permanent	Refer to Note 14 - Budget Amendments
Health	27,355	28.07%	▲	Permanent	Refer to Note 14 - Budget Amendments
Education and Welfare	209,311	29.94%	▲	Permanent	Refer to Note 14 - Budget Amendments
Other Property and Services	65,862	150.06%	▲	Permanent	Refer to Note 14 - Budget Amendments
Investing Activities					
Non-operating Grants, Subsidies and Contributions	810,824	53.65%	▲	Permanent	Refer to Note 14 - Budget Amendments
Proceeds from Disposal of Assets	(12,047)	(6.95%)	▼	Permanent	Refer to Note 14 - Budget Amendments
Capital Acquisitions	1,111,593	24.09%	▲	Permanent	Refer to Note 14 - Budget Amendments
Self-Supporting Loan Principal	11,089	146.79%	▲	Permanent	Refer to Note 14 - Budget Amendments