

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 June 2021

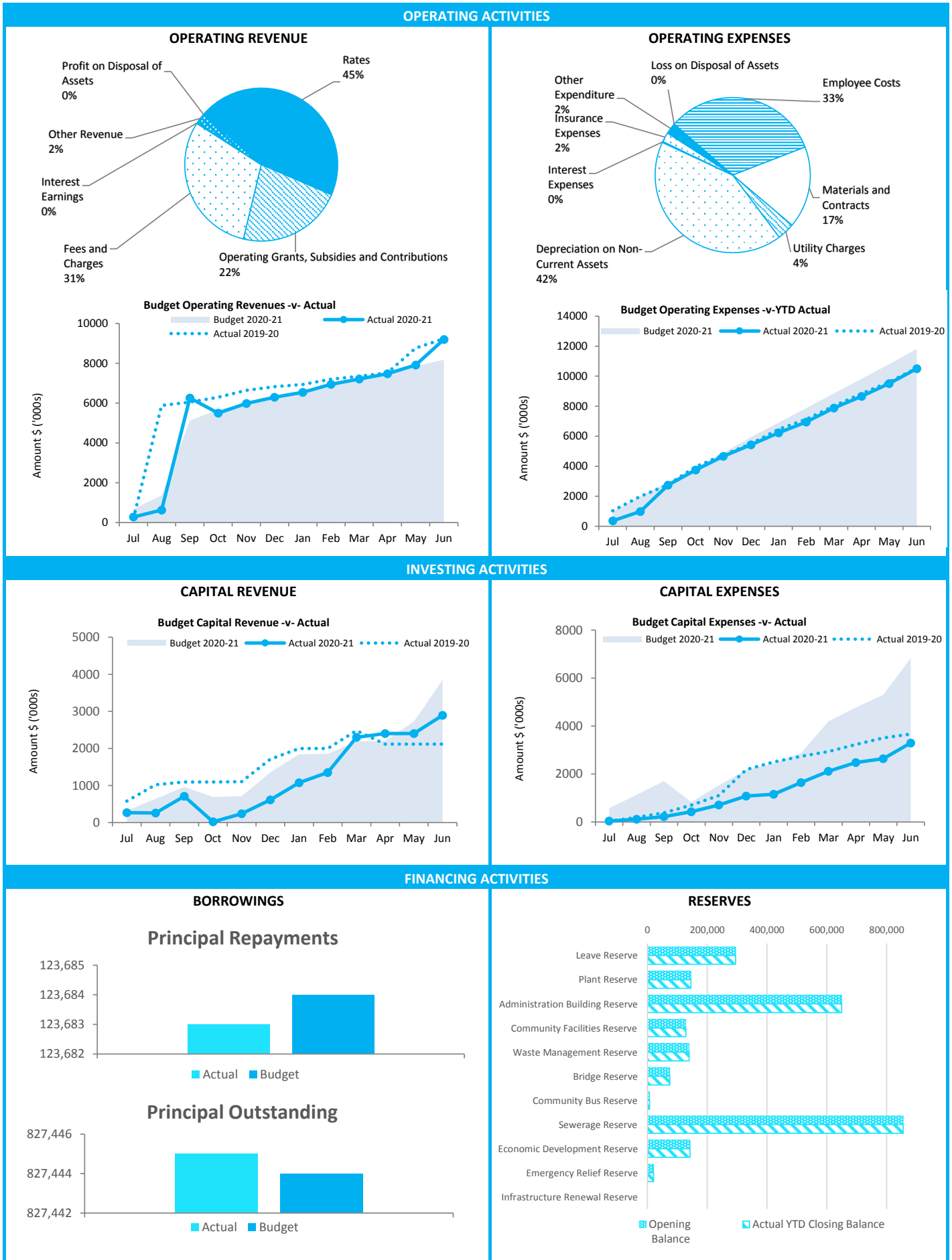
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2021**

SUMMARY INFORMATION - GRAPHS



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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2021**

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.13 M	\$3.13 M	\$2.66 M	(\$0.47 M)
Closing	\$0.00 M	\$0.82 M	\$5.27 M	\$4.45 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	\$8.59 M	% of total
Unrestricted Cash	\$4.71 M	54.9%
Restricted Cash	\$3.88 M	45.1%

Refer to Note 2 - Cash and Financial Assets

Payables

	\$0.78 M	% Outstanding
Trade Payables	\$0.58 M	
Over 30 Days		29.2%
Over 90 Days		12.5%

Refer to Note 5 - Payables

Receivables

	\$0.61 M	% Collected
Rates Receivable	\$0.36 M	92%
Trade Receivable	\$0.61 M	
Over 30 Days		6.2%
Over 90 Days		4.1%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.80 M	\$0.80 M	\$3.12 M	\$2.33 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	\$4.15 M	% Variance
YTD Budget	\$4.11 M	0.8%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions

YTD Actual	\$2.05 M	% Variance
YTD Budget	\$1.21 M	69.3%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges

YTD Actual	\$2.79 M	% Variance
YTD Budget	\$2.63 M	5.9%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.97 M)	(\$2.98 M)	(\$0.38 M)	\$2.60 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	\$0.00 M	%
Adopted Budget	\$0.00 M	(100.0%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition

YTD Actual	\$3.29 M	% Spent
Adopted Budget	\$6.83 M	(51.8%)

Refer to Note 8 - Capital Acquisition

Capital Grants

YTD Actual	\$2.89 M	% Received
Adopted Budget	\$3.84 M	(24.7%)

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.96 M)	(\$0.12 M)	(\$0.12 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	\$0.12 M
Interest expense	\$0.02 M
Principal due	\$0.83 M

Refer to Note 9 - Borrowings

Reserves

Reserves balance	\$2.46 M
Interest earned	\$0.00 M

Refer to Note 11 - Cash Reserves

Lease Liability

Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 10 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 JUNE 2021

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

All aspects relating to elected members expenses incurred in governing the Council. Other costs relating to administration and assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to ensure a safer community.

Supervision of various by-laws, fire prevention and animal control. Provision of premises and support for State Emergency Services.

HEALTH

To provide an operational framework for good community health.

Provision of child health care facilities, food control, pest control, podiatry services, provision of dental care surgery and premises and assistance to local medical practice.

EDUCATION AND WELFARE

To meet the needs of the community in these areas.

Provision of premises and support for child care centre and play groups. Provision of services for youth and aged care.

HOUSING

Help ensure adequate housing at a high standard.

Provision and maintenance of staff and rental housing.

COMMUNITY AMENITIES

Provide services required by the community.

Rubbish collection services and operation of tips. Town sewerage scheme, drainage works, litter control, cemetery administration and administration of the Town Planning Scheme.

RECREATION AND CULTURE

To establish and manage efficiently infrastructure and resources which will help the social well being of the community.

Provision of swimming pool, public library, community halls, performing arts centre, recreation centre, parks and gardens, tennis courts, sporting pavilions and ovals.

TRANSPORT

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.

ECONOMIC SERVICES

To help promote the Shire and improve its economic wellbeing.

The regulation and provision of tourism, area promotion, enterprise development, building control, noxious weeds, vermin control, standpipes and a lifestyle village.

OTHER PROPERTY AND SERVICES

To provide effective and efficient administration, works operations and plant and fleet services.

Private works operations, plant repairs and operations costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

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)	3,126,882	3,126,882	2,656,708	(470,174)	(15%)	▼
Revenue from operating activities							
Governance		26,698	26,698	34,675	7,977	30%	▲
General purpose funding - general rates	6	4,113,394	4,113,394	4,145,850	32,456	1%	
General purpose funding - other		876,019	876,019	1,714,246	838,227	96%	▲
Law, order and public safety		309,830	309,830	319,055	9,225	3%	
Health		16,950	16,950	7,570	(9,380)	(55%)	▼
Education and welfare		355,650	355,650	464,563	108,913	31%	▲
Housing		138,736	138,736	145,901	7,165	5%	▲
Community amenities		1,201,407	1,201,407	1,245,844	44,437	4%	
Recreation and culture		176,734	176,734	69,741	(106,993)	(61%)	▼
Transport		189,075	189,075	188,064	(1,011)	(1%)	
Economic services		635,629	635,629	669,054	33,425	5%	▲
Other property and services		135,000	135,000	193,128	58,128	43%	▲
		8,175,122	8,175,122	9,197,691	1,022,569		
Expenditure from operating activities							
Governance		(1,156,678)	(1,156,678)	(1,098,094)	58,584	5%	▲
General purpose funding		(183,927)	(183,927)	(150,099)	33,828	18%	▲
Law, order and public safety		(746,914)	(746,914)	(668,991)	77,923	10%	▲
Health		(92,071)	(92,071)	(82,437)	9,634	10%	▲
Education and welfare		(949,596)	(949,596)	(733,035)	216,561	23%	▲
Housing		(96,173)	(96,173)	(60,218)	35,955	37%	▲
Community amenities		(1,703,314)	(1,703,314)	(1,609,911)	93,403	5%	▲
Recreation and culture		(2,146,625)	(2,146,625)	(1,866,319)	280,306	13%	▲
Transport		(3,838,478)	(3,838,478)	(3,520,386)	318,092	8%	▲
Economic services		(873,356)	(873,356)	(749,972)	123,384	14%	▲
Other property and services		(35,694)	(35,694)	40,465	76,159	213%	▲
		(11,822,826)	(11,822,826)	(10,498,997)	1,323,829		
Non-cash amounts excluded from operating activities	1(a)	4,448,067	4,445,068	4,423,783	(21,285)	(0%)	
Amount attributable to operating activities		800,363	797,364	3,122,477	2,325,113		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	14	3,841,206	3,841,206	2,892,654	(948,552)	(25%)	▼
Proceeds from disposal of assets	7	0	0	0	0	0%	
Proceeds from financial assets at amortised cost - self supporting loans	9	7,967	7,967	7,967	0	0%	
Proceeds from other self supporting loans	8	11,516	0	10,482	10,482	0%	
Payments for property, plant and equipment and infrastructure	8	(6,829,250)	(6,829,250)	(3,294,880)	3,534,370	52%	▲
Amount attributable to investing activities		(2,968,561)	(2,980,077)	(383,777)	2,596,300		
Financing Activities							
Transfer from reserves	11	140,000	0	0	0	0%	
Repayment of debentures	9	(123,684)	(123,683)	(123,683)	0	0%	
Transfer to reserves	11	(975,000)	0	0	0	0%	
Amount attributable to financing activities		(958,684)	(123,683)	(123,683)	0		
Closing funding surplus / (deficit)	1(c)	0	820,486	5,271,725	4,451,239		

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 17 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 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 30 JUNE 2021

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

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

Shortfall between the value of assets received over the net book value for assets on their disposal.

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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

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)	3,126,882	3,126,882	2,656,708	(470,174)	(15%)	▼
Revenue from operating activities							
Rates	6	4,113,394	4,113,394	4,145,850	32,456	1%	
Operating grants, subsidies and contributions	13	1,211,343	1,211,343	2,050,919	839,576	69%	▲
Fees and charges		2,632,006	2,632,006	2,787,046	155,040	6%	▲
Interest earnings		81,481	81,481	19,633	(61,848)	(76%)	▼
Other revenue		136,898	136,898	194,243	57,345	42%	▲
		8,175,122	8,175,122	9,197,691	1,022,569		
Expenditure from operating activities							
Employee costs		(3,587,896)	(3,587,896)	(3,436,190)	151,706	4%	
Materials and contracts		(2,747,846)	(2,747,846)	(1,788,324)	959,522	35%	▲
Utility charges		(452,400)	(452,400)	(381,638)	70,762	16%	▲
Depreciation on non-current assets		(4,445,068)	(4,445,068)	(4,423,783)	21,285	0%	
Interest expenses		(30,188)	(30,188)	(23,148)	7,040	23%	▲
Insurance expenses		(200,973)	(200,973)	(208,415)	(7,442)	(4%)	
Other expenditure		(358,455)	(358,455)	(237,499)	120,956	34%	▲
		(11,822,826)	(11,822,826)	(10,498,997)	1,323,829		
Non-cash amounts excluded from operating activities	1(a)	4,448,067	4,445,068	4,423,783	(21,285)	(0%)	
Amount attributable to operating activities		800,363	797,364	3,122,477	2,325,113		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	14	3,841,206	3,841,206	2,892,654	(948,552)	(25%)	▼
Proceeds from disposal of assets	7	0	0	0	0	0%	
Proceeds from financial assets at amortised cost - self supporting loans	9	7,967	7,967	7,967	0	0%	
Proceeds from other community loans	8	11,516	0	10,482	10,482	0%	▲
Payments for property, plant and equipment and infrastructure	8	(6,829,250)	(6,829,250)	(3,294,880)	3,534,370	52%	▲
Amount attributable to investing activities		(2,968,561)	(2,980,077)	(383,777)	2,596,300		
Financing Activities							
Transfer from reserves	11	140,000	0	0	0	0%	
Payments for principal portion of lease liabilities		0	0	0	0	0%	
Repayment of debentures	9	(123,684)	(123,683)	(123,683)	0	0%	
Transfer to reserves	11	(975,000)	0	0	0	0%	
Amount attributable to financing activities		(958,684)	(123,683)	(123,683)	0		
Closing funding surplus / (deficit)	1(c)	0	820,486	5,271,725	4,451,239		

KEY INFORMATION

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

Refer to Note 17 for an explanation of the reasons for the variance.

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

MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2021

BASIS OF PREPARATION

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 Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 15 July 2021

SIGNIFICANT ACCOUNTING POLICES

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.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

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.

ROUNDING OFF FIGURES

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

**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				
Movement in employee benefit provisions (non-current)		2,999	0	0
Add: Depreciation on assets		4,445,068	4,445,068	4,423,783
Total non-cash items excluded from operating activities		4,448,067	4,445,068	4,423,783

(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 June 2020	This Time Last Year 30 June 2020	Year to Date 30 June 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(2,459,674)	(1,844,265)	(2,459,674)
Less: - Financial assets at amortised cost - self supporting loans		(7,967)	(7,838)	0
Less: - Financial assets at amortised cost - community loans		(11,776)	(7,838)	(1,294)
Add: Borrowings	9	123,683	102,198	0
Add: Provisions - employee	12	295,072	284,119	295,072
Total adjustments to net current assets		(2,060,662)	(1,473,624)	(2,165,896)

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

Current assets				
Cash and cash equivalents	2	4,567,399	5,590,499	6,754,500
Financial assets at amortised cost	2	1,019,743	1,007,838	1,840,524
Rates receivables	3	400,444	1,313,349	364,733
Receivables	3	138,516	50,536	612,969
Other current assets	4	75,105	37,282	60,349
Less: Current liabilities				
Payables	5	(269,203)	(251,443)	(780,927)
Borrowings	9	(123,683)	(102,198)	0
Contract liabilities	12	(390,727)	0	(721,114)
Provisions	12	(700,224)	(602,052)	(693,412)
Less: Total adjustments to net current assets	1(b)	(2,060,662)	(1,473,624)	(2,165,896)
Closing funding surplus / (deficit)		2,656,708	5,570,187	5,271,726

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 30 JUNE 2021

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	273,155	0	273,155	0	Shire	0.01%	N/A
Petty Cash & Floats	Cash and cash equivalents	1,189	0	1,189	0	Westpac	Nil	N/A
Reserve Bank Account	Cash and cash equivalents	5,034	0	5,034	0	Westpac	0.01%	N/A
Trust Bank Account	Cash and cash equivalents	0	0	0	6,576	Westpac	Nil	N/A
Westpac Notice Saver	Cash and cash equivalents	2,359,232	540,768	2,900,000	0	Westpac	Various	30 Days Notice
Westpac Notice Saver	Cash and cash equivalents	2,075,122	1,500,000	3,575,122	0	Westpac	Various	30 Days Notice
Westpac Term Deposit	Financial assets at amortised cost	0	1,839,230	1,839,230	0	Westpac	Various	30 Days Notice
Total		4,713,732	3,879,998	8,593,730	6,576			
Comprising								
Cash and cash equivalents		4,713,732	2,040,768	6,754,500	6,576			
Financial assets at amortised cost		0	1,839,230	1,839,230	0			
		4,713,732	3,879,998	8,593,730	6,576			

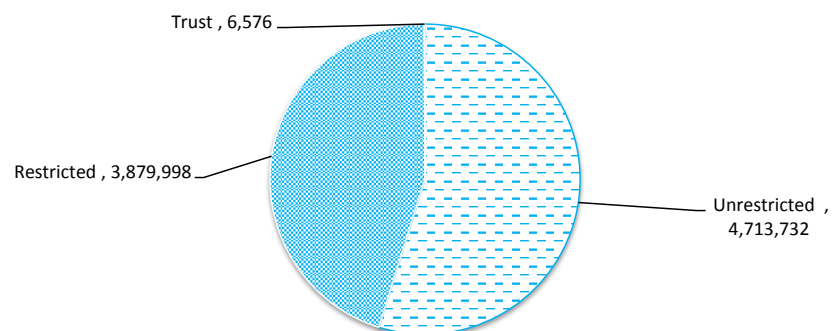
KEY INFORMATION

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. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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.



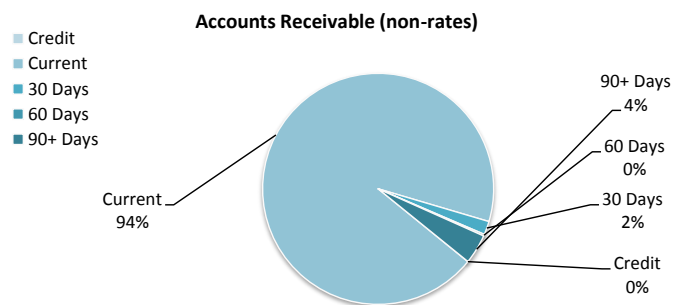
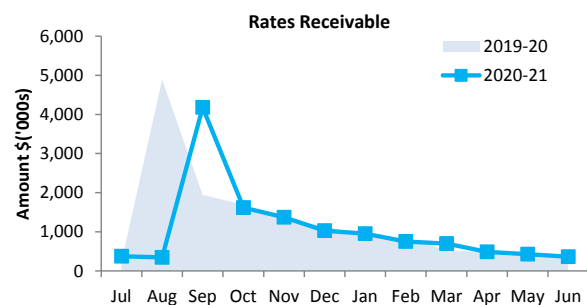
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

Rates receivable	30 June 2020	30 Jun 2021
	\$	\$
Opening arrears previous years	370,007	400,444
Levied this year	5,314,017	4,145,418
Less - collections to date	(5,283,580)	(4,181,129)
Equals current outstanding	400,444	364,733
Net rates collectable	400,444	364,733
% Collected	93%	92%

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(121)	458,150	9,195	1,145	20,278	488,647
Percentage	0.0%	93.8%	1.9%	0.2%	4.1%	
Balance per trial balance						
Sundry receivables						488,647
GST receivable						174,370
Allowance for impairment of receivables						(50,048)
Total receivables general outstanding						612,969
Amounts shown above include GST (where applicable)						



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

Other current assets	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 30 June 2021
	\$	\$	\$	\$
Inventory				
Fuel & Oil	45,145	3,687	0	48,832
Prepayments				
Prepayments	1,260	10,257	0	11,517
Other Assets				
Accrued income	28,700	0	(28,700)	0
Total other current assets	75,105	13,944	(28,700)	60,349
Amounts shown above include GST (where applicable)				

KEY INFORMATION

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

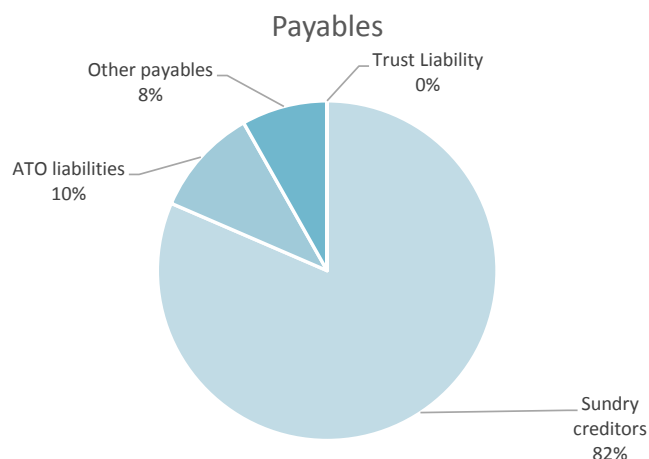
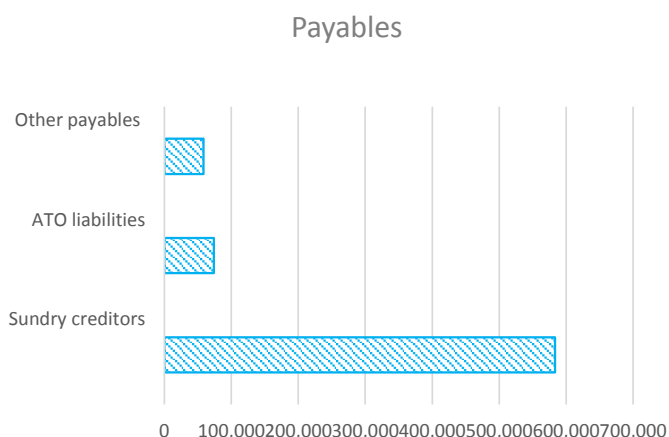
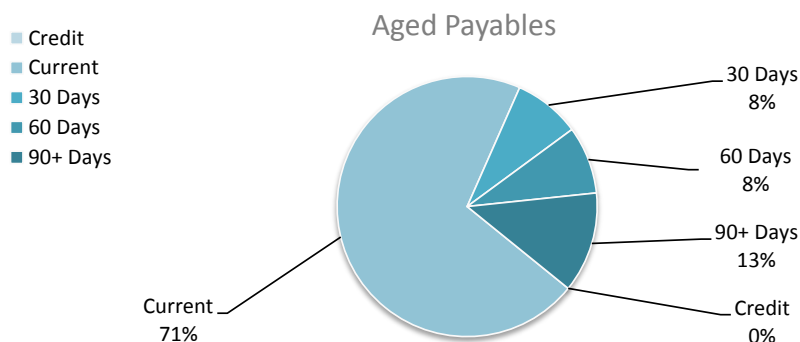
**OPERATING ACTIVITIES
NOTE 5
Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	127,475	14,928	15,164	22,513	180,080
Percentage	0%	70.8%	8.3%	8.4%	12.5%	
Balance per trial balance						
Sundry creditors						583,341
ATO liabilities						73,919
Other payables						58,465
Trust Liability						(141)
Total payables general outstanding						780,927

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.



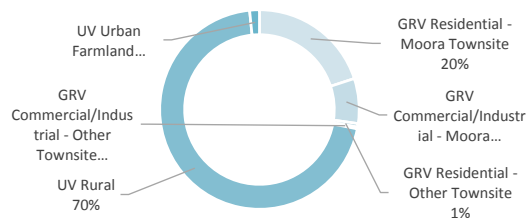
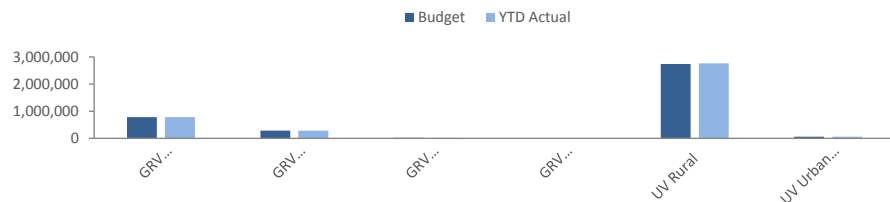
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

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				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV Residential - Moora Townsite	0.094556	629	8,274,293	782,096	0	0	782,096	782,384	2,324	1,458	786,166
GRV Commercial/Industrial - Moora Townsite	0.094556	85	3,026,905	286,128	0	0	286,128	286,888	0	0	286,888
GRV Residential - Other Townsite	0.094556	27	236,706	22,010	0	0	22,010	22,382	0	0	22,382
GRV Commercial/Industrial - Other Townsite	0.094556	5	117,158	11,038	0	0	11,038	11,078	0	0	11,078
Unimproved value											
UV Rural	0.008912	341	307,737,973	2,743,397	0	0	2,743,397	2,745,697	19,483	2,167	2,767,347
UV Urban Farmland	0.009354	59	6,957,024	61,339	0	0	61,339	62,063	0	0	62,063
Sub-Total		1,146	326,350,059	3,906,008	0	0	3,906,008	3,910,493	21,807	3,625	3,935,924
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential - Moora Townsite	676	72	136,922	48,672	0	0	48,672	48,672	0	0	48,672
GRV Commercial/Industrial - Moora Townsite	676	20	36,872	14,196	0	0	14,196	13,520	0	0	13,520
GRV Residential - Other Townsite	676	93	344,262	62,868	0	0	62,868	62,868	0	0	62,868
GRV Commercial/Industrial - Other Townsite	676	10	31,148	6,760	0	0	6,760	6,760	0	0	6,760
Unimproved value											
UV Rural	676	79	2,129,448	54,756	0	0	54,756	53,404	2,538	0	55,942
UV Urban Farmland	676	11	553,576	8,112	0	0	8,112	7,436	0	0	7,436
Sub-total		285	3,232,228	195,364	0	0	195,364	192,660	2,538	0	195,198
Discount							(12,000)				(9,726)
Amount from general rates							4,089,372				4,121,396
Ex-gratia rates							24,022				24,022
Total general rates							4,113,394				4,145,418

KEY INFORMATION

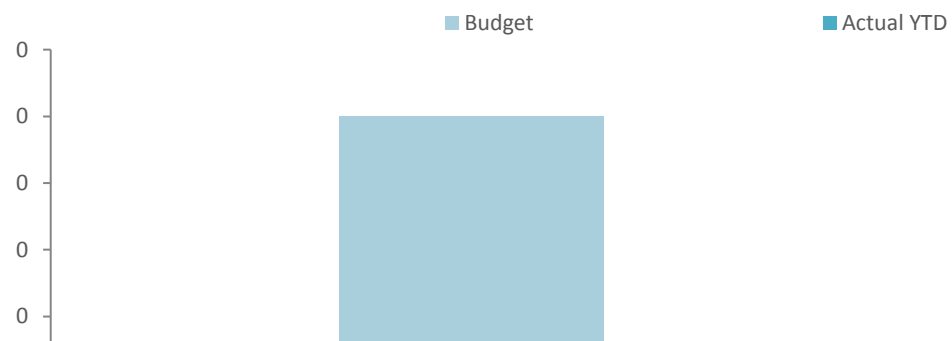
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

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								
	Nil	0	0	0	0	0	0	0	0
	Plant and equipment								
	Governance								
	Nil	0	0	0	0	0	0	0	0
	Transport								
	Nil	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0



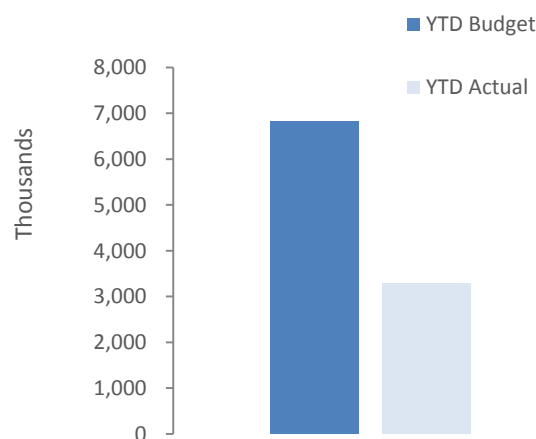
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	2,568,408	2,568,408	235,479	(2,332,929)
Furniture and equipment	30,000	30,000	21,225	(8,775)
Plant and equipment	420,000	420,000	393,722	(26,278)
Infrastructure - roads	2,860,531	2,860,531	2,451,630	(408,901)
Infrastructure - footpaths	198,000	198,000	60,840	(137,160)
Infrastructure - drainage/culverts	120,311	120,311	0	(120,311)
Infrastructure - street furniture & lighting	237,000	237,000	27,298	(209,702)
Infrastructure - parks & ovals	250,000	250,000	6,725	(243,275)
Infrastructure - sewerage	145,000	145,000	97,961	(47,039)
Payments for Capital Acquisitions	6,829,250	6,829,250	3,294,880	(3,534,370)
Total Capital Acquisitions	6,829,250	6,829,250	3,294,880	(3,534,370)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	3,841,206	3,841,206	2,892,654	(948,552)
Other (disposals & C/Fwd)	0	0	0	0
Cash backed reserves				
Sewerage Reserve	140,000	0	0	0
Contribution - operations	2,848,044	2,988,044	402,226	(2,585,818)
Capital funding total	6,829,250	6,829,250	3,294,880	(3,534,370)

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.

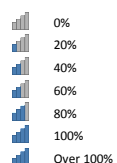


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

		Adopted			
Account Description		Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Buildings					
30410	Shire Administration Office	110,000	110,000	0	110,000
30415	Hydrotherapy Pool	100,000	100,000	53,784	46,216
34612	Caravan Park Buildings	0	0	3,406	(3,406)
31708	Childcare Centre	1,100,000	1,100,000	5,800	1,094,200
32302	Other Housing	48,658	48,658	15,623	33,035
32316	Moora Swimming Pool	1,000,000	1,000,000	0	1,000,000
32317	Moora Swimming Club Kitchen	4,100	4,100	0	4,100
33117	Moora Performing Arts Centre	6,050	6,050	0	6,050
33361	Moora Recreation Centre	40,700	40,700	25,640	15,060
33340	Watheroo Pavilion	100,000	100,000	64,551	35,449
33318	Miling Pavilion	8,900	8,900	9,174	(274)
33328	Renewal of Grandstand	0	0	57,500	(57,500)
35950	Depot Rehabilitation	50,000	50,000	0	50,000
Total - Buildings		2,568,408	2,568,408	235,479	2,332,929
Furniture & Equipment					
30402	Admin Photocopier	17,500	30,000	14,391	15,609
30402	IT Replacements	12,500	0	0	0
30503	DFES Equipment	0	0	6,834	(6,834)
Total - Furniture & Equipment		30,000	30,000	21,225	8,775
Plant & Equipment					
34010	Rubbish Truck	400,000	400,000	298,038	101,962
34054	Minor Plant	20,000	20,000	0	20,000
33325	Swimming Pool Capital Equipment	0	0	13,805	(13,805)
34068	DFES Ranger	0	0	81,879	(81,879)
Total - Plant & Equipment		420,000	420,000	393,722	26,278
Roads					
33910	Regional Road Group - Bindi Bindi-Toodyay Rd	964,452	964,452	865,339	99,113
33913	RTR - Watheroo Miling Rd	608,070	608,070	401,411	206,659
33930	Wheatbelt Secondary Route - Watheroo West Rd	1,000,515	1,000,515	1,054,091	(53,576)
33920	Gravel Sheetting - Old Geraldton Rd	188,846	287,494	130,789	156,705
33920	Gravel Sheetting - Namban West Rd	49,324	0	0	0
33920	Gravel Sheetting - Prices Rd	49,324	0	0	0
Total - Roads & Bridges		2,860,531	2,860,531	2,451,630	408,901
Footpaths					
33916	Roberts Road	98,000	198,000	60,840	137,160
33916	Various Footpaths	100,000	0	0	0
Total - Footpaths		198,000	198,000	60,840	137,160
Drainage					
33914	Roberts Road	120,311	120,311	0	120,311
Total - Drainage		120,311	120,311	0	120,311
Street Lighting & Furniture					
30502	Fire Shed	8,000	8,000	0	8,000
33720	New Electronic Board	45,000	85,000	27,298	57,702
33720	LED Lights	40,000	0	0	0
33721	Information Bay	20,000	20,000	0	20,000
34602	Caravan Park Washing Machine	4,000	4,000	0	4,000
34604	Entry Statements	120,000	120,000	0	120,000
Total - Street Lighting & Furniture		237,000	237,000	27,298	209,702
Parks & Ovals					
33308	Renewal of Park Infrastructure - Miling	70,000	250,000	0	250,000
33901	Moora Airstrip	0	0	848	(848)
52551	Street Furniture & Lighting	0	0	5,877	(5,877)
33308	Nature Play consultation	30,000	0	0	0
33308	Moora Netball Courts	150,000	0	0	0
Total - Parks & Ovals		250,000	250,000	6,725	243,275
Sewerage					
39520	Pumps	5,000	5,000	0	5,000
52581	Primary Pond Desludge	90,000	140,000	97,961	42,039
52581	Other Capital Works	50,000	0	0	0
Total - Sewerage		145,000	145,000	97,961	47,039
TOTAL PROPERTY, PLANT, EQUIPMENT & INFRASTRUCTURE		6,829,250	6,829,250	3,294,880	3,534,370

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare										
Hydrotherapy Pool	327	460,679	0	0	27,351	27,351	433,328	433,328	10,910	15,569
Housing										
Executive Housing	317	58,616	0	0	28,314	28,314	30,302	30,302	3,206	3,564
92 Roberts Street	326	126,138	0	0	19,689	19,689	106,449	106,449	2,652	3,152
Economic services										
Industrial Lot - Roberts Street	325	258,584	0	0	40,363	40,363	218,221	218,221	5,437	6,463
B/Fwd Balance		904,017	0	0	115,716	115,717	788,301	788,300	22,205	28,748
C/Fwd Balance		904,017	0	0	115,716	115,717	788,301	788,300	22,205	28,748
Self supporting loans										
Recreation and culture										
Moora Bowling Club	324	47,111	0	0	7,967	7,967	39,144	39,144	943	1,440
		47,111	0	0	7,967	7,967	39,144	39,144	943	1,440
Total		951,128	0	0	123,683	123,684	827,445	827,444	23,148	30,188
Current borrowings		123,684					0			
Non-current borrowings		827,444					827,445			
		951,128					827,445			

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2020	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
Nil	N/A	0	0	0	0	0	0	0	0	0
Transport										
Nil	N/A	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

OPERATING ACTIVITIES

NOTE 11

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	295,072	2,999	0	0	0	0	0	298,071	295,072
Plant Reserve	145,955	1,466	0	0	0	0	0	147,421	145,955
Administration Building Reserve	650,072	6,628	0	0	0	0	0	656,700	650,072
Community Facilities Reserve	128,514	1,304	0	0	0	0	0	129,818	128,514
Waste Management Reserve	139,578	1,418	0	0	0	0	0	140,996	139,578
Bridge Reserve	74,784	760	0	0	0	0	0	75,544	74,784
Community Bus Reserve	7,331	75	0	0	0	0	0	7,406	7,331
Sewerage Reserve	855,176	8,692	0	0	0	(140,000)	0	723,868	855,176
Economic Development Reserve	142,324	1,446	0	0	0	0	0	143,770	142,324
Emergency Relief Reserve	20,868	212	0	0	0	0	0	21,080	20,868
Infrastructure Renewal Reserve	0	0	0	950,000	0	0	0	950,000	0
	2,459,674	25,000	0	950,000	0	(140,000)	0	3,294,674	2,459,674

KEY INFORMATION

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

**OPERATING ACTIVITIES
NOTE 12
OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 30 June 2021
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements - operating	13	228,196	312,572	0	540,768
Total unspent grants, contributions and reimbursements		228,196	312,572	0	540,768
Rates in Advance		132,303	9,753	0	142,056
Bonds & Deposits		30,228	8,062	0	38,290
Provisions					
Annual leave		402,509	0	0	402,509
Long service leave		297,715	0	(6,810)	290,905
Total Provisions		700,224	0	(6,810)	693,414
Total other current assets		1,090,951	330,387	(6,810)	1,414,528
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2021	Current Liability 30 Jun 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission - General Purpose Grant	0	0	0	0	0	426,685	426,685	432,556
Grants Commission - Roads	0	0	0	0	0	329,353	329,353	1,220,978
Law, order, public safety								
DFES - ESL Grant	0	0	0	0	0	49,860	49,860	40,124
DFES - ESL Grant	0	0	0	0	0	0	0	10,613
DFES - SES Grant	0	0	0	0	0	14,150	14,150	0
Education and welfare								
Child Care Grants	0	0	0	0	0	10,650	10,650	0
Child Care Training Subsidy	0	0	0	0	0	0	0	7,757
Recreation and culture								
Lotterywest - MPAC	0	0	0	0	0	80,000	80,000	14,362
Dept of Transport & Infrastructure	0	0	0	0	0	0	0	0
Community Contributions	0	0	0	0	0	1,500	1,500	0
Event Sponsorship	0	0	0	0	0	3,500	3,500	0
Small Community Grants	0	0	0	0	0	1,500	1,500	0
Transport								
Main Roads - Direct Grant	0	0	0	0	0	181,775	181,775	181,775
Main Roads - Street Light Subsidy	0	0	0	0	0	6,300	6,300	6,234
	0	0	0	0	0	1,105,273	1,105,273	1,914,398
Operating contributions								
Law, order, public safety								
DFES - ESL Administration Fee	0	0	0	0	0	4,000	4,000	4,000
DFES Coordinator contributions	0	0	0	0	0	96,620	96,620	121,735
Health								
Podiatry Service Subsidy	0	0	0	0	0	1,950	1,950	0
Community amenities								
DrumMuster	0	0	0	0	0	2,500	2,500	1,640
Transport								
Crossover Contributions	0	0	0	0	0	1,000	1,000	55
Other property and services								
Employment Subsidies	0	0	0	0	0	0	0	9,091
	0	0	0	0	0	106,070	106,070	136,521
TOTALS	0	0	0	0	0	1,211,343	1,211,343	2,050,919

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

NOTE 14

NON-OPERATING GRANTS AND CONTRIBUTIONS

Unspent non operating grants, subsidies and contributions liability

Provider	Unspent non operating grants, subsidies and contributions liability				
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2021	Current Liability 30 Jun 2021
	\$	\$	\$	\$	\$
Non-operating grants and subsidies					
Education and welfare					
Drought Community Support Initiative	0	0	0	0	0
Dept of Transport & Infrastructure	0	0	0	0	0
Recreation and culture					
Dept of LG, Sport & Cultural Industries	0	0	0	0	0
Men's Shed Annual Contribution	0	0	0	0	0
Moora Netball Club	0	0	0	0	0
Moora Swimming Club	0	0	0	0	0
Dept of Transport & Infrastructure	0	0	0	0	0
Transport					
Main Roads - Regional Road Group	0	0	0	0	0
Dept of Transport & Infrastructure - RTR	0	0	0	0	0
Dept of Communities & Infrastructure - Airstrip	0	0	0	0	0
Main Roads - Wheatbelt Secondary Route	0	0	0	0	0
Bicycle Network - Dual Footpath	0	0	0	0	0
	0	0	0	0	0

Non operating grants, subsidies and contributions revenue

Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
1,000,000	1,000,000	200,000
180,000	180,000	180,000
50,000	50,000	0
4,000	4,000	0
50,000	51,500	0
1,500	0	0
507,857	507,857	0
642,968	642,968	642,908
471,070	471,070	471,040
0	0	127,584
933,811	933,811	1,231,923
0	0	39,200
3,841,206	3,841,206	2,892,654

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

**NOTE 15
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 2020	Amount Received	Amount Paid	Closing Balance 30 Jun 2021
	\$	\$	\$	\$
Standpipe Cards	3,862	0	0	3,862
Gym Cards	1,582	0	0	1,582
Other General Trust	183	1,832	0	2,015
	5,627	1,832	0	7,459

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

NOTE 16
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)				3,126,882
	Actual opening surplus as per audited financial statements				(484,538)		2,642,344
20113	Rates Instalment Admin Fee	Resolution 32/21	Operating Revenue		8,500		2,650,844
10103	Debt Collection Costs	Resolution 32/21	Operating Expenses		10,000		2,660,844
10106	Valuation Expenses	Resolution 32/21	Operating Expenses		7,500		2,668,344
20201	Grants Commission Grant Needs	Resolution 32/21	Operating Revenue		5,871		2,674,215
20202	Grants Commission - Road Formula	Resolution 32/21	Operating Revenue		6,076		2,680,291
20210	Legal Expenses Recovered	Resolution 32/21	Operating Revenue			(5,000)	2,675,291
25902	Proceeds from Disposal of Property	Resolution 32/21	Operating Revenue		9,326		2,684,617
10202	Bank Charges	Resolution 32/21	Operating Expenses			(8,500)	2,676,117
10306	Conference Expenses.	Resolution 32/21	Operating Expenses		9,000		2,685,117
10309	Refreshments and Receptions	Resolution 32/21	Operating Expenses		7,500		2,692,617
10402	Staff Presentations, Gratuity and Benefits	Resolution 32/21	Operating Expenses		5,000		2,697,617
10404	Appointment & Relocation Expenses	Resolution 32/21	Operating Expenses		5,000		2,702,617
10411	Legal Expenses.	Resolution 32/21	Operating Expenses			(10,000)	2,692,617
10425	Consultants/Special Projects	Resolution 32/21	Operating Expenses			(15,000)	2,677,617
10508	Control Officer - Wages	Resolution 32/21	Operating Expenses		174,585		2,852,202
10520	Bushfire Risk Planning Coordinator - Salaries	Resolution 32/21	Operating Expenses			(72,744)	2,779,459
10601	Control Officer Expenses	Resolution 32/21	Operating Expenses			(25,000)	2,754,459
10706	Emergency Management Coordinator Expenses	Resolution 32/21	Operating Expenses			(10,000)	2,744,459
21402	Lease Charge - Dental Surgery	Resolution 32/21	Operating Revenue			(7,500)	2,736,959
41701	Child Care - Capital Grants	Resolution 32/21	Capital Revenue		400,976		3,137,935
21702	Child Care Centre - Fees Revenue	Resolution 32/21	Operating Revenue			(10,000)	3,127,935
11751	Child Care Centre - Wages	Resolution 32/21	Operating Expenses			(30,000)	3,097,935
11761	Child Care Centre Building Maintenance	Resolution 32/21	Operating Expenses			(10,000)	3,087,935
22854	Hydrotherapy Pool Fees	Resolution 32/21	Operating Revenue			(20,000)	3,067,935
11584	Hydrotherapy Pool.	Resolution 32/21	Operating Expenses		30,000		3,097,935
11406	Maintenance - Non-Staff Housing	Resolution 32/21	Operating Expenses			(4,000)	3,093,935
22401	Rubbish Tip Revenue	Resolution 32/21	Operating Revenue			(10,000)	3,083,935
12401	Refuse Collection	Resolution 32/21	Operating Expenses		15,000		3,098,935
22602	Waste Water Services Income	Resolution 32/21	Operating Revenue		15,000		3,113,935
22606	Tracking Form Fees	Resolution 32/21	Operating Revenue		2,500		3,116,435
12607	Septic Tank / Waste Water Services	Resolution 32/21	Operating Expenses			(15,000)	3,101,435
23117	MPAC - Show Revenue	Resolution 32/21	Operating Revenue			(10,000)	3,091,435
13102	Coomberdale Hall	Resolution 32/21	Operating Expenses			(1,500)	3,089,935
13104	Watheroo Hall	Resolution 32/21	Operating Expenses			(2,000)	3,087,935
13204	Swimming Pool Maintenance	Resolution 32/21	Operating Expenses			(15,000)	3,072,935
23302	Leases/Rentals - Rec Centre and Ovals	Resolution 32/21	Operating Revenue		4,000		3,076,935
23303	Gym Membership Fees	Resolution 32/21	Operating Revenue			(10,000)	3,066,935
23354	Be Active - Registration Fees for Participants	Resolution 32/21	Operating Revenue			(2,500)	3,064,435
23388	Event Sponsorship	Resolution 32/21	Operating Revenue			(1,500)	3,062,935
13305	Moora Oval - Gardening & Turf Maintenance	Resolution 32/21	Operating Expenses		10,000		3,072,935
13322	Moora Gymnasium - Operations	Resolution 32/21	Operating Expenses		10,000		3,082,935
13323	Be Active Programs	Resolution 32/21	Operating Expenses		6,000		3,088,935

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

NOTE 16
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
				\$	\$	\$	\$
13401	Radio Station Maint. Costs	Resolution 32/21	Operating Expenses			(2,000)	3,086,935
23602	Small Community Grants	Resolution 32/21	Operating Revenue			(1,500)	3,085,435
13702	Contributions - Community Clubs and Events	Resolution 32/21	Operating Expenses		30,000		3,115,435
43808	Airstrip Non-Operating Grant	Resolution 32/21	Capital Revenue		400,000		3,515,435
43809	Grant Funding & Contributions - Footpaths	Resolution 32/21	Capital Revenue		49,000		3,564,435
43811	Wheatbelt Secondary Freight	Resolution 32/21	Capital Revenue		267,807		3,832,242
13901	Road Maintenance	Resolution 32/21	Operating Expenses		35,000		3,867,242
14602	Chalet Maintenance	Resolution 32/21	Operating Expenses		10,000		3,877,242
24702	Document Search Fees	Resolution 32/21	Operating Revenue			(10,000)	3,867,242
15210	Moora Lifestyle Village - Operations	Resolution 32/21	Operating Expenses		15,000		3,882,242
25202	Standpipe Revenue	Resolution 32/21	Operating Revenue			(10,000)	3,872,242
25286	Leased property revenue	Resolution 32/21	Operating Revenue		20,000		3,892,242
15202	Water Supply - Standpipes	Resolution 32/21	Operating Expenses		10,000		3,902,242
15301	Private Works Expenses	Resolution 32/21	Operating Expenses			(10,000)	3,892,242
25485	Employment Incentive Subsidies	Resolution 32/21	Operating Revenue		4,545		3,896,787
15452	Workmen Wages - Sick Leave	Resolution 32/21	Operating Expenses			(20,000)	3,876,787
15460	Workmen Wages - Workers Compensation	Resolution 32/21	Operating Expenses			(40,000)	3,836,787
25602	Insurance Reimbursements	Resolution 32/21	Operating Revenue		60,000		3,896,787
31708	Childcare Centre - Renewal	Resolution 32/21	Capital Expenses			(17,029)	3,879,758
33328	Renewal of Grandstand	Resolution 32/21	Capital Expenses			(100,000)	3,779,758
35950	Depot Infrastructure	Resolution 32/21	Capital Expenses		50,000		3,829,758
30402	Purchase Computing Equipment	Resolution 32/21	Capital Expenses		10,000		3,839,758
34010	6x4 Tip Truck	Resolution 32/21	Capital Expenses		99,690		3,939,448
34068	DFES Ranger	Resolution 32/21	Capital Expenses			(50,000)	3,889,448
30401	Admin Vehicles	Resolution 32/21	Capital Expenses			(50,000)	3,839,448
34004	4x4 Utilities	Resolution 32/21	Capital Expenses			(50,000)	3,789,448
33930	Secondary Freight Route - Watheroo West 19/20 Stage 1	Resolution 32/21	Capital Expenses			(40,000)	3,749,448
33930	Secondary Freight Route - Watheroo West 20/21 Stage 2	Resolution 32/21	Capital Expenses			(170,000)	3,579,448
33930	Secondary Freight Route - Carot Well Road 20/21	Resolution 32/21	Capital Expenses			(63,000)	3,516,448
33930	Secondary Freight Route - Railway Road 20/21	Resolution 32/21	Capital Expenses			(30,000)	3,486,448
33914	Drainage Construction	Resolution 32/21	Capital Expenses			40,434	3,526,882
33901	Moora Airstrip	Resolution 32/21	Capital Expenses			(400,000)	3,126,882
				0	1,318,339	(1,318,339)	3,126,882

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

**NOTE 17
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 2020-21 year is \$5,000 or 5.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	7,977	29.88%	▲ Timing	Refer to Budget Amendments
General purpose funding - other	838,227	95.69%	▲ Timing	Financial Assistance Grants
Health	(9,380)	(55.34%)	▼ Timing	Refer to Budget Amendments
Education and welfare	108,913	30.62%	▲ Timing	Refer to Budget Amendments
Housing	7,165	5.16%	▲ Timing	Refer to Budget Amendments
Recreation and culture	(106,993)	(60.54%)	▼ Timing	Refer to Budget Amendments
Other property and services	58,128	43.06%	▲ Timing	Refer to Budget Amendments
Expenditure from operating activities				
Governance	58,584	5.06%	▲ Timing	Refer to Budget Amendments
General purpose funding	33,828	18.39%	▲ Timing	Refer to Budget Amendments
Law, order and public safety	77,923	10.43%	▲ Timing	Refer to Budget Amendments
Health	9,634	10.46%	▲ Timing	Refer to Budget Amendments
Education and welfare	216,561	22.81%	▲ Timing	Refer to Budget Amendments
Housing	35,955	37.39%	▲ Timing	Refer to Budget Amendments
Community amenities	93,403	5.48%	▲ Timing	Refer to Budget Amendments
Recreation and culture	280,306	13.06%	▲ Timing	Refer to Budget Amendments
Transport	318,092	8.29%	▲ Timing	Refer to Budget Amendments
Economic services	123,384	14.13%	▲ Timing	Refer to Budget Amendments
Other property and services	76,159	213.37%	▲ Timing	Refer to Budget Amendments
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(948,552)	(24.69%)	▼ Timing	Refer to Budget Amendments
Payments for property, plant and equipment and infrastructure	3,534,370	51.75%	▲ Timing	Refer to Budget Amendments