

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 July 2021

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

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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JULY 2021**

SUMMARY INFORMATION - GRAPHS



**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JULY 2021**

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.74 M	\$3.74 M	\$3.74 M	\$0.00 M
Closing	\$0.00 M	\$3.43 M	\$3.99 M	\$0.56 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	\$8.41 M	% of total
Unrestricted Cash	\$4.62 M	54.9%
Restricted Cash	\$3.80 M	45.1%

Refer to Note 2 - Cash and Financial Assets

Payables

	\$0.17 M	% Outstanding
Trade Payables	\$0.08 M	
Over 30 Days		7.3%
Over 90 Days		0.1%

Refer to Note 5 - Payables

Receivables

	\$0.79 M	% Collected
Rates Receivable	\$0.35 M	2.7%
Trade Receivable	\$0.79 M	
Over 30 Days		55.4%
Over 90 Days		0.7%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.63 M	\$0.06 M	(\$0.02 M)	(\$0.08 M)

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	\$0.00 M	% Variance
YTD Budget	\$0.36 M	(100.0%)

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions

YTD Actual	\$0.19 M	% Variance
YTD Budget	\$0.11 M	73.0%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges

YTD Actual	\$0.11 M	% Variance
YTD Budget	\$0.23 M	(51.1%)

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)
(\$3.90 M)	(\$0.37 M)	\$0.27 M	\$0.64 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	\$0.00 M	%
Adopted Budget	\$0.54 M	(100.0%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition

YTD Actual	\$0.01 M	% Spent
Adopted Budget	\$12.69 M	(99.9%)

Refer to Note 8 - Capital Acquisition

Capital Grants

YTD Actual	\$0.28 M	% Received
Adopted Budget	\$8.24 M	(96.6%)

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)
(\$0.48 M)	\$0.00 M	\$0.00 M	\$0.00 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.84 M

Refer to Note 9 - Borrowings

Reserves

Reserves balance	\$3.57 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 31 JULY 2021**

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>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.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for 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 ensure a safer community.</p>	<p>Supervision of various by-laws, fire prevention and animal control. Provision of premises and support for State Emergency Services.</p>
<p>HEALTH</p> <p>To provide an operational framework for good community health.</p>	<p>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.</p>
<p>EDUCATION AND WELFARE</p> <p>To meet the needs of the community in these areas.</p>	<p>Provision of premises and support for child care centre and play groups. Provision of services for youth and aged care.</p>
<p>HOUSING</p> <p>Help ensure adequate housing at a high standard.</p>	<p>Provision and maintenance of staff and rental housing.</p>
<p>COMMUNITY AMENITIES</p> <p>Provide services required by the community.</p>	<p>Rubbish collection services and operation of tips. Town sewerage scheme, drainage works, litter control, cemetery administration and administration of the Town Planning Scheme.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and manage efficiently infrastructure and resources which will help the social well being of the community.</p>	<p>Provision of swimming pool, public library, community halls, performing arts centre, recreation centre, parks and gardens, tennis courts, sporting pavilions and ovals.</p>
<p>TRANSPORT</p> <p>To provide effective and efficient transport services to the community.</p>	<p>Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and improve its economic wellbeing.</p>	<p>The regulation and provision of tourism, area promotion, enterprise development, building control, noxious weeds, vermin control, standpipes and a lifestyle village.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To provide effective and efficient administration, works operations and plant and fleet services.</p>	<p>Private works operations, plant repairs and operations costs.</p>

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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)	3,743,877	3,743,877	3,743,877	0	0%	
Revenue from operating activities							
Governance		10,380	864	67	(797)	(92%)	
General purpose funding - general rates	6	4,357,036	363,086	0	(363,086)	(100%)	▼
General purpose funding - other		896,162	74,677	1,200	(73,477)	(98%)	▼
Law, order and public safety		412,901	34,403	251	(34,152)	(99%)	▼
Health		5,750	478	0	(478)	(100%)	
Education and welfare		350,000	29,166	24,951	(4,215)	(14%)	
Housing		138,736	11,559	10,637	(922)	(8%)	
Community amenities		1,290,809	107,561	16,582	(90,979)	(85%)	▼
Recreation and culture		176,250	14,677	4,371	(10,306)	(70%)	▼
Transport		191,800	15,982	192,507	176,525	1,105%	▲
Economic services		694,314	57,857	54,944	(2,913)	(5%)	
Other property and services		140,000	11,665	7,258	(4,407)	(38%)	
		8,664,138	721,975	312,768	(409,207)		
Expenditure from operating activities							
Governance		(1,446,024)	(120,458)	(47,920)	72,538	60%	▲
General purpose funding		(228,942)	(19,067)	(6,348)	12,719	67%	▲
Law, order and public safety		(703,057)	(58,564)	(37,956)	20,608	35%	▲
Health		(136,871)	(11,390)	(3,582)	7,808	69%	▲
Education and welfare		(1,019,613)	(84,944)	(39,154)	45,790	54%	▲
Housing		(115,035)	(9,570)	(11,810)	(2,240)	(23%)	
Community amenities		(1,776,795)	(148,020)	(107,391)	40,629	27%	▲
Recreation and culture		(2,262,596)	(188,465)	(110,408)	78,057	41%	▲
Transport		(3,645,860)	(303,810)	(294,031)	9,779	3%	
Economic services		(1,025,667)	(85,432)	(37,249)	48,183	56%	▲
Other property and services		(32,165)	(2,653)	(9,721)	(7,068)	(266%)	▼
		(12,392,625)	(1,032,373)	(705,570)	326,803		
Non-cash amounts excluded from operating activities	1(a)	4,362,613	373,022	373,189	167	0%	
Amount attributable to operating activities		634,126	62,624	(19,613)	(82,237)		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	14	8,236,405	686,358	282,567	(403,791)	(59%)	▼
Proceeds from disposal of assets	7	539,500	0	0	0	0%	
Proceeds from financial assets at amortised cost - self supporting loans	9	8,223	0	0	0	0%	
Proceeds from other self supporting loans	8	11,260	0	0	0	0%	
Payments for property, plant and equipment and infrastructure	8	(12,694,945)	(1,057,875)	(13,887)	1,043,988	99%	▲
Amount attributable to investing activities		(3,899,557)	(371,517)	268,680	640,197		
Financing Activities							
Transfer from reserves	11	115,000	0	0	0	0%	
Repayment of debentures	9	(128,444)	0	0	0	0%	
Transfer to reserves	11	(465,000)	0	0	0	0%	
Amount attributable to financing activities		(478,444)	0	0	0		
Closing funding surplus / (deficit)	1(c)	0	3,434,984	3,992,944	557,960		

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 2021-22 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 JULY 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 31 JULY 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)	3,743,877	3,743,877	3,743,877	0	0%	
Revenue from operating activities							
Rates	6	4,357,036	363,086	0	(363,086)	(100%)	▼
Operating grants, subsidies and contributions	13	1,335,242	111,264	192,507	81,243	73%	▲
Fees and charges		2,784,659	232,030	113,361	(118,669)	(51%)	▼
Interest earnings		61,621	5,132	808	(4,324)	(84%)	
Other revenue		125,580	10,463	6,092	(4,371)	(42%)	
		8,664,138	721,975	312,768	(409,207)		
Expenditure from operating activities							
Employee costs		(4,086,682)	(340,433)	(233,427)	107,006	31%	▲
Materials and contracts		(2,772,551)	(230,887)	(40,494)	190,393	82%	▲
Utility charges		(414,010)	(34,477)	(43,029)	(8,552)	(25%)	▼
Depreciation on non-current assets		(4,444,368)	(370,356)	(375,485)	(5,129)	(1%)	
Interest expenses		(25,427)	(2,116)	0	2,116	100%	
Insurance expenses		(205,422)	(17,110)	0	17,110	100%	▲
Other expenditure		(412,165)	(34,328)	(13,135)	21,193	62%	▲
Loss on disposal of assets	7	(32,000)	(2,666)	0	2,666	100%	
		(12,392,625)	(1,032,373)	(705,570)	326,803		
Non-cash amounts excluded from operating activities	1(a)	4,362,613	373,022	373,189	167	0%	
Amount attributable to operating activities		634,126	62,624	(19,613)	(82,237)		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	14	8,236,405	686,358	282,567	(403,791)	(59%)	▼
Proceeds from disposal of assets	7	539,500	0	0	0	0%	
Proceeds from financial assets at amortised cost - self supporting loans	9	8,223	0	0	0	0%	
Proceeds from other community loans	8	11,260	0	0	0	0%	
Payments for property, plant and equipment and infrastructure	8	(12,694,945)	(1,057,875)	(13,887)	1,043,988	99%	▲
Amount attributable to investing activities		(3,899,557)	(371,517)	268,680	640,197		
Financing Activities							
Transfer from reserves	11	115,000	0	0	0	0%	
Payments for principal portion of lease liabilities		0	0	0	0	0%	
Repayment of debentures	9	(128,444)	0	0	0	0%	
Transfer to reserves	11	(465,000)	0	0	0	0%	
Amount attributable to financing activities		(478,444)	0	0	0		
Closing funding surplus / (deficit)	1(c)	0	3,434,984	3,992,944	557,960		

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.

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MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 JULY 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 August 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 31 JULY 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)		(113,755)	0	(2,296)
Add: Loss on asset disposals	7	32,000	2,666	0
Add: Depreciation on assets		4,444,368	370,356	375,485
Total non-cash items excluded from operating activities		4,362,613	373,022	373,189

(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 2021	This Time Last Year 31 July 2020	Year to Date 31 July 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(3,569,293)	(1,844,265)	(3,569,293)
Less: - Financial assets at amortised cost - self supporting loans		(8,223)	(7,838)	(8,223)
Less: - Financial assets at amortised cost - community loans		(11,259)	(7,838)	(11,259)
Add: Borrowings	9	128,444	102,198	128,444
Add: Provisions - employee	12	295,764	284,119	295,764
Total adjustments to net current assets		(3,164,567)	(1,473,624)	(3,164,567)

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

Current assets				
Cash and cash equivalents	2	6,796,924	5,590,499	8,414,707
Financial assets at amortised cost	2	1,858,712	1,007,838	19,482
Rates receivables	3	364,733	1,313,349	354,813
Receivables	3	564,135	50,536	790,607
Other current assets	4	30,660	37,282	65,362
Less: Current liabilities				
Payables	5	(409,118)	(251,443)	(172,042)
Borrowings	9	(128,444)	(102,198)	(128,444)
Contract liabilities	12	(1,367,124)	0	(1,384,940)
Provisions	12	(802,034)	(602,052)	(802,034)
Less: Total adjustments to net current assets	1(b)	(3,164,567)	(1,473,624)	(3,164,567)
Closing funding surplus / (deficit)		3,743,877	5,570,187	3,992,944

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 JULY 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	1,955,812	0	1,955,812	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	0	1,109,529	1,109,529	0	Westpac	0.01%	N/A
Trust Bank Account	Cash and cash equivalents	0	0	0	6,812	Westpac	Nil	N/A
Westpac Notice Saver	Cash and cash equivalents	1,645,398	1,186,778	2,832,176	0	Westpac	0.01%	On Call
Westpac Notice Saver	Cash and cash equivalents	1,016,000	1,500,000	2,516,000	0	Westpac	0.01%	On Call
Total		4,618,400	3,796,307	8,414,707	6,812			
Comprising								
Cash and cash equivalents		4,618,400	3,796,307	8,414,707	6,812			
		4,618,400	3,796,307	8,414,707	6,812			

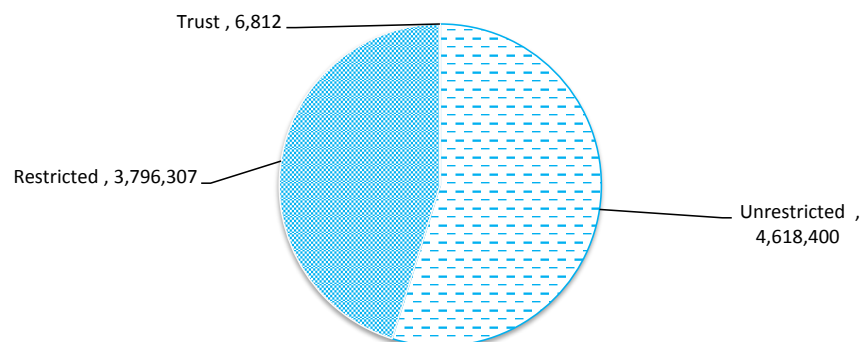
KEY INFORMATION

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.



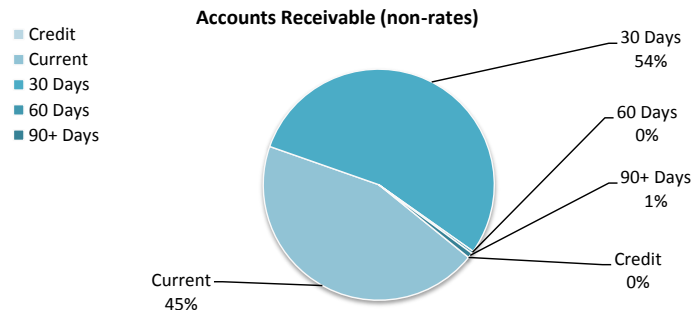
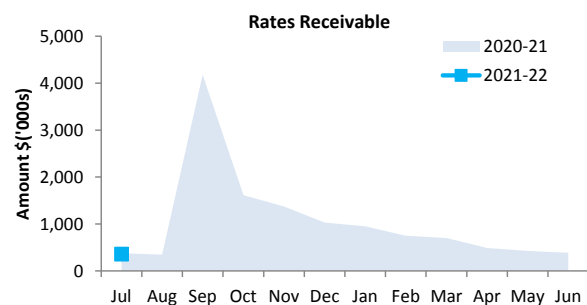
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2021

Rates receivable	30 Jun 2021	31 Jul 2021
	\$	\$
Opening arrears previous years	385,000	364,733
Levied this year	5,314,017	0
Less - collections to date	(5,334,284)	(9,920)
Equals current outstanding	364,733	354,813
Net rates collectable	364,733	354,813
% Collected	93.6%	2.7%

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)	330,414	403,910	2,436	5,344	741,983
Percentage	0.0%	44.5%	54.4%	0.3%	0.7%	
Balance per trial balance						
Sundry receivables						741,983
GST receivable						98,672
Allowance for impairment of receivables						(50,048)
Total receivables general outstanding						790,607
Amounts shown above include GST (where applicable)						



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2021**

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 31 July 2021
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel & Oil	30,056	0	0	30,056
Prepayments				
Prepayments	1,298	34,008	0	35,306
Total other current assets	31,354	34,008	0	65,362
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 31 JULY 2021**

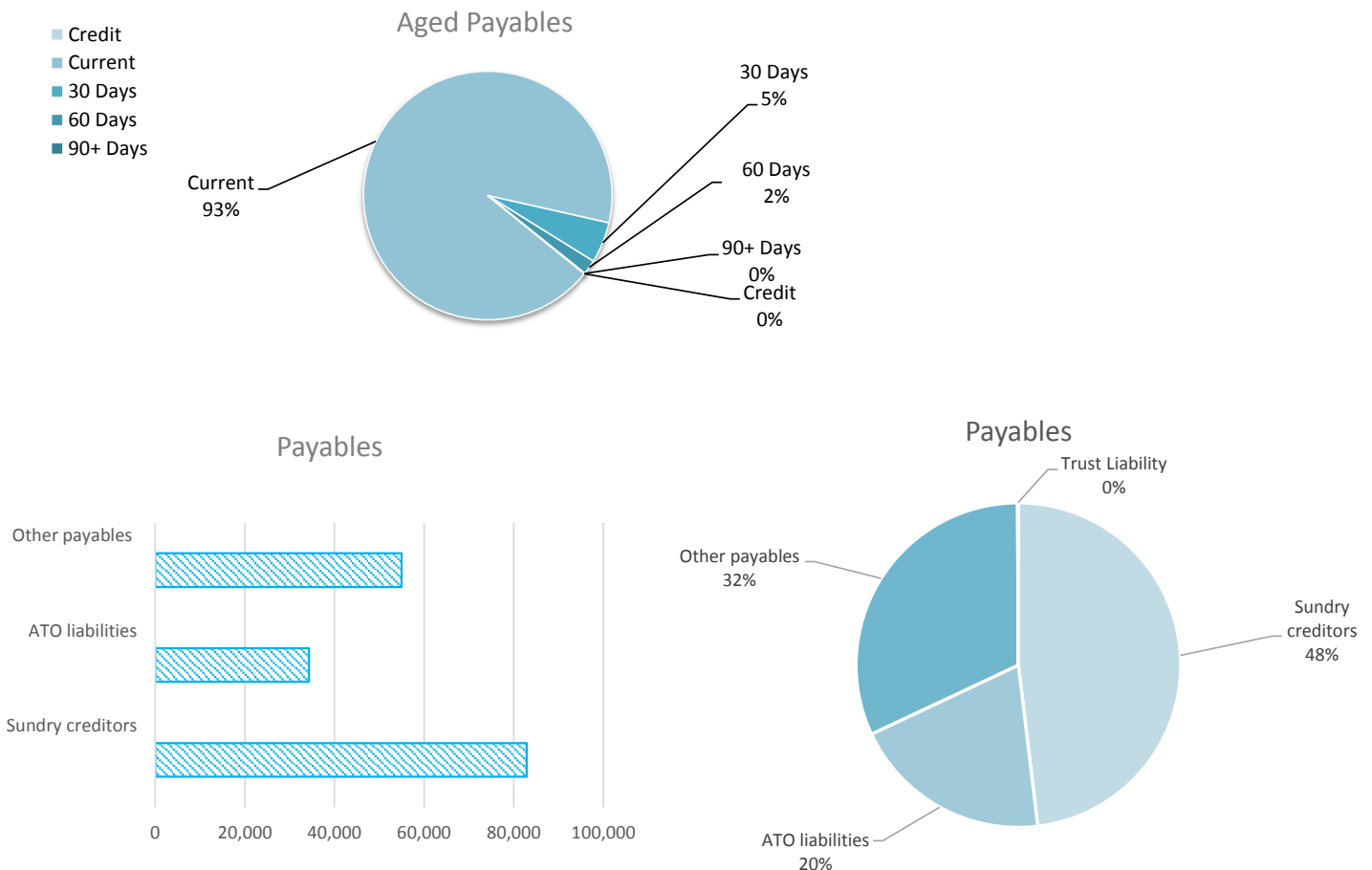
**OPERATING ACTIVITIES
NOTE 5
Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	49,596	2,845	1,017	44	53,502
Percentage	0%	92.7%	5.3%	1.9%	0.1%	
Balance per trial balance						
Sundry creditors						82,877
ATO liabilities						34,317
Other payables						54,989
Trust Liability						(141)
Total payables general outstanding						172,042

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 JULY 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	0.099053	630	8,326,498	824,765	0	0	824,765	0	0	0	0
GRV Commercial/Industrial - Moora Townsite	0.099053	86	3,058,525	302,956	0	0	302,956	0	0	0	0
GRV Residential - Other Townsite	0.099053	28	247,936	24,559	0	0	24,559	0	0	0	0
GRV Commercial/Industrial - Other Townsite	0.099053	5	117,160	11,605	0	0	11,605	0	0	0	0
Unimproved value											
UV Rural	0.008590	339	338,419,991	2,906,960	0	0	2,906,960	0	0	0	0
UV Urban Farmland	0.008590	58	6,162,001	52,930	0	0	52,930	0	0	0	0
UV Mining	0.008590	0	0	0	0	0	0	0	0	0	0
Sub-Total		1,146	356,332,111	4,123,775	0	0	4,123,775	0	0	0	0
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential - Moora Townsite	710	71	131,645	50,396	0	0	50,396	0	0	0	0
GRV Commercial/Industrial - Moora Townsite	710	20	40,081	14,196	0	0	14,196	0	0	0	0
GRV Residential - Other Townsite	710	93	344,318	66,011	0	0	66,011	0	0	0	0
GRV Commercial/Industrial - Other Townsite	710	10	31,146	7,098	0	0	7,098	0	0	0	0
Unimproved value											
UV Rural	710	56	2,273,309	39,749	0	0	39,749	0	0	0	0
UV Urban Farmland	710	12	1,498,599	8,518	0	0	8,518	0	0	0	0
UV Mining	710	48	448,182	34,070	0	0	34,070	0	0	0	0
Sub-total		310	4,767,280	220,038	0	0	220,038	0	0	0	0
Discount							(12,000)				0
Amount from general rates							4,331,813				0
Ex-gratia rates							25,223				0
Total general rates							4,357,036				0

KEY INFORMATION

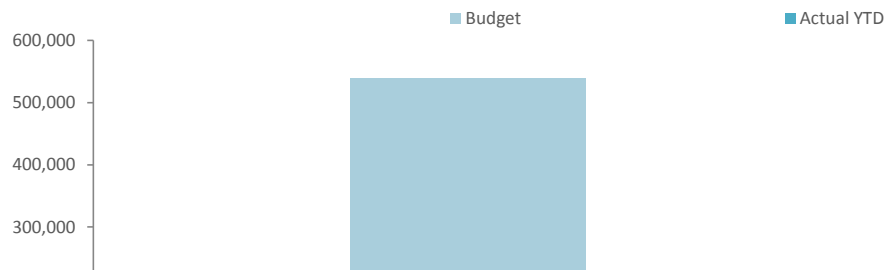
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability 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 31 JULY 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								
110M	CEO Vehicle	50,000	50,000	0	0	0	0	0	0
105M	DCEO Vehicle	26,000	26,000	0	0	0	0	0	0
104M	MES Vehicle	28,500	28,500	0	0	0	0	0	0
	Transport								
	4x4 Utilities	45,000	45,000	0	0	0	0	0	0
	Works Supervisor Vehicle	30,000	30,000	0	0	0	0	0	0
	Small Tip Truck	20,000	20,000	0	0	0	0	0	0
	Steel Drum Vibrating Roller	35,000	40,000	5,000	0	0	0	0	0
	Front End Loader	60,000	95,000	35,000	0	0	0	0	0
	Side Tipper	12,000	20,000	8,000	0	0	0	0	0
	Prime Mover	135,000	85,000	0	(50,000)	0	0	0	0
	Grader	130,000	100,000	0	(30,000)	0	0	0	0
		571,500	539,500	48,000	(80,000)	0	0	0	0



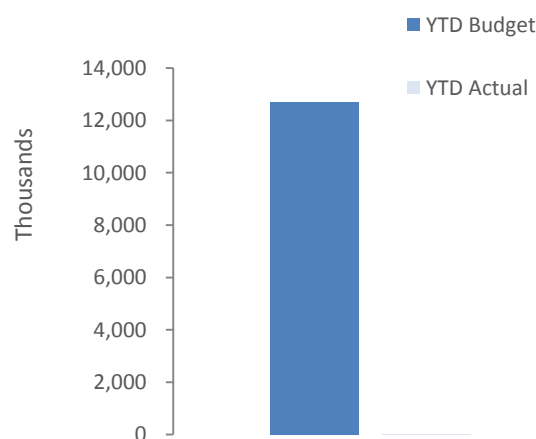
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2021**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	3,940,000	328,326	0	(328,326)
Furniture and equipment	50,000	4,166	0	(4,166)
Plant and equipment	1,953,000	162,746	0	(162,746)
Infrastructure - roads	4,381,945	365,143	13,801	(351,342)
Infrastructure - footpaths	200,000	16,665	86	(16,579)
Infrastructure - street furniture & lighting	1,160,000	96,665	0	(96,665)
Infrastructure - parks & ovals	900,000	74,999	0	(74,999)
Infrastructure - sewerage	110,000	9,165	0	(9,165)
Payments for Capital Acquisitions	12,694,945	1,057,875	13,887	(1,043,988)
Total Capital Acquisitions	12,694,945	1,057,875	13,887	(1,043,988)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	8,236,405	686,358	282,567	(403,791)
Other (disposals & C/Fwd)	539,500	0	0	0
Cash backed reserves				
Leave Reserve	115,000		0	0
Contribution - operations	3,804,040	371,517	(268,680)	(640,197)
Capital funding total	12,694,945	1,057,875	13,887	(1,043,988)

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.

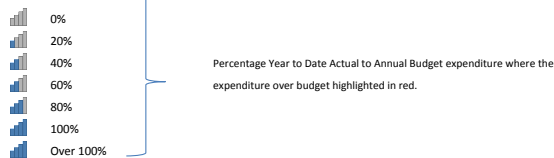


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2021

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total

Level of completion indicators



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	Administration & Cultural Centre	250,000	20,833	0	20,833
30415	Hydrotherapy Pool	50,000	4,166	0	4,166
31710	Early Childhood Development Centre	1,500,000	125,000	0	125,000
32301	Housing Revitalisation - Acquire properties	800,000	66,666	0	66,666
32302	Other Housing Renewal	40,000	3,333	0	3,333
32316	Moora Swimming Pool Improvements	600,000	50,000	0	50,000
33361	Moora Recreation Centre Renewal	90,000	7,498	0	7,498
13320	Moora Bowling Club	100,000	8,333	0	8,333
34030	Other Building Renewals	200,000	16,666	0	16,666
33328	Removal of Grandstand	150,000	12,500	0	12,500
35950	Depot Infrastructure	50,000	4,166	0	4,166
34612	Caravan Park Buildings	50,000	4,166	0	4,166
34681	Caravan Park Infrastructure	40,000	3,333	0	3,333
35001	Moora Lifestyle Village Development	20,000	1,666	0	1,666
	Total - Buildings	3,940,000	328,326	0	328,326
Furniture & Equipment					
30402	Purchase Computing Equipment	50,000	4,166	0	4,166
	Total - Furniture & Equipment	50,000	4,166	0	4,166
Plant & Equipment					
30401	Admin vehicles	200,000	16,666	0	16,666
34085	Manager Assets & Regulatory Services	60,000	5,000	0	5,000
34004	4 x 4 Utilities	165,000	13,750	0	13,750
35401	Works Supervisors Vehicle	60,000	5,000	0	5,000
34026	Road Broom	16,000	1,333	0	1,333
34017	Small Tip Truck	77,000	6,416	0	6,416
34027	Steel Drum Vibrating Roller	165,000	13,750	0	13,750
34054	Minor Plant	20,000	1,666	0	1,666
34057	3m3 Front End Loader	370,000	30,833	0	30,833
34060	Side Tipper	125,000	10,416	0	10,416
34064	Prime Mover Truck	270,000	22,500	0	22,500
34061	Replacement Grader	385,000	32,083	0	32,083
34077	Metro Traffic Classifiers	40,000	3,333	0	3,333
	Total - Plant & Equipment	1,953,000	162,746	0	162,746
Roads					
RRG06	RRG - Milling North Road	1,022,875	85,238	0	85,238
WSF05	WSFR - Watheroo West Road 1	990,000	82,498	0	82,498
WSF5A	WSFR - Watheroo West Road 2	204,000	17,000	0	17,000
WSF21	WSFR - Carot Well Road 1	756,000	62,997	0	62,997
WF21A	WSFR - Carot Well Road 2	63,000	5,250	0	5,250
WF21B	WSFR - Carot Well Road 3	125,000	10,416	0	10,416
	Total - Roads & Bridges	4,381,945	365,143	13,801	351,342
Footpaths					
MF145	Footpaths - King Street	100,000	8,332	0	8,332
MF000	Footpaths - Various	100,000	8,333	86	8,247
	Total - Footpaths	200,000	16,665	86	16,579
Drainage					
	Total - Drainage	0	0	0	0
Street Lighting & Furniture					
33901	Moora Airstrip	1,000,000	83,333	0	83,333
33721	Entry Statements	20,000	1,666	0	1,666
34604	Entry Statements	140,000	11,666	0	11,666
	Total - Street Lighting & Furniture	1,160,000	96,665	0	96,665
Parks & Ovals					
32802	Reserve Rehabilitation Project	600,000	50,000	0	50,000
33308	Miling Park	100,000	24,999	0	24,999
33308	Moora Nature Playground	50,000	0	0	0
33308	Netball Courts Renewal	150,000	0	0	0
	Total - Parks & Ovals	900,000	74,999	0	74,999
Sewerage					
39520	Replacement Sewerage Pumps and Equipment	10,000	833	0	833
39521	Moora Sewerage System Upgrade	80,000	6,666	0	6,666
52581	Sewerage Infrastructure	20,000	1,666	0	1,666
	Total - Sewerage	110,000	9,165	0	9,165
	TOTAL PROPERTY, PLANT, EQUIPMENT & INFRASTRUCTURE	12,694,945	1,057,875	13,887	1,043,988

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2021**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare										
Hydrotherapy Pool	327	433,328	0	0	0	28,297	433,328	405,032	0	14,623
Housing										
Executive Housing	317	30,302	0	0	0	30,301	30,302	0	0	1,577
92 Roberts Street	326	106,449	0	0	0	20,204	106,449	86,245	0	2,637
Economic services										
Industrial Lot - Roberts Street	325	218,220	0	0	0	41,419	218,220	176,801	0	5,406
B/Fwd Balance		788,300	0	0	0	120,221	788,300	668,078	0	24,243
C/Fwd Balance		788,300	0	0	0	120,221	788,300	668,078	0	24,243
Self supporting loans										
Recreation and culture										
Moora Bowling Club	324	39,144	0	0	0	8,223	47,111	38,888	0	1,184
		39,144	0	0	0	8,223	47,111	38,888	0	1,184
Total		827,444	0	0	0	128,444	835,411	706,966	0	25,427
Current borrowings		128,444					128,444			
Non-current borrowings		699,000					706,967			
		827,444					835,411			

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 31 JULY 2021**

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2021	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 31 JULY 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	295,764	1,245	0	0	0	(115,000)	0	182,009	295,764
Plant Reserve	144,613	609	0	0	0	0	0	145,222	144,613
Administration Building Reserve	653,739	2,751	0	0	0	0	0	656,490	653,739
Community Facilities Reserve	128,564	541	0	0	0	0	0	129,105	128,564
Waste Management Reserve	139,904	589	0	0	0	0	0	140,493	139,904
Bridge Reserve	74,958	315	0	0	0	0	0	75,273	74,958
Community Bus Reserve	7,348	31	0	0	0	0	0	7,379	7,348
Sewerage Reserve	1,020,831	4,293	0	0	0	0	0	1,025,124	1,020,831
Economic Development Reserve	142,656	600	0	0	0	0	0	143,256	142,656
Emergency Relief Reserve	10,916	46	0	0	0	0	0	10,962	10,916
Infrastructure Renewal Reserve	950,000	3,981	0	450,000	0	0	0	1,403,981	950,000
	3,569,293	15,000	0	450,000	0	(115,000)	0	3,919,293	3,569,293

KEY INFORMATION

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2021**

**OPERATING ACTIVITIES
NOTE 12
OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 31 July 2021
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements - operating	13	1,186,778	0	0	1,186,778
Total unspent grants, contributions and reimbursements		1,186,778	0	0	1,186,778
Rates in Advance		142,056	16,776	0	158,832
Bonds & Deposits		38,290	1,040	0	39,330
Provisions					
Annual leave		421,333	0	0	421,333
Long service leave		380,701	0	0	380,701
Total Provisions		802,034	0	0	802,034
Total other current assets		2,169,158	17,816	0	2,186,974
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 31 JULY 2021

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jul 2021	Current Liability 31 Jul 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	450,026	37,502	0
Grants Commission - Roads	0	0	0	0	0	336,015	28,002	0
Law, order, public safety								
DFES - ESL Grant	0	0	0	0	0	73,570	6,130	0
DFES - SES Grant	0	0	0	0	0	14,998	1,249	0
Recreation and culture								
Lotterywest - MPAC	0	0	0	0	0	80,000	6,666	0
Community Contributions	0	0	0	0	0	1,500	125	0
Event Sponsorship	0	0	0	0	0	3,500	291	0
Small Community Grants	0	0	0	0	0	1,500	125	0
Transport								
Main Roads - Direct Grant	0	0	0	0	0	185,000	15,416	192,507
Main Roads - Street Light Subsidy	0	0	0	0	0	6,300	525	0
	0	0	0	0	0	1,152,409	96,031	192,507
Operating contributions								
DFES - ESL Administration Fee	0	0	0	0	0	4,000	333	0
DFES Bushfire Risk Coordinator	0	0	0	0	0	176,083	14,673	0
Health								
Podiatry Service Subsidy	0	0	0	0	0	250	20	0
Community amenities								
DrumMuster	0	0	0	0	0	2,000	166	0
Transport								
Crossover Contributions	0	0	0	0	0	500	41	0
	0	0	0	0	0	182,833	15,233	0
TOTALS	0	0	0	0	0	1,335,242	111,264	192,507

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2021**

NOTE 14**NON-OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jul 2021	Current Liability 31 Jul 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Regional Health, Communication & Local Governments	0	0	0	0	0	2,786,812	232,233	0
Education and welfare								
Drought Community Support Initiative	0	0	0	0	0	860,146	71,678	0
Dept of Transport & Infrastructure	0	0	0	0	0	0	0	0
Recreation and culture								
Dept of LG, Sport & Cultural Industries	0	0	0	0	0	50,000	4,166	0
Men's Shed Annual Contribution	0	0	0	0	0	2,800	232	0
Moora Netball Club	0	0	0	0	0	48,500	4,166	0
Moora Swimming Club	0	0	0	0	0	1,500	0	0
Dept of Transport & Infrastructure	0	0	0	0	0	507,857	42,321	0
Transport								
Main Roads - Regional Road Group	0	0	0	0	0	681,917	56,826	272,767
Dept of Transport & Infrastructure - RTR	0	0	0	0	0	471,040	39,253	0
Dept of Communities & Infrastructure - Airstrip	0	0	0	0	0	360,146	30,012	0
Main Roads - Wheatbelt Secondary Route	0	0	0	0	0	2,465,686	205,471	0
Bicycle Network - Dual Footpath	0	0	0	0	0	0	0	9,800
	0	0	0	0	0	8,236,405	686,358	282,567

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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	Amount	Amount	Closing Balance
	Balance			Received
	1 July 2021			
	\$	\$	\$	\$
Standpipe Cards	4,062	0	0	4,062
Gym Cards	2,462	0	0	2,462
Other General Trust	936	(647)	0	289
	7,459	(647)	0	6,812

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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)				\$ 3,743,877
	Actual opening surplus as per audited financial statements						
	Nil Changes						
				0	0	0	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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 2021-22 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 - rates	(363,086)	(100.00%)	▼ Timing	Budget still to be adopted & profiling completed
General purpose funding - other	(73,477)	(98.39%)	▼ Timing	Budget still to be adopted & profiling completed
Law, order and public safety	(34,152)	(99.27%)	▼ Timing	Budget still to be adopted & profiling completed
Community amenities	(90,979)	(84.58%)	▼ Timing	Budget still to be adopted & profiling completed
Recreation and culture	(10,306)	(70.22%)	▼ Timing	Budget still to be adopted & profiling completed
Transport	176,525	1,104.52%	▲ Timing	Budget still to be adopted & profiling completed
Expenditure from operating activities				
Governance	72,538	60.22%	▲ Timing	Budget still to be adopted & profiling completed
General purpose funding	12,719	66.71%	▲ Timing	Budget still to be adopted & profiling completed
Law, order and public safety	20,608	35.19%	▲ Timing	Budget still to be adopted & profiling completed
Health	7,808	68.55%	▲ Timing	Budget still to be adopted & profiling completed
Education and welfare	45,790	53.91%	▲ Timing	Budget still to be adopted & profiling completed
Community amenities	40,629	27.45%	▲ Timing	Budget still to be adopted & profiling completed
Recreation and culture	78,057	41.42%	▲ Timing	Budget still to be adopted & profiling completed
Transport	9,779	3.22%	Timing	Budget still to be adopted & profiling completed
Economic services	48,183	56.40%	▲ Timing	Budget still to be adopted & profiling completed
Other property and services	(7,068)	(266.42%)	▼ Timing	Budget still to be adopted & profiling completed
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(403,791)	(58.83%)	▼ Timing	Budget still to be adopted & profiling completed
Proceeds from disposal of assets	0	0.00%	Timing	Budget still to be adopted & profiling completed
Payments for property, plant and equipment and infrastructure	1,043,988	98.69%	▲ Timing	Budget still to be adopted & profiling completed