

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 January 2022

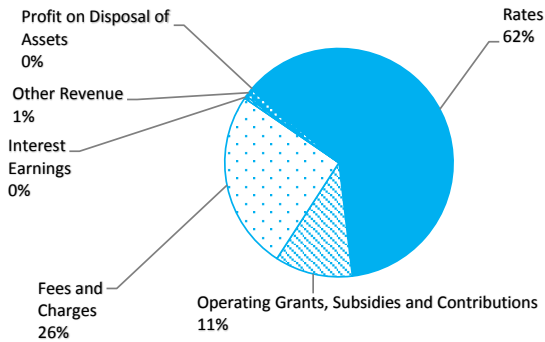
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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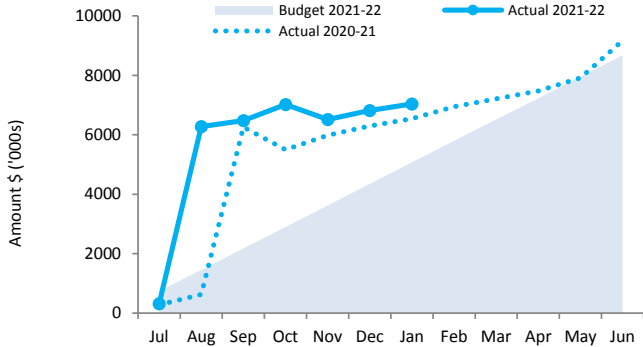
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OPERATING ACTIVITIES

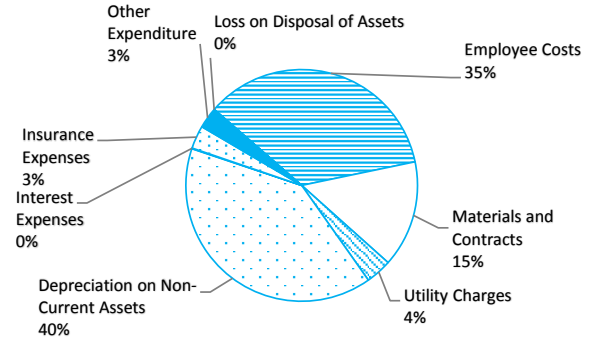
OPERATING REVENUE



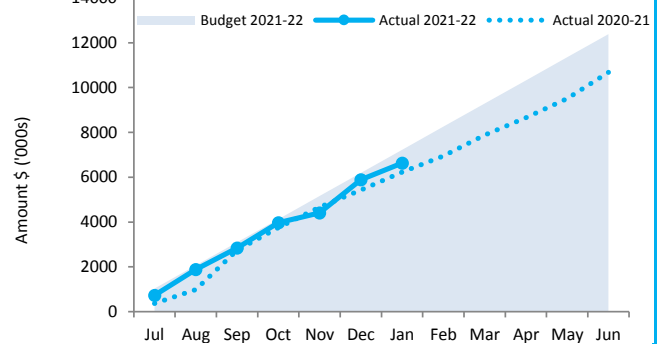
Budget Operating Revenues -v- Actual



OPERATING EXPENSES



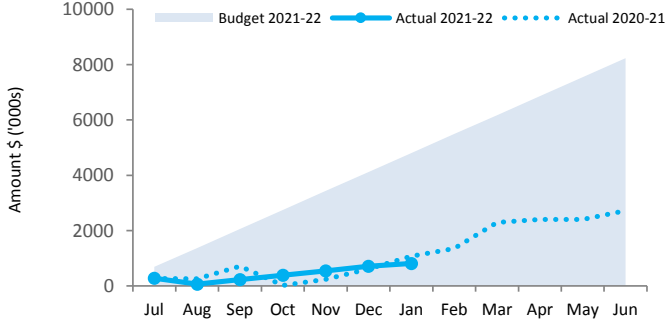
Budget Operating Expenses -v- YTD Actual



INVESTING ACTIVITIES

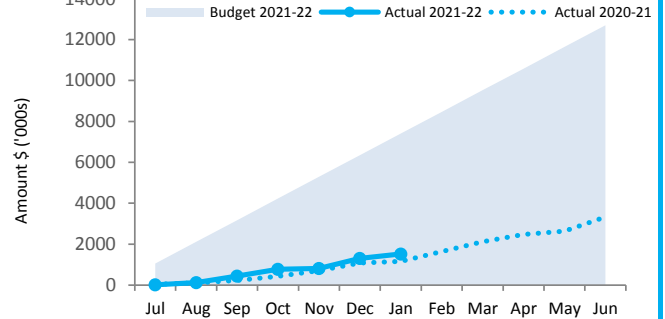
CAPITAL REVENUE

Budget Capital Revenue -v- Actual



CAPITAL EXPENSES

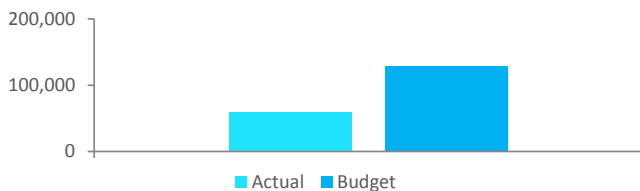
Budget Capital Expenses -v- Actual



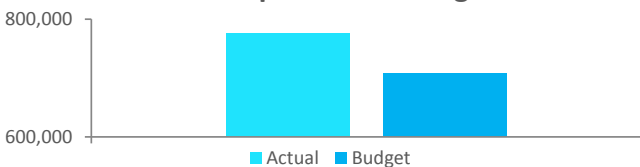
FINANCING ACTIVITIES

BORROWINGS

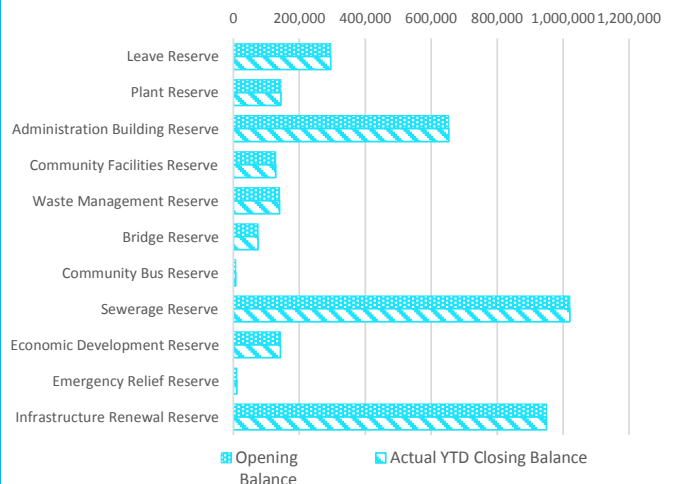
Principal Repayments



Principal Outstanding



RESERVES



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	\$3.61 M	(\$0.13 M)
Closing	\$0.00 M	\$1.32 M	\$6.04 M	\$4.71 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$7.65 M	69.4%
Restricted Cash	\$3.37 M	30.6%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.08 M	
Over 30 Days		48.5%
Over 90 Days		12%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.84 M	82.1%
Trade Receivable	\$0.17 M	
Over 30 Days		55.6%
Over 90 Days		50%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.76 M	\$2.51 M	\$3.03 M	\$0.53 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$4.34 M	
YTD Budget	\$4.36 M	(0.4%)

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.78 M	
YTD Budget	\$0.89 M	(12.9%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$1.79 M	
YTD Budget	\$1.68 M	6.4%

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)
(\$3.93 M)	(\$4.87 M)	(\$0.55 M)	\$4.32 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.15 M	
Adopted Budget	\$0.54 M	(73.1%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.52 M	
Adopted Budget	\$12.72 M	(88.0%)

Refer to Note 8 - Capital Acquisition

Capital Grants		
	\$	% Received
YTD Actual	\$0.81 M	
Adopted Budget	\$8.24 M	(90.1%)

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)
(\$0.58 M)	(\$0.06 M)	(\$0.06 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.06 M
Interest expense	\$0.01 M
Principal due	\$0.78 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 JANUARY 2022

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 31 JANUARY 2022**

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	3,613,018	(130,859)	(3%)	
Revenue from operating activities							
Governance		10,380	6,048	10,179	4,131	68%	
General purpose funding - general rates	6	4,357,036	4,362,042	4,343,533	(18,509)	(0%)	
General purpose funding - other		1,025,220	598,017	496,673	(101,344)	(17%)	▼
Law, order and public safety		412,901	311,844	249,288	(62,556)	(20%)	▼
Health		5,750	3,346	3,209	(137)	(4%)	
Education and welfare		350,000	204,162	232,093	27,931	14%	▲
Housing		138,736	80,913	101,873	20,960	26%	▲
Community amenities		1,290,809	752,927	824,186	71,259	9%	▲
Recreation and culture		176,250	102,739	55,038	(47,701)	(46%)	▼
Transport		191,800	188,962	214,149	25,187	13%	▲
Economic services		694,314	404,999	410,910	5,911	1%	
Other property and services		140,000	81,655	95,501	13,846	17%	▲
		8,793,196	7,097,654	7,036,632	(61,022)		
Expenditure from operating activities							
Governance		(1,446,024)	(818,996)	(717,251)	101,745	12%	▲
General purpose funding		(228,942)	(133,469)	(69,970)	63,499	48%	▲
Law, order and public safety		(703,057)	(409,256)	(390,810)	18,446	5%	
Health		(136,871)	(79,730)	(67,085)	12,645	16%	▲
Education and welfare		(1,019,613)	(594,608)	(509,837)	84,771	14%	▲
Housing		(115,035)	(66,990)	(78,770)	(11,780)	(18%)	▼
Community amenities		(1,776,795)	(1,034,478)	(989,344)	45,134	4%	
Recreation and culture		(2,262,596)	(1,319,255)	(1,088,317)	230,938	18%	▲
Transport		(3,645,860)	(2,126,670)	(2,042,071)	84,599	4%	
Economic services		(1,024,725)	(597,471)	(489,689)	107,782	18%	▲
Other property and services		(32,165)	(18,571)	(186,535)	(167,964)	(904%)	▼
		(12,391,683)	(7,199,494)	(6,629,679)	569,815		
Non-cash amounts excluded from operating activities	1(a)	4,362,613	2,611,154	2,627,713	16,559	1%	
Amount attributable to operating activities		764,126	2,509,314	3,034,666	525,352		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	14	8,236,405	2,151,758	812,234	(1,339,524)	(62%)	▼
Proceeds from disposal of assets	7	539,500	125,000	145,000	20,000	16%	▲
Proceeds from financial assets at amortised cost - self supporting loans	9	8,223	(65)	0	65	(100%)	
Proceeds from other self supporting loans	8	11,260	0	13,323	13,323	0%	
Payments for property, plant and equipment and infrastructure	8	(12,724,945)	(7,147,854)	(1,523,306)	5,624,548	79%	▲
Amount attributable to investing activities		(3,929,557)	(4,871,161)	(552,749)	4,318,412		
Financing Activities							
Transfer from reserves	11	115,000	0	0	0	0%	
Repayment of debentures	9	(128,444)	(59,470)	(59,470)	0	0%	
Transfer to reserves	11	(565,000)	0	0	0	0%	
Amount attributable to financing activities		(578,444)	(59,470)	(59,470)	0		
Closing funding surplus / (deficit)	1(c)	0	1,322,560	6,035,465	4,712,905		

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 JANUARY 2022

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.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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 JANUARY 2022**

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	3,613,018	(130,859)	(3%)	
Revenue from operating activities							
Rates	6	4,357,036	4,362,042	4,343,533	(18,509)	(0%)	
Operating grants, subsidies and contributions	13	1,464,300	945,987	775,621	(170,366)	(18%)	▼
Fees and charges		2,784,659	1,680,460	1,788,750	108,290	6%	▲
Interest earnings		61,621	35,924	24,746	(11,178)	(31%)	▼
Other revenue		125,580	73,241	82,974	9,733	13%	▲
Profit on disposal of assets	7	0	0	21,006	21,006	0%	▲
		8,793,196	7,097,654	7,036,630	(61,024)		
Expenditure from operating activities							
Employee costs		(4,086,682)	(2,383,031)	(2,343,091)	39,940	2%	
Materials and contracts		(2,728,174)	(1,577,411)	(986,033)	591,378	37%	▲
Utility charges		(414,010)	(241,339)	(241,085)	254	0%	
Depreciation on non-current assets		(4,444,368)	(2,592,492)	(2,645,027)	(52,535)	(2%)	
Interest expenses		(25,427)	(14,812)	(6,425)	8,387	57%	▲
Insurance expenses		(205,422)	(130,328)	(213,532)	(83,204)	(64%)	▼
Other expenditure		(455,600)	(241,419)	(191,487)	49,932	21%	▲
Loss on disposal of assets	7	(32,000)	(18,662)	(2,999)	15,663	84%	▲
		(12,391,683)	(7,199,494)	(6,629,679)	569,815		
Non-cash amounts excluded from operating activities	1(a)	4,362,613	2,611,154	2,627,713	16,559	1%	
Amount attributable to operating activities		764,126	2,509,314	3,034,664	525,350		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	14	8,236,405	2,151,758	812,234	(1,339,524)	(62%)	▼
Proceeds from disposal of assets	7	539,500	125,000	145,000	20,000	16%	▲
Proceeds from financial assets at amortised cost - self supporting loans	9	8,223	(65)	0	65	(100%)	
Proceeds from other community loans	8	11,260	0	13,323	13,323	0%	▲
Payments for property, plant and equipment and infrastructure	8	(12,724,945)	(7,147,854)	(1,523,306)	5,624,548	79%	▲
Amount attributable to investing activities		(3,929,557)	(4,871,161)	(552,749)	4,318,412		
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)	(59,470)	(59,470)	0	0%	
Transfer to reserves	11	(565,000)	0	0	0	0%	
Amount attributable to financing activities		(578,444)	(59,470)	(59,470)	0		
Closing funding surplus / (deficit)	1(c)	0	1,322,560	6,035,463	4,712,903		

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.

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 13 February 2022

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.

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	0	0	(21,006)
Movement in employee benefit provisions (non-current)		(113,755)	0	0
Add: Loss on asset disposals	7	32,000	18,662	3,692
Add: Depreciation on assets		4,444,368	2,592,492	2,645,027
Total non-cash items excluded from operating activities		4,362,613	2,611,154	2,627,713

(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 January 2021	Year to Date 31 January 2022
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)	2,065
Add: Borrowings	9	128,444	102,198	68,975
Add: Provisions - employee	12	295,764	284,119	295,764
Total adjustments to net current assets		(3,164,567)	(1,473,624)	(3,210,712)

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

Current assets				
Cash and cash equivalents	2	6,796,924	5,590,499	11,024,672
Financial assets at amortised cost	2	1,858,712	1,007,838	6,158
Rates receivables	3	364,733	1,313,349	844,886
Receivables	3	176,371	50,536	171,006
Other current assets	4	130,982	37,282	32,861
Less: Current liabilities				
Payables	5	(509,529)	(251,443)	(154,146)
Borrowings	9	(128,444)	(102,198)	(68,975)
Contract liabilities	12	(1,110,130)	0	(1,810,305)
Provisions	12	(802,034)	(602,052)	(799,980)
Less: Total adjustments to net current assets	1(b)	(3,164,567)	(1,473,624)	(3,210,712)
Closing funding surplus / (deficit)		3,613,018	5,570,187	6,035,465

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 JANUARY 2022

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	4,565,628	0	4,565,628	0	Shire	0.01%	N/A
Petty Cash & Floats	Cash and cash equivalents	1,339	0	1,339	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	6,219	Westpac	Nil	N/A
Westpac Notice Saver	Cash and cash equivalents	2,070,646	761,530	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		7,653,613	3,371,059	11,024,673	6,219			
Comprising								
Cash and cash equivalents		7,653,613	3,371,059	11,024,673	6,219			
		7,653,613	3,371,059	11,024,673	6,219			

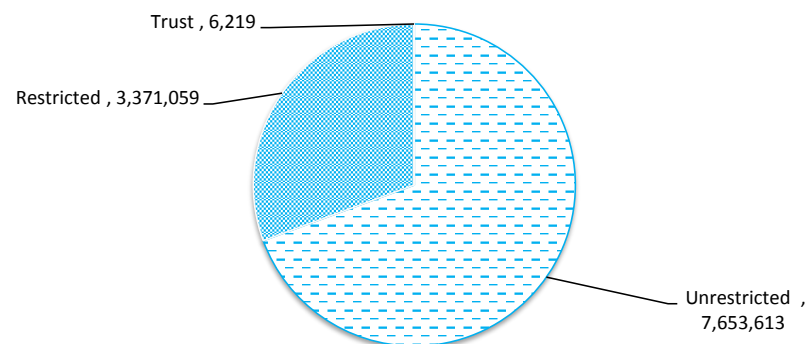
KEY INFORMATION

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 JANUARY 2022

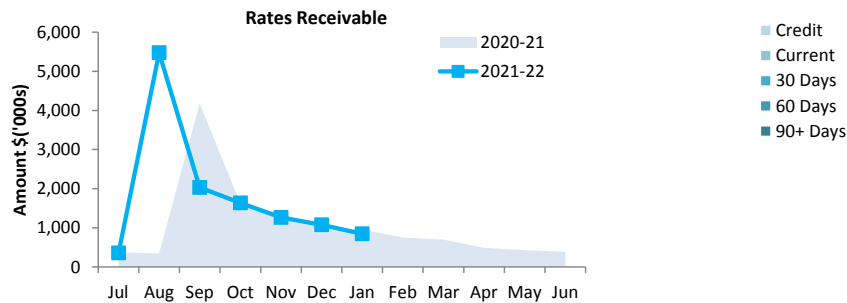
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 June 2021	31 Jan 2022
	\$	\$
Opening arrears previous years	385,000	364,733
Levied this year	5,314,017	4,343,533
Less - collections to date	(5,334,284)	(3,863,380)
Equals current outstanding	364,733	844,886
Net rates collectable	364,733	844,886
% Collected	93.6%	82.1%

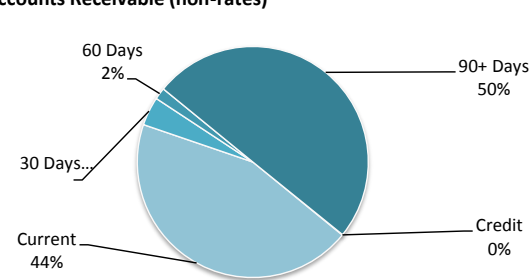
Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(71)	43,201	3,916	1,598	48,653	97,297
Percentage	(0.1%)	44.4%	4%	1.6%	50%	
Balance per trial balance						
Sundry receivables						97,297
GST receivable						111,767
Allowance for impairment of receivables						(38,058)
Total receivables general outstanding						171,006
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



Accounts Receivable (non-rates)



Other current assets	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 31 January 2022
	\$	\$	\$	\$
Inventory				
Fuel & Oil	28,093	0	(30,538)	(2,445)
Prepayments				
Prepayments	1,298	34,008	0	35,306
Contract assets				
Contract assets	102,285	0	(102,285)	0
Total other current assets	131,676	34,008	(132,823)	32,861
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.

Contract assets

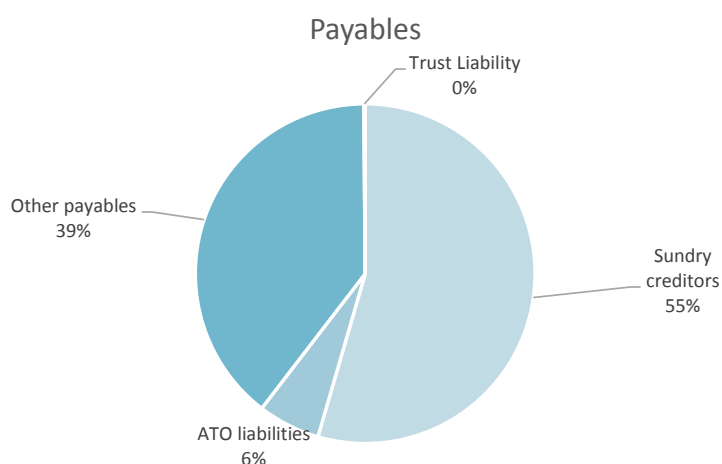
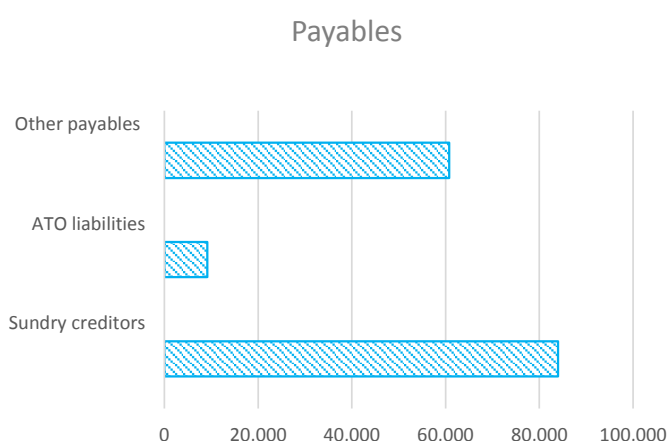
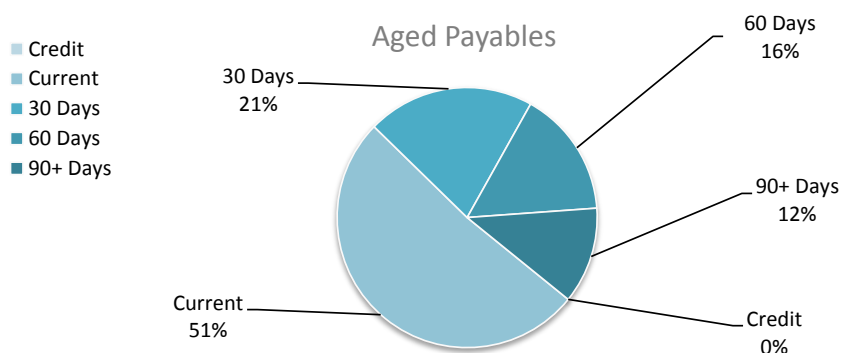
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	24,246	9,805	7,410	5,644	47,105
Percentage	0%	51.5%	20.8%	15.7%	12%	
Balance per trial balance						
Sundry creditors						83,992
ATO liabilities						9,156
Other payables						60,798
Trust Liability						200
Total payables general outstanding						154,146

Amounts shown above include GST (where applicable)

KEY INFORMATION

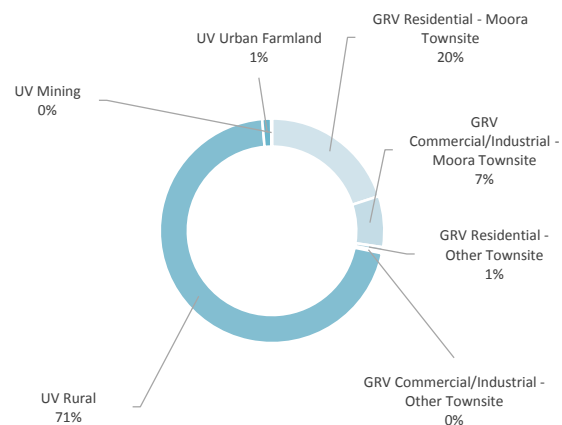
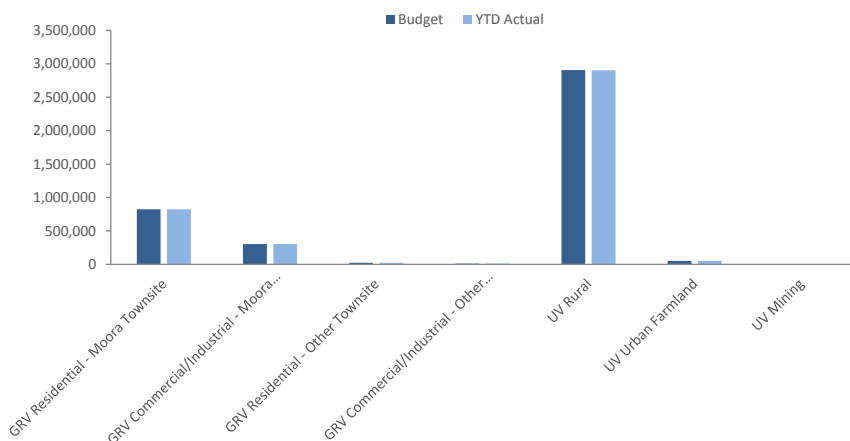
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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



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	824,765	103	40	824,908
GRV Commercial/Industrial - Moora Townsite	0.099053	86	3,058,525	302,956	0	0	302,956	302,956	0	0	302,956
GRV Residential - Other Townsite	0.099053	28	247,936	24,559	0	0	24,559	24,559	45	0	24,604
GRV Commercial/Industrial - Other Townsite	0.099053	5	117,160	11,605	0	0	11,605	11,605	0	0	11,605
Unimproved value											
UV Rural	0.008590	339	338,419,991	2,906,960	0	0	2,906,960	2,899,357	3,030	362	2,902,749
UV Urban Farmland	0.008590	58	6,162,001	52,930	0	0	52,930	52,932	0	0	52,932
UV Mining	0.008590	0	0	0	0	0	0	3,453	1,239	444	5,136
Sub-Total		1,146	356,332,111	4,123,775	0	0	4,123,775	4,119,627	4,417	846	4,124,890
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential - Moora Townsite	710	71	131,645	50,396	0	0	50,396	48,990	0	0	48,990
GRV Commercial/Industrial - Moora Townsite	710	20	40,081	14,196	0	0	14,196	14,200	0	0	14,200
GRV Residential - Other Townsite	710	93	344,318	66,011	0	0	66,011	66,030	0	0	66,030
GRV Commercial/Industrial - Other Townsite	710	10	31,146	7,098	0	0	7,098	7,100	0	0	7,100
Unimproved value											
UV Rural	710	56	2,273,309	39,749	0	0	39,749	40,470	0	0	40,470
UV Urban Farmland	710	12	1,498,599	8,518	0	0	8,518	16,330	0	0	16,330
UV Mining	710	48	448,182	34,070	0	0	34,070	35,500	0	0	35,500
Sub-total		310	4,767,280	220,038	0	0	220,038	228,620	0	0	228,620
Discount							(12,000)				(9,977)
Amount from general rates							4,331,813				4,343,533
Ex-gratia rates											0
Total general rates							4,357,036				4,343,533

KEY INFORMATION

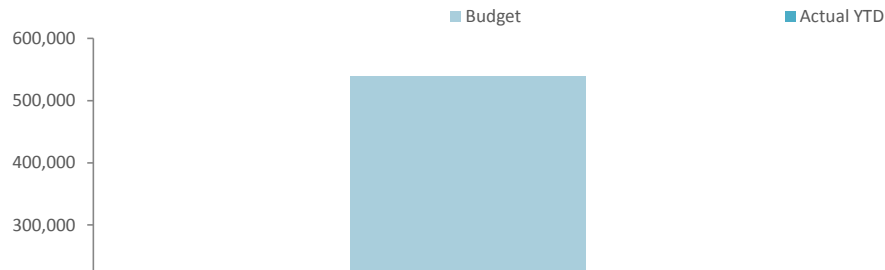
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability 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 JANUARY 2022

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

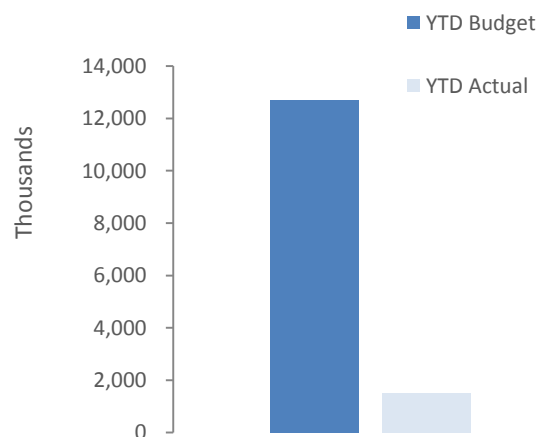
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Buildings								
	Nil	0	0	0	0	0	0	0	0
	Plant and equipment								
	Governance								
110M	CEO Vehicle	50,000	50,000	0	0	48,454	45,455	0	(2,999)
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	43,723	62,272	18,549	0
	Works Supervisor Vehicle	30,000	30,000	0	0	34,817	37,273	2,456	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)	126,994	145,000	21,005	(2,999)



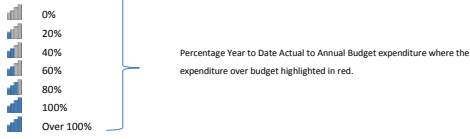
Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	3,370,000	1,965,782	139,446	(1,826,336)
Furniture and equipment	50,000	29,162	7,897	(21,265)
Plant and equipment	1,953,000	1,139,222	331,198	(808,024)
Infrastructure - roads	4,381,945	2,281,230	940,576	(1,340,654)
Infrastructure - footpaths	200,000	116,655	3,034	(113,621)
Infrastructure - street furniture & lighting	1,160,000	676,655	6,573	(670,083)
Infrastructure - parks & ovals	1,500,000	874,993	94,581	(780,412)
Infrastructure - sewerage	110,000	64,155	0	(64,155)
Payments for Capital Acquisitions	12,724,945	7,147,854	1,523,306	(5,624,548)
Total Capital Acquisitions	12,724,945	7,147,854	1,523,306	(5,624,548)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	8,236,405	2,151,758	812,234	(1,339,524)
Other (disposals & C/Fwd)	539,500	125,000	145,000	20,000
Cash backed reserves				
Leave Reserve	115,000		0	0
Contribution - operations	3,834,040	4,871,096	566,072	(4,305,024)
Capital funding total	12,724,945	7,147,854	1,523,306	(5,624,548)

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.



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	145,831	0	145,831
30415	Hydrotherapy Pool	50,000	29,162	6,057	23,105
31708	Childcare Centre - Renewal	0	0	16,065	(16,065)
31710	Early Childhood Development Centre	1,500,000	875,000	0	875,000
32301	Housing Revitalisation - Acquire properties	800,000	466,662	0	466,662
32302	Other Housing Renewal	40,000	23,331	0	23,331
33361	Moora Recreation Centre Renewal	90,000	52,486	8,290	44,196
13320	Moora Bowling Club	100,000	58,331	0	58,331
34030	Other Building Renewals	200,000	116,662	0	116,662
33328	Removal of Grandstand	150,000	87,500	77,394	10,106
33340	Removal of Grandstand	30,000	17,500	31,640	(14,140)
35950	Depot Infrastructure	50,000	29,162	0	29,162
34612	Caravan Park Buildings	50,000	29,162	0	29,162
34681	Caravan Park Infrastructure	40,000	23,331	0	23,331
35001	Moora Lifestyle Village Development	20,000	11,662	0	11,662
Total - Buildings		3,370,000	1,965,782	139,446	1,826,336
Furniture & Equipment					
30402	Purchase Computing Equipment	50,000	29,162	0	29,162
33122	MPAC - Performance Equipment	0	0	6,631	(6,631)
33380	Gym Fitness Equipment	0	0	1,266	(1,266)
Total - Furniture & Equipment		50,000	29,162	7,897	21,265
Plant & Equipment					
30401	Admin vehicles	200,000	116,662	63,514	53,148
34085	Manager Assets & Regulatory Services	60,000	35,000	51,942	(16,942)
34004	4 x 4 Utilities	165,000	96,250	106,547	(10,297)
35401	Works Supervisors Vehicle	60,000	35,000	55,465	(20,465)
34026	Road Broom	16,000	9,331	8,750	581
34017	Small Tip Truck	77,000	44,912	0	44,912
34027	Steel Drum Vibrating Roller	165,000	96,250	0	96,250
34054	Minor Plant	20,000	11,662	4,776	6,886
30708	Heavy Duty ULV Mister	0	0	14,334	(14,334)
34057	3m3 Front End Loader	370,000	215,831	0	215,831
34060	Side Tipper	125,000	72,912	0	72,912
34064	Prime Mover Truck	270,000	157,500	0	157,500
34068	DFES Ranger	0	0	1,300	(1,300)
34061	Replacement Grader	385,000	224,581	0	224,581
34077	Metro Traffic Classifiers	40,000	23,331	24,570	(1,239)
Total - Plant & Equipment		1,953,000	1,139,222	331,198	808,024
Roads					
RRG06	RRG - Milling North Road	1,022,875	596,666	60,079	536,588
RG196	RRG - Milling North Road	0	0	68,771	(68,771)
WSF05	WSFR - Watheroo West Road 1	990,000	577,486	449,414	128,072
WSF5A	WSFR - Watheroo West Road 2	204,000	119,000	108,688	10,312
WSF21	WSFR - Carot Well Road 1	756,000	440,979	75,552	365,427
WF21A	WSFR - Carot Well Road 2	63,000	36,750	0	36,750
WF21B	WSFR - Carot Well Road 3	125,000	72,912	10,700	62,212
WSF26	WSFR - Railway Road 1	480,000	279,986	93,240	186,746
WF26A	WSFR - Railway Road 2	30,000	17,500	(1,440)	18,940
S1012	State Funded - Koojan West Road	0	0	1,000	(1,000)
RTR01	RTR - Milling West Road	471,070	0	1,040	(1,040)
REG01	Own Resources - Prices Road	50,000	29,155	0	29,155
REG06	Own Resources - Old Geraldton Road	140,000	81,648	73,533	8,115
REG08	Own Resources - Namban West Road	50,000	29,148	0	29,148
Total - Roads & Bridges		4,381,945	2,281,230	940,576	1,340,654
Footpaths					
MF085	Footpaths - King Street	0	0	2,398	(2,398)
MF86	Footpaths - King Street	0	0	550	(550)
MF145	Footpaths - King Street	100,000	58,324	0	58,324
MF000	Footpaths - Various	100,000	58,331	86	58,245
Total - Footpaths		200,000	116,655	3,034	113,621
Drainage					
Total - Drainage		0	0	0	0
Street Lighting & Furniture					
33901	Moora Airstrip	1,000,000	583,331	6,573	576,759
33721	Entry Statements	20,000	11,662	0	11,662
34604	Entry Statements	140,000	81,662	0	81,662
Total - Street Lighting & Furniture		1,160,000	676,655	6,573	670,083
Parks & Ovals					
32316	Moora Swimming Pool Improvements	600,000	350,000	94,581	255,419
32802	Reserve Rehabilitation Project	600,000	350,000	0	350,000
33308	Milling Park	100,000	174,993	0	174,993
33308	Moora Nature Playground	50,000	0	0	0
33308	Netball Courts Renewal	150,000	0	0	0
Total - Parks & Ovals		1,500,000	874,993	94,581	780,412
Sewerage					
39520	Replacement Sewerage Pumps and Equipment	10,000	5,831	0	5,831
39521	Moora Sewerage System Upgrade	80,000	46,662	0	46,662
52581	Sewerage Infrastructure	20,000	11,662	0	11,662
Total - Sewerage		110,000	64,155	0	64,155
TOTAL PROPERTY, PLANT, EQUIPMENT & INFRASTRUCTURE		12,724,945	7,147,854	1,523,306	5,624,548

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

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	14,028	28,297	419,300	405,032	3,055	14,623
Housing										
Executive Housing	317	30,302	0	0	14,894	30,301	15,408	0	797	1,577
92 Roberts Street	326	106,449	0	0	10,037	20,204	96,412	86,245	981	2,637
Economic services										
Industrial Lot - Roberts Street	325	218,220	0	0	20,576	41,419	197,645	176,801	1,941	5,406
B/Fwd Balance		788,300	0	0	59,535	120,221	728,765	668,078	6,774	24,243
C/Fwd Balance		788,300	0	0	59,535	120,221	728,765	668,078	6,774	24,243
Self supporting loans										
Recreation and culture										
Moora Bowling Club	324	39,144	0	0	-65	8,223	47,176	38,888	(348)	1,184
		39,144	0	0	(65)	8,223	47,176	38,888	(348)	1,184
Total		827,444	0	0	59,470	128,444	775,941	706,966	6,426	25,427
Current borrowings		128,444					68,975			
Non-current borrowings		699,000					706,966			
		827,444					775,941			

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 JANUARY 2022**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

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 JANUARY 2022**

**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	550,000	0	0	0	1,503,981	950,000
	3,569,293	15,000	0	550,000	0	(115,000)	0	4,019,293	3,569,293

KEY INFORMATION

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 31 January 2022
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements - operating	13	730,845	30,685	0	761,530
Total unspent grants, contributions and reimbursements		730,845	30,685	0	761,530
Rates in Advance		142,056	0	(63,075)	78,981
Bonds & Deposits		38,290	1,291	0	39,581
Contracts with Customers		198,939	731,274	0	930,213
Provisions					
Annual leave		421,333	0	0	421,333
Long service leave		380,701	0	(2,054)	378,647
Total Provisions		802,034	0	(2,054)	799,980
Total other current assets		1,912,164	763,250	(65,129)	2,610,285
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 JANUARY 2022

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 Jan 2022	Current Liability 31 Jan 2022	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	537,701	313,656	268,851
Grants Commission - Roads	0	0	0	0	0	377,398	220,150	188,699
Law, order, public safety								
DFES - ESL Grant	0	0	0	0	0	0	0	42,916
DFES - ESL Grant	0	0	0	0	0	14,998	11,249	4,999
DFES - SES Grant	0	0	0	0	0	0	0	15,090
Education and welfare								
Child Care Training Subsidy	0	0	0	0	0	0	0	15,879
Recreation and culture								
Lotterywest - MPAC	0	0	0	0	0	80,000	46,662	0
Community Contributions	0	0	0	0	0	1,500	875	0
Event Sponsorship	0	0	0	0	0	3,500	2,037	0
Small Community Grants	0	0	0	0	0	1,500	875	0
Transport								
Main Roads - Direct Grant	0	0	0	0	0	185,000	185,000	192,507
Main Roads - Street Light Subsidy	0	0	0	0	0	6,300	3,675	0
	0	0	0	0	0	1,207,897	784,179	728,940
Operating contributions								
Law, order, public safety								
DFES - ESL Administration Fee	0	0	0	0	0	4,000	2,331	4,000
DFES Bushfire Risk Coordinator	0	0	0	0	0	176,083	102,711	0
DFES Coordinator contributions	0	0	0	0	0	0	0	37,410
Health								
Podiatry Service Subsidy	0	0	0	0	0	250	140	0
Community amenities								
DrumMuster	0	0	0	0	0	2,000	1,162	1,990
Recreation and culture								
Contributions & Reimbursements	0	0	0	0	0	0	0	134
Transport								
Crossover Contributions	0	0	0	0	0	500	287	636
Other property and services								
Employment Subsidies	0	0	0	0	0	0	0	2,511
	0	0	0	0	0	182,833	106,631	46,681
TOTALS	0	0	0	0	0	1,390,730	890,810	775,621

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

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 Jan 2022	Current Liability 31 Jan 2022	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	0	0
Education and welfare								
Drought Community Support Initiative	0	0	0	0	0	860,146	0	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	0	0
Men's Shed Annual Contribution	0	0	0	0	0	2,800	1,624	0
Moora Netball Club	0	0	0	0	0	48,500	0	0
Moora Swimming Club	0	0	0	0	0	1,500	0	0
Dept of Transport & Infrastructure	0	0	0	0	0	507,857	0	0
Transport								
Main Roads - Regional Road Group	0	0	0	0	0	681,917	397,782	272,767
Dept of Transport & Infrastructure - RTR	0	0	0	0	0	471,040	314,027	0
Dept of Communities & Infrastructure - Airstrip	0	0	0	0	0	360,146	0	0
Main Roads - Wheatbelt Secondary Route	0	0	0	0	0	2,465,686	1,438,325	529,667
Bicycle Network - Dual Footpath	0	0	0	0	0	0	0	9,800
	0	0	0	0	0	8,236,405	2,151,758	812,234

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

**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	Amount	Amount	Closing Balance
	1 July 2021	Received	Paid	31 Jan 2022
	\$	\$	\$	\$
Standpipe Cards	4,062	0	0	4,062
Gym Cards	2,462	0	0	2,462
Other General Trust	936	0	(1,240)	(305)
	7,459	0	(1,240)	6,219

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

**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

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				
Education and welfare	27,931	13.68%	▲ Timing	Budget profiling still to be completed
Housing	20,960	25.90%	▲ Timing	Budget profiling still to be completed
Community amenities	71,259	9.46%	▲ Timing	Budget profiling still to be completed
Recreation and culture	(47,701)	(46.43%)	▼ Timing	Budget profiling still to be completed
Transport	25,187	13.33%	▲ Timing	Budget profiling still to be completed
Other property and services	13,846	16.96%	▲ Timing	Budget profiling still to be completed
Expenditure from operating activities				
Governance	101,745	12.42%	▲ Timing	Budget profiling still to be completed
General purpose funding	63,499	47.58%	▲ Timing	Budget profiling still to be completed
Health	12,645	15.86%	▲ Timing	Budget profiling still to be completed
Education and welfare	84,771	14.26%	▲ Timing	Budget profiling still to be completed
Housing	(11,780)	(17.58%)	▼ Timing	Budget profiling still to be completed
Recreation and culture	230,938	17.51%	▲ Timing	Budget profiling still to be completed
Economic services	107,782	18.04%	▲ Timing	Budget profiling still to be completed
Other property and services	(167,964)	(904.44%)	▼ Timing	Budget profiling still to be completed
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(1,339,524)	(62.25%)	▼ Timing	Budget profiling still to be completed
Proceeds from disposal of assets	20,000	16.00%	▲ Timing	Budget profiling still to be completed
Payments for property, plant and equipment and infrastructure	5,624,548	78.69%	▲ Timing	Budget profiling still to be completed