

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 April 2018

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

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Shire of Moora
Information Summary
For the Period Ended 30 April 2018

Key Information

Report Purpose

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

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 30 April 2018 of \$2,568,540.

Items of Significance

The material variance adopted by the Shire of Moora for the 2017/18 year is \$5,000 or 5% whichever is the greater. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

	% Collected /				
		Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects					
Regional Road Group (Moora-Miling)	84%	\$	982,568	\$	818,790
Roads To Recovery (Barberton East Road)	100%	\$	634,030	\$	528,350
Hydrotherapy pool	8%	\$	1,800,000	\$	1,500,000
Mens Shed - Moora Sports Oval	24%	\$	686,200	\$	571,840
CCTV and Security Improvement	114%	\$	277,942	\$	231,610
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	80%	\$	1,174,172	\$	947,171
Non-operating Grants, Subsidies and Contributions	40%	\$	2,901,517	\$	2,417,920
	51%	\$	4,075,689	\$	3,365,091
Rates Levied	98%	\$	3,883,287	\$	3,883,287
		\$		\$	3,798,584

% Compares current ytd actuals to annual budget

		Prior Year 30 Apr 2017	Current Year 30 Apr 2018
Financial Position			
Adjusted Net Current Assets	124%	\$ 2,064,514	\$ 2,568,541
Cash and Equivalent - Unrestricted	116%	\$ 2,140,442	\$ 2,480,140
Cash and Equivalent - Restricted	106%	\$ 1,952,851	\$ 2,067,082
Receivables - Rates	105%	\$ 437,129	\$ 458,442
Receivables - Other	224%	\$ 43,723	\$ 97,986
Payables	30%	\$ 469,434	\$ 139,290

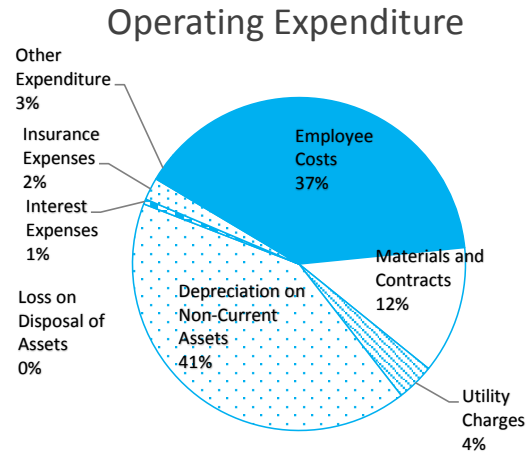
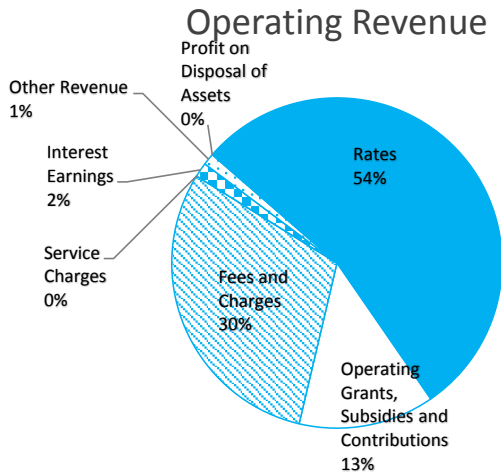
% Compares current ytd actuals to prior year actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of

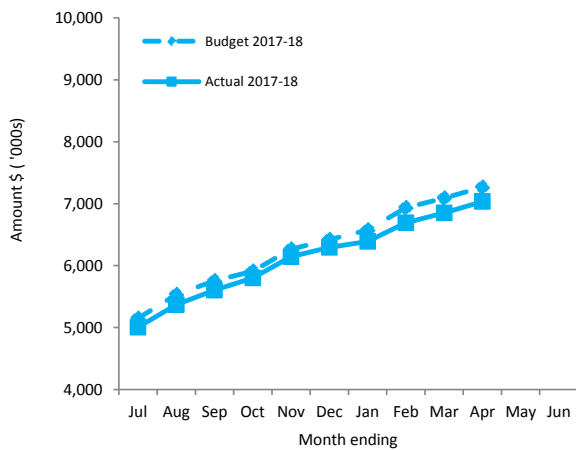
Preparation

Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 9/05/2018

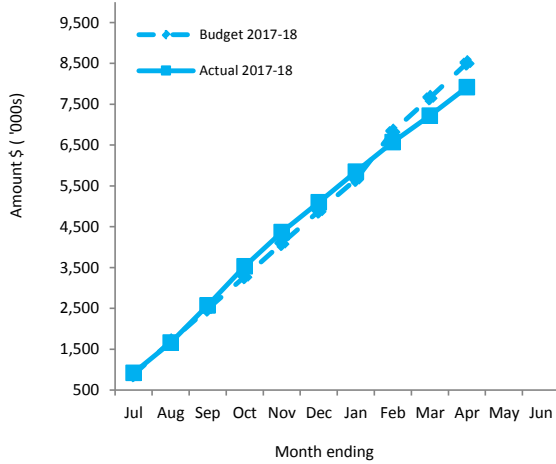
**Shire of Moora
Information Summary
For the Period Ended 30 April 2018**



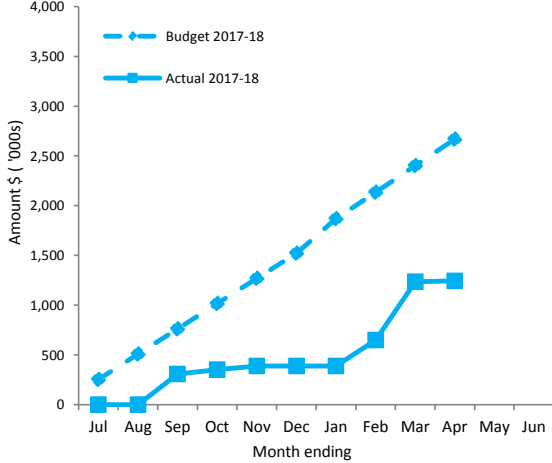
Budget Operating Revenues -v- Actual (Refer Note 2)



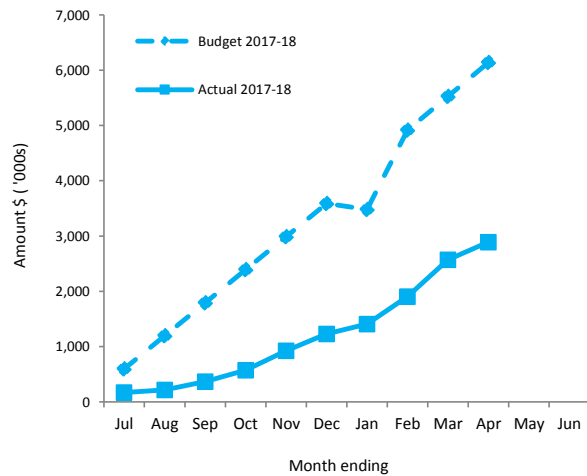
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 2018

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a) Var.
		\$	\$	\$	\$	%
Opening Funding Surplus(Deficit)	3	1,902,199	1,902,199	1,902,199	(0)	(0%)
Revenue from operating activities						
Governance		46,706	22,220	26,822	4,602	21%
General Purpose Funding - Rates	9	3,883,287	3,883,287	3,798,584	(84,703)	(2%)
General Purpose Funding - Other		959,825	700,012	689,959	(10,053)	(1%)
Law, Order and Public Safety		281,597	254,116	254,954	838	0%
Health		20,690	17,230	20,104	2,874	17%
Education and Welfare		359,727	305,217	279,628	(25,589)	(8%) ▼
Housing		120,900	100,720	94,783	(5,937)	(6%) ▼
Community Amenities		1,162,394	1,153,325	1,145,356	(7,969)	(1%) ▼
Recreation and Culture		164,496	136,970	91,145	(45,825)	(33%) ▼
Transport		142,468	135,142	99,120	(36,022)	(27%) ▼
Economic Services		562,344	468,590	447,247	(21,343)	(5%)
Other Property and Services		109,000	90,820	86,192	(4,628)	(5%)
		7,813,434	7,267,649	7,033,893		
Expenditure from operating activities						
Governance		(906,344)	(767,211)	(681,345)	85,866	11% ▲
General Purpose Funding		(276,147)	(222,979)	(205,837)	17,142	8% ▲
Law, Order and Public Safety		(458,546)	(375,390)	(399,214)	(23,824)	(6%) ▼
Health		(115,807)	(96,410)	(61,487)	34,923	36% ▲
Education and Welfare		(469,892)	(394,770)	(388,269)	6,501	2%
Housing		(92,213)	(76,690)	(71,207)	5,483	7% ▲
Community Amenities		(1,084,108)	(903,030)	(912,284)	(9,254)	(1%)
Recreation and Culture		(1,699,893)	(1,420,075)	(1,393,928)	26,147	2%
Transport		(3,959,945)	(3,299,830)	(3,295,752)	4,078	0%
Economic Services		(1,103,958)	(919,530)	(625,300)	294,230	32% ▲
Other Property and Services		(36,478)	(30,190)	118,588	148,778	493% ▲
		(10,203,333)	(8,506,105)	(7,916,035)		
Operating activities excluded from budget						
Add back Depreciation		3,961,249	3,301,220	3,277,043	(24,177)	(1%)
Adjust (Profit)/Loss on Asset Disposal	8	267,546	222,940	28,583	(194,357)	(87%) ▼
Adjust Provisions and Accruals		162,805	162,805	162,800	(5)	(0%)
Amount attributable to operating activities		2,001,701	2,448,509	2,586,284		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	11	2,901,517	2,417,920	1,164,118	(1,253,802)	(52%) ▼
Proceeds from Disposal of Assets	8	320,181	250,140	80,000	(170,140)	(68%) ▼
Land Held for Resale		0	0	0	0	
Land and Buildings	13	(2,780,750)	(2,317,270)	(397,061)	1,920,209	83% ▲
Infrastructure Assets - Roads	13	(2,825,379)	(2,354,330)	(1,586,885)	767,445	33% ▲
Infrastructure Assets - Public Facilities	13	(686,781)	(572,290)	(506,663)	65,627	11% ▲
Infrastructure Assets - Footpaths	13	(278,313)	(231,870)	(183,866)	48,004	21% ▲
Infrastructure Assets - Drainage	13	(157,354)	(131,070)	(52,966)	78,104	60% ▲
Heritage Assets	13	0	0	0	0	
Plant and Equipment	13	(591,915)	(496,900)	(133,228)	363,672	73% ▲
Furniture and Equipment	13	(42,076)	(35,050)	(30,067)	4,983	14% ▲
Amount attributable to investing activities		(4,140,870)	(3,470,720)	(1,646,620)		
Financing Activities						
Proceeds from New Debentures		0	0	0	0	
Proceeds from Advances		20,929	17,441	13,963	(3,478)	(20%)
Self-Supporting Loan Principal		7,245	6,038	7,245	1,208	20% ▲
Transfer from Reserves	7	626,000	0	0	0	
Advances to Community Groups		(40,000)	(33,333)	(40,000)	(6,667)	(20%) ▼
Repayment of Debentures	10	(329,636)	(254,518)	(254,518)	0	0%
Transfer to Reserves	7	(150,000)	0	(15)	(15)	
Amount attributable to financing activities		134,538	(264,373)	(273,324)		
Closing Funding Surplus(Deficit)	3	(102,432)	615,616	2,568,540		

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

Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 April 2018

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	1,902,199	1,902,199	1,902,199	(0)	(0%)	
Revenue from operating activities							
Rates	9	3,883,287	3,883,287	3,798,584	(84,703)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,174,172	947,171	934,663	(12,508)	(1%)	
Fees and Charges		2,435,740	2,213,721	2,120,976	(92,745)	(4%)	
Service Charges		0	0	0	0		
Interest Earnings		169,243	97,670	99,540	1,870	2%	
Other Revenue		114,356	95,270	80,130	(15,140)	(16%)	▼
Profit on Disposal of Assets	8	36,636	30,530	0			
		7,813,434	7,267,649	7,033,893			
Expenditure from operating activities							
Employee Costs		(3,497,652)	(2,915,712)	(2,931,628)	(15,916)	(1%)	
Materials and Contracts		(1,555,017)	(1,289,524)	(980,389)	309,135	24%	▲
Utility Charges		(379,731)	(316,130)	(290,819)	25,311	8%	▲
Depreciation on Non-Current Assets		(3,961,249)	(3,301,220)	(3,277,043)	24,177	1%	
Interest Expenses		(51,534)	(33,877)	(39,799)	(5,922)	(17%)	▼
Insurance Expenses		(170,545)	(149,608)	(171,221)	(21,613)	(14%)	▼
Other Expenditure		(283,423)	(246,564)	(196,551)	50,013	20%	▲
Loss on Disposal of Assets	8	(304,182)	(253,470)	(28,583)			
		(10,203,333)	(8,506,105)	(7,916,034)			
Operating activities excluded from budget							
Add back Depreciation		3,961,249	3,301,220	3,277,043	(24,177)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	267,546	222,940	28,583	(194,357)	(87%)	▼
Adjust Provisions and Accruals		162,805	162,805	162,800	(5)	(0%)	
		2,001,701	2,448,509	2,586,285			
Amount attributable to operating activities							
Investing activities							
Grants, Subsidies and Contributions	11	2,901,517	2,417,920	1,164,118	(1,253,802)	(52%)	▼
Proceeds from Disposal of Assets	8	320,181	250,140	80,000	(170,140)	(68%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,780,750)	(2,317,270)	(397,061)	1,920,209	83%	▲
Infrastructure Assets - Roads	13	(2,825,379)	(2,354,330)	(1,586,885)	767,445	33%	▲
Infrastructure Assets - Public Facilities	13	(686,781)	(572,290)	(506,663)	65,627	11%	▲
Infrastructure Assets - Footpaths	13	(278,313)	(231,870)	(183,866)	48,004	21%	▲
Infrastructure Assets - Drainage	13	(157,354)	(131,070)	(52,966)	78,104	60%	▲
Plant and Equipment	13	(591,915)	(496,900)	(133,228)	363,672	73%	▲
Furniture and Equipment	13	(42,076)	(35,050)	(30,067)	4,983	14%	▲
		(4,140,870)	(3,470,720)	(1,646,620)			
Amount attributable to investing activities							
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		20,929	17,441	13,963	(3,478)	(20%)	
Self-Supporting Loan Principal		7,245	6,038	7,245	1,208	20%	
Transfer from Reserves	7	626,000	0	0	0		
Advances to Community Groups		(40,000)	(33,333)	(40,000)	(6,667)	(20%)	▼
Repayment of Debentures	10	(329,636)	(254,518)	(254,518)	0	0%	
Transfer to Reserves	7	(150,000)	0	(15)	(15)		
		134,538	(264,373)	(273,324)			
Amount attributable to financing activities							
Closing Funding Surplus (Deficit)	3	(102,432)	615,616	2,568,541		317%	

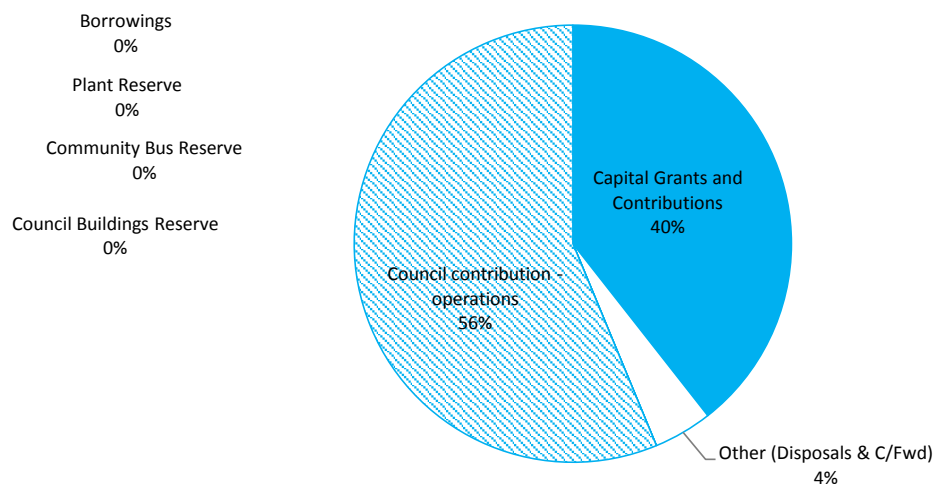
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF MOORA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 April 2018

Capital Acquisitions

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditur e) (b)	Amended YTD Budget (d)	Amended Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	316,100	80,962	2,317,270	2,780,750	397,061	(1,920,209)
Infrastructure Assets - Roads	13	0	1,586,885	2,354,330	2,825,379	1,586,885	(767,445)
Infrastructure Assets - Public Facilities	13	380,286	126,377	572,290	686,781	506,663	(65,627)
Infrastructure Assets - Footpaths	13	183,866	0	231,870	278,313	183,866	(48,004)
Infrastructure Assets - Drainage	13	0	52,966	131,070	157,354	52,966	(78,104)
Plant and Equipment	13	0	133,228	496,900	591,915	133,228	(363,672)
Furniture and Equipment	13	0	30,067	35,050	42,076	30,067	(4,983)
Capital Expenditure Totals		880,253	2,010,485	6,138,780	7,362,568	2,890,737	(3,248,043)
Capital acquisitions funded by:							
Capital Grants and Contributions				2,417,920	2,901,517	1,164,118	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				250,140	320,181	80,000	
Council contribution - Cash Backed Reserves							
Community Bus Reserve				0	0	0	
Plant Reserve				0	0	0	
Council Buildings Reserve				0	0	0	
Council contribution - operations				3,470,720	4,140,870	1,646,620	
Capital Funding Total				6,138,780	7,362,568	2,890,737	

Budgeted Capital Acquisitions Funding

Note 1: Significant Accounting Policies

The significant accounting policies adopted in the preparation of this statement of financial activity are the same as those adopted through the budget process and explain the treatment of the following issues:

- (a) Basis of Accounting
- (b) The Local Government Reporting Entity
- (d) Rates, Grants, Donations and Other Contributions
- (e) Goods and Services Tax
- (f) Cash and Cash Equivalents
- (g) Trade and Other Receivables
- (h) Inventories
- (i) Fixed Assets
- (j) Depreciation of Non-Current Assets
- (k) Trade and Other Payables
- (l) Employee Benefits
- (m) Interest-bearing Loans and Borrowings
- (n) Provisions
- (o) Current and Non-Current Classification
- (p) Nature or Type Classifications
- (r) Statement of Objectives

A full copy of these policies is available within the Shire of Moora 2017/18 Adopted Budget.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2017/18 year is \$5,000 or 5% whichever is the greater.

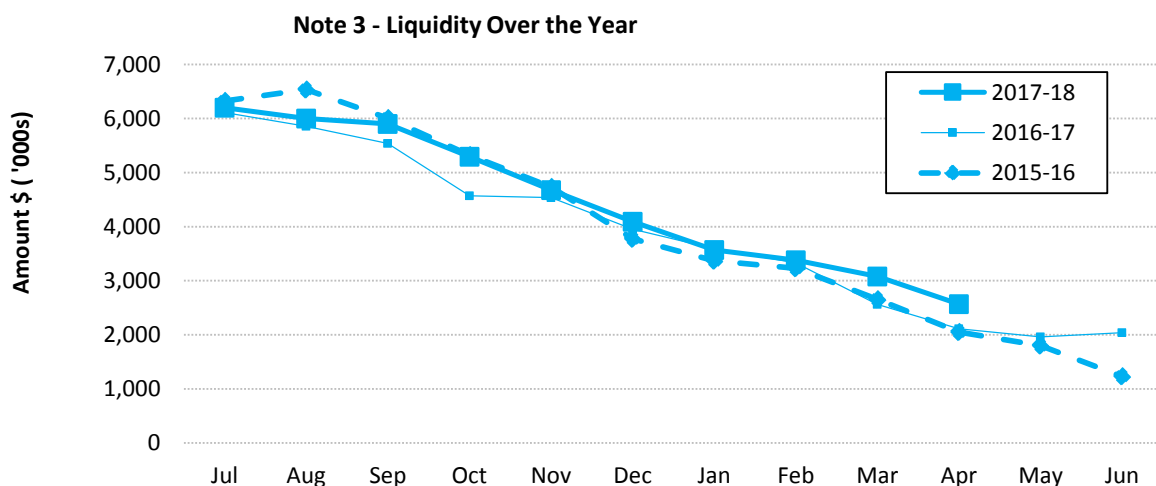
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Education and Welfare	(25,589)	(8%)	▼	Timing	Childcare fees
Housing	(5,937)	(6%)	▼	Permanent	92 Roberts street - vacant until Jan 18 MPAC lotterywest grant timing , kidsport funding won't be received, loss on pool cover disposal and
Recreation and Culture	(45,825)	(33%)	▼	Timing	lower YTD gym/facility hire fees
Transport	(36,022)	(27%)	▼	Timing	Profit on trade-in of plant not realised YTD.
Operating Expense					
Governance	85,866	11%	▲	Timing	Various admin costs including staff wages, member payments and training costs
General Purpose Funding	17,142	8%	▲	Timing	GRV and UV Landgate valuation fee not invoiced YTD ESL levy payment timing and allocation of ranger
Law, Order and Public Safety	(23,824)	(6%)	▼	Timing	wages
Health	34,923	36%	▲	Timing	Ranger time spent on animal control
Economic Services	294,230	32%	▲	Timing	Loss on sale of 2 x industrial lots not realised YTD Fuel, parts and repairs of plant items less than budget
Other Property and Services	148,778	493%	▲	Timing	YTD
Capital Revenues					
Grants, Subsidies and Contributions	(1,253,802)	(52%)	▼	Timing	Delayed capital projects payments including CCTV grant, mens shed and hydrotherapy pool/dental space
Proceeds from Disposal of Assets	(170,140)	(68%)	▼	Timing	4 x trucks to be traded in April 18
Capital Expenses					
Land and Buildings	1,920,209	83%	▲	Timing	Hydrotherapy pool/Dental space and Mens Shed Construction
Infrastructure - Roads	767,445	33%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	65,627	11%	▲	Timing	Works Delayed
Infrastructure - Footpaths	48,004	21%	▲	Permanent	Works completed
Infrastructure - Drainage	78,104	60%	▲	Timing	Works Delayed
Plant and Equipment	363,672	73%	▲	Timing	4 x trucks to be replaced in April 18
Furniture and Equipment	4,983	14%	▲	Timing	Computer purchases delayed

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	30 Apr 2017	30 Apr 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,211,976	1,663,824	2,205,730
Cash Restricted - Conditions over Grants	11	799,084	476,618	274,410
Cash Restricted	4	2,067,067	1,952,851	2,067,080
Investments Unrestricted	4	0	100,000	0
Receivables - Rates	6	385,010	437,129	458,442
Receivables - Other	6	457,521	43,723	97,986
Interest / ATO Receivable/Trust		43,569	16,981	(12,358)
Inventories		11,217	12,959	29,445
		4,975,444	4,704,085	5,120,734
Less: Current Liabilities				
Payables		(469,434)	(180,993)	(139,290)
Provisions		(619,067)	(606,846)	(620,067)
Current Portion of Long Term Borrowings		(329,636)	(79,090)	(75,119)
		(1,418,138)	(866,929)	(834,476)
Less: Cash Reserves	7	(2,067,067)	(1,952,851)	(2,067,082)
Less: Current Loans Clubs/Institutions		(30,000)	(11,204)	(883)
Add: Current Portion of Long Term Borrowings		329,636	79,090	75,119
Add: Leave Liability Not Required to be Funded		112,323	112,323	275,128
Net Current Funding Position		1,902,199	2,064,514	2,568,541

**Comments - Net Current Funding Position**

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	229,140			229,140	Westpac	0.25%	At Call
Reserve Bank Account		82		82	Westpac	0.00%	At Call
Trust Bank Account			46,415	46,415	Westpac	0.00%	At Call
Cash On Hand	1,000			1,000	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Funds	750,000			750,000	NAB	2.40%	20-Jun-18
Municipal Funds (on-hold)	1,000,000			1,000,000	Westpac	2.35%	NA
Municipal Funds (on-notice)	500,000			500,000	Westpac	1.90%	09-May-18
Reserve Funds		2,067,000		2,067,000	Westpac	2.52%	26-Jun-18
Total	2,480,140	2,067,082	46,415	4,593,637			

Comments/Notes - Investments

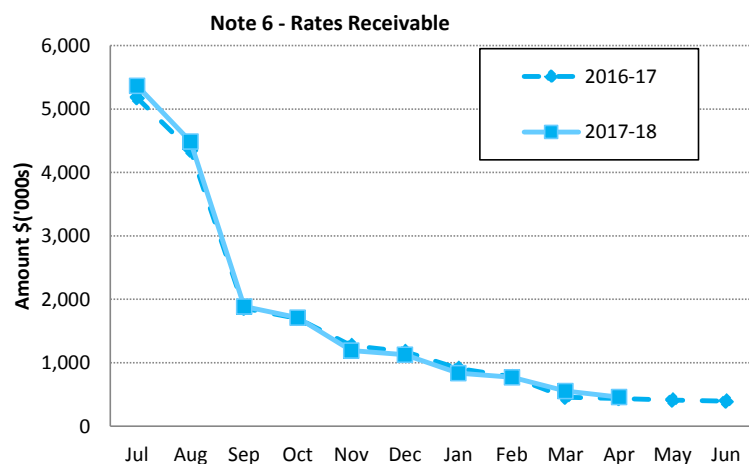
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 6: Receivables

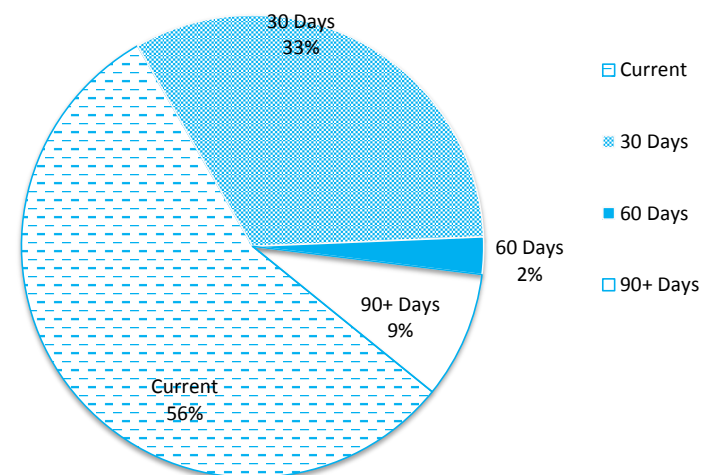
Receivables - Rates Receivable	30 Apr 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	385,010	402,620
Levied this year	5,013,298	4,941,804
<u>Less</u> Collections to date	(4,939,865)	(4,959,414)
Equals Current Outstanding	458,442	385,010
Net Rates Collectable	458,442	385,010
% Collected	91.51%	92.80%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	54,753	31,981	2,550	8,702	97,986
Balance per Trial Balance					
Sundry Debtors					97,986
Receivables - Other					(12,358)
Total Receivables General Outstanding					85,627

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



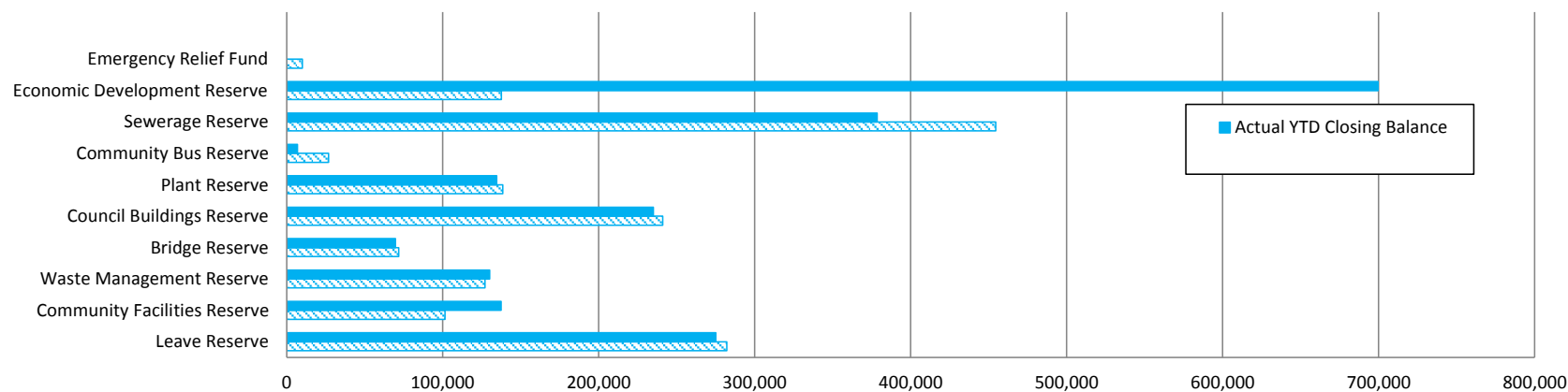
Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	275,128	7,000	0	0	0	0	0	282,128	275,128
Community Facilities Reserve	137,515	4,000	0	0	0	(40,000)	0	101,515	137,515
Waste Management Reserve	130,142	3,000	0	0	0	(6,000)	0	127,142	130,142
Bridge Reserve	69,727	2,000	0	0	0	0	0	71,727	69,727
Council Buildings Reserve	235,059	6,000	0	0	0	0	0	241,059	235,059
Plant Reserve	134,565	4,000	0	0	0	0	0	138,565	134,565
Community Bus Reserve	6,835	0	0	20,000	0	0	0	26,835	6,835
Sewerage Reserve	378,537	8,000	0	68,000	0	0	0	454,537	378,537
Economic Development Reserve	699,559	18,000	15	0	0	(580,000)	0	137,559	699,574
Emergency Relief Fund	0	0	0	10,000	0	0	0	10,000	0
	2,067,067	52,000	15	98,000	0	(626,000)	0	1,591,067	2,067,082

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
40190	Ford Everest (CEO)	60,418	47,273	0	(13,145)	58,000	47,000	0	(11,000)
50049	Ford Ranger (CESM)	23,549	22,727	0	(822)	22,727	22,727	0	0
100044	Toyota Deluxe Bus	20,941	10,000	0	(10,941)	20,000	20,000	0	0
P0087	Isuzu Crew Cab Chassis Truck					15,000	22,727	7,727	0
P1007	Isuzu NPR 300M Small Tip Truck					12,000	25,909	13,909	0
120301	Isuzu NPR300 Tipper Truck					15,000	30,000	15,000	0
P0007	Hino Tipping Prime Mover					75,000	61,818	0	(13,182)
110291	Swimming pool cover	3,675	0	0	(3,675)	0	0	0	0
	Land and Buildings								
135005	Lot 162 Melbourne Street Moora					185,000	45,000	0	(140,000)
135007	Lot 163 Melbourne Street Moora					185,000	45,000	0	(140,000)
		104,908	80,000	0	(28,583)	587,727	320,181	36,636	(304,182)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2017	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments		
			Amended		Amended		Amended		
			Actual	Budget	Actual	Budget	Actual	Budget	
			\$	\$	\$	\$	\$	\$	
Housing									
Loan 317 - Housing Executive Loan	132,895		11,354	23,100	121,541	109,795	4,975	8,778	
Loan 326 - 92 Roberts Street (Doctors House)	182,244		9,052	18,221	173,192	164,023	2,973	4,621	
Recreation and Culture									
Loan 314 - Moora Town Hall Upgrade	95,263		46,092	46,092	49,171	49,171	4,203	5,021	
Loan 315 - Town Hall Upgrade	138,357		59,191	59,191	79,166	79,166	6,438	7,045	
Loan 324 - Moora Bowling Club SSL	69,553		7,245	7,245	62,308	62,308	1,921	2,161	
Transport									
Loan 320 - Tip and Rubbish Truck	0		0	0	0	0	0	0	
Economic Services									
Loan 323 - Moora Lifestyle Village	285,594		103,028	138,434	182,566	147,160	12,166	14,446	
Loan 325 - Lots 231 and 232 Roberts Street	373,600		18,556	37,353	355,044	336,247	6,094	9,473	
	1,277,506	0	254,518	329,636	1,022,988	947,870	38,769	51,545	

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Amended Budget		YTD	Annual	Post	Expected	YTD Actual		Unspent
			Balance	Operating	Capital	Budget	Budget			Variations	Revenue	
			(a)				(d)	(e)	(d)+(e)	(c)	(a)+(b)+(c)	
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
Grants Commission Grant Needs	WALGGC	Operating	0	394,662	0	295,996	394,662		394,662	295,997	0	0
Grants Commission - Road Formula	WALGGC	Operating	0	330,896	0	248,172	330,896		330,896	248,172	0	0
CBH Payment In Lieu Of Rates	CBH	Operating	0	24,024	0	24,024	24,024		24,024	24,024	0	0
Governance												
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	19,266	0	0	0	0		0	0	0	19,266
Law, Order and Public Safety												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	97,474	0	81,220	97,474		97,474	77,400	(99,500)	0
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	3,330	4,000		4,000	4,000	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,315	36,945	0	30,790	36,945		36,945	36,945	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,388	10,163	0	8,470	10,163		10,163	10,163	0	0
Contributions - CCTV		Non-operating	123,636	0	123,500	102,910	123,500		123,500	0	(315,862)	0
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	2,700	3,250		3,250	3,250	(2,415)	0
Education and Welfare												
Child Care Centre - Operational Support from DEEWR Q	Health Dept. WA	Operating	0	52,000	0	43,330	52,000		52,000	40,678	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,000	12,727	0	12,727	12,727		12,727	12,727	0	32,727
WAPHA Innovation & Collaboration Project Grant	WA PRIMARY HEALTH ALLIANCE	Operating - Tied	0	20,000	0	20,000	20,000		20,000	20,000	(20,000)	0
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	578,824	0	900,000	750,000	900,000		900,000	0	(146,994)	431,830
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	830	1,000		1,000	243	0	0
Waste water operating grant (trainee)	CLGF Regional Funding	Operating - Tied	0	20,000	0	20,000	20,000		20,000	20,000	0	20,000
Recreation and Culture												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	20,000	0	16,660	20,000		20,000	0	(18,702)	0
Community Contributions	Various	Operating	0	1,400	0	1,160	1,400		1,400	1,454	0	0
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	6,000	0	5,000	6,000		6,000	0	(777)	5,692
Event Sponsorship	Various	Operating	0	4,500	0	3,740	4,500		4,500	4,773	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	556,200	463,510	556,200		556,200	56,812	(28,590)	28,222
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	30,000	25,000	30,000		30,000	0	(31,974)	0
War Memorial Grant	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0		0	0	0	14,372
Transport												
Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	5,250	6,300		6,300	0	0	0
Direct Grants - Maintenance	Main Roads WA	Operating	0	98,532	0	98,532	98,532		98,532	98,532	0	0
Airstrip Non-Operating Grant	RADS	Non-operating	0	0	0	0	0		0	0	(63,601)	0
Grant - Roads to Recovery	Roads to Recovery	Non-operating	0	0	641,817	534,840	641,817		641,817	584,856	(635,256)	0
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	541,660	650,000		650,000	522,450	(823,236)	(300,786)
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	10,000	0	8,330	10,000		10,000	10,298	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	250	300		300	0	0	0
Crossover contributions	Various	Operating	0	1,000	0	830	1,000		1,000	588	0	0
Other Property and Services												
Insurance reimbursements	LGIS	Operating	0	15,000	0	12,500	15,000		15,000	23,148	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,814	4,000	0	3,330	4,000		4,000	2,273	0	23,087
TOTALS			799,084	1,174,172	2,901,517	3,365,091	4,075,689	0	4,075,689	2,098,781	(2,186,907)	274,410
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		15,703	990,722	0	785,534	990,722	0	990,722	799,013	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		66,549	183,451	0	161,637	183,451	0	183,451	135,650	(141,394)	100,772
Non-operating	Non-operating Grants, Subsidies and Contributions		716,832	0	2,901,517	2,417,920	2,901,517	0	2,901,517	1,164,118	(2,045,513)	173,638
TOTALS			799,084	1,174,172	2,901,517	3,365,091	4,075,689	0	4,075,689	2,098,781	(2,186,907)	274,410

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018
















Note 12: Trust Fund

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2017	Amount Received	Amount Paid	Closing Balance 30 Apr 2018
	\$	\$	\$	\$
BCITF Levy	0	1,500	-1,500	0
BRB Levy	0	5,741	-5,680	62
Standpipe Cards Bond	2,513	250	-102	2,662
Gym Cards Bond	3,662	1,516	-1,156	4,022
Facility Hire Bonds	3,000	500	-1,000	2,500
Housing Bonds	6,060	0	-760	5,300
Community Bus Bonds	0	400	-200	200
Moora Lifestyle Village Bond	2,988	556	0	3,544
Other General Trust	10,000	1,889	-400	11,489
Community Group Funds	9,089	7,788	-240	16,637
	37,312	20,139	(11,037)	46,415








SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 <i>Level of completion indicator, please see table at the end of this note for further detail.</i>								
Land and Buildings								
Health								
 Hydrotherapy pool	30415	(146,994)	0	(146,994)	(1,800,000)	(1,500,000)	1,353,006	
	Health Total	(146,994)	0	(146,994)	(1,800,000)	(1,500,000)	1,353,006	
Governance								
 Administration Centre Renewal	30410	0	(3,718)	(3,718)	(4,500)	(3,750)	32	
	Governance Total	0	(3,718)	(3,718)	(4,500)	(3,750)	32	
Housing								
 39 Atbara Street Renewal	32302	0	0	0	(15,000)	(12,500)	12,500	
	Housing Total	0	0	0	(15,000)	(12,500)	12,500	
Law, Order And Public Safety								
 Coomberdale Fire Shed	30502	0	0	0	(8,000)	(6,660)	6,660	
	Law, Order And Public Safety Total	0	0	0	(8,000)	(6,660)	6,660	
Recreation And Culture								
 Swimming Pool Building Renewal	32317	0	(4,402)	(4,402)	(30,000)	(25,000)	20,598	
 MPAC Renewal	33117	0	(12,250)	(12,250)	(15,000)	(12,500)	250	
 Youth Centre Renewal	32000	0	0	0	(3,000)	(2,500)	2,500	
 Watheroo hall	33126	0	(37,060)	(37,060)	(28,000)	(23,330)	(13,730)	
 Moora Recreation Centre Renewal	33361	0	(5,030)	(5,030)	(31,350)	(26,120)	21,090	
 Miling Pavilion	33318	0	(9,093)	(9,093)	0	0	(9,093)	
 Watheroo Pavilion	33340	0	(2,718)	(2,718)	(2,200)	(1,830)	(888)	
 Mens Shed - Moora Sports Oval	33014	(166,503)	0	(166,503)	(686,200)	(571,840)	405,337	
	Recreation And Culture Total	(166,503)	(70,553)	(237,056)	(795,750)	(663,120)	426,064	
Economic Services								
 Moora Lifestyle Village Display Unit	35001	(2,603)	0	(2,603)	(100,000)	(83,340)	80,737	
 Caravan Park/Chalets Renewal	34612	0	(6,691)	(6,691)	(55,000)	(45,820)	39,129	
	Economic Services Total	(2,603)	(6,691)	(9,294)	(155,000)	(129,160)	119,866	














SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Other Property								
 Depot Mechanics Office	34030	0	0	0	(2,500)	(2,080)	2,080	
Other Property Total		0	0	0	(2,500)	(2,080)	2,080	
Land and Buildings Total		(316,100)	(80,962)	(397,061)	(2,780,750)	(2,317,270)	1,920,209	
Drainage/Culverts								
Transport								
 Drainage Construction	33914	0	(52,966)	(52,966)	(157,354)	(131,070)	78,104	
Transport Total		0	(52,966)	(52,966)	(157,354)	(131,070)	78,104	
Drainage/Culverts Total		0	(52,966)	(52,966)	(157,354)	(131,070)	78,104	
Footpaths								
Transport								
 Footpath Construction	33916	(183,866)	0	(183,866)	(278,313)	(231,870)	48,004	
Transport Total		(183,866)	0	(183,866)	(278,313)	(231,870)	48,004	
Footpaths Total		(183,866)	0	(183,866)	(278,313)	(231,870)	48,004	
Furniture & Office Equip.								
Governance								
 Computer Hardware Replacement	30402	0	(30,067)	(30,067)	(42,076)	(35,050)	4,983	
Governance Total		0	(30,067)	(30,067)	(42,076)	(35,050)	4,983	
Furniture & Office Equip. Total		0	(30,067)	(30,067)	(42,076)	(35,050)	4,983	
Plant , Equip. & Vehicles								
Governance								
 Administration Vehicle Replacement	30401	0	(59,954)	(59,954)	(60,000)	(50,000)	(9,954)	
Governance Total		0	(59,954)	(59,954)	(60,000)	(50,000)	(9,954)	
Law, Order And Public Safety								
 CESM vehicle replacement	34068	0	(40,432)	(40,432)	(38,432)	(32,020)	(8,412)	
Law, Order And Public Safety Total		0	(40,432)	(40,432)	(38,432)	(32,020)	(8,412)	
Recreation And Culture								
 Swimming pool cover	32315	0	(22,200)	(22,200)	(22,000)	(22,000)	(200)	
Recreation And Culture Total		0	(22,200)	(22,200)	(22,000)	(22,000)	(200)	

















SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment	
		New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance		
		\$	\$	\$	\$	\$	\$		
Community Amenities									
	Sewerage plant and equipment	39520	0	(2,374)	(2,374)	(30,000)	(25,000)	22,626	
	Community Amenities Total		0	(2,374)	(2,374)	(30,000)	(25,000)	22,626	
Transport									
	3 x Trucks	34025	0	0	0	(164,283)	(136,890)	136,890	
	Prime Mover	34064	0	0	0	(270,000)	(225,000)	225,000	
	Minor Plant	34054	0	(4,180)	(4,180)	(5,000)	(4,160)	(20)	
	Work ute attachment	34067	0	(1,428)	(1,428)	(2,200)	(1,830)	402	
	Transport Total		0	(5,608)	(5,608)	(441,483)	(367,880)	362,272	
Economic Services									
	Caravan park - washing machines	34602	0	(2,660)	(2,660)	0	0	(2,660)	
	Economic Services Total		0	(2,660)	(2,660)	0	0	(2,660)	
	Plant , Equip. & Vehicles Total		0	(133,228)	(133,228)	(591,915)	(496,900)	363,672	
Public Facilities									
Community Amenities									
	Moora Sewerage System Renewal	39521	0	(126,377)	(126,377)	(137,000)	(114,140)	(12,237)	
	Watheroo Tip Upgrade	33010	0	0	0	(21,000)	(17,510)	17,510	
	Community Amenities Total		0	(126,377)	(126,377)	(158,000)	(131,650)	5,273	
Law and Order									
	CCTV and Security Improvement	30705	(315,862)	0	(315,862)	(277,942)	(231,610)	(84,252)	
	Law and Order Total		(315,862)	0	(315,862)	(277,942)	(231,610)	(84,252)	
Economic Services									
	Entry Statements	34604	0	0	0	(45,000)	(37,510)	37,510	
	Economic Services Total		0	0	0	(45,000)	(37,510)	37,510	
Recreation And Culture									
	Renewal Park Infrastructure	33308	0	0	0	0	0	0	
	Skate Park Moora	33305	(823)	0	(823)	(5,000)	(4,160)	3,337	
	Recreation And Culture Total		(823)	0	(823)	(5,000)	(4,160)	3,337	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Transport								
 Moora Airstrip	33901	(63,601)	0	(63,601)	(200,839)	(167,360)	103,759	
Transport Total		(63,601)	0	(63,601)	(200,839)	(167,360)	103,759	
Public Facilities Total		(380,286)	(126,377)	(506,663)	(686,781)	(572,290)	65,627	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Miling)	33910	0	(823,236)	(823,236)	(982,568)	(818,790)	(4,446)	
 Blackspot projects (Toodyay Bindi Bindi Road)	33911	0	(10,967)	(10,967)	0	0	(10,967)	
 Roads To Recovery (Barberton East Road)	33913	0	(635,256)	(635,256)	(634,030)	(528,350)	(106,906)	
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(59,201)	(59,201)	(753,401)	(627,820)	568,619	
 Rural Regravelling Projects	33920	0	0	0	(224,364)	(186,910)	186,910	
Transport Total		0	(1,528,660)	(1,528,660)	(2,594,364)	(2,161,870)	633,210	
Roads (Non Town) Total		0	(1,528,660)	(1,528,660)	(2,594,364)	(2,161,870)	633,210	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	(47,570)	(47,570)	(105,354)	(87,770)	40,200	
 Micro Surfacing Town Streets	33918	0	(656)	(656)	(75,662)	(63,030)	62,374	
 Padbury Street Upgrade	33915	0	(10,000)	(10,000)	(50,000)	(41,660)	31,660	
Transport Total		0	(58,225)	(58,225)	(231,015)	(192,460)	134,235	
Town Streets Total		0	(58,225)	(58,225)	(231,015)	(192,460)	134,235	
Capital Expenditure Total		(880,253)	(2,010,485)	(2,890,737)	(7,362,568)	(6,138,780)	3,248,043	
Level of Completion Indicators								
 0%								
 20%								
 40%								
 60%								
 80%								
 100%								
 Over 100%								

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