



# ***Annual Report*** **2008/2009**

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### **Council:**

Shire President  
Deputy Shire President  
Councillors

Cr S A (Sheryl) Bryan  
Cr S J (Jim) Pond  
Cr W A (Bill) Barrett-Lennard  
Cr D V (Denise) Clydesdale-Gebert  
Cr C E (Colin) Gardiner  
Cr C D (Chris) Hawkins  
Cr R (Robert) Keamy  
Cr J W (James) McLagan  
Cr A R (Arthur) Tonkin

### **Senior Officers:**

Chief Executive Officer  
Manager Health, Building & Planning Services  
Manager Finance and Corporate Services  
Manager Engineering Services  
Manager Community Services  
Manager Economic Development

Ms L M (Lynnette) O'Reilly  
Mr W (Wolfgang) Zadravec  
Mrs L J (Leanne) Parola  
Mr J L (John) Greay  
Mr M J (Michael) Prunster  
Mrs R L (Rebecca) McCall



### **President's Report 2008/09**

It is with great pride and pleasure that I present to you, the Shire of Moora's Annual Report for the year ended 30 June 2009. It is a year of great significance as the Shire celebrates 100 years of Local Government.

I am pleased to report that the Shire of Moora has continued to achieve its commitments in 2008/09 and finished the financial year in a sound position.

Our vision is that:

**The Moora region will be a place of brilliant opportunity over the next 20 years. Sustainable growth will result in a vibrant, healthy, wealthy and diverse community.**

Council and Shire staff worked very hard to ensure we progress towards achieving our vision. Additional funding was provided from both the Federal and State Government to enhance and support Local Governments across Australia. This was welcomed by Council with the Regional Community Infrastructure Program and Country Local Government Fund providing much needed funding to support infrastructure projects. A range of projects including the caravan park upgrade, footpaths and the construction of an entertainment area at Miling were identified.

The Moora Council is committed to ensuring local service provision whilst continuing to identify opportunities for increased efficiency and resource sharing where practical with neighbouring Shires.

The Minister for Local Government, the Hon John Castrilli directed all Local Governments across the State to examine and assess their sustainability into the future, encouraging voluntary solutions for reform. Moora Council approached structural reform positively and extensive consultations with surrounding shires and stakeholders were carried out to identify potential partners and reform strategies.

The Shire of Moora was assessed as needing to consider structural reform options and it identified areas of long term asset and financial management as key areas for improvement to ensure the long term sustainability of the Shire. Work will continue into the 2009/10 year.

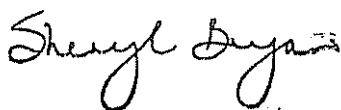
The year highlighted the importance of many dedicated volunteers who contribute in many ways to support the Moora community to ensure it continues to be a great place to live. Many of our outstanding community members were recognised through the Australia Day Awards with June Hedland being awarded Citizen of the Year.

The cultural opportunities provided for the Moora community were strengthened by the acquisition of a Grand Piano through the financial support from the disbanded Moora Performing Arts Society and the input and support from the Hon Philip Gardiner MLC.

The Aboriginal community are to be commended for the work that has progressed to build a stronger community through working together with the support of many agencies in addressing community issues.

We were fortunate to secure the services of a number of experienced staff including Wolfgang Zdravec into the position of Manager Health, Building and Planning Services, Leanne Parola into Manager Finance and Corporate Services and Anna Jamieson into the role of Be-Active Co-ordinator. All bring with them a wealth of experience and knowledge in their respective areas which will complement and strengthen the existing team.

Our objectives would not have been achieved without the hard work and dedication of our Councillors, senior management and staff. I take this opportunity to thank each and every one of our elected members and staff for their contribution to the success of the Moora Shire.

A handwritten signature in black ink, reading 'Sheryl Bryan'. The signature is fluid and cursive, with the first name 'Sheryl' being more prominent than the last name 'Bryan'.

Sheryl Bryan  
Shire President



## **Chief Executive Officer's Report 2008/09**

It was a great privilege to be the Chief Executive Officer of the Shire of Moora during the 2008/09 year. I am pleased to present the report for the year ended 30 June 2009 to the residents and community of the Shire of Moora.

Tremendous achievements have been made as staff and Council have worked together with the community to provide improved support and projects that support the development of Moora. New projects were completed and existing programs such as the Be Active and Moora Performing Arts continued.

The year was characterised by consolidation as staff turnover was reduced and key positions were filled with experienced and motivated staff. A milestone of 30 years of service to the Shire was achieved by Gerry Cook and he is to be congratulated on the fantastic efforts and contribution to the community over this period.

Local Government is a busy industry at the best of times; however, the year was impacted by the need to address structural reform and to examine the future needs of the community. This will be an on-going process for some time and I am sure that with a positive approach and thorough examination of the potential outcomes the needs of the Shire and the community will benefit into the future.

Council continued to be involved with the Central Midlands Voluntary Organisation of Councils which provides benefits and savings for Council through shared services, purchasing efficiencies and developing a regional waste strategy.

During 2008/09 additional funding has enabled a range of projects to be commenced including the construction of an entertainment area at the Miling Entertainment Pavilion and construction of footpaths in Watheroo. I acknowledge the support from the State government through the Country Local Government Fund for an additional \$662,338 and the Federal Government's Regional and Local Community Infrastructure Programs \$100,000 which was allocated to the caravan park upgrade and waste site improvements.

I look forward to being a part of the bright future for Moora and thank all Councillors, managers, staff and the community for their outstanding contribution.

Lynnette M O'Reilly  
**Chief Executive Officer**

## **2008/09 Report on Key Activities and Highlights**

Comment on Council's Key Activities and Highlights for the 2008/09 year are included under four headings consistent with the key objectives of Council's Strategic Plan. The objectives are based around:

- Organisation
- Growth
- People
- Infrastructure

### **Organisation**

#### **Staff Changes**

A number of staff changes occurred during the financial year. Darren Friend, Manager Finance and Corporate Services, successfully applied for the Chief Executive Officer position at the Shire of Kellerberrin. Darren was replaced with Mrs Leanne Parola. Leanne brings with her a wealth of knowledge and experience and Council welcomes her to the team.

In March, Council welcomed Wolfgang Zadavec as the Manager Health, Building & Planning Services. As a valued member of the team, Wolfgang brings expertise in his field.

Council also welcomed the following new employees:

Leigh Milligan  
Katie Clarke  
Anna Jamieson

#### **Staff Milestones**

Gerry Cook, Maintenance Grader Driver celebrated a phenomenal 30 years at the shire. He is to be commended for his commitment and contribution to the shire over this time.

#### **Legislative Reporting Requirements:**

##### Disclosure of Annual Salaries

Local governments are required to include in their annual report the number of employees of the local government entitled to an annual salary of \$100,000 or more, and the number of employees with an annual salary entitlement that falls within each band of \$10,000 over \$100,000.

For the year 2008/09 the Shire of Moora had one employee with a salary exceeding \$100,000 in the \$110,000 to \$120,000 band.

##### National Competition Policy

In 1995 the Council of Australian Government entered into a number of agreements collectively known as the National Competition Policy. The policy is a whole of Government approach to bring about reform in the public sector to encourage Government to become more competitive.

Local Government will mainly be affected where it operates significant business activities that compete or could compete with private sector business. Local Government will also be impacted where its local laws unnecessarily affect competition.

The Shire of Moora is required to comply with certain policies contained within the National Competition Policy statement and report on progress in connection with Competitive Neutrality Principle and review of Local Laws.

#### *Competitive Neutrality*

The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage, or suffer a disadvantage, simply as a result of their public sector ownership. Measures should be introduced to effectively neutralise any net competitive advantage flowing from government ownership.

Competitive neutrality should apply to all business activities that generate a user pays income of over \$200,000 per annum, unless it can be shown it is not in the public interest. A public benefit test is used to determine if competitive neutrality is in the public interest. This involves assessing the benefits of implementing competitive neutrality against the costs. If the benefits exceed the costs, competitive neutrality should be implemented.

The Shire of Moora does not control any business activity with a user pays income in excess of \$200,000.

#### Disability Service Plan

The Disability Service Act ensures that people with disabilities have the same opportunities as other members of the community. Council aims to progressively improve access to facilities for people with disabilities over time. Significant progress has been made in recent years to improving access, and all new facilities or upgrades to existing facilities have provision for disabled access. During 2008-09 Disability access points were included along the Padbury Street footpath upgrade.

Council reviewed the Plan as at 30 June 2009 and endorsed the Status Report of the Shire of Moora Disability Access and Inclusion Plan (DAIP) and acknowledged that Shire Staff will continue to progress the outstanding outcomes identified in the DAIP.

#### Record Keeping

The Shire of Moora maintains recordkeeping practices in accordance with the requirements of the State Records Act 2000 and its Recordkeeping Plan. The plan encompasses the requirements for capture, control and disposal of records as well as for staff training.

Staff training in records management includes Managers, Administration Staff and induction training for all new staff on their obligations under the State Records Act 2000 and the operation of records management within the Shire of Moora has been undertaken.

#### **Plant Purchases**

Council purchased the following plant during the year:

Rubbish Truck	replacement \$231,948
11m <sup>3</sup> Tip Truck	replacement \$259,607

## Growth

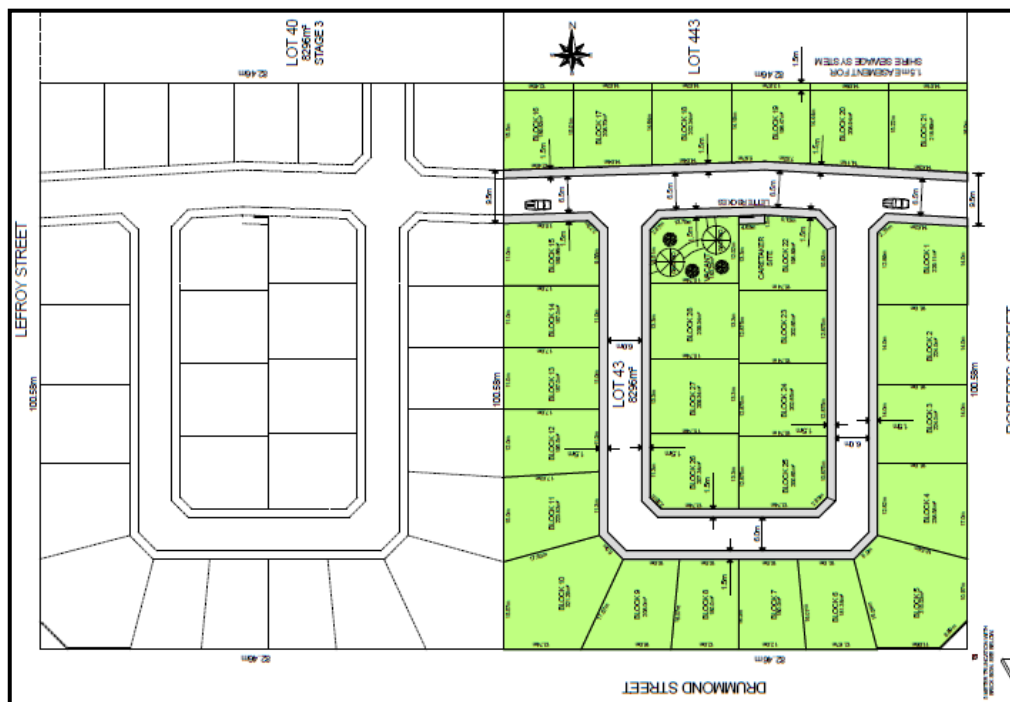
### Land Development

#### *Residential – Lee Steere Street Estate and West End*

Council continues to work towards developing land to ensure the Shire of Moora can grow. Plans to develop West End and the Lee Steere Street Estate continued, as both residential developments are major land transactions it was necessary to complete business plans. Business plans for both developments were finished and the necessary advertising inviting public comment was carried out. The Lee Steere Street Estate development was advertised to tender in May 2009, however no tenders were submitted. Feedback indicated that the current economic downturn played a vital role for private developers choosing not to submit tenders. Council decided to review available options to ensure the two developments advance. Applications for rezoning were submitted to the Western Australian Planning Commission and are awaiting approval.

#### *Moora Lifestyle Village*

Council made the decision to take the opportunity to develop a lifestyle village catering for over 55's. The objective of the Moora Lifestyle Village development was to create a community that provides a way of life that enhances the values of country lifestyle living. With the closure of the Kingsway Tourist Park in Perth a small number of residents will be relocating to Moora once stage one of the Village is developed. Stage one consists of 28 sites and will be complimented with a community meeting room, community shed, landscaped gardens and secured parking. After necessary planning and approvals are finalised construction will commence.



### *Commercial*

The Shire of Moora entered into a two year lease agreement with Access Alliance in 2008. Access Alliance continues to lease Lot 101 Drummond Street Moora. The 64 person camp accommodates Access Alliance employees working on the upgrade of the Great Northern Highway.

Council tendered Lots 154 & 155 Gardiner Street with plans to develop the property commercially to assist in strengthening Moora's commercial industry.

### *Industrial*

In recognition of the necessity to develop additional industrial land Council acquired a number of green lots with the intention to extend the industrial park. The lots purchased included Lots 161, 162 & 163 Melbourne Street – Lots 169, 170 & 171 Ranfurly Street – Lots 165, 166, 167 & 168 Woolawa Street. The new subdivision will be a staged development to suit funding and it is envisaged that stage one will be available for sale by late 2010. The land acquisition also included the opportunity to purchase land for the eventual relocation of Council's depot.



### **Tourism and Area Promotion**

Council continues to work towards developing the growing tourism industry within the Shire. On behalf of the Shire, the Moora Telecentre now offers visitor servicing during week days. The Shire of Moora has fitted out the Telecentre with display units so that information can be displayed in a more user friendly manner. As tourists visit Moora seven days a week, Moora Gull Service Station kindly offered to display visitor information.

The chalets in the Moora Caravan Park continued to be very popular throughout the entire year. With the high demand for quality accommodation, Council resolved to add another two chalets to the existing four. The new two bedroom chalets are fully self-contained with one catering for disability access.



Federal funding received in early 2009 through the Regional and Local Community Infrastructure Program was welcomed and allowed for additional facilities to be established in the Moora Caravan Park. It was decided to construct a camp kitchen, new laundry and perimeter fence to enhance the existing facilities within the Park, with construction to be completed in October 2009.



The Tourist Information Bay in Watheroo received a much needed facelift and now displays relevant and up to date information.

The Koojan Salmon Gum Reserve trail was improved with the inclusion of additional interpretative signage and a brochure. The information highlights local flora, history and agricultural practices.



The Central Midlands Voluntary Regional Organisation of Councils established a fantastic trail brochure 'Central Midlands – Venture into new horizons' which includes the Shires of Chittering, Dalwallinu, Moora, Wongan-Ballidu and Victoria Plains. The colourful brochure highlights three trails - heritage, wildflower and bread and wine.

## Website

Council ensures that the Shire of Moora's website is updated on a regular basis as a means of communicating new and relevant information about the shire.

## People

### Midlands Be Active Sport & Recreation Project

The 2008/09 financial year marks the ninth consecutive year that the Shire of Moora has been involved with the Midlands District Be Active Scheme, in conjunction with the Shire of Victoria Plains. With annual funding received through Healthway, the Be Active project continues to promote the Heart Foundation's Be Active message by increasing the number of local residents participating in regular moderate physical activity.

The Be Active Coordinator continues to target a broad cross section of the community, with a stronger emphasis being placed on children, youth and senior residents of the community. A focus on preventative health measures is prevalent within the senior community who benefit from reduced risk of injury and prolonged independent living. Within Commonwealth of Australia recommendations, and with a national focus on reducing the level of childhood obesity, the Be Active Project encourages active participation by children and young people, as a healthy active childhood generally develops into a healthy active adulthood.

Following the resignation and departure of Ms Jenny O'Brien in March 2009, the Be Active Coordinator position was filled by the appointment of Ms Anna Jamieson, also in March 2009. The Midlands District Be Active Project welcomed a school based Sport and Recreation Trainee, Lara Harrington, who commenced in May 2009 and attends two days per school week.

Through the Be Active project, the Shires of Moora and Victoria Plains have continued to add value to community lifestyle and access to physical activity opportunities within their respective municipalities. The Moora Gym has undergone changes to become an unsupervised 24 hour access facility seven days a week, which has seen an increase in gym memberships and regular use of the facility. Similarly, the Shire of Victoria Plains has used the Moora Gym model to establish their own gym facility which opened in April 2009.

In addition to the annual funding amount of \$25,000 from Healthway under the existing three year contract, the Be Active project also seeks external funding from alternative agencies so as to provide a diverse range of physical activity opportunities at minimal or no cost to participants where possible. All programs, events and activities delivered under the Be Active project emphasise fun and active participation in a safe and friendly environment. The various activities offered through the Midlands District Be Active Scheme have successfully engaged 4,568 participants and volunteers within the 2008/09 financial year.

Programs and activities delivered throughout the two shires have included:

- Be Active School Clinics
- Be Active Kinder Gym
- Moora's Mini Triathlon
- Be Active Swim to Rotto
- Be Active Walking Groups
- Bike Week
- Be Active School Holiday Programs
- Be Active "Run-A-Muck" After School Program
- Seniors Week Activities
- Stay on Your Feet Programs
- Moora Health & Fitness
- Calingiri Community Gym
- Junior Squash Development
- Be Active Aqua Aerobics

- Be Active Infant Aquatics
- Be Active Muay Thai
- Active After School Programs
- Be Active Women's Day
- YMCA Youth Bus
- Children's Week Activities
- Be Active Women's Surfing
- Shire of Moora Fit For The Job
- Be Active Winter Warm Up



## Welcome to the New Comers

Council again supported the Moora Rotary Club in hosting an event in February to welcome new people to our district. This is an important event on the district social calendar aimed at fostering a welcoming community.

## Australia Day Awards

Council continues the local Australia Day Awards it established in 2000, with these being presented on Australia Day at a breakfast function organised by the Moora Rotary Club. This is the second year that we have awarded the Senior Citizen of the Year award, after its introduction in 2008.

Council is proud to sponsor these awards and congratulated this year's award recipients for the outstanding contributions and examples they have set;



Citizen of the Year  
Young Citizen of the Year  
Volunteer of the Year  
Senior Citizens of the Year  
Event of the Year

Mrs June Headland  
Ms Angela Murray  
Mr Hugh Bryan  
Mr Patrick Howard  
Moora Tree Change Convention, Moora Lions Club

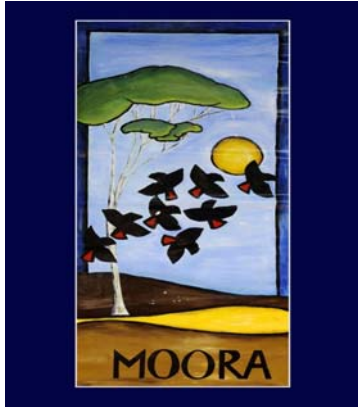
The Shire of Moora also congratulated Mr Harry Leaver who was included in the Australia Day 2009 honours list as a recipient of the Order of Australia Medal in recognition for his service to the community, in particular for his historical research of early explorers in the Western Australia Region.

## Anzac Day

Council provided support to the Moora RSL for the Anzac ceremonies and functions and hosted a luncheon for veterans and their families.



## Banners in the Terrace



Council sponsored and encouraged students from Watheroo Primary School to participate in the Local Government Week Banners in the Terrace exhibition to be held in August. This exhibition promotes regional communities through artists banners displayed in St Georges Terrace, Perth in a process aimed at bridging the rural-urban divide.

Congratulations go to the Watheroo Primary School who created a wonderful banner depicting black cockatoos.

## Tidy Towns Program

In 2005, Council established a tidy towns program. This year competition judging took place in September and was judged by local representatives from Miling, Moora and Watheroo. The judging panel also included a member from the Department of Housing which was the third year they sent a representative to assist. A representative from HOME Hardware also assisted on Judging Day. This was followed by an awards evening and presentation at the Watheroo Tavern in October.



The winning recipients of the tidy towns categories for 2008 were:

Best Private Residential Garden	\$400 (vouchers) - Jim & Myrna Lowe, Miling
Most Improved Garden	\$300 & Garden Ornament – Brenda Wilson
Best Waterwise Residential Garden	\$400 (vouchers) - Shared Michelle & George Murray Wendy & Glenn Bangay
Best GROH Residential Garden	\$200 (vouchers) – Don & Julie Telfer
Best Homeswest Residential Garden	\$200 (vouchers) – Diane Maher
Best Business & Shop Front Presentation	\$300 (vouchers) – Country Wide Insurance
Best Govt & Local Govt Building Presentation	\$300 (vouchers) - Miling Primary School
Best Street Presentation	\$400 street party – Main Street Miling
Best Rural Entrance	\$300 (vouchers) –Ross & Bev Riches

## Moora Performing Arts Centre

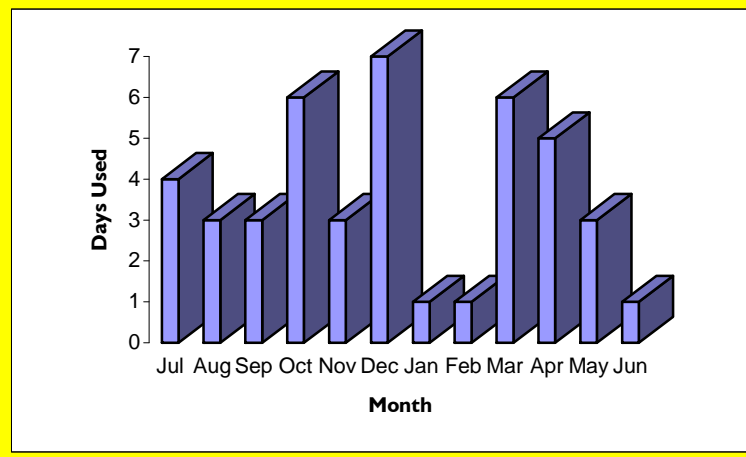
In 2008/2009 the Moora Performing Arts Centre was again a hive of activity with a varied array of entertainment on offer. The number of professional touring shows that were hosted increased from five to nine, and there was an additional hire by a professional touring company.

The free monthly newsletter “What’s On at the Moora Performing Arts Centre” which commenced in March 2006 continued and by June 2009 there were 397 people on the mailing list.

Council would again like to acknowledge the wonderful support of Lotterywest who through their Gordon Reid Regional Performing Arts Grant Scheme supported the Centre with increased grant funding in the amount of \$33,794 for the 2008/2009 year compared to \$16,942 in the previous financial year .

The graph below shows the monthly usage of the Centre and the following tables list the touring shows that the people of the Shire of Moora and its surrounds enjoyed in the 2008/2009 financial year.

**Monthly Usage of the Moora Performing Arts Centre**



**Shows held in the 2008/2009 Financial Year**

Date	Show	Hosted By	Audience Numbers
23 July 2008	Shirley Valentine	Shire of Moora	121
30 July 2008	Milli, Jack & The Dancing Cat	Shire of Moora	191
21 August 2008	Cosentino Threshold	Shire of Moora	261
14 October	Nabarlek	Shire of Moora	69
10 February 2009	The Year of Magical Thinking	Shire of Moora (Hire)	65
25 March 2009	From Phantom to Figaro - Pot Pourri	Shire of Moora	163
31 March 2009	Adam Harvey & The Sunny Cowgirls	Shire of Moora (Hire)	192
30 April 2009	I've Got News For You	Shire of Moora	32
23 May 2009	Menopause the Musical	Shire of Moora	302

## Unveiling of the Piano

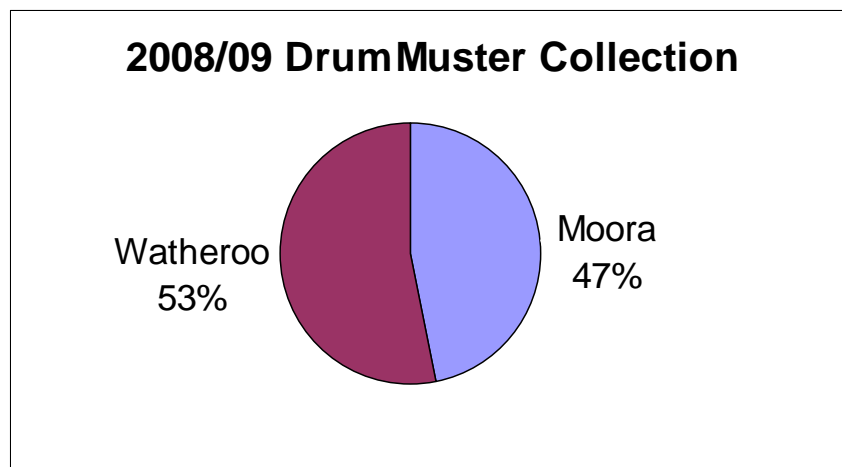
The community of Moora were very fortunate to receive a treasured piece of musical equipment now housed at the Moora Performing Arts Centre. With much appreciated guidance from Hon Philip Gardiner MLC, the Shire of Moora acquired a grand piano with the assistance of a handsome contribution from the now disbanded Moora Performing Arts Society. It must also be acknowledged that several private donations were received from the local community. The contributions received made possible the opportunity to purchase a superb musical instrument that has been enjoyed by local musicians and entertained many local residents and visitors through various events throughout the year.

The official opening held on 28 August 2008 was a cocktail event and was enjoyed thoroughly by those who attended. The Scotch College Trio entertained guests for the evening. The Shire of Moora expresses their gratitude to Mrs Caroline Nixon for her involvement and contribution of the official opening.



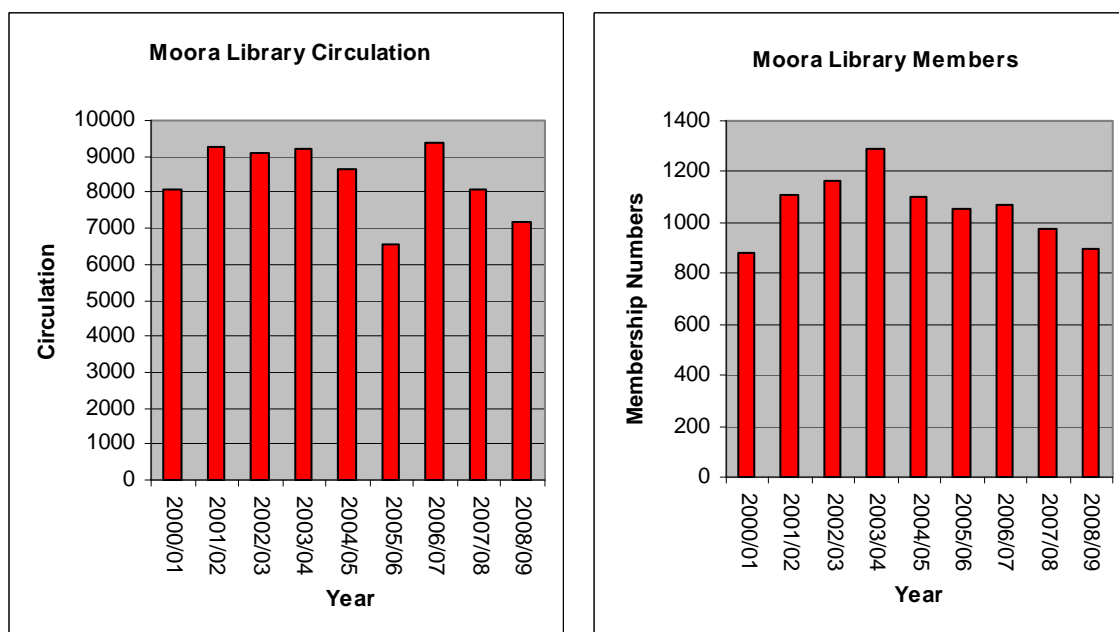
## DrumMUSTER

The 2008/09 DrumMuster program was another successful year with a total of 7,639 used chemical containers recycled by the local agricultural industry. Collections were held in Watheroo and Moora during September 2008 and March 2009. This was an increase from the previous year (7,555), which continues to indicate the importance and popularity of the DrumMuster programme.



## Library

The membership information reflects those members that have used the library within the 12 months covering the 2008/09 financial year. Those that have not used their membership are not included in these statistics. The circulation information also includes renewals. Both of these graphs indicate decreased library use over the 2008/09 financial year in line with the general trend over the last decade. During 2010 the Shire will be working on strategies to enhance the library services offered.



## Childcare

The Centre has continued to provide a friendly and happy service for children aged from 0-6yrs. There has been an increase in the enrolments for babies and the average attendance has shown a slight increase over the previous year.

The Centre has faced problems in obtaining qualified relief staff throughout the year and there have been several staff changes. Beverly Ormiston, a long serving and valued member of staff resigned due to health reasons. This was a big loss to the centre.

The Centre carries three full-time staff, two part time carers, one part time administration officer, and four part time/casual relief staff to satisfy licensing requirements.

Staff continued their TAFE study for Diploma and Certificate III in child care and attended training sessions during the year to further their knowledge in the Centre's operation.

Council is very appreciative of the efforts of the Centre's Staff throughout the year and thank them for their continued support.



## **Community Crime & Safety**

Crime & Safety Coordinator, Pennie Aitken resigned from her position early in the financial year, and Ms Helene Workman was appointed to the position for four months to complete projects until the funding from the Office of Crime Prevention expired in October 2008. The Committee made up of the various Government Agencies continued to meet on a monthly basis to discuss and support the anti social behaviour programmes and encourage youth holiday programmes through Youth Services and the Be Active Programme.

Grant funding was approved for improving lighting around the pedestrian crossings in the town centre and other recreation areas.

Two policies relating to the non attendance at school by children were implemented, namely the “No School No Pool” and “No School No Service” policy circulated to all retail outlets in Moora.

The committee arranged for a special celebration of Naidoc Week with the Aboriginal flag raising ceremony at the Shire Office, alongside the Australian and Shire of Moora flags. This ceremony was followed by a Cultural Awareness day at the MPAC.

The Committee has continued to progress the Shire of Moora’s Community Safety & Crime Prevention Plan during the year, with plans to install CCTV’s in the CBD and other trouble spots. It is also planned to conduct Graffiti Forums for youths through the Youth Services project in the next financial year.

The Moora Youth Centre Committee disbanded during the year, and the function of this Centre has now been taken over by the Shire of Moora with the assistance of a grant for a part time Youth Services Officer. The Centre is also used by TAFE for the Fresh Learning for Youth (FLY) programme and office space is rented to the Department of Housing & Works on a weekly basis.

## **Infrastructure**

### **Moora Cemetery**

The development of the southern cemetery extension continued. The sealing of the roads was completed in readiness for the kerbing. Council recognises the effort of the Friends of the Moora Cemetery who worked towards raising funds for the installation of toilets and a general upgrade of the existing cemetery to include seating, interpretive signage and entry statement. The construction of the toilets began and is envisaged to be completed in August 2009.



## Transport

Road construction and upgrades were carried out on the following roads during 2008/09

- Ferguson Street, Moora was upgraded from a previously gravelled surface to a bitumen seal from Dandaragan Road to just past the Riley Road intersection.
- Brickpaving was laid on the western side of Padbury Street from the Newsagent to Moore Street.
- Underground drainage was installed at the Swimming Pool Carpark and the surface sealed.
- A two metre wide concrete footpath was installed on the north side of Clinch Street between Roberts and Kintore Street.
- Sections of road along Miling West, Watheroo Miling and Bindi Ballidu Roads were widened and sealed.
- Three pedestrian crossings were provided over the railway line in the Moora Townsite and security fencing erected along the western side of the line between Clinch Street and to a point just north of the Telecentre to direct pedestrians to the legal crossing locations.
- Roads to Recovery funding had two bridge decks on the Moora Miling Road upgraded to increase load carrying capacity.
- Melbourne Street from Seaforth to Berkshire Valley Road was widened, sealed and kerbed which provided local residents a far better surface to travel on and underground drainage to remove unwanted water.

All of Councils other roads received maintenance grading, some were regravelled and sealed roads repaired for pot holes and edge wear.

The Shire of Moora continued to improve and maintain their road network, wherever possible, throughout the year.

### **The Shire of Moora Road Statistics**

The Shire of Moora has:  
319kms of sealed roads  
667kms of unsealed roads



## **Recreation & Culture**

Council contributed towards the ongoing development of the Watheroo Community Park by funding the water connection. The cricket pitch at the Moora oval was also upgraded.

## **Television and Radio**

The Shire of Moora finalised the installation of SBS television and radio. The service also included two additional radio stations, Triple J and Spirit FM. At a cost of \$63,043 half was funded through the SBS Self-Help Subsidy Scheme.

## **Other Culture**

Dandaragan and Gardiner Street have been brightened up with the addition of new street banners displaying local facilities, recreation and culture.



## **Fire and Emergency Services**

### ***Bush Fire Brigade***

FESA funding for the Bush Fire Brigade Service for the year 2008-2009 amounted to \$34,591.

These funds were utilised to fund the operations of the Bush Fire Brigade service, with the main emphasis being placed on safety wear for volunteers, radio communications and fire vehicle maintenance. The Bush Fire Brigade network had four 2.4 fire tanker units, with the Koojan Brigade receiving their refurbished tanker during the financial year. Both Miling and the Watheroo Brigades were allocated replacement tankers to occur over the next few years. Council has requested FESA consider locating a fire tanker unit in Coomberdale, to assist this very active Brigade.

The Bush Fire Brigade network currently had approximately 230 registered volunteers. All Brigades had a reasonably quiet year with a total of 15 fire incidents attended to during the fire season, compared to 11 in the previous year.

### ***State Emergency Service (SES)***

The State Emergency Service also received funding from the FESA ESL Levy and the funding for the year 2008/09 was \$11,924. The Service had a very active membership of 9 members who attended training conferences and meetings throughout the year and to be fully equipped to react to any emergency that may occur. Council is very appreciative of the contribution and assistance given by the Service Members.

## **Health Control**

The Manager of Health & Planning Services, Glenn Bangay moved on and the Shire was fortunate to secure the services of Wolfgang Zadravec.

Council was able to carry out a complete inspection regime that included:

- 37 Food Premises/Venues
- 1 Food Vehicle
- 2 Hair Salons
- 15 Places of Accommodation
- 8 Public Buildings
- 1 Commercial Swimming Pool

Council continued to carry out mosquito surveillance that included sentinel chicken blood tests, larvicide and adult mosquito fogging around activity sites.

Council's swimming pool was regularly tested for chemical and bacterial levels as well as Moora's recycled water reticulation to the parks and oval.

### **Building Control**

There were 47 building licences issued for construction works within the Shire. The total value of works was \$3,398,075.00. There was one demolition licence issued.

The types of building licences issued included:

- 9 new dwellings
- 4x2 bedroom units
- 3 commercial works
- 2 new swimming pools
- 32 additions and alterations to dwellings

The comparison with past years can be seen below.

Year	2008/2009	2007/2008	2006/2007	2005/2006	2004/2005	2003/2004
Number of Licences Issued	47	57	55	50	64	55
Value of Works	\$3,398,075	\$15,684,253	\$3,114,341	\$4,097,080	\$1,358,218	\$3,048,406
Demolition Licences Issued	1	0	3	2	6	7

### **Town Planning**

Council approved 7 Town Planning Applications for the year ended 30 June 2009. Approvals involved the construction of various residential and commercial buildings as well as subdivisions and reduced building alignments.

The number of approvals show a decrease over applications for the previous year as single dwellings, additions, patios, sheds and garages do not require Planning Approval and only require Building Approval.

### **Ranger Services**

The Ranger position has developed into an integral part of the Regulatory and Maintenance sections of the Shire. The following figures give some indication to the diversity of the position:

• Impounded dogs	51	• Verbal warnings	72
• Dogs re-homed	9	• Lost dog reports	34
• Dogs claimed	17	• Dogs reported attacking stock	20
• Dogs returned with verbal warning	22	• Abandoned vehicles	2
• Impounded goats, geese, pigs, etc	10	• Litter verbal warnings	5
• Infringements issued	7	• Snakes removed	8

Results of Council's blood sampling of chickens for detection of both Kunjin and Murray Valley Encephalitis Virus proved negative which is an excellent result for Moora.

## Swimming Pool

The new pool blanket has been installed and already a significant change in water temperature has been recorded and substantial savings in water use from less water evaporation.

	2008/09	2007/08	2006/07	2005/06	2004/05	2003/04
<b>Attendance</b>	13,158	16,002	19,250	18,079	20,769	18,781
<b>Season Ticket Holders</b>	Full-214 Part - 7	Full - 294 Part -10	Full - 70 Part -11	Full - 256 Part - 28	Full - 302 Part - 17	

## Recycling

In excess of 300 tonnes of materials were recycled during the year by local commercial recycling contractors, and community groups within Moora.

The amount of glass, aluminium, cardboard and newsprint collected was slightly less than compared with the previous years' tally owing to an over supply of recyclables slowing down the demand. This total still highlights the changing public attitudes and the more rigorous community approach to recycling in Moora.

The Shire also collected more than 800 litres of waste oil in June 2009 which is now being recycled by Wren Oil.

## **Plan for the Future of the District of Moora 2008-2010**

### Strategy

The Plan for the Future of the District of Moora has been generated as part of a participative process involving elected members and management staff for the Shire of Moora.

### Vision

Our vision is that:

The Moora region will be a place of brilliant opportunity over the next twenty years. Sustainable growth will result in a vibrant, healthy, wealthy and diverse community.

### Mission

Our mission is:

To identify and stimulate through creative leadership and a willingness to get things done.

### Key Result Areas where Council investments are made are:

- **Infrastructure**
- **People**
- **Growth**
- **Organisation**

## **Infrastructure**

Goal One: Maintain, improve and increase community facilities and services

Strategies:

- Audit existing infrastructure, identify needs and opportunities and establish priorities
- Ensure community consultation and feedback
- Evaluate the cost of items prioritised and match with the budgets
- Manage maintenance and improvements
- Review the success of the outcomes and reset priorities

Goal Two: Implement new technologies for community development

Strategies:

- Identify opportunities for new technologies and developments
- Seek community consultation and feedback
- Evaluate opportunities and identify the benefits to the Moora Region
- Identify sources of new funding for initiatives
- Establish new infrastructure
- Assess new initiatives to ensure best community value and use

### **Strategic Project - Moora Administration, Community & Visitors Centre**

To provide the community with a regional status public library, visitors centre and administration building that reflects Council's professional, pro-active attitude and is proudly accepted by the community.

*Activities for 2008/09:*

\$60,000 Administration Building Reserve Fund – a reduced amount of \$50,000 was withdrawn from the Council Buildings Reserve (formerly the Administration Building Reserve) to carry out an upgrade of the current Administration Building.

\$80,000 Acquire Property – the property identified for purchase was unable to be bought for the amount budgeted.

### **Strategic Project - Salinity Management, Moora Townsite**

To position the Moora community to manage the rising water table under the Moora Townsite and to capitalise on this ground water asset.

*Activities for 2008/09:*

\$210,000 State Government income/expenditure through the Liquid Assets Programme – the proposed works were not carried out by the Agricultural Department this financial year

### **Strategic Project - Flood Mitigation**

To reduce the potential for flood damage and its impact and infrastructure in Moora

*There were no activities identified for 2008/09*

### **Strategic Project - Moora Town Entrance Development**

To enhance the five town entries into the townsite to improve first impressions created whilst entering Moora.

#### *Activities for 2008/09:*

\$125,000	Loan/Construction of Entry Statements – this project was not included in the 2008/09 Budget
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### **Strategic Project - Waste Management**

To position Council to meet contemporary waste management standards into the future.

#### *Activities for 2008/09:*

\$15,000	Carry out Fatal Flaw Study – This project was included in the 2008/09 budget, however the project was not carried out.
----------	--

### **Strategic Project - Sewer Upgrade**

To ensure the safe and effective disposal of sewerage generated within the townsite of Moora.

#### *Activities for 2008/09:*

\$385,000	Sewerage Rates – Rates of \$378,772 were received
\$100,000	Sewerage System Maintenance/Upgrade – \$96,347 was spent
\$65,000	Water Corporation Contract - \$53,155 was spent
\$20,000	Audit of Sewer System – this was not included in the 2008/09 budget
\$200,000	Transfer to Reserve - \$100,000 was included in the 2008/09 budget

### **Strategic Project - Moora Cemetery Extension**

To enable burials of local people within the region they had ties to.

#### *Activities for 2008/09:*

\$80,000	Construction of infrastructure - \$17,908 was spent out of a budget of \$66,200 on the extension of the Moora Cemetery
----------	--

## **People**

Goal: Improve the level of understanding, respect and pride within the community.

#### Strategies:

- Identify and promote opportunities to the community
- Develop Indigenous commitment
- Develop commitment to the aged
- Promote leadership development
- Encourage immigrants and skilled new residents to the region

### **Strategic Project – Community Youth, Crime & Safety**

To improve the level of understanding, respect and pride within the community.

#### *Activities for 2008/09:*

\$30,000	Grant Income – Grants of \$44,545 were received
\$22,335	Unspent grants – Grants of \$22,335 were carried forward
\$21,735	Enhance lighting/security – Carried forward to 09/10
\$33,600	Community Crime & Safety Officer – Grant funding not received

\$65,000      Boundary Fence for Youth Centre – this project was not included in the 2008/09 budget

## **Growth**

Goal: To attract increased population and investments, to realise our brilliant opportunities and diversify our regions employment and economic base.

Strategies:

- Foster community commitment to growth
- Grow existing businesses through “economic gardening”
- Attract new investment
- Lobby for influence and implementation
- Market the Moora region
- Protect and manage the resource base

## **Housing**

To improve the housing opportunities within the town of Moora using various projects including a Housing Revitalisation Project, Joint Venture Housing and construction of new executive style houses and units. This will have a flow on effect to attract more high calibre workers to the region.

*Activities for 2008/09:*

\$280,000	Sale of Redeveloped Homes – no redevelopment homes were sold in 2008/09
\$90,000	Acquisition of Properties – no properties were acquired in 2008/09
\$110,000	Revitalise Homes – no homes were purchased to revitalise in 2008/09
\$5,000	Street scaping – no street scaping of homes was carried out in 2008/09
\$500,000	Construction of Four Units – this project was not carried out in 2008/09

## **Residential Development**

To provide new housing developments in the light of new industry development in the region to attract workers to inhabit the Moora Shire.

*Activities in 2008/09:*

\$25,000	Professional Services – Less Steere Street - \$31,141 was spent
\$35,000	Professional Services – West End - \$70,037 was spent

## **Industrial Development**

To provide an industrial park with blocks connected to basic power and water services. The industrial park will be extended over the next 5 years to provide for an expanding industrial demand for sites.

*Activities for 2008/09:*

\$15,000	Sale of Land - \$15,139 was received for the sale of Lot 211 Melbourne Street
\$250,000	Acquisition of Land - \$105,000 was included in the 2008/09 budget, and \$143,530 was spent
\$30,000	Planning & Surveying – this was not included in the 2008/09 budget

## **Commercial Development**

To improve the town centre and commercial opportunities for existing and potential businesses within the Moora Shire.

*Activities for 2008/09:*

\$20,000	Town Centre Planning and evaluation – this was not included in the 2008/09 budget
\$80,000	Sale of Land – \$80,000 was received for the sale of Lots 154 & 155 Gardiner Street

**Caravan Park Extension**

To support local business by increasing the stay over rate of people using caravan park facilities.

*Activities for 2008/09:*

\$170,000	Two Bedroom Chalet x 2 – The purchase of the Chalets by way of a loan was included in the budget, the project was started in 2008/09 and the balance was carried forward
\$7,000	Planning & Consultation – This was not included in the 2008/09 budget

**Visitor Servicing**

To provide a centralised location of the delivery of visitor servicing.

*Activities for 2008/09:*

\$10,000	Refurbishment costs
\$2,000	Signage
\$15,000	Displays equipment
\$3,000	Administration, Membership & IT

These projects were not included in the 2008/09 budget, however funds of \$14,220 were budgeted for 'Visitor Information', with \$5,079 being spent

**Organisation**

Goal: Effectively manage and support people, finance and compliance.

Strategies:

- Ensure adequate resources are available
- Provide support and guidance to staff and elected members
- Effectively plan
- Provide a financial framework to control costs, be accountable and transparent
- Grow revenue
- Ensure compliance and auditing to support compliance
- Evaluate performance and reward appropriate behaviours and outcomes

*There were no strategic activities identified for 2008/09*

**SHIRE OF MOORA**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

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**SHIRE OF MOORA**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**  
**LOCAL GOVERNMENT ACT 1995**  
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Moora being the annual financial report and other information for the financial year ended 30 June 2009 are in my opinion properly drawn up to present fairly the financial position of the Shire of Moora at 30 June 2009 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and regulations under that Act.

Signed on the 22nd day of December 2009.

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Lynnette O'Reilly  
Chief Executive Officer

**SHIRE OF MOORA**  
**INCOME STATEMENT**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2009**

	NOTE	2008/09 \$	2008/09 Budget \$	2007/08 \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Rates	23	2,782,028	2,778,700	2,598,456
Operating Grants, Subsidies and Contributions	29	2,384,839	1,386,713	1,400,626
Service Charges	25	6,956	6,956	6,956
Fees and Charges	28	1,848,645	1,726,300	1,298,048
Interest Earnings	2(a)	116,385	121,375	123,405
Other Revenue		52,352	45,750	62,078
		<b>7,191,205</b>	<b>6,065,794</b>	<b>5,489,569</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Employee Costs		(2,738,876)	(2,637,580)	(2,122,443)
Materials and Contracts		(2,062,262)	(1,943,582)	(1,509,118)
Utilities		(218,528)	(235,445)	(202,106)
Depreciation	2(a)	(1,851,981)	(1,836,985)	(1,798,441)
Interest Expenses	2(a)	(111,297)	(102,881)	(105,728)
Insurance		(116,503)	(122,105)	(118,126)
Other Expenditure		(126,013)	303,955	(118,740)
		<b>(7,225,460)</b>	<b>(6,574,623)</b>	<b>(5,974,702)</b>
		(34,255)	(508,829)	(485,133)
Non-Operating Grants, Subsidies and Contributions	29	1,874,876	1,273,667	879,990
Profit on Asset Disposals	21	147,340	197,650	90,803
Loss on Asset Disposals	21	(14,180)	(25,800)	(8,381)
<b>NET RESULT</b>		<b>1,973,781</b>	<b>936,688</b>	<b>477,279</b>

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

**SHIRE OF MOORA**  
**INCOME STATEMENT**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2009**

	<b>NOTE</b>	<b>2008/09</b> \$	<b>2008/09</b> Budget \$	<b>2007/08</b> \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Governance		30,554	11,300	12,191
General Purpose Funding		4,859,850	3,915,200	3,684,166
Law, Order, Public Safety		500,523	144,445	126,136
Health		10,230	16,260	8,104
Education and Welfare		250,577	240,210	224,526
Housing		62,183	56,200	27,168
Community Amenities		793,407	732,500	767,315
Recreation and Culture		291,020	442,306	435,104
Transport		1,456,055	1,152,384	792,060
Economic Services		390,027	291,706	178,917
Other Property and Services		568,995	530,600	204,675
	<b>2 (a)</b>	<b>9,213,421</b>	<b>7,533,111</b>	<b>6,460,362</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES EXCLUDING BORROWING COSTS EXPENSE</b>				
Governance		(721,807)	(677,933)	(697,621)
General Purpose Funding		(162,179)	(139,652)	(91,219)
Law, Order, Public Safety		(245,599)	(242,547)	(243,921)
Health		(84,907)	(97,827)	(54,974)
Education and Welfare		(315,750)	(301,715)	(303,576)
Housing		(64,737)	(48,840)	(61,886)
Community Amenities		(693,089)	(774,858)	(716,813)
Recreation & Culture		(1,432,903)	(1,390,346)	(1,277,314)
Transport		(2,490,521)	(1,976,183)	(1,886,686)
Economic Services		(438,223)	(442,080)	(370,126)
Other Property and Services		(478,628)	(401,561)	(173,219)
	<b>2 (a)</b>	<b>(7,128,343)</b>	<b>(6,493,542)</b>	<b>(5,877,355)</b>
<b>BORROWING COSTS EXPENSE</b>				
General Purpose Funding		(9,390)	(6,000)	-
Housing		(20,465)	(20,637)	(22,170)
Recreation and Culture		(61,707)	(62,348)	(62,222)
Economic Services		(17,569)	(13,896)	(19,399)
Other Property and Services		(2,166)	-	(1,937)
	<b>2 (a)</b>	<b>(111,297)</b>	<b>(102,881)</b>	<b>(105,728)</b>
<b>NET RESULT</b>		<b>1,973,781</b>	<b>936,688</b>	<b>477,279</b>

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

# SHIRE OF MOORA

## BALANCE SHEET

AS AT 30 JUNE 2009

	NOTE	2008/09 \$	2007/08 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	3	3,422,122	813,153
Trade and Other Receivables	5	557,926	703,563
Inventories	6	551,184	485,521
<b>TOTAL CURRENT ASSETS</b>		<b>4,531,232</b>	<b>2,002,237</b>
<b>NON-CURRENT ASSETS</b>			
Other Receivables	5	117,924	120,159
Inventories	6	15,523	15,523
Property, Plant and Equipment	7	12,857,444	12,403,832
Infrastructure	8	64,316,188	63,220,935
<b>TOTAL NON-CURRENT ASSETS</b>		<b>77,307,079</b>	<b>75,760,449</b>
<b>TOTAL ASSETS</b>		<b>81,838,311</b>	<b>77,762,686</b>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	9	1,094,003	352,521
Short Term Borrowings	10(a)	-	329,613
Current Portion - Long Term Borrowings	10(b)	335,423	184,421
Provisions	11	297,566	298,034
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,726,992</b>	<b>1,164,589</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	10	2,861,375	1,374,791
Provisions	11	93,875	41,018
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>2,955,250</b>	<b>1,415,809</b>
<b>TOTAL LIABILITIES</b>		<b>4,682,242</b>	<b>2,580,398</b>
<b>NET ASSETS</b>		<b>77,156,069</b>	<b>75,182,288</b>
<b>EQUITY</b>			
Retained Surplus		71,337,158	69,505,567
Reserves - Cash Backed	12	954,643	812,453
Reserves - Asset Revaluation	13	4,864,268	4,864,268
<b>TOTAL EQUITY</b>		<b>77,156,069</b>	<b>75,182,288</b>

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

**SHIRE OF MOORA**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2009**

	<b>NOTE</b>	<b>2008/09</b> \$	<b>2007/08</b> \$
<b>RETAINED SURPLUS</b>			
Balance as at 1 July 2008		69,505,567	69,043,218
Net Result		1,973,781	477,279
Transfer from/(to) Reserves		(142,190)	(14,930)
<b>Balance as at 30 June 2009</b>		<b><u>71,337,158</u></b>	<b><u>69,505,567</u></b>
<b>RESERVES - CASH BACKED</b>			
Balance as at 1 July 2008		812,453	797,523
Amount Transferred (to)/from Retained Surplus		142,190	14,930
<b>Balance as at 30 June 2009</b>	<b>12</b>	<b><u>954,643</u></b>	<b><u>812,453</u></b>
<b>RESERVES - ASSET REVALUATION</b>			
Balance as at 1 July 2008		4,864,268	4,864,268
Revaluation Increment		-	-
Revaluation Decrement		-	-
<b>Balance as at 30 June 2009</b>	<b>13</b>	<b><u>4,864,268</u></b>	<b><u>4,864,268</u></b>
<b>TOTAL EQUITY</b>		<b><u>77,156,069</u></b>	<b><u>75,182,288</u></b>

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

**SHIRE OF MOORA  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2009**

	<b>NOTE</b>	<b>2008/09 \$</b>	<b>2008/09 Budget \$</b>	<b>2007/08 \$</b>
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		2,841,089	2,881,200	2,495,007
Grants and Subsidies - operating		2,571,187	1,386,713	1,419,606
Service Charges		6,956	6,956	6,956
Fees and Charges		1,855,068	1,796,300	1,358,510
Interest Earnings		116,385	121,375	123,405
Goods and Services Tax		282,865	300,000	538,379
Other		54,354	45,750	62,077
		<u>7,727,904</u>	<u>6,538,294</u>	<u>6,003,940</u>
<b>Payments</b>				
Employee Costs		(2,667,919)	(2,617,580)	(2,177,140)
Materials and Contracts		(1,190,314)	(1,918,582)	(2,167,108)
Utilities (gas, electricity, water, etc)		(218,528)	(235,445)	(202,106)
Insurance		(116,503)	(122,105)	(118,126)
Interest		(103,954)	(102,881)	(106,718)
Goods and Services Tax		(330,000)	(300,000)	(525,505)
Other		(129,438)	(50,000)	(120,997)
		<u>(4,756,656)</u>	<u>(5,346,593)</u>	<u>(5,417,700)</u>
<b>Net Cash Provided By (Used In)</b>				
<b>Operating Activities</b>	<b>14(b)</b>	<u>2,971,248</u>	<u>1,191,701</u>	<u>586,240</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of				
Land Held for Resale		(218,617)	(139,980)	(140,598)
Payments for Purchase of				
Property, Plant & Equipment		(1,377,445)	(2,078,433)	(735,387)
Payments for Construction of				
Infrastructure		(2,185,321)	(2,540,911)	(1,690,934)
Proceeds from Self Supporting Loans		31,702	20,857	8,234
Advances to Community Groups		(15,000)	-	(112,000)
Grants/Contributions for				
the Development of Assets		1,799,348	1,273,667	879,990
Proceeds from Sale of Assets		295,080	832,650	265,290
<b>Net Cash Provided By (Used In)</b>				
<b>Investing Activities</b>		<u>(1,670,253)</u>	<u>(2,632,150)</u>	<u>(1,525,405)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures		(184,413)	(184,421)	(246,556)
Proceeds from New Debentures		1,822,000	1,176,000	50,000
<b>Net Cash Provided By (Used In)</b>				
<b>Financing Activities</b>		<u>1,637,587</u>	<u>991,579</u>	<u>(196,556)</u>
<b>Net Increase (Decrease) in Cash Held</b>		2,938,582	(448,870)	(1,135,720)
Cash at Beginning of Year		483,540	488,929	1,619,260
<b>Cash and Cash Equivalents</b>				
<b>at the End of the Year</b>	<b>14(a)</b>	<u>3,422,122</u>	<u>40,059</u>	<u>483,540</u>

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

**SHIRE OF MOORA  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2009**

	NOTE	2008/09 \$	2008/09 Budget \$
<b>REVENUES</b>			
Governance		30,554	11,300
General Purpose Funding		2,077,822	1,136,500
Law, Order, Public Safety		500,523	144,445
Health		10,230	16,260
Education and Welfare		250,577	240,210
Housing		62,183	56,200
Community Amenities		793,407	732,500
Recreation and Culture		291,020	442,306
Transport		1,456,055	1,152,384
Economic Services		390,027	291,706
Other Property and Services		568,995	530,600
		<b>6,431,393</b>	<b>4,754,411</b>
<b>EXPENSES</b>			
Governance		(721,807)	(677,933)
General Purpose Funding		(171,569)	(145,652)
Law, Order, Public Safety		(245,599)	(242,547)
Health		(84,907)	(97,827)
Education and Welfare		(315,750)	(301,715)
Housing		(85,202)	(69,477)
Community Amenities		(693,089)	(774,858)
Recreation & Culture		(1,494,610)	(1,452,694)
Transport		(2,490,521)	(1,976,183)
Economic Services		(455,792)	(455,976)
Other Property and Services		(480,794)	(401,561)
		<b>(7,239,640)</b>	<b>(6,596,423)</b>
<b>Adjustments for Cash Budget Requirements:</b>			
<b>Non-Cash Expenditure and Revenue</b>			
(Profit)/Loss on Asset Disposals		(133,160)	(171,850)
Movement in Accrued Interest		7,341	-
Movement in Accrued Salaries and Wages		10,899	-
Movement in Employee Benefit Provisions		52,389	-
Depreciation and Amortisation on Assets		1,851,981	1,836,985
<b>Capital Expenditure and Revenue</b>			
Purchase Land Held for Resale		(218,617)	(139,980)
Purchase Land and Buildings		(135,611)	(1,121,200)
Purchase Infrastructure Assets - Roads		(1,259,091)	(2,345,223)
Purchase Infrastructure Assets - Other		(926,230)	(195,688)
Purchase Plant and Equipment		(1,122,114)	(885,943)
Purchase Furniture and Equipment		(72,789)	(71,290)
Purchase Works in Progress		(46,931)	-
Proceeds from Disposal of Assets		295,080	832,650
Repayment of Debentures		(184,413)	(184,421)
Proceeds from New Debentures		1,822,000	1,176,000
Self-Supporting Loan Principal Income		31,702	20,857
Advances to Community Groups		(15,000)	-
Transfers to Restricted Assets (Unspent Grants & Loans)		(1,891,085)	-
Transfers to Reserves (Restricted Assets)		(223,190)	(235,275)
Transfers from Reserves (Restricted Assets)		81,000	657,690
ADD Surplus/(Deficit) July 1 B/Fwd		99,922	(110,000)
LESS Surplus/(Deficit) June 30 C/Fwd		(2,137)	-
<b>Amount Required to be Raised from Rates</b>	<b>23</b>	<b>(2,782,029)</b>	<b>(2,778,700)</b>

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

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**I. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this financial report are:

**(a) Basis of Preparation**

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

The report has also been prepared on the accrual basis under the convention of historical cost accounting as modified by the accounting treatment relating to the revaluation of financial assets and liabilities at fair value through profit and loss and certain classes of non-current assets.

**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 this experience and other factors combine to form the basis of making judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

**(b) The Local Government Reporting Entity**

All Funds through which the Council 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, but a separate statement of those monies appears at Note 20 to this financial report.

**(c) Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Balance Sheet are stated inclusive of applicable GST.

**(d) Cash and Cash Equivalents**

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short-term deposits with an original maturity 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.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities on the balance sheet.

**(e) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(e) Trade and Other Receivables (Continued)**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(f) Inventories**

**General**

Inventories are valued 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. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months.

**Land Held for Resale**

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the Income Statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intention to release for sale.

**(g) Fixed Assets**

**Initial Recognition**

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 includes the cost of all materials, direct labour and variable and fixed overheads.

**Revaluation**

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ significantly from that determined using fair value at reporting date.

**Land under Roads**

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 - Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB1051 - Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

**(h) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	50 years
Plant and Equipment	5 to 15 years
Computer and Technical Equipment	5 years
Furniture and Equipment	15 years
Sealed roads and streets	20 years
Bridges	50 years
Footpaths - slab	50 years
Drains	70 years
Parking Areas	15 years
Culverts	70 years
Gravel Roads	15 years
Kerbing	55 years
Sealed Pavement	50 years
Roads - clearing and earthworks	not depreciated

**(i) Investments and Other Financial Assets**

**Classification**

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

**(i) Financial assets at fair value through profit and loss**

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Investments and Other Financial Assets (Continued)**

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the balance sheet.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

**Recognition and derecognition**

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses from investment securities.

**Subsequent measurement**

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the income statement within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the income statement as part of revenue from continuing operations when Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Investments and Other Financial Assets (Continued)**

**Impairment**

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss- measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss – is removed from equity and recognised in the income statement. Impairment losses recognised in the income statement on equity instruments classified as available-for-sale are not reversed through the income statement.

**(j) Estimation of Fair Value**

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

**(k) Impairment**

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 '*Impairment of Assets*' and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

**(l) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

**(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)**

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

**(ii) Long Service Leave (Long-term Benefits)**

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**(n) Interest-bearing Loans and Borrowings**

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.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

**Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**(o) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

**(p) Leases**

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the municipality, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.



**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Joint Venture**

The municipality's interest in a joint venture has been recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the relevant items reported in the Balance Sheet and Income Statement. Information about the joint venture is set out in Note 17.

**(r) Rates, Grants, Donations and Other Contributions**

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

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

**(s) Superannuation**

The Council contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both funds are defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

**(t) 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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

**(u) Rounding Off Figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.

**(v) Comparative Figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

**(w) Budget Comparative Figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations**

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Council for the annual reporting period ending 30 June 2009

Council's assessment of these new standards and interpretations is set out below:

<b>Title and Topic</b>	<b>Issued</b>	<b>Applicable (*)</b>	<b>Impact</b>
(i) AASB 8 Operating Segments and AASB 2007-3 Amendments to Australian Accounting Standards arising from AASB 8	February 2007	1 January 2009	Nil – The Standard is not applicable to not-for-profit entities.
(ii) Revised AASB 123 Borrowing Costs (includes AASB 2009-1) and AASB 2007-6 Amendments to Australian Accounting Standards arising from AASB 123 [AASB 1, AASB 101, AASB 107, AASB 111, AASB 116 & AASB 138 and Interpretations 1 & 12]	June 2007 and April 2009	1 January 2009	Nil – There have been two revisions to the Standard. The first removed the option to expense all borrowing costs and required the capitalisation of all borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset. The second (AASB2009-1) reinstated the choice to either expense or capitalise in the case of not-for-profit entities. There will be no impact on the financial report of the Council as it already capitalises borrowing costs relating to qualifying assets and will continue to do so.
(iii) Revised AASB 101 Presentation of Financial Statements and AASB 2007-8 Amendments to Australian Accounting Standards arising from AASB 101 and AASB 2007-10 Further Amendments to Australian Accounting Standards arising from AASB 101	September 2007 and December 2007	1 January 2009	Nil – The revised Standard requires the presentation of a Statement of comprehensive income and makes changes to the Statement of changes in equity, but will not affect any of the amounts recognised in the financial statements. If Council has made a prior period adjustment or has reclassified items in the financial statements, it is likely it will need to disclose a third balance sheet (Statement of Financial Position), being as at the beginning of the comparative period.

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations (Continued)**

<b>Title and Topic</b>	<b>Issued</b>	<b>Applicable (*)</b>	<b>Impact</b>
(iv) AASB 2008-5 Amendments to Australian Accounting Standards arising from the Annual Improvements Project	July 2008	1 January 2009	Nil – The revisions are part of the AASBs annual improvement project to help ensure consistency with presentation, recognition and measurement criteria of IFRSs.
AASB 2008-6 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project	July 2008	1 July 2009	The revisions embodied in these standards relate largely to terminology or editorial comments and will have a minimal effect on the accounting practices of the Council.  It is not anticipated the more significant changes will have any effect on the financial report as the topics are not relevant to the operations of the Council.
(v) AASB 2008-11 Amendments to Australian Accounting Standard – Business Considerations Among Not-for-Profit Entities	November 2008	1 July 2009	Nil – Whilst this standard has the effect of applying AASB 3 Business Combinations to the Not-for-Profit sector, specific provisions are provided in respect of local government. These specific provisions are very similar to the previous requirements of AAS 27.
(vi) AASB 2008-1 Amendments to Australian Accounting Standard – Share-Based Payments: Vesting Conditions and Cancellations	February 2008	1 January 2009	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2008-2 Amendments to Australian Accounting Standards Puttable Financial Instruments and Obligations Arising on Liquidation			

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations (Continued)**

<b>Title and Topic</b>	<b>Issued</b>	<b>Applicable (*)</b>	<b>Impact</b>
(vi) (Continued)			
AASB 2008-3 Amendments to Australian Accounting Standards arising from AASB 3 and AASB 127	March 2008	1 January 2009	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
AASB 2007-7 Amendments to Australian Accounting Standards – Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate	July 2008	1 January 2009	
AASB 2008-8 Amendments to Australian Accounting Standards – Eligible Hedged Items	August 2008	1 July 2009	
AASB 2008-9 Amendments to AASB 1049 for Consistency with AASB 101	September 2008	1 January 2009	
AASB 2008-13 Amendments to Australian Accounting Standards arising from AASB Interpretation 17 – Distributions of Non-Cash Assets to Owners	December 2008	1 July 2009	
Interpretation 1 – Changes in Existing, Decommissioning, Restoration and Similar Liabilities	June 2007	1 January 2009	

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) New Accounting Standards and Interpretations (Continued)**

<b>(vi) Title and Topic (Continued)</b>	<b>Issued</b>	<b>Applicable (*)</b>	<b>Impact</b>
Interpretation 12 – Service Concession Arrangements	June 2007	1 January 2009	Nil – None of these amendments will have any effect on the financial report as none of the topics are relevant to the operations of the Council.
Interpretation 15 – Agreements for the Construction of Real Estate	August 2008	1 January 2009	
Interpretation 16 – Hedges of a Net Investment in a Foreign Operation	August 2008	1 October 2008	
Interpretation 17 – Distributions of Non-Cash Assets to Owners	December 2008	1 July 2009	
Interpretation 18 – Transfers of Assets from Customers	March 2009	Ending 1 July 2009	

**Notes:**

(\*) - Applicable to reporting periods commencing on or after the given date.

**SHIRE OF MOORA**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2009**

**2. REVENUES AND EXPENSES**

**2008/09**

**2007/08**

\$

\$

**(a) Result from Ordinary Activities**

The Result from Ordinary Activities includes:

(i) Charging as an Expense/(Revenue):

**Auditors Remuneration**

- Audit	27,000	13,306
- Other Services	3,500	15,170

**Bad and Doubtful Debts**

Sundry Debtors	4,559	(8,007)
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**Depreciation**

Buildings	242,969	259,355
Furniture and Equipment	94,042	95,343
Plant and Equipment	424,902	429,081
Other Construction	-	101
Infrastructure Assets - Roads	972,270	766,875
Infrastructure Assets - Footpaths	13,554	21,519
Infrastructure Assets - Drainage	49,008	103,609
Infrastructure Assets - Parks & Ovals	12,220	19,276
Infrastructure Assets - Bridges	42,449	98,073
Infrastructure Assets - Street Lighting/Furniture	567	5,209
	<u>1,851,981</u>	<u>1,798,441</u>

**Interest Expenses**

Overdraft	9,390	-
Debentures (refer Note 22(a))	101,907	105,728
	<u>111,297</u>	<u>105,728</u>

**Rental Charges**

- Operating Leases	43,087	27,022
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(ii) Crediting as Revenue:

**2009**

**2009**

**2008**

\$

**Budget**

\$

\$

**Interest Earnings**

Investments			
- Reserve Funds	40,425	40,000	46,568
- Other Funds	26,827	35,075	33,817
- Community Loans	5,309	5,300	424
Other Interest Revenue (refer note 27)	43,824	41,000	42,595
	<u>116,385</u>	<u>121,375</u>	<u>123,405</u>

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

The Shire of Moora is dedicated to providing high quality services to the community through the various service orientated programs which it has established. Council operation as disclosed in this report encompass the following service oriented activities / programs:

**Shire of Moora Vision**

"Moora Shire, a vibrant growing community with diverse opportunities and embracing rural community values - a place where you are welcome to live, work and visit."

**Program Objectives and Activities**

**Governance**

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

Activities: All aspects relating to elected members expenses incurred in governing of 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**

Objective: To collect revenue to allow for the provision of services.

Activities: Rates, general purpose government grants and interest revenue.

**Law, Order and Public Safety**

Objective: To provide services to help ensure a safer community.

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

**Health**

Objective: To provide and operational framework for good community health.

Activities: Provision of child health care facilities, food control, pest control, podiatry service and provision of dental care surgery and premises.

**Education and Welfare**

Objective: To meet the needs of the community in these areas.

Activities: Provision of premises and support for child care centre and play groups. Support for aged and frail homes and youth centre.

**Housing**

Objective: Help ensure adequate housing at a high standard.

Activities: Provision and maintenance of staff and rental housing.

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**Community Amenities**

Objective: Provide services required by the community.

Activities: 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**

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

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

**Transport**

Objective: To provide effective and efficient transport services to the community.

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

**Economic Services**

Objective: To help promote the Shire and improve its economic wellbeing.

Activities: The regulation and provision of tourism, area promotion, enterprise development, building control, saleyards, noxious weeds, vermin control and standpipes.

**Other Property and Services**

Objective: to provide private works to the community upon request, maintain Council's plant to ensure its efficient operation and maintenance of government buildings.

Activities: Private works operations, plant repairs and operation costs.

# SHIRE OF MOORA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2009

### 2. REVENUES AND EXPENSES (Continued)

	2008/09 \$	2007/08 \$
<b>(c) Conditions Over Contributions</b>		
Grants recognised as revenues in a previous reporting period which were not expended at the close of the previous reporting period (i.e. opening balances).		
Envirofund Grant - Carnaby's Cockatoo Trail	-	8,690
Road Grants - Roads to Recovery - Supplementary	139,325	504,641
Community Safety (Office Crime Prevention 1)	-	1,438
Community Safety (WALGA)	-	494
Road Grants - Masons/Carot Well (RRG - Black Spot)	-	47,386
Community Safety (Office Crime Prevention 2)	-	20,000
Community Safety (Office Crime Prevention 3)	16,266	10,000
BAC - Local Activity Grant (WALGA)	-	7,363
BAC - Bikeweek 2007 (DPI)	-	392
BAC - Youth Development Holiday Program	3,000	1,682
Moora Bowling Club - Contribution	-	8,323
Envirofund Grant - Stack Street Reserve	11,687	-
FESA Operations Grant (07/08)	9,000	-
BAC - Run-a-Muck Program	19,600	-
BAC - Youth Week	1,000	-
	<b>199,878</b>	<b>610,409</b>
Add: New grants which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.		
Community Safety (Office Crime Prevention 3)	-	10,000
Envirofund Grant - Stack St Reserve	-	11,687
FESA - Operations Grant (07/08)	-	9,000
Community Safety (Office Crime Prevention)	-	6,266
BAC - Run-a-Muck Program	-	19,600
BAC - Youth Development Holiday Program	-	3,000
BAC - Youth Week	-	1,000
FESA - Operations Grant (08/09)	15,585	-
F.E.S.A. Contribution/Commission	2,801	-
Community Safety (Office Crime Prevention 4)	39,859	-
Seniors Week Grant	500	-
Stay On Your Feet Grant	581	-
BAC - Youth Development Holiday Program	3,344	-
FESA Grant - SES Printer/Software	8,762	-
Lotteries - Child Care Grant	8,376	-
CAN - Moora Sculptural Park Grant	5,000	-
Roads 2 Recovery - Miling Bridge	21,531	-
Rudd Stimulous - Caravan Park Upgrade Grant	71,792	-
PTA - Watheroo Locomotive Shed	29,432	-
Country Local Government Fund	662,338	-
	<b>869,900</b>	<b>60,553</b>

# SHIRE OF MOORA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2009

### 2. REVENUES AND EXPENSES (Continued)

	2008/09 \$	2007/08 \$
<b>(c) Conditions Over Contributions (Continued)</b>		
Less: Grants which were recognised as revenues in a previous reporting period and which were expended in the current reporting period in the manner specified by the contributor.		
Envirofund Grant - Carnaby's Cockatoo Trail	-	(8,690)
Road Grants - Roads to Recovery - Supplementary	(139,325)	(365,316)
Community Safety (Office Crime Prevention 1)	-	(1,438)
Community Safety (WALGA)	-	(494)
Community Safety (Office Crime Prevention 2)	-	(20,000)
Community Safety (Office Crime Prevention 3)	(10,326)	(10,000)
Road Grants - Masons/Carot Well (RRG - Black Spot)	-	(47,386)
BAC - Local Activity Grant (WALGA)	-	(7,363)
BAC - Bikeweek 2007 (DPI)	-	(392)
BAC - Youth Development Holiday Program	(3,000)	(1,682)
Moora Bowling Club - Contribution	-	(8,323)
Envirofund Grant - Stack Street Reserve	(2,390)	-
FESA Operations Grant (07/08)	(9,000)	-
BAC - Youth Week	(734)	-
	<b>(164,775)</b>	<b>(471,084)</b>
<b>Closing balances of unexpended grants</b>	<b>905,003</b>	<b>199,878</b>
Comprises:		
Road Grants - Roads to Recovery - Supplementary	-	139,325
Community Safety (Office Crime Prevention 3)	5,940	16,266
Envirofund Grant - Stack St Reserve	9,297	11,687
FESA - Operations Grant (07/08)	-	9,000
BAC - Run-a-Muck Program	19,600	19,600
BAC - Youth Development Holiday Program	-	3,000
BAC - Youth Week	266	1,000
FESA - Operations Grant (08/09)	15,585	-
F.E.S.A. Contribution/Commission	2,801	-
Community Safety (Office Crime Prevention 4)	39,859	-
Seniors Week Grant	500	-
Stay On Your Feet Grant	581	-
BAC - Youth Development Holiday Program	3,344	-
FESA Grant - SES Printer/Software	8,762	-
Lotteries - Child Care Grant	8,376	-
CAN - Moora Sculptural Park Grant	5,000	-
Roads 2 Recovery - Miling Bridge	21,531	-
Rudd Stimulous - Caravan Park Upgrade Grant	71,792	-
PTA - Watheroo Locomotive Shed	29,432	-
Country Local Government Fund	662,338	-
	<b>905,003</b>	<b>199,878</b>

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

	2008/09 \$	2007/08 \$
<b>3. CASH AND CASH EQUIVALENTS</b>		
Unrestricted	361,093	700
Restricted - Reserves	954,643	812,453
Restricted - Other	2,106,386	-
	<b>3,422,122</b>	<b>813,153</b>
Restricted - Other represented by:		
Restricted - Other	2,106,386	219,388
Restricted - Other (Transfer to Note 10(a) in 2009)	-	(219,388)
	<b>2,106,386</b>	<b>-</b>
The following restrictions have been imposed by regulations or other externally imposed requirements:		
<u>Reserves</u>		
Community Facilities Reserve	148,599	171,087
Refuse Site Reserve	229,920	219,022
MRWA Bridge Reserve	21,994	20,951
Administration Building Reserve	174,332	213,699
Plant Reserve	15,198	14,478
Community Bus Reserve	42,909	38,241
Childcare Reserve	2,908	2,770
Tidy Towns Reserve	4,922	4,689
Housing Revitalisation Reserve	15,450	14,718
Leave Reserve	92,167	87,798
Sewerage Reserve	100,000	25,000
Building Reserve	26,244	-
Economic Reserve	80,000	-
	<b>954,643</b>	<b>812,453</b>
<u>Unspent Grants</u>		
Road Grants - Roads to Recovery - Supplementary	-	139,325
Community Safety (Office Crime Prevention 3)	5,940	16,266
Envirofund Grant - Stack St Reserve	9,297	11,687
FESA - Operations Grant (07/08)	-	9,000
BAC - Run-a-Muck Program	19,600	19,600
BAC - Youth Development Holiday Program	-	3,000
BAC - Youth Week	266	1,000
FESA - Operations Grant (08/09)	15,585	-
F.E.S.A. Contribution/Commission	2,801	-
Community Safety (Office Crime Prevention 4)	39,859	-
Seniors Week Grant	500	-
Stay On Your Feet Grant	581	-
BAC - Youth Development Holiday Program	3,344	-
FESA Grant - SES Printer/Software	8,762	-
Lotteries - Child Care Grant	8,376	-
CAN - Moora Sculptural Park Grant	5,000	-
Roads 2 Recovery - Miling Bridge	21,531	-
Rudd Stimulous - Caravan Park Upgrade Grant	71,792	-
PTA - Watheroo Locomotive Shed	29,432	-
Country Local Government Fund	662,338	-
	<b>905,003</b>	<b>199,878</b>
<u>Unspent Loans</u>		
Loan 317 - Housing - Executive Home (Staff)	-	19,510
Loan 321 - Caravan Park Chalets	113,314	-
Loan 323 - Moora Lifestyle Village	1,088,069	-
	<b>1,201,383</b>	<b>19,510</b>
	<b>2,106,386</b>	<b>219,388</b>
Total Restricted Cash - Other		

# SHIRE OF MOORA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2009

	2008/09 \$	2007/08 \$
<b>4. INVESTMENTS</b>		
The Shire of Moora did not hold any investments in 2008/09.		
<b>5. TRADE AND OTHER RECEIVABLES</b>		
<b>Current</b>		
Rates Outstanding	232,827	296,819
Sundry Debtors	275,498	356,947
Provision for Doubtful Debts	(29,974)	(25,416)
Accrued Income	3,000	36,236
GST Receivable	68,465	21,330
Loans - Clubs/Institutions	3,867	7,039
Loans - Self Supporting	4,243	10,607
	<b>557,926</b>	<b>703,563</b>
<b>Non-Current</b>		
Rates Outstanding - Pensioners	12,794	7,864
Loans - Clubs/Institutions	58,273	54,101
Loans - Self Supporting	46,857	58,195
	<b>117,924</b>	<b>120,159</b>
<b>6. INVENTORIES</b>		
<b>Current</b>		
Fuel and Oil	9,551	29,367
Materials	102,057	232,628
Moora Promotional DVD	-	2,567
Land Held for Resale - Cost		
Cost of Acquisition	224,909	81,379
Development Costs	214,667	139,580
	<b>551,184</b>	<b>485,521</b>
<b>Non-Current</b>		
Land Held for Resale - Cost		
Cost of Acquisition	13,487	13,487
Development Costs	2,036	2,036
	<b>15,523</b>	<b>15,523</b>

# SHIRE OF MOORA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2009

	2008/09 \$	2007/08 \$
<b>7. PROPERTY, PLANT AND EQUIPMENT</b>		
Land and Buildings - Cost	12,447,378	12,320,100
Less Accumulated Depreciation	<u>(3,028,863)</u>	<u>(2,785,894)</u>
	<b>9,418,515</b>	<b>9,534,206</b>
 Furniture and Equipment - Cost	 1,101,294	 1,028,505
Less Accumulated Depreciation	<u>(658,305)</u>	<u>(564,263)</u>
	<b>442,989</b>	<b>464,242</b>
 Plant and Equipment - Cost	 6,128,443	 5,192,787
Less Accumulated Depreciation	<u>(3,203,070)</u>	<u>(2,811,039)</u>
	<b>2,925,373</b>	<b>2,381,748</b>
 Other Construction - Cost	 7,430	 7,430
Less Accumulated Depreciation	<u>(354)</u>	<u>(354)</u>
	<b>7,076</b>	<b>7,076</b>
 Works in Progress - Cost	 63,491	 16,560
Less Accumulated Depreciation	<u>-</u>	<u>-</u>
	<b>63,491</b>	<b>16,560</b>
	<b><u>12,857,444</u></b>	<b><u>12,403,832</u></b>

**SHIRE OF MOORA**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2009**

**7. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**Movements in Carrying Amounts**

The following represents the movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land & Buildings \$	Furniture & Equipment \$	Plant & Equipment \$	Other Construction \$	Work in Progress \$	Total \$
Balance as at 1 July 2008	9,534,206	464,242	2,381,748	7,076	16,560	12,403,832
Additions	135,611	72,789	1,122,114	-	46,931	1,377,445
(Disposals)	(8,333)	-	(153,587)	-	-	(161,920)
Impairment - (losses) - reversals	-	-	-	-	-	-
Depreciation (Expense)	(242,969)	(94,042)	(424,902)	-	-	(761,913)
<b>Balance as at 30 June 2009</b>	<b>9,418,515</b>	<b>442,989</b>	<b>2,925,373</b>	<b>7,076</b>	<b>63,491</b>	<b>12,857,444</b>

**SHIRE OF MOORA**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2009**

	2008/09 \$	2007/08 \$
<b>8. INFRASTRUCTURE</b>		
Roads - Cost	89,495,528	88,236,437
Less Accumulated Depreciation	<u>(32,129,684)</u>	<u>(31,157,414)</u>
	<b>57,365,844</b>	<b>57,079,023</b>
 Footpaths - Cost	 1,118,002	 1,076,559
Less Accumulated Depreciation	<u>(318,286)</u>	<u>(304,732)</u>
	<b>799,716</b>	<b>771,827</b>
 Drainage & Culverts - Cost	 7,238,955	 7,023,390
Less Accumulated Depreciation	<u>(4,347,394)</u>	<u>(4,298,386)</u>
	<b>2,891,561</b>	<b>2,725,004</b>
 Bridges - Cost	 5,500,097	 4,884,697
Less Accumulated Depreciation	<u>(2,995,528)</u>	<u>(2,953,079)</u>
	<b>2,504,569</b>	<b>1,931,618</b>
 Parks & Ovals - Cost	 840,410	 786,588
Less Accumulated Depreciation	<u>(119,389)</u>	<u>(107,169)</u>
	<b>721,021</b>	<b>679,419</b>
 Street Furniture & Lighting - Cost	 67,663	 67,663
Less Accumulated Depreciation	<u>(34,186)</u>	<u>(33,619)</u>
	<b>33,477</b>	<b>34,044</b>
	 <b><u>64,316,188</u></b>	 <b><u>63,220,935</u></b>

**SHIRE OF MOORA**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2009**

**8. INFRASTRUCTURE (Continued)**

**Movements in Carrying Amounts**

The following represents the movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	<b>Roads \$</b>	<b>Footpaths \$</b>	<b>Drainage \$</b>	<b>Parks and Ovals \$</b>	<b>Bridges \$</b>	<b>Street Lighting &amp; Furniture \$</b>	<b>Total \$</b>
Balance as at 1 July 2008	57,079,023	771,827	2,725,004	679,419	1,931,618	34,044	63,220,935
Additions	1,259,091	41,443	215,565	53,822	615,400	-	2,185,321
(Disposals)	-	-	-	-	-	-	-
Impairment - (losses) - reversals	-	-	-	-	-	-	-
Depreciation (Expense)	(972,270)	(13,554)	(49,008)	(12,220)	(42,449)	(567)	(1,090,068)
<b>Balance as at 30 June 2009</b>	<b>57,365,844</b>	<b>799,716</b>	<b>2,891,561</b>	<b>721,021</b>	<b>2,504,569</b>	<b>33,477</b>	<b>64,316,188</b>

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**2008/09**  
\$

**2007/08**  
\$

**9. TRADE AND OTHER PAYABLES**

**Current**

Sundry Creditors	830,928	218,300
PAYG Payable	49,747	41,181
Withholding Tax Payable	-	49
Payroll Creditors	-	846
Accrued Interest on Loans	17,080	9,739
Accrued Expenditure	152,686	49,736
Accrued Salaries and Wages	43,562	32,663
Other Payables	-	7
	<b><u>1,094,003</u></b>	<b><u>352,521</u></b>

**10(a). SHORT-TERM BORROWINGS**

**Current**

Unsecured

Bank Overdraft	-	329,613
	<b><u>-</u></b>	<b><u>329,613</u></b>

Represented by:

Unrestricted - Municipal Bank Overdraft	-	549,001
Restricted - Other (Transfer from Note 3 in 2008)	-	(219,388)
	<b><u>-</u></b>	<b><u>329,613</u></b>

**10(b). LONG-TERM BORROWINGS**

**Current**

Secured by Floating Charge

Debentures	324,055	173,814
Debentures (Self-Supporting Loans)	11,368	10,607
	<b><u>335,423</u></b>	<b><u>184,421</u></b>

**Non-Current**

Secured by Floating Charge

Debentures	2,814,549	1,316,597
Debentures (Self-Supporting Loans)	46,826	58,194
	<b><u>2,861,375</u></b>	<b><u>1,374,791</u></b>

Additional detail on borrowings is provided in Note 22.

# SHIRE OF MOORA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2009

	2008/09 \$		2007/08 \$
<b>11. PROVISIONS</b>			
<b>Current</b>			
Provision for Annual Leave	206,122		176,465
Provision for Long Service Leave	91,444		121,569
	<u>297,566</u>		<u>298,034</u>
<b>Non-Current</b>			
Provision for Long Service Leave	93,875		41,018
	<u>93,875</u>		<u>41,018</u>
<b>12. RESERVES - CASH BACKED</b>	<b>2008/09 \$</b>	<b>2008/09 Budget \$</b>	<b>2007/08 \$</b>
<b>(a) Community Facilities Reserve</b>			
Opening Balance	171,087	171,044	220,198
Amount Set Aside / Transfer to Reserve	8,512	18,850	12,889
Amount Used / Transfer from Reserve	(31,000)	(16,000)	(62,000)
	<u>148,599</u>	<u>173,894</u>	<u>171,087</u>
<b>(b) Refuse Site Reserve</b>			
Opening Balance	219,022	219,022	206,949
Amount Set Aside / Transfer to Reserve	10,898	10,550	12,073
Amount Used / Transfer from Reserve	-	(115,000)	-
	<u>229,920</u>	<u>114,572</u>	<u>219,022</u>
<b>(c) MRWA Bridge Reserve</b>			
Opening Balance	20,951	20,951	19,796
Amount Set Aside / Transfer to Reserve	1,043	1,050	1,155
Amount Used / Transfer from Reserve	-	-	-
	<u>21,994</u>	<u>22,001</u>	<u>20,951</u>
<b>(d) Administration Building Reserve</b>			
Opening Balance	213,699	213,699	201,920
Amount Set Aside / Transfer to Reserve	10,633	10,350	11,779
Amount Used / Transfer from Reserve	(50,000)	(120,000)	-
	<u>174,332</u>	<u>104,049</u>	<u>213,699</u>
<b>(e) Plant Reserve</b>			
Opening Balance	14,478	14,478	13,680
Amount Set Aside / Transfer to Reserve	720	750	798
Amount Used / Transfer from Reserve	-	-	-
	<u>15,198</u>	<u>15,228</u>	<u>14,478</u>

**SHIRE OF MOORA**  
**FOR THE YEAR ENDED 30 JUNE 2009**

	2008/09 \$	2008/09 Budget \$	2007/08 \$
<b>12. RESERVES - CASH BACKED (Continued)</b>			
<b>(f) Community Bus Reserve</b>			
Opening Balance	38,241	38,241	31,067
Amount Set Aside / Transfer to Reserve	4,668	6,950	7,174
Amount Used / Transfer from Reserve	-	-	-
	<u>42,909</u>	<u>45,191</u>	<u>38,241</u>
<b>(g) Housing Revitalisation Reserve</b>			
Opening Balance	14,718	14,718	13,907
Amount Set Aside / Transfer to Reserve	732	750	811
Amount Used / Transfer from Reserve	-	-	-
	<u>15,450</u>	<u>15,468</u>	<u>14,718</u>
<b>(h) Tidy Towns Reserve</b>			
Opening Balance	4,689	4,689	4,431
Amount Set Aside / Transfer to Reserve	233	240	258
Amount Used / Transfer from Reserve	-	-	-
	<u>4,922</u>	<u>4,929</u>	<u>4,689</u>
<b>(i) Childcare Reserve</b>			
Opening Balance	2,770	2,770	2,617
Amount Set Aside / Transfer to Reserve	138	135	153
Amount Used / Transfer from Reserve	-	-	-
	<u>2,908</u>	<u>2,905</u>	<u>2,770</u>
<b>(j) Leave Reserve</b>			
Opening Balance	87,798	87,798	82,958
Amount Set Aside / Transfer to Reserve	4,369	4,400	4,840
Amount Used / Transfer from Reserve	-	-	-
	<u>92,167</u>	<u>92,198</u>	<u>87,798</u>
<b>(k) Sewerage Reserve</b>			
Opening Balance	-	-	-
Amount Set Aside / Transfer to Reserve	100,000	100,000	-
Amount Used / Transfer from Reserve	-	-	-
	<u>100,000</u>	<u>100,000</u>	<u>-</u>
<b>(l) Building Reserve</b>			
Opening Balance	25,000	25,000	-
Amount Set Aside / Transfer to Reserve	1,244	1,250	25,000
Amount Used / Transfer from Reserve	-	(25,000)	-
	<u>26,244</u>	<u>1,250</u>	<u>25,000</u>
<b>(m) Economic Development Reserve</b>			
Opening Balance	-	-	-
Amount Set Aside / Transfer to Reserve	80,000	80,000	-
Amount Used / Transfer from Reserve	-	-	-
	<u>80,000</u>	<u>80,000</u>	<u>-</u>
<b>TOTAL CASH BACKED RESERVES</b>	<u>954,643</u>	<u>771,685</u>	<u>812,453</u>

All of the cash backed reserve accounts are supported by money held in financial institutions and match the amounts shown as restricted cash in Note 3 to this report.

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**12. RESERVES - CASH BACKED (Continued)**

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

**Community Facilities Reserve**

To provide funds to eligible community organisations for approved projects.

Maximum loan is \$15,000 repayable over terms of 3-7 years under certain conditions.

**Sewerage Reserve**

To be used for future Sewerage Works Projects.

**Refuse Site Reserve**

To facilitate annual transfers for future rubbish disposal site.

**MRWA Bridge Reserve**

Main Roads W.A. funds held for funding Bridge Work Maintenance.

**Administration Building Reserve**

Fund transfers to provide for future Administration Building.

**Plant Reserve**

To be used for purchase of shire graders and other plant. Transfers to this fund will continue in future years.

**Community Bus Reserve**

To provide for repairs and upgrade of Community Bus

**Childcare Reserve**

To hold surplus funds from Moora & Districts Childcare Centre to fund any future losses and capital purchases.

**Housing Revitalisation Reserve**

To hold surplus funds from housing revitalisation project for the upgrade of streetscapes.

**Tidy Towns Reserve**

To hold funds distributed to the Shire of Moora by the Commissioner for Fair Trading from the cancelled Moora Tidy Towns Association Inc. and Moora Tourism Association Inc.

To advance the Tidy Towns project in the Moora Region.

**Leave Reserve**

To be used to fund annual and long service leave requirements.

**Buildings Reserve**

To be used to fund the building of or major refurbishment of Council's community buildings.

**Economic Development Reserve**

To be used for future economic development services within the Shire of Moora. These include land development relating to Residential, Commercial and Industrial Use.

**13. RESERVES - ASSET REVALUATION**

Asset revaluation reserves have arisen on revaluation of the following classes of assets:

**Roads**

	2008/09 \$	2007/08 \$
Balance as at 1 July 2008	4,864,268	4,864,268
Revaluation Increment	-	-
Revaluation Decrement	-	-
Balance as at 30 June 2009	<u>4,864,268</u>	<u>4,864,268</u>
<b>TOTAL ASSET REVALUATION RESERVES</b>	<u><b>4,864,268</b></u>	<u><b>4,864,268</b></u>

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**14. NOTES TO THE CASH FLOW STATEMENT**

**(a) Reconciliation of Cash**

For the purposes of the cash flow statement, cash includes cash on hand and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the balance sheet as follows:

	2008/09 \$	2008/09 Budget \$	2007/08 \$
Cash and Cash Equivalents	3,422,122	40,059	813,153
Short-Term Borrowings	-	-	(329,613)
	<u>3,422,122</u>	<u>40,059</u>	<u>483,540</u>

**(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result**

Net Result	1,973,781	936,688	477,279
Depreciation	2(a) 1,851,981	1,836,985	1,798,441
Bad and Doubtful Debts	2(a) 4,559	-	(8,005)
Movement in Accrued Infrastructure (Non-Current)	-	-	(18,980)
(Profit)/Loss on Sale of Asset	(133,160)	(171,850)	(82,422)
(Increase)/Decrease in Receivables	126,611	50,000	770,246
(Increase)/Decrease in Inventories	152,954	75,000	(145,825)
Increase/(Decrease) in Payables	741,482	(200,000)	(1,351,845)
Increase/(Decrease) in Employee Provisions	52,388	(61,455)	(10,619)
Grants/Contributions for the Development of Assets	(1,799,348)	(1,273,667)	(879,990)
<b>Net Cash from Operating Activities</b>	<u><b>2,971,248</b></u>	<u><b>1,191,701</b></u>	<u><b>548,280</b></u>

**(c) Undrawn Borrowing Facilities**  
**Credit Standby Arrangements**

Bank Overdraft limit	700,000	700,000
Bank Overdraft at Balance Date	-	(217,213)
Credit Card limit	35,000	35,000
Credit Card Balance at Balance Date	(332)	(95)
<b>Total Amount of Credit Unused</b>	<u><b>734,668</b></u>	<u><b>517,692</b></u>

**Loan Facilities**

Loan Facilities - Current	335,423	184,421
Loan Facilities - Non-Current	2,861,375	1,374,791
<b>Total Facilities in Use at Balance Date</b>	<u><b>3,196,798</b></u>	<u><b>1,559,212</b></u>

<b>Unused Loan Facilities at Balance Date</b>	<u><b>1,201,383</b></u>	<u><b>19,510</b></u>
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**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**15. CONTINGENT LIABILITIES**

There are no contingent liabilities pending or outstanding at the end of the period.

<b>16. CAPITAL AND LEASING COMMITMENTS</b>	<b>2008/09</b>	<b>2007/08</b>
	\$	\$

**(a) Finance Lease Commitments**

There were no finance lease commitments as at 30 June 2009.

**(b) Operating Lease Commitments**

Non-cancellable operating leases  
contracted for but not capitalised in  
the accounts.

Payable:

- not later than one year	50,332	41,060
- later than one year but not later than five years	57,169	105,301
- later than five years	-	2,200
	<b>107,501</b>	<b>148,561</b>

**(c) Capital Expenditure Commitments**

There were no capital expenditure committed as at 30 June 2009.

## SHIRE OF MOORA

### NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

**FOR THE YEAR ENDED 30 JUNE 2009**

#### 17. JOINT VENTURE

The Shire of Moora together with the Shire of Victoria Plains have a joint venture arrangement with regard to the provision of a Sport and Recreation Officer. The basis of contribution for this venture is Shire of Moora 80% and the Shire of Victoria Plains contributing 20%.

This agreement is effective 1 July 2007 and replaces the previous agreement which was;

The Shire of Moora together with the Shires of Chittering, Victoria Plains and Dandaragan have a joint venture arrangement with regard to the provision of a Sport and Recreation Officer. The basis of contribution for this venture is Shire of Moora 34.6%, Shire of Chittering contributing 43.6% and Shire of Dandaragan and Shire of Victoria Plains contributing 10.9% each.

	2008/09 \$	2007/08 \$
<b>Non-Current Assets</b>		
Furniture & Equipment	2,180	2,180
Less: Accumulated Depreciation	(913)	(695)
	<u><b>1,267</b></u>	<u><b>1,485</b></u>

#### 18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

Governance	873,217	951,040
General Purpose Funding	935,626	304,682
Law, Order, Public Safety	562,665	413,781
Health	193,326	203,768
Education and Welfare	347,094	350,891
Housing	1,298,870	1,304,286
Community Amenities	1,382,612	1,350,644
Recreation and Culture	7,664,340	7,210,947
Transport	66,091,873	64,474,750
Economic Services	1,928,711	669,885
Other Property and Services	261,995	261,995
Unallocated	297,982	266,017
	<u><b>81,838,311</b></u>	<u><b>77,762,686</b></u>

# SHIRE OF MOORA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2009

	2008/09	2007/08	2006/07
<b>19. FINANCIAL RATIOS</b>			
Current Ratio	0.969	0.919	0.900
Untied Cash to Trade Creditors Ratio	0.435	0.003	0.287
Debt Ratio	0.057	0.033	0.049
Debt Service Ratio	0.040	0.063	0.047
Gross Debt to Revenue Ratio	0.436	0.279	0.333
Gross Debt to			
Economically Realisable Assets Ratio	0.182	0.107	0.105
Rate Coverage Ratio	0.306	0.409	0.348
Outstanding Rates Ratio	0.075	0.104	0.073

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{Current assets minus restricted current assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$
Untied Cash to Trade Creditors Ratio	$\frac{\text{Untied cash}}{\text{Unpaid trade creditors}}$
Debt Ratio	$\frac{\text{Total liabilities}}{\text{Total assets}}$
Debt Service Ratio	$\frac{\text{Debt Service Cost (Principal \& Interest)}}{\text{Available operating revenue}}$
Gross Debt to Revenue Ratio	$\frac{\text{Gross debt}}{\text{Total revenue}}$
Gross Debt to	
Economically Realisable Assets Ratio	$\frac{\text{Gross debt}}{\text{Economically realisable assets}}$
Rate Coverage Ratio	$\frac{\text{Net rate revenue}}{\text{Operating revenue}}$
Outstanding Rates Ratio	$\frac{\text{Rates outstanding}}{\text{Rates collectable}}$

# SHIRE OF MOORA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2009

### 20. TRUST FUNDS

Funds held at balance date over which the Municipality has no control and which are not included in the financial statements are as follows:

	Balance 1-Jul-08 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-09 \$
Recreation Centre Bonds	2,475	2,490	(4,965)	-
Hall Hire Bonds	1,200	4,900	(6,100)	-
Staff Housing Bonds	500	800	-	1,300
Tender Bonds	200	-	-	200
Road Damage Bonds	824	-	-	824
Town Planning Contribution	3,050	-	-	3,050
Community Bus Bonds	800	4,300	(5,100)	-
Retention - 43 Lefroy St	5,893	-	-	5,893
BCITF	-	6,442	(1,665)	4,777
BRB	-	1,825	(852)	973
Sales of Land	1,000	-	-	1,000
Caravan Park - Easter Bonds	120	-	(120)	-
Standpipe Access Cards	-	250	(250)	-
Moora Lions Club	-	179	(179)	-
Moora Repertory Club	-	5,345	-	5,345
	<b>16,062</b>	<b>26,531</b>	<b>(19,231)</b>	<b>23,362</b>

### 21. DISPOSALS OF ASSETS - 2008/2009 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Governance</b>						
Administration Sedans	120,689	181,800	106,509	160,000	(14,180)	(21,800)
<b>Transport</b>						
Works Supervisor's Vehicles	32,898	63,000	33,183	60,000	285	(3,000)
Rubbish Truck - P0039	-	-	16,818	12,000	16,818	12,000
Tip Truck - P0057	-	-	40,000	60,000	40,000	60,000
Minor Plant	-	-	-	200	-	200
<b>Economic Development</b>						
Westrail Industrial Land	8,333	80,000	83,570	80,000	75,237	-
Lot 211 Melbourne Street	-	15,000	15,000	15,000	15,000	-
Gardiner Street Property	-	220,000	-	345,450	-	125,450
Revitalised Property	-	101,000	-	100,000	-	(1,000)
	<b>161,920</b>	<b>660,800</b>	<b>295,080</b>	<b>832,650</b>	<b>133,160</b>	<b>171,850</b>

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**22. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-08 \$	New Loans \$	Principal Repayments		Principal Outstanding 30-Jun-09		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Housing</b>								
Loan 174 - G.E.H.A. Housing	483	-	483	484	-	-	2	17
Loan 311 - Construction of Staff Housing	28,208	-	13,767	13,767	14,441	14,441	1,088	1,109
Loan 317 - Housing - Executive Home (Staff)	283,278	-	12,545	12,545	270,733	270,733	19,375	19,511
<b>Recreation and Culture</b>								
Loan 300 - Moora Tennis Club (*)	18,771	-	1,982	1,982	16,789	16,790	1,403	1,275
Loan 314 - Moora Town Hall Upgrade	399,677	-	25,753	25,754	373,924	373,923	25,084	25,438
Loan 315 - Moora Performing Arts Centre	537,669	-	34,479	34,479	503,190	503,191	31,430	32,135
Loan 319 - Moora Bowling Club (*)	50,000	-	8,595	8,600	41,405	41,400	3,790	3,500
<b>Transport</b>								
NEW Loan 320 - Tip & Rubbish Trucks	-	371,000	-	-	371,000	371,000	2,166	-
<b>Economic Development</b>								
Loan 312 - Construction of Caravan Park Chalets	115,941	-	17,500	17,500	98,441	98,441	6,342	6,371
Loan 316 - Gardiner Street Power Upgrade (+)	63,177	-	7,301	7,301	55,876	55,876	4,216	4,264
Loan 318 - Residential Subdivision Lee Steere St	62,008	-	62,008	62,009	-	-	3,127	3,261
NEW Loan 321 - Caravan Park Chalets	-	180,000	-	-	180,000	180,000	970	-
NEW Loan 322 - Industrial Land Purchase	-	136,000	-	-	136,000	100,000	634	-
NEW Loan 323 - Lifestyle Village	-	1,135,000	-	-	1,135,000	-	2,280	-
	<b>1,559,212</b>	<b>1,822,000</b>	<b>184,413</b>	<b>184,421</b>	<b>3,196,799</b>	<b>2,025,795</b>	<b>101,907</b>	<b>96,881</b>

(\*) Self supporting loan financed by payments from third parties.

(+) Loan financed from Service Charge levied on ratepayers who have benefited from the power upgrade.

All other loan repayments were financed by general purpose income.

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**22. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2008/2009

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges \$	Interest Rate % pa	Amount Used		Balance Unspent \$
	Actual \$	Budget \$						Actual \$	Budget \$	
NEW Loan - 4 Unit Housing Development	-	525,000	WATC	P & I	15	-	-	-	525,000	-
NEW Loan 320 - Tip & Rubbish Trucks	371,000	371,000	WATC	P & I	7	77,969	5.3700	371,000	371,000	-
NEW Loan 321 - Caravan Park Chalets	180,000	180,000	WATC	P & I	5	24,841	4.9600	65,012	180,000	114,988
NEW Loan 322 - Industrial Land Purchase	136,000	100,000	WATC	P & I	3	9,892	4.2900	136,000	100,000	-
NEW Loan 323 - Lifestyle Village	1,135,000	-	WATC	P & I	10	400,085	6.1600	44,518	-	1,090,482

(c) Unspent Debentures

Particulars	Date Borrowed	Balance 1-Jul-08 \$	Borrowed During Year \$	Expended During Year \$	Balance 30-Jun-09 \$
Loan 317 - Housing - Executive Home (Staff)	26-Jun-07	19,510	-	19,510	-
Loan 321 - Caravan Park Chalets	22-May-09	-	180,000	66,686	113,314
Loan 323 - Lifestyle Village	19-Jun-09	-	1,135,000	46,931	1,088,069
		<b>19,510</b>	<b>1,315,000</b>	<b>133,127</b>	<b>1,201,383</b>

(d) Overdraft

Council has an overdraft facility of \$700,000 with the Westpac Bank of Moora which was utilised during the financial year to meet short term cashflow demands. It is anticipated that this facility will be required to be utilised during 2009/2010 for the same purpose. The overdraft balance at 30 June 2009 was \$nil.

**SHIRE OF MOORA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2009**

**23. RATING INFORMATION - 2008/2009 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>Rate Revenue \$</b>	<b>Interim Rates \$</b>	<b>Back Rates \$</b>	<b>Total Revenue \$</b>	<b>Budget Rate Revenue \$</b>	<b>Budget Interim Rate \$</b>	<b>Budget Back Rate \$</b>	<b>Budget Total Revenue \$</b>
<b>Differential General Rate</b>											
GRV Residential Moora Townsite	7.6976	606	5,221,320	404,366	6,502	-	410,868	401,910	3,000	1,000	405,910
GRV Industrial/Commercial Moora	7.6976	73	1,909,896	147,016	(2,332)	1,340	146,024	147,000	-	-	147,000
GRV Residential Other Townsite	7.6976	55	250,016	19,978	148	-	20,126	19,240	-	-	19,240
GRV Industrial/Commercial Other	7.6976	12	112,726	9,356	-	-	9,356	8,670	-	-	8,670
GRV Ex-Gratia	7.6976	2	36,660	2,822	-	-	2,822	2,820	-	-	2,820
UV Rural	1.5305	383	132,288,443	2,026,008	938	187	2,027,133	2,024,670	-	-	2,024,670
UV Urban Farms	1.5305	66	5,925,000	90,682	582	-	91,264	90,680	-	-	90,680
<b>Sub-Totals</b>		<b>1,197</b>	<b>145,744,061</b>	<b>2,700,228</b>	<b>5,838</b>	<b>1,527</b>	<b>2,707,593</b>	<b>2,694,990</b>	<b>3,000</b>	<b>1,000</b>	<b>2,698,990</b>
<b>Minimum Rates</b>											
GRV Residential Moora Townsite	390.00	98	195,991	38,220	-	-	38,220	42,120	-	-	42,120
GRV Industrial/Commercial Moora	390.00	15	24,266	5,850	-	-	5,850	5,850	-	-	5,850
GRV Residential Other Townsite	275.00	61	35,720	16,775	-	-	16,775	17,875	-	-	17,875
GRV Industrial/Commercial Other	275.00	12	23,624	3,300	-	-	3,300	3,575	-	-	3,575
GRV Ex-Gratia	390.00	1	750	390	-	-	390	390	-	-	390
UV Rural	275.00	35	195,451	9,625	-	-	9,625	9,625	-	-	9,625
UV Urban Farms	275.00	1	17,250	275	-	-	275	275	-	-	275
<b>Sub-Totals</b>		<b>223</b>	<b>493,052</b>	<b>74,435</b>	<b>-</b>	<b>-</b>	<b>74,435</b>	<b>79,710</b>	<b>-</b>	<b>-</b>	<b>79,710</b>
<b>Specified Area Rate (refer note 24)</b>							<b>2,782,028</b>				<b>2,778,700</b>
Staff Rates Discount							-				-
Movement in Rates Paid in Advance							-				-
<b>Total Rates Levied</b>							<b>2,782,028</b>				<b>2,778,700</b>
CBH in lieu							(9,661)				(12,000)
Non-Payment Penalty							-				-
Rates Instalment Interest							-				-
Rates Instalment Administration Fee							-				-
<b>Totals</b>							<b>2,772,367</b>				<b>2,766,700</b>
							12,405				12,400
							25,859				27,000
							17,478				14,000
							4,755				4,500
							<b>2,832,864</b>				<b>2,824,600</b>

**24. SPECIFIED AREA RATES - 2008/2009 FINANCIAL YEAR**

No Specified Area Rates were levied in the 2008/09 Financial Year

# SHIRE OF MOORA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2009

### 25. SERVICE CHARGES - 2008/2009 FINANCIAL YEAR

	Amount of Charge \$	Revenue Raised \$	Budget Revenue \$	Applied to Service Costs \$	Budget Applied to Costs \$
<b>Power Upgrade Loan</b>					
Industrial/Commercial Levy	339.32	6,787	6,787	6,787	6,787
Residential Levy	169.66	169	169	169	169
		<b>6,956</b>	<b>6,956</b>	<b>6,956</b>	<b>6,956</b>

The Shire of Moora levies a service charge on 21 lots in Gardiner Street Moora for the purposes of a power upgrade.

The upgrade was funded by a \$10,000 contribution by McIntosh and Sons, service charges levied in 2005/2006 and a loan of \$77,760. A service charge will be levied each year for the life of the loan to service that debt (ie June 2015).

### 26. DISCOUNTS, INCENTIVES, CONCESSIONS & WRITE-OFFS - 2008/2009 FINANCIAL YEAR

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
General Rates - Staff	Incentive	N/A	9,661	11,000
General Rates - Ratepayer	Prize	N/A	500	500
Rate Assessment	Write-Off	N/A	1,824	-
			<b>11,985</b>	<b>11,500</b>

Council provides a \$500 annual allowance on rates to full time employees (pro rata for part time employees) who own and live in their own home in the Shire of Moora, as per Council Policy 2.18. This amount is paid to eligible employees after rates notices are sent out each year.

Ratepayers who pay their rates, rubbish charges and arrears in full within 21 days from the issue date of the rate notice are entered into an electronic draw conducted by the President. The prize of \$500 is paid to the first eligible ratepayer drawn.

# SHIRE OF MOORA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2009

### 27. INTEREST CHARGES AND INSTALMENTS - 2008/2009 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00	N/A	26,346	27,000
Interest on Instalments Plan	5.50	N/A	17,478	14,000
Charges on Instalment Plan	N/A	\$5.00	4,755	4,500
			<b>48,579</b>	<b>45,500</b>

Ratepayers had the following options relating to the payment of rates by instalments:

(i) two equal instalments - due on 15 September 2008 & 19 January 2009.

(ii) four equal instalments - due on 15 September 2008, 17 November 2008, 19 January 2009 & 23 March 2009.

Administration charges and interest applied for the final three instalments.

### 28. FEES & CHARGES

	2008/09 \$	2007/08 \$
Governance	9,773	2,288
General Purpose Funding	7,555	7,099
Law, Order, Public Safety	78,149	64,253
Health	10,230	140
Education & Welfare	132,724	113,083
Housing	62,183	27,089
Community Amenities	727,461	679,657
Recreation & Culture	111,862	82,757
Transport	800	-
Economic Services	156,899	152,608
Other Property & Services	551,009	169,074
	<b>1,848,645</b>	<b>1,298,048</b>

There were new charges adopted during the year on top of the fees or charges detailed in the original Budget. These related to the provision of access cards for the Shire's water standpipes.

### 29. GRANT REVENUE

	Done	2008/09 \$	2007/08 \$
<b>By Nature and Type:</b>			
Grants and Subsidies - operating		2,384,839	1,400,626
Grants and Subsidies - non-operating		1,874,876	879,990
		<b>4,259,715</b>	<b>2,280,616</b>
<b>By Program:</b>			
General Purpose Funding		1,943,735	952,232
Law, Order, Public Safety		418,374	57,883
Health		-	7,964
Education & Welfare		117,546	111,442
Housing		-	80
Community Amenities		65,945	87,659
Recreation and Culture		173,848	320,127
Transport		1,398,153	727,768
Economic Services		131,503	6,280
Other Property & Services		10,611	9,181
		<b>4,259,715</b>	<b>2,280,616</b>

# SHIRE OF MOORA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2009

### 30. COUNCILLORS' REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2008/09 \$	2008/09 Budget \$	2007/08 \$
Meeting Fees	21,840	20,000	19,770
President's Allowance	6,000	6,000	6,000
Deputy President's Allowance	1,500	1,500	1,514
Travelling Expenses	4,398	5,000	4,063
Telecommunications Allowance	-	5,000	3,608
	<b>33,738</b>	<b>37,500</b>	<b>34,955</b>

### 31. EMPLOYEES' REMUNERATION

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$100,000 or more.

Salary Range \$	2008/09	2007/08
120,000 - 129,999	1	1

### 32. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

	2008/09	2007/08
	<u>49</u>	<u>49</u>

### 33. MAJOR LAND TRANSACTIONS

Council did not have any major land transactions during the 2008/2009 financial year.

### 34. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council did not participate in any trading undertakings or major trading undertakings during the 2008/2009 financial year.

# SHIRE OF MOORA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2009

### 35. FINANCIAL RISK MANAGEMENT

Council's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Council's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Council held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2008/09	2007/08	2008/09	2007/08
	\$	\$	\$	\$
<b>Financial Assets</b>				
Cash and cash equivalents	3,422,122	813,153	3,422,122	813,153
Receivables	675,850	823,722	665,257	788,890
	<u>4,097,972</u>	<u>1,636,875</u>	<u>4,087,379</u>	<u>1,602,043</u>
<b>Financial Liabilities</b>				
Payables	1,094,003	352,521	1,094,003	352,521
Short-Term Borrowings	-	329,613	-	329,613
Long-Term Borrowings	3,196,798	1,559,212	2,922,177	1,432,603
	<u>4,290,801</u>	<u>2,241,346</u>	<u>4,016,180</u>	<u>2,114,737</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables – estimated to the carrying value which approximates net market value.
- Borrowings – estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

## SHIRE OF MOORA

### NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2009

#### 35. FINANCIAL RISK MANAGEMENT (Continued)

##### (a) Cash and Cash Equivalents

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

Cash is subject to interest rate risk – the risk that movements in interest rates could affect returns.

Another risk associated with cash and investments is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by placing its cash with Australia's major banks.

	30-Jun-09	30-Jun-08
	\$	\$
Impact of a 1% (*) movement in interest rates on cash and cash equivalents:		
- Equity	16,033	12,125
- Income Statement	16,033	12,125

#### Notes:

(\*) Sensitivity percentages based on management's expectation of future possible market movements.

Recent market volatility has seen large market movements for certain types of investments.

## SHIRE OF MOORA

### NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

#### FOR THE YEAR ENDED 30 JUNE 2009

#### 35. FINANCIAL RISK MANAGEMENT (Continued)

##### (b) Receivables

Council's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. Council manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Council's credit risk at balance date was:

	30-Jun-09	30-Jun-08
Percentage of Rates and Annual Charges		
- Current	0.00%	0.00%
- Overdue	100.00%	100.00%
Percentage of Other Receivables		
- Current	63.76%	85.97%
- Overdue	36.24%	14.03%

**SHIRE OF MOORA**

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2009**

**35. FINANCIAL RISK MANAGEMENT (Continued)**

**(c) Payables**

**Borrowings**

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of Council's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

**2008/09**

Payables	1,094,003	-	-	1,094,003	1,094,003
Borrowings	527,611	1,916,604	1,772,673	4,216,888	3,196,799
	<u>1,621,614</u>	<u>1,916,604</u>	<u>1,772,673</u>	<u>5,310,891</u>	<u>4,290,802</u>

**2007/08**

Payables	352,521	-	-	352,521	352,521
Short-Term Borrowings	329,613	-	-	329,613	329,613
Long-Term Borrowings	281,383	817,828	1,061,151	2,160,362	1,559,212
	<u>963,517</u>	<u>817,828</u>	<u>1,061,151</u>	<u>2,842,496</u>	<u>2,241,346</u>

# SHIRE OF MOORA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2009

### 35. FINANCIAL RISK MANAGEMENT (Continued)

#### (c) Borrowings (Continued)

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs. Council manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	<1 year \$	>1<2 years \$	>2<3 years \$	>3<4 years \$	>4<5 years \$	>5 years \$	Total \$	Weighted Average Effective Interest Rate %
<b>Year Ended 30 June 2009</b>								
<b>Borrowings</b>								
<b>Fixed Rate</b>								
Debentures	14,440	-	136,000	41,405	278,441	2,726,513	3,196,799	6.01%
Weighted Average Effective Interest Rate	4.70%		4.29%	7.44%	5.23%	6.16%		

#### **Year Ended 30 June 2008**

<b>Borrowings</b>								
<b>Fixed Rate</b>								
Debentures	62,491	28,208	-	-	50,000	1,418,513	1,559,212	6.40%
Weighted Average Effective Interest Rate	6.80%	4.70%			7.44%	6.38%		

**INDEPENDENT AUDITOR'S REPORT  
TO THE ELECTORS OF THE SHIRE OF MOORA**

**Report on the Financial Report**

We have audited the accompanying financial report of the Shire of Moora, which comprises the balance sheet as at 30 June 2009 and the income statement by nature or type, income statement by program, statement of changes in equity, cash flow statement and rate setting statement for the year ended on that date and a summary of significant accounting policies and other explanatory notes.

**Council's Responsibility for the Financial Report**

Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended). This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Independence**

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

**Auditor's Opinion**

In our opinion, the financial report of the Shire of Moora is in accordance with the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended), including:

- a. giving a true and fair view of the Shire's financial position as at 30 June 2009 and of its performance for the year ended on that date; and
- b. complying with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

**INDEPENDENT AUDITOR'S REPORT  
TO THE ELECTORS OF THE SHIRE OF MOORA (Continued)**

**Statutory Compliance**

During the course of the audit we became aware of the following instances where the Council did not comply with the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

**Budget Deficiency**

Council did not obtain Ministerial approval for the amount estimated to be yielded from general rates to be lower than 90% of the amount of the budget deficiency as required by Section 6.34(b) of the Local Government Act 1995 (as amended).

**Financial Management System Review**

The CEO has not undertaken a review of the appropriateness and effectiveness of the financial management systems and procedures of the local government within the last 4 years as required by Financial Management Regulation 5(2)(c).

**Rate Notice and its Accompanying Information**

The rate notice and its accompanying information did not include a brief statement that the payment of rates by instalments is not available if any rates remain outstanding from the previous year as required by Financial Management Regulation 56(4)(i).

**Rate Instalment Notice**

The rate instalment notice did not include the valuation of the land to which it relates as required by Financial Management Regulation 57(1)(a).

**Other Matters**

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- a) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- b) Except as detailed above, no other matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- c) All necessary information and explanations were obtained by us.
- d) All audit procedures were satisfactorily completed in conducting our audit.

UHY HAINES NORTON  
CHARTERED ACCOUNTANTS



GREG GODWIN  
PARTNER

Address: Perth, WA  
Date: 22 December 2009

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