

**SHIRE OF MOORA**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 September 2017**

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

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**Shire of Moora**  
**Information Summary**  
**For the Period Ended 30 September 2017**

## Key Information

### Report Purpose

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

### Overview

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

### Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 30 September 2017 of \$5,899,253.

### Items of Significance

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

	% Collected /				
		Completed	Annual Budget	YTD Budget	YTD Actual
<b>Significant Projects</b>					
Regional Road Group (Moora-Miling)	4%	\$	982,568	\$	245,637
Roads To Recovery (Barberton East Road)	0%	\$	634,030	\$	158,505
Hydrotherapy pool	0%	\$	1,800,000	\$	450,000
Mens Shed - Moora Sports Oval	3%	\$	530,000	\$	132,498
CCTV and Security Improvement	55%	\$	277,942	\$	69,483
<b>Grants, Subsidies and Contributions</b>					
Operating Grants, Subsidies and Contributions	29%	\$	1,174,180	\$	368,843
Non-operating Grants, Subsidies and Contributions	10%	\$	2,745,317	\$	686,322
	15%	\$	3,919,497	\$	1,055,165
		\$		\$	597,963
Rates Levied	98%	\$	3,883,287	\$	3,883,287
		\$		\$	3,799,794

*% Compares current ytd actuals to annual budget*

		Prior Year 30 Sep 2016	Current Year 30 Sep 2017
<b>Financial Position</b>			
Adjusted Net Current Assets	107%	\$ 5,492,293	\$ 5,899,253
Cash and Equivalent - Unrestricted	103%	\$ 4,140,746	\$ 4,285,087
Cash and Equivalent - Restricted	127%	\$ 1,629,718	\$ 2,067,082
Receivables - Rates	102%	\$ 1,857,717	\$ 1,887,769
Receivables - Other	686%	\$ 74,451	\$ 510,725
Payables	59%	\$ 469,690	\$ 275,717

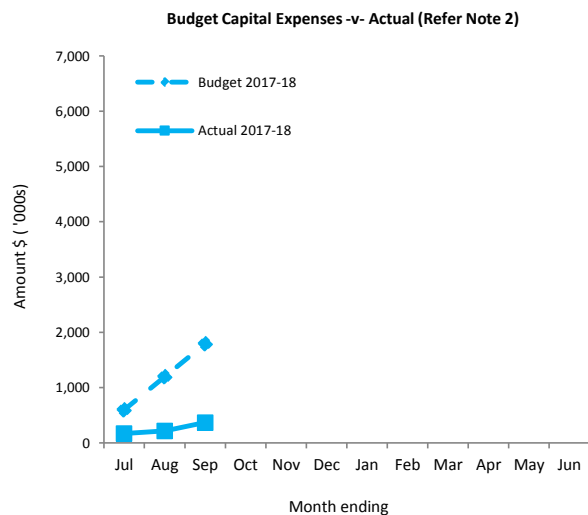
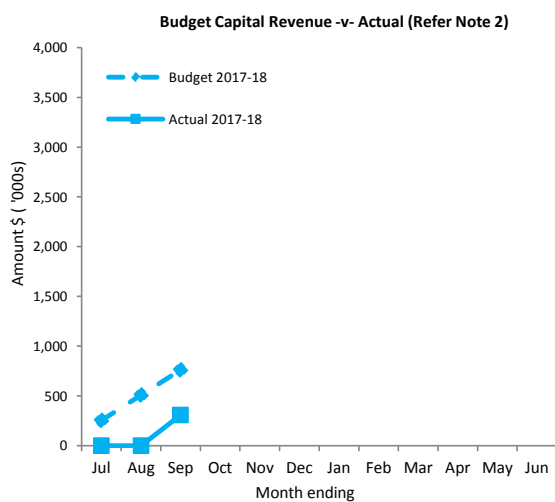
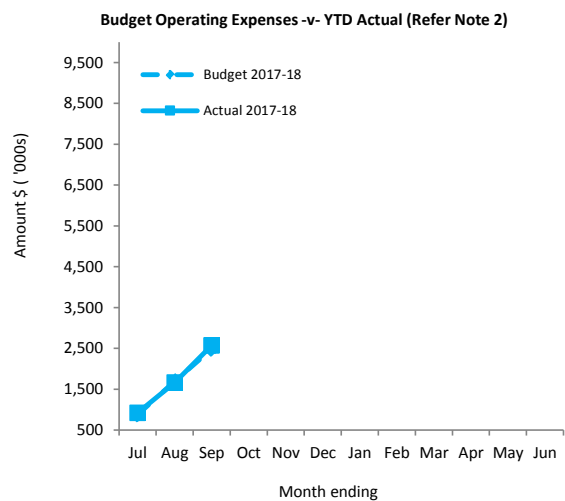
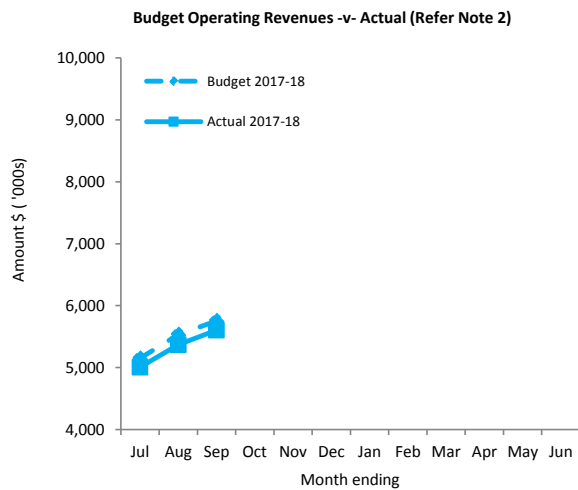
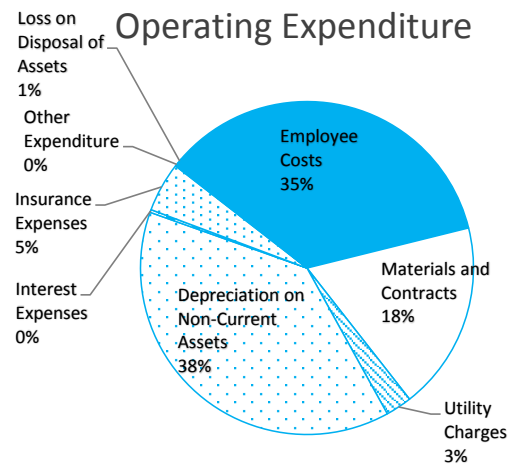
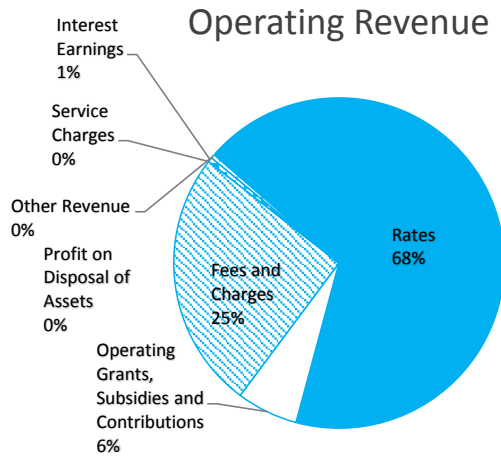
*% Compares current ytd actuals to prior year actuals at the same time*

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

## Preparation

Prepared by: David Trevaskis  
Reviewed by: David Trevaskis  
Date prepared: 10/10/2017

**Shire of Moora  
Information Summary  
For the Period Ended 30 September 2017**



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

**SHIRE OF MOORA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 September 2017**

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	2,040,151	2,040,151	<b>2,001,943</b>	(38,208)	(2%)	
<b>Revenue from operating activities</b>							
Governance		26,706	6,666	<b>7,304</b>	638	10%	
General Purpose Funding - Rates	9	3,883,287	3,883,287	<b>3,799,794</b>	(83,493)	(2%)	
General Purpose Funding - Other		1,031,092	260,073	<b>238,937</b>	(21,136)	(8%)	▼
Law, Order and Public Safety		281,597	158,076	<b>119,247</b>	(38,829)	(25%)	▼
Health		20,690	5,169	<b>4,342</b>	(828)	(16%)	
Education and Welfare		327,000	81,747	<b>82,449</b>	702	1%	
Housing		120,900	30,216	<b>24,022</b>	(6,194)	(21%)	▼
Community Amenities		1,161,394	1,031,552	<b>1,032,751</b>	1,199	0%	
Recreation and Culture		164,496	41,091	<b>34,572</b>	(6,519)	(16%)	▼
Transport		123,936	90,983	<b>98,532</b>	7,549	8%	▲
Economic Services		550,644	137,649	<b>129,151</b>	(8,498)	(6%)	▼
Other Property and Services		109,000	27,246	<b>33,221</b>	5,975	22%	▲
		<b>7,800,742</b>	<b>5,753,755</b>	<b>5,604,321</b>			
<b>Expenditure from operating activities</b>							
Governance		(891,804)	(274,209)	<b>(219,990)</b>	54,219	20%	▲
General Purpose Funding		(276,147)	(73,040)	<b>(58,830)</b>	14,210	19%	▲
Law, Order and Public Safety		(443,597)	(125,159)	<b>(136,570)</b>	(11,411)	(9%)	▼
Health		(110,270)	(27,531)	<b>(18,288)</b>	9,243	34%	▲
Education and Welfare		(432,599)	(100,605)	<b>(93,054)</b>	7,551	8%	▲
Housing		(66,668)	(16,617)	<b>(23,306)</b>	(6,689)	(40%)	▼
Community Amenities		(1,059,441)	(264,726)	<b>(268,692)</b>	(3,966)	(1%)	
Recreation and Culture		(1,463,693)	(372,202)	<b>(409,538)</b>	(37,336)	(10%)	▼
Transport		(3,813,995)	(953,457)	<b>(1,142,951)</b>	(189,494)	(20%)	▼
Economic Services		(1,074,633)	(268,518)	<b>(209,049)</b>	59,469	22%	▲
Other Property and Services		(36,478)	(9,057)	<b>7,041</b>	16,098	178%	▲
		<b>(9,669,325)</b>	<b>(2,485,121)</b>	<b>(2,573,226)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,456,624	864,129	<b>989,223</b>	125,094	14%	▲
Adjust (Profit)/Loss on Asset Disposal	8	267,546	66,882	<b>13,145</b>	(53,737)	(80%)	▼
Adjust Provisions and Accruals		0	0	<b>251</b>	251		
<b>Amount attributable to operating activities</b>		<b>1,855,587</b>	<b>4,199,645</b>	<b>4,033,714</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	2,745,317	686,322	<b>261,225</b>	(425,097)	(62%)	▼
Proceeds from Disposal of Assets	8	320,181	75,039	<b>47,273</b>	(27,766)	(37%)	▼
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(2,624,550)	(656,127)	<b>(40,033)</b>	616,094	94%	▲
Infrastructure Assets - Roads	13	(2,825,379)	(706,299)	<b>(39,762)</b>	666,537	94%	▲
Infrastructure Assets - Public Facilities	13	(680,781)	(170,184)	<b>(197,093)</b>	(26,909)	(16%)	▼
Infrastructure Assets - Footpaths	13	(278,313)	(69,561)	<b>(55)</b>	69,506	100%	▲
Infrastructure Assets - Drainage	13	(157,354)	(39,321)	<b>(14,481)</b>	24,840	63%	▲
Heritage Assets	13	0	0	<b>0</b>	0		
Plant and Equipment	13	(569,915)	(142,470)	<b>(68,222)</b>	74,248	52%	▲
Furniture and Equipment	13	(42,076)	(10,515)	<b>(9,750)</b>	765	7%	▲
<b>Amount attributable to investing activities</b>		<b>(4,112,870)</b>	<b>(1,033,116)</b>	<b>(60,896)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		0	0	<b>0</b>	0		
Proceeds from Advances		15,929	2,655	<b>9,060</b>	6,405	241%	▲
Self-Supporting Loan Principal		7,245	1,208	<b>0</b>	(1,208)	(100%)	
Transfer from Reserves	7	580,000	0	<b>0</b>	0		
Advances to Community Groups		0	0	<b>(10,000)</b>	(10,000)		▼
Repayment of Debentures	10	(351,222)	(10,541)	<b>(74,553)</b>	(64,012)	(607%)	▼
Transfer to Reserves	7	(150,000)	(75,420)	<b>(15)</b>	75,405	100%	▲
<b>Amount attributable to financing activities</b>		<b>101,952</b>	<b>(82,099)</b>	<b>(75,508)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(115,180)</b>	<b>5,124,581</b>	<b>5,899,253</b>			

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

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

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

**SHIRE OF MOORA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 September 2017**

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	3	2,040,151	2,040,151	2,001,943	(38,208)	(2%)	
<b>Revenue from operating activities</b>							
Rates	9	3,883,287	3,883,287	3,799,794	(83,493)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,174,180	368,843	336,738	(32,105)	(9%)	▼
Fees and Charges		2,423,040	1,434,584	1,420,157	(14,427)	(1%)	
Service Charges		0	0	0	0		
Interest Earnings		169,243	29,301	25,287	(4,014)	(14%)	
Other Revenue		114,356	28,581	22,345	(6,236)	(22%)	▼
Profit on Disposal of Assets	8	36,636	9,159	0			
		<b>7,800,742</b>	<b>5,753,755</b>	<b>5,604,321</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(3,487,652)	(880,501)	(893,875)	(13,374)	(2%)	
Materials and Contracts		(2,313,355)	(600,874)	(471,202)	129,672	22%	▲
Utility Charges		(379,731)	(94,839)	(65,682)	29,157	31%	▲
Depreciation on Non-Current Assets		(3,456,624)	(864,129)	(989,223)	(125,094)	(14%)	▼
Interest Expenses		(51,534)	(8,020)	(6,924)	1,096	14%	▲
Insurance Expenses		(170,545)	(63,504)	(123,806)	(60,302)	(95%)	▼
Other Expenditure		494,298	102,787	(9,369)	(112,156)	109%	
Loss on Disposal of Assets	8	(304,182)	(76,041)	(13,145)			
		<b>(9,669,325)</b>	<b>(2,485,121)</b>	<b>(2,573,226)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,456,624	864,129	989,223	125,094	14%	▲
Adjust (Profit)/Loss on Asset Disposal	8	267,546	66,882	13,145	(53,737)	(80%)	▼
Adjust Provisions and Accruals		0	0	251	251		
<b>Amount attributable to operating activities</b>		<b>1,855,587</b>	<b>4,199,645</b>	<b>4,033,714</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions	11	2,745,317	686,322	261,225	(425,097)	(62%)	▼
Proceeds from Disposal of Assets	8	320,181	75,039	47,273	(27,766)	(37%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,624,550)	(656,127)	(40,033)	616,094	94%	▲
Infrastructure Assets - Roads	13	(2,825,379)	(706,299)	(39,762)	666,537	94%	▲
Infrastructure Assets - Public Facilities	13	(680,781)	(170,184)	(197,093)	(26,909)	(16%)	▼
Infrastructure Assets - Footpaths	13	(278,313)	(69,561)	(55)	69,506	100%	▲
Infrastructure Assets - Drainage	13	(157,354)	(39,321)	(14,481)	24,840	63%	▲
Plant and Equipment	13	(569,915)	(142,470)	(68,222)	74,248	52%	▲
Furniture and Equipment	13	(42,076)	(10,515)	(9,750)	765	7%	▲
<b>Amount attributable to investing activities</b>		<b>(4,112,870)</b>	<b>(1,033,116)</b>	<b>(60,896)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		15,929	2,655	9,060	6,405	241%	▲
Self-Supporting Loan Principal		7,245	1,208	0	(1,208)	(100%)	
Transfer from Reserves	7	580,000	0	0	0		
Advances to Community Groups		0	0	(10,000)	(10,000)		▼
Repayment of Debentures	10	(351,222)	(10,541)	(74,553)	(64,012)	(607%)	▼
Transfer to Reserves	7	(150,000)	(75,420)	(15)	75,405	100%	▲
<b>Amount attributable to financing activities</b>		<b>101,952</b>	<b>(82,099)</b>	<b>(75,508)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>(115,180)</b>	<b>5,124,581</b>	<b>5,899,253</b>		15%	

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

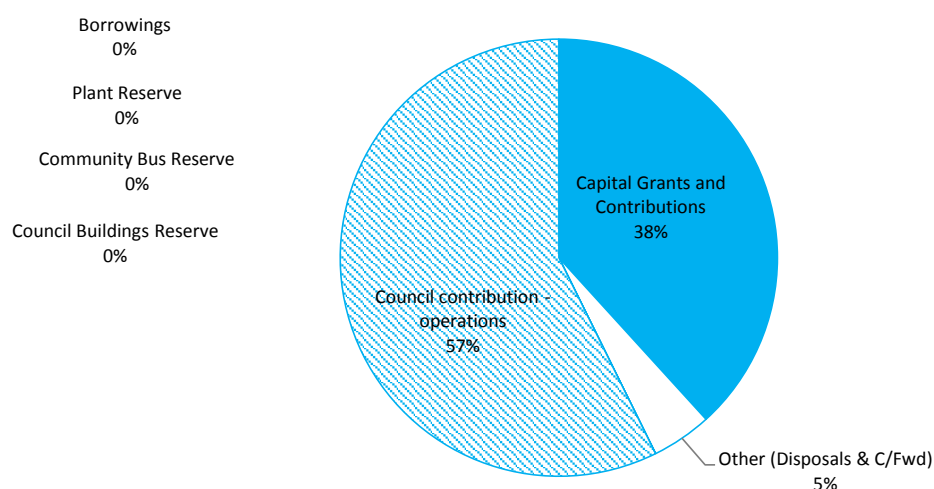
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF MOORA**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
**For the Period Ended 30 September 2017**

**Capital Acquisitions**

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditur e) (b)	Amended YTD Budget (d)	Amended Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	25,434	14,599	656,127	2,624,550	<b>40,033</b>	(616,094)
Infrastructure Assets - Roads	13	0	39,762	706,299	2,825,379	<b>39,762</b>	(666,537)
Infrastructure Assets - Public Facilities	13	152,432	44,661	170,184	680,781	<b>197,093</b>	26,909
Infrastructure Assets - Footpaths	13	55	0	69,561	278,313	<b>55</b>	(69,506)
Infrastructure Assets - Drainage	13	0	14,481	39,321	157,354	<b>14,481</b>	(24,840)
Plant and Equipment	13	0	68,222	142,470	569,915	<b>68,222</b>	(74,248)
Furniture and Equipment	13	0	9,750	10,515	42,076	<b>9,750</b>	(765)
<b>Capital Expenditure Totals</b>		<b>177,921</b>	<b>191,474</b>	<b>1,794,477</b>	<b>7,178,368</b>	<b>369,394</b>	<b>(1,425,083)</b>
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions				<b>686,322</b>	<b>2,745,317</b>	<b>261,225</b>	
Borrowings				<b>0</b>	<b>0</b>	<b>0</b>	
Other (Disposals & C/Fwd)				<b>75,039</b>	<b>320,181</b>	<b>47,273</b>	
Council contribution - Cash Backed Reserves							
Community Bus Reserve				0	0	0	
Plant Reserve				0	0	0	
Council Buildings Reserve				0	0	0	
Council contribution - operations				<b>1,033,116</b>	<b>4,112,870</b>	<b>60,896</b>	
<b>Capital Funding Total</b>				<b>1,794,477</b>	<b>7,178,368</b>	<b>369,394</b>	

**Budgeted Capital Acquisitions Funding**



**Note 1: Significant Accounting Policies**

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

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

A full copy of these policies is available within the Shire of Moora 2016/17 Adopted Budget.

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2017**

**Note 2: Explanation of Material Variances**

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

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

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
General Purpose Funding	(21,136)	(8%)	▼	Timing	Interest revenue and reduction in FAG revenue - adjusted based on new census figures
Law, Order and Public Safety	(38,829)	(25%)	▼	Timing	CESM/DFES quarterly contribution DFES and Shire of Victoria Plains to be rec in Oct. CESM officer 85% contribution to be paid in Oct.
Housing	(6,194)	(21%)	▼	Permanent	92 Roberts street - currently vacant (waiting for new doctor)
Recreation and Culture	(6,519)	(16%)	▼	Timing	Swimming pool fees and MPAC lotterywest grant timing
Transport	7,549	8%	▲	Permanent	Direct grant road funding above budget
Economic Services	(8,498)	(6%)	▼	Permanent	Drummon street workers camp reduced fee whilst camp closed
Other Property and Services	5,975	22%	▲	Timing	Private works Revenue
<b>Operating Expense</b>					
Governance	54,219	20%	▲	Timing	Jul-Sep member fees to be paid. WALGA conference invoices delayed
General Purpose Funding	14,210	19%	▲	Timing	GRV valuation expenses delayed
Law, Order and Public Safety	(11,411)	(9%)	▼	Timing	ESL payment and CESM and control officer costs
Health	9,243	34%	▲	Timing	Control officer time spent on pest control
Education and Welfare	7,551	8%	▲	Timing	Childcare centre wages
Housing	(6,689)	(40%)	▼	Permanent	Depreciation costs increased - Fair value assessment carried out July 17
Recreation and Culture	(37,336)	(10%)	▼	Permanent	Depreciation costs increased - Fair value assessment carried out July 17
Transport	(189,494)	(20%)	▼	Timing	Road maintenance salary and wages
Economic Services	59,469	22%	▲	Timing	MLSV contract, 2 x industrial lots expected to sell at a loss
Other Property and Services	16,098	178%	▲	Timing	Over allocated PWOH and Plant
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(425,097)	(62%)	▼	Timing	Delayed capital project so grants not received
Proceeds from Disposal of Assets	(27,766)	(37%)	▼	Timing	Significant plant not traded in YTD
<b>Capital Expenses</b>					
Land and Buildings	616,094	94%	▲	Timing	Hydrotherapy pool and Mens Shed Construction
Infrastructure - Roads	666,537	94%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	(26,909)	(16%)	▼	Timing	CCTV contractor invoice paid in advance
Infrastructure - Footpaths	69,506	100%	▲	Timing	Works Delayed
Infrastructure - Drainage	24,840	63%	▲	Timing	Works Delayed
Plant and Equipment	74,248	52%	▲	Timing	Significant new plant not acquired YTD

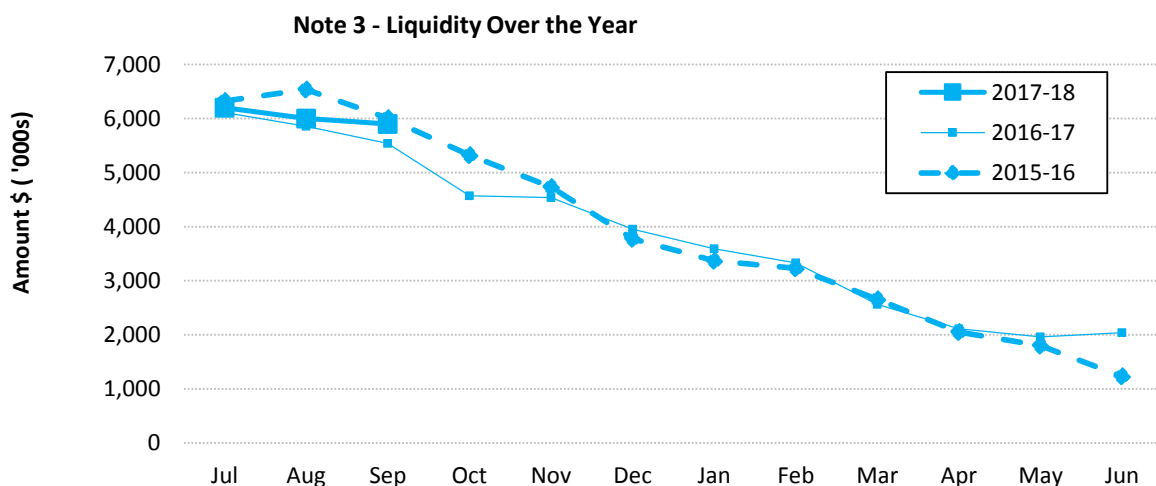


**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2017**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	30 Sep 2016	30 Sep 2017
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,211,976	3,446,382	3,751,852
Cash Restricted - Conditions over Grants	11	799,084	694,364	433,235
Cash Restricted	4	2,067,067	1,629,718	2,067,080
Investments Unrestricted	4	100,000	100,000	100,000
Receivables - Rates	6	385,010	1,857,717	1,887,769
Receivables - Other	6	457,521	74,451	510,725
Interest / ATO Receivable/Trust		43,569	41,581	(636)
Inventories		11,217	2,202	12,802
		5,075,444	7,846,415	8,762,827
<b>Less: Current Liabilities</b>				
Payables		(469,690)	(206,988)	(275,717)
Provisions		(619,067)	(606,846)	(620,067)
Current Portion of Long Term Borrowings		(351,222)	(252,445)	(276,670)
		(1,439,980)	(1,066,279)	(1,172,454)
Less: Cash Reserves	7	(2,067,067)	(1,629,718)	(2,067,082)
Less: Current Loans Clubs/Institutions		(30,000)	(22,893)	(13,032)
Add: Current Portion of Long Term Borrowings		351,222	252,445	276,670
Add: Leave Liability Not Required to be Funded		112,323	112,323	112,323
<b>Net Current Funding Position</b>		<b>2,001,943</b>	<b>5,492,293</b>	<b>5,899,253</b>

**Comments - Net Current Funding Position**

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2017**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Municipal Bank Account	2,033,887			2,033,887	Westpac	0.25%	At Call
Reserve Bank Account		82		82	Westpac	2.50%	At Call
Trust Bank Account			38,036	38,036	Westpac	0.00%	At Call
Cash On Hand	1,200			1,200	N/A	Nil	On Hand
<b>(b) Term Deposits</b>							
Municipal Funds	900,000			900,000	NAB	2.40%	20-Dec-17
Municipal Funds	1,000,000			1,000,000	NAB	2.51%	19-Mar-18
Municipal Funds (on-notice)	0			0	Westpac	1.90%	NA
Municipal Funds (on-hold)	250,000			250,000	Westpac	2.40%	NA
Reserve Funds		2,067,000		2,067,000	Westpac	2.52%	26-Jun-18
<b>(c) Unrestricted Investments</b>							
100,000 Shares @ \$1 per share	100,000			100,000	CMC Pty Ltd	NA	NA
<b>Total</b>	<b>4,285,087</b>	<b>2,067,082</b>	<b>38,036</b>	<b>6,390,205</b>			

**Comments/Notes - Investments**

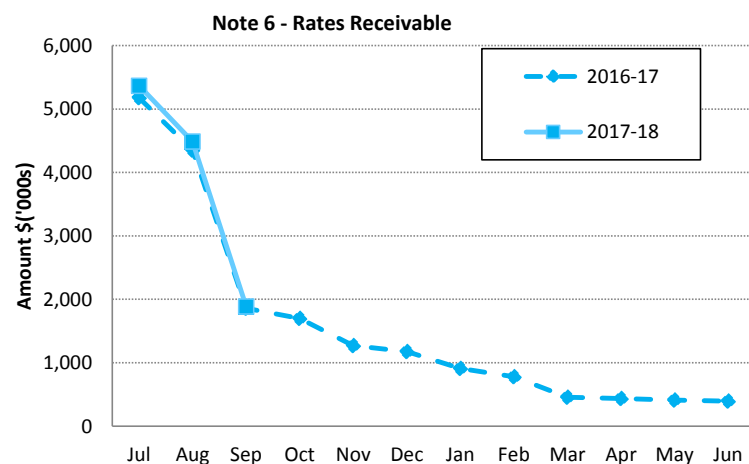
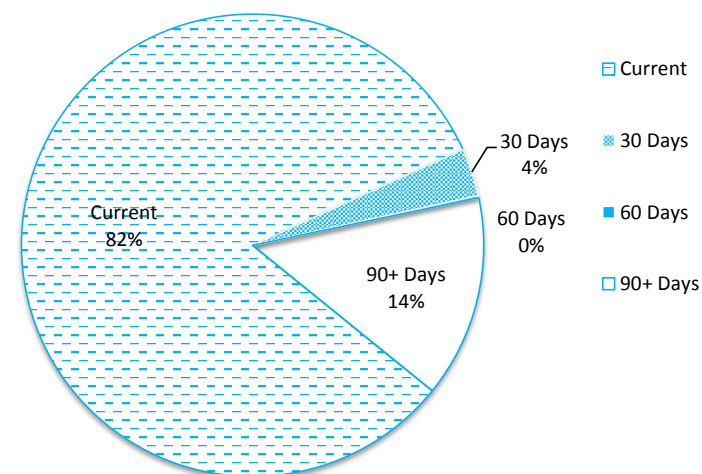
**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 September 2017

**Note 6: Receivables**

Receivables - Rates Receivable	30 Sep 2017	30 June 2017
	\$	\$
Opening Arrears Previous Years	385,010	402,620
Levied this year	4,455,128	4,455,150
<u>Less</u> Collections to date	(2,952,369)	(4,472,760)
Equals Current Outstanding	<b>1,887,769</b>	<b>385,010</b>
<b>Net Rates Collectable</b>	<b>1,887,769</b>	<b>385,010</b>
% Collected	61.00%	92.07%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	420,610	17,155	770	72,190	510,725
<b>Balance per Trial Balance</b>					
Sundry Debtors					510,725
Receivables - Other					(636)
<b>Total Receivables General Outstanding</b>					<b>510,089</b>

Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable (non-rates)**

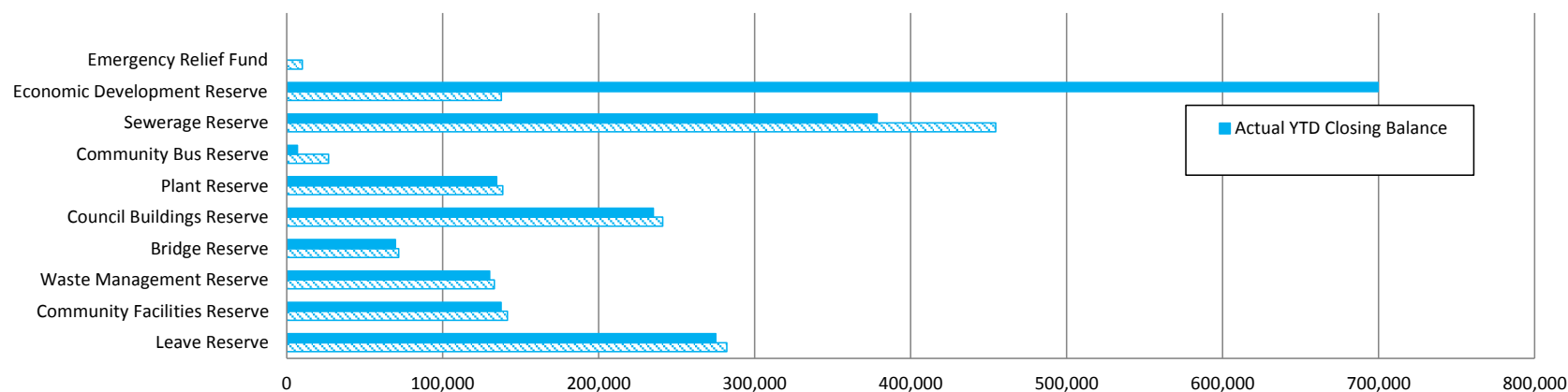
Comments/Notes - Receivables Rates

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2017**

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	275,128	7,000	0	0	0	0	0	282,128	275,128
Community Facilities Reserve	137,515	4,000	0	0	0	0	0	141,515	137,515
Waste Management Reserve	130,142	3,000	0	0	0	0	0	133,142	130,142
Bridge Reserve	69,727	2,000	0	0	0	0	0	71,727	69,727
Council Buildings Reserve	235,059	6,000	0	0	0	0	0	241,059	235,059
Plant Reserve	134,565	4,000	0	0	0	0	0	138,565	134,565
Community Bus Reserve	6,835	0	0	20,000	0	0	0	26,835	6,835
Sewerage Reserve	378,537	8,000	0	68,000	0	0	0	454,537	378,537
Economic Development Reserve	699,559	18,000	15	0	0	(580,000)	0	137,559	699,574
Emergency Relief Fund	0	0	0	10,000	0	0	0	10,000	0
	<b>2,067,067</b>	<b>52,000</b>	<b>15</b>	<b>98,000</b>	<b>0</b>	<b>(580,000)</b>	<b>0</b>	<b>1,637,067</b>	<b>2,067,082</b>

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



**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2017**

**Note 8: Disposal of Assets**

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

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2017**

**Note 10: Information on Borrowings****(a) Debenture Repayments**

Particulars	01 Jul 2017	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Amended		Amended		Amended	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
<b>Housing</b>								
Loan 317 - Housing Executive Loan	132,895		0	44,686	132,895	88,209	(100)	8,778
Loan 326 - 92 Roberts Street (Doctors House)	182,244		0	18,221	182,244	164,023	(39)	4,621
<b>Recreation and Culture</b>								
Loan 314 - Moora Town Hall Upgrade	95,263		22,673	46,092	72,590	49,171	1,771	5,021
Loan 315 - Town Hall Upgrade	138,357		14,466	59,191	123,891	79,166	923	7,045
Loan 324 - Moora Bowling Club SSL	69,553		3,594	7,245	65,959	62,308	629	2,161
<b>Transport</b>								
Loan 320 - Tip and Rubbish Truck	0		0	0	0	0	0	0
<b>Economic Services</b>								
Loan 323 - Moora Lifestyle Village	285,594		33,819	138,434	251,775	147,160	3,820	14,446
Loan 325 - Lots 231 and 232 Roberts Street	373,600		0	37,353	373,600	336,247	(80)	9,473
	1,277,506	0	74,553	351,222	1,202,953	926,284	6,924	51,545

All debenture repayments were financed by general purpose revenue.

**(b) New Debentures**

No new debentures were raised during the reporting period.

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2017**

**Note 11: Grants and Contributions**

	Grant Provider	Type	Opening Balance (a)	Amended Budget Operating	Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue	(Expended) (c)	Unspent Grant (a)+(b)+(c)
				\$	\$	\$				\$	\$	\$
<b>General Purpose Funding</b>												
Grants Commission Grant Needs	WALGGC	Operating	0	412,214	0	103,053	412,214		412,214	98,666	0	0
Grants Commission - Road Formula	WALGGC	Operating	0	388,215	0	97,054	388,215		388,215	82,724	0	0
CBH Payment In Lieu Of Rates	CBH	Operating	0	20,420	0	20,420	20,420		20,420	24,024	0	0
<b>Governance</b>												
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	19,266	0	0	0	0		0	0	0	19,266
<b>Law, Order and Public Safety</b>												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	97,474	0	24,366	97,474		97,474	0	(35,967)	0
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	999	4,000		4,000	336	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,315	36,945	0	9,237	36,945		36,945	0	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,388	10,163	0	2,541	10,163		10,163	0	0	0
Contributions - CCTV		Non-operating	123,636	0	123,500	30,873	123,500		123,500	0	(152,432)	(28,796)
<b>Health</b>												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	810	3,250		3,250	0	(665)	
<b>Education and Welfare</b>												
Child Care Centre - Operational Support from DEEWR Q	Health Dept. WA	Operating	0	52,000	0	12,999	52,000		52,000	12,600	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,000	0	0	0	0		0	0	0	20,000
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	578,824	0	900,000	225,000	900,000		900,000	0	(6,555)	572,269
<b>Community Amenities</b>												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	249	1,000		1,000	0	0	0
<b>Recreation and Culture</b>												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	20,000	0	4,998	20,000		20,000	0	(3,729)	(3,729)
Community Contributions	Various	Operating	0	1,400	0	348	1,400		1,400	1,454	0	0
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	6,000	0	1,500	6,000		6,000	0	(559)	5,910
Event Sponsorship	Various	Operating	0	4,500	0	1,122	4,500		4,500	4,091	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	400,000	99,999	400,000		400,000	0	(28,590)	(28,590)
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	30,000	7,500	30,000		30,000	0	(31,974)	(31,974)
War Memorial Grant	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0		0	0	0	14,372
<b>Transport</b>												
Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	1,575	6,300		6,300	0	0	0
Direct Grants - Maintenance	Main Roads WA	Operating	0	80,000	0	80,000	80,000		80,000	98,532	0	0
Airstrip Non-Operating Grant	RADs	Non-operating	0	0	0	0	0		0	0	(126,750)	(126,750)
Grant - Roads to Recovery	Roads to Recovery	Non-operating	0	0	641,817	160,452	641,817		641,817	0	(1,830)	(1,830)
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	162,498	650,000		650,000	261,225	(37,182)	0
<b>Economic Services</b>												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	10,000	0	2,499	10,000		10,000	3,264	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	75	300		300	0	0	0
Crossover contributions	Various	Operating	0	1,000	0	249	1,000		1,000	0	0	0
<b>Other Property and Services</b>												
Insurance reimbursements	LGIS	Operating	0	15,000	0	3,750	15,000		15,000	8,775	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,814	4,000	0	999	4,000		4,000	2,273	0	23,087
<b>TOTALS</b>			<b>799,084</b>	<b>1,174,180</b>	<b>2,745,317</b>	<b>1,055,165</b>	<b>3,919,497</b>	<b>0</b>	<b>3,919,497</b>	<b>597,963</b>	<b>(426,233)</b>	<b>433,235</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		15,703	1,043,457	0	336,170	1,043,457	0	1,043,457	334,465	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		66,549	130,724	0	32,673	130,724	0	130,724	2,273	(40,920)	64,534
Non-operating	Non-operating Grants, Subsidies and Contributions		716,832	0	2,745,317	686,322	2,745,317	0	2,745,317	261,225	(385,313)	368,701
<b>TOTALS</b>			<b>799,084</b>	<b>1,174,180</b>	<b>2,745,317</b>	<b>1,055,165</b>	<b>3,919,497</b>	<b>0</b>	<b>3,919,497</b>	<b>597,963</b>	<b>(426,233)</b>	<b>433,235</b>

**Note 13: Capital Acquisitions**











Assets	Account	YTD Actual			Amended Budget			Strategic Reference Comment
		New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<div><div></div><div>Level of completion indicator, please see table at the end of this note for further detail.</div></div>								
Land and Buildings								
Health								
<div></div>	Hydrotherapy pool	30415	(6,555)	0	(6,555)	(1,800,000)	(450,000)	443,445
Health Total			(6,555)	0	(6,555)	(1,800,000)	(450,000)	443,445
Governance								
<div></div>	Administration Centre Renewal	30410	0	(3,718)	(3,718)	(4,500)	(1,125)	(2,593)
Governance Total			0	(3,718)	(3,718)	(4,500)	(1,125)	(2,593)
Housing								
<div></div>	39 Atbara Street Renewal	32302	0	0	0	(15,000)	(3,750)	3,750
Housing Total			0	0	0	(15,000)	(3,750)	3,750
Law, Order And Public Safety								
<div></div>	Coomberdale Fire Shed	30502	0	0	0	(8,000)	(1,998)	1,998
Law, Order And Public Safety Total			0	0	0	(8,000)	(1,998)	1,998
Recreation And Culture								
<div></div>	Swimming Pool Building Renewal	32317	0	0	0	(30,000)	(7,500)	7,500
<div></div>	MPAC Renewal	33117	0	0	0	(15,000)	(3,750)	3,750
<div></div>	Youth Centre Renewal	32000	0	0	0	(3,000)	(750)	750
<div></div>	Watheroo hall	33126	0	0	0	(28,000)	(6,999)	6,999
<div></div>	Moora Recreation Centre Renewal	33361	0	0	0	(31,350)	(7,836)	7,836
<div></div>	Miling Pavilion	33318	0	(9,093)	(9,093)	0	0	(9,093)
<div></div>	Watheroo Pavilion	33340	0	(1,788)	(1,788)	(2,200)	(549)	(1,239)
<div></div>	Mens Shed - Moora Sports Oval	33014	(18,420)	0	(18,420)	(530,000)	(132,498)	114,078
Recreation And Culture Total			(18,420)	(10,881)	(29,301)	(639,550)	(159,882)	130,581
Economic Services								
<div></div>	Moora Lifestyle Village Display Unit	35001	(459)	0	(459)	(100,000)	(25,002)	24,543
<div></div>	Caravan Park/Chalets Renewal	34612	0	0	0	(55,000)	(13,746)	13,746
Economic Services Total			(459)	0	(459)	(155,000)	(38,748)	38,289



SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 September 2017

Attachment 9.1.2













Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Other Property</b>								
 Depot Mechanics Office	34030	0	0	0	(2,500)	(624)	624	
<b>Other Property Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,500)</b>	<b>(624)</b>	<b>624</b>	
 <b>Land and Buildings Total</b>		<b>(25,434)</b>	<b>(14,599)</b>	<b>(40,033)</b>	<b>(2,624,550)</b>	<b>(656,127)</b>	<b>616,094</b>	
<b>Drainage/Culverts</b>								
<b>Transport</b>								
 Drainage Construction	33914	0	(14,481)	(14,481)	(157,354)	(39,321)	24,840	
<b>Transport Total</b>		<b>0</b>	<b>(14,481)</b>	<b>(14,481)</b>	<b>(157,354)</b>	<b>(39,321)</b>	<b>24,840</b>	
 <b>Drainage/Culverts Total</b>		<b>0</b>	<b>(14,481)</b>	<b>(14,481)</b>	<b>(157,354)</b>	<b>(39,321)</b>	<b>24,840</b>	
<b>Footpaths</b>								
<b>Transport</b>								
 Footpath Construction	33916	(55)	0	(55)	(278,313)	(69,561)	69,506	
<b>Transport Total</b>		<b>(55)</b>	<b>0</b>	<b>(55)</b>	<b>(278,313)</b>	<b>(69,561)</b>	<b>69,506</b>	
 <b>Footpaths Total</b>		<b>(55)</b>	<b>0</b>	<b>(55)</b>	<b>(278,313)</b>	<b>(69,561)</b>	<b>69,506</b>	
<b>Furniture &amp; Office Equip.</b>								
<b>Governance</b>								
 Computer Hardware Replacement	30402	0	(9,750)	(9,750)	(42,076)	(10,515)	765	
<b>Governance Total</b>		<b>0</b>	<b>(9,750)</b>	<b>(9,750)</b>	<b>(42,076)</b>	<b>(10,515)</b>	<b>765</b>	
 <b>Furniture &amp; Office Equip. Total</b>		<b>0</b>	<b>(9,750)</b>	<b>(9,750)</b>	<b>(42,076)</b>	<b>(10,515)</b>	<b>765</b>	
<b>Plant , Equip. &amp; Vehicles</b>								
<b>Governance</b>								
 Administration Vehicle Replacement	30401	0	(59,954)	(59,954)	(60,000)	(15,000)	(44,954)	
<b>Governance Total</b>		<b>0</b>	<b>(59,954)</b>	<b>(59,954)</b>	<b>(60,000)</b>	<b>(15,000)</b>	<b>(44,954)</b>	
<b>Law, Order And Public Safety</b>								
 CESM vehicle replacement	34068	0	0	0	(38,432)	(9,606)	9,606	
<b>Law, Order And Public Safety Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(38,432)</b>	<b>(9,606)</b>	<b>9,606</b>	

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 September 2017

Attachment 9.1.2




















**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Community Amenities</b>								
 Sewerage plant and equipment	39520	0	0	0	(30,000)	(7,500)	7,500	
<b>Community Amenities Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(30,000)</b>	<b>(7,500)</b>	<b>7,500</b>	
<b>Transport</b>								
 3 x Trucks	34025	0	0	0	(164,283)	(41,067)	41,067	
 Prime Mover	34064	0	0	0	(270,000)	(67,500)	67,500	
 Minor Plant	34054	0	(4,180)	(4,180)	(5,000)	(1,248)	(2,932)	
 Work ute attachment	34067	0	(1,428)	(1,428)	(2,200)	(549)	(879)	
<b>Transport Total</b>		<b>0</b>	<b>(5,608)</b>	<b>(5,608)</b>	<b>(441,483)</b>	<b>(110,364)</b>	<b>104,756</b>	
<b>Economic Services</b>								
 Caravan park - washing machines	34602	0	(2,660)	(2,660)	0	0	(2,660)	
<b>Economic Services Total</b>		<b>0</b>	<b>(2,660)</b>	<b>(2,660)</b>	<b>0</b>	<b>0</b>	<b>(2,660)</b>	
<b>Plant , Equip. &amp; Vehicles Total</b>		<b>0</b>	<b>(68,222)</b>	<b>(68,222)</b>	<b>(569,915)</b>	<b>(142,470)</b>	<b>74,248</b>	
<b>Public Facilities</b>								
<b>Community Amenities</b>								
 Moora Sewerage System Renewal	39521	0	(44,661)	(44,661)	(137,000)	(34,242)	(10,419)	
 Watheroo Tip Upgrade	33010	0	0	0	(15,000)	(3,750)	3,750	
<b>Community Amenities Total</b>		<b>0</b>	<b>(44,661)</b>	<b>(44,661)</b>	<b>(152,000)</b>	<b>(37,992)</b>	<b>(6,669)</b>	
<b>Law and Order</b>								
 CCTV and Security Improvement	30705	(152,432)	0	(152,432)	(277,942)	(69,483)	(82,949)	
<b>Law and Order Total</b>		<b>(152,432)</b>	<b>0</b>	<b>(152,432)</b>	<b>(277,942)</b>	<b>(69,483)</b>	<b>(82,949)</b>	
<b>Economic Services</b>								
 Entry Statements	34604	0	0	0	(45,000)	(11,253)	11,253	
<b>Economic Services Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(45,000)</b>	<b>(11,253)</b>	<b>11,253</b>	
<b>Recreation And Culture</b>								
 Renewal Park Infrastructure	33308	0	0	0	0	0	0	
 Skate Park Moora	33305	0	0	0	(5,000)	(1,248)	1,248	
<b>Recreation And Culture Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,000)</b>	<b>(1,248)</b>	<b>1,248</b>	

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 September 2017

Attachment 9.1.2

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Transport</b>								
 Moora Airstip	33901	0	0	0	(200,839)	(50,208)	50,208	
<b>Transport Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(200,839)</b>	<b>(50,208)</b>	<b>50,208</b>	
 <b>Public Facilities Total</b>		<b>(152,432)</b>	<b>(44,661)</b>	<b>(197,093)</b>	<b>(680,781)</b>	<b>(170,184)</b>	<b>(26,909)</b>	
<b>Roads (Non Town)</b>								
<b>Transport</b>								
 Regional Road Group (Moora-Miling)	33910	0	(37,182)	(37,182)	(982,568)	(245,637)	208,455	
 Roads To Recovery (Barberton East Road)	33913	0	(1,830)	(1,830)	(634,030)	(158,505)	156,675	
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(750)	(750)	(753,401)	(188,346)	187,596	
 Rural Regravelling Projects	33920	0	0	0	(224,364)	(56,073)	56,073	
<b>Transport Total</b>		<b>0</b>	<b>(39,762)</b>	<b>(39,762)</b>	<b>(2,594,364)</b>	<b>(648,561)</b>	<b>608,799</b>	
 <b>Roads (Non Town) Total</b>		<b>0</b>	<b>(39,762)</b>	<b>(39,762)</b>	<b>(2,594,364)</b>	<b>(648,561)</b>	<b>608,799</b>	
<b>Town Streets</b>								
<b>Transport</b>								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(105,354)	(26,331)	26,331	
 Micro Surfacing Town Streets	33918	0	0	0	(75,662)	(18,909)	18,909	
 Padbury Street Upgrade	33915	0	0	0	(50,000)	(12,498)	12,498	
<b>Transport Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(231,015)</b>	<b>(57,738)</b>	<b>57,738</b>	
 <b>Town Streets Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(231,015)</b>	<b>(57,738)</b>	<b>57,738</b>	
 <b>Capital Expenditure Total</b>		<b>(177,921)</b>	<b>(191,474)</b>	<b>(369,394)</b>	<b>(7,178,368)</b>	<b>(1,794,477)</b>	<b>1,425,083</b>	
<b>Level of Completion Indicators</b>								
 0%								
 20%								
 40%								
 60%								
 80%								
 100%								
 Over 100%								

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