

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 May 2019

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

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Shire of Moora
Information Summary
For the Period Ended 31 May 2019

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 - 4.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 May 2019 of \$2,250,052.

Items of Significance

The material variance adopted by the Shire of Moora for the 2018/19 year is \$5,000 or 5% whichever is the greater. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

	% Collected /	Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects					
Regional Road Group (Moora-Caro)	95%	\$	989,241	\$	906,774
Roads To Recovery (Dandaragan Road)	6%	\$	320,651	\$	293,909
Hydrotherapy pool / Dental Space	94%	\$	2,250,000	\$	2,062,511
Mens Shed - Moora Sports Oval	81%	\$	475,000	\$	435,413
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	92%	\$	1,368,073	\$	1,252,870
Non-operating Grants, Subsidies and Contributions	86%	\$	2,180,599	\$	2,003,489
	88%	\$	3,548,672	\$	3,256,359
Rates Levied	98%	\$	4,012,965	\$	4,012,965

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 May 2018	Current Year 31 May 2019
Adjusted Net Current Assets	129%	\$ 1,745,895	\$ 2,250,052
Cash and Equivalent - Unrestricted	94%	\$ 1,846,045	\$ 1,732,450
Cash and Equivalent - Restricted	80%	\$ 2,067,082	\$ 1,647,810
Receivables - Rates	96%	\$ 419,709	\$ 401,672
Receivables - Other	343%	\$ 160,108	\$ 549,290
Payables	79%	\$ 298,588	\$ 236,433

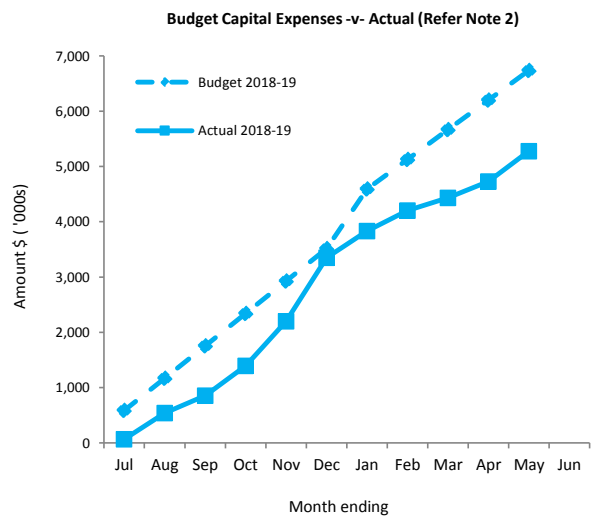
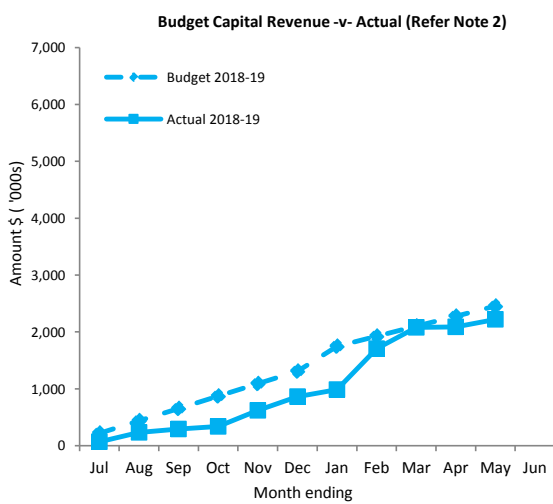
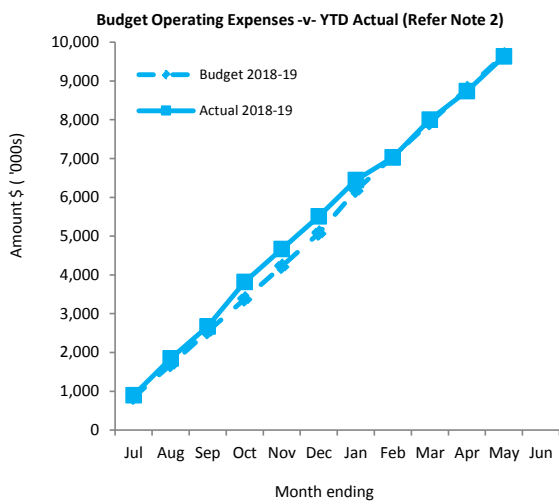
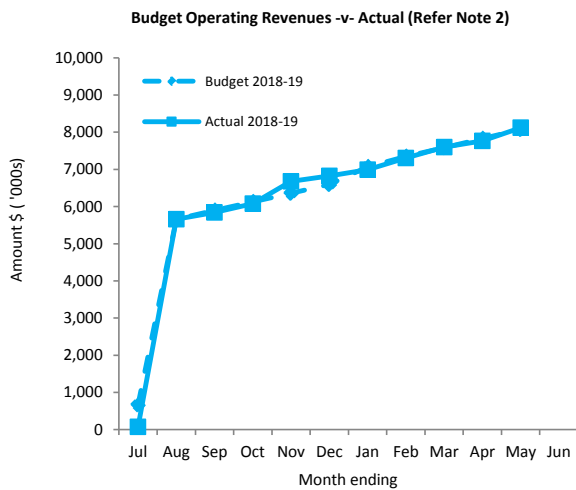
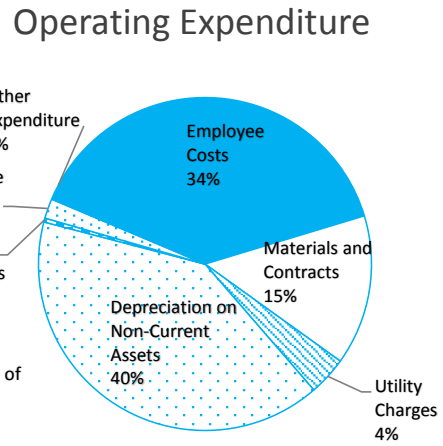
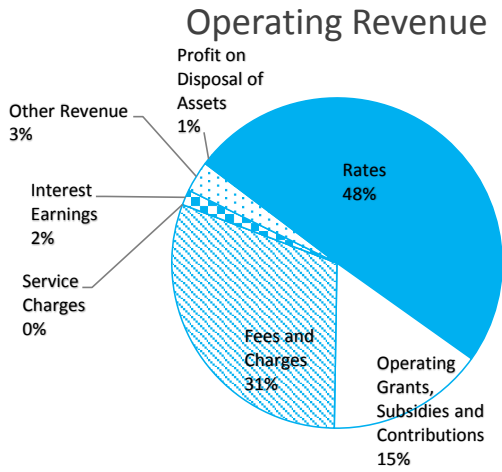
% Compares current ytd actuals to prior year actuals at the same time

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

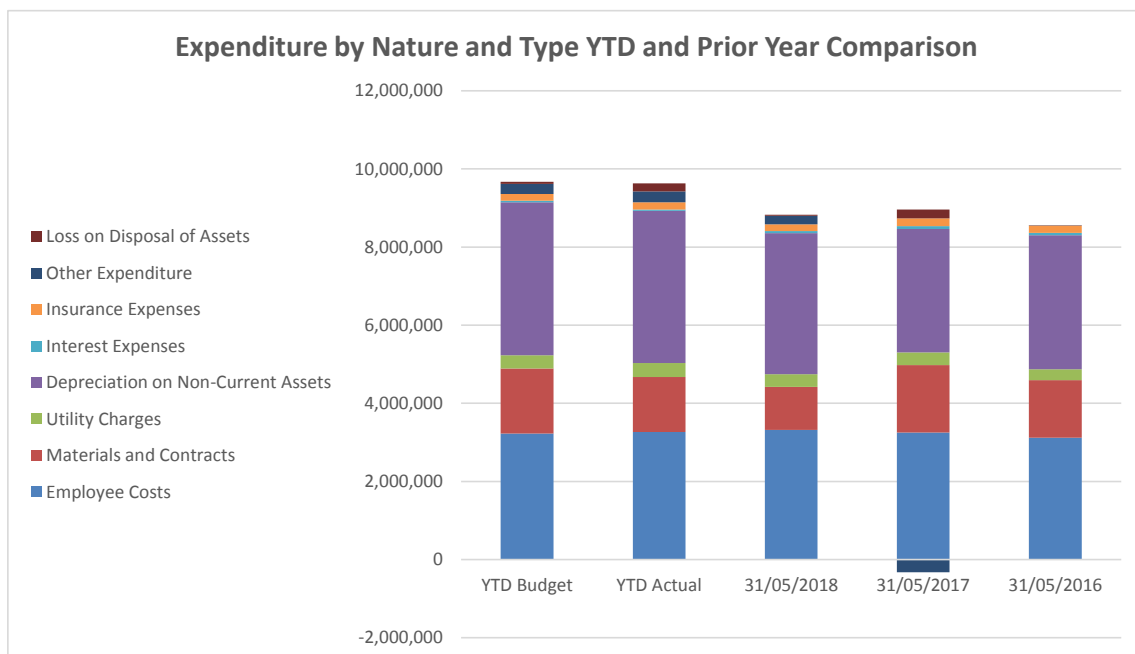
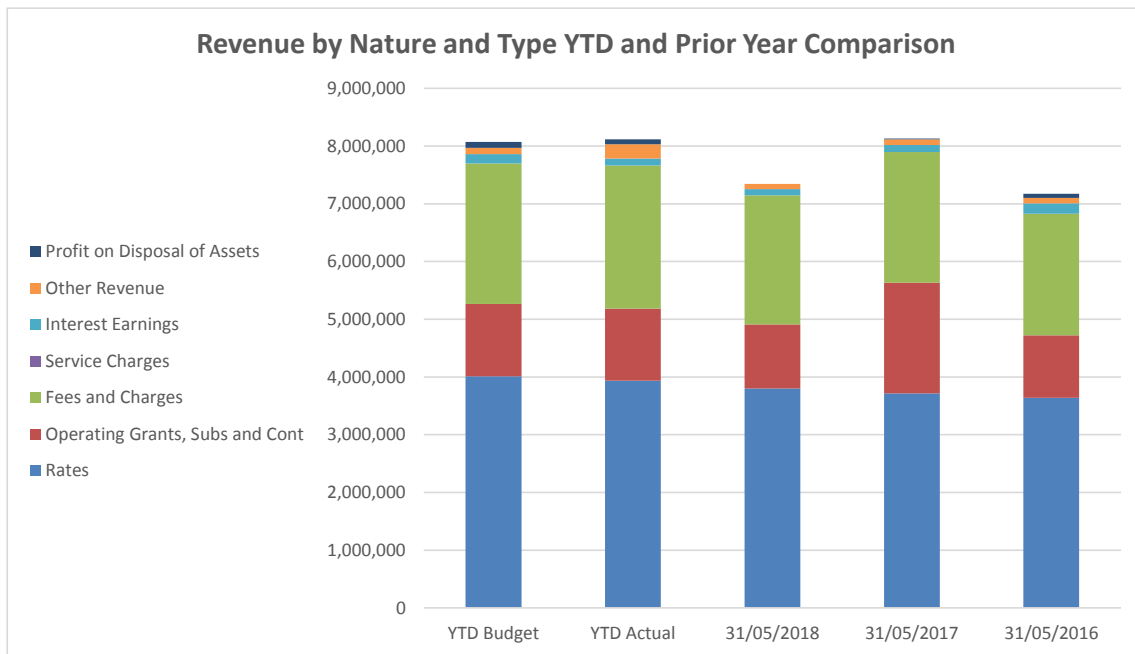
Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 11/06/2019

**Shire of Moora
Information Summary
For the Period Ended 31 May 2019**



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

**Shire of Moora
Information Summary
For the Period Ended 31 May 2019**



SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 May 2019

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a) Var.
		\$	\$	\$	\$	%
Opening Funding Surplus(Deficit)	3	2,588,695	2,588,695	2,588,695	0	0%
Revenue from operating activities						
Governance		35,574	32,874	34,352	1,478	4%
General Purpose Funding - Rates	9	4,012,965	4,012,965	3,933,406	(79,559)	(2%)
General Purpose Funding - Other		990,448	907,885	936,884	28,999	3%
Law, Order and Public Safety		298,325	284,320	262,380	(21,940)	(8%) ▼
Health		20,690	18,953	17,876	(1,077)	(6%)
Education and Welfare		375,970	344,652	337,076	(7,576)	(2%)
Housing		116,180	106,469	104,025	(2,444)	(2%)
Community Amenities		1,178,170	1,163,026	1,162,496	(530)	(0%)
Recreation and Culture		271,892	249,302	244,163	(5,139)	(2%)
Transport		261,688	261,076	253,743	(7,333)	(3%)
Economic Services		632,842	580,074	608,391	28,317	5%
Other Property and Services		121,137	111,137	223,458	112,321	101% ▲
		8,315,881	8,072,733	8,118,251		
Expenditure from operating activities						
Governance		(976,180)	(896,940)	(846,854)	50,086	6% ▲
General Purpose Funding		(244,588)	(216,791)	(222,536)	(5,745)	(3%)
Law, Order and Public Safety		(544,003)	(498,509)	(520,688)	(22,179)	(4%)
Health		(103,129)	(94,446)	(73,686)	20,760	22% ▲
Education and Welfare		(540,348)	(495,088)	(422,576)	72,512	15% ▲
Housing		(82,429)	(75,350)	(80,556)	(5,206)	(7%) ▼
Community Amenities		(1,531,613)	(1,403,567)	(1,417,102)	(13,535)	(1%)
Recreation and Culture		(2,052,536)	(1,880,505)	(1,754,610)	125,895	7% ▲
Transport		(3,567,519)	(3,271,388)	(3,450,674)	(179,286)	(5%) ▼
Economic Services		(861,593)	(789,294)	(717,640)	71,654	9% ▲
Other Property and Services		(51,916)	(47,562)	(123,940)	(76,378)	(161%) ▼
		(10,555,853)	(9,669,440)	(9,630,861)		
Operating activities excluded from budget						
Add back Depreciation		4,267,514	3,911,996	3,891,260	(20,736)	(1%)
Adjust (Profit)/Loss on Asset Disposal	8	(58,905)	(57,254)	117,104	174,358	(305%)
Adjust Provisions and Accruals		9,000	8,250	0	(8,250)	(100%) ▼
Amount attributable to operating activities		1,977,638	2,266,285	2,495,754		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	11	2,180,599	2,003,489	1,873,119	(130,370)	(7%) ▼
Proceeds from Disposal of Assets	8	451,190	451,190	346,189	(105,001)	(23%) ▼
Land Held for Resale		0	0	0	0	
Land and Buildings	13	(3,114,054)	(2,855,329)	(2,649,273)	206,056	7% ▲
Infrastructure Assets - Roads	13	(2,389,593)	(2,190,320)	(1,341,011)	849,309	39% ▲
Infrastructure Assets - Public Facilities	13	(454,468)	(427,646)	(277,822)	149,824	35% ▲
Infrastructure Assets - Footpaths	13	(129,024)	(118,272)	(5,912)	112,360	95% ▲
Infrastructure Assets - Drainage	13	(183,538)	(168,190)	(2,129)	166,061	99% ▲
Heritage Assets	13	0	0	0	0	
Plant and Equipment	13	(937,114)	(917,157)	(968,100)	(50,943)	(6%) ▼
Furniture and Equipment	13	(65,303)	(59,862)	(34,120)	25,742	43% ▲
Amount attributable to investing activities		(4,641,305)	(4,282,097)	(3,059,059)		
Financing Activities						
Proceeds from New Debentures		500,000	500,000	500,000	0	0%
Proceeds from Advances		12,557	11,511	12,557	1,047	9% ▲
Self-Supporting Loan Principal		7,478	6,855	7,478	624	9% ▲
Transfer from Reserves	7	20,000	0	0	0	
Advances to Community Groups		0	0	0	0	
Repayment of Debentures	10	(373,384)	(373,384)	(282,392)	90,992	24% ▲
Transfer to Reserves	7	(99,000)	0	(12,982)	(12,982)	
Amount attributable to financing activities		67,651	144,981	224,662		
Closing Funding Surplus(Deficit)	3	(7,321)	717,864	2,250,052		

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 31 May 2019

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	2,588,695	2,588,695	2,588,695	0	0%	
Revenue from operating activities							
Rates	9	4,012,965	4,012,965	3,933,406	(79,559)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,352,277	1,252,870	1,251,827	(1,043)	(0%)	
Fees and Charges		2,551,000	2,433,408	2,476,066	42,658	2%	
Service Charges		0	0	0	0		
Interest Earnings		174,026	159,478	122,512	(36,966)	(23%)	▼
Other Revenue		116,888	107,129	245,713	138,584	129%	▲
Profit on Disposal of Assets	8	108,726	106,883	88,726			
		8,315,881	8,072,733	8,118,250			
Expenditure from operating activities							
Employee Costs		(3,522,069)	(3,227,609)	(3,268,274)	(40,665)	(1%)	
Materials and Contracts		(1,816,049)	(1,662,749)	(1,404,621)	258,128	16%	▲
Utility Charges		(371,585)	(340,318)	(361,515)	(21,197)	(6%)	▼
Depreciation on Non-Current Assets		(4,267,514)	(3,911,996)	(3,891,260)	20,736	1%	
Interest Expenses		(52,804)	(41,044)	(37,195)	3,849	9%	▲
Insurance Expenses		(189,129)	(173,294)	(184,899)	(11,605)	(7%)	▼
Other Expenditure		(286,882)	(262,801)	(277,267)	(14,466)	(6%)	▼
Loss on Disposal of Assets	8	(49,821)	(49,629)	(205,829)			
		(10,555,853)	(9,669,440)	(9,630,861)			
Operating activities excluded from budget							
Add back Depreciation		4,267,514	3,911,996	3,891,260	(20,736)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	(58,905)	(57,254)	117,104	174,358	(305%)	
Adjust Provisions and Accruals		9,000	8,250	0	(8,250)	(100%)	▼
		1,977,638	2,266,285	2,495,753			
Investing activities							
Grants, Subsidies and Contributions	11	2,180,599	2,003,489	1,873,119	(130,370)	(7%)	▼
Proceeds from Disposal of Assets	8	451,190	451,190	346,189	(105,001)	(23%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(3,114,054)	(2,855,329)	(2,649,273)	206,056	7%	▲
Infrastructure Assets - Roads	13	(2,389,593)	(2,190,320)	(1,341,011)	849,309	39%	▲
Infrastructure Assets - Public Facilities	13	(454,468)	(427,646)	(277,822)	149,824	35%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(118,272)	(5,912)	112,360	95%	▲
Infrastructure Assets - Drainage	13	(183,538)	(168,190)	(2,129)	166,061	99%	▲
Plant and Equipment	13	(937,114)	(917,157)	(968,100)	(50,943)	(6%)	▼
Furniture and Equipment	13	(65,303)	(59,862)	(34,120)	25,742	43%	▲
		(4,641,305)	(4,282,097)	(3,059,059)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	11,511	12,557	1,047	9%	
Self-Supporting Loan Principal		7,478	6,855	7,478	624	9%	
Transfer from Reserves	7	20,000	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(373,384)	(373,384)	(282,392)	90,992	24%	▲
Transfer to Reserves	7	(99,000)	0	(12,982)	(12,982)		▼
		67,651	144,981	224,662			
Closing Funding Surplus (Deficit)	3	(7,321)	717,864	2,250,052		213%	

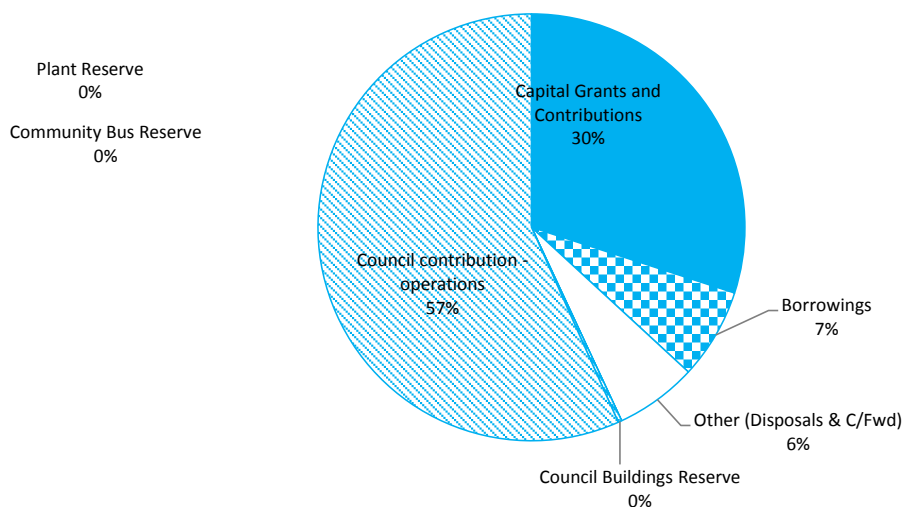
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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 31 May 2019

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	2,579,742	69,531	2,855,329	3,114,054	2,649,273	(206,056)
Infrastructure Assets - Roads	13	2,047	1,338,964	2,190,320	2,389,593	1,341,011	(849,309)
Infrastructure Assets - Public Facilities	13	44,878	232,944	427,646	454,468	277,822	(149,824)
Infrastructure Assets - Footpaths	13	5,912	0	118,272	129,024	5,912	(112,360)
Infrastructure Assets - Drainage	13	0	2,129	168,190	183,538	2,129	(166,061)
Plant and Equipment	13	47,063	921,037	917,157	937,114	968,100	50,943
Furniture and Equipment	13	0	34,120	59,862	65,303	34,120	(25,742)
Capital Expenditure Totals		2,679,641	2,598,726	6,736,776	7,273,094	5,278,367	(1,458,409)
Capital acquisitions funded by:							
Capital Grants and Contributions				2,003,489	2,180,599	1,873,119	
Borrowings				500,000	500,000	500,000	
Other (Disposals & C/Fwd)				451,190	451,190	346,189	
Council contribution - Cash Backed Reserves							
Community Bus Reserve				0	0	0	
Plant Reserve				0	0	0	
Council Buildings Reserve				0	20,000	0	
Council contribution - operations				3,782,097	4,121,305	2,559,059	
Capital Funding Total				6,736,776	7,273,094	5,278,367	

Budgeted Capital Acquisitions Funding

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

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 2018/19 Adopted Budget.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

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 2018/19 year is \$5,000 or 5% whichever is the greater.

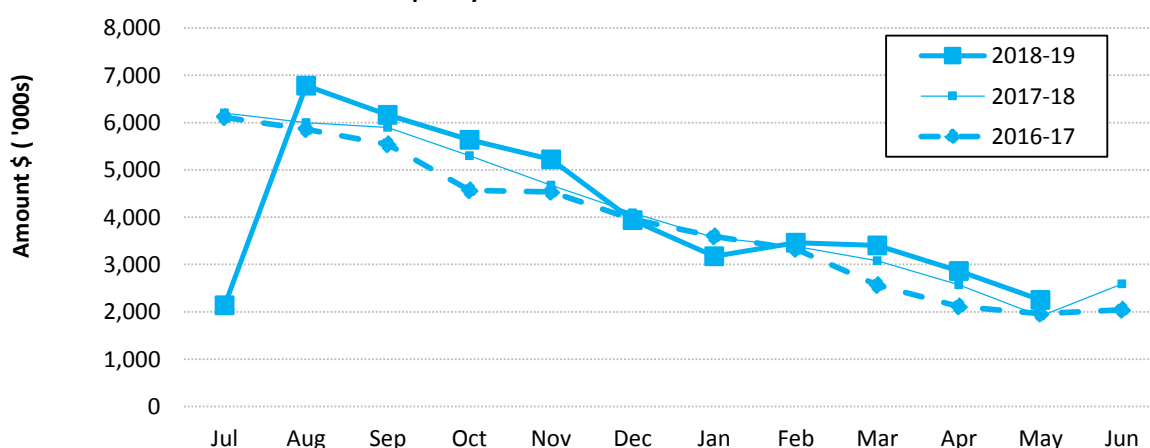
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Law, Order and Public Safety	(21,940)	(8%)	▼	Timing	Timing CESM co-contribution payment Jun quarter Insurance Reimbursements including 109k for damaged plant from truck accident on Dandaragan Road
Other Property and Services	112,321	101%	▲	Permanent	Road
Operating Expense					
Governance	50,086	6%	▲	Timing	Various items to be accrued in June including council meeting payments and audit fees
Health	20,760	22%	▲	Timing	Pest control wages / legal fees
Education and Welfare	72,512	15%	▲	Timing	School programs contribution, additional childcare services to be run over school holidays (grant funded)
Housing	(5,206)	(7%)	▼	Timing	Non-staff housing maintenance costs
Recreation and Culture	125,895	7%	▲	Timing	Various building and oval maintenance. Sport and Recreation Strategic plan still to be completed.
Transport	(179,286)	(5%)	▼	Timing	Road maintenance expenditure YTD - Delayed capital works
Economic Services	71,654	9%	▲	Timing	Lower building control wages YTD 20k. CMC/ICM contribution decision delayed
Other Property and Services	(76,378)	(161%)	▼	Timing	Underallocated plant overheads YTD
Capital Revenues					
Grants, Subsidies and Contributions	(130,370)	(7%)	▼	Timing	Delayed capital projects payments Regional Road Group and Mens Shed
Proceeds from Disposal of Assets	(105,001)	(23%)	▼	Timing	Sale of 2 x industrial lots delayed. Listed for sale April 2019
Capital Expenses					
Land and Buildings	206,056	7%	▲	Timing	Hydrotherapy pool and Mens Shed construction costs - buildings near completion
Infrastructure - Roads	849,309	39%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	149,824	35%	▲	Timing	Works Delayed
Infrastructure - Footpaths	112,360	95%	▲	Timing	Works Delayed
Infrastructure - Drainage	166,061	99%	▲	Timing	Works Delayed
Plant and Equipment	(50,943)	(6%)	▼	Permanent	New truck bought - insurance claim
Furniture and Equipment	25,742	43%	▲	Permanent	Computer purchases reclassified as operating (requirement to expense low value assets < \$5k)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2019	31 May 2018	31 May 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,585,066	1,456,182	1,115,264
Cash Restricted - Conditions over Grants	11	971,276	389,863	617,187
Cash Restricted	4	1,634,749	2,067,082	1,647,810
Receivables - Rates	6	340,984	419,709	401,672
Receivables - Other	6	235,162	160,108	549,290
Interest / ATO Receivable/Trust		37,257	38,921	73,089
Inventories		47,709	35,244	40,038
		4,852,203	4,567,109	4,444,350
Less: Current Liabilities				
Payables		(298,588)	(243,967)	(236,433)
Provisions		(591,648)	(622,046)	(591,648)
Current Portion of Long Term Borrowings		(348,414)	(3,510)	(78,907)
		(1,238,649)	(869,523)	(906,987)
Less: Cash Reserves	7	(1,634,750)	(2,067,082)	(1,647,732)
Less: Current Loans Clubs/Institutions		(20,036)	(443)	0
Add: Current Portion of Long Term Borrowings		348,414	3,510	78,907
Add: Leave Liability Not Required to be Funded		281,514	112,323	281,514
Net Current Funding Position		2,588,695	1,745,895	2,250,052

Note 3 - Liquidity Over the Year**Comments - Net Current Funding Position**

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	230,250			230,250	Westpac	0.25%	At Call
Reserve Bank Account		10		10	Westpac	0.00%	At Call
Trust Bank Account			32,979	32,979	Westpac	0.00%	At Call
Cash On Hand	2,200			2,200	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Funds (on-hold)	1,000,000			1,000,000	Westpac	2.35%	NA
Municipal Funds (on-notice)	500,000	647,800		1,147,800	Westpac	1.70%	26-Jun-19
Reserve Funds		1,000,000		1,000,000	Westpac	2.87%	23-Jul-20
Total	1,732,450	1,647,810	32,979	3,413,240			

Comments/Notes - Investments

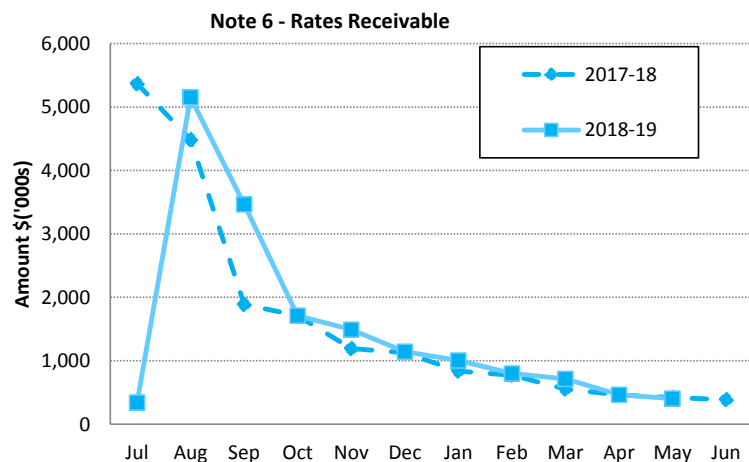
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 6: Receivables

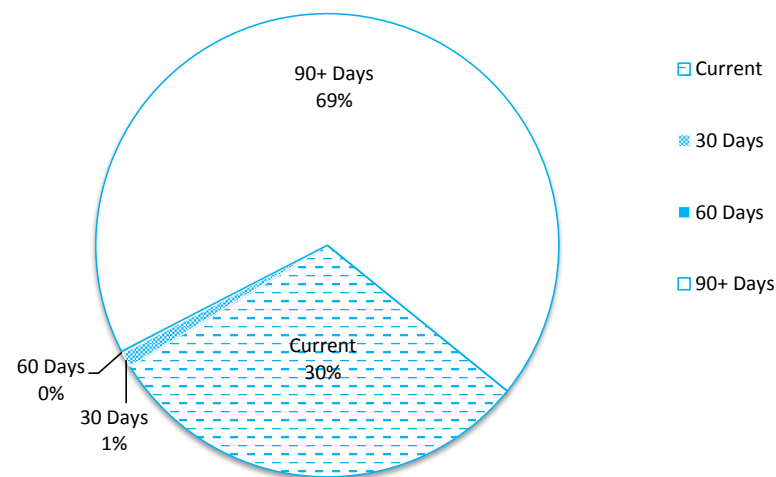
Receivables - Rates Receivable	31 May 2019	30 June 2018
	\$	\$
Opening Arrears Previous Years	340,984	385,010
Levied this year	4,716,875	4,631,659
Less Collections to date	(4,656,186)	(4,675,685)
Equals Current Outstanding	401,672	340,984
Net Rates Collectable	401,672	340,984
% Collected	92.06%	93.20%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	166,958	5,798	808	375,726	549,290
Balance per Trial Balance					
Sundry Debtors					549,290
Receivables - Other					73,089
Total Receivables General Outstanding					622,379

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



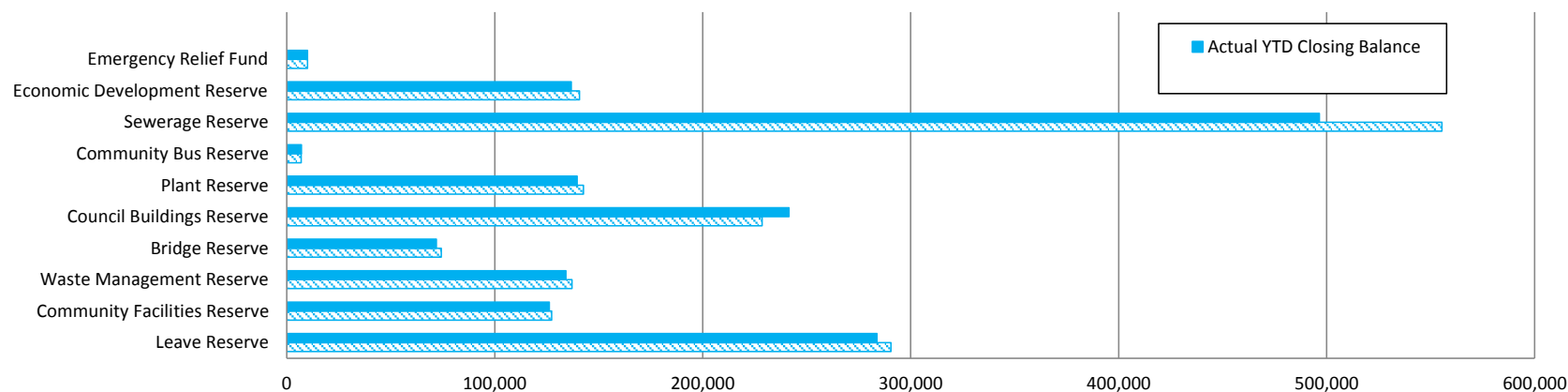
Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

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	281,514	9,000	2,249	0	0	0	0	290,514	283,763
Community Facilities Reserve	122,315	5,000	3,958	0	0	0	0	127,315	126,273
Waste Management Reserve	133,163	4,000	1,064	0	0	0	0	137,163	134,227
Bridge Reserve	71,346	3,000	570	0	0	0	0	74,346	71,916
Council Buildings Reserve	240,515	8,000	977	0	0	(20,000)	0	228,515	241,492
Plant Reserve	137,689	5,000	1,922	0	0	0	0	142,689	139,611
Community Bus Reserve	6,994	0	56	0	0	0	0	6,994	7,050
Sewerage Reserve	495,431	60,000	1,100	0	0	0	0	555,431	496,531
Economic Development Reserve	135,783	5,000	1,085	0	0	0	0	140,783	136,868
Emergency Relief Fund	10,000	0	0	0	0	0	0	10,000	10,000
	1,634,750	99,000	12,982	0	0	(20,000)	0	1,713,750	1,647,732

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 31 May 2019

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
		\$	\$	\$	\$	\$	\$	\$	
	Plant and Equipment								
40198	Ford Everest (CEO)	54,459	45,455	0	(9,004)	54,459	45,455	0	(9,004)
40195	Holden Calais Wagon (DCEO)	33,018	23,182	0	(9,836)	33,018	23,182	0	(9,836)
40193	Holden Calais (MES)	30,746	23,636	0	(7,110)	30,746	23,636	0	(7,110)
	Nissan Xtrail (MDS)			0		15,000	15,000	0	0
40192	Ford Ranger (Sewerage Operations)	30,951	28,636	0	(2,315)	30,951	28,636	0	(2,315)
126620	Ford Ranger (Works Supervisor)	37,255	33,636	0	(3,619)	37,255	33,636	0	(3,619)
120300	Ford Ranger (Work Ute)	8,748	6,364	0	(2,384)	8,748	6,364	0	(2,384)
P1007	Isuzu NPR 300M Small Tip Truck	11,856	30,909	19,053	0	11,856	30,909	19,053	0
120301	Isuzu NPR300 Tipper Truck	14,243	33,182	18,939	0	14,243	33,182	18,939	0
P0007	Hino Tipping Prime Mover	65,888	54,545	0	(11,343)	65,888	54,545	0	(11,343)
120060	1994 Dynapac Vibrating Roller (M872)	0	19,048	19,048	0	0	19,048	19,048	0
P0018	1994 Howard Porter Pig Trailer (M7433)	0	15,295	15,295	0	0	15,295	15,295	0
120090	1998 Howard Porter Pig Trailer (1TAG6)	12,000	7,790	0	(4,210)	12,000	7,790	0	(4,210)
120016	1963 Multi Tyred Roller	0	4,892	4,892	0	0	4,892	4,892	0
120022	1980 Single Drum Roller	0	713	713	0	0	713	713	0
120023	1966 Roller Trailer	0	308	308	0	0	308	308	0
120070	1995 Multipac Tyred Roller	0	5,748	5,748	0	0	5,748	5,748	0
50004	1970 International Flat Bed Truck	0	1,995	1,995	0	0	1,995	1,995	0
120175	1985 Water Tanker Trailer	2,312	2,755	443	0	2,312	2,755	443	0
126634	Hino 300 Series 917 Truck (w/o)	58,652	0	0	(58,652)	0	0	0	0
120295	Bomag Plate Compactor	1,154	0	0	(1,154)	0	0	0	0
various	Low value PE less than \$5k	57,516	0	0	(57,516)	0	0	0	0
various	Low value FE less than \$5k	38,686	0	0	(38,686)	0	0	0	0

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 8: Disposal of Assets

Land and Buildings									
135005	Lot 162 Melbourne Street Moora					35,000	45,000	10,000	0
135007	Lot 163 Melbourne Street Moora					35,000	45,000	10,000	0
105043	GNH Partial Land Sale (Walebing)	5,808	8,100	2,292	0	5,808	8,100	2,292	0
	Dental surgery and residence					0	0	0	0
		287,164	346,189	88,726	(205,829)	392,284	451,189	108,726	(49,821)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments		
			Amended		Amended		Amended		
			Actual	Budget	Actual	Budget	Actual	Budget	
			\$	\$	\$	\$	\$	\$	
Education and Welfare									
Loan 327 - Hydrotherapy Pool / Dental Space	0	500,000	12,885	24,971	500,000	475,029	9,256	20,000	
Housing									
Loan 317 - Housing Executive Loan	132,895		12,151	24,722	120,744	108,173	4,125	7,157	
Loan 326 - 92 Roberts Street (Doctors House)	182,244		9,288	18,698	172,956	163,546	2,675	4,144	
Recreation and Culture									
Loan 314 - Moora Town Hall Upgrade	95,263		49,171	49,171	46,092	46,092	1,540	1,989	
Loan 315 - Town Hall Upgrade	138,357		62,854	62,854	75,503	75,503	3,094	3,381	
Loan 324 - Moora Bowling Club SSL	69,553		7,478	7,478	62,075	62,075	1,713	1,929	
Economic Services									
Loan 323 - Moora Lifestyle Village	285,594		109,523	147,160	176,071	138,434	5,529	5,709	
Loan 325 - Lots 231 and 232 Roberts Street	373,600		19,041	38,330	354,559	335,270	5,484	8,495	
	1,277,506	500,000	282,392	373,384	1,507,999	1,404,122	33,416	52,804	

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Hydrotherapy Pool - Loan 327 was received 22 October 2018

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (a)	Amended Budget Operating	Budget Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue	YTD Actual (Expended) (c)	Unspent Grant (a)+(b)+(c)
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
	WALGGC	Operating	423,100	437,947	0	401,467	437,947		437,947	437,947	0	0
	WALGGC	Operating	402,975	340,975	0	312,576	340,975		340,975	340,975	0	0
Governance												
	CLGF - Trainee Grant	Operating	0	3,636	0	3,636	3,636		3,636	3,636	0	0
Law, Order and Public Safety												
	Dept. of Fire & Emergency Serv.	Operating - Tied	0	101,392	0	92,939	101,392		101,392	69,463	(98,333)	0
	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	3,663	4,000		4,000	4,000	0	0
	Dept. of Fire & Emergency Serv.	Operating	12,618	36,643	0	33,594	36,643		36,643	37,853	0	0
	Dept. of Fire & Emergency Serv.	Operating	1,396	10,162	0	9,317	10,162		10,162	11,595	0	0
	WA Police	Operating	1,396	0	0	0	0		0	0	0	0
Health												
	Health Dept. WA	Operating - Tied	0	3,250	0	2,970	3,250		3,250	2,870	(3,194)	0
Education and Welfare												
	Health Dept. WA	Operating	0	0	0	0	0		0	0	0	0
	CLGF Regional Funding	Operating - Tied	0	65,970	0	60,489	65,970		65,970	62,834	(8,707)	54,127
	National Stronger Regions Funding	Non-operating	0	0	900,000	825,000	900,000		900,000	720,000	(2,124,498)	0
Community Amenities												
	Drum Muster	Operating	0	1,000	0	913	1,000		1,000	7,662	0	0
	CLGF Regional Funding	Operating	0	0	0	(15,796)	0		0	(15,796)	0	0
Recreation and Culture												
	Circuit West and LotteryWest	Operating - Tied	0	135,985	0	124,663	135,985		135,985	112,412	(64,537)	47,785
	TBA	Operating	0	0	0	0	0		0	0	0	0
	Various	Operating	0	0	0	0	0		0	0	0	0
	Various	Operating	0	5,700	0	5,214	5,700		5,700	5,909	0	0
	Various	Operating	0	2,022	0	2,022	2,022		2,022	2,022	0	0
	LotteryWest	Non-operating	0	0	313,188	287,089	313,188		313,188	190,381	(28,590)	161,791
	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0		0	0	(23,193)	0
	Miling Tennis Club	Non-operating	0	0	0	0	0		0	0	0	0
	Miling Tennis Club	Non-operating	0	0	31,239	28,644	31,239		31,239	36,335	0	36,335
	Mens Shed	Non-operating	0	0	63,000	57,739	63,000		63,000	10,000	0	10,000
	DLGSC	Non-operating	0	0	24,203	24,203	24,203		24,203	24,203	(25,733)	0
Transport												
	State Initiative	Operating	0	6,300	0	5,775	6,300		6,300	0	0	0
	Main Roads WA	Operating	0	167,954	0	167,954	167,954		167,954	167,954	0	0
	Roads to Recovery	Non-operating	113,919	0	167,739	153,758	167,739		167,739	167,740	(19,737)	261,922
	Regional Road Group	Non-operating	0	0	650,000	595,826	650,000		650,000	649,230	(935,521)	0
	Blacksport funding	Non-operating	0	0	31,230	31,230	31,230		31,230	31,230	0	0
Economic Services												
	Council of the Aged WA	Operating	0	13,000	0	11,913	13,000		13,000	0	0	0
	Various	Operating	0	1,000	0	913	1,000		1,000	(645)	0	0
	SciTech	Operating	1,500	0	0	0	0		0	0	0	0
	Main Roads WA	Non-operating	0	0	0	0	0		0	44,000	0	44,000
Other Property and Services												
	LGIS	Operating	0	30,000	0	27,511	30,000		30,000	0	0	0
	CLGF - Trainee Grant	Operating - Tied	0	1,137	0	1,137	1,137		1,137	1,136	0	1,136
TOTALS			971,276	1,368,073	2,180,599	3,256,359	3,548,672	0	3,548,672	3,124,947	(3,332,043)	617,187
SUMMARY												
	Operating Grants, Subsidies and Contributions		842,985	1,060,339	0	970,672	1,060,339	0	1,060,339	1,003,112	0	0
	Tied - Operating Grants, Subsidies and Contributions		0	307,734	0	282,198	307,734	0	307,734	248,715	(174,771)	103,138
	Non-operating Grants, Subsidies and Contributions		128,291	0	2,180,599	2,003,489	2,180,599	0	2,180,599	1,873,119	(3,157,272)	514,048
TOTALS			971,276	1,368,073	2,180,599	3,256,359	3,548,672	0	3,548,672	3,124,947	(3,332,043)	617,187

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 12: Trust Fund















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

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 May 2019
	\$	\$	\$	\$
BCITF Levy	0	5,582	-5,534	49
BRB Levy	20	5,237	-4,949	308
Standpipe Cards Bond	2,762	600	-400	2,962
Gym Cards Bond	4,082	1,860	-4,500	1,442
Facility Hire Bonds	2,500	9,000	-7,500	4,000
Housing Bonds	5,300	4,340	-3,980	5,660
Community Bus Bonds	200	2,800	-2,200	800
Moora Lifestyle Village Bond	3,544	0	0	3,544
Other General Trust	12,589	100	-1,000	11,689
Community Group Funds	11,833	511	-10,338	2,006
	42,829	30,031	(40,401)	32,459

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019












Attachment 9.1.2

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment	
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance		
		\$	\$	\$	\$	\$	\$		
 <i>Level of completion indicator, please see table at the end of this note for further detail.</i>									
Land and Buildings									
Health									
	Hydrotherapy pool / Dental Space	30415	(2,124,498)	0	(2,124,498)	(2,250,000)	(2,062,511)	(61,987)	1.2.5.2
	Health Total		(2,124,498)	0	(2,124,498)	(2,250,000)	(2,062,511)	(61,987)	
Housing									
	2 x Land purchases	32306	(7,254)	0	(7,254)	(100,000)	(91,652)	84,398	3.4.1.3
	Housing renewal	32302	(7,964)	0	(7,964)	(8,000)	(7,348)	(616)	
	Housing Total		(15,218)	0	(15,218)	(108,000)	(99,000)	83,782	
Law, Order And Public Safety									
	Coomberdale Fire Shed	30502	0	0	0	(8,000)	(7,326)	7,326	3.4.1.2
	Law, Order And Public Safety Total		0	0	0	(8,000)	(7,326)	7,326	
Recreation And Culture									
	Swimming Pool Building Renewal	32317	0	(9,948)	(9,948)	(9,948)	(9,948)	0	1.1.2.3
	MPAC Renewal	33117	0	(10,800)	(10,800)	(24,880)	(22,803)	12,003	3.4.2.14
	Moora Recreation Centre Renewal	33361	0	(20,123)	(20,123)	(28,401)	(26,015)	5,892	3.4.2.15
	Miling Pavilion	33318	0	(5,045)	(5,045)	(18,983)	(17,391)	12,346	3.4.3.1
	Mens Shed - Moora Sports Oval	33014	(384,273)	0	(384,273)	(475,000)	(435,413)	51,140	1.1.3.3
	Moora Oval Gardener Shed	34030	(2,604)	0	(2,604)	(16,000)	(14,663)	12,059	3.4.3.1
	Recreation And Culture Total		(386,877)	(45,916)	(432,792)	(573,212)	(526,233)	93,441	
Economic Services									
	Moora Lifestyle Village Display Unit	35001	(53,149)	0	(53,149)	(135,000)	(123,750)	70,601	4.1.6.1
	Caravan Park/Chalets Renewal	34612	0	(22,143)	(22,143)	(39,842)	(36,509)	14,366	3.4.2.18
	Industrial lots - preparation for sale	35260	0	(1,472)	(1,472)	0	0	(1,472)	
	Economic Services Total		(53,149)	(23,615)	(76,764)	(174,842)	(160,259)	83,495	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019























Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 Land and Buildings Total		(2,579,742)	(69,531)	(2,649,273)	(3,114,054)	(2,855,329)	206,056	
Drainage/Culverts								
Transport								
 Drainage Construction - Moore/Robert St	33914	0	(2,129)	(2,129)	(183,538)	(168,190)	166,061	3.3.1.5
Transport Total		0	(2,129)	(2,129)	(183,538)	(168,190)	166,061	
 Drainage/Culverts Total		0	(2,129)	(2,129)	(183,538)	(168,190)	166,061	
Footpaths								
Transport								
 Footpath Lefroy, Stafford, Lenane St	33916	(5,912)	0	(5,912)	(129,024)	(118,272)	112,360	3.3.1.6
Transport Total		(5,912)	0	(5,912)	(129,024)	(118,272)	112,360	
 Footpaths Total		(5,912)	0	(5,912)	(129,024)	(118,272)	112,360	
Furniture & Office Equip.								
Governance								
 Computer Hardware Replacement	30402	0	0	0	(29,000)	(26,576)	26,576	4.3.2.4
Governance Total		0	0	0	(29,000)	(26,576)	26,576	
Recreation And Culture								
 Rec Centre - 14 x Pin Boards	33104	0	(8,387)	(8,387)	0	0	(8,387)	
 MPAC - Sound Equipment	33122	0	(25,733)	(25,733)	(36,303)	(33,286)	7,553	
Recreation And Culture Total		0	(34,120)	(34,120)	(36,303)	(33,286)	(834)	
 Furniture & Office Equip. Total		0	(34,120)	(34,120)	(65,303)	(59,862)	25,742	
Plant , Equip. & Vehicles								
Governance								
 Administration Vehicle Replacement	30401	0	(188,387)	(188,387)	(188,387)	(188,387)	0	4.3.2.4
Governance Total		0	(188,387)	(188,387)	(188,387)	(188,387)	0	
Recreation And Culture								
 Swimming pool cover	32315	0	0	0	(3,320)	(3,320)	3,320	1.1.2.2
Recreation And Culture Total		0	0	0	(3,320)	(3,320)	3,320	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019
















Attachment 9.1.2

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment	
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance		
		\$	\$	\$	\$	\$	\$		
Community Amenities									
	Sewerage motor vehicles	39522	0	(39,784)	(39,784)	(34,893)	(34,893)	(4,891)	4.3.2.4
	Sewerage plant and equipment	39520	0	0	0	(35,000)	(32,076)	32,076	2.2.2.3
	Community Amenities Total		0	(39,784)	(39,784)	(69,893)	(66,969)	27,185	
Transport									
	3 x Trucks	34025	0	(191,656)	(191,656)	(122,360)	(122,360)	(69,296)	4.3.2.4
	Multi Tyre Roller	34019	0	(110,000)	(110,000)	(110,000)	(100,826)	(9,174)	4.3.2.4
	Used 12 Tonne Roller	34051	0	0	0	0	0	0	4.3.2.4
	2.5 Tonne Multi Spreader	34053	(23,750)	0	(23,750)	(25,000)	(22,913)	(837)	4.3.2.4
	Minor Plant	34054	0	(14,950)	(14,950)	(9,000)	(8,239)	(6,711)	4.3.2.4
	5 axle 25 tonne side tipper	34060	0	(50,000)	(50,000)	(50,000)	(50,000)	0	4.3.2.4
	Logg Grapple (924 Loader)	34062	(23,313)	0	(23,313)	(35,000)	(32,076)	8,764	4.3.2.4
	Water Carting Truck	34063	0	(28,300)	(28,300)	(25,000)	(22,913)	(5,387)	4.3.2.4
	Prime Mover (Hino 700 Series)	34064	0	(208,300)	(208,300)	(208,300)	(208,300)	0	4.3.2.4
	Mini Excavator	34065	0	(59,700)	(59,700)	(60,894)	(60,894)	1,194	4.3.2.4
	Transport Total		(47,063)	(662,906)	(709,969)	(645,554)	(628,521)	(81,448)	
Other property and services									
	Gardeners Ute	34067	0	(29,960)	(29,960)	(29,960)	(29,960)	(0)	4.3.2.4
	Other property and Services Total		0	(29,960)	(29,960)	(29,960)	(29,960)	(0)	
	Plant , Equip. & Vehicles Total		(47,063)	(921,037)	(968,100)	(937,114)	(917,157)	(50,943)	
Public Facilities									
Community Amenities									
	Moora Sewerage System Renewal	39521	0	(69,905)	(69,905)	(130,000)	(119,163)	49,258	2.2.2.3
	Watheroo Tip - Relocate Oil Storage Tank	33010	0	0	0	(5,567)	(5,093)	5,093	1.1.2.5
	Electronic Community Notice Board	33720	0	0	0	(20,000)	(18,326)	18,326	3.2.1.5
	Community Amenities Total		0	(69,905)	(69,905)	(155,567)	(142,582)	72,677	
Economic Services									
	Entry Statements and Industrial Signage	34604	0	0	0	(65,000)	(59,576)	59,576	3.2.1.5
	Economic Services Total		0	0	0	(65,000)	(59,576)	59,576	
Recreation And Culture									
	Renewal Park Infrastructure	33308	0	(23,193)	(23,193)	(21,913)	(20,097)	(3,096)	3.2.1.5
	Miling Tennis Courts Resurface	33326	0	(43,700)	(43,700)	(43,700)	(43,700)	0	3.4.2.10
	Radio Tower Renewal (Damaged)	33450	0	(6,934)	(6,934)	0	0	(6,934)	
	Painting of Pool Shell	32316	0	(89,212)	(89,212)	(89,212)	(89,212)	0	1.1.2.2
	Recreation And Culture Total		0	(163,039)	(163,039)	(154,825)	(153,009)	(10,030)	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Transport								
 Standpipe Controller Upgrade	34084	(5,443)	0	(5,443)	0	0	(5,443)	
 Moora Airstrip	33901	(39,435)	0	(39,435)	(79,076)	(72,479)	33,044	3.2.1.5
Transport Total		(44,878)	0	(44,878)	(79,076)	(72,479)	27,601	
Public Facilities Total		(44,878)	(232,944)	(277,822)	(454,468)	(427,646)	149,824	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Caro)	33910	0	(935,521)	(935,521)	(989,241)	(906,774)	(28,747)	3.3.1.5
 Roads To Recovery (Dandaragan Road)	33913	0	(19,737)	(19,737)	(320,651)	(293,909)	274,172	3.3.1.5
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(376,233)	(376,233)	(802,559)	(735,625)	359,392	3.3.1.5
Transport Total		0	(1,331,491)	(1,331,491)	(2,112,451)	(1,936,308)	604,817	
Roads (Non Town) Total		0	(1,331,491)	(1,331,491)	(2,112,451)	(1,936,308)	604,817	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	(7,474)	(7,474)	(87,909)	(80,564)	73,090	3.3.1.5
 Micro Surfacing Town Streets	33918	0	0	0	(169,233)	(155,122)	155,122	3.3.1.5
 Padbury Street Upgrade	33915	(2,047)	0	(2,047)	(20,000)	(18,326)	16,280	3.2.1.10
Transport Total		(2,047)	(7,474)	(9,520)	(277,142)	(254,012)	244,492	
Town Streets Total		(2,047)	(7,474)	(9,520)	(277,142)	(254,012)	244,492	
Capital Expenditure Total		(2,679,641)	(2,598,726)	(5,278,367)	(7,273,094)	(6,736,776)	1,458,409	
Level of Completion Indicators								
 0%								
 20%								
 40%								
 60%								
 80%								
 100%								
 Over 100%								

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