

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 March 2020

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

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MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2020

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 14 April 2020

Prepared by: Martin Whitely, LG Corporate Solutions

Reviewed by: Alan Leeson, Chief Executive Officer

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. 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 statement, but a separate statement of those monies appears at Note 13.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

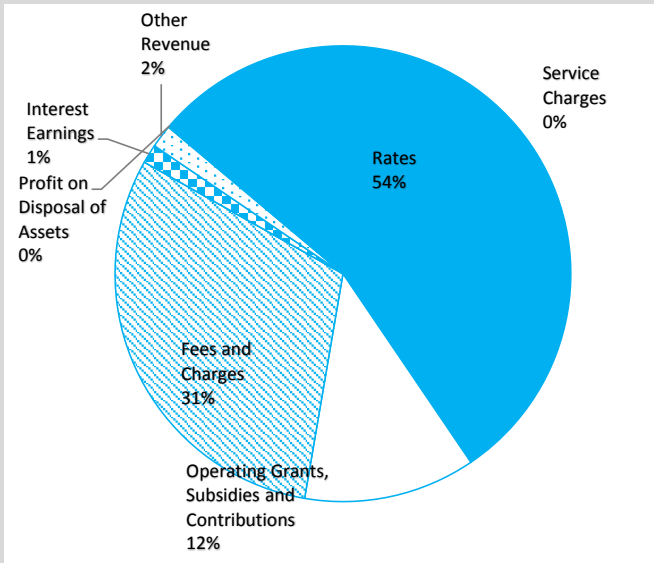
ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

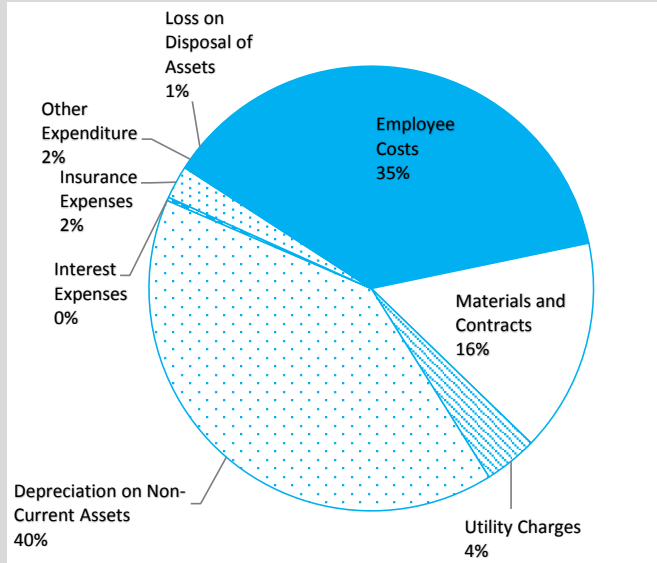
**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2020**

SUMMARY GRAPHS

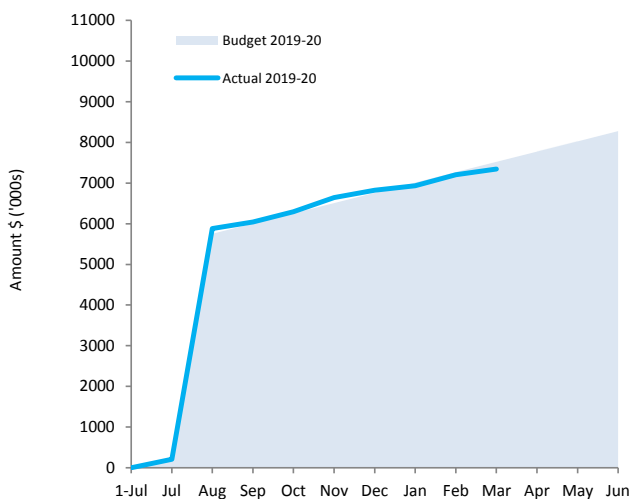
OPERATING REVENUE



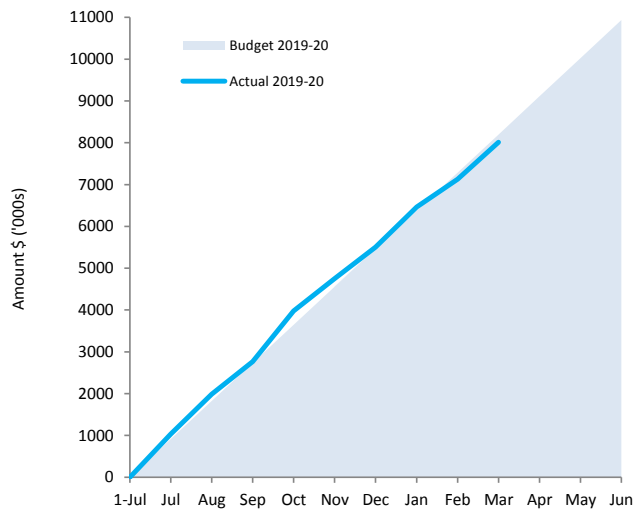
OPERATING EXPENSES



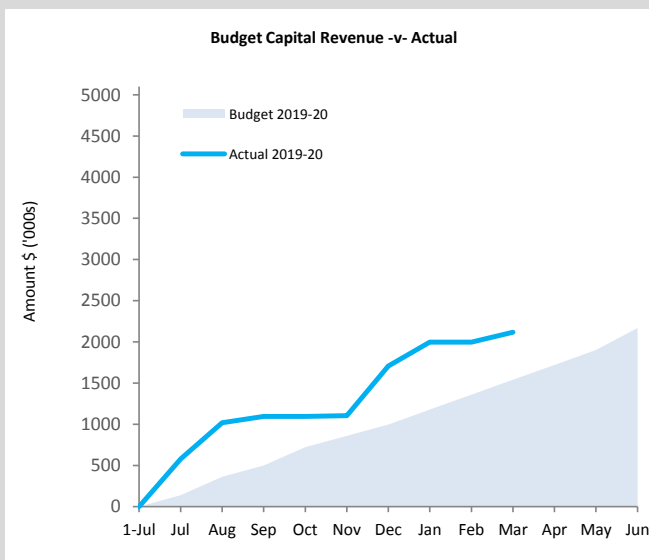
Budget Operating Revenues -v- Actual



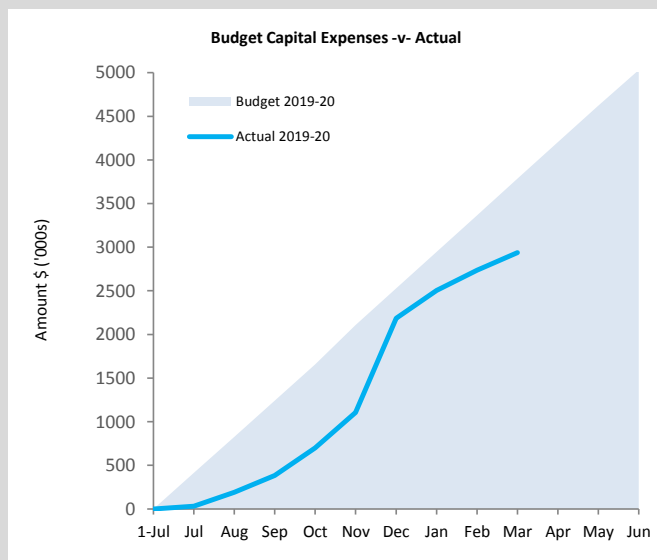
Budget Operating Expenses -v-YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MARCH 2020

STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific local government services.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.</p>
<p>HEALTH</p> <p>To provide an operational framework for environmental and community health.</p>	<p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. Includes contribution to community medical and dental services.</p>
<p>EDUCATION AND WELFARE</p> <p>To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Maintenance of Moora Childcare Centre, playgroup contributions, provision of youth centre building and contributions to aged care services. Includes operating Moora Hydrotherapy Pool.</p>
<p>HOUSING</p> <p>To provide and maintain staff and doctor housing.</p>	<p>Provision and maintenance of housing for executive staff and 2 doctor residences.</p>
<p>COMMUNITY AMENITIES</p> <p>To provide services required by the community.</p>	<p>Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of the town planning schemes, cemetery and public services. Provision and maintenance of Moora town site sewerage scheme.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	<p>Maintenance of public halls, recreation centre, swimming pool and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of Moora Performing Arts Centre, library and other cultural services.</p>
<p>TRANSPORT</p> <p>To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, streets, footpaths, walking trails, parking facilities and traffic control. Cleaning of streets and maintenance of street trees and street lighting. Includes provision and maintenance of Moora airstrip.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote the local government and its economic wellbeing.</p>	<p>Tourism and area promotion including the maintenance of the Moora Chalets, Caravan Park and Moora Lifestyle Village. Provision of standpipes and maintenance of leased properties. Weed control, building control and contributions to Moora Community Resource Centre.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control operating accounts.</p>	<p>Private works operations, depot maintenance, plant repair and costs.</p>

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	1,872,061	1,872,061	1,903,633	31,572	1.69%	
Revenue from operating activities							
Governance		30,086	22,536	27,979	5,443	24.15%	▲
General Purpose Funding - Rates	6	4,089,514	4,110,361	3,974,898	(135,463)	(3.30%)	
General Purpose Funding - Other		998,050	730,269	726,637	(3,632)	(0.50%)	
Law, Order and Public Safety		319,240	273,003	257,009	(15,994)	(5.86%)	▼
Health		20,690	15,507	7,945	(7,562)	(48.77%)	▼
Education and Welfare		359,500	269,613	223,666	(45,947)	(17.04%)	▼
Housing		122,080	91,530	86,949	(4,581)	(5.00%)	
Community Amenities		1,197,928	1,151,431	1,156,051	4,620	0.40%	
Recreation and Culture		238,776	179,028	63,394	(115,634)	(64.59%)	▼
Transport		177,300	132,966	179,856	46,890	35.26%	▲
Economic Services		588,010	440,964	465,752	24,788	5.62%	▲
Other Property and Services		135,000	101,232	173,917	72,685	71.80%	▲
		8,276,174	7,518,440	7,344,053	(174,387)		
Expenditure from operating activities							
Governance		(1,061,847)	(796,032)	(735,787)	60,245	7.57%	▲
General Purpose Funding		(193,974)	(145,413)	(118,923)	26,490	18.22%	▲
Law, Order and Public Safety		(572,211)	(428,886)	(495,756)	(66,870)	(15.59%)	▼
Health		(106,470)	(79,740)	(59,768)	19,972	25.05%	▲
Education and Welfare		(760,522)	(572,013)	(415,934)	156,079	27.29%	▲
Housing		(110,830)	(82,935)	(80,762)	2,173	2.62%	
Community Amenities		(1,613,169)	(1,209,447)	(1,210,170)	(723)	(0.06%)	
Recreation and Culture		(2,034,552)	(1,523,214)	(1,527,418)	(4,204)	(0.28%)	
Transport		(3,613,514)	(2,710,017)	(2,727,927)	(17,910)	(0.66%)	
Economic Services		(819,265)	(614,034)	(636,624)	(22,590)	(3.68%)	
Other Property and Services		(48,153)	(35,910)	(2,949)	32,961	91.79%	▲
		(10,934,507)	(8,197,641)	(8,012,018)	185,623		
Non-cash amounts excluded from operating activities	1(a)	4,399,087	3,296,729	3,278,914	(17,815)	(0.54%)	
Amount attributable to operating activities		1,740,754	2,617,528	2,610,949	(6,579)		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	1,648,845	1,236,600	1,956,191	719,591	58.19%	▲
Proceeds from disposal of assets	7	519,727	173,242	161,195	(12,047)	(6.95%)	▼
Purchase of property, plant, equipment and infrastructure	8	(5,029,691)	(3,791,088)	(2,937,439)	853,649	22.52%	▲
Amount attributable to investing activities		(2,861,119)	(2,381,246)	(820,053)	1,561,193		
Financing Activities							
Proceeds from self supporting loans		22,663	7,554	10,805	3,251	43.03%	
Repayment of Debentures	9	(135,444)	(45,148)	(75,322)	(30,174)	66.83%	
Transfer to Reserves	10	(620,000)	0	(34,380)	(34,380)	0.00%	▼
Amount attributable to financing activities		(732,781)	(37,594)	(98,897)	(61,304)		
Closing Funding Surplus / (Deficit)	1(c)	18,915	2,070,750	3,595,632			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$5,000 or 5.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 MARCH 2020

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	1,872,061	1,872,061	1,903,633	31,572	1.69%	▲
Revenue from operating activities							
Rates	6	4,113,822	4,110,361	3,974,898	(135,463)	(3.30%)	
Operating grants, subsidies and contributions	12(a)	1,249,757	937,269	894,524	(42,745)	(4.56%)	
Fees and charges		2,614,928	2,247,628	2,236,583	(11,045)	(0.49%)	
Interest earnings		157,481	118,080	98,659	(19,421)	(16.45%)	
Other revenue		140,186	105,102	119,980	14,878	14.16%	▲
Profit on disposal of assets	7	0	0	19,409	19,409	0.00%	▲
		8,276,174	7,518,440	7,344,053	(174,387)		
Expenditure from operating activities							
Employee costs		(3,686,207)	(2,763,702)	(2,831,259)	(67,557)	(2.44%)	
Materials and contracts		(1,842,772)	(1,380,366)	(1,242,144)	138,222	10.01%	▲
Utility charges		(398,410)	(298,584)	(310,933)	(12,349)	(4.14%)	
Depreciation on non-current assets		(4,327,514)	(3,245,562)	(3,234,731)	10,831	0.33%	▲
Interest expenses		(34,986)	(26,208)	(19,746)	6,462	24.66%	▲
Insurance expenses		(195,273)	(146,394)	(193,717)	(47,323)	(32.33%)	
Other expenditure		(383,772)	(287,658)	(115,896)	171,762	59.71%	▲
Loss on disposal of assets	7	(65,573)	(49,167)	(63,592)	(14,425)	(29.34%)	
		(10,934,507)	(8,197,641)	(8,012,018)	185,623		▲
Non-cash amounts excluded from operating activities	1(a)	4,399,087	3,296,729	3,278,914	(17,815)	(0.54%)	
Amount attributable to operating activities		1,740,754	2,617,528	2,610,949	(6,579)		
Investing activities							
Non-operating grants, subsidies and contributions	12(b)	1,648,845	1,236,600	1,956,191	719,591	58.19%	▲
Proceeds from disposal of assets	7	519,727	173,242	161,195	(12,047)	(6.95%)	
Purchase of property, plant, equipment and infrastructure	8	(5,029,691)	(3,791,088)	(2,937,439)	853,649	(22.52%)	▲
Amount attributable to investing activities		(2,861,119)	(2,381,246)	(820,053)	1,561,193		▲
Financing Activities							
Proceeds from self-supporting loans		22,663	7,554	10,805	3,251	43.03%	
Repayment of debentures	9	(135,444)	(45,148)	(75,322)	(30,174)	66.83%	
Transfer to reserves	10	(620,000)	0	(34,380)	(34,380)	0.00%	▼
Amount attributable to financing activities		(732,781)	(37,594)	(98,897)	(61,304)		
Closing Funding Surplus / (Deficit)	1(c)	18,915	2,070,750	3,595,632			

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

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

Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	0	0	(19,409)
Movement in employee benefit provisions (non-current)	6,000	2,000	0
Add: Loss on asset disposals	65,573	49,167	63,592
Add: Depreciation on assets	4,327,514	3,245,562	3,234,731
Total non-cash items excluded from operating activities	4,399,087	3,296,729	3,278,914

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

	Last Year Closing 30/06/2019	This Year Opening 1/07/2019	This Time Last Year 1/04/2019	Year to Date 31/03/2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10 (1,809,885)	(1,809,885)	(1,634,749)	(1,844,265)
Less: - Financial assets at amortised cost - self supporting loans	4 (7,719)	(7,719)	(3,769)	(3,890)
Less: other community / club loans	(10,924)	(10,924)	(966)	(3,948)
Add: Borrowings	9 135,445	135,445	124,221	60,123
Add: Leave liability not required to be funded	284,119	284,119	281,514	284,119
Total adjustments to net current assets	(1,408,964)	(1,408,964)	(1,233,748)	(1,507,861)

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

Current assets					
Cash and cash equivalents	2	2,963,002	2,963,002	3,080,331	4,455,631
Financial assets at amortised cost	2	1,018,643	1,018,643	1,004,734	1,007,838
Rates receivables	3	370,007	370,007	713,273	528,331
Receivables	3	143,302	143,302	661,586	45,843
Other current assets	4	92,417	92,417	18,556	48,591
Less: Current liabilities					
Payables	5	(532,499)	(532,499)	(128,408)	(320,565)
Borrowings	9	(135,445)	(135,445)	(124,221)	(60,123)
Provisions	11	(606,830)	(606,830)	(591,648)	(602,052)
Less: Total adjustments to net current assets	1(c)	(1,408,964)	(1,408,964)	(1,233,748)	(1,507,861)
Closing Funding Surplus / (Deficit)		1,903,633	1,903,633	3,400,455	3,595,632

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$	YTD Actual \$			
Cash on hand								
PETTY CASH AND FLOATS	Cash and cash equivalents	1,200	0	0	1,200		NIL	On hand
MUNICIPAL BANK ACCOUNT	Cash and cash equivalents	(89,832)	0	0	(89,832)	Westpac	0.01-0.10%	Cheque acc.
Reserve Fund	Cash and cash equivalents	0	5,034	0	5,034	Westpac	0.01-0.79%	Cheque acc.
Trust Account	Cash and cash equivalents	0	0	6,979	6,979	Westpac	NIL	Cheque acc.
Term deposits								
Notice Saver - on hold	Cash and cash equivalents	3,700,000	839,230	0	4,539,230	Westpac	1.65%	1 month
Westpac Account # 8974	Other financial assets	0	1,000,000	0	1,000,000	Westpac	2.87%	23/07/2020
Total		3,611,368	1,844,264	6,979	5,462,610			
Comprising								
Cash and cash equivalents		3,611,368	844,264	6,979	4,462,610			
Financial assets at amortised cost		0	1,000,000	0	1,000,000			
		3,611,368	1,844,264	6,979	5,462,610			

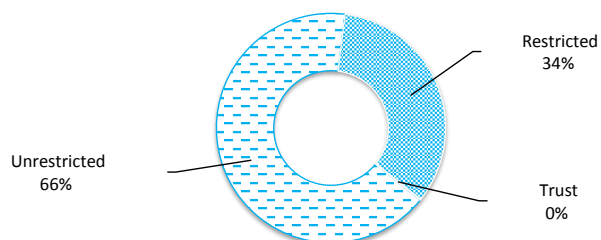
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.

**Total Cash****\$5.46 M****Unrestricted****\$3.61 M**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

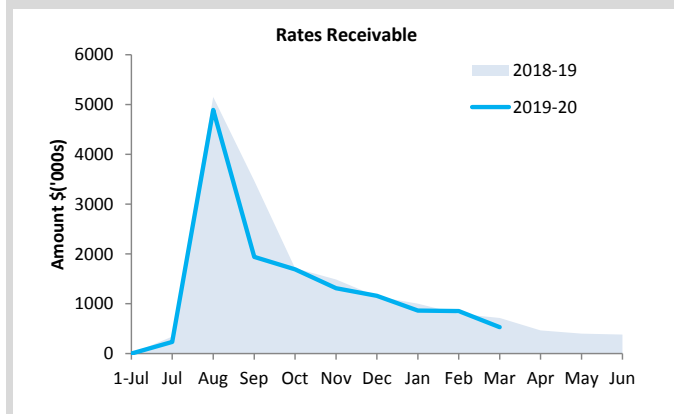
**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates Receivable	30 June 2019	31 Mar 20
	\$	\$
Opening Arrears Previous Years	340,984	370,007
Levied this year	5,231,797	5,171,683
Less - Collections to date	(5,202,774)	(5,013,359)
Equals Current Outstanding	370,007	528,331
Net Rates Collectable	370,007	528,331
% Collected	93.4%	90.5%

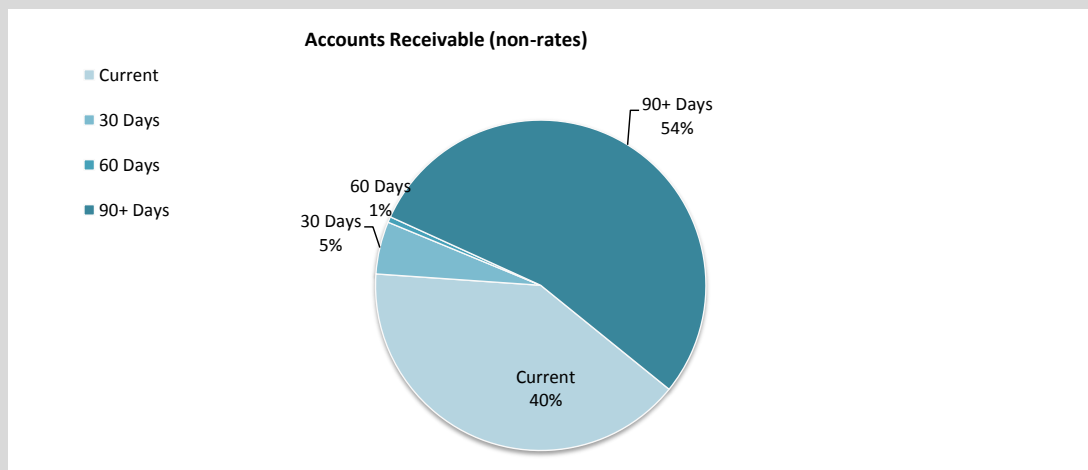
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(79)	28,081	3,585	391	37,684	69,662
Percentage	-0.1%	40.3%	5.1%	0.6%	54.1%	
Balance per Trial Balance						
Sundry receivable						69,662
GST receivable						20,800
Allowance for impairment of receivables						(46,491)
Trust Liability						1,872
Total Receivables General Outstanding						45,843
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



Collected	Rates Due
90.5%	\$528,331



Debtors Due
\$45,843
Over 30 Days
60%
Over 90 Days
54.1%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 31 March 2020
	\$	\$	\$	\$
Other Current Assets				
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - term deposits	1,000,000	0	0	1,000,000
Financial assets at amortised cost - self supporting loans	7,719	0	(3,829)	3,890
Loans receivable - clubs/institutions	10,924	0	(6,976)	3,948
Inventory				
Fuel	20,905	27,686	0	48,591
Total Other Current assets				1,056,429
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Non-current assets classified as held for sale are valued at the lower of the carrying amount and the fair value less costs to sell.

Contract assets

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

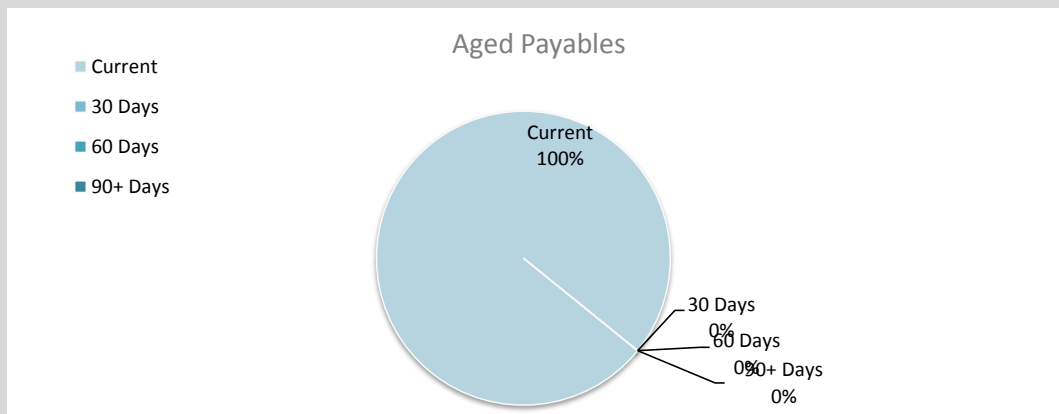
**OPERATING ACTIVITIES
NOTE 5
Payables**

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	10,460	0	0	0	10,460
Percentage	0%	100%	0%	0%	0%	
Balance per Trial Balance						
Sundry creditors						10,460
ATO liabilities						88,226
Other creditors and accruals						93,136
GST payable						6,668
Rates in advance						94,007
Bonds - building and facility hire						28,068
Total Payables General Outstanding						320,565

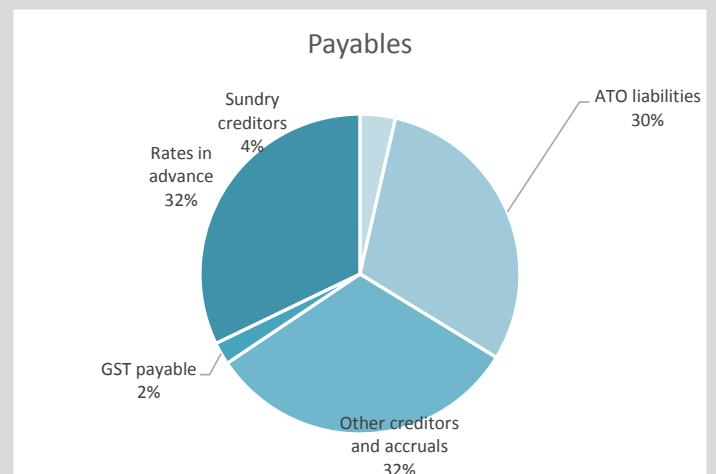
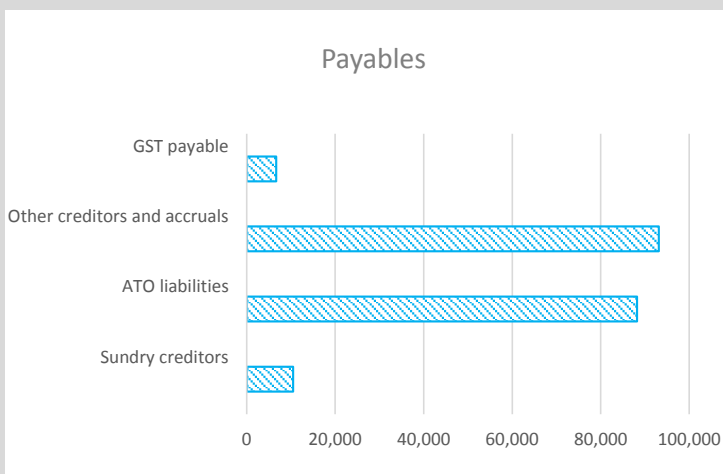
Amounts shown above include GST (where applicable)

KEY INFORMATION

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



Creditors Due
\$320,565
Over 30 Days
0%
Over 90 Days
0%



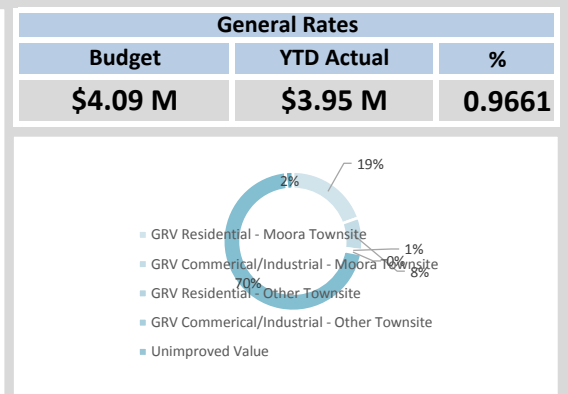
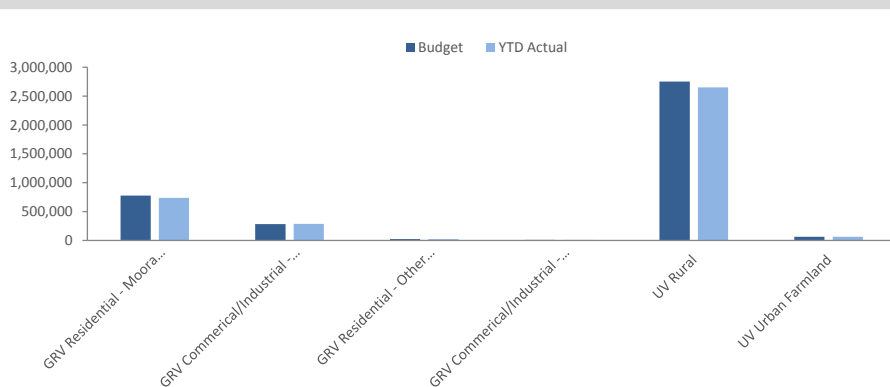
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General Rate Revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross Rental Value											
GRV Residential - Moora Townsite	0.094556	628	8,236,590	778,819	0	0	778,819	778,155	(42,115)	0	736,040
GRV Commercial/Industrial - Moora Townsite	0.094556	84	3,017,704	285,342	0	0	285,342	286,212	0	0	286,212
GRV Residential - Other Townsite	0.094556	27	236,706	22,382	0	0	22,382	22,382	0	0	22,382
GRV Commercial/Industrial - Other Townsite	0.094556	5	117,158	11,078	0	0	11,078	11,078	0	0	11,078
Unimproved Value											
UV Rural	0.009354	344	294,115,993	2,751,161	0	0	2,751,161	2,750,684	(98,268)	0	2,652,416
UV Urban Farmland	0.009354	59	6,957,024	65,076	0	0	65,076	65,076	0	0	65,076
Sub-Total		1,147	312,681,175	3,913,858	0	0	3,913,858	3,913,587	(140,383)	0	3,773,204
Minimum Payment											
Minimum \$											
Gross Rental Value											
GRV Residential - Moora Townsite	672	75	139,985	50,400	0	0	50,400	50,400	0	0	50,400
GRV Commercial/Industrial - Moora Townsite	672	19	36,057	12,768	0	0	12,768	12,768	0	0	12,768
GRV Residential - Other Townsite	672	93	344,262	62,496	0	0	62,496	62,496	0	0	62,496
GRV Commercial/Industrial - Other Townsite	672	10	31,148	6,720	0	0	6,720	6,720	0	0	6,720
Unimproved Value											
UV Rural	672	69	1,902,692	46,368	0	0	46,368	48,384	0	0	48,384
UV Urban Farmland	672	11	553,576	7,392	0	0	7,392	7,392	0	0	7,392
Sub-Total		277	3,007,720	186,144	0	0	186,144	188,160	0	0	188,160
Discount							(10,488)				(10,488)
Amount from General Rates							4,089,514				3,950,876
Ex-Gratia Rates							24,308				24,022
Total General Rates							4,113,822				3,974,898

KEY INFORMATION

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.

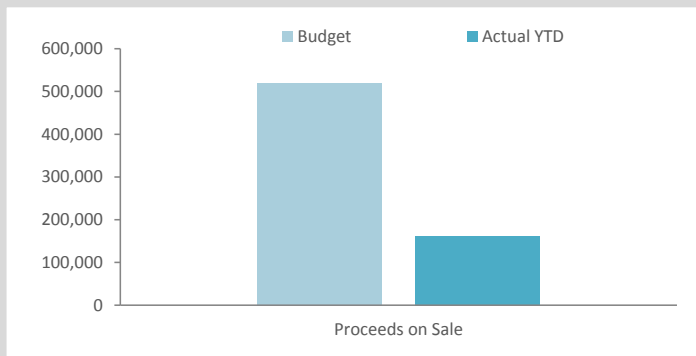


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Buildings								
	Dental surgery and house	175,000	150,000	0	(25,000)	0	0	0	0
	MLSV - display home	120,000	120,000	0	0	0	0	0	0
	Industrial lots (162 Melbourne St)	45,000	42,000	0	(3,000)	0	0	0	0
	Industrial lots (163 Melbourne St)	45,000	42,000	0	(3,000)	36,471	25,293	0	(11,178)
	Plant and equipment								
	Governance								
	CEO Vehicle (110M)	55,000	45,000	0	(10,000)	56,845	46,818	0	(10,027)
	MCDVS Vehicle (103M)	22,300	13,636	0	(8,664)	22,523	14,091	0	(8,432)
	Holden Trax (pooled car)	15,000	15,000	0	0	0	0	0	0
	Health								
	Doctors Vehicle (70023)	16,000	9,091	0	(6,909)	16,123	9,091	0	(7,032)
	Community amenities								
	Rubbish Truck	47,000	47,000	0	0	0	0	0	0
	Transport								
	Ute 2	15,000	15,000	0	0	24,913	15,000	0	(9,913)
	Ute 3 - BMO vehicle	15,000	6,000	0	(9,000)	11,915	9,091	0	(2,824)
	Ute 4 - Cleaners	15,000	15,000	0	0	24,588	15,000	0	(9,588)
	Pig Trailer - Howard Porter	0	0	0	0	12,000	7,402	0	(4,598)
	Other property and services								
	Sundry depot items auctioned			0	0	0	19,409	19,409	0
		585,300	519,727	0	(65,573)	205,378	161,195	19,409	(63,592)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$519,727	\$161,195	31%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

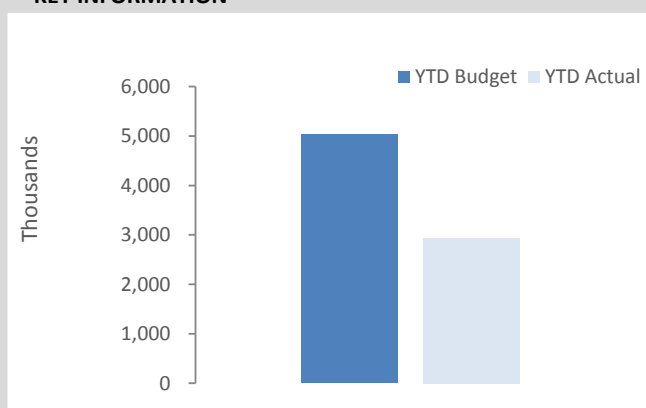
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted			YTD Actual Variance
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
Land	25,000	18,747	20,000	1,253
Buildings	704,213	528,093	272,214	(255,879)
Plant and equipment	944,398	708,219	461,564	(246,655)
Infrastructure - Roads	2,286,147	1,729,899	1,944,453	214,554
Infrastructure - Footpaths	261,387	196,020	18,539	(177,481)
Infrastructure - Drainage	210,311	161,460	62,874	(98,586)
Infrastructure - Parks and Ovals	350,000	262,503	134,198	(128,305)
Infrastructure - Street Lighting and Furniture	248,235	186,147	23,596	(162,551)
Capital Expenditure Totals	5,029,691	3,791,088	2,937,439	(853,649)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,648,845	1,236,600	1,956,191	719,591
Other (Disposals & C/Fwd)	519,727	173,242	161,195	(12,047)
Contribution - operations	2,861,119	2,381,246	820,053	(1,561,193)
Capital Funding Total	5,029,691	3,791,088	2,937,439	(853,649)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$5.03 M	\$2.94 M	58%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.65 M	\$1.96 M	119%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure Total

% of

Completion

Level of completion indicator, please see table at the end of this note for further detail.

Adopted

	Account	Account Description	Budget	YTD Budget	YTD Actual	Variance (Under)/Over
107%	32306	Airstrip land	25,000	18,747	20,000	1,253
107%	Land total		25,000	18,747	20,000	1,253
	Buildings					
6%	30410	Administration & cultural centre planning	115,309	86,472	5,509	(80,963)
	30502	Fire building sheds renewal	8,000	5,994	0	(5,994)
60%	30415	Hydrotherapy pool / dental office - construction	100,000	74,997	44,907	(30,090)
50%	31708	Childcare centre renewal	10,000	7,497	3,720	(3,777)
111%	32302	Other housing renewal - reticulation	5,000	3,744	4,147	403
	32317	Swimming pool buildings - Club kitchen/shower taps	23,810	17,847	0	(17,847)
205%	33117	Green room air conditioning unit	5,000	3,744	7,681	3,937
197%	33361	Moora rec centre - ramp access upgrades	23,600	17,712	34,911	17,199
	33340	Watheroo pavilion - renewal	100,000	74,997	0	(74,997)
	33126	Watheroo hall - renewal	0	0	2,588	2,588
145%	33318	Miling tennis club building - flooring renewal	11,727	8,793	12,785	3,992
148%	33121	Miling hall - renewal	13,500	10,125	15,020	4,895
137%	32000	Youth centre - flooring renewal	12,636	9,477	13,018	3,541
176%	33014	Men's shed - construction	70,000	52,497	92,259	39,762
7%	34030	Moora apex park toilets	170,000	127,494	8,759	(118,735)
101%	34612	Caravan park and chalet renewal	35,631	26,703	26,909	206
52%	Buildings total		704,213	528,093	272,214	(255,879)
	Plant and equipment					
129%	30401	Executive vehicle replacements	94,000	70,497	91,101	20,604
36%	30503	2 x generators and trailers (DFES grant)	104,000	77,994	27,784	(50,210)
134%	33362	Doctors vehicle	24,205	18,153	24,302	6,149
	39520	Sewerage pump replacements	5,000	3,744	0	(3,744)
	34006	Cemetery casket lowering system	14,694	11,016	0	(11,016)
	33380	Gym fitness equipment - replacement	35,000	26,244	0	(26,244)
	34010	Rubbish truck - replacement	350,000	262,494	0	(262,494)
136%	34051	Vibrating steel drum roller	140,000	104,994	142,300	37,306
160%	34054	Hydro aerator	14,499	10,863	17,403	6,540
	34084	Standpipe controller upgrade (Moora)	15,000	11,250	18,809	7,559
67%	34602	Caravan park industrial washing machine	8,000	5,994	4,005	(1,989)
129%	34067	4 x ute replacement	140,000	104,976	135,859	30,883
65%	Plant and equipment total		944,398	708,219	461,564	(246,655)
	Infrastructure - roads					
324%	33910	Regional road group - Miling North Road	692,903	519,660	1,685,871	1,166,211
7%	33913	Roads to recovery - Koojan West Road	336,355	252,252	18,182	(234,070)
13%	33915	Padbury Street - upgrades	200,000	149,994	20,066	(129,928)
37%	33918	Moora town streets - Stafford Street/Tootra Street	169,766	127,305	46,943	(80,362)
40%	33919	Rural bitumen roads - Dalwallinu West/Old Geraldton	557,660	418,194	168,811	(249,383)
	34010	Rural regravelling - Barberton West/Barberton East	329,463	262,494	0	(262,494)
	33917	Wide Seal Roads - Clarke Street (c/f)	0	0	4,580	4,580
112%	Infrastructure - roads total		2,286,147	1,729,899	1,944,453	214,554
	Infrastructure - footpaths					
9%	33916	Moora footpaths - Stafford Street	261,387	196,020	18,539	(177,481)
9%	Infrastructure - footpaths total		261,387	196,020	18,539	(177,481)
	Infrastructure - drainage / sewerage					
	39520	Moora sewerage scheme renewal	90,000	3,744	0	(3,744)
	39521	Moora sewerage scheme renewal	0	67,500	62,874	(4,626)
	33914	Drainage - Roberts Street	120,311	90,216	0	(90,216)
39%	Infrastructure - drainage total		210,311	161,460	62,874	(98,586)
	Infrastructure - parks and ovals					
	32316	Swimming pool improvements	7,000	5,247	0	(5,247)
5%	33308	Renewal of playground/parks	243,000	182,259	9,809	(172,450)
	30416	Hydrotherapy pool parks and garden	100,000	74,997	124,389	49,392
51%	Infrastructure - parks and ovals total		350,000	262,503	134,198	(128,305)
	Infrastructure - street furniture and lighting					
	33010	Watheroo transfer station - renewal	5,000	3,744	0	(3,744)
	33720	Electronic notice board	40,000	29,997	0	(29,997)
	30601	Cemetery niche wall renewal	30,000	22,500	0	(22,500)
	33901	Moora airstrip	68,235	51,165	0	(51,165)
30%	34604	Entry statements - Miling and Moora	105,000	78,741	23,596	(55,145)
13%	Infrastructure - street furniture and lighting total		248,235	186,147	23,596	(162,551)
77%	Grand Total		5,029,691	3,791,088	2,937,439	(853,649)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - Borrowings

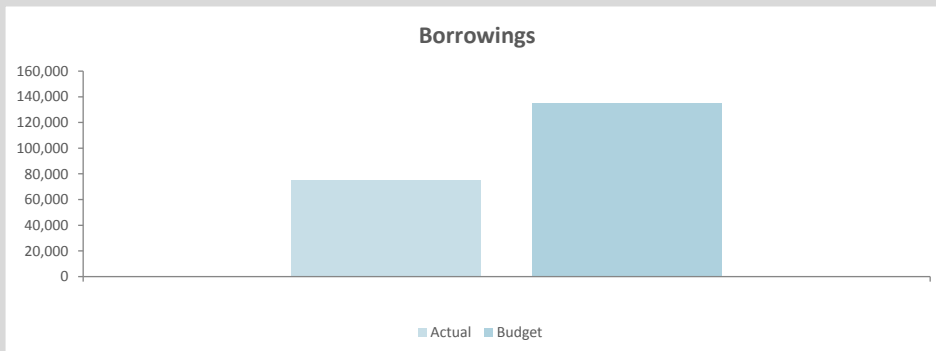
Information on Borrowings Particulars	1 July 2019	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare									
Hydrotherapy Pool (327)	487,115	0	0	13,106	26,436	474,009	460,679	6,897	16,483
Housing									
Housing Executive Loan (317)	85,073	0	0	13,004	26,457	72,069	58,616	3,216	5,421
92 Roberts Street (326)	145,325	0	0	9,532	19,187	135,793	126,138	2,371	3,655
Recreation and culture									
Town Hall (315)	16,312	0	0	16,312	16,312	-0	0	164	247
Economic services									
Ind. Lot Roberts St (325)	297,917	0	0	19,540	39,333	278,377	258,584	4,860	7,492
	1,031,742	0	0	71,493	127,725	960,249	904,017	17,507	33,298
Self Supporting Loans									
Recreation and culture									
Moora Bowling Club SSL (324)	54,829	0	0	3,829	7,719	51,000	47,110	684	1,688
	54,829	0	0	3,829	7,719	51,000	47,110	684	1,688
Total	1,086,571	0	0	75,322	135,444	1,011,249	951,127	18,191	34,986
Current borrowings	135,444					60,123			
Non-current borrowings	951,127					951,126			
	1,086,571					1,011,249			

All debenture repayments were financed by general purpose revenue.

Self Supporting Loans are financed by repayments from third parties.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal Repayments
\$75,322

Interest Earned
\$98,659

Interest Expense
\$18,191

Reserves Bal
\$1.84 M

Loans Due
\$1.01 M

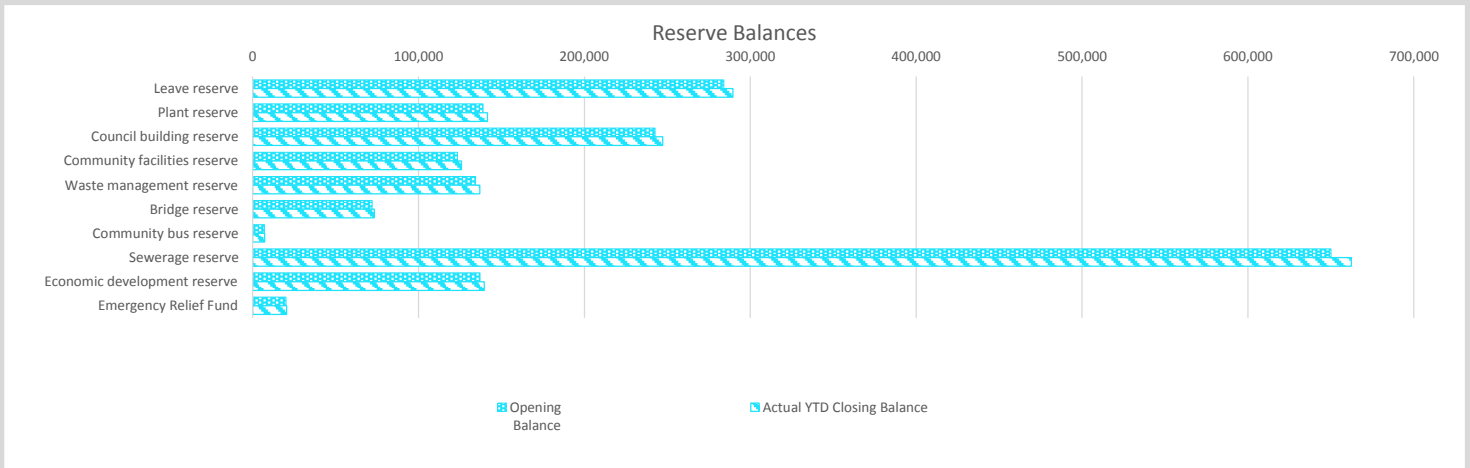
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 10
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers	Actual Transfers	Budget Transfers	Actual Transfers	Budget Closing Balance	Actual YTD Closing Balance
				In (+)	In (+)	Out (-)	Out (-)		
Leave reserve	\$ 284,119	\$ 6,000	\$ 5,397	\$ 0	\$ 0	\$ 0	\$ 0	\$ 290,119	\$ 289,516
Plant reserve	138,916	3,000	2,639	0	0	0	0	141,916	141,555
Council building reserve	242,647	5,500	4,609	400,000	0	0	0	648,147	247,256
Community facilities reserve	123,502	3,000	2,346	0	0	0	0	126,502	125,848
Waste management reserve	134,396	3,000	2,553	0	0	0	0	137,396	136,949
Bridge reserve	72,007	2,000	1,368	0	0	0	0	74,007	73,375
Community bus reserve	7,059	0	134	0	0	0	0	7,059	7,193
Sewerage reserve	650,106	14,500	12,349	180,000	0	0	0	844,606	662,455
Economic development reserve	137,040	3,000	2,603	0	0	0	0	140,040	139,643
Emergency Relief Fund	20,093	0	382	0	0	0	0	20,093	20,475
	1,809,885	40,000	34,380	580,000	0	0	0	2,429,885	1,844,265

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 March 2020
		\$	\$	\$	\$
Provisions					
Annual leave		365,097	0	0	365,097
Contract Liabilities					
Lease liability		0			0

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at 11(a) and 11(b)

KEY INFORMATION

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 12(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Unspent Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies											
Governance											
Grants Commission - General	0	0	0		0	431,171	323,379	431,171	0	431,171	347,497
Grants Commission - Road Formula	0	0	0		0	348,590	261,441	348,590	0	348,590	256,286
Trainee Subsidy	0	0	0		1	0	0	0	0	0	2,273
Law, order, public safety											
DFES Operating Grant - Fire Brigades	14,883	0	(14,883)	0	0	44,649	33,489	44,649	0	44,649	47,315
DFES Operating Grant - SES	3,415	0	(3,415)	0	0	10,245	7,686	10,245	0	10,245	10,245
Community Safety Grant - AWARE	0	0	0		0	12,000	9,000	12,000	0	12,000	12,000
Education and welfare											
CCCF sustainability support	51,313	0	0	51,313	51,313	4,500	3,375	4,500	0	4,500	1,500
Recreation and culture											
MPAC performance - lotterywest/circuit west	56,541	0	0	56,541	56,541	100,000	74,988	100,000	0	100,000	(24,500)
Small community grants	0	0	0		0	3,000	2,250	3,000	0	3,000	856
Event Sponsorship	0	0	0		0	0	4,266	5,700	0	5,700	1,705
Transport											
Direct Grants - Maintenance	0	0	0		0	170,000	127,494	170,000	0	170,000	179,256
Street Lighting Subsidy	0	0	0		0	6,300	4,725	6,300	0	6,300	0
Other property and services											
Employment incentive grant	0	0	0		0	0	0	0	0	0	10,455
	126,152	0	(18,298)	107,854	107,855	1,130,455	852,093	1,136,155	0	1,136,155	844,887
Operating Contributions											
Law, order, public safety											
Contributions - Emergency Services Coordinator	0	0	0		0	101,352	76,005	101,352	0	101,352	41,852
ESL Administration Payment	0	0	0		0	4,000	2,997	4,000	0	4,000	4,000
Podiatry Service - Subsidy HDWA	0	0	0		0	3,250	2,430	3,250	0	3,250	3,185
Community amenities											
Contribution - Drum Muster Cost	0	0	0		0	1,000	747	1,000	0	1,000	0
Contribution cross overs	0	0	0		0	1,000	747	1,000	0	1,000	600
Recreation and culture											
Moora swimming club - kitchen install	0	0	0		0	3,000	2,250	3,000	0	3,000	0
	0	0	0	0	0	113,602	85,176	113,602	0	113,602	49,637
TOTALS	126,152	0	(18,298)	107,854	107,855	1,244,057	937,269	1,249,757	0	1,249,757	894,524

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020

NOTE 12(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies											
Law, order, public safety											
DFES - generator grant	0	0	0		0	52,000	38,997	52,000	0	52,000	26,000
Education and welfare											
NSF - hydrotherapy pool / dental office	0	0	0		0	540,000	405,000	540,000	0	540,000	360,000
Community amenities											
DLGSCI - netball courts 1/3 grant	0	0	0		0	50,000	37,494	50,000	0	50,000	0
Transport											
Regional Road Grants	0	0	0		0	447,013	335,259	447,013	0	447,013	1,445,821
Grant - Roads to Recovery	0	0	0		0	376,832	282,618	376,832	0	376,832	120,000
	0	0	0	0	0	1,465,845	1,099,368	1,465,845	0	1,465,845	1,951,821
Non-Operating Contributions											
Recreation and culture											
Community Contribution - Mens Shed	0	0	0		0	50,000	37,494	50,000	0	50,000	0
Community - Sports and Recreation Facilities	0	0	0		0	133,000	99,738	133,000	0	133,000	4,370
	0	0	0	0	0	183,000	137,232	183,000	0	183,000	4,370
Total Non-operating grants, subsidies and contributions	0	0	0	0	0	1,648,845	1,236,600	1,648,845	0	1,648,845	1,956,191

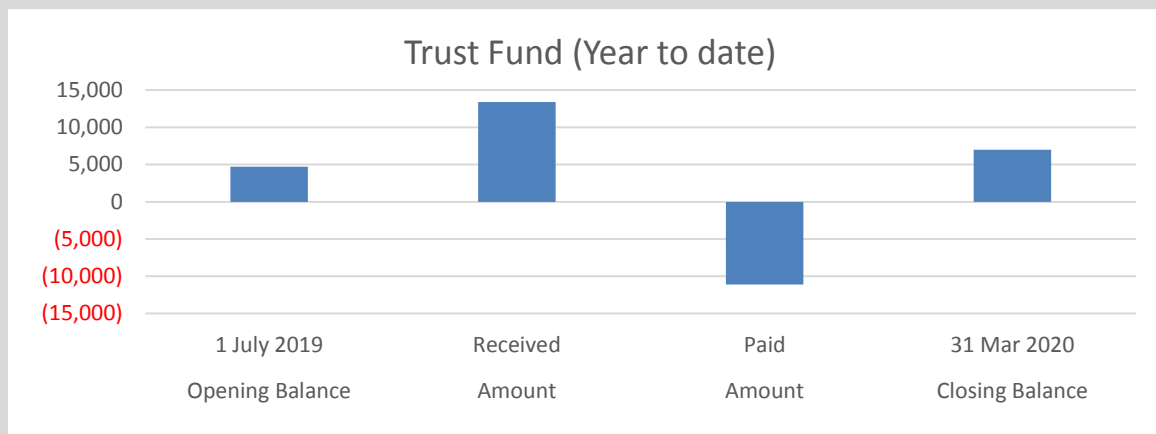
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 13
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 1 July 2019	Amount Received	Amount Paid	Closing Balance 31 Mar 2020
	\$	\$	\$	\$
BCITF Levy	140	5,033	(4,661)	512
BRB Levy	219	5,640	(5,019)	840
Other General Trust	2,962	1,250	(350)	3,862
Community Group Funds	1,402	1,460	(1,240)	1,622
Other	0	0	144	144
	4,723	13,383	(11,127)	6,979

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 14
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$
	Budget Adoption		Opening Surplus				\$ 18,915
	Nil			0			18,915
				0	0	0	18,915

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2020**

**NOTE 15
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 Actual materially.

The material variance adopted by Council for the 2019-20 year is \$5,000 or 5.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	5,443	24.15%	▲	Timing 2017/18 LGIS scheme dividend received
Law, Order and Public Safety	(15,994)	(5.86%)	▼	Timing Emergency Services Officer contributions still to be claimed
Health	(7,562)	(48.77%)	▼	Timing Dental Surgery lease payments
Education and Welfare	(45,947)	(17.04%)	▼	Timing Hydrotherapy Pool Fees
Recreation and Culture	(115,634)	(64.59%)	▼	Timing MPAC revenue grants / show income
Transport	46,890	35.26%	▲	Timing Direct grant paid in Full Jul 19
Economic Services	24,788	5.62%	▲	Timing Chalets, caravan park and leased property revenue
Other Property and Services	72,685	71.80%	▲	Timing Private works - Moora Miling Rd rail crossing alignment, GNH school bus facility & Insurance Reimbursements
Expenditure from operating activities				
Governance	60,245	7.57%	▲	Timing Elected Member Payments
General Purpose Funding	26,490	18.22%	▲	Timing Debt collection fees & UV Valuation fee
Law, Order and Public Safety	(66,870)	(15.59%)	▼	Timing ESL Payment to DFES / Fire control / Animal control
Health	19,972	25.05%	▲	Timing Podiatry subsidy, health contractor services
Education and Welfare	156,079	27.29%	▲	Timing Hydro pool operating costs / education consultation fees
Other Property and Services	32,961	91.79%	▲	Timing Private works
Investing Activities				
Non-operating Grants, Subsidies and Contributions	719,591	58.19%	▲	Timing Regional road group funds received in full Jul 19
Proceeds from Disposal of Assets	(12,047)	(6.95%)	▼	Timing See disposals - note 6
Capital Acquisitions	853,649	22.52%	▲	Timing Delayed works/plant purchases - see note 7