

**SHIRE OF MOORA**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 June 2020**

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

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## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 JUNE 2020

## INFORMATION

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 20 July 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

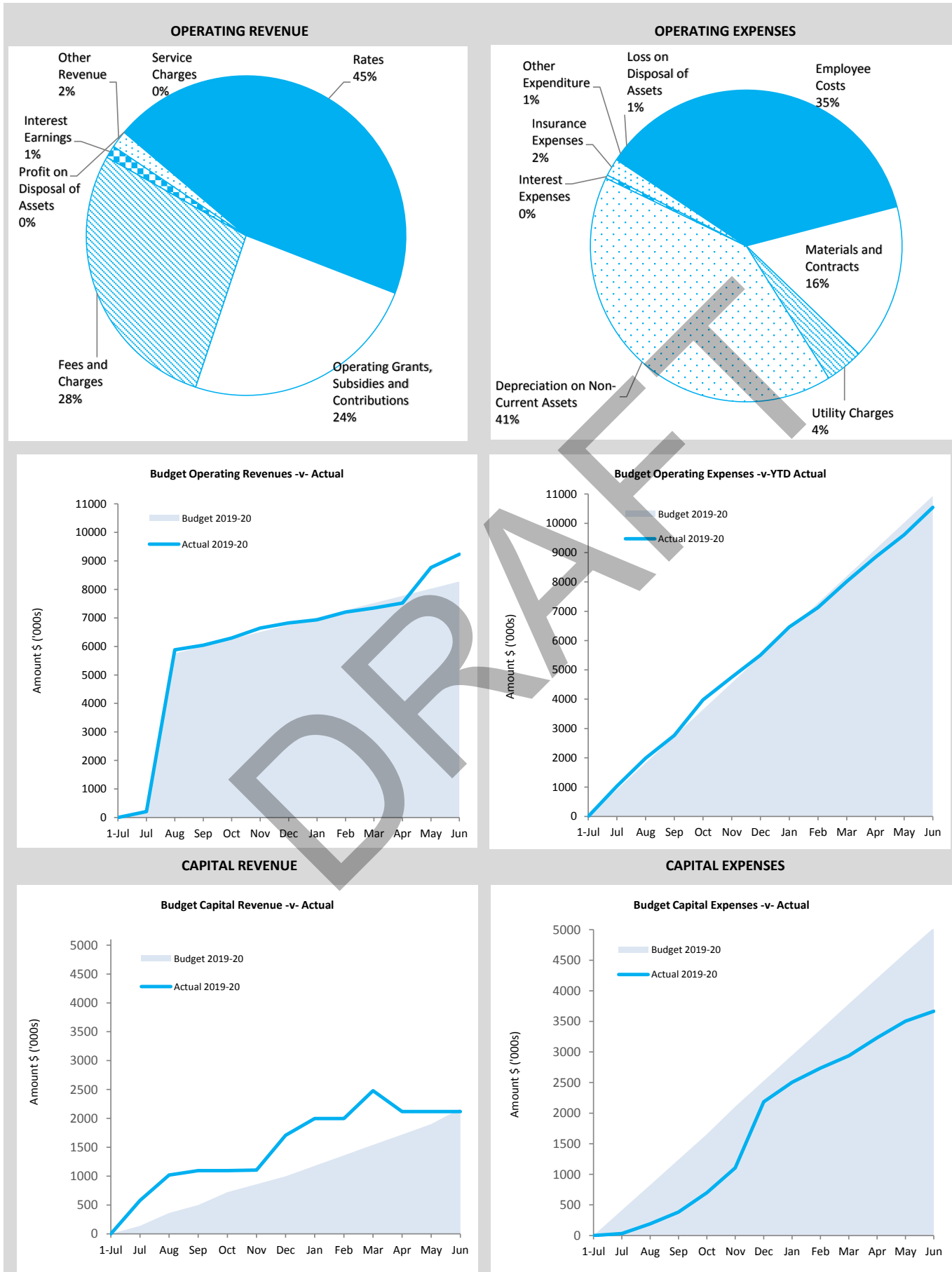
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions 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 30 JUNE 2020**

**SUMMARY GRAPHS**



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

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 30 JUNE 2020**

**STATUTORY REPORTING PROGRAMS**

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

	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b></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><b>GENERAL PURPOSE FUNDING</b></p> <p>To collect revenue to allow the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p><b>LAW, ORDER, PUBLIC SAFETY</b></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><b>HEALTH</b></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><b>EDUCATION AND WELFARE</b></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><b>HOUSING</b></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><b>COMMUNITY AMENITIES</b></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><b>RECREATION AND CULTURE</b></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><b>TRANSPORT</b></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><b>ECONOMIC SERVICES</b></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><b>OTHER PROPERTY AND SERVICES</b></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 30 JUNE 2020**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	1,872,061	1,872,061	<b>1,903,633</b>	31,572	1.69%	
<b>Revenue from operating activities</b>							
Governance		30,086	30,086	<b>28,811</b>	(1,275)	(4.24%)	
General Purpose Funding - Rates	6	4,089,514	4,089,514	<b>4,107,018</b>	17,504	0.43%	
General Purpose Funding - Other		998,050	998,050	<b>1,859,730</b>	861,680	86.34%	▲
Law, Order and Public Safety		319,240	319,240	<b>433,392</b>	114,152	35.76%	▲
Health		20,690	20,690	<b>8,058</b>	(12,632)	(61.05%)	▼
Education and Welfare		359,500	359,500	<b>288,108</b>	(71,392)	(19.86%)	▼
Housing		122,080	122,080	<b>116,081</b>	(5,999)	(4.91%)	
Community Amenities		1,197,928	1,197,928	<b>1,206,905</b>	8,977	0.75%	
Recreation and Culture		238,776	238,776	<b>111,659</b>	(127,117)	(53.24%)	▼
Transport		177,300	177,300	<b>185,939</b>	8,639	4.87%	
Economic Services		588,010	588,010	<b>641,471</b>	53,461	9.09%	▲
Other Property and Services		135,000	135,000	<b>243,787</b>	108,787	80.58%	▲
		<b>8,276,174</b>	<b>8,276,174</b>	<b>9,230,959</b>	954,785		
<b>Expenditure from operating activities</b>							
Governance		(1,061,847)	(1,061,847)	<b>(993,174)</b>	68,673	6.47%	▲
General Purpose Funding		(193,974)	(193,974)	<b>(166,014)</b>	27,960	14.41%	▲
Law, Order and Public Safety		(572,211)	(572,211)	<b>(594,344)</b>	(22,133)	(3.87%)	
Health		(106,470)	(106,470)	<b>(77,475)</b>	28,995	27.23%	▲
Education and Welfare		(760,522)	(760,522)	<b>(537,696)</b>	222,826	29.30%	▲
Housing		(110,830)	(110,830)	<b>(112,210)</b>	(1,380)	(1.25%)	
Community Amenities		(1,613,169)	(1,613,169)	<b>(1,649,360)</b>	(36,191)	(2.24%)	
Recreation and Culture		(2,034,552)	(2,034,552)	<b>(1,961,156)</b>	73,396	3.61%	
Transport		(3,613,514)	(3,613,514)	<b>(3,646,688)</b>	(33,174)	(0.92%)	
Economic Services		(819,265)	(819,265)	<b>(824,634)</b>	(5,369)	(0.66%)	
Other Property and Services		(48,153)	(48,153)	<b>19,345</b>	67,498	140.17%	▲
		<b>(10,934,507)</b>	<b>(10,934,507)</b>	<b>(10,543,406)</b>	391,101		
Non-cash amounts excluded from operating activities	1(a)	4,399,087	4,399,087	<b>4,359,942</b>	(39,145)	(0.89%)	
<b>Amount attributable to operating activities</b>		<b>1,740,754</b>	<b>1,740,754</b>	<b>3,047,495</b>	1,306,741		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12(b)	1,648,845	1,648,845	<b>2,318,287</b>	669,442	40.60%	▲
Proceeds from disposal of assets	7	519,727	519,727	<b>161,195</b>	(358,532)	(68.98%)	▼
Purchase of property, plant, equipment and infrastructure	8	(5,029,691)	(5,029,691)	<b>(3,665,766)</b>	1,363,925	27.12%	▲
<b>Amount attributable to investing activities</b>		<b>(2,861,119)</b>	<b>(2,861,119)</b>	<b>(1,186,284)</b>	1,674,835		
<b>Financing Activities</b>							
Proceeds from self supporting loans		22,663	22,663	<b>18,643</b>	(4,020)	(17.74%)	
Repayment of Debentures	9	(135,444)	(135,444)	<b>(135,445)</b>	(1)	0.00%	
Transfer to Reserves	10	(620,000)	(620,000)	<b>(648,761)</b>	(28,761)	4.64%	
<b>Amount attributable to financing activities</b>		<b>(732,781)</b>	<b>(732,781)</b>	<b>(765,563)</b>	(32,782)		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>18,915</b>	<b>18,915</b>	<b>2,999,282</b>			

**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 30 JUNE 2020

## NATURE OR TYPE DESCRIPTIONS

### 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.

### 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 30 JUNE 2020**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
					\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	1,872,061	1,872,061	<b>1,903,633</b>	31,572	1.69%	▲
<b>Revenue from operating activities</b>							
Rates	6	4,113,822	4,113,822	<b>4,107,018</b>	(6,804)	(0.17%)	
Operating grants, subsidies and contributions	12(a)	1,249,757	1,249,757	<b>2,237,590</b>	987,833	79.04%	▲
Fees and charges		2,614,928	2,614,928	<b>2,588,634</b>	(26,294)	(1.01%)	
Interest earnings		157,481	157,481	<b>117,577</b>	(39,904)	(25.34%)	
Other revenue		140,186	140,186	<b>160,731</b>	20,545	14.66%	▲
Profit on disposal of assets	7	0	0	<b>19,409</b>	19,409	0.00%	▲
		<b>8,276,174</b>	<b>8,276,174</b>	<b>9,230,959</b>	954,785		▲
<b>Expenditure from operating activities</b>							
Employee costs		(3,686,207)	(3,686,207)	<b>(3,643,418)</b>	42,789	1.16%	▲
Materials and contracts		(1,842,772)	(1,842,772)	<b>(1,709,668)</b>	133,104	7.22%	▲
Utility charges		(398,410)	(398,410)	<b>(417,157)</b>	(18,747)	(4.71%)	
Depreciation on non-current assets		(4,327,514)	(4,327,514)	<b>(4,327,805)</b>	(291)	(0.01%)	
Interest expenses		(34,986)	(34,986)	<b>(36,559)</b>	(1,573)	(4.50%)	
Insurance expenses		(195,273)	(195,273)	<b>(193,717)</b>	1,556	0.80%	
Other expenditure		(383,772)	(383,772)	<b>(151,490)</b>	232,282	60.53%	▲
Loss on disposal of assets	7	(65,573)	(65,573)	<b>(63,592)</b>	1,981	3.02%	▲
		<b>(10,934,507)</b>	<b>(10,934,507)</b>	<b>(10,543,406)</b>	391,101		▲
Non-cash amounts excluded from operating activities	1(a)	4,399,087	4,399,087	<b>4,359,942</b>	(39,145)	(0.89%)	
<b>Amount attributable to operating activities</b>		<b>1,740,754</b>	<b>1,740,754</b>	<b>3,047,495</b>	1,306,741		▲
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	12(b)	1,648,845	1,648,845	<b>2,318,287</b>	669,442	40.60%	▲
Proceeds from disposal of assets	7	519,727	519,727	<b>161,195</b>	(358,532)	(68.98%)	
Purchase of property, plant, equipment and infrastructure	8	(5,029,691)	(5,029,691)	<b>(3,665,766)</b>	1,363,925	(27.12%)	▲
<b>Amount attributable to investing activities</b>		<b>(2,861,119)</b>	<b>(2,861,119)</b>	<b>(1,186,284)</b>	1,674,835		▲
<b>Financing Activities</b>							
Proceeds from self-supporting loans		22,663	22,663	<b>18,643</b>	(4,020)	(17.74%)	
Repayment of debentures	9	(135,444)	(135,444)	<b>(135,445)</b>	(1)	0.00%	
Transfer to reserves	10	(620,000)	(620,000)	<b>(648,761)</b>	(28,761)	4.64%	
<b>Amount attributable to financing activities</b>		<b>(732,781)</b>	<b>(732,781)</b>	<b>(765,563)</b>	(32,782)		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>18,915</b>	<b>18,915</b>	<b>2,999,282</b>			

**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.

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NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 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)
<b>Non-cash items excluded from operating activities</b>	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	0	0	(19,409)
Movement in employee benefit provisions (non-current)	6,000	2,000	(12,046)
Add: Loss on asset disposals	65,573	65,573	63,592
Add: Depreciation on assets	4,327,514	4,327,513	4,327,805
<b>Total non-cash items excluded from operating activities</b>	<b>4,399,087</b>	<b>4,395,086</b>	<b>4,359,942</b>

(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 1/07/2019	Year to Date 30/06/2020
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10 (1,809,885)	(1,809,885)	(1,809,883)	(2,458,646)
Less: - Financial assets at amortised cost - self supporting loans	4 (7,719)	(7,719)	(7,719)	0
Less: other community / club loans	(10,924)	(10,924)	(10,924)	0
Add: Borrowings	9 135,445	135,445	135,445	0
Add: Leave liability not required to be funded	284,119	284,119	281,514	284,119
<b>Total adjustments to net current assets</b>	<b>(1,408,964)</b>	<b>(1,408,964)</b>	<b>(1,411,567)</b>	<b>(2,174,527)</b>

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

<b>Current assets</b>					
Cash and cash equivalents	2	2,963,002	2,963,002	2,944,359	4,567,598
Financial assets at amortised cost	2	1,018,643	1,018,643	1,018,643	1,000,000
Rates receivables	3	370,007	370,007	370,007	400,498
Receivables	3	143,302	143,302	143,302	55,355
Other current assets	4	92,417	92,417	92,417	19,472
<b>Less: Current liabilities</b>					
Payables	5	(532,499)	(532,499)	(503,890)	(267,063)
Borrowings	9	(135,445)	(135,445)	(135,445)	0
Provisions	11	(606,830)	(606,830)	(606,830)	(602,052)
<b>Less: Total adjustments to net current assets</b>	<b>1(c)</b>	<b>(1,408,964)</b>	<b>(1,408,964)</b>	<b>(1,411,567)</b>	<b>(2,174,527)</b>
<b>Closing Funding Surplus / (Deficit)</b>		<b>1,903,633</b>	<b>1,903,633</b>	<b>1,910,995</b>	<b>2,999,282</b>

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 30 JUNE 2020

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$	YTD Actual \$			
<b>Cash on hand</b>								
PETTY CASH AND FLOATS	Cash and cash equivalents	1,200	0	0	1,200		NIL	On hand
MUNICIPAL BANK ACCOUNT	Cash and cash equivalents	822,135	0	0	822,135	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	5,627	5,627	Westpac	NIL	Cheque acc.
<b>Term deposits</b>								
Notice Saver - on hold	Cash and cash equivalents	2,900,000	839,230	0	3,739,230	Westpac	0.90%	1 month
Westpac Account # 8974	Other financial assets	0	1,000,000	0	1,000,000	Westpac	2.87%	23/07/2020
<b>Total</b>		<b>3,723,335</b>	<b>1,844,264</b>	<b>5,627</b>	<b>5,573,225</b>			
<b>Comprising</b>								
Cash and cash equivalents		3,723,335	844,264	5,627	4,573,225			
Financial assets at amortised cost		0	1,000,000	0	1,000,000			
		<b>3,723,335</b>	<b>1,844,264</b>	<b>5,627</b>	<b>5,573,225</b>			

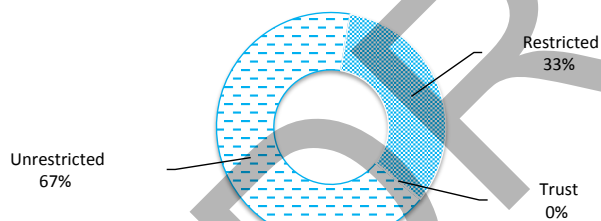
**KEY INFORMATION**

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	Unrestricted
\$5.57 M	\$3.72 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2020**

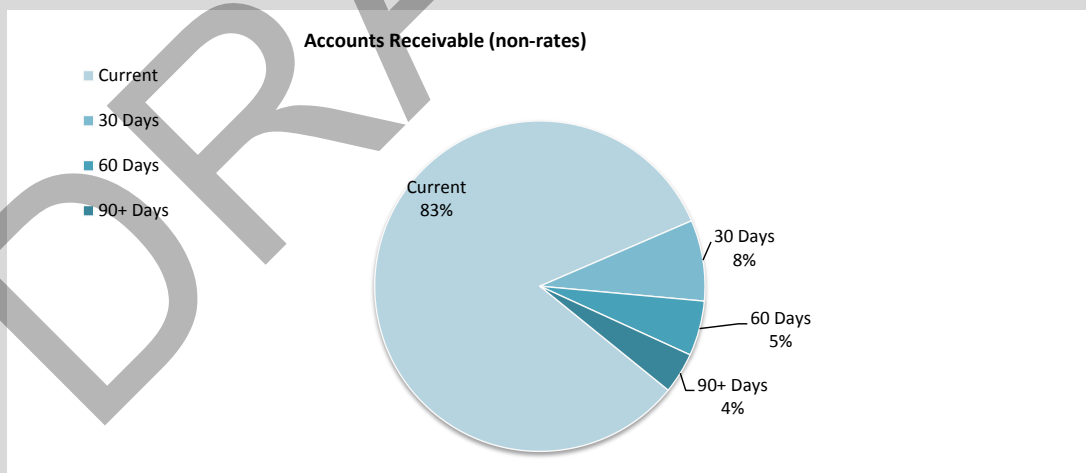
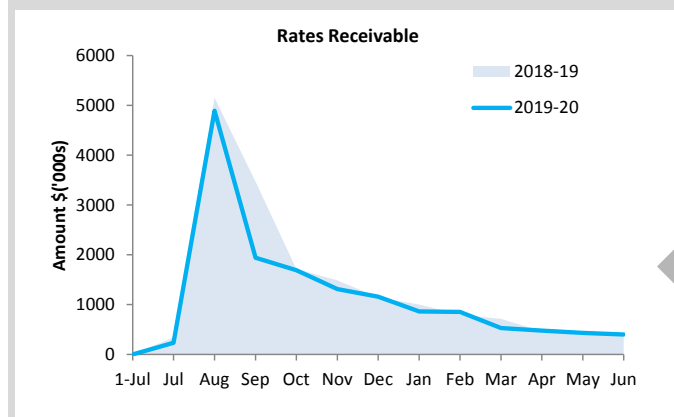
**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

Rates Receivable	30 June 2019	30 Jun 20
	\$	\$
Opening Arrears Previous Years	340,984	370,007
Levied this year	5,231,797	5,314,017
Less - Collections to date	(5,202,774)	(5,283,526)
Equals Current Outstanding	370,007	400,498
<b>Net Rates Collectable</b>	<b>370,007</b>	<b>400,498</b>
% Collected	93.4%	93%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(132)	73,124	7,007	4,758	3,544	88,301
Percentage	-0.1%	82.8%	7.9%	5.4%	4%	
<b>Balance per Trial Balance</b>						
Sundry receivable						88,301
GST receivable						11,513
Allowance for impairment of receivables						(46,491)
Bonds & Deposits						2,032
<b>Total Receivables General Outstanding</b>						<b>55,355</b>
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.



<b>Debtors Due</b>
<b>\$55,355</b>
<b>Over 30 Days</b>
<b>17%</b>
<b>Over 90 Days</b>
<b>4%</b>

<b>Collected</b>	<b>Rates Due</b>
<b>93%</b>	<b>\$400,498</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2020**

**OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 30 June 2020
	\$	\$	\$	\$
<b>Other Current Assets</b>				
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - term deposits	1,000,000	0	0	1,000,000
<b>Inventory</b>				
Fuel	20,905	24,240	0	45,145
<b>Total Other Current assets</b>				<b>1,019,472</b>
<b>Amounts shown above include GST (where applicable)</b>				

**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 30 JUNE 2020**

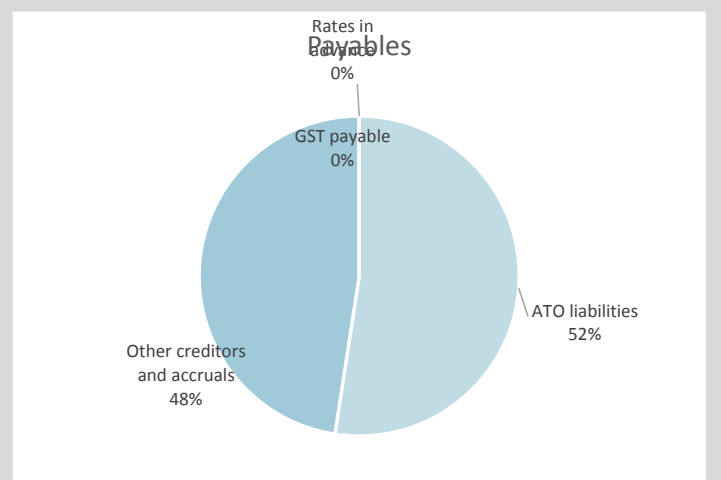
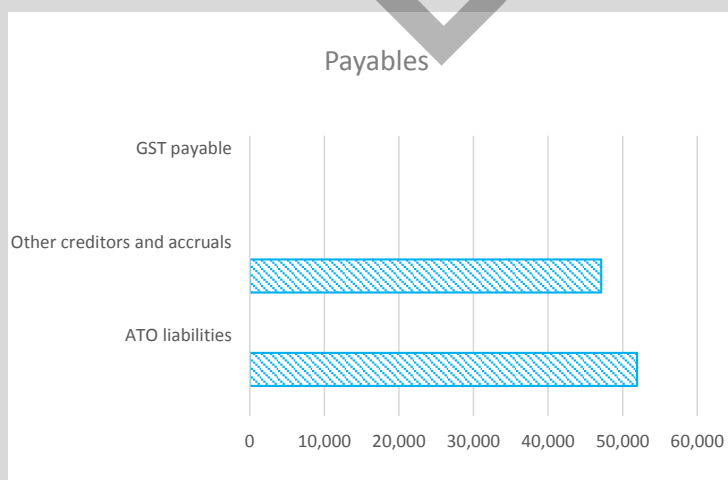
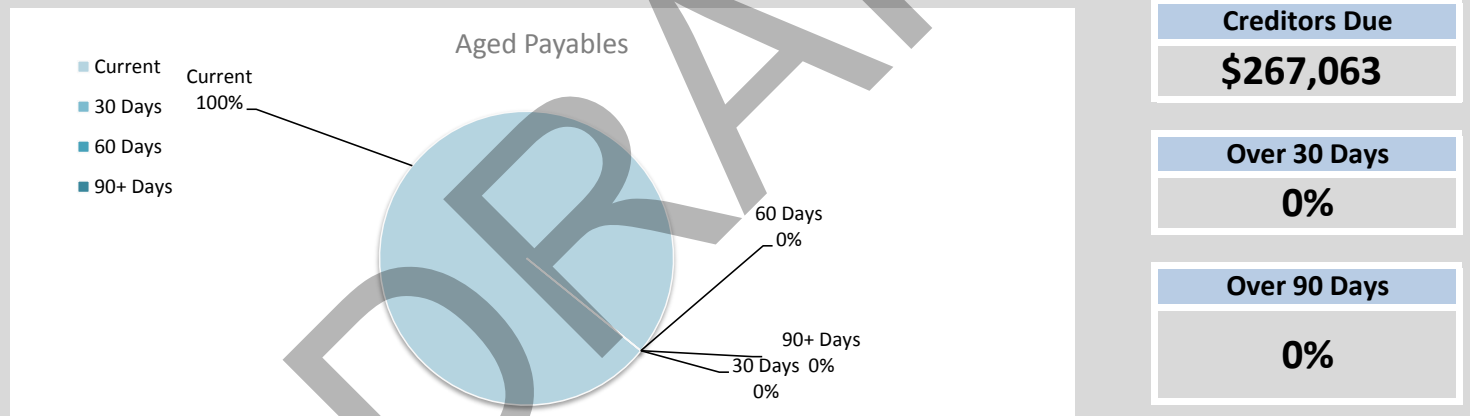
**OPERATING ACTIVITIES  
NOTE 5  
Payables**

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	85,841	237	0	0	0	86,078
Percentage	0%	0.3%	0%	0%	0%	
<b>Balance per Trial Balance</b>						
ATO liabilities						51,957
Other creditors and accruals						47,147
GST payable						0
Rates in advance						0
Bonds - building and facility hire						30,228
<b>Total Payables General Outstanding</b>						<b>267,063</b>

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.



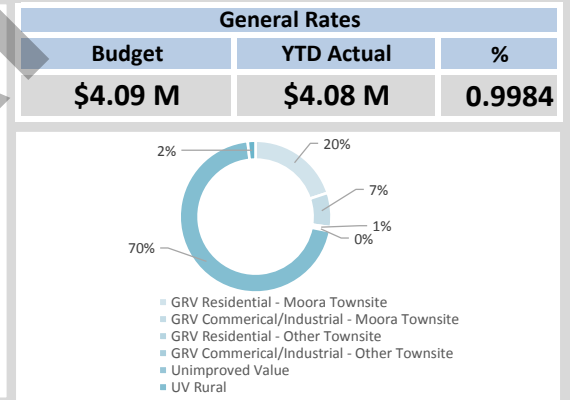
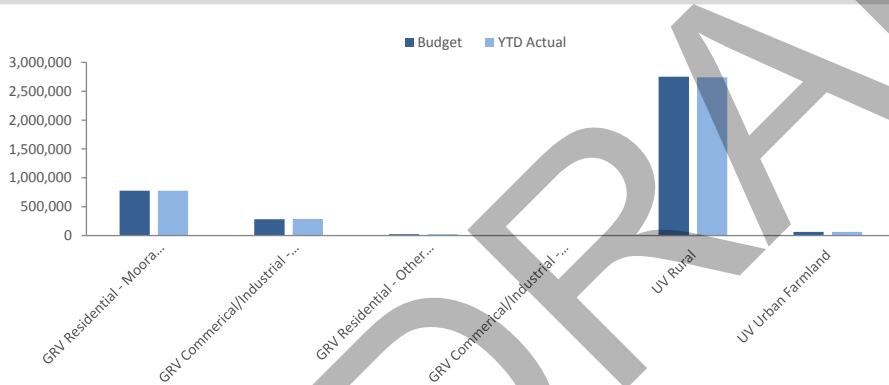
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2020

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 \$
<b>RATE TYPE</b>											
<b>Differential General Rate</b>											
<b>Gross Rental Value</b>											
GRV Residential - Moora Townsite	0.094556	628	8,236,590	778,819	0	0	778,819	778,155	0	0	778,155
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
<b>Unimproved Value</b>											
UV Rural	0.009354	344	294,115,993	2,751,161	0	0	2,751,161	2,750,684	20,006	(28,269)	2,742,421
UV Urban Farmland	0.009354	59	6,957,024	65,076	0	0	65,076	65,076	0	0	65,076
<b>Sub-Total</b>		<b>1,147</b>	<b>312,681,175</b>	<b>3,913,858</b>	<b>0</b>	<b>0</b>	<b>3,913,858</b>	<b>3,913,587</b>	<b>20,006</b>	<b>(28,269)</b>	<b>3,905,324</b>
<b>Minimum Payment</b>											
<b>Minimum \$</b>											
<b>Gross Rental Value</b>											
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
<b>Unimproved Value</b>											
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
<b>Sub-Total</b>		<b>277</b>	<b>3,007,720</b>	<b>186,144</b>	<b>0</b>	<b>0</b>	<b>186,144</b>	<b>188,160</b>	<b>0</b>	<b>0</b>	<b>188,160</b>
Discount							(10,488)				(10,488)
<b>Amount from General Rates</b>							<b>4,089,514</b>				<b>4,082,996</b>
Ex-Gratia Rates							24,308				24,022
<b>Total General Rates</b>							<b>4,113,822</b>				<b>4,107,018</b>

**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.

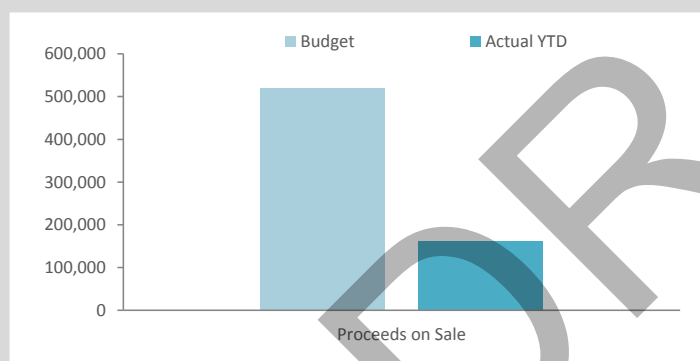


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2020

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)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Buildings</b>								
	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)
	<b>Plant and equipment</b>								
	<b>Governance</b>								
	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
	<b>Health</b>								
	Doctors Vehicle (70023)	16,000	9,091	0	(6,909)	16,123	9,091	0	(7,032)
	<b>Community amenities</b>								
	Rubbish Truck	47,000	47,000	0	0	0	0	0	0
	<b>Transport</b>								
	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)
	<b>Other property and services</b>								
	Sundry depot items auctioned			0	0	0	19,409	19,409	0
		<b>585,300</b>	<b>519,727</b>	<b>0</b>	<b>(65,573)</b>	<b>205,378</b>	<b>161,195</b>	<b>19,409</b>	<b>(63,592)</b>

## 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 30 JUNE 2020**

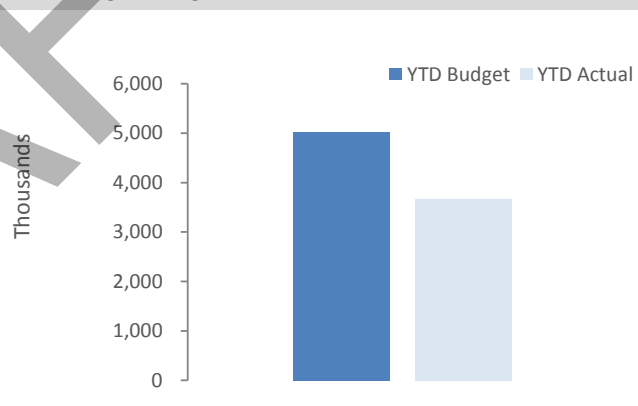
**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	25,000	25,000	20,000	(5,000)
Buildings	704,213	704,213	313,215	(390,998)
Plant and equipment	929,398	929,398	509,401	(419,997)
Infrastructure - Roads	2,286,147	2,286,148	2,304,477	18,329
Infrastructure - Footpaths	261,387	261,387	219,654	(41,734)
Infrastructure - Drainage	210,311	215,311	70,758	(144,553)
Infrastructure - Parks and Ovals	350,000	350,000	165,050	(184,951)
Infrastructure - Street Lighting and Furniture	263,235	263,235	63,212	(200,023)
<b>Capital Expenditure Totals</b>	<b>5,029,691</b>	<b>5,034,692</b>	<b>3,665,766</b>	<b>(1,368,927)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,648,845	1,648,845	2,318,287	669,442
Other (Disposals & C/Fwd)	519,727	519,727	161,195	(358,532)
Contribution - operations	2,861,119	2,866,120	1,186,284	(1,679,837)
<b>Capital Funding Total</b>	<b>5,029,691</b>	<b>5,034,692</b>	<b>3,665,766</b>	<b>(1,368,927)</b>

**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**



<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$5.03 M</b>	<b>\$3.67 M</b>	<b>73%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$1.65 M</b>	<b>\$2.32 M</b>	<b>141%</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 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			Variance
		Account	Account Description	Budget	YTD Budget	YTD Actual	(Under)/Over
80%		<b>Land</b>					
		32306	Airstrip land	25,000	25,000	20,000	(5,000)
80%		<b>Land total</b>		<b>25,000</b>	<b>25,000</b>	<b>20,000</b>	<b>(5,000)</b>
		<b>Buildings</b>					
5%		30410	Administration & cultural centre planning	115,309	115,309	5,509	(109,800)
		35001	Moora Lifestyle Village Development	0	0	1,034	1,034
		30502	Fire building sheds renewal	8,000	8,000	0	(8,000)
70%		30415	Hydrotherapy pool / dental office - construction	100,000	100,000	69,937	(30,063)
37%		31708	Childcare centre renewal	10,000	10,000	3,720	(6,280)
83%		32302	Other housing renewal - reticulation	5,000	5,000	4,147	(853)
17%		32317	Swimming pool buildings - Club kitchen/shower taps	23,810	23,810	4,000	(19,810)
154%		33117	Green room air conditioning unit	5,000	5,000	7,681	2,681
175%		33361	Moora rec centre - ramp access upgrades	23,600	23,600	41,401	17,801
		33340	Watheroo pavilion - renewal	100,000	100,000	0	(100,000)
		33126	Watheroo hall - renewal	0	0	2,588	2,588
109%		33318	Miling tennis club building - flooring renewal	11,727	11,727	12,785	1,058
111%		33121	Miling hall - renewal	13,500	13,500	15,020	1,520
103%		32000	Youth centre - flooring renewal	12,636	12,636	13,018	382
132%		33014	Men's shed - construction	70,000	70,000	92,259	22,259
5%		34030	Moora apex park toilets	170,000	170,000	8,759	(161,241)
88%		34612	Caravan park and chalet renewal	35,631	35,631	31,356	(4,275)
44%		<b>Buildings total</b>		<b>704,213</b>	<b>704,213</b>	<b>313,215</b>	<b>(390,998)</b>
		<b>Plant and equipment</b>					
97%		30401	Executive vehicle replacements	94,000	94,000	91,101	(2,899)
91%		30503	2 x generators and trailers (DFES grant)	104,000	104,000	94,430	(9,570)
100%		33362	Doctors vehicle	24,205	24,205	24,302	97
		39520	Sewerage pump replacements	5,000	5,000	0	(5,000)
		34006	Cemetery casket lowering system	14,694	14,694	0	(14,694)
		33380	Gym fitness equipment - replacement	35,000	35,000	0	(35,000)
		34010	Rubbish truck - replacement	350,000	350,000	0	(350,000)
102%		34051	Vibrating steel drum roller	140,000	140,000	142,300	2,300
120%		34054	Hydro aerator	14,499	14,499	17,403	2,904
50%		34602	Caravan park industrial washing machine	8,000	8,000	4,005	(3,995)
97%		34067	4 x ute replacement	140,000	140,000	135,859	(4,141)
55%		<b>Plant and equipment total</b>		<b>929,398</b>	<b>929,398</b>	<b>509,401</b>	<b>(419,997)</b>
		<b>Infrastructure - roads</b>					
269%		33910	Regional road group - Miling North Road	692,903	692,903	1,867,330	1,174,427
6%		33913	Roads to recovery - Koojan West Road	336,355	336,355	18,851	(317,504)
10%		33915	Padbury Street - upgrades	200,000	200,000	20,066	(179,934)
28%		33918	Moora town streets - Stafford Street/Tootra Street	169,766	169,766	46,943	(122,823)
32%		33919	Rural bitumen roads - Dalwallinu West/Old Geraldton	557,660	557,660	177,045	(380,615)
51%		33920	Rural regravelling - Barberton West/Barberton East	329,463	329,463	169,661	(159,802)
		33917	Wide Seal Roads - Clarke Street (c/f)	0	0	4,580	4,580
101%		<b>Infrastructure - roads total</b>		<b>2,286,147</b>	<b>2,286,148</b>	<b>2,304,477</b>	<b>18,329</b>
		<b>Infrastructure - footpaths</b>					
84%		33916	Moora footpaths - Stafford Street	261,387	261,387	219,654	(41,734)
84%		<b>Infrastructure - footpaths total</b>		<b>261,387</b>	<b>261,387</b>	<b>219,654</b>	<b>(41,734)</b>
		<b>Infrastructure - drainage / sewerage</b>					
		39520	Moora sewerage scheme renewal	90,000	5,000	0	(5,000)
		39521	Moora sewerage scheme renewal	0	90,000	62,874	(27,126)
7%		33914	Drainage - Roberts Street	120,311	120,311	7,884	(112,428)
33%		<b>Infrastructure - drainage total</b>		<b>210,311</b>	<b>215,311</b>	<b>70,758</b>	<b>(144,553)</b>
		<b>Infrastructure - parks and ovals</b>					
		32316	Swimming pool improvements	7,000	7,000	0	(7,000)
7%		33308	Renewal of playground/parks	243,000	243,000	17,012	(225,988)
		30416	Hydrotherapy pool parks and garden	100,000	100,000	133,150	33,150
		52561	Hydrotherapy pool parks and garden	0	0	14,888	14,888
47%		<b>Infrastructure - parks and ovals total</b>		<b>350,000</b>	<b>350,000</b>	<b>165,050</b>	<b>(184,951)</b>
		<b>Infrastructure - street furniture and lighting</b>					
		33010	Watheroo transfer station - renewal	5,000	5,000	0	(5,000)
46%		33720	Electronic notice board	40,000	40,000	18,238	(21,762)
		30601	Cemetery niche wall renewal	30,000	30,000	0	(30,000)
		34084	Standpipe controller upgrade (Moora)	15,000	15,000	18,809	3,809
		33901	Moora airstrip	68,235	68,235	0	(68,235)
25%		34604	Entry statements - Miling and Moora	105,000	105,000	26,165	(78,835)
24%		<b>Infrastructure - street furniture and lighting total</b>		<b>263,235</b>	<b>263,235</b>	<b>63,212</b>	<b>(200,023)</b>
73%		<b>Grand Total</b>		<b>5,029,691</b>	<b>5,034,692</b>	<b>3,665,766</b>	<b>(1,368,927)</b>



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2020

FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS

## Repayments - Borrowings

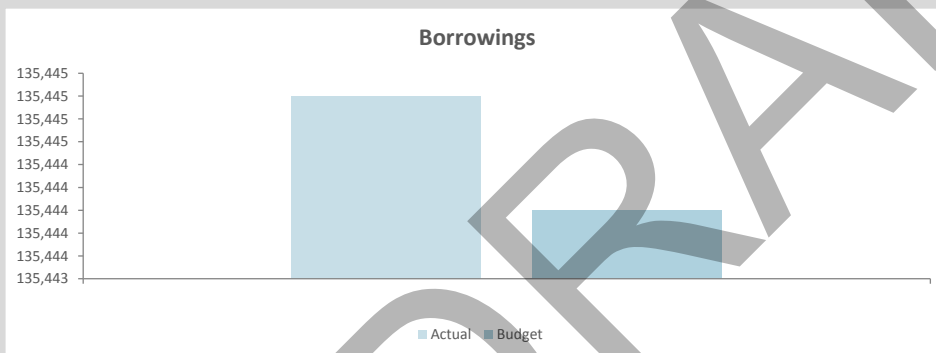
Information on Borrowings Particulars	1 July 2019	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>									
Hydrotherapy Pool (327)	487,115	0	0	26,436	26,436	460,679	460,679	15,026	16,483
<b>Housing</b>									
Housing Executive Loan (317)	85,073	0	0	26,457	26,457	58,616	58,616	5,702	5,421
92 Roberts Street (326)	145,325	0	0	19,187	19,187	126,138	126,138	4,136	3,655
<b>Recreation and culture</b>									
Town Hall (315)	16,312	0	0	16,312	16,312	-0	0	164	247
<b>Economic services</b>									
Ind. Lot Roberts St (325)	297,917	0	0	39,333	39,333	258,584	258,584	8,479	7,492
	1,031,742	0	0	127,726	127,725	904,016	904,017	33,506	33,298
<b>Self Supporting Loans</b>									
<b>Recreation and culture</b>									
Moora Bowling Club SSL (324)	54,829	0	0	7,719	7,719	47,110	47,110	1,497	1,688
	54,829	0	0	7,719	7,719	47,110	47,110	1,497	1,688
<b>Total</b>	1,086,571	0	0	135,445	135,444	951,126	951,127	35,003	34,986
Current borrowings	135,444					0			
Non-current borrowings	951,127					951,126			
	1,086,571					951,126			

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  
**\$135,445**

Interest Earned

**\$117,577**

Interest Expense

**\$35,003**

Reserves Bal

**\$2.46 M**

Loans Due

**\$.95 M**

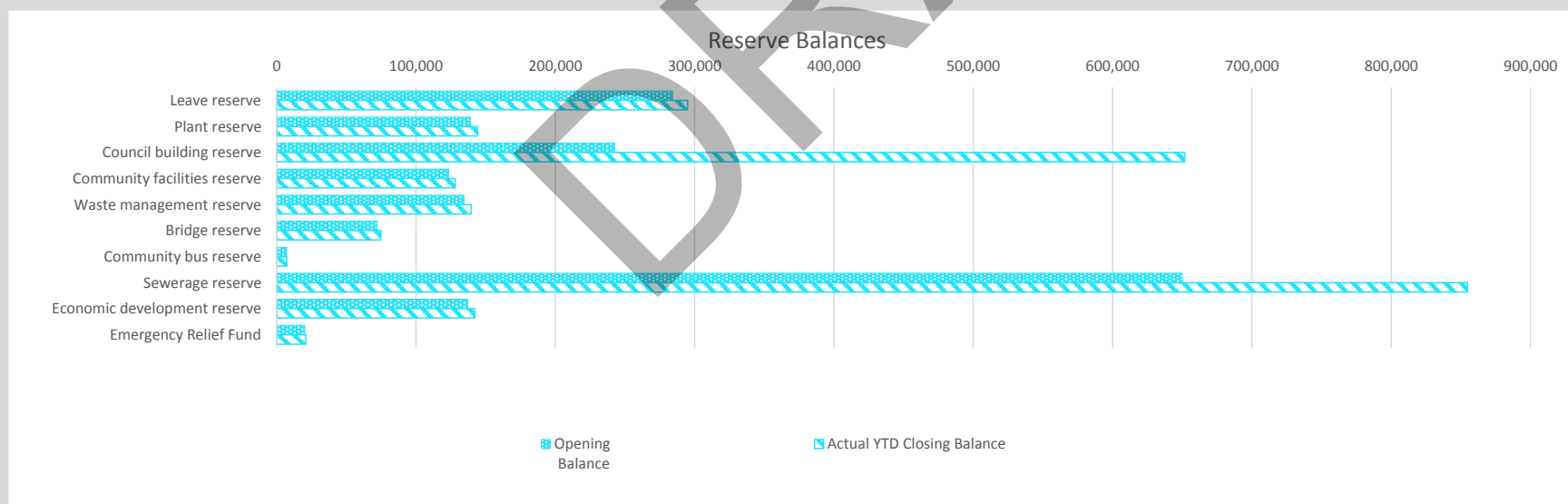
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2020**

**OPERATING ACTIVITIES  
NOTE 10  
CASH RESERVES**

**Cash Backed Reserve**

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave reserve	284,119	6,000	5,397	0	5,397	0	0	290,119	294,913
Plant reserve	138,916	3,000	2,639	0	2,639	0	0	141,916	144,194
Council building reserve	242,647	5,500	4,609	400,000	404,609	0	0	648,147	651,866
Community facilities reserve	123,502	3,000	2,346	0	2,346	0	0	126,502	128,194
Waste management reserve	134,396	3,000	2,553	0	2,553	0	0	137,396	139,502
Bridge reserve	72,007	2,000	1,368	0	1,368	0	0	74,007	74,743
Community bus reserve	7,059	0	134	0	134	0	0	7,059	7,327
Sewerage reserve	650,106	14,500	12,349	180,000	192,349	0	0	844,606	854,805
Economic development reserve	137,040	3,000	2,603	0	2,603	0	0	140,040	142,246
Emergency Relief Fund	20,093	0	382	0	382	0	0	20,093	20,856
	<b>1,809,885</b>	<b>40,000</b>	<b>34,380</b>	<b>580,000</b>	<b>614,380</b>	<b>0</b>	<b>0</b>	<b>2,429,885</b>	<b>2,458,646</b>

**KEY INFORMATION**



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2020

OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 30 June 2020
		\$	\$	\$	\$
<b>Provisions</b>					
Annual leave		365,097	0	0	365,097
<b>Contract Liabilities</b>					
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 30 JUNE 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>											
<b>Governance</b>											
Grants Commission - General	0	0	0	0	0	431,171	431,171	431,171	0	431,171	948,802
Grants Commission - Road Formula	0	0	0	0	0	348,590	348,590	348,590	0	348,590	765,487
Trainee Subsidy	0	0	0	0	1	0	0	0	0	0	2,273
<b>Law, order, public safety</b>											
DFES Operating Grant - Fire Brigades	14,883	0	(14,883)	0	0	44,649	44,649	44,649	0	44,649	47,315
DFES Operating Grant - SES	3,415	0	(3,415)	0	0	10,245	10,245	10,245	0	10,245	10,245
DFES Operating Grant - Bushfire Risk Planning (	3,415	0	(3,415)	0	0	0	0	0	0	0	174,505
Community Safety Grant - AWARE	0	0	0	0	0	12,000	12,000	12,000	0	12,000	12,000
<b>Education and welfare</b>											
CCCF sustainability support	51,313	0	0	51,313	51,313	4,500	4,500	4,500	0	4,500	1,500
<b>Recreation and culture</b>											
MPAC performance - lottery west/circuit west	56,541	0	0	56,541	56,541	100,000	100,000	100,000	0	100,000	24,500
Small community grants	0	0	0	0	0	3,000	3,000	3,000	0	3,000	856
Event Sponsorship	0	0	0	0	0	0	5,700	5,700	0	5,700	1,659
<b>Transport</b>											
Direct Grants - Maintenance	0	0	0	0	0	170,000	170,000	170,000	0	170,000	179,256
Street Lighting Subsidy	0	0	0	0	0	6,300	6,300	6,300	0	6,300	6,084
<b>Other property and services</b>											
Employment incentive grant	0	0	0	0	0	0	0	0	0	0	10,455
	<b>129,567</b>	<b>0</b>	<b>(21,713)</b>	<b>107,854</b>	<b>107,855</b>	<b>1,130,455</b>	<b>1,136,155</b>	<b>1,136,155</b>	<b>0</b>	<b>1,136,155</b>	<b>2,184,936</b>
<b>Operating Contributions</b>											
<b>Law, order, public safety</b>											
Contributions - Emergency Services Coordinator	0	0	0	0	0	101,352	101,352	101,352	0	101,352	42,265
ESL Administration Payment	0	0	0	0	0	4,000	4,000	4,000	0	4,000	4,000
Podiatry Service - Subsidy HDWA	0	0	0	0	0	3,250	3,250	3,250	0	3,250	3,185
<b>Community amenities</b>											
Contribution - Drum Muster Cost	0	0	0	0	0	1,000	1,000	1,000	0	1,000	2,605
Contribution cross overs	0	0	0	0	0	1,000	1,000	1,000	0	1,000	600
<b>Recreation and culture</b>											
Moora swimming club - kitchen install	0	0	0	0	0	3,000	3,000	3,000	0	3,000	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113,602</b>	<b>113,602</b>	<b>113,602</b>	<b>0</b>	<b>113,602</b>	<b>52,654</b>
<b>TOTALS</b>	<b>129,567</b>	<b>0</b>	<b>(21,713)</b>	<b>107,854</b>	<b>107,855</b>	<b>1,244,057</b>	<b>1,249,757</b>	<b>1,249,757</b>	<b>0</b>	<b>1,249,757</b>	<b>2,237,590</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 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)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>											
<b>Law, order, public safety</b>											
DFES - generator grant	0	0	0	0	0	52,000	52,000	52,000	0	52,000	26,000
<b>Education and welfare</b>											
NSF - hydrotherapy pool / dental office	0	0	0	0	0	540,000	540,000	540,000	0	540,000	360,000
<b>Community amenities</b>											
DLGSCI - netball courts 1/3 grant	0	0	0	0	0	50,000	50,000	50,000	0	50,000	0
<b>Transport</b>											
Regional Road Grants	0	0	0	0	0	447,013	447,013	447,013	0	447,013	1,445,821
Grant - Roads to Recovery	0	0	0	0	0	376,832	376,832	376,832	0	376,832	471,040
Wheatbelt Seconday Freight	0	0	0	0	0	0	0	0	0	0	11,056
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,465,845</b>	<b>1,465,845</b>	<b>1,465,845</b>	<b>0</b>	<b>1,465,845</b>	<b>2,313,917</b>
<b>Non-Operating Contributions</b>											
<b>Recreation and culture</b>											
Community Contribution - Mens Shed	0	0	0	0	0	50,000	50,000	50,000	0	50,000	0
Community - Sports and Recreation Facilities	0	0	0	0	0	133,000	133,000	133,000	0	133,000	4,370
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>183,000</b>	<b>183,000</b>	<b>183,000</b>	<b>0</b>	<b>183,000</b>	<b>4,370</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,648,845</b>	<b>1,648,845</b>	<b>1,648,845</b>	<b>0</b>	<b>1,648,845</b>	<b>2,318,287</b>

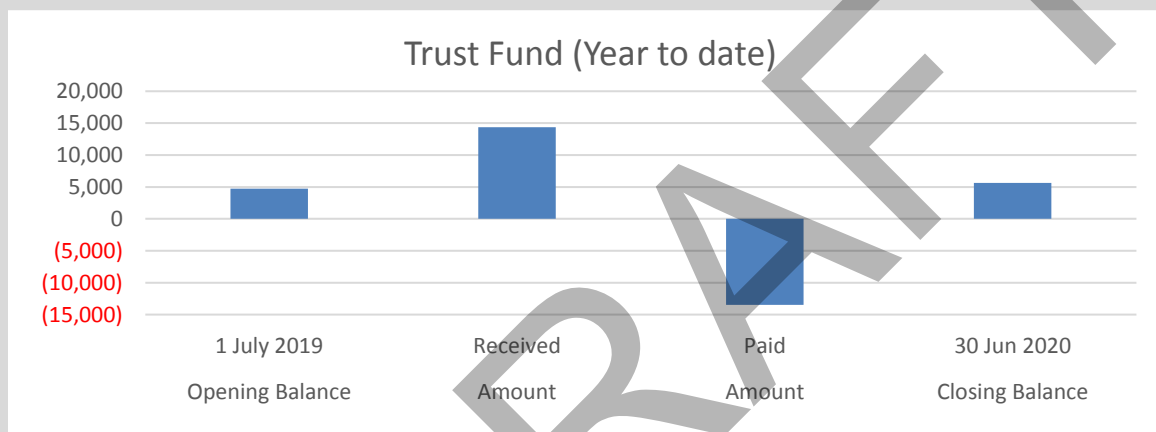
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2020**

**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 30 Jun 2020
	\$	\$	\$	\$
BCITF Levy	140	5,033	(5,173)	0
BRB Levy	219	6,562	(6,782)	0
Other General Trust	2,962	1,300	(400)	3,862
Community Group Funds	1,402	1,460	(1,280)	1,582
Other	0	0	183	183
	<b>4,723</b>	<b>14,355</b>	<b>(13,451)</b>	<b>5,627</b>

**KEY INFORMATION**



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 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
				\$	\$	\$	\$
	<b>Budget Adoption</b>		Opening Surplus(Deficit)				1,872,061
	Actual opening surplus as per audited financial statements				31,572		1,903,633
10103	Debt Collection Costs	Apr-20	Operating Expenses		10,000		1,913,633
10105	Rates Corrections & Write Offs	Apr-20	Operating Expenses			(763)	1,912,870
20201	Grants Commission - General Purpose	Apr-20	Operating Revenue		32,158		1,945,028
20202	Grants Commission - Roads	Apr-20	Operating Revenue			(6,875)	1,938,153
20210	Legal Expenses Recovered	Apr-20	Operating Revenue			(5,000)	1,933,153
10308	Election Expenses	Apr-20	Operating Expenses		1,322		1,934,475
10309	Refreshments and Receptions	Apr-20	Operating Expenses		5,000		1,939,475
10401	Staff Training Courses - Other	Apr-20	Operating Expenses		10,000		1,949,475
10402	Staff Presentations, Gratuity and Benefits	Apr-20	Operating Expenses		10,000		1,959,475
10413	Professional Development - DCEO	Apr-20	Operating Expenses		1,433		1,960,908
10437	Professional Development - MES	Apr-20	Operating Expenses		2,000		1,962,908
10438	Professional Development - MDS	Apr-20	Operating Expenses		2,000		1,964,908
10500	Professional Development - CEO	Apr-20	Operating Expenses		3,323		1,968,231
15506	Printing and Stationery	Apr-20	Operating Expenses			(4,000)	1,964,231
15511	Postage and Freight	Apr-20	Operating Expenses		4,000		1,968,231
10502	DFES Grant - Insurances	Apr-20	Operating Expenses		3,889		1,972,120
10505	DFES Grant - Maintenance of Vehicles, Trailers	Apr-20	Operating Expenses			(2,500)	1,969,620
10506	DFES Grant - Utilities, Rates and Taxes	Apr-20	Operating Expenses		1,440		1,971,060
10562	Bush Fire Control - Expenses not funded	Apr-20	Operating Expenses			(5,141)	1,965,919
20601	Fines And Penalties - Animal Control	Apr-20	Operating Revenue			(1,000)	1,964,919
20602	Impounding Fees - Animal Control	Apr-20	Operating Revenue			(250)	1,964,669
10601	Control Officer Expenses	Apr-20	Operating Expenses			(12,500)	1,952,169
10609	Ranger Training/Conference Courses	Apr-20	Operating Expenses		4,044		1,956,213
10706	Emergency Management Coordinator Expenses	Apr-20	Operating Expenses			(15,000)	1,941,213
21402	Lease Charge - Dental Surgery	Apr-20	Operating Revenue			(11,440)	1,929,773
11201	Control of Pests	Apr-20	Operating Expenses		2,000		1,931,773
11751	Child Care Centre - Wages	Apr-20	Operating Expenses			(20,000)	1,911,773
11752	Child Care Centre - Staff Expenses	Apr-20	Operating Expenses		2,000		1,913,773
11755	Child Care Centre - Administration Expenses	Apr-20	Operating Expenses			(1,000)	1,912,773
11756	Child Care Centre - Utilities	Apr-20	Operating Expenses			(1,000)	1,911,773
11764	Child Care Centre - Additional Projects	Apr-20	Operating Expenses		30,000		1,941,773

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running
							Balance
				\$	\$	\$	\$
22854	Hydrotherapy Pool Fees	Apr-20	Operating Revenue			(50,000)	1,891,773
11584	Hydrotherapy Pool	Apr-20	Operating Expenses		106,949		1,998,722
11599	Admin Allocated - Other welfare	Apr-20	Operating Expenses			(2,440)	1,996,282
12201	Staff Housing Maintenance	Apr-20	Operating Expenses			(2,000)	1,994,282
11406	Maintenance - Non-Staff Housing	Apr-20	Operating Expenses			(8,000)	1,986,282
11406	Maintenance - Non-Staff Housing	Apr-20	Operating Expenses			(4,000)	1,982,282
22401	Rubbish Tip Revenue	Apr-20	Operating Revenue		11,219		1,993,501
22402	Domestic Refuse Charge	Apr-20	Operating Revenue			(2,480)	1,991,021
22405	Miling Transfer Station - Key Charge	Apr-20	Operating Revenue		500		1,991,521
22407	Watheroo Transfer Station Key - Key Charge	Apr-20	Operating Revenue		750		1,992,271
22501	Contributions - Drum Muster	Apr-20	Operating Revenue			(1,000)	1,991,271
22601	Sewerage Rates	Apr-20	Operating Revenue			(502)	1,992,769
22603	Septic Tank Inspection Fees	Apr-20	Operating Revenue			(1,130)	1,991,639
22605	Sewerage/Drainage Connection - Headworks	Apr-20	Operating Revenue			(2,000)	1,989,639
22606	Tracking Form Fees	Apr-20	Operating Revenue			(2,500)	1,987,139
12603	Sewerage Operation Costs	Apr-20	Operating Expenses			(15,000)	1,972,139
12607	Septic Tank / Waste Water Services	Apr-20	Operating Expenses		15,000		1,987,139
22902	Town Planning Fees	Apr-20	Operating Revenue		10,417		1,997,556
22903	Town Planning - Advertising Reimbursements	Apr-20	Operating Revenue			(700)	1,996,856
22905	Home Business Licence Fee	Apr-20	Operating Revenue			(949)	1,995,907
23005	Community Bus Hire Charges	Apr-20	Operating Revenue			(3,500)	1,992,407
23006	Cemetery Charges	Apr-20	Operating Revenue			(10,000)	1,982,407
23007	Funeral Directors License Fee	Apr-20	Operating Revenue			(1,449)	1,980,958
12807	Groundwater Monitoring	Apr-20	Operating Expenses		4,387		1,985,345
13004	Community Bus Expenses - Other	Apr-20	Operating Expenses		1,000		1,986,345
20209	MPAC - Ticket Booking Fees	Apr-20	Operating Revenue			(1,500)	1,984,845
23101	Hall Hire	Apr-20	Operating Revenue		3,018		1,987,863
23102	Moora Performing Arts Centre - Hire Fees	Apr-20	Operating Revenue			(4,238)	1,983,625
23117	MPAC Show Revenue	Apr-20	Operating Revenue			(19,235)	1,964,390
13102	Coomberdale Hall	Apr-20	Operating Expenses			(1,200)	1,963,190
13103	Miling Hall	Apr-20	Operating Expenses			(8,558)	1,954,632
13121	MPAC - Show Expenses	Apr-20	Operating Expenses		60,394		2,015,026
13204	Swimming Pool Maintenance	Apr-20	Operating Expenses			(17,500)	1,997,526
23302	Leases/Rentals - Rec Centre and Ovals	Apr-20	Operating Revenue		1,732		1,999,258
23303	Gym Membership Fees	Apr-20	Operating Revenue			(10,000)	1,989,258
13302	Miling Oval Maintenance	Apr-20	Operating Expenses			(10,330)	1,978,928
13305	Moora Oval - Gardening & Turf Maintenance	Apr-20	Operating Expenses		25,000		2,003,928
13306	Moora Oval - Buildings	Apr-20	Operating Expenses			(10,000)	1,993,928



GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended
							Budget Running Balance
					\$	\$	\$
13309	Parks, Gardens and Reserves Maintenance	Apr-20	Operating Expenses			(15,000)	1,978,928
13310	Recreation Centre Maintenance	Apr-20	Operating Expenses			(5,000)	1,973,928
23354	Be Active - Registration Fees for Participants	Apr-20	Operating Revenue			(2,188)	1,971,740
23388	Event Sponsorship	Apr-20	Operating Revenue			(4,336)	1,967,404
23602	Small Community Grants	Apr-20	Operating Revenue			(2,144)	1,965,260
13702	Community Clubs and Events	Apr-20	Operating Expenses		6,000		1,971,260
13708	National Tree Day	Apr-20	Operating Expenses		2,500		1,973,760
13708	National Tree Day	Apr-20	Operating Expenses		6,377		1,980,137
43302	Sport and Recreation Facility Grant	Apr-20	Capital Revenue			(50,000)	1,930,137
43313	Community Contribution - Sports & Rec Facilities	Apr-20	Capital Revenue			(80,000)	1,850,137
43313	Community Contribution - Sports & Rec Facilities	Apr-20	Capital Revenue			(50,000)	1,800,137
23901	Direct Grants	Apr-20	Operating Revenue		9,256		1,809,393
13902	Moora Airstrip	Apr-20	Operating Expenses		25,000		1,834,393
13912	Traffic Signs & Control Equipment	Apr-20	Operating Expenses		7,500		1,841,893
43801	Regional Road Grants	Apr-20	Capital Revenue		998,808		2,840,701
43803	Grant - Roads to Recovery	Apr-20	Capital Expenses			(256,832)	2,583,869
24601	Caravan Park Fees	Apr-20	Operating Revenue			(30,000)	2,553,869
24602	Chalet Charges	Apr-20	Operating Revenue			(40,000)	2,513,869
14601	Caravan Park	Apr-20	Operating Expenses		15,000		2,528,869
14602	Chalet Maintenance	Apr-20	Operating Expenses		30,000		2,558,869
14605	Tourism Brochures	Apr-20	Operating Expenses		3,300		2,562,169
25202	Standpipe Revenue	Apr-20	Operating Revenue		8,000		2,570,169
25288	Lease - West End	Apr-20	Operating Revenue		10,000		2,580,169
25286	Leased property revenue	Apr-20	Operating Revenue		20,000		2,600,169
14502	Rural Weed Control	Apr-20	Operating Expenses			(30,000)	2,570,169
14705	Leased property maintenance	Apr-20	Operating Expenses			(2,500)	2,567,669
15210	Moora Lifestyle Village - Operations	Apr-20	Operating Expenses		14,000		2,581,669
15201	Business/Industry Projects Investigations	Apr-20	Operating Expenses		5,000		2,586,669
15202	Water Supply - Standpipes	Apr-20	Operating Expenses			(17,500)	2,569,169
25301	Private Works - General	Apr-20	Operating Revenue		15,000		2,584,169
15301	Private Works Expenses	Apr-20	Operating Expenses			(5,000)	2,579,169
25485	Employment Incentive Subsidies	Apr-20	Operating Revenue		10,455		2,589,624
25602	Insurance Reimbursements	Apr-20	Operating Revenue		15,000		2,604,624
15407	RRG Subgroup Expenses (net)	Apr-20	Operating Expenses		1,500		2,606,124
15452	Workmen Wages - Sick Leave	Apr-20	Operating Expenses			(15,000)	2,591,124
15454	Workmen Wages - Long Service Leave	Apr-20	Operating Expenses			(15,671)	2,575,453
15456	Training Expenditure - Public Works Overheads	Apr-20	Operating Expenses			(4,000)	2,571,453
15601	Repair Wages	Apr-20	Operating Expenses			(55,000)	2,516,453

GL Code	Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
				Adjustment	Available Cash	Available Cash	Budget Running Balance
				\$	\$	\$	\$
15607	Parts and Repairs	Apr-20	Operating Expenses			(50,000)	2,466,453
15608	Tyres and Tubes	Apr-20	Operating Expenses		5,000		2,471,453
32306	Airstrip land	Apr-20	Capital Expenses		5,000		2,476,453
32317	Swimming Pool Buildings	Apr-20	Capital Expenses		15,810		2,492,263
32302	Other housing renewal - reticulation	Apr-20	Capital Expenses		853		2,493,116
33117	Green room air conditioning unit	Apr-20	Capital Expenses			(2,681)	2,490,435
33361	Moora rec centre - ramp access upgrades	Apr-20	Capital Expenses			(11,311)	2,479,124
33361	Moor Recreation Centre - Gutters & Downpipes	Apr-20	Capital Expenses			(10,000)	2,469,124
33318	Miling tennis club building - flooring renewal	Apr-20	Capital Expenses			(1,058)	2,468,066
33121	Miling hall - renewal	Apr-20	Capital Expenses			(1,520)	2,466,546
32000	Youth centre - flooring renewal	Apr-20	Capital Expenses			(382)	2,466,164
33014	Men's shed - construction	Apr-20	Capital Expenses			(22,259)	2,443,905
34030	Moora apex park toilets	Apr-20	Capital Expenses		151,241		2,595,146
34612	Caravan park and chalet renewal	Apr-20	Capital Expenses		8,722		2,603,868
30401	Executive vehicle replacements	Apr-20	Capital Expenses		2,899		2,606,767
33362	Doctors vehicle	Apr-20	Capital Expenses			(97)	2,606,670
34051	Vibrating steel drum roller	Apr-20	Capital Expenses			(2,300)	2,604,370
39520	Sewerage Pump replacements	Apr-20	Capital Expenses			(20,000)	2,584,370
34054	Hydro aerator	Apr-20	Capital Expenses		3,591		2,587,961
34084	Standpipe controller upgrade (Moora)	Apr-20	Capital Expenses			(3,809)	2,584,152
34602	Caravan park industrial washing machine	Apr-20	Capital Expenses		3,995		2,588,147
34067	4 x ute replacement	Apr-20	Capital Expenses		4,141		2,592,288
33910	Regional road group - Miling North Road	Apr-20	Capital Expenses			(998,808)	1,593,480
33913	Roads to Recovery - Koojan West Road	Apr-20	Capital Expenses		318,173		1,911,653
39520	Moora sewerage scheme renewal	Apr-20	Capital Expenses		27,126		1,938,779
33308	Moora Netball Courts	Apr-20	Capital Expenses		150,000		2,088,779
33308	Nature Play consulting, scoping & design	Apr-20	Capital Expenses		30,000		2,118,779
30416	Hydrotherapy pool parks and garden	Apr-20	Capital Expenses			(26,354)	2,092,425
33901	Moora Airstrip	Apr-20	Capital Expenses		43,235		2,135,660
44005	Sale proceeds from dental surgery & house	Apr-20	Capital Revenue			(150,000)	1,985,660
44057	MLSV - display home	Apr-20	Capital Revenue			(120,000)	1,865,660
44057	Sale of Lot 162 Melbourne Street	Apr-20	Capital Revenue			(42,000)	1,823,660
44057	Sale of Lot 163 Melbourne Street	Apr-20	Capital Revenue			(16,705)	1,806,955
				<b>30,880</b>	<b>2,371,029</b>	<b>(2,436,135)</b>	<b>1,806,955</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 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
	\$	%		
<b>Revenue from operating activities</b>				
General Purpose Funding - Other	861,680	86.34%	▲ Permanent	Refer to Note 14 - Budget Amendments
Law, Order and Public Safety	114,152	35.76%	▲ Permanent	Refer to Note 14 - Budget Amendments
Health	(12,632)	(61.05%)	▼ Permanent	Refer to Note 14 - Budget Amendments
Education and Welfare	(71,392)	(19.86%)	▼ Permanent	Refer to Note 14 - Budget Amendments
Housing	(5,999)	(4.91%)	Permanent	Refer to Note 14 - Budget Amendments
Recreation and Culture	(127,117)	(53.24%)	▼ Permanent	Refer to Note 14 - Budget Amendments
Transport	8,639	4.87%	Permanent	Refer to Note 14 - Budget Amendments
Economic Services	53,461	9.09%	▲ Permanent	Refer to Note 14 - Budget Amendments
Other Property and Services	108,787	80.58%	▲ Permanent	Refer to Note 14 - Budget Amendments
<b>Expenditure from operating activities</b>				
Governance	68,673	6.47%	▲ Permanent	Refer to Note 14 - Budget Amendments
General Purpose Funding	27,960	14.41%	▲ Permanent	Refer to Note 14 - Budget Amendments
Law, Order and Public Safety	(22,133)	(3.87%)	Permanent	Refer to Note 14 - Budget Amendments
Health	28,995	27.23%	▲ Permanent	Refer to Note 14 - Budget Amendments
Education and Welfare	222,826	29.30%	▲ Permanent	Refer to Note 14 - Budget Amendments
Other Property and Services	67,498	140.17%	▲ Permanent	Refer to Note 14 - Budget Amendments
<b>Investing Activities</b>				
Non-operating Grants, Subsidies and Contributions	669,442	40.60%	▲ Permanent	Refer to Note 14 - Budget Amendments
Proceeds from Disposal of Assets	(358,532)	(68.98%)	▼ Permanent	Refer to Note 14 - Budget Amendments
Capital Acquisitions	1,363,925	27.12%	▲ Permanent	Refer to Note 14 - Budget Amendments
Self-Supporting Loan Principal	(4,020)	(17.74%)	Permanent	Refer to Note 14 - Budget Amendments