



Shire of Moora
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SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ending 31 May 2024

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Compilation Report

To the Council

Shire of Moora

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Moora, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Moora and the purpose identified above. We do not accept responsibility to any other person for the content of the report.

Travis Bate
Signed at GERALDTONRSM Australia Pty Ltd
Chartered AccountantsDate 9th July 2024

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RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

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MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2024
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SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME

For the Period Ending 31 May 2024

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Rates	10	4,845,843	4,844,226	4,844,188	(38)	(0%)
Grants, Subsidies and Contributions	12(a)	427,385	391,732	436,357	44,625	11%
Fees and Charges		2,996,909	2,860,004	2,927,534	67,530	2%
Interest Earnings		316,400	289,993	294,282	4,289	1%
Other Revenue		104,810	96,052	106,964	10,912	11%
Profit on Disposal of Assets	8	37,062	37,062	74,676		
		8,728,409	8,519,069	8,684,001		
Expenses						
Employee Costs		(4,496,323)	(4,120,732)	(4,092,361)	28,371	1%
Materials and Contracts		(3,619,246)	(3,316,911)	(2,867,880)	449,031	14%
Utility Charges		(422,505)	(386,936)	(402,491)	(15,555)	(4%)
Depreciation on Non-current Assets		(3,893,560)	(3,568,994)	(4,767,832)	(1,198,838)	(34%)
Finance Cost		(90,280)	(88,749)	(85,594)	3,155	4%
Insurance Expenses		(263,017)	(240,999)	(253,485)	(12,486)	(5%)
Other Expenditure		183,639	169,502	11,220	(158,282)	93%
		(12,601,292)	(11,553,819)	(12,458,422)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	5,170,465	4,739,548	4,051,607	(687,941)	(15%)
(Loss) on Disposal of Assets	8	(1,965)	(1,965)	(18,633)	(16,668)	(848%)
		5,168,501	4,737,583	4,032,974		
Net Result						
		1,295,618	1,702,834	258,553		

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 May 2024
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
General Purpose Funding		5,280,301	5,242,426	5,266,479	24,053	0%
Law, Order and Public Safety		257,198	248,278	257,617	9,339	4%
Health		8,364	7,656	7,106	(550)	(7%)
Education and Welfare		187,363	171,732	184,689	12,957	8%
Housing		97,500	89,375	102,945	13,570	15%
Community Amenities		1,607,443	1,573,942	1,571,577	(2,365)	(0%)
Recreation and Culture		113,887	104,313	118,131	13,818	13%
Transport		230,151	210,946	231,790	20,844	10%
Economic Services		714,624	655,047	689,766	34,719	5%
Other Property and Services		194,515	178,288	203,085	24,797	14%
		8,691,346	8,482,003	8,609,326		
Expenses						
General Purpose Funding		(922,994)	(852,017)	(559,302)	292,715	34%
Governance		(477,958)	(437,859)	(384,561)	53,298	12%
Law, Order and Public Safety		(943,810)	(864,765)	(760,071)	104,694	12%
Health		(159,643)	(146,256)	(142,380)	3,876	3%
Education and Welfare		(569,754)	(522,049)	(619,362)	(97,313)	(19%)
Housing		(67,685)	(61,842)	(116,872)	(55,030)	(89%)
Community Amenities		(2,067,811)	(1,895,036)	(1,752,454)	142,582	8%
Recreation and Culture		(2,437,131)	(2,233,149)	(2,705,234)	(472,085)	(21%)
Transport		(3,571,241)	(3,273,478)	(4,198,546)	(925,067)	(28%)
Economic Services		(1,111,291)	(1,018,361)	(1,100,799)	(82,438)	(8%)
Other Property and Services		(271,975)	(249,007)	(118,841)	130,166	52%
		(12,601,293)	(11,553,819)	(12,458,423)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	5,170,465	4,739,548	4,051,607	(687,941)	(15%)
Profit on Disposal of Assets	8	37,062	37,062	74,676	37,613	101%
(Loss) on Disposal of Assets	8	(1,965)	(1,965)	(18,634)	(16,669)	(849%)
		5,205,563	4,774,646	4,107,649		
Net Result		1,295,616	1,702,831	258,552		

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
Note	\$	\$	\$	\$	\$	%	
Revenue from Operating Activities							
Rates		4,845,843	4,844,226	4,844,188	(38)	(0%)	
Operating Grants, Subsidies and Contributions		427,385	391,732	436,357	44,625	11%	▲
Fees and Charges		2,996,909	2,860,004	2,927,534	67,530	2%	▲
Interest Earnings		316,400	289,993	294,282	4,289	1%	
Other Revenue		104,810	96,052	106,964	10,912	11%	▲
Profit on Disposal of Assets		37,062	37,062	74,676	37,613	101%	▲
		8,728,409	8,519,069	8,684,001			
Expenditure from Operating Activities							
Employee Costs		(4,496,323)	(4,120,732)	(4,092,361)	28,371	1%	▲
Materials and Contracts		(3,619,246)	(3,316,911)	(2,867,880)	449,031	14%	▲
Utility Charges		(422,505)	(386,936)	(402,491)	(15,555)	(4%)	▼
Depreciation on Non-current Assets		(3,893,560)	(3,568,994)	(4,767,832)	(1,198,838)	(34%)	▼
Finance Cost		(90,280)	(88,749)	(85,594)	3,155	4%	
Insurance Expenses		(263,017)	(240,999)	(253,485)	(12,486)	(5%)	▼
Other Expenditure		183,639	169,502	11,220	(158,282)	93%	▲
(Loss) on Disposal of Assets		(1,965)	(1,965)	(18,634)	(16,669)	(849%)	▼
		(12,603,257)	(11,555,783)	(12,477,056)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		3,893,560	3,568,994	4,767,832			
(Profit) / Loss on Asset Disposal		(35,098)	(35,098)	(56,042)			
Movement in Employee Provision Reserve		(190,475)	-	6,115			
Movement in Asset Revaluation Reserve		-	-	(2,750)			
Net Amount from Operating Activities		(206,861)	497,182	922,100			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	5,170,465	4,739,548	4,051,607	(687,941)	(15%)	▼
Proceeds from Disposal of Assets	8	493,427	493,427	531,647	38,220	8%	▲
Proceeds from financial assets at amortised cost - self supporting loans	11	8,761	8,030	8,761	730	9%	
		5,672,653	5,241,005	4,592,015			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(3,695,000)	(3,387,010)	(2,394,437)	992,573	29%	▲
Payments for Plant and Equipment	9(b)	(1,568,573)	(1,437,799)	(1,166,876)	270,923	19%	▲
Payments for Furniture and Equipment	9(c)	(20,000)	(18,326)	-	18,326	100%	▲
Payments for Infrastructure Assets - Roads	9(d)	(4,717,828)	(4,324,496)	(3,866,355)	458,141	11%	▲
Payments for Infrastructure Assets - Other	9(e)	(1,945,517)	(1,783,397)	(437,646)	1,345,751	75%	▲
Payments for financial assets at amortised cost - self supporting loans	11	(8,761)	(8,030)	(8,761)	(730)	(9%)	
		(11,955,678)	(10,959,058)	(7,874,075)			
Net Amount attributable to investing activities		(6,283,025)	(5,718,053)	(3,282,060)			
Financing Activities							
Inflows from Financing Activities							
Proceeds from Long Term Borrowing	11	3,000,000	2,750,000	3,000,000			
Transfer from Reserves	7	1,116,760	1,023,697	-			
		4,116,760	3,773,697	3,000,000			
Outflows from Financing Activities							
Repayment of Borrowings	11	(164,524)	(150,814)	(131,870)			
Transfer to Reserves	7	(2,207,848)	(2,023,861)	(115,808)			
		(2,372,372)	(2,174,675)	(247,678)			
Net Amount attributable to Financing Activities		1,744,388	1,599,022	2,752,322			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)	3	4,745,500	4,745,500	4,745,466			
Amount attributable to operating activities		(206,861)	497,182	922,100			
Amount attributable to investing activities		(6,283,026)	(5,718,053)	(3,282,060)			
Amount attributable to financing activities		1,744,388	1,599,022	2,752,322			
Closing Surplus / (Deficit)	3	0	1,123,651	5,137,829			

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL POSITION
For the Period Ending 31 May 2024

	2024	2023
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	8,634,779	8,549,085
Trade and other receivables	1,712,254	1,322,772
Inventories	32,575	80,700
Other assets	24,502	15,459
TOTAL CURRENT ASSETS	10,404,111	9,968,017
NON-CURRENT ASSETS		
Trade and other receivables	55,465	55,465
Other financial assets	5,670	14,712
Inventories	201,000	201,000
Investment in associate	113,052	113,052
Property, plant and equipment	33,867,246	31,907,731
Infrastructure	191,539,062	190,876,699
Investment property	711,000	711,000
TOTAL NON-CURRENT ASSETS	226,492,494	223,879,659
TOTAL ASSETS	236,896,605	233,847,675
CURRENT LIABILITIES		
Trade and other payables	612,933	1,380,691
Other liabilities	1,555,059	862,304
Borrowings	249,852	95,180
Employee related provisions	868,830	868,830
TOTAL CURRENT LIABILITIES	3,286,674	3,207,005
NON-CURRENT LIABILITIES		
Borrowings	3,207,517	494,060
Employee related provisions	65,671	65,671
TOTAL NON-CURRENT LIABILITIES	3,273,189	559,731
TOTAL LIABILITIES	6,559,863	3,766,737
NET ASSETS	230,336,742	230,080,939
EQUITY		
Retained surplus	97,228,927	97,086,182
Reserve accounts	2,344,283	2,228,476
Revaluation surplus	130,763,531	130,766,281
TOTAL EQUITY	230,336,741	230,080,939

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

1. SIGNIFICANT ACCOUNTING POLICIES

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

The material variance adopted by the Shire of Moora for the 2023/24 year is 10,000 or 5%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

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. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated.

Preparation

Prepared by: Travis Bate

Date prepared: 09 Jul 24

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

(d) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (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.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

(g) 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.

(h) Inventories

General

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.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Shire's intentions to release for sale.

(i) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed on the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Recognition of Assets

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Gains and Losses on Disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

(k) Depreciation of Non-current Assets

The depreciable amount of fixed assets included in buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Asset	Years
Buildings - non-specialised	50 years
Buildings - specialised	50 years
Furniture and equipment	4-10 years
Plant and equipment	5-10 years
Infrastructure - roads	20-80 years
Other infrastructure - Footpaths and Cycleways	50-80 years
Other infrastructure - Parks & Gardens	30-50 years
Other infrastructure - Drainage	20-80 years
Other infrastructure - Street Furniture & Lighting	10-60 years
Other infrastructure - Sewerage	80-100 years
Other infrastructure - Bridges	80-100 years

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

(m) Prepaid Rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

(n) Employee Benefits

Short-term employee benefits

Provision is made for the Shire's obligation 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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions 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 the 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.

(o) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

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

Borrowing Costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

(p) 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 measure using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Contract Liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(r) Current and Non-current Classification

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

(s) Nature or Type Classifications

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 and sewerage rates.

Grants, Subsidies and Contributions

All amounts received as grants, subsidies and contributions that are not capital grants.

Capital 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.

Revenue from Contracts with Customers

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Profit on Asset Disposal

Gain on the disposal of assets including gains on the disposal of long term investments.

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.

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 and water. Exclude rubbish removal charges which should not be classified as a service charge. 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.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications (Continued)

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.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing,

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 (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure 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 and amortisation expenses raised on all classes of assets.

Finance Cost

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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Program Classifications (Function / Activity)

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision and for each of its broad activities/programs.

Objective	Activities
GOVERNANCE	
To provide a decision making process for the efficient allocation of scarce resources.	All aspects relating to elected members expenses incurred in governing the Council. Other costs relating to administration and assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING	
To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER AND PUBLIC SAFETY	
To provide services to ensure a safer community.	Supervision and enforcement of various local laws relating to fire prevention and animal control. Provision of premises and support for State Emergency Services.
HEALTH	
To provide an operational framework for good community health.	Provision of child health care facilities, food control, pest control, podiatry services, provision of dental care surgery and premises and assistance to local medial practice.
EDUCATION AND WELFARE	
To meet the needs of the community in these areas.	Provision of premises and support for child care centre and play groups. Provision of services for youth and aged care.
HOUSING	
Help ensure adequate housing at a high standard.	Provision and maintenance of staff and rental housing.
COMMUNITY AMENITIES	
Provide services required by the community	Rubbish collection services and operation of tips. Town sewerage scheme, drainage works, litter control, cemetery administration and administration of the Town Planning Scheme.
RECREATION AND CULTURE	
To establish and manage efficiently infrastructure and resources which will help the social well being of the community.	Provision of swimming pool, public library, community halls, performing arts centre, recreation centre, parks and gardens, tennis courts, sporting pavilions and ovals.
TRANSPORT	
To provide effective and efficient transport services to the community.	Construction and maintenance of roads, streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.
ECONOMIC SERVICES	
To help promote the Shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, enterprise development, building control, noxious weeds, vermin control, standpipes and a lifestyle village.
OTHER PROPERTY AND SERVICES	
To provide effective and efficient administration, works operations and plant and fleet services.	Private works operations, plant repairs and operations costs.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Timing of revenue recognition
Rates	General Rates.	Over time	Payment dates adopted by Council during the year.	None.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable.	When assets are controlled.
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue.	None.	On payment and issue of the licence, registration or approval.
Pool inspections.	Compliance safety check.	Single point in time.	Equal proportion based on equal annual fee.	None.	After inspection complete based on a 4 year cycle.
Other inspections.	Regulatory Food, Health and Safety.	Single point in time.	Full payment prior to inspection.	None.	Revenue recognised after inspection event occurs.
Waste management collections.	Kerbside collection service.	Over time.	Payment on an annual basis in advance.	None.	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees.	Waste treatment, recycling and disposal service at disposal sites.	Single point in time.	Payment in advance at gate or on normal trading terms if credit provided .	None.	On entry to facility .
Property hire and entry.	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled within 7 days.	On entry or at conclusion of hire.
Memberships.	Gym and pool membership.	Over time.	Payment in full in advance.	Refund for unused portion on application.	Output method over 12 months matched to access right.
Fees and charges for other goods and services.	Cemetery services, library fees, reinstatements and private works	Single point in time.	Payment in full in advance.	None.	Output method based on provision of service or completion of works.
Sale of stock.	Aviation fuel, kiosk and visitor centre stock	Single point in time.	In full in advance, on 15 day credit.	Refund for faulty goods.	Output method based on goods.
Commissions.	Commissions on licencing and ticket sales.	Over time.	Payment in full on sale.	None.	When assets are controlled.
Reimbursements.	Insurance claims.	Single point in time.	Payment in arrears for claimable event.	None.	When claim is agreed.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 May 24		Budget to Actual YTD %	Budget to Actual YTD \$	Var	Explanation
	YTD Actual \$	YTD Budget \$				
	Favourable / (Unfavourable)					
Operating Grants, Subsidies and Contributions	436,357	391,732	11%	44,625	▲	Timing in relation to budget profile, variance relates mainly to MRWA Grants claimed full for the year and budget pro-rated. Refer note 12 (a) for detailed info.
Fees and Charges	2,927,534	2,860,004	2%	67,530	▲	Improved revenue over budget in some areas with chalet income being the most notable.
Other Revenue	106,964	96,052	11%	10,912	▲	Fuel rebates exceeding budgeted value.
Capital Grants, Subsidies and Contributions	4,051,607	4,739,548	(15%)	(687,941)	▼	Timing issues in relation to budget profile with funding not realised on mainly Child Care Centre, Swimming Pool renovations and Airstrip renovations. Note 12 (b) provides a detailed summary on the capital grants.
Profit on Disposal of Assets	74,676	37,062	101%	37,613	▲	Timing on date of disposals in relation to budget profile. Note 8 provides a breakdown of disposals.
Total Revenues	12,735,608	13,258,617	(4%)	(523,009)		

(b) (Expenses) / (Applications)

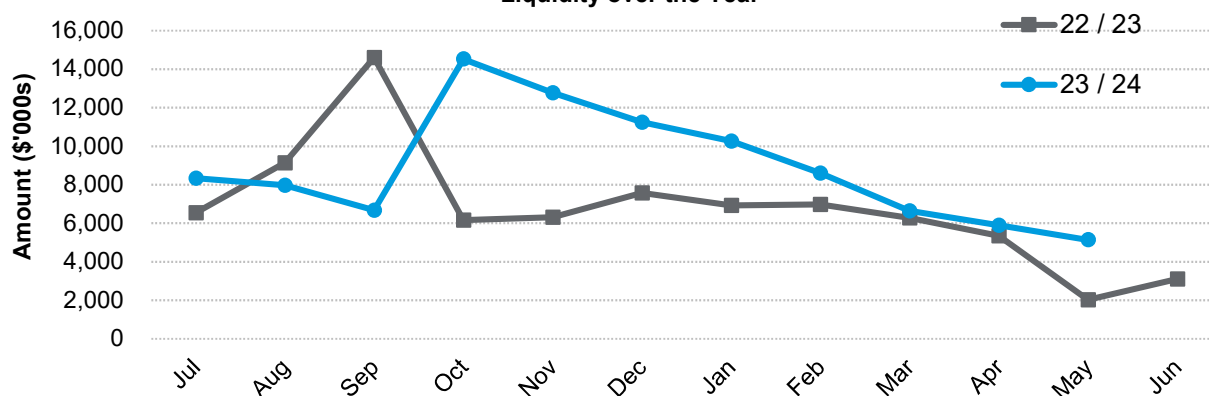
	31 May 24		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation	
	YTD Actual \$	YTD Budget \$				
	Favourable / (Unfavourable)					
Employee Costs	(4,092,361)	(4,120,732)	1%	28,371	▲	Actual expenditure 1% below budget and acceptable.
Materials and Contracts	(2,867,880)	(3,316,911)	14%	449,031	▲	Below budget expenditure on: Road Maintenance (\$300K) Valuation expenses (\$218K) Asset Valuations (\$44K). Offset by above budget expenditure on Computer Maintenance (\$62K) and DFES Vehicle Maintenance (Grant Funded) (\$33K).
Utility Charges	(402,491)	(386,936)	(4%)	(15,555)	▼	Timing of cost and budget profile.
Depreciation on Non-current Assets	(4,767,832)	(3,568,994)	(34%)	(1,198,838)	▼	Year to date depreciation processed in Feb'24, after 22/23 audit and Midyear budget review was finalised. Budgeted values below actual. Non-cash item and excluded from Net Funding Position calculation, no impact on nett position.
Insurance Expenses	(253,485)	(240,999)	(5%)	(12,486)	▼	Timing in relation to budget profile. Annual insurance paid and budget is pro-rated for the year.
Other Expenditure	11,220	169,502	93%	(158,282)	▲	Slow uptake on Capital Projects resulting in a larger part of plant cost being distributed to Operating Expenses and unable to allocate to capital cost.
Loss on Disposal of Assets	(18,634)	(1,965)	(849%)	(16,669)	▼	Timing on date of disposals in relation to budget profile. Refer to note 8 for a detailed breakdown of disposals.
Total Expenses	(12,477,056)	(11,555,783)	(8%)	(904,603)		

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 May 24 \$	Prior Year Closing 30 Jun 23 \$	This Time Last Year 31 May 23 \$
Current Assets				
Cash Unrestricted	4	6,192,996	6,221,948	2,974,270
Cash Restricted	4	2,441,784	2,327,137	4,234,385
Other Financial Assets		9,042	-	-
Other Current Assets		-	-	189,932
Receivables - Rates	6(a)	432,182	363,934	417,480
Receivables - Other	6(b)	1,301,199	786,692	1,160,895
Interest / ATO Receivable		-	188,978	326,189
Provision for Doubtful Debts		(42,489)	(42,489)	(42,489)
Accrued Income / Prepayments		21,362	25,658	21,362
Contract Assets		15,459	15,459	-
Inventories		32,575	80,700	41,117
Total Current Assets		10,404,111	9,968,017	9,323,141
Current Liabilities				
Payables		(457,004)	(1,221,128)	(445,137)
Revenue Received in Advance		(155,928)	(159,563)	-
Loan Liability		(249,852)	(95,180)	(31,821)
Contract Liabilities		(1,555,059)	(862,304)	(2,145,812)
Total Payables		(2,417,844)	(2,338,174)	(2,622,770)
Provisions		(868,830)	(868,830)	(762,181)
Total Current Liabilities		(3,286,674)	(3,207,004)	(3,384,951)
Less: Cash Reserves	7	(2,344,283)	(2,228,475)	(4,136,999)
Less: Financial assets at amortised cost - self supporting loans		(9,042)	-	-
Add: Loan Principal (Current)		249,852	95,180	31,821
Add: Employee Leave Reserve	7	123,864	117,749	190,518
Net Funding Position		5,137,827	4,745,466	2,023,530

Liquidity over the Year



SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total	Institution
	\$	\$	\$	\$	
Cash and Cash Equivalents					
Cash on Hand	889			889	N/A
Municipal Fund	1,359,930			1,359,930	Westpac
Municipal Notice Saver	4,832,176			4,832,176	Westpac
Reserve Fund Cash Management Account		875,669		875,669	Westpac
Reserve Notice Saver Account		1,566,000		1,566,000	Westpac
Trust Fund Bank Account			115	115	Westpac
Total Cash and Financial Assets	6,192,996	2,441,669	115	8,634,779	

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

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

Description	Opening	Amount	Amount	Closing
	Balance	Received	Paid	Balance
	01 Jul 23			31 May 24
	\$	\$	\$	\$
		-		-
Total Funds in Trust	-	-	-	-

Comments / Notes

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

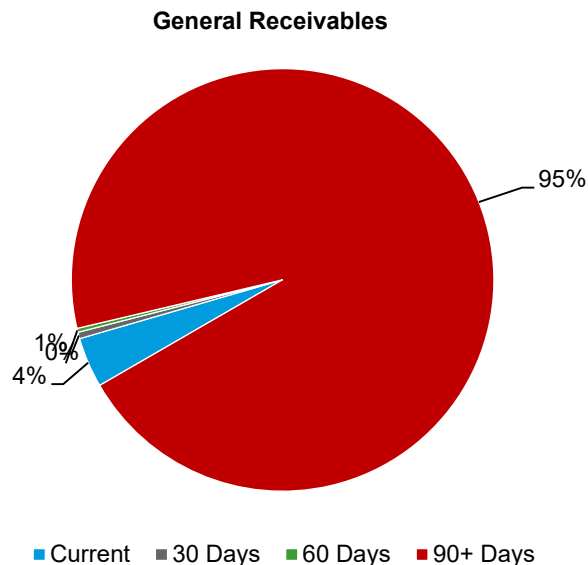
6. RECEIVABLES

(a) Rates Receivable

	31 May 24
	\$
Rates Receivables	432,182
Rates Received in Advance	<u>(155,929)</u>
Total Rates Receivable Outstanding	<u>276,254</u>
Closing Balances - Prior Year	363,934
Rates Levied this year	4,844,188
Service charges & interest levied this year	33,469
Closing Balances - Current Month	<u>(276,254)</u>
Total Rates Collected to Date	<u>4,965,337</u>
<i>Percentage Collected</i>	<i>95%</i>

(b) General Receivables

	31 May 24
	\$
Current	49,842
30 Days	6,721
60 Days	3,884
90+ Days	<u>1,240,751</u>
Total General Receivables Outstanding	<u>1,301,200</u>



Comments / Notes

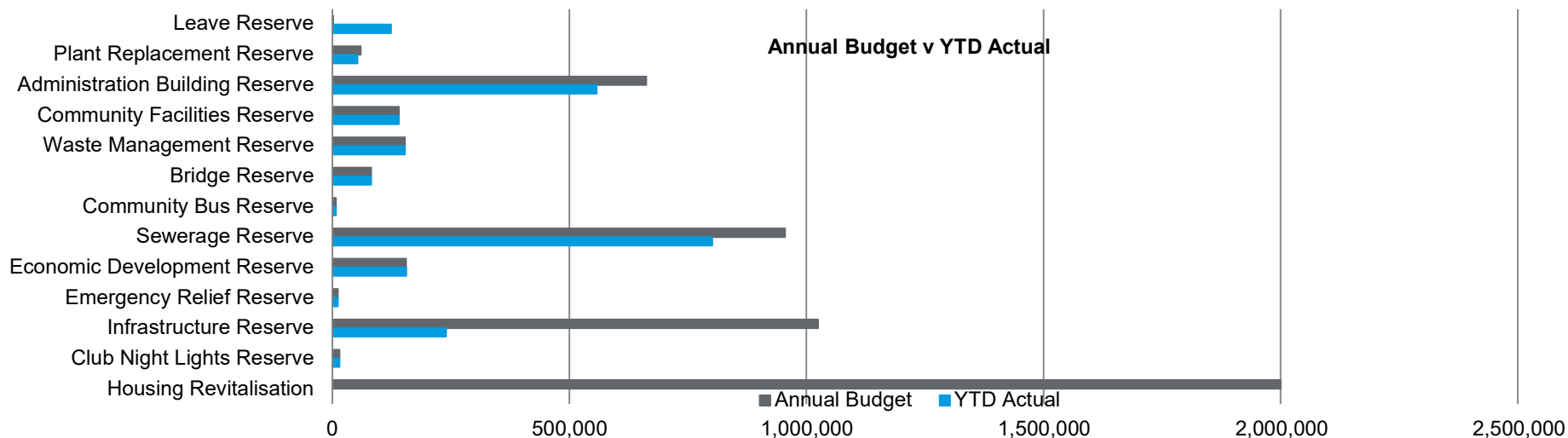
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual					
	Balance 01 Jul 23 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 24 \$	Balance 01 Jul 23 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31 May 24 \$
Reserve Name										
Leave Reserve	192,784	(200,000)	-	9,525	2,309	117,749	-	-	6,115	123,864
Plant Replacement Reserve	152,174	(100,000)	-	7,555	59,729	50,472	-	-	2,617	53,089
Administration Building Reserve	678,164	(50,000)	-	33,660	661,824	530,230	-	-	27,574	557,804
Community Facilities Reserve	134,040	-	-	6,655	140,695	133,774	-	-	6,948	140,722
Waste Management Reserve	145,591	-	-	7,225	152,816	145,573	-	-	7,562	153,135
Bridge Reserve	78,006	-	-	3,870	81,876	77,996	-	-	4,053	82,049
Community Bus Reserve	7,647	-	-	380	8,027	7,646	-	-	394	8,040
Sewerage Reserve	1,062,212	(160,000)	-	52,725	954,937	762,198	-	-	39,606	801,804
Economic Development Reserve	148,455	-	-	7,375	155,830	148,437	-	-	7,713	156,150
Emergency Relief Reserve	11,361	-	-	565	11,926	11,358	-	-	591	11,949
Infrastructure Reserve	1,553,496	(606,760)	-	77,315	1,024,051	228,496	-	-	11,870	240,366
Club Night Lights Reserve	14,546	-	-	998	15,544	14,546	-	-	765	15,311
Housing Revitalisation	-	-	-	2,000,000	2,000,000	-	-	-	-	-
Total Cash Backed Reserves	4,178,476	(1,116,760)	-	2,207,848	5,269,564	2,228,475	-	-	115,808	2,344,283



SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Plant and Equipment	354,724	391,787	37,062	
Other Property, Plant and Equipment	103,605	101,640		(1,965)
Total Disposal of Assets	458,329	493,427	37,062	(1,965)
Total Profit or (Loss)				35,098

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Buildings	Moora Lifestyle Village - Display Home #16	103,605	101,640	(1,965)
Low cost not previously Capex'd	Decommissioned PC x2 (Hayka & Elektra)	-	560	560
Low cost not previously Capex'd	Gym Equipment	-	507	507
Plant and Equipment	Hino 300 Series 917 Xlong Xcrew	42,054	39,227	(2,826)
Plant and Equipment	Toyota Kluger 4CYL STNDN -2022	50,568	46,364	(4,204)
Plant and Equipment	Hino 500 Series - Road patching truck	65,241	58,445	(6,796)
Plant and Equipment	Toyota Prado DSL WGN AT GXL -2022	59,059	58,182	(877)
Plant and Equipment	Ford Ranger Dual Cab Works Supervisor	37,572	36,364	(1,208)
Other Property, Plant and Equipment	Ford Ranger Super CC XL 3.2L - 2019	18,326	30,000	11,674
Other Property, Plant and Equipment	Nissan 1.5 ton Forklift	687	7,313	6,625
Other Property, Plant and Equipment	Ford Ranger Single CC X. 3.2L 4X4	19,573	27,273	7,700
Other Property, Plant and Equipment	Honda TRX 250 Motorbike	-	3,397	3,397
Road Plant and Equipment	Ayosy Tri-Axle Water Tanker - 2012	20,333	36,364	16,031
Road Plant and Equipment	Mulching Head - Excavator	-	10,909	10,909
Road Plant and Equipment	300 Series 917 Medium Dump Truck	32,728	50,000	17,272
Road Plant and Equipment	Caterpillar IT14G Loader	25,861	25,104	(757)
Total Disposal of Assets	475,604	531,647	74,676	(18,633)
Total Profit or (Loss)				56,043

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Administration & Cultural Centre	50,000	45,826	-	45,826
Law, Order & Public Safety				
SES building - Moora : Renovations	-	-	45,917	(45,917)
Health				
Hydrotherapy Pool	150,000	137,489	2,164	135,325
Public Works				
Shed - Moora works depot (Roberts St)	140,000	128,326	90,382	37,944
Education and Welfare				
Early Childhood Development Centre	2,000,000	1,833,326	1,265,729	567,597
Housing				
Housing Revitalisation - Acquire properties	1,000,000	916,663	-	916,663
Community Amenities				
Cemetery Extensions	60,000	55,000	4,500	50,500
Recreation and Culture				
Watheroo Pavilion Upgrade	50,000	45,826	24,065	21,761
Moora Tennis Club building and facilities valuation	-	-	805,500	(805,500)
Moora Recreation Centre Renewal	120,000	109,989	100,815	9,174
Childcare Building - Tennis Club Moora	50,000	45,826	12,887	32,939
Moora Tennis Club - Container	40,000	36,663	38,778	(2,115)
Economic Services				
Caravan Park Buildings	20,000	18,326	-	18,326
Lee Steere Street Development	15,000	13,750	-	13,750
Carnaby Place development	-	-	3,700	(3,700)
Total Land and Buildings	3,695,000	3,387,010	2,394,437	992,573

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

9. CAPITAL ACQUISITIONS (Continued)

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Admin vehicles	140,000	128,326	128,022	304
Community Amenities				
Loader - Refuse Site	275,000	252,076	275,000	(22,924)
Transport				
4 x 4 Utilities	89,500	82,038	90,521	(8,483)
6x4 Tip Truck	463,000	424,413	85,164	339,249
Patching truck	170,000	155,826	170,000	(14,174)
Medium Dump Truck	126,454	115,907	112,851	3,056
Road Sweeper	-	-	-	-
John Deere Gator	19,500	17,875	19,500	(1,625)
Replacement Forklift	26,800	24,563	26,800	(2,237)
Water Tanker 2023/2024	114,237	104,709	114,236	(9,527)
Elevated Work Platform	-	-	-	-
Mulching Head - Excavator	72,000	66,000	71,000	(5,000)
Other Property & Services				
Works Supervisors Vehicle	72,082	66,066	73,782	(7,716)
Total Plant and Equipment	1,568,573	1,437,799	1,166,876	270,923

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Purchase Computing Equipment	20,000	18,326	-	18,326
Total Furniture and Equipment	20,000	18,326	-	18,326

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads & Footpaths

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
<i>Road Construction - Regional Road Group</i>				
Watheroo - Miling Road Widen & Seal	750,000	687,489	572,268	115,221
Bindi-Balidu Road Construction	870	781	947	(166)
Miling North Road (Regional Road Group)	750,000	687,489	788,912	(101,423)
Regional Road Group - Bindi Bindin Toodyay Ro:	263	231	281	(50)
<i>Road Construction - Roads To Recovery</i>				
Roads to Recovery - Reseal Watheroo Miling Ro	148,851	136,444	181,115	(44,671)
Old Geraldton Road - Roads to Recovery	441,000	404,228	480,467	(76,239)
Roads to Recovery - Koojan West Road	180,000	165,000	178,377	(13,377)
<i>Road Construction - General</i>				
Koojan West Road - State Funded Project	250,000	229,152	257,410	(28,258)
<i>Road Construction - Town Streets</i>				
Dandaragan Street Parking	150,000	137,500	43,854	93,646
<i>Road Construction - Rural Regravelling Projects</i>				
Gravel Resheeting - Various Roads (Budget Purp	40,000	36,663	-	36,663
Prices Road Regravel Various Sections	40,000	36,652	37,543	(891)
Old Geraldton Road (stabilised and seal)	351,840	322,509	315,250	7,259
Namban West Road - Regravel Sections	35,000	32,076	28,424	3,652
<i>Roads Construction - Wheatbelt Secondary Freight</i>				
WSFN - Carot Well Rd - Development - Survey,	97,263	89,155	100,663	(11,508)
WSFN - Watheroo West Rd Type 6 Reconstruct	479,028	439,087	253,160	185,927
WSFN - Carot Well Rd - Construction - Survey,	1,002,138	918,599	627,008	291,591
WSFN - Watheroo West Rd Seek Environmenta	1,575	1,441	675	766
Total Infrastructure - Roads	4,717,828	4,324,496	3,866,355	458,141

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

9. CAPITAL ACQUISITIONS (Continued)

(e) Other Infrastructure

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Community Amenities				
Moora Sewerage System Upgrade	160,000	146,663	152,063	(5,400)
Recreation and Culture				
Moora Swimming Pool Improvements	650,000	595,826	147,056	448,770
Moora Netball Courts Upgrade	1,890	1,727	-	1,727
Apex Park Playground Upgrade	8,897	8,151	8,897	(746)
Renewal of Park Infrastructure	-	-	6,250	(6,250)
Transport				
Moora Airstrip	850,000	779,163	90,927	688,236
Moora Lifestyle Village - Meeting Room - Solar Panel	25,945	23,793	25,726	(1,933)
Street Furniture & Lighting	132,055	121,066	-	121,066
<i>Footpath Construction</i>				
Footpath Construction - Various	116,730	107,008	6,727	100,282
Economic Services				
Total Infrastructure - Other	1,945,517	1,783,397	437,646	1,345,751
Total Capital Expenditure	11,946,918	10,951,028	7,865,314	3,085,714

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

10. RATING INFORMATION

	Basis of valuation	Rateable Value \$	Rate in \$ \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates									
GRV Residential - Moora Townsite	Gross rental valuation	8,467,212	0.109258	638	925,109	926,031	2,307	187	928,526
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	2,993,333	0.109258	84	327,045	326,125	(792)		325,333
GRV Residential - Other Townsite	Gross rental valuation	242,580	0.109258	28	26,504	26,504			26,504
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	88,300	0.109258	4	9,647	9,647			9,647
UV Rural	Unimproved valuation	493,436,000	0.006518	337	3,216,219	3,190,965	17,767	9,522	3,218,253
UV Urban Farmland	Unimproved valuation	6,037,000	0.008096	40	48,876	48,876			48,876
UV Mining	Unimproved valuation	0	0.008096	0	-	-	-	-	-
Total General Rates		511,264,425		1,131	4,553,399	4,528,148	19,282	9,709	4,557,139
Minimum Rates									
			Minimum \$						
GRV Residential - Moora Townsite	Gross rental valuation	133,180	780	69	53,820	53,820			53,820
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	37,171	780	18	14,040	14,040			14,040
GRV Residential - Other Townsite	Gross rental valuation	347,624	780	95	74,100	74,100			74,100
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	28,152	780	8	6,240	6,240			6,240
UV Rural	Unimproved valuation	236,900	780	59	46,020	46,020			46,020
UV Urban Farmland	Unimproved valuation	2,354,100	780	32	24,960	24,960			24,960
UV Mining	Unimproved valuation	524,862	780	50	39,000	39,000			39,000
Total Minimum Rates		3,661,989		331	258,180	258,180	-	-	258,180
Total General and Minimum Rates					4,811,579	4,786,328	19,282	9,709	4,815,319
Other Rate Revenue									
Other Rate Revenue					14,849				25,251
Interim and Back Rates					300				(15,497)
Ex Gratia rates - CBH					27,825				27,825
					42,974				37,579
Other Rate Revenue									
Discounts					-				
Waivers or Concessions					(8,711)				(8,711)
Total Rate Revenue					4,845,842				4,844,188

SHIRE OF MOORA
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 May 2024

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Purpose	Loan Number	Institution	Interest Rate	Opening Balance 01 Jul 23 \$	New Loans		Principal Repayments		Principal Outstanding		Finance Cost Repayments	
					YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Industrial Lots	325	WATC	2.60%	134,298		-	(21,667)	(43,615)	112,631	90,683	(1,717)	(3,210)
Doctor's House	326	WATC	2.60%	65,512		-	(10,569)	(21,275)	54,943	44,237	(838)	(1,566)
Hydrotherapy Pool	327	WATC	3.43%	375,755			(30,288)	(30,288)	345,467	345,467	(10,166)	(12,630)
Housing Revitalisation	328	WATC	4.82%	-	3,000,000	3,000,000	(69,345)	(69,345)	2,930,655	2,930,655	(72,227)	(72,227)
				575,565	3,000,000	3,000,000	(131,870)	(164,523)	3,443,695	3,411,042	(84,947)	(89,633)
Self Supporting Loans												
Bowling Club SS	324	WATC	3.20%	22,433		-	(8,761)	(8,761)	13,672	13,672	(646)	(646)
				22,433			(8,761)	(8,761)	13,672	13,672	(646)	(646)
Total Repayments				597,998	3,000,000	3,000,000	(140,630)	(173,284)	3,457,368	3,424,714	(85,594)	(90,280)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
Grants Commission Grant Needs	Government of WA	45,000	41,250	38,270
Grants Commission Road Formula	Government of WA	40,000	36,663	59,273
Law, Order and Public Safety				
Grant (DFES) Operating - Fire Brigades	DFES	64,290	58,927	64,290
Grant (DFES) Operating - SES	DFES	7,370	6,754	7,371
Emergency Services Levy Administration Payment	DFES	4,000	3,663	4,000
DFES - Bushfire Risk Planning Coordinator	DFES	22,690	20,790	22,690
Education and Welfare				
Child Care Centre Operational Support	DEEWR	6,384	5,852	4,037
Transport				
MRWA Direct Grant	MRWA	224,551	205,832	224,551
Street Lighting Subsidy		5,600	5,126	5,986
Contribution - Crossovers		-	-	1,253
Other Property and Services				
Employment Incentive Subsidies		7,500	6,875	4,636
Total Operating Grants, Subsidies and Contributions		427,385	391,732	436,357

(b) Capital Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Law, Order and Public Safety				
DFES Building Grant	DFES	-	-	45,917
Education and Welfare				
Child Care - Capital Grants		300,000	275,000	-
Community Amenities				
Sewerage - Capital Grants		100,000	91,663	100,000
Recreation and Culture				
Community Contribution - Mens Shed		850	770	1,275
Swimming Pool Capital Grants		507,860	465,531	-
War Memorial - Department of Vet Affairs Contribution		-	-	47,011
Moora Tennis Club Building & Facilities Valuation		-	-	805,500
Transport				
Regional Road Grants		640,000	586,663	1,050,000
Roads to Recovery		769,851	705,694	-
Airstrip Non-Operating Grant		850,000	779,163	-
Grant: Koojan Road West Upgrade Project	Dept of Primary Industries &	423,475	388,179	423,475
Wheatbelt Secondary Freight		1,578,429	1,446,885	1,578,429
Total Non-Operating Grants, Subsidies and Contributions		5,170,465	4,739,548	4,051,607
Total Grants, Subsidies and Contributions		5,597,850	5,131,280	4,487,965

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

13. BUDGET AMENDMENTS

GL Code	Job	Program	Type	Description	IE Summary	Inc/Exp Analysis Summary	IE	Inc/Exp Analysis	2023 / 2024		Council Resolution	No Cash Impact	Increase in Cash	(Decrease in Cash)	
									Adopted Budget	Amendment					
10599		Law, Order & Public Safety	Operating Expenditure	Administration Office Allocation - Fire Preventio	90	Reallocation Codes	903	Admin Activity Costs	\$54,300.00	\$4,976.00	\$59,276.00	20-Mar-24	(\$4,976.00)		
10605		Law, Order & Public Safety	Operating Expenditure	Pound Maintenance Other	50	Employee Costs	501	Salaries & Wages	\$6,630.00	(\$1,224.37)	\$5,405.63	20-Mar-24		\$1,224.37	
10605		Law, Order & Public Safety	Operating Expenditure	Pound Maintenance Other	52	Materials & Contracts	531	Other Materials & Contracts	\$1,235.00	(\$228.07)	\$1,006.93	20-Mar-24		\$228.07	
10605		Law, Order & Public Safety	Operating Expenditure	Pound Maintenance Other	90	Reallocation Codes	901	Overheads	\$4,350.00	(\$803.32)	\$3,546.68	20-Mar-24	\$803.32		
10605		Law, Order & Public Safety	Operating Expenditure	Pound Maintenance Other	90	Reallocation Codes	902	Plant	\$50.00	(\$9.23)	\$40.77	20-Mar-24	\$9.23		
10607		Law, Order & Public Safety	Operating Expenditure	Other Control Expenses	90	Reallocation Codes	903	Admin Activity Costs	\$3,970.00	\$364.00	\$4,334.00	20-Mar-24	(\$364.00)		
10609		Law, Order & Public Safety	Operating Expenditure	Ranger Training/Conference Courses	50	Employee Costs	501	Salaries & Wages	\$100.00	\$21.34	\$121.34	20-Mar-24			(\$21.34)
10609		Law, Order & Public Safety	Operating Expenditure	Ranger Training/Conference Courses	50	Employee Costs	507	Conference, Training & Study Allowance	\$2,500.00	(\$1,245.11)	\$1,254.89	20-Mar-24		\$1,245.11	
10609		Law, Order & Public Safety	Operating Expenditure	Ranger Training/Conference Courses	90	Reallocation Codes	901	Overheads	\$130.00	(\$6.23)	\$123.77	20-Mar-24	\$6.23		
10699		Law, Order & Public Safety	Operating Expenditure	Administration Office Allocation - Animal Contr	90	Reallocation Codes	903	Admin Activity Costs	\$23,155.00	\$2,122.00	\$25,277.00	20-Mar-24	(\$2,122.00)		
10701	LES1	Law, Order & Public Safety	Operating Expenditure	Administration Office Allocation - Animal Contr	50	Employee Costs	501	Salaries & Wages	\$950.00	\$981.39	\$1,931.39	20-Mar-24			(\$981.39)
10701	LES1	Law, Order & Public Safety	Operating Expenditure	Administration Office Allocation - Animal Contr	52	Materials & Contracts	531	Other Materials & Contracts	\$17,850.00	\$18,439.71	\$36,289.71	20-Mar-24			(\$18,439.71)
10701	LES1	Law, Order & Public Safety	Operating Expenditure	Administration Office Allocation - Animal Contr	57	Insurance Expenses	571	Insurance Premiums	\$320.00	\$330.57	\$650.57	20-Mar-24			(\$330.57)
10701	LES1	Law, Order & Public Safety	Operating Expenditure	Administration Office Allocation - Animal Contr	90	Reallocation Codes	901	Overheads	\$555.00	\$573.34	\$1,128.34	20-Mar-24	(\$573.34)		
10703		Law, Order & Public Safety	Operating Expenditure	Community Crime and Safety Administration Ex	52	Materials & Contracts	531	Other Materials & Contracts	\$69,050.00	(\$9,050.00)	\$60,000.00	20-Mar-24		\$9,050.00	
10706		Law, Order & Public Safety	Operating Expenditure	Emergency Management Coordinator Expenses	52	Materials & Contracts	531	Other Materials & Contracts	\$3,000.00	(\$1,895.00)	\$1,105.00	20-Mar-24		\$1,895.00	
10706		Law, Order & Public Safety	Operating Expenditure	Emergency Management Coordinator Expenses	57	Insurance Expenses	571	Insurance Premiums	\$0.00	\$395.00	\$395.00	20-Mar-24			(\$395.00)
10706		Law, Order & Public Safety	Operating Expenditure	Emergency Management Coordinator Expenses	90	Reallocation Codes	902	Plant	\$3,735.00	(\$3,735.00)	\$0.00	20-Mar-24	\$3,735.00		
10795		Law, Order & Public Safety	Operating Expenditure	Insurance Allocation - Other Law, Order and Pul	57	Insurance Expenses	571	Insurance Premiums	\$2,200.00	(\$1,700.00)	\$500.00	20-Mar-24		\$1,700.00	
10799		Law, Order & Public Safety	Operating Expenditure	Administration Allocations	50	Employee Costs	503	Workers Compensation Insurance	\$2,000.00	\$5,324.68	\$7,324.68	20-Mar-24			(\$5,324.68)
10799		Law, Order & Public Safety	Operating Expenditure	Administration Allocations	90	Reallocation Codes	903	Admin Activity Costs	\$14,145.00	\$1,875.32	\$16,020.32	20-Mar-24	(\$1,875.32)		
11113		Health	Operating Expenditure	Health and Buildings Services Contractor	52	Materials & Contracts	501	Other Materials & Contracts	\$16,800.00	\$26,378.35	\$43,178.35	20-Mar-24			(\$26,378.35)
11114		Health	Operating Expenditure	Health & Buildings Services Officer	50	Employee Costs	501	Salaries & Wages	\$14,065.00	(\$14,065.00)	\$0.00	20-Mar-24		\$14,065.00	
11114		Health	Operating Expenditure	Health & Buildings Services Officer	50	Employee Costs	502	Superannuation	\$3,855.00	(\$3,855.00)	\$0.00	20-Mar-24		\$3,855.00	
11114		Health	Operating Expenditure	Health & Buildings Services Officer	90	Reallocation Codes	901	Overheads	\$10,350.00	(\$10,350.00)	\$0.00	20-Mar-24	\$10,350.00		
11199		Health	Operating Expenditure	Administration Office Allocation - Preventative	50	Employee Costs	501	Salaries & Wages	\$20,000.00	(\$3,166.56)	\$16,833.44	20-Mar-24		\$3,166.56	
11199		Health	Operating Expenditure	Administration Office Allocation - Preventative	50	Employee Costs	502	Superannuation	\$2,565.00	(\$406.11)	\$2,158.89	20-Mar-24		\$406.11	
11199		Health	Operating Expenditure	Administration Office Allocation - Preventative	50	Employee Costs	503	Workers Compensation Insurance	\$500.00	(\$79.16)	\$420.84	20-Mar-24		\$79.16	
11199		Health	Operating Expenditure	Administration Office Allocation - Preventative	90	Reallocation Codes	903	Admin Activity Costs	\$83,865.00	(\$6,809.17)	\$77,055.83	20-Mar-24	\$6,809.17		
11201		Health	Operating Expenditure	Control of Pests	50	Employee Costs	501	Salaries & Wages	\$850.00	(\$850.00)	\$0.00	20-Mar-24		\$850.00	
11201		Health	Operating Expenditure	Control of Pests	52	Materials & Contracts	531	Other Materials & Contracts	\$8,800.00	(\$8,800.00)	\$0.00	20-Mar-24		\$8,800.00	
11201		Health	Operating Expenditure	Control of Pests	90	Reallocation Codes	901	Overheads	\$650.00	(\$650.00)	\$0.00	20-Mar-24	\$650.00		
11201		Health	Operating Expenditure	Control of Pests	90	Reallocation Codes	902	Plant	\$200.00	(\$200.00)	\$0.00	20-Mar-24	\$200.00		
11290		Health	Operating Expenditure	Depreciation - Preventative Services - Pest Cont	55	Depreciation On Non-Curren	551	Depreciation	\$100.00	(\$100.00)	\$0.00	20-Mar-24	\$100.00		
11301		Health	Operating Expenditure	Analytical Expenses Water & Food	52	Materials & Contracts	531	Other Materials & Contracts	\$525.00	\$275.00	\$800.00	20-Mar-24			(\$275.00)
11403	LCP01	Health	Operating Expenditure	Analytical Expenses Water & Food	50	Employee Costs	501	Salaries & Wages	\$690.00	\$613.62	\$1,303.62	20-Mar-24			(\$613.62)
11403	LCP01	Health	Operating Expenditure	Analytical Expenses Water & Food	52	Materials & Contracts	531	Other Materials & Contracts	\$5,000.00	(\$1,625.94)	\$3,374.06	20-Mar-24		\$1,625.94	
11403	LCP01	Health	Operating Expenditure	Analytical Expenses Water & Food	58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$125.00	(\$15.65)	\$109.35	20-Mar-24		\$15.65	
11403	LCP01	Health	Operating Expenditure	Analytical Expenses Water & Food	90	Reallocation Codes	901	Overheads	\$555.00	\$230.52	\$785.52	20-Mar-24	(\$230.52)		
11403	LCP01	Health	Operating Expenditure	Analytical Expenses Water & Food	90	Reallocation Codes	902	Plant	\$260.00	(\$32.55)	\$227.45	20-Mar-24	\$32.55		
11405	MED01	Health	Operating Expenditure	Analytical Expenses Water & Food	52	Materials & Contracts	531	Other Materials & Contracts	\$10,920.00	(\$5,704.00)	\$5,216.00	20-Mar-24		\$5,704.00	
11405	MED02	Health	Operating Expenditure	Analytical Expenses Water & Food	52	Materials & Contracts	531	Other Materials & Contracts	\$500.00	(\$500.00)	\$0.00	20-Mar-24		\$500.00	
11405	MED02	Health	Operating Expenditure	Analytical Expenses Water & Food	57	Insurance Expenses	571	Insurance Premiums	\$270.00	(\$270.00)	\$0.00	20-Mar-24		\$270.00	
11405	MED03	Health	Operating Expenditure	Analytical Expenses Water & Food	90	Reallocation Codes	902	Plant	\$1,565.00	(\$1,065.00)	\$500.00	20-Mar-24	\$1,065.00		
11406	OH03	Housing	Operating Expenditure	Analytical Expenses Water & Food	50	Employee Costs	501	Salaries & Wages	\$2,920.00	(\$2,852.25)	\$67.75	20-Mar-24		\$2,852.25	
11406	OH03	Housing	Operating Expenditure	Analytical Expenses Water & Food	52	Materials & Contracts	531	Other Materials & Contracts	\$2,200.00	(\$2,114.09)	\$85.91	20-Mar-24		\$2,114.09	
11406	OH03	Housing	Operating Expenditure	Analytical Expenses Water & Food	54	Utilities	532	Electricity	\$2,700.00	\$181.73	\$2,881.73	20-Mar-24			(\$181.73)
11406	OH03	Housing	Operating Expenditure	Analytical Expenses Water & Food	54	Utilities	542	Water	\$515.00	\$380.53	\$895.53	20-Mar-24			(\$380.53)
11406	OH03	Housing	Operating Expenditure	Analytical Expenses Water & Food	58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24		\$90.00	
11406	OH03	Housing	Operating Expenditure	Analytical Expenses Water & Food	90	Reallocation Codes	901	Overheads	\$1,105.00	(\$1,035.92)	\$69.08	20-Mar-24	\$1,035.92		
11406	OH03	Housing	Operating Expenditure	Analytical Expenses Water & Food	90	Reallocation Codes	902	Plant	\$100.00	(\$100.00)	\$0.00	20-Mar-24	\$100.00		
11406	OH36	Housing	Operating Expenditure	Analytical Expenses Water & Food	50	Employee Costs	501	Salaries & Wages	\$1,380.00	(\$1,267.69)	\$112.31	20-Mar-24		\$1,267.69	
11406	OH36	Housing	Operating Expenditure	Analytical Expenses Water & Food	52	Materials & Contracts	531	Other Materials & Contracts	\$4,000.00	\$49.15	\$4,049.15	20-Mar-24			(\$49.15)
11406	OH36	Housing	Operating Expenditure	Analytical Expenses Water & Food	54	Utilities	532	Electricity	\$4,050.00	(\$2,469.44)	\$1,580.56	20-Mar-24		\$2,469.44	
11406	OH36	Housing	Operating Expenditure	Analytical Expenses Water & Food	54	Utilities	542	Water	\$1,375.00	(\$848.41)	\$526.59	20-Mar-24		\$848.41	
11406	OH36	Housing	Operating Expenditure	Analytical Expenses Water & Food	58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24		\$90.00	
11406	OH36	Housing	Operating Expenditure	Analytical Expenses Water & Food	90	Reallocation Codes	901	Overheads	\$1,105.00	(\$990.48)	\$114.52	20-Mar-24	\$990.48		
11406	OH36	Housing	Operating Expenditure	Analytical Expenses Water & Food	90	Reallocation Codes	902	Plant	\$100.00	(\$63.14)	\$36.86	20-Mar-24	\$63.14		
11406	OH39	Housing	Operating Expenditure	Analytical Expenses Water & Food	50	Employee Costs	501	Salaries & Wages	\$2,465.00	(\$1,988.22)	\$476.78	20-Mar-24		\$1,988.22	
11406	OH39	Housing	Operating Expenditure	Analytical Expenses Water & Food	52	Materials & Contracts	531	Other Materials & Contracts	\$15,960.00	(\$15,171.43)	\$788.57	20-Mar-24		\$15,171.43	
11406	OH39	Housing	Operating Expenditure	Analytical Expenses Water & Food	54	Utilities	542	Water	\$295.00	(\$54.09)	\$240.91	20-Mar-24		\$54.09	
11406	OH39	Housing	Operating Expenditure	Analytical Expenses Water & Food	58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24		\$90.00	
11406	OH39	Housing	Operating Expenditure	Analytical Expenses Water & Food	90	Reallocation Codes	901	Overheads	\$1,975.00	(\$1,542.76)	\$432.24	20-Mar-24	\$1,542.76		
11406	OH39	Housing	Operating Expenditure	Analytical Expenses Water & Food	90	Reallocation Codes	902	Plant	\$0.00	\$61.73	\$61.73	20-Mar-24	(\$61.73)		
11406	OH54	Housing	Operating Expenditure	Analytical Expenses Water & Food	50	Employee Costs	501	Salaries & Wages	\$1,380.00	(\$1,372.06)	\$7.94	20-Mar-24		\$1,372.06	
11406	OH54	Housing	Operating Expenditure	Analytical Expenses Water & Food	52	Materials & Contracts	531	Other Materials & Contracts	\$2,625.00	\$952.25	\$3,577.25	20-Mar-24			(\$952.25)
11406	OH54	Housing	Operating Expenditure	Analytical Expenses Water & Food	54	Utilities	532	Electricity	\$915.00	\$74.96	\$989.96	20-Mar-24			(\$74.96)
11406	OH54	Housing	Operating Expenditure	Analytical Expenses Water & Food	54	Utilities	542	Water	\$1,955.00	(\$538.25)	\$1,416.75	20-Mar-24		\$538.25	
11406	OH54	Housing	Operating Expenditure	Analytical Expenses Water & Food	58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24		\$90.00	
11406	OH54	Housing	Operating Expenditure	Analytical Expenses Water & Food	90	Reallocation Codes	901	Overheads	\$1,105.00	(\$1,096.90)	\$8.10	20-Mar-24	\$1,096.90		
11406	OH54	Housing	Operating Expenditure	Analytical Expenses Water & Food	90	Reallocation Codes	902	Plant	\$265.00	(\$265.00)	\$0.00	20-Mar-24	\$265.00		
11406	OH56	Housing	Operating Expenditure	Analytical Expenses Water & Food	52	Materials & Contracts	531	Other Materials & Contracts	\$5,000.00	\$8,000.00	\$13,000				

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

13. BUDGET AMENDMENTS

GL Code	Job	Program	Type	Description	Inc/Exp Analysis		2023 / 2024		Council Resolution	No Cash Impact	Increase in Cash	(Decrease in Cash)			
					Summary	Summary	Adopted Budget	Amendment							
11406	OH92	Housing	Operating Expenditure		54	Utilities	532	Electricity	\$1,200.00	\$88.51	\$1,288.51	20-Mar-24			
11406	OH92	Housing	Operating Expenditure		54	Utilities	542	Water	\$355.00	\$286.04	\$641.04	20-Mar-24			(\$88.51)
11406	OH92	Housing	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24		\$90.00	(\$286.04)
11406	OH92	Housing	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$1,975.00	(\$616.92)	\$1,358.08	20-Mar-24	\$616.92		
11406	OH92	Housing	Operating Expenditure		90	Reallocation Codes	902	Plant	\$100.00	(\$40.00)	\$60.00	20-Mar-24	\$40.00		
11584		Education & Welfare	Operating Expenditure	Hydrotherapy Pool	50	Employee Costs	501	Salaries & Wages		\$54,142.94	\$54,142.94	20-Mar-24			(\$54,142.94)
11584		Education & Welfare	Operating Expenditure	Hydrotherapy Pool	52	Materials & Contracts	531	Other Materials & Contracts		\$4,321.42	\$4,321.42	20-Mar-24			(\$4,321.42)
11584		Education & Welfare	Operating Expenditure	Hydrotherapy Pool	90	Reallocation Codes	902	Plant		\$1,535.64	\$1,535.64	20-Mar-24		(\$1,535.64)	
11584	HYP1	Education & Welfare	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$107,730.00	(\$89,039.85)	\$18,690.15	20-Mar-24		\$89,039.85	
11584	HYP1	Education & Welfare	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$7,350.00	(\$6,074.84)	\$1,275.16	20-Mar-24		\$6,074.84	
11584	HYP1	Education & Welfare	Operating Expenditure		54	Utilities	541	Telephone	\$100.00	(\$82.65)	\$17.35	20-Mar-24		\$82.65	
11584	HYP1	Education & Welfare	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$100.00	(\$82.65)	\$17.35	20-Mar-24	\$82.65		
11584	HYP2	Education & Welfare	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$3,455.00	\$2,121.71	\$5,576.71	20-Mar-24			(\$2,121.71)
11584	HYP2	Education & Welfare	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$45,000.00	(\$30,210.61)	\$14,789.39	20-Mar-24		\$30,210.61	
11584	HYP2	Education & Welfare	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$2,765.00	\$1,256.75	\$4,021.75	20-Mar-24		(\$1,256.75)	
11584	HYP2	Education & Welfare	Operating Expenditure		90	Reallocation Codes	902	Plant	\$100.00	\$91.29	\$191.29	20-Mar-24		(\$91.29)	
11584	HYP2	Education & Welfare	Operating Expenditure		90	Reallocation Codes	903	Admin Activity Costs	\$14,855.00	\$1,978.86	\$16,833.86	20-Mar-24		(\$1,978.86)	
11584	HYP3	Education & Welfare	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$500.00	(\$200.00)	\$300.00	20-Mar-24		\$200.00	
11584	HYP3	Education & Welfare	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$2,625.00	(\$2,625.00)	\$0.00	20-Mar-24		\$2,625.00	
11584	HYP3	Education & Welfare	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$0.00	\$300.00	\$300.00	20-Mar-24		(\$300.00)	
11584	HYP3	Education & Welfare	Operating Expenditure		90	Reallocation Codes	902	Plant	\$200.00	(\$100.00)	\$100.00	20-Mar-24	\$100.00		
11584	HYP4	Education & Welfare	Operating Expenditure		54	Utilities	541	Telephone	\$300.00	\$1,700.00	\$2,000.00	20-Mar-24			(\$1,700.00)
11595		Education & Welfare	Operating Expenditure	Other welfare - Insurance	57	Insurance Expenses	571	Insurance Premiums	\$10,400.00	(\$2,400.00)	\$8,000.00	20-Mar-24		\$2,400.00	
11599		Education & Welfare	Operating Expenditure	Admin Allocated - Other welfare	50	Employee Costs	503	Workers Compensation Insurance	\$1,000.00	\$1,700.82	\$2,700.82	20-Mar-24			(\$1,700.82)
11599		Education & Welfare	Operating Expenditure	Admin Allocated - Other welfare	57	Insurance Expenses	571	Insurance Premiums	\$700.00	\$1,099.18	\$1,799.18	20-Mar-24			(\$1,099.18)
11604		Education & Welfare	Operating Expenditure	Contributions - School Programs	58	Other Expenditure	582	Donations, Subsidies & Assistance To Comm	\$4,000.00	(\$3,000.00)	\$1,000.00	20-Mar-24		\$3,000.00	
11751		Education & Welfare	Operating Expenditure	Child Care Centre - Wages	50	Employee Costs	501	Salaries & Wages	\$571,800.00	(\$320,800.00)	\$251,000.00	20-Mar-24		\$320,800.00	
11751		Education & Welfare	Operating Expenditure	Child Care Centre - Wages	50	Employee Costs	502	Superannuation	\$51,545.00	(\$33,065.00)	\$18,480.00	20-Mar-24		\$33,065.00	
11751		Education & Welfare	Operating Expenditure	Child Care Centre - Wages	90	Reallocation Codes	901	Overheads	\$0.00	\$520.00	\$520.00	20-Mar-24		(\$520.00)	
11753		Education & Welfare	Operating Expenditure	Child Care Centre - Staff Expenses	50	Employee Costs	507	Conference, Training & Study Allowance	\$3,000.00	(\$3,000.00)	\$0.00	20-Mar-24		\$3,000.00	
11753		Education & Welfare	Operating Expenditure	Child Care Centre - Staff Expenses	50	Employee Costs	510	Other Employee Costs	\$500.00	\$250.00	\$750.00	20-Mar-24			(\$250.00)
11754		Education & Welfare	Operating Expenditure	Child Care Centre - Equipment & Toys	52	Materials & Contracts	531	Other Materials & Contracts	\$5,200.00	(\$4,835.00)	\$365.00	20-Mar-24		\$4,835.00	
11755		Education & Welfare	Operating Expenditure	Child Care Centre - Administration Expenses	52	Materials & Contracts	528	Postage & Freight / Printing & Stationery	\$200.00	(\$200.00)	\$0.00	20-Mar-24		\$200.00	
11755		Education & Welfare	Operating Expenditure	Child Care Centre - Administration Expenses	52	Materials & Contracts	530	Subscriptions/Publications/Legislation	\$4,520.00	(\$1,575.00)	\$2,945.00	20-Mar-24		\$1,575.00	
11755		Education & Welfare	Operating Expenditure	Child Care Centre - Administration Expenses	52	Materials & Contracts	531	Other Materials & Contracts	\$3,510.00	(\$3,510.00)	\$0.00	20-Mar-24		\$3,510.00	
11756		Education & Welfare	Operating Expenditure	Child Care Centre - Utilities (Water, Power, Pho	54	Utilities	532	Electricity	\$3,215.00	(\$1,225.00)	\$1,990.00	20-Mar-24		\$1,225.00	
11756		Education & Welfare	Operating Expenditure	Child Care Centre - Utilities (Water, Power, Pho	54	Utilities	541	Telephone	\$1,260.00	(\$1,260.00)	\$0.00	20-Mar-24		\$1,260.00	
11756		Education & Welfare	Operating Expenditure	Child Care Centre - Utilities (Water, Power, Pho	54	Utilities	542	Water	\$1,345.00	(\$205.00)	\$1,140.00	20-Mar-24		\$205.00	
11758		Education & Welfare	Operating Expenditure	Child Care Centre - Cleaning & Consumables	52	Materials & Contracts	531	Other Materials & Contracts	\$12,000.00	(\$7,955.00)	\$4,045.00	20-Mar-24		\$7,955.00	
11761		Education & Welfare	Operating Expenditure	Child Care Centre Building Maintenance	50	Employee Costs	501	Salaries & Wages		\$9,972.96	\$9,972.96	20-Mar-24			(\$9,972.96)
11761		Education & Welfare	Operating Expenditure	Child Care Centre Building Maintenance	90	Reallocation Codes	901	Overheads		\$7,629.34	\$7,629.34	20-Mar-24		(\$7,629.34)	
11761	LCCC1	Education & Welfare	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$12,530.00	(\$7,757.51)	\$4,772.49	20-Mar-24		\$7,757.51	
11761	LCCC1	Education & Welfare	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$21,000.00	(\$3,698.09)	\$17,301.91	20-Mar-24		\$3,698.09	
11761	LCCC1	Education & Welfare	Operating Expenditure		54	Utilities	542	Water	\$300.00	(\$300.00)	\$0.00	20-Mar-24		\$300.00	
11761	LCCC1	Education & Welfare	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$100.00	(\$100.00)	\$0.00	20-Mar-24		\$100.00	
11761	LCCC1	Education & Welfare	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$10,025.00	(\$5,158.41)	\$4,866.59	20-Mar-24	\$5,158.41		
11761	LCCC1	Education & Welfare	Operating Expenditure		90	Reallocation Codes	902	Plant	\$285.00	(\$158.19)	\$106.81	20-Mar-24	\$158.19		
11761	LCCC1	Education & Welfare	Operating Expenditure		90	Reallocation Codes	903	Admin Activity Costs	\$3,230.00	(\$6.80)	\$3,223.20	20-Mar-24	\$6.80		
11761	LCCC2	Education & Welfare	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$1,625.00	(\$374.70)	\$1,250.30	20-Mar-24		\$374.70	
11761	LCCC2	Education & Welfare	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$1,050.00	(\$1,050.00)	\$0.00	20-Mar-24		\$1,050.00	
11761	LCCC2	Education & Welfare	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$1,200.00	\$74.93	\$1,274.93	20-Mar-24		(\$74.93)	
11761	LCCC2	Education & Welfare	Operating Expenditure		90	Reallocation Codes	902	Plant	\$655.00	\$819.77	\$1,474.77	20-Mar-24		(\$819.77)	
11795		Education & Welfare	Operating Expenditure	Insurance Allocation - Care of Families and Chil	57	Insurance Expenses	571	Insurance Premiums	\$1,000.00	\$1,382.00	\$2,382.00	20-Mar-24			(\$1,382.00)
11799		Education & Welfare	Operating Expenditure	Child Care - Admin Overheads Allocated	50	Employee Costs	501	Salaries & Wages	\$3,100.00	(\$3,100.00)	\$0.00	20-Mar-24		\$3,100.00	
11799		Education & Welfare	Operating Expenditure	Child Care - Admin Overheads Allocated	50	Employee Costs	502	Superannuation	\$300.00	(\$300.00)	\$0.00	20-Mar-24		\$300.00	
11799		Education & Welfare	Operating Expenditure	Child Care - Admin Overheads Allocated	50	Employee Costs	503	Workers Compensation Insurance	\$5,500.00	\$5,614.12	\$11,114.12	20-Mar-24			(\$5,614.12)
11799		Education & Welfare	Operating Expenditure	Child Care - Admin Overheads Allocated	90	Reallocation Codes	903	Admin Activity Costs	\$44,470.00	(\$19,378.12)	\$25,091.88	20-Mar-24	\$19,378.12		
11851		Education & Welfare	Operating Expenditure	Community Events	52	Materials & Contracts	531	Other Materials & Contracts	\$6,300.00	(\$1,300.00)	\$5,000.00	20-Mar-24		\$1,300.00	
11889		General Purpose Funding	Operating Expenditure	Loan Interest - Loan 327 - Hydrotherapy Pool Lc	56	Interest Expenses	561	Interest On Loans	\$11,585.00	\$1,045.22	\$12,630.22	20-Mar-24			(\$1,045.22)
11890		General Purpose Funding	Operating Expenditure	Loan Interest - Loan 328 - Housing Revitalisatio	56	Interest Expenses	561	Interest On Loans	\$0.00	\$72,227.00	\$72,227.00	20-Mar-24			(\$72,227.00)
12201	SH44	Housing	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$4,400.00	(\$4,196.51)	\$203.49	20-Mar-24		\$4,196.51	
12201	SH44	Housing	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$22,500.00	(\$17,620.27)	\$4,879.73	20-Mar-24		\$17,620.27	
12201	SH44	Housing	Operating Expenditure		54	Utilities	532	Electricity	\$2,300.00	(\$2,300.00)	\$0.00	20-Mar-24		\$2,300.00	
12201	SH44	Housing	Operating Expenditure		54	Utilities	542	Water	\$1,495.00	\$1,174.62	\$2,669.62	20-Mar-24		(\$1,174.62)	
12201	SH44	Housing	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24		\$90.00	
12201	SH44	Housing	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$3,365.00	(\$3,157.50)	\$207.50	20-Mar-24	\$3,157.50		
12201	SH44	Housing	Operating Expenditure		90	Reallocation Codes	902	Plant	\$265.00	(\$225.35)	\$39.65	20-Mar-24	\$225.35		
12288		General Purpose Funding	Operating Expenditure	Loan Interest - Loan 326 - House, 92 Roberts St	56	Interest Expenses	561	Interest On Loans	\$1,010.00	\$555.90	\$1,565.90	20-Mar-24			(\$555.90)
12295		Housing	Operating Expenditure	Insurance Allocation - Staff Housing	57	Insurance Expenses	571	Insurance Premiums	\$2,295.00	\$90.00	\$2,385.00	20-Mar-24			(\$90.00)
12296		Housing	Operating Expenditure	Rent Subsidy - Staff Housing	50	Employee Costs	510	Other Employee Costs	\$25,000.00	(\$16,600.00)	\$8,400.00	20-Mar-24		\$16,600.00	
12297		Housing	Operating Expenditure	Staff Housing Allocated to Programs	90	Reallocation Codes	903	Admin Activity Costs	(\$50,960.00)	(\$4,670.00)	(\$55,630.00)	20-Mar-24	\$4,670.00		
12395		Housing	Operating Expenditure	Insurance Allocation - Other Housing	57	Insurance Expenses	571	Insurance Premiums	\$2,700.00	\$3,535.00	\$6,235.00	20-Mar-24			(\$3,535.00)
12401	LCRC1	Community Amenities	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$20,560.00	\$437.89	\$20,997.89</				

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

13. BUDGET AMENDMENTS

GL Code	Job	Program	Type	Description	IE Summary	Inc/Exp Analysis Summary		IE	Inc/Exp Analysis	2023 / 2024 Adopted Budget		2023 / 2024 Budget Review	Council Resolution	No Cash Impact	Increase in Cash	(Decrease in Cash)
						Summary	Summary			Amendment	Budget Review					
12401	LDRC1	Community Amenities	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$17,000.00		\$15,719.32	20-Mar-24			\$1,280.68	
12401	LDRC1	Community Amenities	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$1,450.00	(\$1,280.68)	\$3,548.57	20-Mar-24				(\$2,098.57)
12401	LDRC1	Community Amenities	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$1,595.00	\$1,699.86	\$3,294.86	20-Mar-24	(\$1,699.86)			
12401	LDRC1	Community Amenities	Operating Expenditure		90	Reallocation Codes	902	Plant	\$13,125.00	(\$12,687.75)	\$437.25	20-Mar-24	\$12,687.75			
12401	LDRC2	Community Amenities	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$10,500.00	\$2,292.26	\$12,792.26	20-Mar-24				(\$2,292.26)
12401	LDRC2	Community Amenities	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$1,195.00	\$1,124.49	\$2,319.49	20-Mar-24	(\$1,124.49)			
12401	LDRC2	Community Amenities	Operating Expenditure		90	Reallocation Codes	902	Plant	\$7,875.00	(\$7,436.74)	\$438.26	20-Mar-24	\$7,436.74			
12402	LRC1	Community Amenities	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$25,000.00	(\$827.57)	\$24,172.43	20-Mar-24				\$827.57
12402	LRC1	Community Amenities	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$21,000.00	(\$2,502.78)	\$18,497.22	20-Mar-24				\$2,502.78
12402	LRC1	Community Amenities	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$1,200.00	\$824.04	\$2,024.04	20-Mar-24	(\$824.04)			
12402	LRC1	Community Amenities	Operating Expenditure		90	Reallocation Codes	902	Plant	\$18,375.00	(\$18,068.69)	\$306.31	20-Mar-24	\$18,068.69			
12404	LRS3M3	Community Amenities	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$1,835.00	(\$1,835.00)	\$0.00	20-Mar-24				\$1,835.00
12404	LRS3M3	Community Amenities	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$12,000.00	(\$2,840.80)	\$9,159.20	20-Mar-24				\$2,840.80
12404	LRS3M3	Community Amenities	Operating Expenditure		54	Utilities	542	Water	\$0.00	\$1,340.80	\$1,340.80	20-Mar-24				(\$1,340.80)
12404	LRS3M3	Community Amenities	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$845.00	(\$845.00)	\$0.00	20-Mar-24	\$845.00			
12404	LRS3M3	Community Amenities	Operating Expenditure		90	Reallocation Codes	902	Plant	\$1,500.00	(\$1,500.00)	\$0.00	20-Mar-24	\$1,500.00			
12406		Community Amenities	Operating Expenditure	Moora Refuse Site Contractor	52	Materials & Contracts	531	Other Materials & Contracts	\$3,500.00	\$76,220.00	\$79,720.00	20-Mar-24				(\$76,220.00)
12406		Community Amenities	Operating Expenditure	Moora Refuse Site Contractor	52	Materials & Contracts	533	Fee For Service Contractor	\$85,000.00	(\$85,000.00)	\$0.00	20-Mar-24				\$85,000.00
12408	12408	Community Amenities	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$100.00	(\$100.00)	\$0.00	20-Mar-24				\$100.00
12408	LRS3M1	Community Amenities	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$6,500.00	\$323.71	\$6,823.71	20-Mar-24				(\$323.71)
12408	LRS3M1	Community Amenities	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$5,000.00	(\$1,864.85)	\$3,135.15	20-Mar-24				\$1,864.85
12408	LRS3M1	Community Amenities	Operating Expenditure		54	Utilities	532	Electricity	\$1,250.00	(\$588.76)	\$661.24	20-Mar-24				\$588.76
12408	LRS3M1	Community Amenities	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$6,325.00	\$179.23	\$6,504.23	20-Mar-24	(\$179.23)			
12408	LRS3M1	Community Amenities	Operating Expenditure		90	Reallocation Codes	902	Plant	\$22,000.00	\$10,875.67	\$32,875.67	20-Mar-24	(\$10,875.67)			
12499		Community Amenities	Operating Expenditure	Sanitation - Office Overheads Allocated	50	Employee Costs	501	Salaries & Wages	\$16,000.00	(\$4,771.02)	\$11,228.98	20-Mar-24				\$4,771.02
12499		Community Amenities	Operating Expenditure	Sanitation - Office Overheads Allocated	50	Employee Costs	502	Superannuation	\$2,000.00	\$348.54	\$2,348.54	20-Mar-24				(\$348.54)
12499		Community Amenities	Operating Expenditure	Sanitation - Office Overheads Allocated	90	Reallocation Codes	903	Admin Activity Costs	\$37,525.00	(\$7,261.52)	\$30,263.48	20-Mar-24	\$7,261.52			
12501		Community Amenities	Operating Expenditure	Drum Muster Collection	52	Materials & Contracts	531	Other Materials & Contracts	\$2,100.00	(\$2,100.00)	\$0.00	20-Mar-24				\$2,100.00
12603	LSEW1	Community Amenities	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$175,000.00	\$2,520.99	\$177,520.99	20-Mar-24				(\$2,520.99)
12603	LSEW1	Community Amenities	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$172,305.00	\$16,239.99	\$188,544.99	20-Mar-24				(\$16,239.99)
12603	LSEW1	Community Amenities	Operating Expenditure		54	Utilities	532	Electricity	\$27,655.00	(\$7,343.00)	\$20,312.00	20-Mar-24				\$7,343.00
12603	LSEW1	Community Amenities	Operating Expenditure		54	Utilities	542	Water	\$2,510.00	(\$1,841.92)	\$668.08	20-Mar-24				\$1,841.92
12603	LSEW1	Community Amenities	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$42,150.00	\$19,643.65	\$61,793.65	20-Mar-24	(\$19,643.65)			
12603	LSEW1	Community Amenities	Operating Expenditure		90	Reallocation Codes	902	Plant	\$3,150.00	(\$239.72)	\$2,910.28	20-Mar-24	\$239.72			
12603	LSEW1	Community Amenities	Operating Expenditure		90	Reallocation Codes	903	Admin Activity Costs	\$285.00	(\$285.00)	\$0.00	20-Mar-24	\$285.00			
12607	LSEW2	Community Amenities	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$135,000.00	(\$48,269.24)	\$86,730.76	20-Mar-24				\$48,269.24
12607	LSEW2	Community Amenities	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$28,450.00	(\$2,846.82)	\$25,603.18	20-Mar-24				\$2,846.82
12607	LSEW2	Community Amenities	Operating Expenditure		54	Utilities	542	Water	\$0.00	\$344.13	\$344.13	20-Mar-24				(\$344.13)
12607	LSEW2	Community Amenities	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$64,000.00	(\$17,991.76)	\$46,008.24	20-Mar-24	\$17,991.76			
12607	LSEW2	Community Amenities	Operating Expenditure		90	Reallocation Codes	902	Plant	\$23,575.00	\$17,738.69	\$41,313.69	20-Mar-24	(\$17,738.69)			
12699		Community Amenities	Operating Expenditure	Administration Office Allocation - Sewerage	50	Employee Costs	501	Salaries & Wages	\$20,000.00	(\$3,373.30)	\$16,626.70	20-Mar-24				\$3,373.30
12699		Community Amenities	Operating Expenditure	Administration Office Allocation - Sewerage	50	Employee Costs	502	Superannuation	\$3,810.00	(\$705.31)	\$3,104.69	20-Mar-24				\$705.31
12699		Community Amenities	Operating Expenditure	Administration Office Allocation - Sewerage	50	Employee Costs	503	Workers Compensation Insurance	\$4,300.00	\$9,204.85	\$13,504.85	20-Mar-24				(\$9,204.85)
12699		Community Amenities	Operating Expenditure	Administration Office Allocation - Sewerage	90	Reallocation Codes	903	Admin Activity Costs	\$87,515.00	(\$10,017.25)	\$77,497.75	20-Mar-24	\$10,017.25			
12805		Community Amenities	Operating Expenditure	Contribution - Moore Catchment Council	58	Other Expenditure	582	Donations, Subsidies & Assistance To Comm	\$1,995.00	(\$995.00)	\$1,000.00	20-Mar-24				\$995.00
12807		Community Amenities	Operating Expenditure	Groundwater Monitoring	52	Materials & Contracts	531	Other Materials & Contracts	\$2,500.00	(\$2,500.00)	\$0.00	20-Mar-24				\$2,500.00
12901		Community Amenities	Operating Expenditure	Consultancy Fees - Town Planning and Regions 2	52	Materials & Contracts	521	Consultants	\$22,975.00	\$87,431.49	\$110,406.49	20-Mar-24				(\$87,431.49)
12901		Community Amenities	Operating Expenditure	Consultancy Fees - Town Planning and Regions 2	52	Materials & Contracts	531	Other Materials & Contracts	\$3,000.00	(\$3,000.00)	\$0.00	20-Mar-24				\$3,000.00
12901		Community Amenities	Operating Expenditure	Consultancy Fees - Town Planning and Regions 2	53	Materials & Contracts	533	Fee For Service Contractor	\$0.00	\$9,593.51	\$9,593.51	20-Mar-24				(\$9,593.51)
12999		Community Amenities	Operating Expenditure	Administration Office Allocation - Town Planning	50	Employee Costs	501	Salaries & Wages	\$89,810.00	(\$60,077.83)	\$29,732.17	20-Mar-24				\$60,077.83
12999		Community Amenities	Operating Expenditure	Administration Office Allocation - Town Planning	50	Employee Costs	502	Superannuation	\$4,000.00	\$325.57	\$4,325.57	20-Mar-24				(\$325.57)
12999		Community Amenities	Operating Expenditure	Administration Office Allocation - Town Planning	50	Employee Costs	503	Workers Compensation Insurance	\$2,000.00	\$2,543.01	\$4,543.01	20-Mar-24				(\$2,543.01)
12999		Community Amenities	Operating Expenditure	Administration Office Allocation - Town Planning	90	Reallocation Codes	903	Admin Activity Costs	\$153,270.00	(\$9,828.75)	\$143,441.25	20-Mar-24	\$9,828.75			
13001	LPT5	Community Amenities	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$7,890.00	(\$2,486.00)	\$5,404.00	20-Mar-24				\$2,486.00
13001	LPT5	Community Amenities	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$1,680.00	(\$1,194.84)	\$485.16	20-Mar-24				\$1,194.84
13001	LPT5	Community Amenities	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24				\$90.00
13001	LPT5	Community Amenities	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$6,315.00	(\$4,700.61)	\$1,614.39	20-Mar-24	\$4,700.61			
13001	LPT5	Community Amenities	Operating Expenditure		90	Reallocation Codes	903	Admin Activity Costs	\$5,670.00	\$1,421.45	\$7,091.45	20-Mar-24	(\$1,421.45)			
13004		Community Amenities	Operating Expenditure	Community Bus Expenses - Other	50	Employee Costs	501	Salaries & Wages	\$100.00	(\$100.00)	\$0.00	20-Mar-24				\$100.00
13004		Community Amenities	Operating Expenditure	Community Bus Expenses - Other	90	Reallocation Codes	901	Overheads	\$100.00	(\$100.00)	\$0.00	20-Mar-24	\$100.00			
13004		Community Amenities	Operating Expenditure	Community Bus Expenses - Other	90	Reallocation Codes	902	Plant	\$100.00	\$1,700.00	\$1,800.00	20-Mar-24	(\$1,700.00)			
13006	LPT1	Community Amenities	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$8,510.00	\$458.07	\$8,968.07	20-Mar-24				(\$458.07)
13006	LPT1	Community Amenities	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$1,835.00	(\$1,189.94)	\$645.06	20-Mar-24				\$1,189.94
13006	LPT1	Community Amenities	Operating Expenditure		54	Utilities	532	Electricity	\$1,275.00	\$1,449.27	\$2,724.27	20-Mar-24				(\$1,449.27)
13006	LPT1	Community Amenities	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24				\$90.00
13006	LPT1	Community Amenities	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$3,480.00	\$1,619.33	\$5,099.33	20-Mar-24	(\$1,619.33)			
13006	LPT1	Community Amenities	Operating Expenditure		90	Reallocation Codes	902	Plant	\$100.00	(\$69.14)	\$30.86	20-Mar-24	\$69.14			
13006	LPT1	Community Amenities	Operating Expenditure		90	Reallocation Codes	903	Admin Activity Costs	\$4,450.00	\$206.42	\$4,656.42	20-Mar-24	(\$206.42)			
13006	LPT2	Community Amenities	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$9,880.00	(\$233.20)	\$9,646.80	20-Mar-24				\$233.20
13006	LPT2	Community Amenities	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$3,600.00	\$2,944.73	\$6,544.73	20-Mar-24				(\$2,944.73)
13006																

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

13. BUDGET AMENDMENTS

GL Code	Job	Program	Type	Description	Inc/Exp Analysis		2023 / 2024		Council Resolution	No Cash Impact	Increase in Cash	(Decrease in Cash)	
					Summary	Summary	IE	Inc/Exp Analysis					Adopted Budget
13006	LPT3	Community Amenities	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$1,575.00	(\$430.01)	\$1,144.99	20-Mar-24	\$430.01
13006	LPT3	Community Amenities	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24	\$90.00
13006	LPT3	Community Amenities	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$4,140.00	\$177.09	\$4,317.09	20-Mar-24	(\$177.09)
13006	LPT3	Community Amenities	Operating Expenditure		90	Reallocation Codes	902	Plant	\$100.00	(\$100.00)	\$0.00	20-Mar-24	\$100.00
13006	LPT3	Community Amenities	Operating Expenditure		90	Reallocation Codes	903	Admin Activity Costs	\$4,450.00	\$177.18	\$4,627.18	20-Mar-24	(\$177.18)
13006	LPT4	Community Amenities	Operating Expenditure		90	Reallocation Codes	903	Admin Activity Costs	\$4,450.00	(\$408.00)	\$4,042.00	20-Mar-24	\$408.00
13009	LCP02	Community Amenities	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$670.00	\$16.56	\$686.56	20-Mar-24	(\$16.56)
13009	LCP02	Community Amenities	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$1,575.00	\$17,346.94	\$18,921.94	20-Mar-24	(\$17,346.94)
13009	LCP02	Community Amenities	Operating Expenditure		54	Utilities	542	Water	\$2,575.00	(\$748.37)	\$1,826.63	20-Mar-24	\$748.37
13009	LCP02	Community Amenities	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24	\$90.00
13009	LCP02	Community Amenities	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$100.00	\$564.56	\$664.56	20-Mar-24	(\$564.56)
13009	LCP02	Community Amenities	Operating Expenditure		90	Reallocation Codes	902	Plant	\$0.00	\$20.31	\$20.31	20-Mar-24	(\$20.31)
13095		Community Amenities	Operating Expenditure	Insurance Allocation - Other Community Amenit	57	Insurance Expenses	571	Insurance Premiums	\$4,015.00	\$1,085.00	\$5,100.00	20-Mar-24	(\$1,085.00)
13101	LH06	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$620.00	\$560.50	\$1,180.50	20-Mar-24	(\$560.50)
13101	LH06	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$1,045.00	(\$161.86)	\$883.14	20-Mar-24	\$161.86
13101	LH06	Recreation And Culture	Operating Expenditure		54	Utilities	532	Electricity	\$880.00	\$1,064.32	\$1,944.32	20-Mar-24	(\$1,064.32)
13101	LH06	Recreation And Culture	Operating Expenditure		54	Utilities	542	Water	\$50.00	(\$40.75)	\$9.25	20-Mar-24	\$40.75
13101	LH06	Recreation And Culture	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24	\$90.00
13101	LH06	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$215.00	\$267.79	\$482.79	20-Mar-24	(\$267.79)
13102	LH03	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$2,565.00	(\$766.58)	\$1,798.42	20-Mar-24	\$766.58
13102	LH03	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$1,550.00	(\$414.21)	\$1,135.79	20-Mar-24	\$414.21
13102	LH03	Recreation And Culture	Operating Expenditure		54	Utilities	532	Electricity	\$685.00	(\$26.83)	\$658.17	20-Mar-24	\$26.83
13102	LH03	Recreation And Culture	Operating Expenditure		54	Utilities	542	Water	\$50.00	(\$25.61)	\$24.39	20-Mar-24	\$25.61
13102	LH03	Recreation And Culture	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24	\$90.00
13102	LH03	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$940.00	(\$56.77)	\$883.23	20-Mar-24	\$56.77
13102	LH03	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$50.00	(\$50.00)	\$0.00	20-Mar-24	\$50.00
13103	LH04	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$6,590.00	(\$3,540.13)	\$3,049.87	20-Mar-24	\$3,540.13
13103	LH04	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$7,875.00	(\$4,723.71)	\$3,151.29	20-Mar-24	\$4,723.71
13103	LH04	Recreation And Culture	Operating Expenditure		54	Utilities	532	Electricity	\$1,260.00	\$18.67	\$1,278.67	20-Mar-24	(\$18.67)
13103	LH04	Recreation And Culture	Operating Expenditure		54	Utilities	542	Water	\$675.00	\$154.80	\$829.80	20-Mar-24	(\$154.80)
13103	LH04	Recreation And Culture	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24	\$90.00
13103	LH04	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$4,340.00	(\$2,454.77)	\$1,885.23	20-Mar-24	\$2,454.77
13103	LH04	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$525.00	(\$463.27)	\$61.73	20-Mar-24	\$463.27
13103	LH04	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	903	Admin Activity Costs	\$4,450.00	\$206.50	\$4,656.50	20-Mar-24	(\$206.50)
13104	LH05	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$4,500.00	(\$2,172.53)	\$2,327.47	20-Mar-24	\$2,172.53
13104	LH05	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$5,250.00	(\$2,720.62)	\$2,529.38	20-Mar-24	\$2,720.62
13104	LH05	Recreation And Culture	Operating Expenditure		54	Utilities	532	Electricity	\$1,200.00	(\$261.94)	\$938.06	20-Mar-24	\$261.94
13104	LH05	Recreation And Culture	Operating Expenditure		54	Utilities	542	Water	\$805.00	(\$748.24)	\$56.76	20-Mar-24	\$748.24
13104	LH05	Recreation And Culture	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24	\$90.00
13104	LH05	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$1,800.00	(\$269.85)	\$1,530.15	20-Mar-24	\$269.85
13104	LH05	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$265.00	(\$156.98)	\$108.02	20-Mar-24	\$156.98
13104	LH05	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	903	Admin Activity Costs	\$4,450.00	\$206.50	\$4,656.50	20-Mar-24	(\$206.50)
13106	LH01	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	903	Admin Activity Costs	\$7,425.00	\$680.00	\$8,105.00	20-Mar-24	(\$680.00)
13108		Recreation And Culture	Operating Expenditure	MPAC - Administration	52	Materials & Contracts	531	Other Materials & Contracts	\$7,500.00	(\$5,000.00)	\$2,500.00	20-Mar-24	\$5,000.00
13121	MPC74	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$15,000.00	(\$15,000.00)	\$0.00	20-Mar-24	\$15,000.00
13121	MPC75	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$15,000.00	(\$15,000.00)	\$0.00	20-Mar-24	\$15,000.00
13121	MPC84	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$2,470.83	\$2,470.83	20-Mar-24	(\$2,470.83)
13121	MPC85	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$1,250.00	\$1,250.00	20-Mar-24	(\$1,250.00)
13121	MPC86	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$1,700.00	\$1,700.00	20-Mar-24	(\$1,700.00)
13121	MPC87	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$10,353.00	\$10,353.00	20-Mar-24	(\$10,353.00)
13121	MPC88	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$1,500.00	\$1,500.00	20-Mar-24	(\$1,500.00)
13121	MPC91	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$1,300.00	\$1,300.00	20-Mar-24	(\$1,300.00)
13121	MPC92	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$11,500.00	\$11,500.00	20-Mar-24	(\$11,500.00)
13121	MPC93	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$3,300.00	\$3,300.00	20-Mar-24	(\$3,300.00)
13121	MPC94	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$1,550.00	\$1,550.00	20-Mar-24	(\$1,550.00)
13121	MPC95	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$3,000.00	\$3,000.00	20-Mar-24	(\$3,000.00)
13195		Recreation And Culture	Operating Expenditure	Insurance Allocation - Public Halls	57	Insurance Expenses	571	Insurance Premiums	\$12,000.00	\$14,132.13	\$26,132.13	20-Mar-24	(\$14,132.13)
13199		Recreation And Culture	Operating Expenditure	Administration Office Allocation - Public Halls	90	Reallocation Codes	903	Admin Activity Costs	\$44,190.00	\$4,050.00	\$48,240.00	20-Mar-24	(\$4,050.00)
13201		Recreation And Culture	Operating Expenditure	Swimming Pool Training Course	50	Employee Costs	507	Conference, Training & Study Allowance	\$1,955.00	\$1,000.00	\$2,955.00	20-Mar-24	(\$1,000.00)
13202	LSP2	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$9,000.00	(\$9,000.00)	\$0.00	20-Mar-24	\$9,000.00
13204		Recreation And Culture	Operating Expenditure	Swimming Pool Maintenance	50	Employee Costs	501	Salaries & Wages	\$66,338.25	\$66,338.25	\$66,338.25	20-Mar-24	(\$66,338.25)
13204		Recreation And Culture	Operating Expenditure	Swimming Pool Maintenance	52	Materials & Contracts	531	Other Materials & Contracts	\$17,701.23	\$17,701.23	\$17,701.23	20-Mar-24	(\$17,701.23)
13204		Recreation And Culture	Operating Expenditure	Swimming Pool Maintenance	52	Materials & Contracts	533	Fee For Service Contractor	\$1,789.71	\$1,789.71	\$1,789.71	20-Mar-24	(\$1,789.71)
13204		Recreation And Culture	Operating Expenditure	Swimming Pool Maintenance	90	Reallocation Codes	902	Plant	\$6,187.71	\$6,187.71	\$6,187.71	20-Mar-24	(\$6,187.71)
13204	LSP1	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$13,550.00	\$4,665.88	\$18,215.88	20-Mar-24	(\$4,665.88)
13204	LSP1	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$145,000.00	(\$89,128.16)	\$55,871.84	20-Mar-24	\$89,128.16
13204	LSP1	Recreation And Culture	Operating Expenditure		54	Utilities	541	Telephone	\$250.00	(\$250.00)	\$0.00	20-Mar-24	\$250.00
13204	LSP1	Recreation And Culture	Operating Expenditure		54	Utilities	542	Water	\$17,870.00	\$3,616.92	\$21,486.92	20-Mar-24	(\$3,616.92)
13204	LSP1	Recreation And Culture	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24	\$90.00
13204	LSP1	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$8,805.00	\$5,040.57	\$13,845.57	20-Mar-24	(\$5,040.57)
13204	LSP1	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$525.00	\$54.80	\$579.80	20-Mar-24	(\$54.80)
13250		Recreation And Culture	Operating Expenditure	Salary - Swimming Pool Managers	50	Employee Costs	501	Salaries & Wages	\$217,560.98	\$217,560.98	\$217,560.98	20-Mar-24	(\$217,560.98)
13250		Recreation And Culture	Operating Expenditure	Salary - Swimming Pool Managers	50	Employee Costs	502	Superannuation	\$1,617.51	\$1,617.51	\$1,617.51	20-Mar-24	(\$1,617.51)
13250		Recreation And Culture	Operating Expenditure	Salary - Swimming Pool Managers	50	Employee Costs	503	Workers Compensation Insurance	\$6,752.85	\$6,752.85	\$6,752.85	20-Mar-24	(\$6,752.85)
13250		Recreation And Culture	Operating Expenditure	Salary - Swimming Pool Managers	90	Reallocation Codes	901	Overheads	\$202.59	\$202.59	\$202.59	20-Mar-24	(\$202.59)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

13. BUDGET AMENDMENTS

GL Code	Job	Program	Type	Description	IE Summary	Inc/Exp Analysis Summary		2023 / 2024 Adopted Budget		2023 / 2024 Budget Review		Council Resolution	No Cash Impact	Increase in Cash	(Decrease in Cash)
						IE	Inc/Exp Analysis	Amendment	Budget Review						
13250	LSP3	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$77,270.00		\$2,450.45	20-Mar-24		\$75,269.55	
13250	LSP3	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	(\$75,269.55)	\$22.53	20-Mar-24			(\$22.53)
13295		Recreation And Culture	Operating Expenditure	Insurance Allocation - Swimming Pool	57	Insurance Expenses	571	Insurance Premiums	\$5,735.00	\$1,120.68	\$6,855.68	20-Mar-24			(\$1,120.68)
13299		Recreation And Culture	Operating Expenditure	Administration Office Allocation - Swimming Pool	50	Employee Costs	501	Salaries & Wages	\$7,920.00	(\$1,844.69)	\$6,075.31	20-Mar-24		\$1,844.69	
13299		Recreation And Culture	Operating Expenditure	Administration Office Allocation - Swimming Pool	50	Reallocation Codes	903	Admin Activity Costs	\$37,300.00	\$3,418.00	\$40,718.00	20-Mar-24	(\$3,418.00)		
13302	LRG5	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$7,500.00	(\$1,912.30)	\$5,587.70	20-Mar-24		\$1,912.30	
13302	LRG5	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$16,300.00	\$446.79	\$16,746.79	20-Mar-24			(\$446.79)
13302	LRG5	Recreation And Culture	Operating Expenditure		54	Utilities	532	Electricity	\$3,000.00	(\$568.78)	\$2,431.22	20-Mar-24		\$568.78	
13302	LRG5	Recreation And Culture	Operating Expenditure		54	Utilities	542	Water	\$445.00	\$512.09	\$957.09	20-Mar-24			(\$512.09)
13302	LRG5	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$6,445.00	(\$1,066.99)	\$5,378.01	20-Mar-24	\$1,066.99		
13302	LRG5	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$3,180.00	\$1,730.83	\$4,910.83	20-Mar-24	(\$1,730.83)		
13303	LCC3	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$1,500.00	(\$1,500.00)	\$0.00	20-Mar-24		\$1,500.00	
13303	LCC3	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$12,980.00	(\$6,691.02)	\$6,288.98	20-Mar-24		\$6,691.02	
13303	LCC3	Recreation And Culture	Operating Expenditure		54	Utilities	532	Electricity	\$5,460.00	(\$1,741.65)	\$3,718.35	20-Mar-24		\$1,741.65	
13303	LCC3	Recreation And Culture	Operating Expenditure		54	Utilities	542	Water	\$100.00	(\$100.00)	\$0.00	20-Mar-24		\$100.00	
13303	LCC3	Recreation And Culture	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24		\$90.00	
13303	LCC3	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$1,500.00	(\$1,500.00)	\$0.00	20-Mar-24	\$1,500.00		
13303	LCC3	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$250.00	(\$250.00)	\$0.00	20-Mar-24	\$250.00		
13303	LCC3	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	903	Admin Activity Costs	\$4,450.00	\$206.50	\$4,656.50	20-Mar-24	(\$206.50)		
13303	LCC5	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$10,800.00	(\$2,796.91)	\$8,003.09	20-Mar-24		\$2,796.91	
13303	LCC5	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$8,400.00	(\$7,791.43)	\$608.57	20-Mar-24		\$7,791.43	
13303	LCC5	Recreation And Culture	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24		\$90.00	
13303	LCC5	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$6,550.00	(\$581.18)	\$5,968.82	20-Mar-24	\$581.18		
13303	LCC5	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$360.00	(\$82.23)	\$277.77	20-Mar-24	\$82.23		
13304	LPG2	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$1,500.00	(\$1,075.43)	\$424.57	20-Mar-24		\$1,075.43	
13304	LPG2	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$12,000.00	(\$4,857.55)	\$7,142.45	20-Mar-24		\$4,857.55	
13304	LPG2	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$1,500.00	(\$1,067.03)	\$432.97	20-Mar-24	\$1,067.03		
13304	LPG2	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$355.00	(\$355.00)	\$0.00	20-Mar-24	\$355.00		
13305	LRG1	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$32,295.00	(\$8,896.46)	\$23,398.54	20-Mar-24		\$8,896.46	
13305	LRG1	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$5,250.00	(\$717.34)	\$4,532.66	20-Mar-24		\$717.34	
13305	LRG1	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$24,445.00	(\$2,038.52)	\$22,406.48	20-Mar-24	\$2,038.52		
13305	LRG1	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$13,550.00	\$1,557.59	\$15,107.59	20-Mar-24	(\$1,557.59)		
13305	LRG2	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$11,950.00	\$962.92	\$12,912.92	20-Mar-24			(\$962.92)
13305	LRG2	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$48,000.00	(\$44,577.65)	\$3,422.35	20-Mar-24		\$44,577.65	
13305	LRG2	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$8,885.00	\$3,844.17	\$12,729.17	20-Mar-24	(\$3,844.17)		
13305	LRG2	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$6,300.00	(\$1,228.01)	\$5,071.99	20-Mar-24	\$1,228.01		
13305	LRG3	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$2,150.00	(\$1,485.80)	\$664.20	20-Mar-24		\$1,485.80	
13305	LRG3	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$100.00	(\$31.89)	\$68.11	20-Mar-24		\$31.89	
13305	LRG3	Recreation And Culture	Operating Expenditure		54	Utilities	532	Electricity	\$8,165.00	(\$231.08)	\$7,933.92	20-Mar-24		\$231.08	
13305	LRG3	Recreation And Culture	Operating Expenditure		54	Utilities	542	Water	\$0.00	\$165.19	\$165.19	20-Mar-24			(\$165.19)
13305	LRG3	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$610.00	(\$57.26)	\$552.74	20-Mar-24	\$57.26		
13305	LRG3	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$250.00	(\$157.43)	\$92.57	20-Mar-24	\$157.43		
13305	LRG4	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$2,135.00	(\$1,441.05)	\$693.95	20-Mar-24		\$1,441.05	
13305	LRG4	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$1,575.00	(\$931.71)	\$643.29	20-Mar-24		\$931.71	
13305	LRG4	Recreation And Culture	Operating Expenditure		54	Utilities	542	Water	\$1,355.00	(\$389.28)	\$965.72	20-Mar-24		\$389.28	
13305	LRG4	Recreation And Culture	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24		\$90.00	
13305	LRG4	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$1,635.00	(\$927.36)	\$707.64	20-Mar-24	\$927.36		
13305	LRG4	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$1,225.00	\$764.40	\$1,989.40	20-Mar-24	(\$764.40)		
13306	LCC2	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$2,500.00	(\$80.43)	\$2,419.57	20-Mar-24		\$80.43	
13306	LCC2	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$34,350.00	(\$29,229.31)	\$5,120.69	20-Mar-24		\$29,229.31	
13306	LCC2	Recreation And Culture	Operating Expenditure		54	Utilities	532	Electricity	\$0.00	\$1,591.20	\$1,591.20	20-Mar-24			(\$1,591.20)
13306	LCC2	Recreation And Culture	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24		\$90.00	
13306	LCC2	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$1,755.00	(\$46.54)	\$1,708.46	20-Mar-24	\$46.54		
13306	LCC2	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$445.00	(\$284.92)	\$160.08	20-Mar-24	\$284.92		
13306	LCC6	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$1,035.00	(\$285.00)	\$750.00	20-Mar-24		\$285.00	
13306	LCC8	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$1,370.00	\$1,648.74	\$3,018.74	20-Mar-24			(\$1,648.74)
13306	LCC8	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$2,000.00	\$1,457.63	\$3,457.63	20-Mar-24			(\$1,457.63)
13306	LCC8	Recreation And Culture	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24		\$90.00	
13306	LCC8	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$480.00	\$1,146.91	\$1,626.91	20-Mar-24	(\$1,146.91)		
13306	LCC8	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$0.00	\$30.86	\$30.86	20-Mar-24	(\$30.86)		
13309	LPG1	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$84,370.00	(\$6,400.46)	\$77,969.54	20-Mar-24		\$6,400.46	
13309	LPG1	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	527	Lease Costs	\$785.00	(\$785.00)	\$0.00	20-Mar-24		\$785.00	
13309	LPG1	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$33,545.00	(\$4,282.33)	\$29,262.67	20-Mar-24		\$4,282.33	
13309	LPG1	Recreation And Culture	Operating Expenditure		54	Utilities	532	Electricity	\$14,785.00	(\$7,578.21)	\$7,206.79	20-Mar-24		\$7,578.21	
13309	LPG1	Recreation And Culture	Operating Expenditure		54	Utilities	542	Water	\$9,135.00	(\$2,431.41)	\$6,703.59	20-Mar-24		\$2,431.41	
13309	LPG1	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$67,495.00	\$5,621.72	\$73,116.72	20-Mar-24	(\$5,621.72)		
13309	LPG1	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$26,250.00	\$19,490.69	\$45,740.69	20-Mar-24	(\$19,490.69)		
13310	LCC1	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$22,560.00	(\$8,738.73)	\$13,821.27	20-Mar-24		\$8,738.73	
13310	LCC1	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$101,700.00	(\$86,791.45)	\$14,908.55	20-Mar-24		\$86,791.45	
13310	LCC1	Recreation And Culture	Operating Expenditure		54	Utilities	532	Electricity	\$14,095.00	(\$2,178.71)	\$11,916.29	20-Mar-24		\$2,178.71	
13310	LCC1	Recreation And Culture	Operating Expenditure		54	Utilities	542	Water	\$7,475.00	(\$1,301.87)	\$6,173.13	20-Mar-24		\$1,301.87	
13310	LCC1	Recreation And Culture	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24		\$90.00	
13310	LCC1	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$14,240.00	(\$4,706.14)	\$9,533.86	20-Mar-24	\$4,706.14		
13310	LCC1	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902								

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

13. BUDGET AMENDMENTS

GL Code	Job	Program	Type	Description	Inc/Exp Analysis		2023 / 2024		Council Resolution	No Cash Impact	Increase in Cash	(Decrease in Cash)				
					Summary	Summary	Adopted Budget	Budget Review								
13311	LRG6	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$7,270.00	\$4,288.90	\$11,558.90	20-Mar-24				
13311	LRG6	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$25,495.00	(\$17,416.69)	\$8,078.31	20-Mar-24		\$17,416.69	(\$4,288.90)	
13311	LRG6	Recreation And Culture	Operating Expenditure		54	Utilities	532	Electricity	\$1,575.00	\$323.38	\$1,898.38	20-Mar-24			(\$323.38)	
13311	LRG6	Recreation And Culture	Operating Expenditure		54	Utilities	542	Water	\$250.00	(\$250.00)	\$0.00	20-Mar-24		\$250.00		
13311	LRG6	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$5,465.00	\$4,920.71	\$10,385.71	20-Mar-24	(\$4,920.71)			
13311	LRG6	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$3,150.00	\$263.85	\$3,413.85	20-Mar-24	(\$263.85)			
13312	LCC4	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$6,270.00	\$11,632.13	\$17,902.13	20-Mar-24			(\$11,632.13)	
13312	LCC4	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$12,300.00	(\$6,716.88)	\$5,583.12	20-Mar-24		\$6,716.88		
13312	LCC4	Recreation And Culture	Operating Expenditure		54	Utilities	532	Electricity	\$6,230.00	(\$1,485.08)	\$4,744.92	20-Mar-24		\$1,485.08		
13312	LCC4	Recreation And Culture	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24		\$90.00		
13312	LCC4	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$3,290.00	\$13,048.10	\$16,338.10	20-Mar-24	(\$13,048.10)			
13312	LCC4	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$525.00	\$277.44	\$802.44	20-Mar-24	(\$277.44)			
13312	LCC4	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	903	Admin Activity Costs	\$4,450.00	\$206.50	\$4,656.50	20-Mar-24	(\$206.50)			
13313	LPG3	Recreation And Culture	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$600.00	\$2,587.13	\$3,187.13	20-Mar-24			(\$2,587.13)	
13313	LPG3	Recreation And Culture	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$9,500.00	(\$2,306.44)	\$7,193.56	20-Mar-24		\$2,306.44		
13313	LPG3	Recreation And Culture	Operating Expenditure		54	Utilities	532	Electricity	\$700.00	(\$39.37)	\$660.63	20-Mar-24		\$39.37		
13313	LPG3	Recreation And Culture	Operating Expenditure		54	Utilities	542	Water	\$2,280.00	(\$1,350.88)	\$929.12	20-Mar-24		\$1,350.88		
13313	LPG3	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$1,234.83	\$1,234.83	\$1,684.83	20-Mar-24	(\$1,234.83)			
13313	LPG3	Recreation And Culture	Operating Expenditure		90	Reallocation Codes	902	Plant	\$100.00	(\$100.00)	\$0.00	20-Mar-24	\$100.00			
13316	Recreation And Culture	Operating Expenditure	Sport & Recreation Development Strategy	52	Materials & Contracts	531	Other Materials & Contracts	\$42,000.00	(\$37,000.00)	\$5,000.00	20-Mar-24		\$37,000.00			
13317	Recreation And Culture	Operating Expenditure	Moora Tennis Club	50	Employee Costs	501	Salaries & Wages	\$127.80	\$127.80	\$127.80	20-Mar-24			(\$127.80)		
13317	LCC9	Recreation And Culture	Operating Expenditure	50	Employee Costs	501	Salaries & Wages	\$1,950.00	\$2,542.71	\$4,492.71	20-Mar-24			(\$2,542.71)		
13317	LCC9	Recreation And Culture	Operating Expenditure	52	Materials & Contracts	531	Other Materials & Contracts	\$3,100.00	\$34,647.78	\$37,747.78	20-Mar-24			(\$34,647.78)		
13317	LCC9	Recreation And Culture	Operating Expenditure	90	Reallocation Codes	901	Overheads	\$1,000.00	\$2,331.52	\$3,331.52	20-Mar-24	(\$2,331.52)				
13317	LCC9	Recreation And Culture	Operating Expenditure	90	Reallocation Codes	902	Plant	\$100.00	\$127.99	\$227.99	20-Mar-24	(\$127.99)				
13322	Recreation And Culture	Operating Expenditure	Moora Gymnasium - Operations	50	Employee Costs	501	Salaries & Wages	\$6,000.00	\$1,369.32	\$7,369.32	20-Mar-24			(\$1,369.32)		
13322	Recreation And Culture	Operating Expenditure	Moora Gymnasium - Operations	52	Materials & Contracts	531	Other Materials & Contracts	\$1,650.00	(\$1,204.29)	\$445.71	20-Mar-24		\$1,204.29			
13322	Recreation And Culture	Operating Expenditure	Moora Gymnasium - Operations	54	Utilities	541	Telephone	\$100.00	(\$100.00)	\$0.00	20-Mar-24		\$100.00			
13322	Recreation And Culture	Operating Expenditure	Moora Gymnasium - Operations	90	Reallocation Codes	901	Overheads	\$3,155.82	\$1,178.82	\$4,333.82	20-Mar-24	(\$1,178.82)				
13322	Recreation And Culture	Operating Expenditure	Moora Gymnasium - Operations	90	Reallocation Codes	903	Admin Activity Costs	\$7,425.00	\$1,887.97	\$9,312.97	20-Mar-24	(\$1,887.97)				
13323	BAC1	Recreation And Culture	Operating Expenditure	50	Employee Costs	501	Salaries & Wages	\$1,280.00	(\$1,280.00)	\$0.00	20-Mar-24		\$1,280.00			
13323	BAC1	Recreation And Culture	Operating Expenditure	52	Materials & Contracts	531	Other Materials & Contracts	\$1,000.00	(\$1,000.00)	\$0.00	20-Mar-24		\$1,000.00			
13323	BAC1	Recreation And Culture	Operating Expenditure	90	Reallocation Codes	901	Overheads	\$755.00	(\$755.00)	\$0.00	20-Mar-24	\$755.00				
13323	BAC1	Recreation And Culture	Operating Expenditure	90	Reallocation Codes	902	Plant	\$270.00	(\$270.00)	\$0.00	20-Mar-24	\$270.00				
13323	BAC11	Recreation And Culture	Operating Expenditure	50	Employee Costs	501	Salaries & Wages	\$255.00	(\$255.00)	\$0.00	20-Mar-24		\$255.00			
13323	BAC11	Recreation And Culture	Operating Expenditure	90	Reallocation Codes	901	Overheads	\$195.00	(\$195.00)	\$0.00	20-Mar-24	\$195.00				
13386	General Purpose Funding	Operating Expenditure	Loan Interest - Loan 324 - Moora Bowling Club -	56	Interest Expenses	561	Interest On Loans	\$365.00	\$281.28	\$646.28	20-Mar-24			(\$281.28)		
13388	General Purpose Funding	Operating Expenditure	Loan Interest - Loan 325 - Industrial Lot Roberts	56	Interest Expenses	561	Interest On Loans	\$2,070.00	\$1,140.10	\$3,210.10	20-Mar-24			(\$1,140.10)		
13395	Recreation And Culture	Operating Expenditure	Insurance Allocation - Other Recreation and Spc	57	Insurance Expenses	571	Insurance Premiums	\$20,000.00	\$25,840.35	\$45,840.35	20-Mar-24			(\$25,840.35)		
13399	Recreation And Culture	Operating Expenditure	Administration Office Allocation - Other Recreati	90	Reallocation Codes	903	Admin Activity Costs	\$47,930.00	\$4,392.00	\$52,322.00	20-Mar-24	(\$4,392.00)				
13401	Recreation And Culture	Operating Expenditure	Radio Station Maint. Costs	52	Materials & Contracts	531	Other Materials & Contracts	\$3,100.00	\$1,900.00	\$5,000.00	20-Mar-24			(\$1,900.00)		
13501	Recreation And Culture	Operating Expenditure	Other Expenses - Libraries	52	Materials & Contracts	528	Postage & Freight / Printing & Stationery	\$100.00	(\$100.00)	\$0.00	20-Mar-24		\$100.00			
13501	Recreation And Culture	Operating Expenditure	Other Expenses - Libraries	52	Materials & Contracts	531	Other Materials & Contracts	\$1,835.00	(\$835.00)	\$1,000.00	20-Mar-24		\$835.00			
13599	Recreation And Culture	Operating Expenditure	Administration Office Allocation - Libraries	90	Reallocation Codes	903	Admin Activity Costs	\$168,960.00	\$15,484.00	\$184,444.00	20-Mar-24	(\$15,484.00)				
13702	Recreation And Culture	Operating Expenditure	Contributions - Community Clubs and Events	50	Employee Costs	501	Salaries & Wages	\$600.00	\$1,191.44	\$1,791.44	20-Mar-24			(\$1,191.44)		
13702	Recreation And Culture	Operating Expenditure	Contributions - Community Clubs and Events	52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$282.69	\$282.69	20-Mar-24			(\$282.69)		
13702	Recreation And Culture	Operating Expenditure	Contributions - Community Clubs and Events	58	Other Expenditure	582	Donations, Subsidies & Assistance To Comm	\$98,000.00	(\$42,145.63)	\$55,854.37	20-Mar-24		\$42,145.63			
13702	Recreation And Culture	Operating Expenditure	Contributions - Community Clubs and Events	90	Reallocation Codes	901	Overheads	\$435.00	\$1,391.81	\$1,826.81	20-Mar-24	(\$1,391.81)				
13702	Recreation And Culture	Operating Expenditure	Contributions - Community Clubs and Events	90	Reallocation Codes	902	Plant	\$0.00	\$244.69	\$244.69	20-Mar-24	(\$244.69)				
13710	Recreation And Culture	Operating Expenditure	War Memorials	50	Employee Costs	501	Salaries & Wages	\$750.00	\$997.48	\$1,747.48	20-Mar-24			(\$997.48)		
13710	Recreation And Culture	Operating Expenditure	War Memorials	90	Reallocation Codes	901	Overheads	\$500.00	\$1,133.04	\$1,633.04	20-Mar-24	(\$1,133.04)				
13710	Recreation And Culture	Operating Expenditure	War Memorials	90	Reallocation Codes	902	Plant	\$200.00	\$419.47	\$619.47	20-Mar-24	(\$419.47)				
13714	Recreation And Culture	Operating Expenditure	Street Banners - Dandaragan /Gardiner Streets	50	Employee Costs	501	Salaries & Wages	\$1,510.00	\$0.53	\$1,510.53	20-Mar-24			(\$0.53)		
13904	Transport	Operating Expenditure	Bridge Maintenance	52	Materials & Contracts	531	Other Materials & Contracts	\$63,000.00	\$11,000.00	\$74,000.00	20-Mar-24			(\$11,000.00)		
13906	FD1027	Transport	Operating Expenditure	50	Employee Costs	501	Salaries & Wages	\$0.00	\$84.13	\$84.13	20-Mar-24			(\$84.13)		
13906	FD1027	Transport	Operating Expenditure	90	Reallocation Codes	901	Overheads	\$0.00	\$85.79	\$85.79	20-Mar-24	(\$85.79)				
14007	Transport	Operating Expenditure	Loss on Asset Disposal - Road Plant Purchases	59	Loss On Asset Disposal	590	Loss On Asset Disposal	\$100.00	\$657.87	\$757.87	20-Mar-24	(\$657.87)				
14501	Economic Services	Operating Expenditure	Noxious Weeds Control	52	Materials & Contracts	531	Other Materials & Contracts	\$1,000.00	(\$500.00)	\$500.00	20-Mar-24		\$500.00			
14502	Economic Services	Operating Expenditure	Rural Weed Control	50	Employee Costs	501	Salaries & Wages	\$14,955.00	(\$694.47)	\$14,260.53	20-Mar-24		\$694.47			
14502	Economic Services	Operating Expenditure	Rural Weed Control	52	Materials & Contracts	531	Other Materials & Contracts	\$15,750.00	\$1,435.49	\$17,185.49	20-Mar-24			(\$1,435.49)		
14502	Economic Services	Operating Expenditure	Rural Weed Control	90	Reallocation Codes	901	Overheads	\$9,765.00	\$3,588.02	\$13,353.02	20-Mar-24	(\$3,588.02)				
14502	Economic Services	Operating Expenditure	Rural Weed Control	90	Reallocation Codes	902	Plant	\$6,075.00	\$5,691.22	\$11,766.22	20-Mar-24	(\$5,691.22)				
14601	LCP1	Economic Services	Operating Expenditure	50	Employee Costs	501	Salaries & Wages	\$33,575.00	(\$2,365.49)	\$31,209.51	20-Mar-24		\$2,365.49			
14601	LCP1	Economic Services	Operating Expenditure	50	Employee Costs	502	Superannuation	\$1,535.00	(\$1,535.00)	\$0.00	20-Mar-24		\$1,535.00			
14601	LCP1	Economic Services	Operating Expenditure	52	Materials & Contracts	531	Other Materials & Contracts	\$32,915.00	(\$13,071.15)	\$19,843.85	20-Mar-24		\$13,071.15			
14601	LCP1	Economic Services	Operating Expenditure	54	Utilities	532	Electricity	\$39,425.00	(\$1,501.95)	\$37,923.05	20-Mar-24		\$1,501.95			
14601	LCP1	Economic Services	Operating Expenditure	54	Utilities	542	Water	\$24,735.00	(\$6,091.32)	\$18,643.68	20-Mar-24		\$6,091.32			
14601	LCP1	Economic Services	Operating Expenditure	58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24		\$90.00			
14601	LCP1	Economic Services	Operating Expenditure	90	Reallocation Codes	901	Overheads	\$11,500.00	\$8,706.32	\$20,206.32	20-Mar-24	(\$8,706.32)				
14601	LCP1	Economic Services	Operating Expenditure	90	Reallocation Codes	902	Plant	\$265.00	(\$18.09)	\$246.91	20-Mar-24		\$18.09			
14601	LCP1	Economic Services	Operating Expenditure	90	Reallocation Codes	903	Admin Activity Costs	\$7,425.00	\$1,887.97	\$9,312.97	20-Mar-24	(\$1,887.97)				
14601	LCP2	Economic Services	Operating Expenditure	50	Employee Costs	501	Salaries & Wages	\$30,135.00	(\$8,997.98)	\$21,137.02	20-Mar-24		\$8,997.98			
14601	LCP2	Economic Services	Operating Expenditure	52	Materials & Contracts	531	Other Materials & Contracts	\$250.00	(\$200.73)	\$49.27	20-Mar-24		\$200.73			
14601	LCP2	Economic Services	Operating Expenditure	90	Reallocation Codes	901	Overheads	\$7,995.00	\$3,657.87	\$11,652.87	20-Mar-24	(\$3,657.87)				
14601	LCP2	Economic Services	Operating Expenditure	90	Reallocation Codes	902	Plant	\$3,150.00	\$2,287.15	\$5,437.15						

13. BUDGET AMENDMENTS

GL Code	Job	Program	Type	Description	IE Summary	Inc/Exp Analysis Summary		2023 / 2024 Adopted Budget		2023 / 2024 Budget Review		Council Resolution	No Cash Impact	Increase in Cash	(Decrease in Cash)
						IE	Inc/Exp Analysis	Amendment	Budget Review						
14602	LCP3	Economic Services	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$71,470.00	\$18,466.32	\$89,936.32	20-Mar-24			
14602	LCP3	Economic Services	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$20,370.00	(\$2,848.38)	\$17,521.62	20-Mar-24		\$2,848.38	(\$18,466.32)
14602	LCP3	Economic Services	Operating Expenditure		54	Utilities	541	Telephone	\$0.00	\$2,323.38	\$2,323.38	20-Mar-24			(\$2,323.38)
14602	LCP3	Economic Services	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24	\$90.00		
14602	LCP3	Economic Services	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$31,700.00	\$35,370.43	\$67,070.43	20-Mar-24	(\$35,370.43)		
14602	LCP3	Economic Services	Operating Expenditure		90	Reallocation Codes	902	Plant	\$150.00	(\$59.00)	\$91.00	20-Mar-24	\$59.00		
14602	LCP3	Economic Services	Operating Expenditure		90	Reallocation Codes	903	Admin Activity Costs	\$22,250.00	\$2,920.24	\$25,170.24	20-Mar-24	(\$2,920.24)		
14603	Economic Services		Operating Expenditure	Advertising - Tourism and Area Promotion	52	Materials & Contracts	523	Advertising	\$3,000.00	(\$1,107.43)	\$1,892.57	20-Mar-24		\$1,107.43	
14603	Economic Services		Operating Expenditure	Advertising - Tourism and Area Promotion	52	Materials & Contracts	531	Other Materials & Contracts	\$2,000.00	(\$738.28)	\$1,261.72	20-Mar-24		\$738.28	
14604	Economic Services		Operating Expenditure	Information Bay	90	Employee Costs	501	Salaries & Wages	\$2,500.00	\$804.63	\$3,304.63	20-Mar-24			(\$804.63)
14604	Economic Services		Operating Expenditure	Information Bay	50	Reallocation Codes	901	Overheads	\$1,710.00	\$550.37	\$2,260.37	20-Mar-24	(\$550.37)		
14604	Economic Services		Operating Expenditure	Information Bay	90	Reallocation Codes	902	Plant	\$1,050.00	\$337.95	\$1,387.95	20-Mar-24	(\$337.95)		
14605	Economic Services		Operating Expenditure	Tourism Brochures	52	Materials & Contracts	523	Advertising	\$1,485.00	(\$1,485.00)	\$0.00	20-Mar-24		\$1,485.00	
14605	Economic Services		Operating Expenditure	Tourism Brochures	52	Materials & Contracts	531	Other Materials & Contracts	\$150.00	(\$150.00)	\$0.00	20-Mar-24		\$150.00	
14608	Economic Services		Operating Expenditure	Contribution - Moora Historical Society	52	Materials & Contracts	531	Other Materials & Contracts	\$5,250.00	(\$2,703.82)	\$2,546.18	20-Mar-24		\$2,703.82	
14608	Economic Services		Operating Expenditure	Contribution - Moora Historical Society	54	Utilities	532	Electricity	\$1,000.00	(\$515.01)	\$484.99	20-Mar-24		\$515.01	
14608	Economic Services		Operating Expenditure	Contribution - Moora Historical Society	54	Utilities	542	Water	\$150.00	(\$77.25)	\$72.75	20-Mar-24		\$77.25	
14608	Economic Services		Operating Expenditure	Contribution - Moora Historical Society	58	Other Expenditure	582	Donations, Subsidies & Assistance To Comm	\$270.00	(\$139.05)	\$130.95	20-Mar-24		\$139.05	
14614	Economic Services		Operating Expenditure	Visitor Servicing - MCRC Contribution	52	Materials & Contracts	531	Other Materials & Contracts	\$21,000.00	\$13,285.71	\$34,285.71	20-Mar-24			(\$13,285.71)
14695	Economic Services		Operating Expenditure	Insurance Allocation - Tourism and Area Promo	57	Insurance Expenses	571	Insurance Premiums	\$3,020.00	\$4,324.05	\$7,344.05	20-Mar-24			(\$4,324.05)
14699	Economic Services		Operating Expenditure	Administration Office Allocation - Tourism and A	50	Employee Costs	501	Salaries & Wages	\$28,860.00	(\$19,885.59)	\$8,974.41	20-Mar-24		\$19,885.59	
14699	Economic Services		Operating Expenditure	Administration Office Allocation - Tourism and A	50	Employee Costs	502	Superannuation	\$2,565.00	(\$1,309.17)	\$1,255.83	20-Mar-24		\$1,309.17	
14699	Economic Services		Operating Expenditure	Administration Office Allocation - Tourism and A	50	Employee Costs	503	Workers Compensation Insurance	\$1,365.00	\$1,429.29	\$2,794.29	20-Mar-24			(\$1,429.29)
14699	Economic Services		Operating Expenditure	Administration Office Allocation - Tourism and A	90	Reallocation Codes	903	Admin Activity Costs	\$95,550.00	\$11,547.24	\$107,097.24	20-Mar-24	(\$11,547.24)		
14702	Economic Services		Operating Expenditure	Other Expenses - Building Control	50	Employee Costs	501	Salaries & Wages	\$56,370.00	(\$16,645.51)	\$39,724.49	20-Mar-24		\$16,645.51	
14702	Economic Services		Operating Expenditure	Other Expenses - Building Control	90	Employee Costs	502	Superannuation	\$1,550.00	(\$1,550.00)	\$0.00	20-Mar-24		\$1,550.00	
14702	Economic Services		Operating Expenditure	Other Expenses - Building Control	50	Reallocation Codes	901	Overheads	\$10,350.00	(\$10,350.00)	\$0.00	20-Mar-24	\$10,350.00		
14705	Economic Services		Operating Expenditure	Leased property maintenance	52	Materials & Contracts	531	Other Materials & Contracts	\$200.00	\$142.86	\$342.86	20-Mar-24			(\$142.86)
14705	Economic Services		Operating Expenditure	Leased property maintenance	54	Utilities	542	Water	\$24,750.00	(\$7,865.73)	\$16,884.27	20-Mar-24		\$7,865.73	
14799	Economic Services		Operating Expenditure	Administration Office Allocation - Building Contr	50	Employee Costs	501	Salaries & Wages	\$13,375.00	\$2,822.05	\$16,197.05	20-Mar-24			(\$2,822.05)
14799	Economic Services		Operating Expenditure	Administration Office Allocation - Building Contr	50	Employee Costs	502	Superannuation	\$5,800.00	\$1,038.77	\$6,838.77	20-Mar-24			(\$1,038.77)
14799	Economic Services		Operating Expenditure	Administration Office Allocation - Building Contr	50	Employee Costs	503	Workers Compensation Insurance	\$350.00	\$348.57	\$698.57	20-Mar-24			(\$348.57)
14799	Economic Services		Operating Expenditure	Administration Office Allocation - Building Contr	90	Reallocation Codes	903	Admin Activity Costs	\$40,050.00	\$4,186.23	\$44,236.23	20-Mar-24	(\$4,186.23)		
15199	Economic Services		Operating Expenditure	Admin Allocations - Moora Lifestyle Village	50	Employee Costs	501	Salaries & Wages	\$16,905.00	(\$16,905.00)	\$0.00	20-Mar-24		\$16,905.00	
15199	Economic Services		Operating Expenditure	Admin Allocations - Moora Lifestyle Village	90	Employee Costs	502	Superannuation	\$260.00	(\$260.00)	\$0.00	20-Mar-24		\$260.00	
15199	Economic Services		Operating Expenditure	Admin Allocations - Moora Lifestyle Village	50	Reallocation Codes	903	Admin Activity Costs	\$12,840.00	\$1,129.51	\$13,969.51	20-Mar-24		(\$1,129.51)	
15202	Economic Services		Operating Expenditure	Water Supply - Standpipes	52	Materials & Contracts	531	Other Materials & Contracts	\$3,350.00	\$1,481.71	\$4,831.71	20-Mar-24			(\$1,481.71)
15202	Economic Services		Operating Expenditure	Water Supply - Standpipes	54	Utilities	542	Water	\$16,305.00	\$6,591.58	\$22,896.58	20-Mar-24			(\$6,591.58)
15202	Economic Services		Operating Expenditure	Water Supply - Standpipes	90	Reallocation Codes	901	Overheads	\$2,835.00	\$2,981.66	\$5,816.66	20-Mar-24	(\$2,981.66)		
15210	LMLV1	Economic Services	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$2,710.00	\$355.40	\$3,065.40	20-Mar-24			(\$355.40)
15210	LMLV1	Economic Services	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$200.00	\$860.45	\$1,060.45	20-Mar-24			(\$860.45)
15210	LMLV1	Economic Services	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$2,015.00	\$725.15	\$2,740.15	20-Mar-24	(\$725.15)		
15210	LMLV1	Economic Services	Operating Expenditure		90	Reallocation Codes	902	Plant	\$750.00	\$384.00	\$1,134.00	20-Mar-24	(\$384.00)		
15210	LMLV3	Economic Services	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$1,380.00	\$948.17	\$2,328.17	20-Mar-24			(\$948.17)
15210	LMLV3	Economic Services	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$4,785.00	(\$1,927.76)	\$2,857.24	20-Mar-24		\$1,927.76	
15210	LMLV3	Economic Services	Operating Expenditure		54	Utilities	542	Water	\$5,840.00	\$1,886.99	\$7,726.99	20-Mar-24			(\$1,886.99)
15210	LMLV3	Economic Services	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24	\$90.00		
15210	LMLV3	Economic Services	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$1,105.00	\$1,269.13	\$2,374.13	20-Mar-24	(\$1,269.13)		
15210	LMLV3	Economic Services	Operating Expenditure		90	Reallocation Codes	902	Plant	\$100.00	\$54.32	\$154.32	20-Mar-24	(\$54.32)		
15210	LMLV5	Economic Services	Operating Expenditure		54	Utilities	532	Electricity	\$16,045.00	(\$1,443.93)	\$14,601.07	20-Mar-24		\$1,443.93	
15299	Economic Services		Operating Expenditure	Administration Office Allocation - Other Econo	50	Employee Costs	501	Salaries & Wages	\$83,635.00	(\$78,236.11)	\$5,398.89	20-Mar-24		\$78,236.11	
15299	Economic Services		Operating Expenditure	Administration Office Allocation - Other Econo	50	Employee Costs	502	Superannuation	\$2,115.00	(\$1,358.98)	\$756.02	20-Mar-24		\$1,358.98	
15299	Economic Services		Operating Expenditure	Administration Office Allocation - Other Econo	50	Employee Costs	503	Workers Compensation Insurance	\$1,495.00	\$4,326.41	\$5,821.41	20-Mar-24			(\$4,326.41)
15299	Economic Services		Operating Expenditure	Administration Office Allocation - Other Econo	90	Reallocation Codes	903	Admin Activity Costs	\$208,045.00	(\$3,164.39)	\$204,880.61	20-Mar-24	\$3,164.39		
15300	Economic Services		Capital Income	Realisation on Asset Disposal - Other Economic	22	Realisation On Disposal Of / 251		Realisation On Disposal Of Buildings	\$0.00	(\$101,640.00)	(\$101,640.00)	20-Mar-24		\$101,640.00	
15300	Economic Services		Capital Income	Realisation on Asset Disposal - Other Economic	22	Realisation On Disposal Of / 253		Realisation On Disposal Of Plant & Equipmer	\$0.00	(\$560.00)	(\$560.00)	20-Mar-24		\$560.00	
15301	5301	Other Property & Services	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$0.00	\$40.18	\$40.18	20-Mar-24			(\$40.18)
15301	5301	Other Property & Services	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$0.00	\$40.98	\$40.98	20-Mar-24	(\$40.98)		
15301	5301	Other Property & Services	Operating Expenditure		90	Reallocation Codes	902	Plant	\$0.00	\$80.02	\$80.02	20-Mar-24	(\$80.02)		
15401	Other Property & Services		Operating Expenditure	Expendable Tools - PWOH	90	Reallocation Codes	902	Plant	\$21,000.00	\$21,000.00	\$42,000.00	20-Mar-24	(\$21,000.00)		
15402	Other Property & Services		Operating Expenditure	Protection of Workers	50	Employee Costs	504	Protective Clothing & Safety Items	\$20,000.00	(\$168.15)	\$19,831.85	20-Mar-24		\$168.15	
15402	Other Property & Services		Operating Expenditure	Protection of Workers	52	Materials & Contracts	531	Other Materials & Contracts	\$56,250.00	(\$56,081.85)	\$168.15	20-Mar-24		\$56,081.85	
15404	Other Property & Services		Operating Expenditure	Depot Maintenance	52	Materials & Contracts	531	Other Materials & Contracts	\$4,313.14	\$4,313.14	\$4,313.14	20-Mar-24			(\$4,313.14)
15404	Other Property & Services		Operating Expenditure	Depot Maintenance	90	Reallocation Codes	902	Plant	\$302.33	\$302.33	\$302.33	20-Mar-24	(\$302.33)		
15404	LDM1	Other Property & Services	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$19,225.00	\$6,163.14	\$25,388.14	20-Mar-24			(\$6,163.14)
15404	LDM1	Other Property & Services	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$20,375.00	\$27,333.06	\$47,708.06	20-Mar-24			(\$27,333.06)
15404	LDM1	Other Property & Services	Operating Expenditure		54	Utilities	532	Electricity	\$8,590.00	(\$1,231.72)	\$7,358.28	20-Mar-24		\$1,231.72	
15404	LDM1	Other Property & Services	Operating Expenditure		54	Utilities	542	Water	\$2,190.00	(\$704.11)	\$1,485.89	20-Mar-24		\$704.11	
15404	LDM1	Other Property & Services	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$90.00	(\$90.00)	\$0.00	20-Mar-24		\$90.00	
15404	LDM1	Other Property & Services	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$11,035.00	\$7,744.37	\$18,779.37	20-Mar-24	(\$7,744.37)		
15404	LDM1	Other Property & Services	Operating Expenditure		90	Reallocation Codes	902	Plant	\$2,615.00	\$2,415.62	\$5,030.62	20-Mar-24	(\$2,415.62)		
15404	LDM1	Other Property & Services	Operating Expenditure		90	Reallocation Codes	903	Admin Activity Costs	\$4,450.00	\$206.50	\$4,656.50	20-Mar-24	(\$206.50)		
15404	LDM2	Other Property & Services	Operating Expenditure		50	Employee Costs	501	Salaries & Wages							

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

13. BUDGET AMENDMENTS

GL Code	Job	Program	Type	Description	IE Summary	Inc/Exp Analysis		2023 / 2024 Adopted Budget		2023 / 2024 Budget Review		Council Resolution	No Cash Impact	Increase in Cash	(Decrease in Cash)
						Summary	Summary	IE	Inc/Exp Analysis	Amendment	Budget Review				
15404	LDM3	Other Property & Services	Operating Expenditure		90	Reallocation Codes	902	Plant	\$100.00	\$650.00	\$750.00	20-Mar-24			
15406		Other Property & Services	Operating Expenditure	Asset Maintenance Planning	90	Reallocation Codes	903	Admin Activity Costs	\$4,960.00	\$455.00	\$5,415.00	20-Mar-24	(\$650.00)		
15449		Other Property & Services	Operating Expenditure	Rostered Days Off - PWOH	90	Employee Costs	501	Salaries & Wages	\$0.00	\$225.03	\$225.03	20-Mar-24			(\$225.03)
15449		Other Property & Services	Operating Expenditure	Rostered Days Off - PWOH	50	Reallocation Codes	901	Overheads	\$0.00	(\$101.60)	(\$101.60)	20-Mar-24	\$101.60		
15451		Other Property & Services	Operating Expenditure	Superannuation of Workmen	50	Employee Costs	502	Superannuation	\$184,820.00	\$11,180.00	\$196,000.00	20-Mar-24			(\$11,180.00)
15452		Other Property & Services	Operating Expenditure	Workmen Wages - Sick Leave	50	Employee Costs	501	Salaries & Wages	\$73,075.00	\$17,474.90	\$90,549.90	20-Mar-24			(\$17,474.90)
15452		Other Property & Services	Operating Expenditure	Workmen Wages - Sick Leave	90	Reallocation Codes	901	Overheads	\$1,485.00	\$1,885.60	\$3,370.60	20-Mar-24	(\$1,885.60)		
15453		Other Property & Services	Operating Expenditure	Workmen Wages - Annual Leave	50	Employee Costs	501	Salaries & Wages	\$246,180.00	\$20,644.26	\$266,824.26	20-Mar-24			(\$20,644.26)
15453		Other Property & Services	Operating Expenditure	Workmen Wages - Annual Leave	90	Reallocation Codes	901	Overheads	\$3,500.00	\$293.50	\$3,793.50	20-Mar-24	(\$293.50)		
15454		Other Property & Services	Operating Expenditure	Workmen Wages - Long Service Leave	50	Employee Costs	501	Salaries & Wages	\$33,060.00	(\$3,430.00)	\$29,630.00	20-Mar-24		\$3,430.00	
15455		Other Property & Services	Operating Expenditure	Unallocated Wages	50	Employee Costs	501	Salaries & Wages	\$4,390.00	(\$4,390.00)	\$0.00	20-Mar-24		\$4,390.00	
15455		Other Property & Services	Operating Expenditure	Unallocated Wages	90	Reallocation Codes	901	Overheads	\$1,785.00	(\$1,785.00)	\$0.00	20-Mar-24	\$1,785.00		
15456		Other Property & Services	Operating Expenditure	Training Expenditure - Public Works Overheads	50	Employee Costs	501	Salaries & Wages	\$6,435.00	\$2,577.51	\$9,012.51	20-Mar-24			(\$2,577.51)
15458		Other Property & Services	Operating Expenditure	Workmen Wages - Insurance	50	Employee Costs	503	Workers Compensation Insurance	\$34,560.00	\$25,749.84	\$60,309.84	20-Mar-24			(\$25,749.84)
15460		Other Property & Services	Operating Expenditure	Workmen Wages - Workers Compensation	50	Employee Costs	501	Salaries & Wages	\$66,685.00	(\$18,899.64)	\$47,785.36	20-Mar-24		\$18,899.64	
15460		Other Property & Services	Operating Expenditure	Workmen Wages - Workers Compensation	90	Reallocation Codes	901	Overheads	\$2,100.00	\$114.64	\$2,214.64	20-Mar-24	(\$114.64)		
15480		Other Property & Services	Operating Expenditure	Engineering Salaries	50	Employee Costs	501	Salaries & Wages	\$231,260.00	(\$162,342.63)	\$68,917.37	20-Mar-24		\$162,342.63	
15480		Other Property & Services	Operating Expenditure	Engineering Salaries	50	Employee Costs	502	Superannuation	\$27,015.00	\$308.55	\$27,323.55	20-Mar-24			(\$308.55)
15480		Other Property & Services	Operating Expenditure	Engineering Salaries	90	Reallocation Codes	901	Overheads	\$4,215.00	(\$4,215.00)	\$0.00	20-Mar-24	\$4,215.00		
15480		Other Property & Services	Operating Expenditure	Engineering Salaries	90	Reallocation Codes	903	Admin Activity Costs	\$25,710.00	\$2,227.93	\$27,937.93	20-Mar-24	(\$2,227.93)		
15483		Other Property & Services	Operating Expenditure	Vehicle Expenses - Public Works Overheads	90	Reallocation Codes	902	Plant	\$3,800.00	(\$3,800.00)	\$0.00	20-Mar-24	\$3,800.00		
15489		Other Property & Services	Operating Expenditure	Less Allocated to Works - Public Works Overhe	90	Reallocation Codes	901	Overheads	(\$1,418,515.00)	\$199,458.57	(\$1,219,056.43)	20-Mar-24	(\$199,458.57)		
15495		Other Property & Services	Operating Expenditure	Insurance Allocation - Public Works Overheads	57	Insurance Expenses	571	Insurance Premiums	\$1,470.00	\$2,062.91	\$3,532.91	20-Mar-24			(\$2,062.91)
15499		Other Property & Services	Operating Expenditure	Administration Office Allocation - Public Works	150	Employee Costs	501	Salaries & Wages	\$25,260.00	\$11,303.71	\$36,563.71	20-Mar-24			(\$11,303.71)
15499		Other Property & Services	Operating Expenditure	Administration Office Allocation - Public Works	190	Reallocation Codes	903	Admin Activity Costs	\$238,685.00	\$28,499.00	\$267,184.00	20-Mar-24	(\$28,499.00)		
15501	LAC1	Governance	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$35,050.00	(\$5,421.06)	\$29,628.94	20-Mar-24		\$5,421.06	
15501	LAC1	Governance	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$94,175.00	(\$52,228.00)	\$41,947.00	20-Mar-24		\$52,228.00	
15501	LAC1	Governance	Operating Expenditure		54	Utilities	532	Electricity	\$9,775.00	(\$90.57)	\$9,684.43	20-Mar-24		\$90.57	
15501	LAC1	Governance	Operating Expenditure		54	Utilities	541	Telephone	\$6,820.00	(\$6,820.00)	\$0.00	20-Mar-24		\$6,820.00	
15501	LAC1	Governance	Operating Expenditure		54	Utilities	542	Water	\$2,320.00	\$259.25	\$2,579.25	20-Mar-24			(\$259.25)
15501	LAC1	Governance	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$23,250.00	\$2,524.55	\$25,774.55	20-Mar-24	(\$2,524.55)		
15501	LAC1	Governance	Operating Expenditure		90	Reallocation Codes	902	Plant	\$525.00	(\$139.18)	\$385.82	20-Mar-24	\$139.18		
15501	LAC2	Governance	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$22,190.00	\$1,969.11	\$24,159.11	20-Mar-24			(\$1,969.11)
15501	LAC2	Governance	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$2,625.00	(\$2,471.51)	\$153.49	20-Mar-24		\$2,471.51	
15501	LAC2	Governance	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$16,450.00	\$7,035.60	\$23,485.60	20-Mar-24	(\$7,035.60)		
15501	LAC2	Governance	Operating Expenditure		90	Reallocation Codes	902	Plant	\$5,250.00	\$1,951.80	\$7,201.80	20-Mar-24	(\$1,951.80)		
15506		Governance	Operating Expenditure	Printing and Stationery	52	Materials & Contracts	528	Postage & Freight / Printing & Stationery	\$20,000.00	(\$6,236.51)	\$13,763.49	20-Mar-24		\$6,236.51	
15506		Governance	Operating Expenditure	Printing and Stationery	52	Materials & Contracts	531	Other Materials & Contracts	\$1,505.00	\$7,731.51	\$9,236.51	20-Mar-24			(\$7,731.51)
15511		Governance	Operating Expenditure	Postage and Freight	52	Materials & Contracts	528	Postage & Freight / Printing & Stationery	\$6,400.00	\$600.00	\$7,000.00	20-Mar-24			(\$600.00)
15513		Governance	Operating Expenditure	Computer Equipment Maintenance	52	Materials & Contracts	531	Other Materials & Contracts	\$98,165.00	(\$28,165.00)	\$70,000.00	20-Mar-24		\$28,165.00	
15514		Governance	Operating Expenditure	Computer Maintenance Agreement	52	Materials & Contracts	531	Other Materials & Contracts	\$255.00	\$129,745.00	\$130,000.00	20-Mar-24			(\$129,745.00)
15515		Governance	Operating Expenditure	Office Equipment Maintenance	52	Materials & Contracts	531	Other Materials & Contracts	\$1,600.00	(\$1,600.00)	\$0.00	20-Mar-24		\$1,600.00	
15520		Governance	Operating Expenditure	CEO Entertainment Allowance	52	Materials & Contracts	531	Other Materials & Contracts	\$1,050.00	(\$850.00)	\$200.00	20-Mar-24		\$850.00	
15598		Governance	Operating Expenditure	Allocation Office Administration Overheads Allo	90	Reallocation Codes	903	Admin Activity Costs	(\$2,120,730.00)	(\$215,987.60)	(\$2,336,717.60)	20-Mar-24	\$215,987.60		
15601		Other Property & Services	Operating Expenditure	Repair Wages	50	Employee Costs	501	Salaries & Wages	\$74,000.00	(\$16,552.26)	\$57,447.74	20-Mar-24		\$16,552.26	
15601		Other Property & Services	Operating Expenditure	Repair Wages	90	Reallocation Codes	901	Overheads	\$56,155.00	(\$3,236.41)	\$52,918.59	20-Mar-24		\$3,236.41	
15601		Other Property & Services	Operating Expenditure	Repair Wages	90	Reallocation Codes	902	Plant	\$3,635.00	\$6,577.50	\$10,212.50	20-Mar-24	(\$6,577.50)		
15605		Other Property & Services	Operating Expenditure	Expendable Tools - Plant	52	Materials & Contracts	531	Other Materials & Contracts	\$500.00	(\$500.00)	\$0.00	20-Mar-24		\$500.00	
15607		Other Property & Services	Operating Expenditure	Parts and Repairs	50	Employee Costs	501	Salaries & Wages	\$0.00	\$22,730.73	\$22,730.73	20-Mar-24			(\$22,730.73)
15607		Other Property & Services	Operating Expenditure	Parts and Repairs	52	Materials & Contracts	531	Other Materials & Contracts	\$285,000.00	(\$55,271.19)	\$229,728.81	20-Mar-24		\$55,271.19	
15607		Other Property & Services	Operating Expenditure	Parts and Repairs	90	Reallocation Codes	901	Overheads	\$0.00	\$18,661.17	\$18,661.17	20-Mar-24	(\$18,661.17)		
15607		Other Property & Services	Operating Expenditure	Parts and Repairs	90	Reallocation Codes	902	Plant	\$1,000.00	\$2,243.55	\$3,243.55	20-Mar-24	(\$2,243.55)		
15610		Other Property & Services	Operating Expenditure	Fuel - Plant Operations	52	Materials & Contracts	531	Other Materials & Contracts	\$462,000.00	(\$89,539.77)	\$372,460.23	20-Mar-24		\$89,539.77	
15689		Other Property & Services	Operating Expenditure	Less Allocated to Works - Plant Operation	90	Reallocation Codes	902	Plant	(\$939,140.00)	\$99,263.17	(\$839,876.83)	20-Mar-24	(\$99,263.17)		
15695		Other Property & Services	Operating Expenditure	Insurance Allocation - Plant Operation	57	Insurance Expenses	571	Insurance Premiums	\$67,000.00	\$4,530.25	\$71,530.25	20-Mar-24			(\$4,530.25)
15902		Other Property & Services	Operating Expenditure	Cleaning Materials Allocated	90	Reallocation Codes	903	Admin Activity Costs	(\$26,190.00)	\$26,190.00	\$0.00	20-Mar-24	(\$26,190.00)		
15904		Economic Services	Operating Expenditure	Loss on Sale of Assets - Other Economic Servic	59	Loss On Asset Disposal	590	Loss On Asset Disposal	\$0.00	\$1,965.00	\$1,965.00	20-Mar-24	(\$1,965.00)		
16101		Other Property & Services	Operating Expenditure	Gross Total Salaries & Wages	50	Employee Costs	501	Salaries & Wages	\$4,863,970.00	(\$788,978.15)	\$4,074,991.85	20-Mar-24		\$788,978.15	
16102		Other Property & Services	Operating Expenditure	Salaries & Wages Allocated	50	Employee Costs	501	Salaries & Wages	(\$4,863,970.00)	\$788,978.15	(\$4,074,991.85)	20-Mar-24			(\$788,978.15)
16699	LYC1	Education & Welfare	Operating Expenditure		50	Employee Costs	501	Salaries & Wages	\$1,500.00	(\$572.60)	\$927.40	20-Mar-24		\$572.60	
16699	LYC1	Education & Welfare	Operating Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$10,500.00	(\$7,240.64)	\$3,259.36	20-Mar-24		\$7,240.64	
16699	LYC1	Education & Welfare	Operating Expenditure		54	Utilities	532	Electricity	\$1,725.00	(\$911.45)	\$813.55	20-Mar-24		\$911.45	
16699	LYC1	Education & Welfare	Operating Expenditure		58	Other Expenditure	585	Statutory Fees, Taxes And Levies	\$95.00	(\$95.00)	\$0.00	20-Mar-24		\$95.00	
16699	LYC1	Education & Welfare	Operating Expenditure		90	Reallocation Codes	901	Overheads	\$1,500.00	(\$554.32)	\$945.68	20-Mar-24		\$554.32	
16699	LYC1	Education & Welfare	Operating Expenditure		90	Reallocation Codes	902	Plant	\$0.00	\$54.01	\$54.01	20-Mar-24	(\$54.01)		
20101		General Purpose Funding	Operating Income	General Rates	10	Rates	101	General Rates	(\$5,612,680.00)	\$786,251.60	(\$4,826,428.40)	20-Mar-24			(\$786,251.60)
20111		General Purpose Funding	Operating Income	Rates Non Payment Penalty Interest	17	Interest Earnings	175	Interest - Rates	(\$23,625.00)	\$3,460.65	(\$20,164.35)	20-Mar-24			(\$3,460.65)
20112		General Purpose Funding	Operating Income	Rates Instalment Interest	17	Interest Earnings	175	Interest - Rates	(\$7,350.00)	(\$493.06)	(\$7,843.06)	20-Mar-24		\$493.06	
20113		General Purpose Funding	Operating Income	Rates Instalment Admin Fee	20	Fees & Charges	211	Other Fees & Charges	(\$7,400.00)	(\$1,547.94)	(\$8,947.94)	20-Mar-24		\$1,547.94	
20114		General Purpose Funding	Operating Income	Rate Discounts and Concessions	10	Rates	101	General Rates	\$12,600.00	(\$3,889.48)	\$8,710.52	20-Mar-24		\$3,889.48	
20201		General Purpose Funding	Operating Income	Grants Commission Grant Needs	11	Grants & Subsidies - Operat	111	Grants Commission Grants	(\$						

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

13. BUDGET AMENDMENTS

GL Code	Job	Program	Type	Description	IE Summary	Inc/Exp Analysis		2023 / 2024 Adopted Budget		2023 / 2024 Budget Review		Council Resolution	No Cash Impact	Increase in Cash	(Decrease in Cash)
						Summary	Summary	Amendment	Budget Review						
20210		General Purpose Funding	Operating Income	Legal Expenses Recovered	18	Other Revenue	183	Other Miscellaneous Revenue	(\$26,250.00)	\$12,881.31	(\$13,368.69)	20-Mar-24			
20211		General Purpose Funding	Operating Income	Rate Enquiry Charges	20	Fees & Charges	211	Other Fees & Charges	(\$6,300.00)	(\$4,441.71)	(\$10,741.71)	20-Mar-24		\$4,441.71	
20301		Governance	Operating Income	Sundry Income (GST Free)	18	Other Revenue	183	Other Miscellaneous Revenue	(\$50.00)	\$50.00	\$0.00	20-Mar-24			(\$50.00)
20301		Governance	Operating Income	Sundry Income (GST Free)	20	Fees & Charges	211	Other Fees & Charges	(\$6,660.00)	\$6,660.00	\$0.00	20-Mar-24			(\$6,660.00)
20401		Governance	Operating Income	Sundry Income	18	Other Revenue	183	Other Miscellaneous Revenue	(\$10,120.00)	\$10,120.00	\$0.00	20-Mar-24			(\$10,120.00)
20402		Governance	Operating Income	Photocopying	20	Fees & Charges	211	Other Fees & Charges	(\$105.00)	\$105.00	\$0.00	20-Mar-24			(\$105.00)
20501		Law, Order & Public Safety	Operating Income	Emergency Services Levy - Income	20	Fees & Charges	152	Statutory Charge - Emergency Services Levy	(\$169,045.00)	\$18,281.81	(\$150,763.19)	20-Mar-24			(\$18,281.81)
20502		Law, Order & Public Safety	Operating Income	DFES Operating Grant - Fire Brigades	11	Grants & Subsidies - Operat	114	Fesa Grants - Operating	(\$98,835.00)	\$34,545.00	(\$64,290.00)	20-Mar-24			(\$34,545.00)
20701		Law, Order & Public Safety	Operating Income	DFES Operating Grant - SES	11	Grants & Subsidies - Operat	114	Fesa Grants - Operating	(\$8,780.00)	\$1,410.00	(\$7,370.00)	20-Mar-24			(\$1,410.00)
20703		Economic Services	Operating Income	Swimming Pool Inspection Fees	20	Fees & Charges	211	Other Fees & Charges	\$0.00	(\$300.00)	(\$300.00)	20-Mar-24		\$300.00	
20708		Law, Order & Public Safety	Operating Income	DFES - Bushfire Risk Planning Coordinator	11	Grants & Subsidies - Operat	114	Fesa Grants - Operating	\$0.00	(\$22,690.00)	(\$22,690.00)	20-Mar-24		\$22,690.00	
21103		Health	Operating Income	Food Licences	20	Fees & Charges	203	Licenses	(\$4,200.00)	(\$1,800.00)	(\$6,000.00)	20-Mar-24		\$1,800.00	
21401		Housing	Operating Income	Rental Income - Other Houses	20	Fees & Charges	202	Other Rental Income	(\$116,715.00)	\$26,715.00	(\$90,000.00)	20-Mar-24			(\$26,715.00)
21402		Health	Operating Income	Lease Charge - Dental Surgery	20	Fees & Charges	202	Other Rental Income	(\$5,515.00)	\$3,151.48	(\$2,363.52)	20-Mar-24			(\$3,151.48)
21420		Health	Operating Income	Profit-Other Health	14	Profit On Asset Disposal	141	Profit On Asset Disposal.	(\$15,830.00)	\$15,830.00	\$0.00	20-Mar-24		(\$15,830.00)	
21702		Education & Welfare	Operating Income	Child Care Centre - Fees Revenue	20	Fees & Charges	210	Childcare Fees	(\$160,000.00)	\$99,468.36	(\$60,531.64)	20-Mar-24			(\$99,468.36)
21702		Education & Welfare	Operating Income	Child Care Centre - Fees Revenue	20	Fees & Charges	211	Other Fees & Charges	\$0.00	(\$916.73)	(\$916.73)	20-Mar-24		\$916.73	
21703		Education & Welfare	Operating Income	Child Care Centre - Fee Subsidy from F.A.O. (fc	20	Fees & Charges	210	Childcare Fees	(\$290,000.00)	\$180,969.00	(\$109,031.00)	20-Mar-24			(\$180,969.00)
21705		Education & Welfare	Operating Income	Child Care Centre - Operational Support from D	11	Grants & Subsidies - Operat	113	Childcare Subsidy - Operating	(\$10,950.00)	\$4,566.00	(\$6,384.00)	20-Mar-24			(\$4,566.00)
21707		Education & Welfare	Operating Income	Child Care Centre - Grants	11	Grants & Subsidies - Operat	115	Other Grants Or Subsidies - Operating	(\$400.00)	\$400.00	\$0.00	20-Mar-24			(\$400.00)
21780		Education & Welfare	Operating Expenditure	Expenditure - Early Childhood Development	52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$575.00	\$575.00	20-Mar-24			(\$575.00)
22202		Housing	Operating Income	Staff Housing Rental	20	Fees & Charges	201	Employee Housing Rental Income	(\$10,750.00)	\$3,250.00	(\$7,500.00)	20-Mar-24			(\$3,250.00)
22401		Community Amenities	Operating Income	Rubbish Tip Revenue	20	Fees & Charges	209	Sanitation & Refuse Charges	(\$42,000.00)	(\$1,200.00)	(\$43,200.00)	20-Mar-24		\$1,200.00	
22402		Community Amenities	Operating Income	Domestic Refuse Charge	20	Fees & Charges	209	Sanitation & Refuse Charges	(\$575,225.00)	\$51,778.52	(\$523,446.48)	20-Mar-24			(\$51,778.52)
22407		Community Amenities	Operating Income	Watheroo Transfer Station Key - Key Charge	20	Fees & Charges	209	Sanitation & Refuse Charges	(\$5,775.00)	(\$323.26)	(\$6,098.26)	20-Mar-24		\$323.26	
22601		Community Amenities	Operating Income	Sewerage Rates	20	Fees & Charges	208	Sewerage Rates	(\$636,430.00)	(\$2,938.18)	(\$639,368.18)	20-Mar-24		\$2,938.18	
22602		Community Amenities	Operating Income	Waste Water Services Income	20	Fees & Charges	209	Sanitation & Refuse Charges	(\$173,950.00)	\$20,929.43	(\$153,020.57)	20-Mar-24			(\$20,929.43)
22606		Community Amenities	Operating Income	Tracking Form Fees	20	Fees & Charges	209	Sanitation & Refuse Charges	(\$18,120.00)	(\$880.00)	(\$19,000.00)	20-Mar-24		\$880.00	
22607		Community Amenities	Operating Income	Waste Water Services Travel Charge	20	Fees & Charges	211	Other Fees & Charges	(\$81,605.00)	(\$8,011.99)	(\$89,616.99)	20-Mar-24		\$8,011.99	
22610		Community Amenities	Capital Income	Sewerage - Capital Grants	12	Grants & Subsidies - Non-Op	123	Other Grants - Non-Operating	\$0.00	(\$100,000.00)	(\$100,000.00)	20-Mar-24		\$100,000.00	
22854		Education & Welfare	Operating Income	Hydrotherapy Pool Fees	20	Fees & Charges	211	Other Fees & Charges	(\$25,900.00)	\$15,400.00	(\$10,500.00)	20-Mar-24			(\$15,400.00)
22902		Community Amenities	Operating Income	Town Planning Fees	20	Fees & Charges	211	Other Fees & Charges	(\$15,030.00)	(\$75,970.00)	(\$91,000.00)	20-Mar-24		\$75,970.00	
23003		Community Amenities	Operating Income	Moora Community Resource Centre Lease Payr	20	Fees & Charges	202	Other Rental Income	(\$3,030.00)	(\$277.32)	(\$3,307.32)	20-Mar-24		\$277.32	
23005		Community Amenities	Operating Income	Community Bus Hire Charges	20	Fees & Charges	206	Recreation Facility Hire Charges / Fees	(\$1,075.00)	\$325.00	(\$750.00)	20-Mar-24			(\$325.00)
23006		Community Amenities	Operating Income	Cemetery Charges	20	Fees & Charges	211	Other Fees & Charges	(\$28,450.00)	(\$3,605.12)	(\$32,055.12)	20-Mar-24		\$3,605.12	
23007		Community Amenities	Operating Income	Funeral Directors License Fee	20	Fees & Charges	211	Other Fees & Charges	(\$2,100.00)	\$525.00	(\$1,575.00)	20-Mar-24			(\$525.00)
23101		Recreation And Culture	Operating Income	Hall Hire	20	Fees & Charges	206	Recreation Facility Hire Charges / Fees	(\$6,675.00)	\$3,141.26	(\$3,533.74)	20-Mar-24			(\$3,141.26)
23101		Recreation And Culture	Operating Income	Hall Hire	20	Fees & Charges	211	Other Fees & Charges	(\$100.00)	\$100.00	\$0.00	20-Mar-24			(\$100.00)
23102		Recreation And Culture	Operating Income	Moora Performing Arts Centre - Facility Hire Fee	20	Fees & Charges	205	Cultural Facility Hire Charges	(\$6,135.00)	\$1,767.93	(\$4,367.07)	20-Mar-24			(\$1,767.93)
23117		Recreation And Culture	Operating Income	MPAC - Show Revenue	20	Fees & Charges	211	Other Fees & Charges	(\$100.00)	(\$18,516.64)	(\$18,616.64)	20-Mar-24		\$18,516.64	
23201		Recreation And Culture	Operating Income	Pool Admission Charges	20	Fees & Charges	206	Recreation Facility Hire Charges / Fees	(\$28,050.00)	\$2,050.00	(\$26,000.00)	20-Mar-24			(\$2,050.00)
23201		Recreation And Culture	Operating Income	Pool Admission Charges	20	Fees & Charges	211	Other Fees & Charges	(\$150.00)	\$150.00	\$0.00	20-Mar-24			(\$150.00)
23202		Recreation And Culture	Operating Income	Leases/Rentals - Rec Centre and Ovals	20	Fees & Charges	206	Recreation Facility Hire Charges / Fees	(\$21,275.00)	(\$2,725.00)	(\$24,000.00)	20-Mar-24		\$2,725.00	
23303		Recreation And Culture	Operating Income	Gym Membership Fees	20	Fees & Charges	211	Other Fees & Charges	(\$370.00)	\$370.00	\$0.00	20-Mar-24			(\$370.00)
23303		Recreation And Culture	Operating Income	Gym Membership Fees	20	Fees & Charges	221	Gym M'Ship - 1 Month	(\$7,370.00)	(\$2,164.82)	(\$9,534.82)	20-Mar-24		\$2,164.82	
23303		Recreation And Culture	Operating Income	Gym Membership Fees	20	Fees & Charges	222	Gym M'Ship - 3 Months	(\$7,810.00)	\$1,785.02	(\$6,024.98)	20-Mar-24			(\$1,785.02)
23303		Recreation And Culture	Operating Income	Gym Membership Fees	20	Fees & Charges	223	Gym M'Ship - 6 Months	(\$4,500.00)	\$529.10	(\$3,970.90)	20-Mar-24			(\$529.10)
23303		Recreation And Culture	Operating Income	Gym Membership Fees	20	Fees & Charges	224	Gym M'Ship - 12 Months	(\$2,155.00)	(\$949.43)	(\$3,104.43)	20-Mar-24		\$949.43	
23303		Recreation And Culture	Operating Income	Gym Membership Fees	20	Fees & Charges	228	Gym - Casual Appraisals	(\$200.00)	\$131.43	(\$68.57)	20-Mar-24			(\$131.43)
23303		Recreation And Culture	Operating Income	Gym Membership Fees	20	Fees & Charges	227	Gym - Casual Use	(\$1,565.00)	(\$1,462.87)	(\$3,027.87)	20-Mar-24		\$1,462.87	
23901		Transport	Operating Income	Direct Grants - Maintenance	11	Grants & Subsidies - Operat	115	Other Grants Or Subsidies - Operating	(\$240,000.00)	\$15,449.00	(\$224,551.00)	20-Mar-24			(\$15,449.00)
23902		Transport	Operating Income	Street Lighting Subsidy	11	Grants & Subsidies - Operat	115	Other Grants Or Subsidies - Operating	(\$6,300.00)	\$700.00	(\$5,600.00)	20-Mar-24			(\$700.00)
23991		Transport	Operating Expenditure	Loss on Sale of Assets - Transport	59	Loss On Asset Disposal	590	Loss On Asset Disposal.	\$0.00	\$7,907.63	\$7,907.63	20-Mar-24			(\$7,907.63)
23992		Transport	Operating Income	Profit on Sale of Assets - Transport	14	Profit On Asset Disposal	141	Profit On Asset Disposal.	(\$56,785.00)	\$30,949.77	(\$25,835.23)	20-Mar-24		(\$30,949.77)	
24007		Transport	Operating Income	Profit on Asset Disposal - Road Plant Purchases	14	Profit On Asset Disposal	141	Profit On Asset Disposal.	\$0.00	(\$27,481.87)	(\$27,481.87)	20-Mar-24		\$27,481.87	
24601		Economic Services	Operating Income	Caravan Park Fees	20	Fees & Charges	211	Other Fees & Charges	\$0.00	(\$10.00)	(\$10.00)	20-Mar-24		\$10.00	
24701		Economic Services	Operating Income	Building Permits	20	Fees & Charges	211	Other Fees & Charges	(\$9,800.00)	(\$6,341.58)	(\$16,141.58)	20-Mar-24		\$6,341.58	
24703		Economic Services	Operating Income	Building Commissions - BCITF/BRB	18	Other Revenue	181	Commissions	(\$315.00)	\$44.14	(\$270.86)	20-Mar-24			(\$44.14)
24704		Economic Services	Capital Income	Grant Funding - Capital Projects	12	Grants & Subsidies - Non-Op	123	Other Grants - Non-Operating	(\$615,715.00)	\$615,715.00	\$0.00	20-Mar-24			(\$615,715.00)
25202		Economic Services	Operating Income	Standpipe Revenue	20	Fees & Charges	211	Other Fees & Charges	(\$21,110.00)	\$7,801.26	(\$13,308.74)	20-Mar-24			(\$7,801.26)
25203		Economic Services	Operating Income	Moora Lifestyle Village	20	Fees & Charges	202	Other Rental Income	(\$136,500.00)	\$7,175.57	(\$129,324.43)	20-Mar-24			(\$7,175.57)
25206		Economic Services	Operating Income	Electricity Reimbursements - Lifestyle Village	20	Fees & Charges	211	Other Fees & Charges	(\$16,045.00)	\$2,649.66	(\$13,395.34)	20-Mar-24			(\$2,649.66)
25286		Economic Services	Operating Income	Leased property revenue	20	Fees & Charges	202	Other Rental Income	(\$105,000.00)	\$18,027.21	(\$86,972.79)	20-Mar-24			(\$18,027.21)
25288		Economic Services	Operating Income	Lease - West End	20	Fees & Charges	202	Other Rental Income	(\$3,570.00)	\$170.00	(\$3,400.00)	20-Mar-24			(\$170.00)
25292		Economic Services	Operating Income	Profit on Sale of Assets - Economic Services	14	Profit On Asset Disposal	141	Profit On Asset Disposal.	\$0.00	(\$560.00)	(\$560.00)	20-Mar-24		\$560.00	
25485		Other Property & Services	Operating Income	Employment Incentive Subsidies	11	Grants & Subsidies - Operat	115	Other Grants Or Subsidies - Operating	(\$12,900.00)	\$5,400.00	(\$7,500.00)	20-Mar-24			(\$5,400.00)
25602		Other Property & Services	Operating Income	Insurance Reimbursements	18	Other Revenue	183	Other Miscellaneous Revenue	(\$52,850.00)	\$11,169.68	(\$41,680.32)	20-Mar-24			(\$11,169.68)
30400		Other Property & Services	Capital Expenditure	Shed - Moora works depot (Roberts St)	70	Capital Purchases (Capitalis	702	Purchase Of Assets - Buildings	\$0.00	\$140,000.00	\$140,000.00	20-Mar-24			(\$140,000.00)
30401		Governance	Capital Expenditure	Admin vehicles	70	Capital Purchases (Capitalis	704	Purchase Of Assets - Plant & Equipment	\$75,000.00	\$65,000.00	\$10,000.00	20-Mar-24			(\$10,000.00)
30402		Governance	Capital Expenditure	Purchase Computing Equipment	70	Capital Purchases (Capitalis	703	Purchase Of Assets - Furniture & Equipment	\$30,000.00	(\$10,000.00)	\$20,000.00	20-Mar-			

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2024

13. BUDGET AMENDMENTS

GL Code	Job	Program	Type	Description	IE Summary	Inc/Exp Analysis		2023 / 2024 Adopted Budget		2023 / 2024 Budget Review		Council Resolution	No Cash Impact	Increase in Cash	(Decrease in Cash)
						Summary	IE	Amendment	Budget Review						
32316		Recreation And Culture	Capital Expenditure	Moora Swimming Pool Improvements	52	Materials & Contracts	531	Other Materials & Contracts	\$577,860.00	(\$446,860.00)	\$61,000.00	20-Mar-24		\$446,860.00	
32802		Community Amenities	Capital Expenditure	Reserve Rehabilitation Project	70	Capital Purchases (Capitalis	716	Purchase Of Assets - Infrastructure Assets - I	\$400,000.00	(\$400,000.00)	\$0.00	20-Mar-24		\$400,000.00	
33004	CEM08	Community Amenities	Capital Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$110,000.00	(\$50,000.00)	\$60,000.00	20-Mar-24		\$50,000.00	
33005		Recreation And Culture	Capital Expenditure	Apex Park Toilet Upgrade	70	Capital Purchases (Capitalis	702	Purchase Of Assets - Buildings	\$200,000.00	(\$200,000.00)	\$0.00	20-Mar-24		\$200,000.00	
33313		Recreation And Culture	Capital Expenditure	EV Charging Station	70	Capital Purchases (Capitalis	706	Purchase Of Assets - Other Construction	\$100,000.00	(\$100,000.00)	\$0.00	20-Mar-24		\$100,000.00	
33329		Recreation And Culture	Capital Expenditure	Moora Netball Courts Upgrade	70	Capital Purchases (Capitalis	716	Purchase Of Assets - Infrastructure Assets - I	\$0.00	\$1,890.00	\$1,890.00	20-Mar-24			(\$1,890.00)
33340		Recreation And Culture	Capital Expenditure	Watheroo Pavilion Upgrade	52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$5,000.00	\$5,000.00	20-Mar-24			(\$5,000.00)
33340		Recreation And Culture	Capital Expenditure	Watheroo Pavilion Upgrade	70	Capital Purchases (Capitalis	702	Purchase Of Assets - Buildings	\$80,000.00	(\$35,000.00)	\$45,000.00	20-Mar-24		\$35,000.00	
33360		Recreation And Culture	Capital Expenditure	Apex Park Playground Upgrade	70	Capital Purchases (Capitalis	716	Purchase Of Assets - Infrastructure Assets - I	\$0.00	\$8,897.00	\$8,897.00	20-Mar-24			(\$8,897.00)
33361		Recreation And Culture	Capital Expenditure	Moora Recreation Centre Renewal	52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$100,000.00	\$100,000.00	20-Mar-24			(\$100,000.00)
33361		Recreation And Culture	Capital Expenditure	Moora Recreation Centre Renewal	70	Capital Purchases (Capitalis	702	Purchase Of Assets - Buildings	\$60,000.00	(\$40,000.00)	\$20,000.00	20-Mar-24		\$40,000.00	
33901		Balance Sheet	Capital Expenditure	Moora Airstrip	52	Materials & Contracts	531	Other Materials & Contracts	\$1,503,000.00	(\$653,000.00)	\$850,000.00	20-Mar-24		\$653,000.00	
33910	RRG01	Transport	Capital Expenditure		50	Employee Costs	501	Salaries & Wages	\$46,750.00	\$17,000.00	\$63,750.00	20-Mar-24			(\$17,000.00)
33910	RRG01	Transport	Capital Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$396,000.00	\$144,000.00	\$540,000.00	20-Mar-24			(\$144,000.00)
33910	RRG01	Transport	Capital Expenditure		90	Reallocation Codes	901	Overheads	\$38,500.00	\$14,000.00	\$52,500.00	20-Mar-24	(\$14,000.00)		
33910	RRG01	Transport	Capital Expenditure		90	Reallocation Codes	902	Plant	\$68,750.00	\$25,000.00	\$93,750.00	20-Mar-24	(\$25,000.00)		
33910	RRG02	Transport	Capital Expenditure		50	Employee Costs	501	Salaries & Wages	\$0.00	\$286.01	\$286.01	20-Mar-24			(\$286.01)
33910	RRG02	Transport	Capital Expenditure		90	Reallocation Codes	901	Overheads	\$0.00	\$291.65	\$291.65	20-Mar-24		(\$291.65)	
33910	RRG02	Transport	Capital Expenditure		90	Reallocation Codes	902	Plant	\$0.00	\$292.07	\$292.07	20-Mar-24		(\$292.07)	
33910	RRG196	Transport	Capital Expenditure		50	Employee Costs	501	Salaries & Wages	\$0.00	\$133.47	\$133.47	20-Mar-24			(\$133.47)
33910	RRG196	Transport	Capital Expenditure		90	Reallocation Codes	901	Overheads	\$0.00	\$129.85	\$129.85	20-Mar-24		(\$129.85)	
33913	RTR02	Transport	Capital Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$148,851.00	\$148,851.00	20-Mar-24			(\$148,851.00)
33918	SP192	Transport	Capital Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$120,000.00	\$30,000.00	\$150,000.00	20-Mar-24			(\$30,000.00)
33920	REG00	Transport	Capital Expenditure		70	Capital Purchases (Capitalis	711	Purchase Of Assets - Infrastructure Assets - I	\$240,000.00	(\$200,000.00)	\$40,000.00	20-Mar-24		\$200,000.00	
33930	WF21A	Transport	Capital Expenditure		50	Employee Costs	501	Salaries & Wages	\$15,460.00	(\$4,201.29)	\$11,258.71	20-Mar-24		\$4,201.29	
33930	WF21A	Transport	Capital Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$131,153.00	(\$78,075.73)	\$53,077.27	20-Mar-24		\$78,075.73	
33930	WF21A	Transport	Capital Expenditure		90	Reallocation Codes	901	Overheads	\$12,751.00	(\$15,849.45)	(\$3,098.45)	20-Mar-24	\$15,849.45		
33930	WF21A	Transport	Capital Expenditure		90	Reallocation Codes	902	Plant	\$22,569.00	\$13,456.62	\$36,025.62	20-Mar-24	(\$13,456.62)		
33930	WSF05	Transport	Capital Expenditure		50	Employee Costs	501	Salaries & Wages	\$109,065.00	(\$60,628.83)	\$48,436.17	20-Mar-24		\$60,628.83	
33930	WSF05	Transport	Capital Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$923,845.00	(\$551,246.85)	\$372,598.15	20-Mar-24		\$551,246.85	
33930	WSF05	Transport	Capital Expenditure		90	Reallocation Codes	901	Overheads	\$89,818.00	(\$81,833.26)	\$7,984.74	20-Mar-24	\$81,833.26		
33930	WSF05	Transport	Capital Expenditure		90	Reallocation Codes	902	Plant	\$160,390.00	(\$110,381.06)	\$50,008.94	20-Mar-24	\$110,381.06		
33930	WSF21	Transport	Capital Expenditure		50	Employee Costs	501	Salaries & Wages	\$188,335.00	(\$116,356.93)	\$71,978.07	20-Mar-24		\$116,356.93	
33930	WSF21	Transport	Capital Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$1,595,307.00	(\$747,448.11)	\$847,858.89	20-Mar-24		\$747,448.11	
33930	WSF21	Transport	Capital Expenditure		90	Reallocation Codes	901	Overheads	\$255,101.00	(\$235,184.11)	\$19,916.89	20-Mar-24	\$235,184.11		
33930	WSF21	Transport	Capital Expenditure		90	Reallocation Codes	902	Plant	\$174,511.00	(\$112,127.00)	\$62,384.00	20-Mar-24	\$112,127.00		
33930	WSF5B	Transport	Capital Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$1,575.00	\$1,575.00	20-Mar-24			(\$1,575.00)
34004		Transport	Capital Expenditure	4 x 4 Utilities	70	Capital Purchases (Capitalis	704	Purchase Of Assets - Plant & Equipment	\$168,000.00	(\$78,500.00)	\$89,500.00	20-Mar-24		\$78,500.00	
34010		Transport	Capital Expenditure	6x4 Tip Truck	70	Capital Purchases (Capitalis	704	Purchase Of Assets - Plant & Equipment	\$80,000.00	\$383,000.00	\$463,000.00	20-Mar-24		(\$383,000.00)	
34020		Transport	Capital Expenditure	Patching truck	70	Capital Purchases (Capitalis	704	Purchase Of Assets - Plant & Equipment	\$250,000.00	(\$80,000.00)	\$170,000.00	20-Mar-24		\$80,000.00	
34025		Transport	Capital Expenditure	Medium Dump Truck	70	Capital Purchases (Capitalis	704	Purchase Of Assets - Plant & Equipment	\$170,000.00	(\$43,546.36)	\$126,453.64	20-Mar-24		\$43,546.36	
34026		Transport	Capital Expenditure	Road Broom	70	Capital Purchases (Capitalis	704	Purchase Of Assets - Plant & Equipment	\$200,000.00	(\$200,000.00)	\$0.00	20-Mar-24		\$200,000.00	
34030		Community Amenities	Capital Expenditure	Other Building Renewals	70	Capital Purchases (Capitalis	702	Purchase Of Assets - Buildings	\$525,715.00	(\$525,715.00)	\$0.00	20-Mar-24		\$525,715.00	
34056		Transport	Capital Expenditure	Quad Bike	70	Capital Purchases (Capitalis	704	Purchase Of Assets - Plant & Equipment	\$0.00	\$19,500.00	\$19,500.00	20-Mar-24			(\$19,500.00)
34062		Transport	Capital Expenditure	Replacement Forklift	70	Capital Purchases (Capitalis	704	Purchase Of Assets - Plant & Equipment	\$0.00	\$26,800.00	\$26,800.00	20-Mar-24			(\$26,800.00)
34063		Transport	Capital Expenditure	Water Tanker 2023/2024	70	Capital Purchases (Capitalis	704	Purchase Of Assets - Plant & Equipment	\$0.00	\$114,237.00	\$114,237.00	20-Mar-24			(\$114,237.00)
34069		Transport	Capital Expenditure	Mulching Head - Excavator	70	Capital Purchases (Capitalis	704	Purchase Of Assets - Plant & Equipment	\$0.00	\$72,000.00	\$72,000.00	20-Mar-24			(\$72,000.00)
34080		Transport	Capital Expenditure	Elevated Work Platform	70	Capital Purchases (Capitalis	704	Purchase Of Assets - Plant & Equipment	\$100,000.00	(\$100,000.00)	\$0.00	20-Mar-24		\$100,000.00	
35003		Economic Services	Capital Expenditure	Lee Steere Street Development	52	Materials & Contracts	521	Consultants	\$0.00	\$15,000.00	\$15,000.00	20-Mar-24			(\$15,000.00)
35401		Other Property & Services	Capital Expenditure	Works Supervisors Vehicle	70	Capital Purchases (Capitalis	704	Purchase Of Assets - Plant & Equipment	\$0.00	\$72,082.00	\$72,082.00	20-Mar-24			(\$72,082.00)
39521	SEW01	Community Amenities	Capital Expenditure		52	Materials & Contracts	531	Other Materials & Contracts	\$0.00	\$160,000.00	\$160,000.00	20-Mar-24			(\$160,000.00)
39526		Balance Sheet	Capital Expenditure	Transfer to Club Night Lights Reserve	99	Reserve Transfers	999	Reserve Transfers - Expenditure	\$0.00	\$998.21	\$998.21	20-Mar-24			(\$998.21)
41701		Education & Welfare	Capital Income	Child Care - Capital Grants	12	Grants & Subsidies - Non-Oj	123	Other Grants - Non-Operating	(\$3,232,715.00)	\$2,932,715.00	(\$300,000.00)	20-Mar-24		(\$2,932,715.00)	
42301		Economic Services	Capital Income	New Loan - Loan 328 - Housing Revitalisation	98	Loan Transactions	200	New Loans	(\$4,000,000.00)	\$1,000,000.00	(\$3,000,000.00)	20-Mar-24		(\$1,000,000.00)	
43312		Recreation And Culture	Capital Income	Community Contribution - Mens Shed	21	Contrib. Reimb & Donations	134	Contributions Received - Capital Projects	\$0.00	(\$850.00)	(\$850.00)	20-Mar-24		\$850.00	
43801		Transport	Capital Income	Regional Road Grants	12	Grants & Subsidies - Non-Oj	121	Road Grants - Non Operating	(\$807,225.00)	\$167,225.00	(\$640,000.00)	20-Mar-24		(\$167,225.00)	
43803		Transport	Capital Income	Grant - Roads To Recovery	12	Grants & Subsidies - Non-Oj	121	Road Grants - Non Operating	(\$621,000.00)	(\$148,851.00)	(\$769,851.00)	20-Mar-24		\$148,851.00	
43808		Transport	Capital Income	Airstrip Non-Operating Grant	12	Grants & Subsidies - Non-Oj	123	Other Grants - Non-Operating	(\$1,503,055.00)	\$653,055.00	(\$850,000.00)	20-Mar-24		(\$653,055.00)	
43810		Transport	Capital Income	Contributions - Road Construction	12	Grants & Subsidies - Non-Oj	123	Other Grants - Non-Operating	\$0.00	(\$423,475.34)	(\$423,475.34)	20-Mar-24		\$423,475.34	
43811		Transport	Capital Income	Wheatbelt Secondary Freight	12	Grants & Subsidies - Non-Oj	121	Road Grants - Non Operating	(\$3,435,580.00)	\$1,857,151.00	(\$1,578,429.00)	20-Mar-24		(\$1,857,151.00)	
44056		Transport	Capital Income	Proceeds from Sale of Assets - Transport	19	Proceeds From Sale Of Asss	194	Proceeds From Sale Of Assets -	(\$151,000.00)	(\$240,226.91)	(\$391,226.91)	20-Mar-24		\$240,226.91	
44100		Recreation And Culture	Capital Expenditure	Childcare Building - Tennis Club Moora	70	Capital Purchases (Capitalis	706	Purchase Of Assets - Other Construction	\$0.00	\$50,000.00	\$50,000.00	20-Mar-24			(\$50,000.00)
44150		Recreation And Culture	Capital Expenditure	Moora Tennis Club - Container	70	Capital Purchases (Capitalis	702	Purchase Of Assets - Buildings	\$0.00	\$33,000.00	\$33,000.00	20-Mar-24			(\$33,000.00)
44150		Recreation And Culture	Capital Expenditure	Moora Tennis Club - Container	70	Capital Purchases (Capitalis	706	Purchase Of Assets - Other Construction	\$0.00	\$7,000.00	\$7,000.00	20-Mar-24			(\$7,000.00)
49502		Balance Sheet	Capital Income	Transfer from Administration Building Reserve	99	Reserve Transfers	199	Reserve Transfers - Income	(\$450,000.00)	\$400,000.00	(\$50,000.00)	20-Mar-24		\$400,000.00	
49507		Balance Sheet	Capital Income	Transfer from Sewerage Reserve	99	Reserve Transfers	199	Reserve Transfers - Income	(\$300,000.00)	\$140,000.00	(\$160,000.00)	20-Mar-24		\$160,000.00	
49525		Balance Sheet	Capital Income	Transfer from Infrastructure Renewal Reserve	99	Reserve Transfers	199	Reserve Transfers - Income	(\$1,525,000.00)	\$918,240.00	(\$606,760.00)	20-Mar-24		\$918,240.00	
tba		Balance Sheet	Capital Expenditure	Transfer to Housing Revitalisation Reserve					\$0.00	\$2,000,000.00	\$2,000,000.00	20-Mar-24			(\$2,000,000.00)
52521		Balance Sheet	Assets	Footpaths	18	Other Revenue	00	**Do Not Use** Default Ie Code For Altus Bar	\$0.00	\$6,730.00	\$6,730.00	20-Mar-24			(\$6,730.00)
52551															