

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ended 31 August 2015

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Report Purpose

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

Overview

Summary reports and graphical progressive graphs are provided on page 3, 4 and 5.
No matters of significance are noted.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 August 2015 of \$6,536,221.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

Prepared by: David Trevaskis

Reviewed by:

Date prepared:

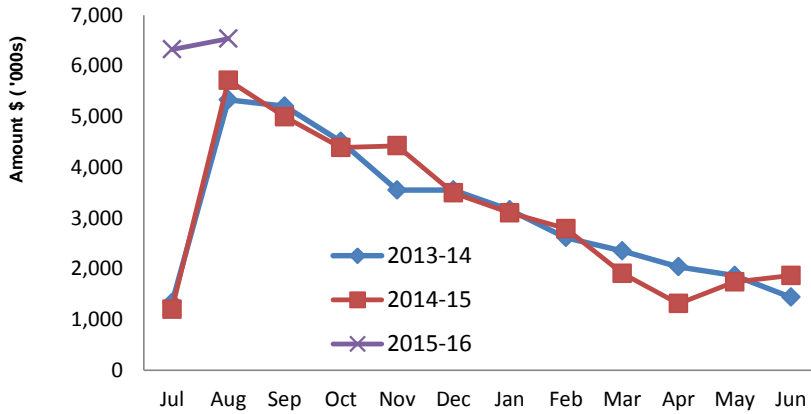
10/09/2015

Shire of Moora

Monthly Summary Information

For the Period Ended 31 August 2015

Liquidity Over the Year (Refer Note 3)



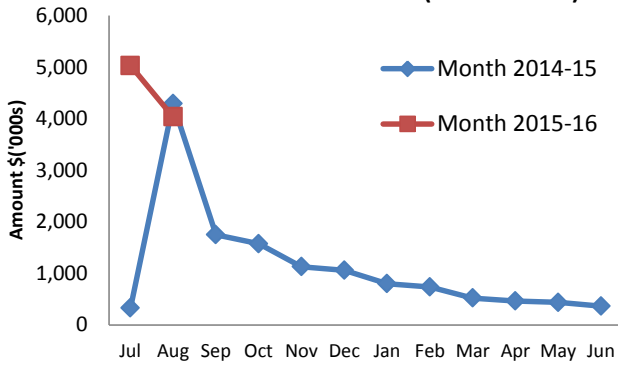
Cash and Cash Equivalents as at period end

Unrestricted	\$ 2,902,486
Restricted	\$ 1,890,794
	\$ 4,793,280

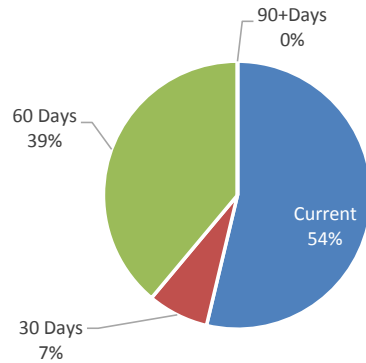
Receivables

Rates	\$ 4,032,488
Other	\$ 54,551
	\$ 4,087,039

Rates Receivable (Refer Note 6)



Accounts Receivable Ageing (non-rates) (Refer Note 6)

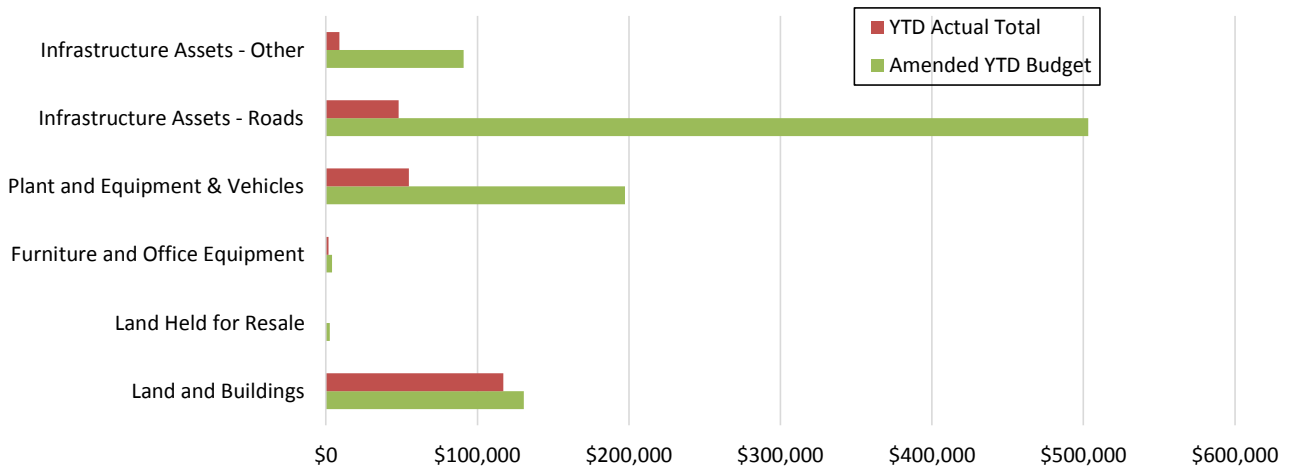


Comments

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

Shire of Moora
Monthly Summary Information
For the Period Ended 31 August 2015

Capital Expenditure Program YTD



Comments

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

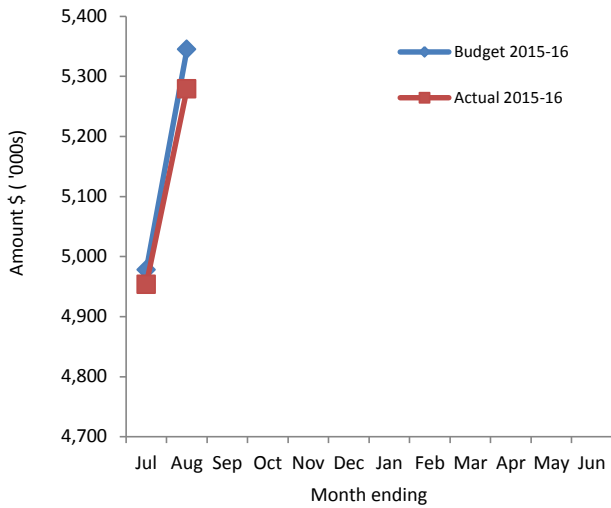
Shire of Moora

Monthly Summary Information

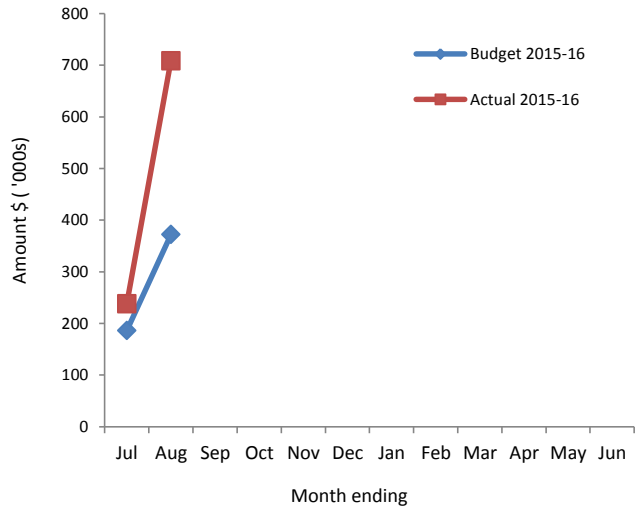
For the Period Ended 31 August 2015

Revenues

Budget Operating Revenues -v- Actual (Refer Note 2)

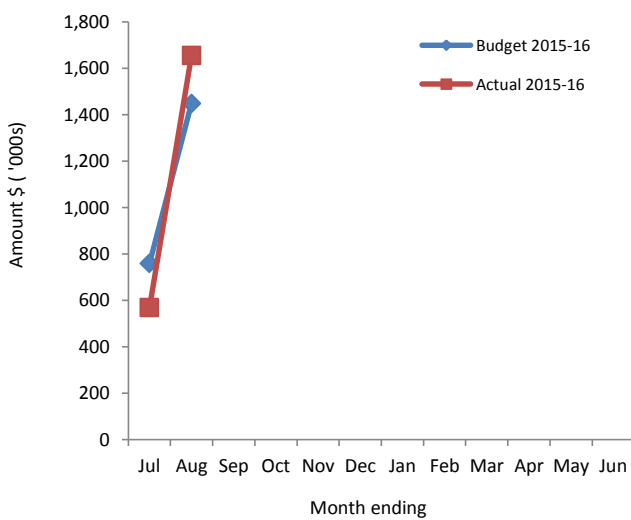


Budget Capital Revenue -v- Actual (Refer Note 2)

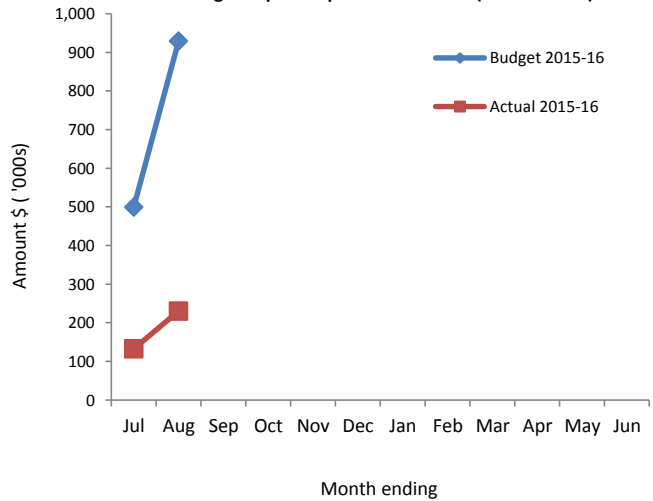


Expenditure

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



Comments

Actual operating expenses are higher than budget mainly due to a significant increase in actual depreciation figures compared to budget. This is a result of the 2014/15 fair value adjustment. YTD depreciation is 275k higher than budget. Please note this has no impact on the Shires budgeted cash position for the year.

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 August 2015

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		25,500	4,246	259	(3,987)	(93.90%)	
General Purpose Funding - Rates	9	3,694,125	3,694,125	3,635,471	(58,654)	(1.59%)	
General Purpose Funding - Other		909,121	167,710	211,412	43,702	26.06%	▲
Law, Order and Public Safety		276,744	133,852	107,736	(26,116)	(19.51%)	▼
Health		22,100	3,680	2,065	(1,615)	(43.88%)	
Education and Welfare		348,000	57,998	62,335	4,337	7.48%	
Housing		140,050	18,194	20,980	2,786	15.31%	
Community Amenities		1,172,702	992,527	980,472	(12,055)	(1.21%)	
Recreation and Culture		194,536	32,394	31,593	(801)	(2.47%)	
Transport		166,800	150,718	147,500	(3,218)	(2.14%)	
Economic Services		462,341	77,046	70,083	(6,963)	(9.04%)	▼
Other Property and Services		75,000	12,502	9,040	(3,462)	(27.69%)	
Total Operating Revenue		7,487,019	5,344,992	5,278,946	(66,046)		
Operating Expense							
Governance		(780,266)	(156,650)	(156,027)	623	0.40%	
General Purpose Funding		(253,712)	(47,238)	(39,452)	7,786	16.48%	▲
Law, Order and Public Safety		(474,098)	(100,105)	(91,887)	8,218	8.21%	▲
Health		(97,263)	(16,190)	(12,777)	3,413	21.08%	▲
Education and Welfare		(399,535)	(66,554)	(68,529)	(1,975)	(2.97%)	
Housing		(117,920)	(19,614)	(12,900)	6,714	34.23%	▲
Community Amenities		(1,118,751)	(186,360)	(183,438)	2,922	1.57%	
Recreation and Culture		(1,681,002)	(286,536)	(240,967)	45,569	15.90%	▲
Transport		(2,353,091)	(392,156)	(718,242)	(326,086)	(83.15%)	▼
Economic Services		(761,573)	(126,846)	(101,254)	25,592	20.18%	▲
Other Property and Services		(42,313)	(50,999)	(30,645)	20,355	39.91%	▲
Total Operating Expenditure		(8,079,524)	(1,449,249)	(1,656,117)	(206,869)		
Funding Balance Adjustments							
Add back Depreciation		2,137,879	356,298	631,369	275,071	77.20%	▲
Disposal	8	(50,650)	(8,448)	0	8,448	(100.00%)	
Adjust Provisions and Accruals		0	0	0	0		
Net Cash from Operations		1,494,724	4,243,593	4,254,198	10,605		
Capital Revenues							
Grants, Subsidies and	11	2,156,809	359,472	708,287	348,815	97.04%	▲
Proceeds from Disposal of Assets	8	75,150	12,526	0	(12,526)	(100.00%)	▼
Total Capital Revenues		2,231,959	371,998	708,287	336,289		
Capital Expenses							
Land Held for Resale		(15,000)	(2,502)	0	2,502	100.00%	▲
Land and Buildings	13	(843,465)	(130,572)	(117,035)	13,537	10.37%	▲
Infrastructure - Roads	13	(3,269,227)	(503,160)	(47,941)	455,219	90.47%	▲
Infrastructure - Other	13	(545,430)	(90,898)	(8,935)	81,963	90.17%	▲
Plant and Equipment	13	(1,184,701)	(197,442)	(54,750)	142,692	72.27%	▲
Furniture and Equipment	13	(24,686)	(4,112)	(1,670)	2,442	59.39%	▲
Total Capital Expenditure		(5,882,509)	(928,686)	(230,331)	698,355		
Net Cash from Capital Activities		(3,650,550)	(556,688)	477,956	1,034,644		
Financing							
Proceeds from New Debentures		400,000	0	0	0		
Proceeds from Advances		14,235	1,114	1,722	608	54.60%	
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	303,180	50,534	0	(50,534)	(100.00%)	
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(297,510)	(37,863)	(37,863)	0	0.00%	
Transfer to Reserves	7	(44,300)	(7,386)	(18,495)	(11,109)	(150.41%)	▼
Net Cash from Financing Activities		375,605	6,399	(54,636)	(61,035)		
Net Operations, Capital and Financing		(1,780,221)	3,693,304	4,677,517	984,213		
Opening Funding Surplus(Deficit)	3	1,819,822	1,819,822	1,858,703	38,881	2.14%	
Closing Funding Surplus(Deficit)	3	39,601	5,513,126	6,536,221	1,023,094		

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

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 August 2015

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Rates	9	3,694,125	3,694,125	3,635,471	(58,654)	(1.59%)	
Operating Grants, Subsidies and Contributions	11	1,245,489	346,698	373,062	26,364	7.60%	▲
Fees and Charges		2,249,653	1,254,551	1,251,235	(3,316)	(0.26%)	
Service Charges		0	0	0	0		
Interest Earnings		158,602	26,426	9,530	(16,896)	(63.94%)	▼
Other Revenue		88,500	14,744	9,649	(5,095)	(34.56%)	▼
Profit on Disposal of Assets	8	50,650	8,448	0			
Total Operating Revenue		7,487,019	5,344,992	5,278,946	(57,598)		
Operating Expense							
Employee Costs		(2,987,836)	(506,739)	(557,551)	(50,812)	(10.03%)	▼
Materials and Contracts		(2,249,187)	(374,608)	(291,956)	82,652	22.06%	▲
Utility Charges		(395,799)	(65,908)	(11,853)	54,056	82.02%	▲
Depreciation on Non-Current Assets		(2,137,879)	(356,298)	(631,369)	(275,071)	(77.20%)	▼
Interest Expenses		(68,601)	(7,477)	(1,752)	5,725	76.56%	▲
Insurance Expenses		(173,371)	(100,602)	(126,555)	(25,953)	(25.80%)	▼
Other Expenditure		(66,851)	(37,616)	(35,081)	2,535	6.74%	▲
Loss on Disposal of Assets	8	0	0	0			
Total Operating Expenditure		(8,079,524)	(1,449,249)	(1,656,117)	(206,869)		
Funding Balance Adjustments							
Add back Depreciation		2,137,879	356,298	631,369	275,071	77.20%	▲
Disposal	8	(50,650)	(8,448)	0	8,448	(100.00%)	▼
Adjust Provisions and Accruals		0	0	0	0		
Net Cash from Operations		1,494,724	4,243,593	4,254,198	19,053		
Capital Revenues							
Grants, Subsidies and	11	2,156,809	359,472	708,287	348,815	97.04%	▲
Proceeds from Disposal of Assets	8	75,150	12,526	0	(12,526)	(100.00%)	▼
Total Capital Revenues		2,231,959	371,998	708,287	336,289		
Capital Expenses							
Land Held for Resale		(15,000)	(2,502)	0	2,502	100.00%	▲
Land and Buildings	13	(843,465)	(130,572)	(117,035)	13,537	10.37%	▲
Infrastructure - Roads	13	(3,269,227)	(503,160)	(47,941)	455,219	90.47%	▲
Infrastructure - Other	13	(545,430)	(90,898)	(8,935)	81,963	90.17%	▲
Plant and Equipment	13	(1,184,701)	(197,442)	(54,750)	142,692	72.27%	▲
Furniture and Equipment	13	(24,686)	(4,112)	(1,670)	2,442	59.39%	▲
Total Capital Expenditure		(5,882,509)	(928,686)	(230,331)	698,355		
Net Cash from Capital Activities		(3,650,550)	(556,688)	477,956	1,034,644		
Financing							
Proceeds from New Debentures		400,000	0	0	0		
Proceeds from Advances		14,235	1,114	1,722	608	54.60%	
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	303,180	50,534	0	(50,534)	(100.00%)	▼
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(297,510)	(37,863)	(37,863)	0	0.00%	
Transfer to Reserves	7	(44,300)	(7,386)	(18,495)	(11,109)	(150.41%)	▼
Net Cash from Financing Activities		375,605	6,399	(54,636)	(61,035)		
Net Operations, Capital and Financing		(1,780,221)	3,693,304	4,677,517	992,661		
Opening Funding Surplus(Deficit)	3	1,819,822	1,819,822	1,858,703	38,881	2.14%	
Closing Funding Surplus(Deficit)	3	39,601	5,513,126	6,536,221	1,031,542		

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

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

SHIRE OF MOORA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 August 2015

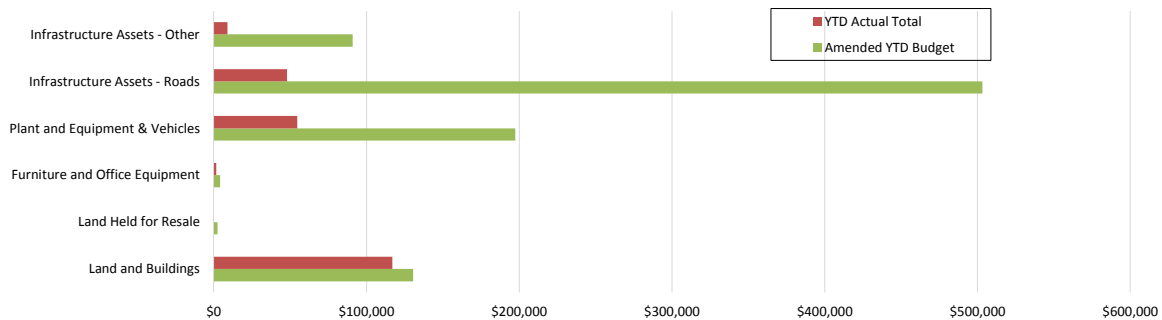
YTD 30 06 2015							
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
Land and Buildings	13	\$ 111,629	\$ 5,406	\$ 117,035	\$ 130,572	\$ 843,465	\$ (13,537)
Land Held for Resale	13	0	0	0	2,502	15,000	(2,502)
Furniture and Office Equipment	13	0	1,670	1,670	4,112	24,686	(2,442)
Plant and Equipment & Vehicles	13	0	54,750	54,750	197,442	1,184,701	(142,692)
Infrastructure Assets - Roads	13	0	47,941	47,941	503,160	3,269,227	(455,219)
Infrastructure Assets - Other	13	0	8,935	8,935	90,898	545,430	(81,963)
Capital Expenditure Totals		111,629	118,702	230,331	928,686	5,882,509	(698,355)

Funded By:

Capital Grants and Contributions	708,287	359,472	2,156,809	348,815
Borrowings	0	0	400,000	0
Other (Disposals & C/Fwd)	0	12,526	75,150	(12,526)
Own Source Funding - Cash Backed Reserves				
Sewerage Reserve	0	203,180	203,180	
Economic Development Reserve	0	100,000	100,000	
Total Own Source Funding - Cash Backed Reserves	0	303,180	303,180	(303,180)
Own Source Funding - Operations	(477,956)	(49,672)	2,644,190	(428,284)
Capital Funding Total	230,331	928,686	5,882,509	(395,175)

Comments and graphs

Capital Expenditure Program YTD



Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2015

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

A full copy of these policies is available within the Shire of Moora 2015/16 Adopted Budget.

Note 2: EXPLANATION OF MATERIAL VARIANCES

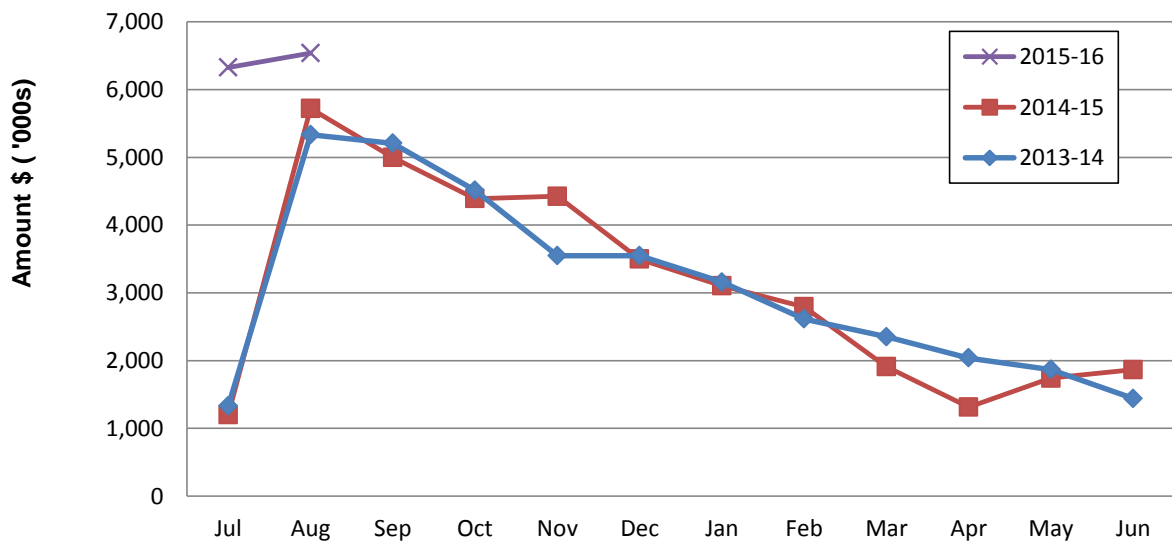
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding - Other	43,702	26.06%	▲	Timing	Q1 FAG payment received
Law, Order and Public Safety	(26,116)	(19.51%)	▼	Timing	Yet to receive SES co-contribution and Q1 operating grant payment
Economic Services	(6,963)	(9.04%)	▼	Timing	Caravan park fees below budget
Operating Expense					
General Purpose Funding	7,786	16.48%	▲	Timing	Delayed expenditure
Law, Order and Public Safety	8,218	8.21%	▲	Timing	Delayed expenditure
Housing	6,714	34.23%	▲	Timing	Delayed expenditure
Recreation and Culture	45,569	15.90%	▲	Timing	Delayed expenditure
Transport	(326,086)	(83.15%)	▼	Permanent	Depreciation increased after 14/15 year end FV adjustments (260k). Roads maintenance program expenses above YTD budget.
Economic Services	25,592	20.18%	▲	Timing	Delayed expenditure
Other Property and Services	20,355	39.91%	▲	Timing	Delayed expenditure
Capital Revenues					
Grants, Subsidies and Proceeds from Disposal of Assets	348,815	97.04%	▲	Timing	First regional roads grant received
	(12,526)	(100.00%)	▼	Timing	no assets disposed
Capital Expenses					
Land and Buildings	13,537	10.37%	▲	Timing	Delayed expenditure
Infrastructure - Roads	455,219	90.47%	▲	Timing	Delayed expenditure
Infrastructure - Other	81,963	90.17%	▲	Timing	Delayed expenditure
Plant and Equipment	142,692	72.27%	▲	Timing	Delayed expenditure
Financing					

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2015

Note 3: NET CURRENT FUNDING POSITION

				Positive=Surplus (Negative=Deficit)		
				YTD 31 Aug	30th June	YTD 31 Aug
				2015	2015	2014
				\$	\$	\$
Current Assets						
	Cash Unrestricted	4	2,902,486	1,960,815	2,014,508	
	Cash Restricted	4	1,890,794	1,872,300	2,037,056	
	Receivables - Rates	6	4,032,488	362,047	4,287,406	
	Receivables -Other	6	105,707	170,243	52,018	
	Inventories		36,992	12,236	19,657	
				8,968,467	4,377,640	8,410,646
Less: Current Liabilities						
	Trade and Other Payables		(109,769)	(213,232)	(70,737)	
	Provision for Employee Benefits		(525,281)	(525,281)	(444,048)	
	Current Portion of Long Term Borrowings		(259,647)	(297,510)	(209,874)	
				(894,696)	(1,036,022)	(724,658)
	Less: Cash Reserves	7	(1,890,794)	(1,872,300)	(2,037,056)	
	Less: Current Loans Clubs/Institutions		(18,725)	(20,448)	(9,999)	
	Add: Current Portion of Long Term Borrowings		259,647	297,510	209,874	
	Add: Leave Liability Not Required to Be Funded		112,323	112,323	112,323	
Net Current Funding Position				6,536,221	1,858,703	5,961,129

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2015

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.25%	1,400,086			1,400,086	BankWest	At Call
Reserve Bank Account	2.55%		794		794	Westpac	At Call
Trust Bank Account	0.00%			37,797	37,797	BankWest	At Call
Cash On Hand	Nil	2,400			2,400	N/A	On Hand
(b) Term Deposits							
Municipal Funds	3.00%	1,500,000			1,500,000	Bankwest	05-Nov-15
Reserve Funds	3.60%		1,055,000		1,055,000	NAB	16-Feb-15
Reserve Funds	3.00%		835,000		835,000	BankWest	02-May-16
Total		2,902,486	1,890,794	37,797	4,831,077		

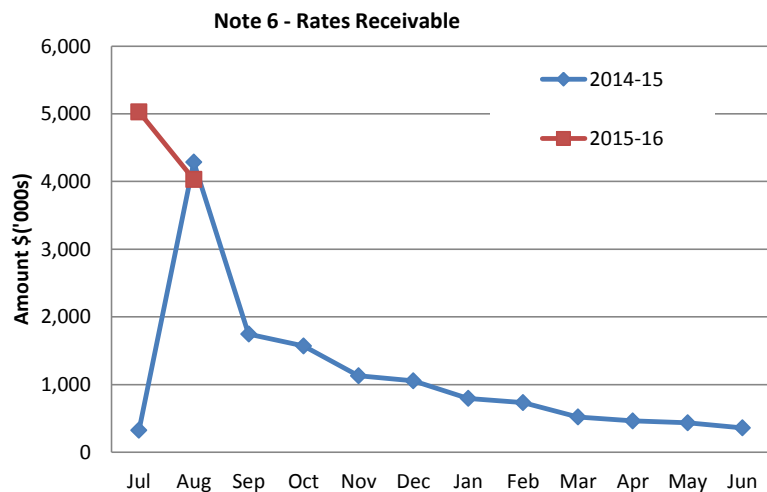
Comments/Notes - Investments

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2015

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 31 Aug 2015	30 June 2015
Opening Arrears Previous Years	\$ 362,047	\$ 333,068
Levied this year	4,689,020	4,656,322
Less Collections to date	(1,018,579)	(4,627,343)
Equals Current Outstanding	4,032,488	362,047
Net Rates Collectable	4,032,488	362,047
% Collected	20.17%	92.74%



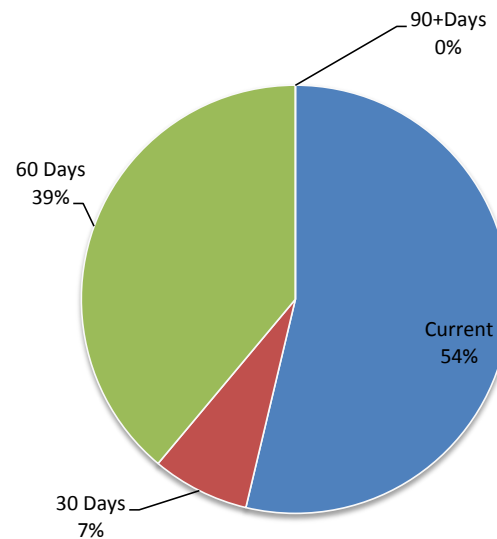
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 29,304	\$ 4,019	\$ 21,228	\$ 0
Total Receivables General Outstanding				54,551

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



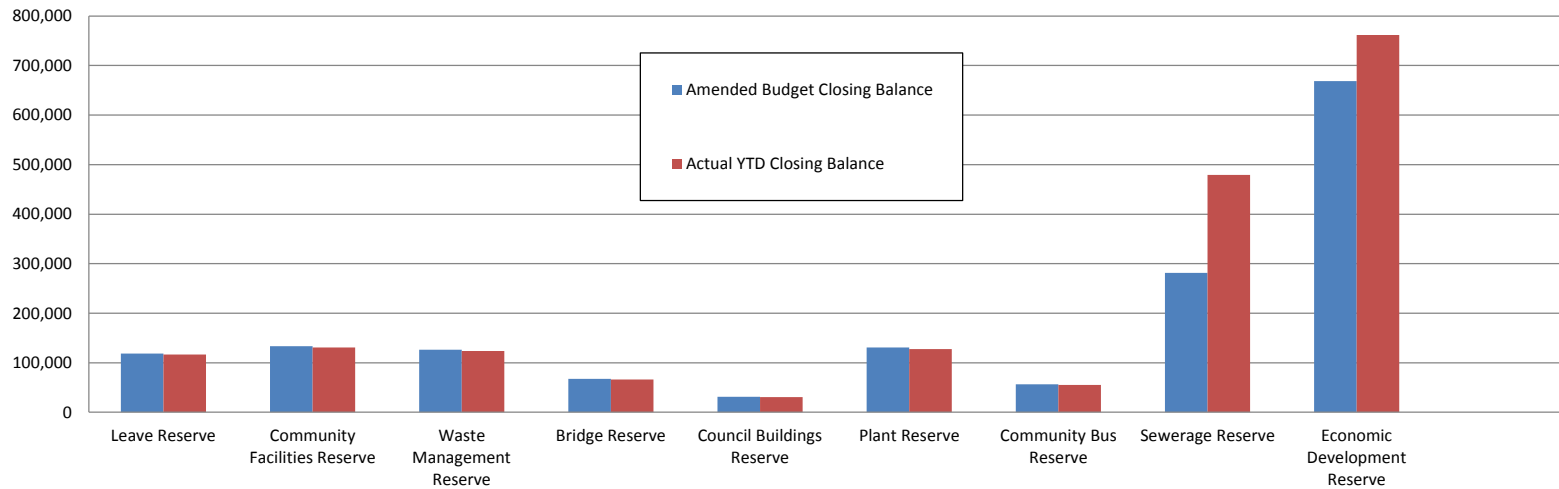
Comments/Notes - Receivables General

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2015

Note 7: Cash Backed Reserve

2014-15										
Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve	115,422	3,000	1,140	0	0	0	0		118,422	116,562
Community Facilities Reserve	129,258	4,200	1,277	0	0	0	0		133,458	130,535
Waste Management Reserve	122,328	4,000	1,208	0	0	0	0		126,328	123,536
Bridge Reserve	65,541	2,000	647	0	0	0	0		67,541	66,188
Council Buildings Reserve	30,035	1,000	297	0	0	0	0		31,035	30,332
Plant Reserve	126,485	4,000	1,249	0	0	0	0		130,485	127,734
Community Bus Reserve	54,438	1,800	538	0	0	0	0		56,238	54,976
Sewerage Reserve	474,411	10,000	4,686	0	0	(203,180)	0		281,231	479,097
Economic Development Reserve	754,381	14,300	7,452	0	0	(100,000)	0		668,681	761,833
	1,872,299	44,300	18,495	0	0	(303,180)	0		1,613,419	1,890,794

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



Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2015

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 31 08 2015			
					Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
			0	Plant and Equipment				
			0	Water Truck	12,800	0	(12,800)	
			0	Patching Truck	1,000	0	(1,000)	
			0	Metro Traffic Classifier x 2	30,850	0	(30,850)	
			0	Work Ute	6,000	0	(6,000)	
0	0	0	0		50,650	0	(50,650)	

Comments - Capital Disposal/Replacements

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2015

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

31/08/2015

Particulars	Principal 1-Jul-15	Final Repayment	New Loans (Budget)	Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
Housing									
Housing Executive Home	317	174,650	27/06/22	0	0	174,650	174,650	(132)	0
ICM Housing Project			400,000	0	0	0	0	-	0
Recreation and Culture									
Moora Town Hall Upgrade	314	178,967	27/04/19	9,881	9,881	169,086	169,086	839	2,917
Town Hall Upgrade	315	246,591	11/08/19	12,829	12,829	233,762	233,762	1,645	3,730
Transport									
Tip and Rubbish Trucks	320	61,845	24/05/16	15,153	15,153	46,692	46,692	466	830
Economic Development									
Moora Lifestyle Village	323	538,322	21/06/19	0	0	538,322	538,322	(1,090)	0
		1,200,375		37,863	37,863	1,162,512	1,162,512	1,728	7,477

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2015

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2015-16 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
20201 Grants Commission Grant Needs	WALGGC	Y	384,519		101,026		101,026	283,494
20202 Grants Commission - Road Formula	WALGGC	Y	315,564		77,511		77,511	238,054
20116 CBH Payment In Lieu Of Rates	Contribution - CBH	NA	19,436		19,436		19,436	0
LAW, ORDER, PUBLIC SAFETY								
20502 DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Y	32,959		0		0	32,959
20701 DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Y	8,911		0		0	8,911
20702 Contributions - Emergency Services Co	Dept. of Fire & Emergency Serv.	Y	109,500		0		0	109,500
20704 SES AWARE Program Grant	Dept. of Fire & Emergency Serv.	Y	0		0		0	0
20503 Emergency Services Levy Administration	Dept. of Fire & Emergency Serv.	Y	4,000		320		320	3,680
40501 FESA Plant & Equipment Grant	Dept. of Fire & Emergency Serv.	N	0			0	0	0
40502 FESA Building Grant	Dept. of Fire & Emergency Serv.	Y	28,165			0	0	28,165
HOUSING								
22201 Reimbursements/Insurance	Regional Development & Lands	NA	0				0	0
COMMUNITY AMENITIES								
22501 Contribution - Drum Muster Cost	Drum Muster	NA	4,000				0	4,000
RECREATION AND CULTURE								
23103 MPAC - Lotterywest Underwritten Sho	LotteryWest	Y	45,000		0		0	45,000
23104 Community Contributions	Community In-Kind Contribution	NA	0		0		0	0
23203 Swimming Pool Operating Subsidy	WA Sport	N	0		0		0	0
23204 Swimming Pool Grant	Department of Sport and Rec	N	0		0		0	0
23304 Kindergym Contributions - Moora Rec	Community Donations	NA	0		88		88	(88)
23309 KIDSPORT Administration Fees	Healthways	Y	0		0		0	0
23355 Grants - Kidsports Funding	Healthways	Y	10,000		12,000		12,000	(2,000)
23388 Event sponsorship	Various community	NA	0		727		727	(727)
43319 Swimming Pool Capital Grant	DSR	Y	30,000			0	0	30,000
43320 War Memorial Grant	Dep. Veteran Affairs	Y	0			0	0	0
43322 Mens Shed - WDC Capital Grant	WDC	Y	0			0	0	0
43311 Rec Ground Playground	LotteryWest	N	30,000			0	0	30,000
TRANSPORT								
23901 Direct Grants - Maintenance	Main Roads WA	Y	147,500		147,500		147,500	0
23902 Street Lighting Subsidy	Main Roads WA	Y	5,500		0		0	5,500
23903 Contribution - Crossovers	Community	NA	0		0		0	0
25903 Sponsorship - Tidy Towns Competition	Tidy Towns	N	0		0		0	0
43801 Regional Road Grants	Regional Road Group	Y	593,560			237,379	237,379	356,181
43802 Black Spot Grants	Dept. of Transport	Y	431,275			0	0	431,275
43803 Grant - Roads to Recovery	Dept. of Regional Development	Y	917,059			470,908	470,908	446,151
43808 Grant - Roads to Recovery	Dept. of Regional Development	Y	126,750			0	0	126,750
EDUCATION AND WELFARE								
20802 Grants for Community Events	TBA	N	0		0		0	0
21703 Child Care Centre - Fee Subsidy from F	Family Assistance Office	Y	100,000		0		0	100,000
21705 Child Care Centre - Operational Support	DEEWR	Y	48,000		12,298		12,298	35,702
21707 Child Care Centre - Grants	Dept. of Communities	N	0		0		0	0
23397 Grant - Youth Program	Dept. of Communities	N	0		0		0	0
23398 Grants and Contributions - Youth Activ	Dept. of Communities	N	0		0		0	0
20801 Contribution - Moora Toy Library	Dept. of Communities	N	0		0		0	0
23399 Youth Centre Fundraising	Various	N	0		0		0	0
41701 Child Care Centre - Grants	Dept. of Communities	Y	0			0	0	0
43806 Aged Friendly Communities Grant	WDC / Dep. Of Communities	Y	0			0	0	0
HEALTH								
21403 Podiatry Service - Subsidy HDWA	HDWA	Y	2,300				0	2,300
ECONOMIC SERVICES								
24611 Grant - Tourism Development Strategy	WA Tourism	N	0		455		455	(455)
24703 Building Commissions - BCITF/BRB	WA Department of Building	NA	300		0		0	300
25206 Electricity Reimbursements - Lifestyle	MLSV	NA	8,000		1,702		1,702	6,298
OTHER PROPERTY AND SERVICES								
25485 Employment Incentive Subsidy	CCI Apprentice	N	0		0		0	0
25602 Insurance Reimbursements	LGIS	NA	0		0		0	0
TOTALS			3,402,298	0	373,062	708,287	1,081,348	2,320,950
Operating	Operating		1,245,489				373,062	
Non-Operating	Non-operating		2,156,809				708,287	
			<u>3,402,298</u>				<u>1,081,348</u>	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2015

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets		Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Land and Buildings							
Governance							
Admin Centre Renewal	30410	37,555	6,258	0	(6,258)		
Governance Total		37,555	6,258	0	(6,258)	0	
Law, Order And Public Safety							
Construction of Fire Shed (FESA)	30502	29,000	4,832	0	(4,832)	0	
Law, Order And Public Safety Total		29,000	4,832	0	(4,832)	0	
Housing							
Construction of 1 x Executive Home	32304	500,000	0	0	0		
Housing Total		500,000	0	0	0	0	
Recreation And Culture							
Hydrotherapy Pool	30415	0	0	506	506		
Swimming Pool Renewal	32317	32,330	5,386	0	(5,386)	0	
Skate Park & Bike Track Upgrade	33305	11,450	1,908	0	(1,908)		
Moora Recreation Centre - Furniture & Fittings Upgrade	33321	12,500	2,082	0	(2,082)	0	
Community Sporting Facilities	33326	15,000	2,502	0	(2,502)		
Shed - Equipment Storage	33011	6,390	1,064	0	(1,064)		
Mens Shed	33014	10,000	1,666	8,500	6,834		
Miling Pavilion	33318	40,000	6,666	0	(6,666)		
Watheroo Pavilion Upgrade	33340	14,909	2,484	4,900	2,416		
Recreation And Culture Total		142,579	23,758	13,906	(9,852)	0	
Economic Services							
Entry Statements	34604	20,000	3,336	0	(3,336)		
Moora Lifestyle Village Development	35001	12,000	2,002	0	(2,002)		
Caravan Park Upgrade	34612	102,330	90,386	103,129	12,743	103,129	
Transport Total		134,330	95,724	103,129	7,405	103,129	
Land and Buildings Total		843,465	130,572	117,035	(13,537)	103,129	
Land Held for Resale							
Economic Services							
Industrial Park - Land Extension	35260	15,000	2,502	0	(2,502)		
Economic Services Total		15,000	2,502	0	(2,502)		
Land Held for Resale Total		15,000	2,502	0	(2,502)	0	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2015

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets		Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Furniture & Office Equip.							
Governance							
Purchase Computing Equipment	30402	24,686	4,112	1,670	(2,442)	1,670	
Governance Total		24,686	4,112	1,670	(2,442)	1,670	
Furniture & Office Equip. Total		24,686	4,112	1,670	(2,442)	1,670	
Plant , Equip. & Vehicles							
Governance							
Community Amenities							
Water Truck 2014/15	34063	236,071	39,344	42	(39,302)	42	
Moora Sewerage System Upgrade	39521	163,000	27,166	2,208	(24,958)	2,208	
Community Amenities Total		399,071	66,510	2,250	(64,260)	2,208	
Transport							
Drain Cleaner	30458	40,000	6,666	0	(6,666)	0	
23 Tonne Excavator	34069	330,000	55,000	0	(55,000)	0	
Patching Truck 2014/15	34064	216,800	36,132	0	(36,132)	0	
Metro Traffic Classifiers 2014/15	34077	10,000	1,664	0	(1,664)	0	
Transport Total		596,800	99,462	0	(99,462)	0	
Other Property and Services							
Water Tanker	34015	84,000	14,000	52,500	38,500	52,500	
Work Ute	34067	76,330	12,724	0	(12,724)	0	
Cement Mixer	34075	2,500	416	0	(416)	0	
Ride on Mower	33302	8,000	1,332	0	(1,332)	0	
Skid Steer Loader	34065	10,000	1,666	0	(1,666)	0	
Trailers	34081	8,000	1,332	0	(1,332)	0	
Other Property and Services Total		188,830	31,470	52,500	21,030	52,500	
Plant , Equip. & Vehicles Total		1,184,701	197,442	54,750	(142,692)	54,708	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2015

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets		Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Infrastructure Assets - Roads							
Transport							
Road Construction - Regional Road Group	33910	911,329	151,884	46,024	(105,860)	46,024	
Road Construction - Blackspot	33911	436,825	72,802	0	(72,802)	0	
Road Construction - Roads To Recovery	33913	331,163	55,188	0	(55,188)	0	
Drainage Construction	33914	0	0	51	51	51	
Footpath Construction	33916	83,747	13,956	0	(13,956)	0	
Various Footpath Construction TBA		250,000	0	0	0	0	
Road Construction - Widen, Seal & Kerb	33917	94,393	15,728	0	(15,728)	0	
Road Construction - Town Streets	33918	424,234	70,696	0	(70,696)	0	
Road Construction - Rural Bitumen Roads	33919	561,273	93,538	1,866	(91,672)	1,866	
Road Construction - Rural Regravelling Projects	33920	176,263	29,368	0	(29,368)	0	
Transport Total		3,269,227	503,160	47,941	(455,219)	47,941	
Infrastructure Assets - Roads Total		3,269,227	503,160	47,941	(455,219)	47,941	
Infrastructure Assets - Other							
Education And Welfare							
Childcare Centre - Renewal	31708	27,500	4,582	0	(4,582)	0	
Education And Welfare Total		27,500	4,582	0	(4,582)	0	
Community Amenities							
Electronic Community Notice Board	33720	20,000	3,332	0	(3,332)	0	
Renewal of Moora Sewerage Scheme	39520	67,100	11,182	8,926	(2,256)	8,926	
Community Amenities Total		87,100	14,514	8,926	(5,588)	8,926	
Recreation And Culture							
Moora Recreation Centre - Upgrade Precinct	33307	25,000	4,166	0	(4,166)	0	
Renewal of Park Infrastructure	33308	20,000	3,332	0	(3,332)	0	
Recreation And Culture Total		45,000	7,498	0	(7,498)	0	
Transport							
Moora Airstrip	33901	253,500	42,250	0	(42,250)	0	
Transport Total		253,500	42,250	0	(42,250)	0	
Other Property							
Depot Infrastructure	35950	100,000	16,668	0	(16,668)	0	
Remediation of Contamination - Depot	35951	32,330	5,386	10	(5,376)	10	
Other Property Total		132,330	22,054	10	(22,044)	10	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2015

Note 13: CAPITAL ACQUISITIONS

		Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Infrastructure Assets							
Infrastructure Assets - Other Total		545,430	90,898	8,935	(81,963)	8,935	
Capital Expenditure Total		5,882,509	928,686	230,331	(698,355)	216,383	