

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ended 30 September 2015

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Moora

Compilation Report

For the Period Ended 30 September 2015

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 30 September 2015 of \$6,004,032.

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:

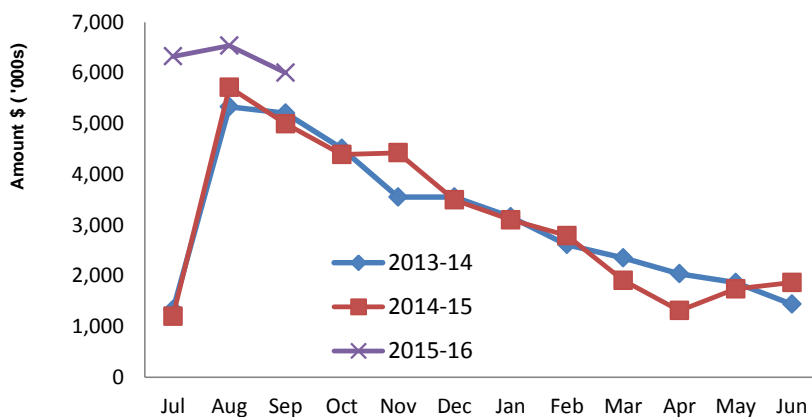
Date prepared:

9/10/2015

Shire of Moora

Monthly Summary Information
For the Period Ended 30 September 2015

Liquidity Over the Year (Refer Note 3)



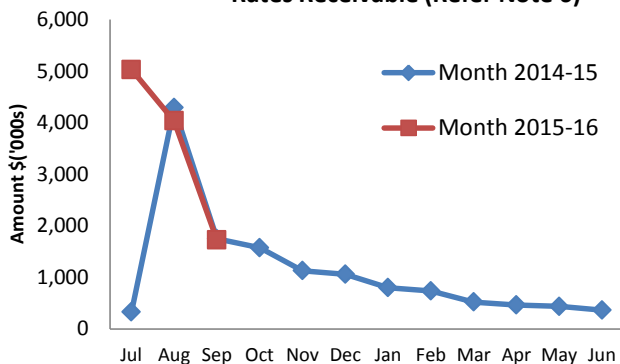
Cash and Cash Equivalents as at period end

Unrestricted	\$ 4,686,651
Restricted	\$ 1,890,794
	\$ 6,577,445

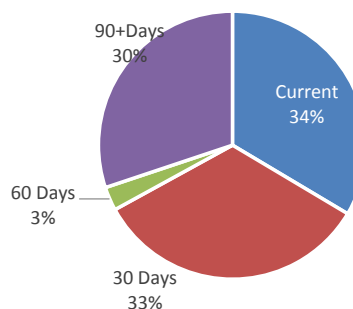
Receivables

Rates	\$ 1,724,772
Other	\$ 57,850
	\$ 1,782,623

Rates Receivable (Refer Note 6)



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



Comments

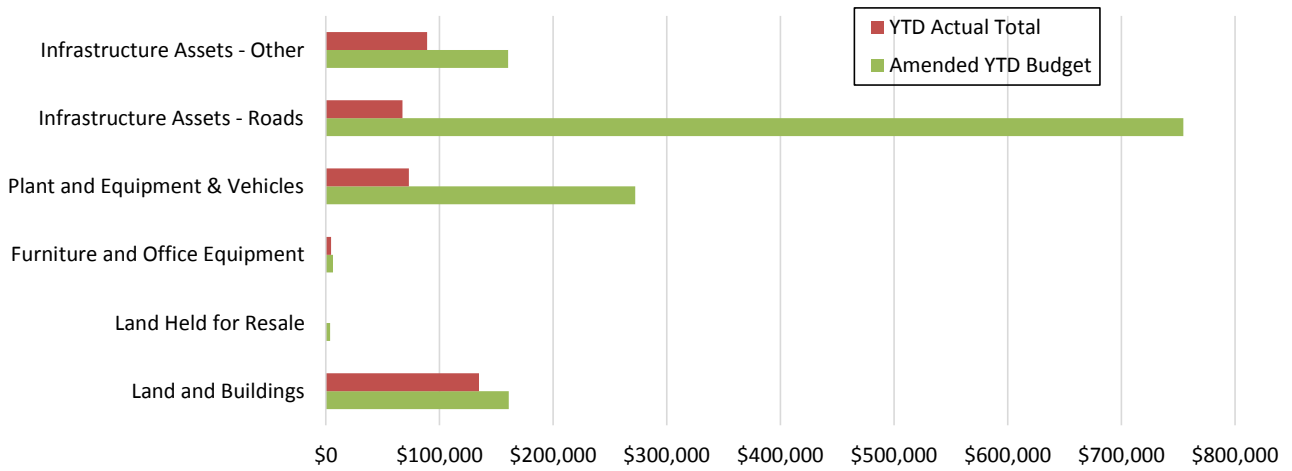
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Moora

Monthly Summary Information

For the Period Ended 30 September 2015

Capital Expenditure Program YTD



Comments

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

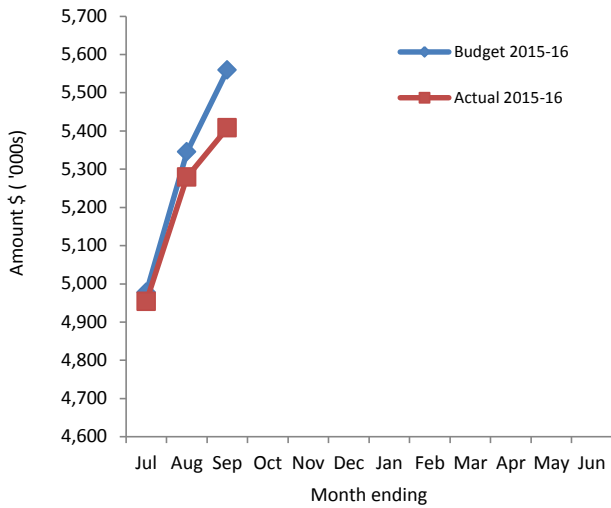
Shire of Moora

Monthly Summary Information

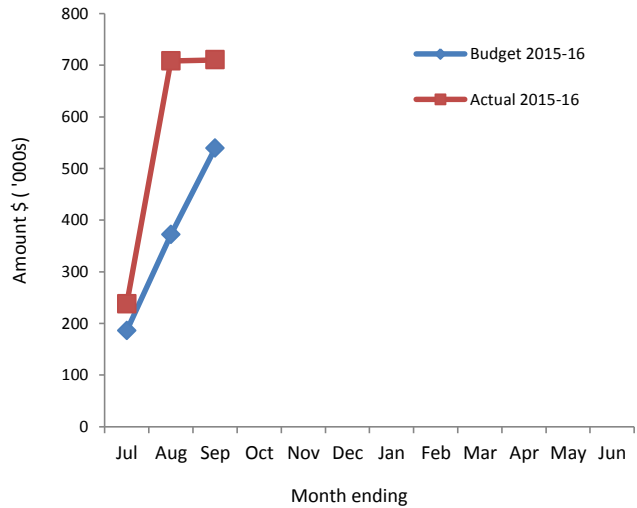
For the Period Ended 30 September 2015

Revenues

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

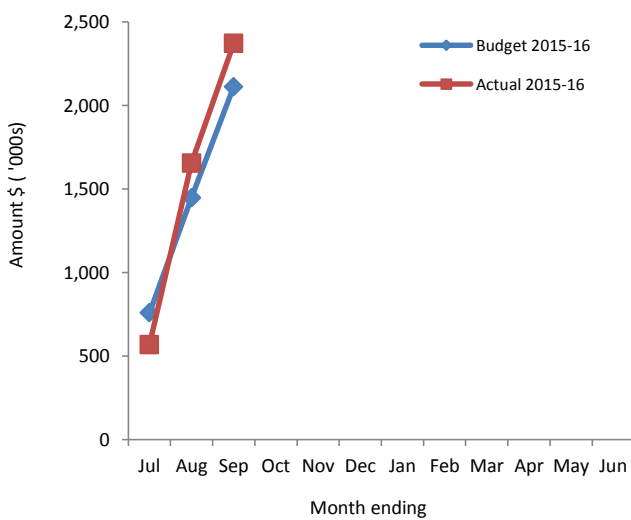


Budget Capital Revenue -v- Actual (Refer Note 2)

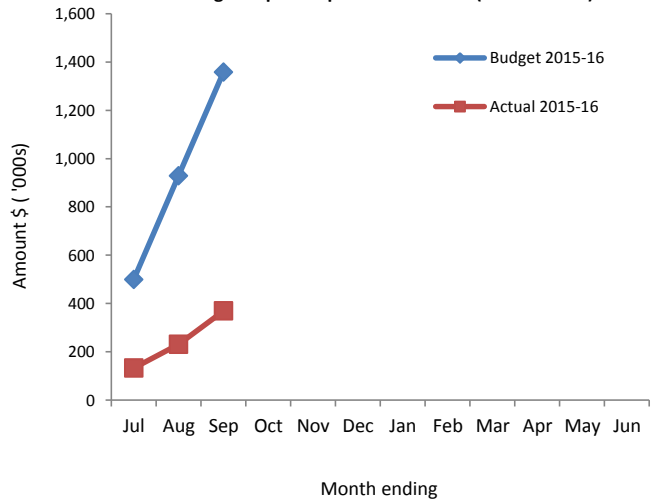


Expenditure

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 402k 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 30 September 2015

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		25,500	6,369	3,185	(3,184)	(49.99%)	
General Purpose Funding - Rates	9	3,694,125	3,694,125	3,637,160	(56,965)	(1.54%)	
General Purpose Funding - Other		909,121	241,847	239,580	(2,267)	(0.94%)	
Law, Order and Public Safety		276,744	148,141	108,134	(40,007)	(27.01%)	▼
Health		22,100	5,520	3,266	(2,254)	(40.83%)	
Education and Welfare		348,000	86,997	84,783	(2,214)	(2.55%)	
Housing		140,050	27,291	29,930	2,639	9.67%	
Community Amenities		1,172,702	1,013,624	995,461	(18,163)	(1.79%)	
Recreation and Culture		194,536	48,591	40,235	(8,356)	(17.20%)	▼
Transport		166,800	152,327	149,100	(3,227)	(2.12%)	
Economic Services		462,341	115,569	100,967	(14,602)	(12.63%)	▼
Other Property and Services		75,000	18,753	16,001	(2,752)	(14.67%)	
Total Operating Revenue		7,487,019	5,559,154	5,407,802	(151,352)		
Operating Expense							
Governance		(780,266)	(218,975)	(211,605)	7,370	3.37%	
General Purpose Funding		(253,712)	(70,055)	(61,985)	8,070	11.52%	▲
Law, Order and Public Safety		(474,098)	(137,486)	(114,435)	23,051	16.77%	▲
Health		(97,263)	(24,285)	(20,292)	3,993	16.44%	▲
Education and Welfare		(399,535)	(99,831)	(95,569)	4,262	4.27%	
Housing		(117,920)	(29,421)	(19,273)	10,148	34.49%	▲
Community Amenities		(1,118,751)	(279,540)	(256,657)	22,883	8.19%	▲
Recreation and Culture		(1,681,002)	(424,804)	(340,319)	84,485	19.89%	▲
Transport		(2,353,091)	(588,234)	(1,087,044)	(498,810)	(84.80%)	▼
Economic Services		(761,573)	(190,269)	(169,554)	20,715	10.89%	▲
Other Property and Services		(42,313)	(50,100)	3,361	53,462	106.71%	▲
Total Operating Expenditure		(8,079,524)	(2,113,001)	(2,373,370)	(260,370)		
Funding Balance Adjustments							
Add back Depreciation		2,137,879	534,447	936,750	402,303	75.27%	▲
Disposal	8	(50,650)	(12,672)	(1,600)	11,072	(87.37%)	
Adjust Provisions and Accruals		0	0	(624)	(624)		
Net Cash from Operations		1,494,724	3,967,928	3,968,957	1,029		
Capital Revenues							
Grants, Subsidies and	11	2,156,809	539,208	708,741	169,533	31.44%	▲
Proceeds from Disposal of Assets	8	75,150	0	1,600	1,600		
Total Capital Revenues		2,231,959	539,208	710,341	171,133		
Capital Expenses							
Land Held for Resale		(15,000)	(3,753)	0	3,753	100.00%	▲
Land and Buildings	13	(843,465)	(160,858)	(134,832)	26,026	16.18%	▲
Infrastructure - Roads	13	(3,269,227)	(754,740)	(67,394)	687,346	91.07%	▲
Infrastructure - Other	13	(641,330)	(160,323)	(88,971)	71,352	44.51%	▲
Plant and Equipment	13	(1,088,801)	(272,187)	(73,068)	199,119	73.16%	▲
Furniture and Equipment	13	(24,686)	(6,168)	(4,432)	1,736	28.14%	▲
Total Capital Expenditure		(5,882,509)	(1,358,029)	(368,697)	989,332		
Net Cash from Capital Activities		(3,650,550)	(818,821)	341,644	1,160,465		
Financing							
Proceeds from New Debentures		480,000	0	0	0		
Proceeds from Advances		14,235	1,671	3,654	1,983	118.67%	
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	303,180	0	0	0		
Advances to Community Groups		0	0	(80,000)	(80,000)		▼
Repayment of Debentures	10	(297,510)	(67,790)	(67,790)	0	0.00%	
Transfer to Reserves	7	(44,300)	0	(18,495)	(18,495)		▼
Net Cash from Financing Activities		455,605	(66,119)	(162,632)	(96,512)		
Net Operations, Capital and Financing		(1,700,221)	3,082,988	4,147,969	1,064,981		
Opening Funding Surplus(Deficit)	3	1,819,822	1,819,822	1,856,063	36,241	1.99%	
Closing Funding Surplus(Deficit)	3	119,601	4,902,810	6,004,032	1,101,223		

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 30 September 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	\$ 3,637,160	\$ (56,965)	% (1.54%)	
Operating Grants, Subsidies and Contributions	11	1,245,489	436,579	377,626	(58,953)	(13.50%)	▼
Fees and Charges		2,249,653	1,354,023	1,345,388	(8,635)	(0.64%)	
Service Charges		0	0	0	0		
Interest Earnings		158,602	39,639	29,847	(9,792)	(24.70%)	▼
Other Revenue		88,500	22,116	16,182	(5,934)	(26.83%)	▼
Profit on Disposal of Assets	8	50,650	12,672	1,600			
Total Operating Revenue		7,487,019	5,559,154	5,407,802	(140,280)		
Operating Expense							
Employee Costs		(2,987,836)	(754,755)	(810,022)	(55,267)	(7.32%)	▼
Materials and Contracts		(2,249,187)	(561,912)	(396,427)	165,485	29.45%	▲
Utility Charges		(395,799)	(98,862)	(35,802)	63,060	63.79%	▲
Depreciation on Non-Current Assets		(2,137,879)	(534,447)	(936,750)	(402,303)	(75.27%)	▼
Interest Expenses		(68,601)	(15,767)	(10,390)	5,377	34.10%	▲
Insurance Expenses		(173,371)	(106,833)	(125,106)	(18,273)	(17.10%)	▼
Other Expenditure		(66,851)	(40,424)	(58,872)	(18,448)	(45.64%)	▼
Loss on Disposal of Assets	8	0	0	0			
Total Operating Expenditure		(8,079,524)	(2,113,001)	(2,373,370)	(260,370)		
Funding Balance Adjustments							
Add back Depreciation		2,137,879	534,447	936,750	402,303	75.27%	▲
Disposal	8	(50,650)	(12,672)	(1,600)	11,072	(87.37%)	
Adjust Provisions and Accruals		0	0	(624)	(624)		
Net Cash from Operations		1,494,724	3,967,928	3,968,957	12,101		
Capital Revenues							
Grants, Subsidies and	11	2,156,809	539,208	708,741	169,533	31.44%	▲
Proceeds from Disposal of Assets	8	75,150	0	1,600	1,600		
Total Capital Revenues		2,231,959	539,208	710,341	171,133		
Capital Expenses							
Land Held for Resale		(15,000)	(3,753)	0	3,753	100.00%	▲
Land and Buildings	13	(843,465)	(160,858)	(134,832)	26,026	16.18%	▲
Infrastructure - Roads	13	(3,269,227)	(754,740)	(67,394)	687,346	91.07%	▲
Infrastructure - Other	13	(641,330)	(160,323)	(88,971)	71,352	44.51%	▲
Plant and Equipment	13	(1,088,801)	(272,187)	(73,068)	199,119	73.16%	▲
Furniture and Equipment	13	(24,686)	(6,168)	(4,432)	1,736	28.14%	▲
Total Capital Expenditure		(5,882,509)	(1,358,029)	(368,697)	989,332		
Net Cash from Capital Activities		(3,650,550)	(818,821)	341,644	1,160,465		
Financing							
Proceeds from New Debentures		480,000	0	0	0		
Proceeds from Advances		14,235	1,671	3,654	1,983	118.67%	
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	303,180	0	0	0		
Advances to Community Groups		0	0	(80,000)	(80,000)		▼
Repayment of Debentures	10	(297,510)	(67,790)	(67,790)	0	0.00%	
Transfer to Reserves	7	(44,300)	0	(18,495)	(18,495)		▼
Net Cash from Financing Activities		455,605	(66,119)	(162,632)	(96,512)		
Net Operations, Capital and Financing		(1,700,221)	3,082,988	4,147,969	1,076,053		
Opening Funding Surplus(Deficit)	3	1,819,822	1,819,822	1,856,063	36,241	1.99%	
Closing Funding Surplus(Deficit)	3	119,601	4,902,810	6,004,032	1,112,295		

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 30 September 2015

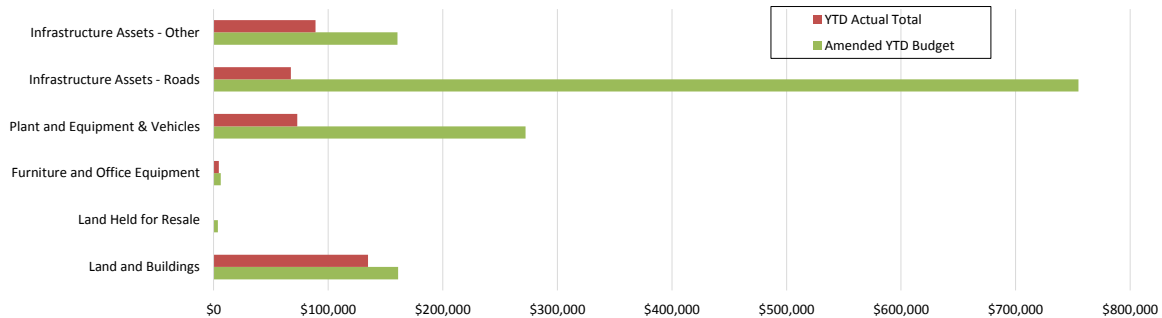
		YTD 30 06 2015					
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
Land and Buildings	13	\$ 113,292	\$ 21,540	\$ 134,832	\$ 160,858	\$ 843,465	\$ (26,026)
Land Held for Resale	13	0	0	0	3,753	15,000	(3,753)
Furniture and Office Equipment	13	0	4,432	4,432	6,168	24,686	(1,736)
Plant and Equipment & Vehicles	13	0	73,068	73,068	272,187	1,088,801	(199,119)
Infrastructure Assets - Roads	13	0	67,394	67,394	754,740	3,269,227	(687,346)
Infrastructure Assets - Other	13	0	88,971	88,971	160,323	641,330	(71,352)
Capital Expenditure Totals		113,292	255,406	368,697	1,358,029	5,882,509	(989,332)

Funded By:

Capital Grants and Contributions	708,741	539,208	2,156,809	169,533
Borrowings	0	0	400,000	0
Other (Disposals & C/Fwd)	1,600	0	75,150	1,600
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	(341,644)	212,461	2,644,190	(554,105)
Capital Funding Total	368,697	1,358,029	5,882,509	(686,152)

Comments and graphs

Capital Expenditure Program YTD



Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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

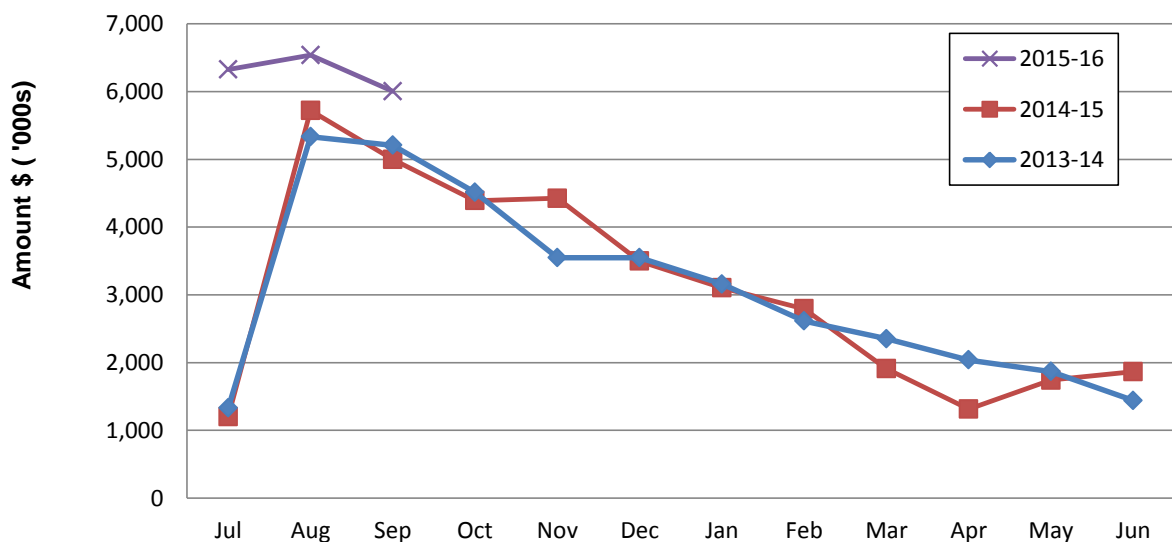
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Law, Order and Public Safety	(40,007)	(27.01%)	▼	Timing	Yet to receive SES co-contribution and Q1 operating grant payment
Recreation and Culture	(8,356)	(17.20%)	▼	Timing	Lottery West Grant not received
Economic Services	(14,602)	(12.63%)	▼	Timing	Chalet fees below budget YTD
Operating Expense					
General Purpose Funding	8,070	11.52%	▲	Timing	Delayed expenditure
Law, Order and Public Safety	23,051	16.77%	▲	Timing	Costs will increase during fire season
Housing	10,148	34.49%	▲	Timing	Delayed expenditure
Community Amenities	22,883	8.19%	▲	Timing	Delayed expenditure
Recreation and Culture	84,485	19.89%	▲	Timing	Delayed expenditure
Transport	(498,810)	(84.80%)	▼	Permanent	Depreciation increased after 14/15 year end FV adjustments (400k). Roads maintenance program expenses above YTD budget.
Economic Services	20,715	10.89%	▲	Timing	Delayed expenditure
Other Property and Services	53,462	106.71%	▲	Timing	Private works
Capital Revenues					
Grants, Subsidies and	169,533	31.44%	▲	Timing	Early receipt of road grants
Capital Expenses					
Land and Buildings	26,026	16.18%	▲	Timing	Delayed expenditure
Infrastructure - Roads	687,346	91.07%	▲	Timing	Delayed expenditure
Infrastructure - Other	71,352	44.51%	▲	Timing	Delayed expenditure
Plant and Equipment	199,119	73.16%	▲	Timing	Delayed expenditure
Financing					
Advances to Community Groups	(80,000)		▼	Permanent	Funds transferred to Moora Bowling Club as per Council resolution

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2015

Note 3: NET CURRENT FUNDING POSITION

				Positive=Surplus (Negative=Deficit)		
				YTD 30 Sep	30th June	YTD 30 Sep
				2015	2015	2014
				\$	\$	\$
Current Assets						
Cash Unrestricted	4	4,686,651	1,960,815	3,754,394		
Cash Restricted	4	1,890,794	1,872,300	2,037,056		
Receivables - Rates	6	1,724,772	359,408	1,744,838		
Receivables -Other	6	67,537	170,243	78,765		
Inventories		29,931	12,236	24,815		
		8,399,685	4,375,000	7,639,869		
Less: Current Liabilities						
Trade and Other Payables		(75,107)	(213,232)	(29,255)		
Provision for Employee Benefits		(525,281)	(525,281)	(444,048)		
Current Portion of Long Term Borrowings		(229,719)	(297,510)	(227,207)		
		(830,108)	(1,036,022)	(700,510)		
Less: Cash Reserves	7	(1,890,794)	(1,872,300)	(2,037,056)		
Less: Current Loans Clubs/Institutions		(16,794)	(20,448)	(9,999)		
Add: Current Portion of Long Term Borrowings		229,719	297,510	227,207		
Add: Leave Liability Not Required to Be Funded		112,323	112,323	112,323		
Net Current Funding Position		6,004,032	1,856,063	5,231,834		

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 30 September 2015

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.25%	684,151			684,151	Westpac	At Call
Reserve Bank Account	2.55%		794		794	Westpac	At Call
Trust Bank Account	0.00%			48,277	48,277	Westpac	At Call
Cash On Hand	Nil	2,500			2,500	N/A	On Hand
(b) Term Deposits							
Municipal Funds	3.00%	1,500,000			1,500,000	Bankwest	05-Nov-15
Municipal Funds	3.00%	2,500,000			2,500,000	Westpac	14-Dec-15
Reserve Funds	2.89%		1,055,000		1,055,000	NAB	16-Feb-16
Reserve Funds	3.00%		835,000		835,000	BankWest	02-May-16
Total		4,686,651	1,890,794	48,277	6,625,722		

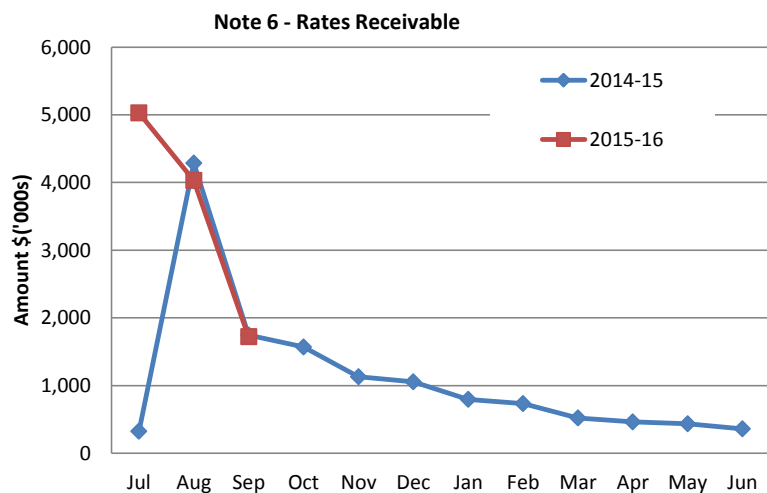
Comments/Notes - Investments

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2015

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 30 Sep 2015	30 June 2015
Opening Arrears Previous Years	\$ 359,408	\$ 333,068
Levied this year	4,688,698	4,656,322
Less Collections to date	(3,323,334)	(4,629,982)
Equals Current Outstanding	1,724,772	359,408
Net Rates Collectable	1,724,772	359,408
% Collected	65.83%	92.80%



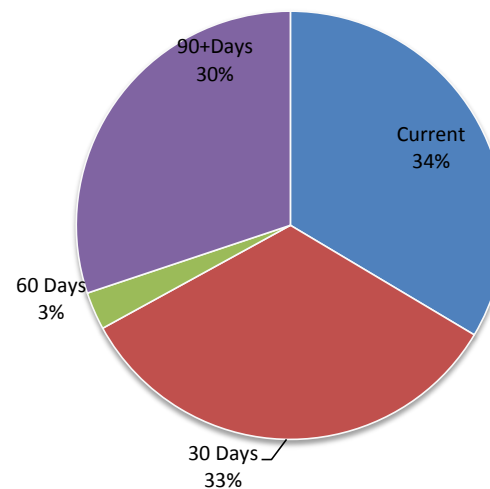
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 19,410	\$ 19,359	\$ 1,653	\$ 17,428
Total Receivables General Outstanding				57,850

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



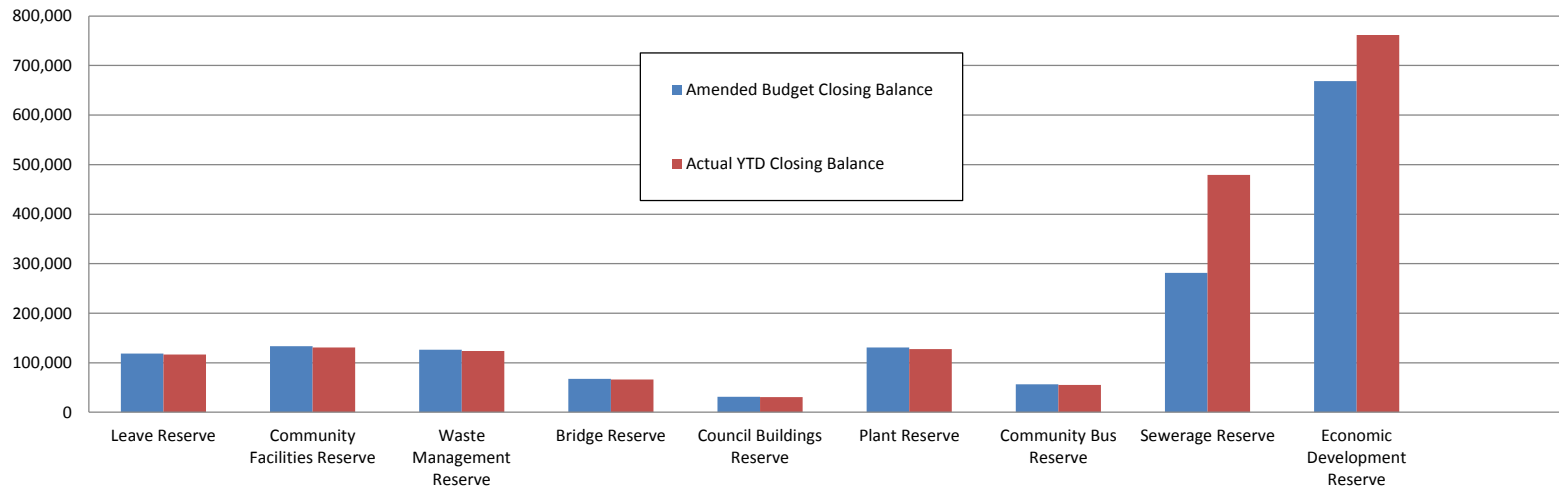
Comments/Notes - Receivables General

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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 30 September 2015

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 30 09 2015			
					Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
			0	Plant and Equipment				
			0	Water Truck	30,850	0	(30,850)	
			1,600	Patching Truck	12,800	0	(12,800)	
5,534	(5,534)	1,600	1,600	Metro Traffic Classifier x 2	1,000	1,600	600	
			0	Work Ute	6,000	0	(6,000)	
5,534	(5,534)	1,600	1,600		50,650	1,600	(49,050)	

Comments - Capital Disposal/Replacements

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2015

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

30/09/2015

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
Bowling Club SS Loan			80,000						
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		29,927	29,927	508,395	508,395	7,200	8,290
	1,200,375		480,000	67,790	67,790	1,132,585	1,132,585	10,019	15,767

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 30 September 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		131		131	(131)
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		2,091		2,091	(2,091)
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			455	455	(455)
43311 Rec Ground Playground	LotteryWest	N	30,000				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		14,721		14,721	33,279
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		2,437		2,437	5,563
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	377,626	708,741	1,086,367	2,315,931
Operating	Operating		1,245,489				377,626	
Non-Operating	Non-operating		2,156,809				708,741	
			<u>3,402,298</u>				<u>1,086,367</u>	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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	9,387	11,289	1,902	11,289	
Governance Total		37,555	9,387	11,289	1,902	11,289	
Law, Order And Public Safety							
Construction of Fire Shed (FESA)	30502	29,000	7,248	0	(7,248)	0	
Law, Order And Public Safety Total		29,000	7,248	0	(7,248)	0	
Housing							
Construction of 1 x Executive Home	32304	500,000	0	0	0	0	
Housing Total		500,000	0	0	0	0	
Recreation And Culture							
Hydrotherapy Pool	30415	0	0	1,576	1,576		
Swimming Pool Renewal	32317	32,330	8,079	0	(8,079)	0	
Skate Park & Bike Track Upgrade	33305	11,450	2,862	0	(2,862)		
Moora Recreation Centre - Furniture & Fittings Upgrade	33321	12,500	3,123	0	(3,123)	0	
Community Sporting Facilities	33326	15,000	3,753	0	(3,753)	0	
Shed - Equipment Storage	33011	6,390	1,596	0	(1,596)	0	
Mens Shed	33014	10,000	2,499	8,500	6,001		
Miling Pavilion	33318	40,000	9,999	0	(9,999)	0	
Watheroo Pavilion Upgrade	33340	14,909	3,726	10,251	6,525	10,251	
Recreation And Culture Total		142,579	35,637	20,327	(15,310)	10,251	
Economic Services							
Entry Statements	34604	20,000	5,004	0	(5,004)		
Moora Lifestyle Village Development	35001	12,000	3,003	0	(3,003)		
Caravan Park Upgrade	34612	102,330	100,579	103,216	2,637		14/15 WIP t/f
Transport Total		134,330	108,586	103,216	(5,370)	0	
Land and Buildings Total		843,465	160,858	134,832	(26,026)	21,540	
Land Held for Resale							
Economic Services							
Industrial Park - Land Extension	35260	15,000	3,753	0	(3,753)		
Economic Services Total		15,000	3,753	0	(3,753)	0	
Land Held for Resale Total		15,000	3,753	0	(3,753)	0	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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	6,168	4,432	(1,736)	4,432	
Governance Total		24,686	6,168	4,432	(1,736)	4,432	
Furniture & Office Equip. Total		24,686	6,168	4,432	(1,736)	4,432	
Plant , Equip. & Vehicles							
Governance							
Community Amenities							
Water Truck 2014/15	34063	236,071	59,016	42	(58,974)	42	
Renewal of Moora Sewerage Scheme	39520	67,100	16,773	8,926	(7,847)	8,926	
Community Amenities Total		303,171	75,789	8,968	(66,821)	8,968	
Transport							
Drain Cleaner	30458	40,000	9,999	0	(9,999)	0	
23 Tonne Excavator	34069	330,000	82,500	0	(82,500)	0	
Patching Truck 2014/15	34064	216,800	54,198	0	(54,198)	0	
Metro Traffic Classifiers	34077	10,000	2,496	11,600	9,104	11,600	
Transport Total		596,800	149,193	11,600	(137,593)	11,600	
Other Property and Services							
Water Tanker	34015	84,000	21,000	52,500	31,500	52,500	
Work Ute	34067	76,330	19,086	0	(19,086)	0	
Cement Mixer	34075	2,500	624	0	(624)	0	
Ride on Mower	33302	8,000	1,998	0	(1,998)	0	
Skid Steer Loader	34065	10,000	2,499	0	(2,499)	0	
Trailers	34081	8,000	1,998	0	(1,998)	0	
Other Property and Services Total		188,830	47,205	52,500	5,295	52,500	
Plant , Equip. & Vehicles Total		1,088,801	272,187	73,068	(199,119)	73,068	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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	227,826	59,506	(168,320)	59,506	
Road Construction - Blackspot	33911	436,825	109,203	0	(109,203)	0	
Road Construction - Roads To Recovery	33913	331,163	82,782	5,045	(77,737)	5,045	
Drainage Construction	33914	0	0	51	51	51	
Footpath Construction	33916	83,747	20,934	0	(20,934)	0	
Various Footpath Construction TBA		250,000	0	0	0	0	
Road Construction - Widen, Seal & Kerb	33917	94,393	23,592	0	(23,592)	0	
Road Construction - Town Streets	33918	424,234	106,044	0	(106,044)	0	
Road Construction - Rural Bitumen Roads	33919	561,273	140,307	2,793	(137,514)	2,793	
Road Construction - Rural Regravelling Projects	33920	176,263	44,052	0	(44,052)	0	
Transport Total		3,269,227	754,740	67,394	(687,346)	67,394	
Infrastructure Assets - Roads Total		3,269,227	754,740	67,394	(687,346)	67,394	
Infrastructure Assets - Other							
Education And Welfare							
Childcare Centre - Renewal	31708	27,500	6,873	0	(6,873)	0	
Education And Welfare Total		27,500	6,873	0	(6,873)	0	
Community Amenities							
Electronic Community Notice Board	33720	20,000	4,998	0	(4,998)	0	
Moora Sewerage System Upgrade	39521	163,000	40,749	88,961	48,212	88,961	
Community Amenities Total		183,000	45,747	88,961	43,214	88,961	
Recreation And Culture							
Moora Recreation Centre - Upgrade Precinct	33307	25,000	6,249	0	(6,249)	0	
Renewal of Park Infrastructure	33308	20,000	4,998	0	(4,998)	0	
Recreation And Culture Total		45,000	11,247	0	(11,247)	0	
Transport							
Moora Airstrip	33901	253,500	63,375	0	(63,375)	0	
Transport Total		253,500	63,375	0	(63,375)	0	
Other Property							
Depot Infrastructure	35950	100,000	25,002	0	(25,002)	0	
Remediation of Contamination - Depot	35951	32,330	8,079	10	(8,069)	10	
Other Property Total		132,330	33,081	10	(33,071)	10	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 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		641,330	160,323	88,971	(71,352)	88,971	
Capital Expenditure Total		5,882,509	1,358,029	368,697	(989,332)	255,406	