

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ended 29 February 2016

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Moora
Compilation Report
For the Period Ended 29 February 2016

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 29 February 2016 of \$3,231,618.

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:

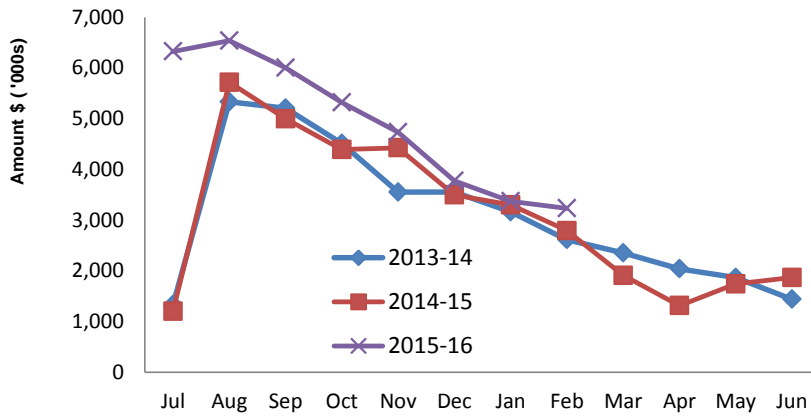
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Shire of Moora

Monthly Summary Information

For the Period Ended 29 February 2016

Liquidity Over the Year (Refer Note 3)



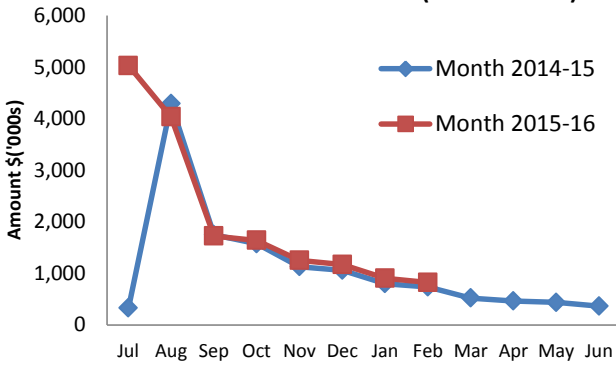
Cash and Cash Equivalents as at period end

Unrestricted	\$ 2,838,801
Restricted	\$ 1,702,819
	\$ 4,541,620

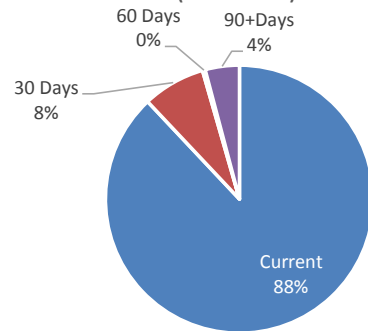
Receivables

Rates	\$ 820,114
Other	\$ 308,506
	\$ 1,128,620

Rates Receivable (Refer Note 6)



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

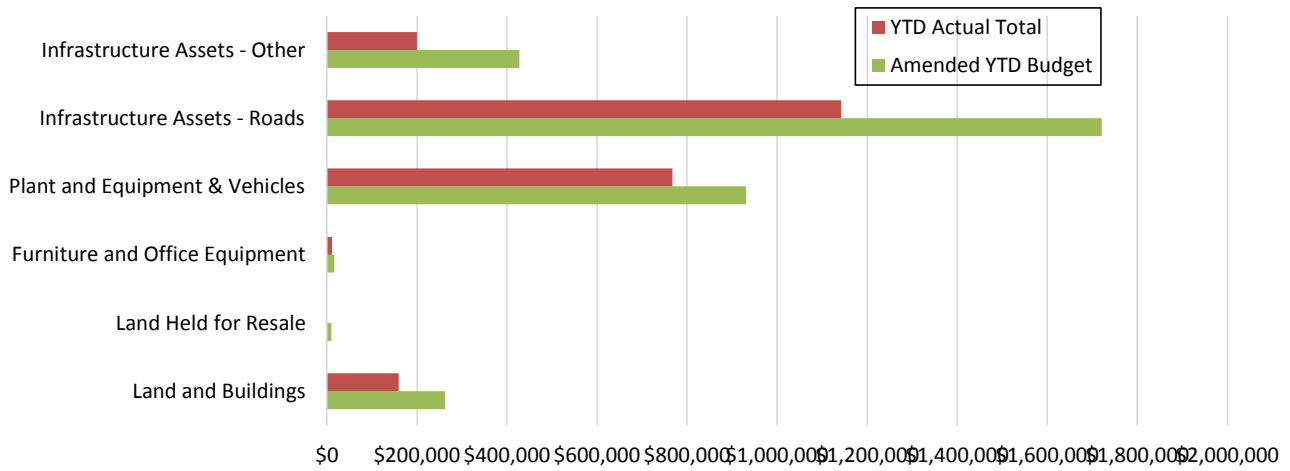


Comments

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 29 February 2016

Capital Expenditure Program YTD



Comments

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

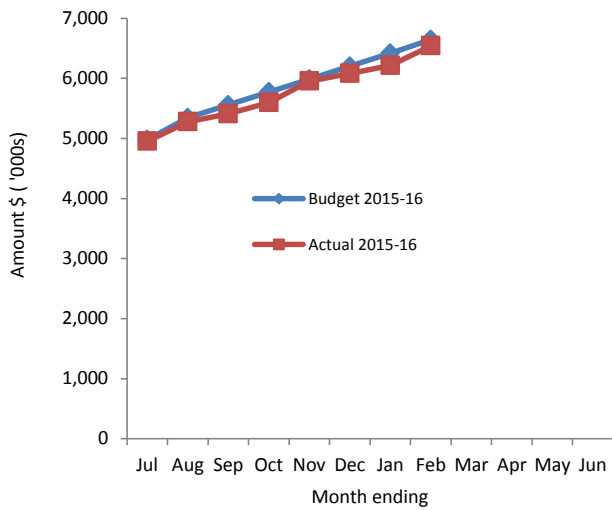
Shire of Moora

Monthly Summary Information

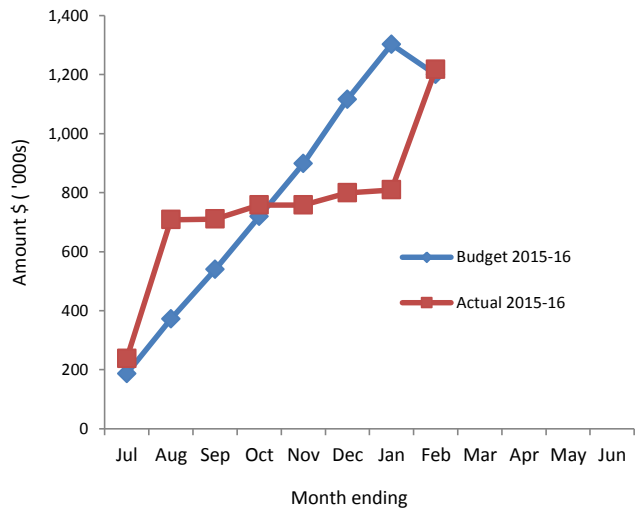
For the Period Ended 29 February 2016

Revenues

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

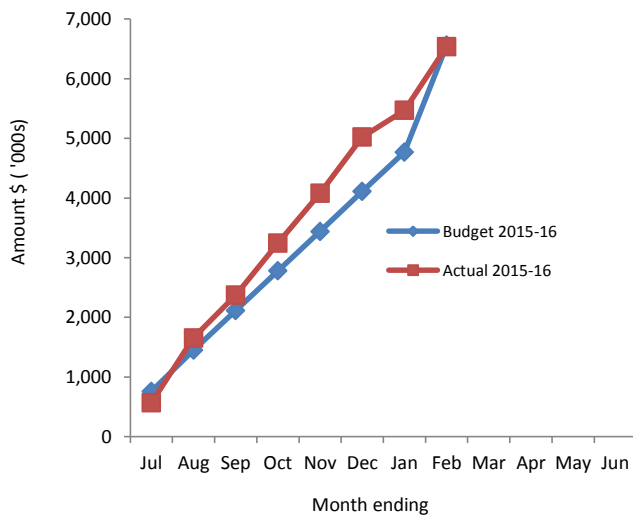


Budget Capital Revenue -v- Actual (Refer Note 2)

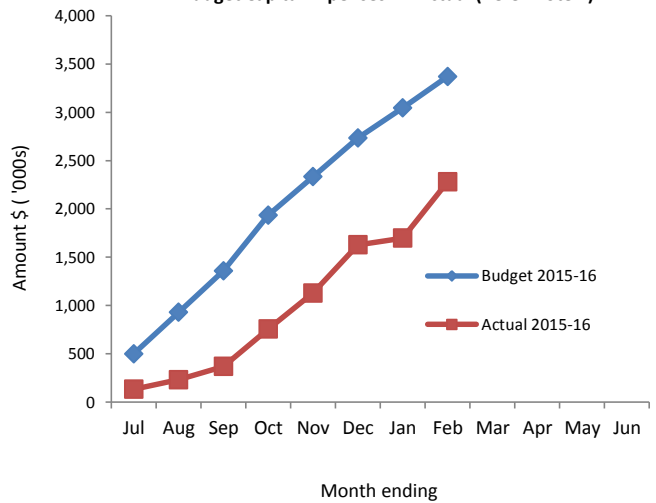


Expenditure

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



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



Comments

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 29 February 2016

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Governance		\$ 25,500	\$ 16,984	\$ 31,868	\$ 14,884	87.64%	▲
General Purpose Funding - Rates	9	3,694,125	3,694,125	3,638,145	(55,980)	(1.52%)	▼
General Purpose Funding - Other		924,458	622,780	695,402	72,622	11.66%	▲
Law, Order and Public Safety		280,360	222,002	203,239	(18,763)	(8.45%)	▼
Health		18,360	12,240	13,426	1,186	9.69%	▲
Education and Welfare		348,000	232,000	217,263	(14,737)	(6.35%)	▼
Housing		109,200	72,776	71,801	(975)	(1.34%)	▼
Community Amenities		1,203,552	1,119,109	1,084,972	(34,137)	(3.05%)	▼
Recreation and Culture		196,482	134,858	81,961	(52,897)	(39.22%)	▼
Transport		166,800	160,372	149,100	(11,272)	(7.03%)	▼
Economic Services		462,341	308,184	300,691	(7,493)	(2.43%)	▼
Other Property and Services		75,000	50,008	54,003	3,995	7.99%	▲
Total Operating Revenue		7,504,178	6,645,438	6,541,871	(103,567)		
Operating Expense							
Governance		(807,998)	(555,967)	(586,807)	(30,840)	(5.55%)	▼
General Purpose Funding		(254,986)	(169,815)	(172,708)	(2,892)	(1.70%)	▼
Law, Order and Public Safety		(471,477)	(322,671)	(321,666)	1,005	0.31%	▲
Health		(90,275)	(60,152)	(57,720)	2,432	4.04%	▲
Education and Welfare		(398,077)	(265,288)	(262,409)	2,879	1.09%	▲
Housing		(111,894)	(74,448)	(56,833)	17,615	23.66%	▲
Community Amenities		(1,179,168)	(785,768)	(724,332)	61,436	7.82%	▲
Recreation and Culture		(1,679,872)	(1,125,867)	(970,101)	155,767	13.84%	▲
Transport		(3,959,047)	(2,639,272)	(2,861,398)	(222,126)	(8.42%)	▼
Economic Services		(770,207)	(516,488)	(444,755)	71,733	13.89%	▲
Other Property and Services		(42,313)	(45,605)	(80,899)	(35,293)	(77.39%)	▼
Total Operating Expenditure		(9,765,314)	(6,561,342)	(6,539,627)	21,715		
Funding Balance Adjustments							
Add back Depreciation		3,762,445	2,508,440	2,481,880	(26,560)	(1.06%)	▼
Disposal	8	(41,876)	(25,018)	(37,689)	(12,672)	50.65%	▼
Adjust Provisions and Accruals		0	0	(3,890)	(3,890)		▼
Net Cash from Operations		1,459,433	2,567,519	2,442,545	(124,974)		
Capital Revenues							
Grants, Subsidies and	11	1,725,534	1,150,376	1,129,482	(20,894)	(1.82%)	▼
Proceeds from Disposal of Assets	8	136,968	50,104	88,282	38,178	76.20%	▲
Total Capital Revenues		1,862,502	1,200,480	1,217,764	17,284		
Capital Expenses							
Land Held for Resale		(15,000)	(10,008)	0	10,008	100.00%	▲
Land and Buildings	13	(843,465)	(262,288)	(159,726)	102,562	39.10%	▲
Infrastructure - Roads	13	(2,832,402)	(1,721,432)	(1,142,586)	578,846	33.63%	▲
Infrastructure - Other	13	(641,330)	(427,528)	(200,227)	227,301	53.17%	▲
Plant and Equipment	13	(1,105,033)	(931,147)	(767,629)	163,518	17.56%	▲
Furniture and Equipment	13	(24,686)	(16,448)	(11,131)	5,317	32.32%	▲
Total Capital Expenditure		(5,461,915)	(3,368,851)	(2,281,300)	1,087,551		
Net Cash from Capital Activities		(3,599,413)	(2,168,371)	(1,063,536)	1,104,835		
Financing							
Proceeds from New Debentures		480,000	0	80,000	80,000		
Proceeds from Advances		17,662	5,647	12,568	6,921	122.56%	▲
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	353,480	0	203,180	203,180		▼
Advances to Community Groups		(80,000)	0	(80,000)	(80,000)		▼
Repayment of Debentures	10	(300,937)	(185,502)	(185,502)	0	0.00%	▼
Transfer to Reserves	7	(64,300)	0	(33,700)	(33,700)		▼
Net Cash from Financing Activities		405,905	(179,855)	(3,455)	176,401		
Net Operations, Capital and Financing		(1,734,075)	219,292	1,375,555	1,156,262		
Opening Funding Surplus(Deficit)	3	1,856,063	1,856,063	1,856,063	0	0.00%	
Closing Funding Surplus(Deficit)	3	121,988	2,075,355	3,231,618	1,156,263		

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 29 February 2016

	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	\$ 3,638,145	\$ (55,980)	% (1.52%)	
Operating Grants, Subsidies and Contributions	11	1,165,112	836,394	847,472	11,078	1.32%	
Fees and Charges		2,345,913	1,915,575	1,842,312	(73,263)	(3.82%)	
Service Charges		0	0	0	0		
Interest Earnings		159,878	106,576	110,502	3,926	3.68%	
Other Revenue		88,500	58,976	56,976	(2,000)	(3.39%)	
Profit on Disposal of Assets	8	50,650	33,792	46,464			
Total Operating Revenue		7,504,178	6,645,438	6,541,871	(116,239)		
Operating Expense							
Employee Costs		(2,987,836)	(1,994,835)	(2,264,617)	(269,782)	(13.52%)	▼
Materials and Contracts		(2,277,049)	(1,517,032)	(1,293,559)	223,473	14.73%	▲
Utility Charges		(395,799)	(263,632)	(189,759)	73,873	28.02%	▲
Depreciation on Non-Current Assets		(3,762,445)	(2,508,440)	(2,481,880)	26,560	1.06%	
Interest Expenses		(69,876)	(42,892)	(37,389)	5,504	12.83%	▲
Insurance Expenses		(173,371)	(148,376)	(182,052)	(33,676)	(22.70%)	▼
Other Expenditure		(90,163)	(77,360)	(81,597)	(4,236)	(5.48%)	
Loss on Disposal of Assets	8	(8,774)	(8,774)	(8,774)			
Total Operating Expenditure		(9,765,313)	(6,561,342)	(6,539,627)	21,715		
Funding Balance Adjustments							
Add back Depreciation		3,762,445	2,508,440	2,481,880	(26,560)	(1.06%)	
Disposal	8	(41,876)	(25,018)	(37,689)	(12,672)	50.65%	
Adjust Provisions and Accruals		0	0	(3,890)	(3,890)		
Net Cash from Operations		1,459,434	2,567,519	2,442,545	(137,645)		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,725,534	1,150,376	1,129,482	(20,894)	(1.82%)	
Proceeds from Disposal of Assets	8	136,968	50,104	88,282	38,178	76.20%	▲
Total Capital Revenues		1,862,502	1,200,480	1,217,764	17,284		
Capital Expenses							
Land Held for Resale		(15,000)	(10,008)	0	10,008	100.00%	▲
Land and Buildings	13	(843,465)	(262,288)	(159,726)	102,562	39.10%	▲
Infrastructure - Roads	13	(2,832,402)	(1,721,432)	(1,142,586)	578,846	33.63%	▲
Infrastructure - Other	13	(641,330)	(427,528)	(200,227)	227,301	53.17%	▲
Plant and Equipment	13	(1,105,033)	(931,147)	(767,629)	163,518	17.56%	▲
Furniture and Equipment	13	(24,686)	(16,448)	(11,131)	5,317	32.32%	▲
Total Capital Expenditure		(5,461,915)	(3,368,851)	(2,281,300)	1,087,551		
Net Cash from Capital Activities		(3,599,413)	(2,168,371)	(1,063,536)	1,104,835		
Financing							
Proceeds from New Debentures		480,000	0	80,000	80,000		
Proceeds from Advances		17,662	5,647	12,568	6,921	122.56%	
Transfer from Reserves	7	353,480	0	203,180	203,180		
Advances to Community Groups		(80,000)	0	(80,000)	(80,000)		▼
Repayment of Debentures	10	(300,937)	(185,502)	(185,502)	0	0.00%	
Transfer to Reserves	7	(64,300)	0	(33,700)	(33,700)		▼
Net Cash from Financing Activities		405,905	(179,855)	(3,455)	176,401		
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Opening Funding Surplus(Deficit)	3	1,856,063	1,856,063	1,856,063	0	0.00%	
Closing Funding Surplus(Deficit)	3	121,989	2,075,355	3,231,618	1,143,591		

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 29 February 2016

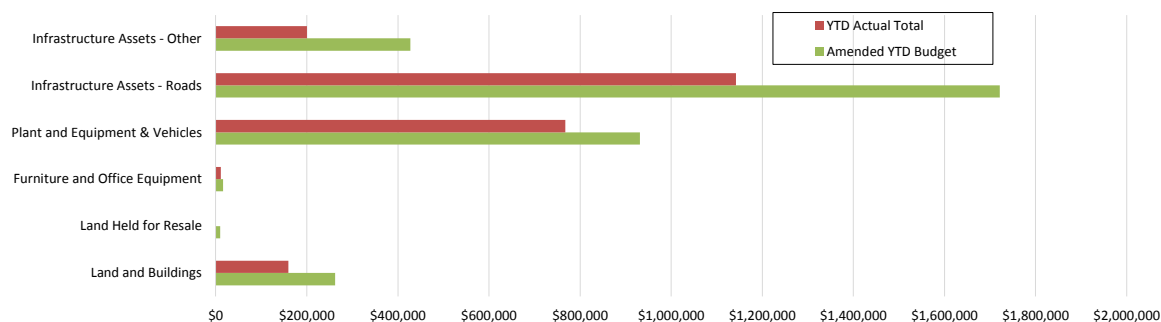
Capital Acquisitions	Note	YTD 30 06 2015					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
Land and Buildings	13	\$ 117,820	\$ 41,906	\$ 159,726	\$ 262,288	\$ 843,465	\$ (102,562)
Land Held for Resale	13	0	0	0	10,008	15,000	(10,008)
Furniture and Office Equipment	13	0	11,131	11,131	16,448	24,686	(5,317)
Plant and Equipment & Vehicles	13	0	767,629	767,629	931,147	1,105,033	(163,518)
Infrastructure Assets - Roads	13	0	1,142,586	1,142,586	1,721,432	2,832,402	(578,846)
Infrastructure Assets - Other	13	0	200,227	200,227	427,528	641,330	(227,301)
Capital Expenditure Totals		117,820	2,163,480	2,281,300	3,368,851	5,461,915	(1,087,551)

Funded By:

Capital Grants and Contributions	1,129,482	1,150,376	1,725,534	20,894
Borrowings	80,000	0	400,000	80,000
Other (Disposals & C/Fwd)	88,282	50,104	136,968	38,178
Own Source Funding - Cash Backed Reserves				
Sewerage Reserve	203,180	203,180	203,180	
Economic Development Reserve	0	100,000	100,000	
Total Own Source Funding - Cash Backed Reserves	203,180	303,180	303,180	(100,000)
Own Source Funding - Operations	577,176	1,562,011	2,593,053	(984,835)
Capital Funding Total	2,281,300	3,368,851	5,461,915	(987,551)

Comments and graphs

Capital Expenditure Program YTD



Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

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.

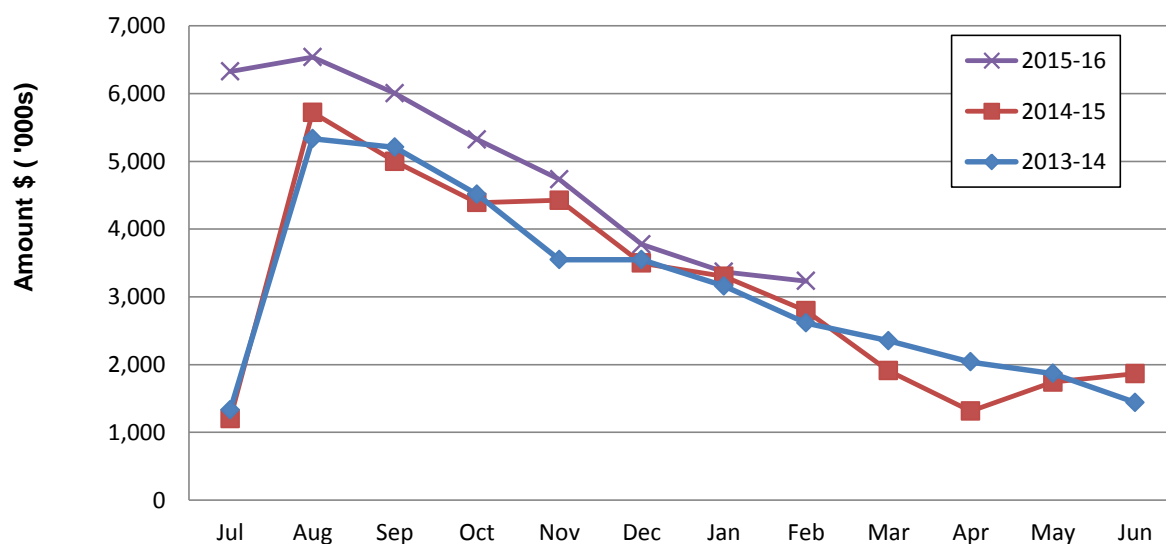
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	14,884	87.64%	▲	Timing	LGIS Scheme dividend received in full Nov 15
General Purpose Funding - Other	72,622	11.66%	▲	Timing	Q3 FAG payment received in Feb 16
Law, Order and Public Safety	(18,763)	(8.45%)	▼	Timing	Emergency Service expenses less than budgeted costs - co-contribution payment subsequently lower also
Education and Welfare	(14,737)	(6.35%)	▼	Timing	Childcare Centre Fees
Recreation and Culture	(52,897)	(39.22%)	▼	Timing	MPAC Lottery West Grant not received
Transport	(11,272)	(7.03%)	▼	Timing	Patching Truck Trade in
Operating Expense					
Governance	(30,840)	(5.55%)	▼	Timing	Subscriptions - prepaid annual payments
General Purpose Funding	(2,892)	(1.70%)		Timing	Delayed expenditure
Housing	17,615	23.66%	▲	Timing	Delayed expenditure
Community Amenities	61,436	7.82%	▲	Timing	Delayed expenditure - Cemetery and refuse site
Recreation and Culture	155,767	13.84%	▲	Timing	Delayed expenditure - Various community halls, pavilions and sports ovals
Transport	(222,126)	(8.42%)	▼	Timing	Roads maintenance program expenses above YTD budget.
Economic Services	71,733	13.89%	▲	Timing	Delayed expenditure
Other Property and Services	(35,293)	(77.39%)	▼	Timing	Underallocated public works overheads YTD
Capital Revenues					
Proceeds from Disposal of Assets	38,178	76.20%	▲	Permanent	Patching Truck Trade in
Capital Expenses					
Land Held for Resale	10,008	100.00%	▲	Timing	Delayed expenditure
Land and Buildings	102,562	39.10%	▲	Timing	Delayed expenditure
Infrastructure - Roads	578,846	33.63%	▲	Timing	Delayed expenditure
Infrastructure - Other	227,301	53.17%	▲	Timing	Delayed expenditure
Plant and Equipment	163,518	17.56%	▲	Timing	Delayed expenditure
Furniture and Equipment	5,317	32.32%	▲	Timing	Delayed expenditure

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

Note 3: NET CURRENT FUNDING POSITION

				Positive=Surplus (Negative=Deficit)		
				YTD 29 Feb	30th June	YTD 01 Mar
				2016	2016	2015
				\$	\$	\$
Current Assets						
Cash Unrestricted	4	2,838,801	1,960,815	2,194,141		
Cash Restricted	4	1,702,819	1,872,300	1,868,175		
Receivables - Rates	6	820,114	359,408	733,898		
Receivables - Other	6	357,922	170,243	237,713		
Inventories		31,330	12,236	40,222		
		5,750,985	4,375,000	5,074,150		
Less: Current Liabilities						
Trade and Other Payables		(392,283)	(213,232)	(46,922)		
Provision for Employee Benefits		(525,281)	(525,281)	(444,048)		
Current Portion of Long Term Borrowings		(115,435)	(297,510)	(81,939)		
		(1,032,998)	(1,036,022)	(572,909)		
Less: Cash Reserves	7	(1,702,819)	(1,872,300)	(1,868,175)		
Less: Current Loans Clubs/Institutions		(11,307)	(20,448)	(11,457)		
Add: Current Portion of Long Term Borrowings		115,435	297,510	81,939		
Add: Leave Liability Not Required to Be Funded		112,323	112,323	112,323		
Net Current Funding Position		3,231,618	1,856,063	2,815,872		

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 29 February 2016

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.25%	535,951			535,951	Westpac	At Call
Reserve Bank Account	2.55%		819		819	Westpac	At Call
Trust Bank Account	0.00%			59,190	59,190	Westpac	At Call
Cash On Hand	Nil	2,850			2,850	N/A	On Hand
(b) Term Deposits							
Municipal Funds	2.93%	500,000			500,000	Westpac	19-May-16
Municipal Funds	3.07%	1,800,000			1,800,000	NAB	15-Mar-16
Reserve Funds	2.93%		867,000		867,000	Westpac	19-May-16
Reserve Funds	3.00%		835,000		835,000	BankWest	02-May-16
Total		2,838,801	1,702,819	59,190	4,600,809		

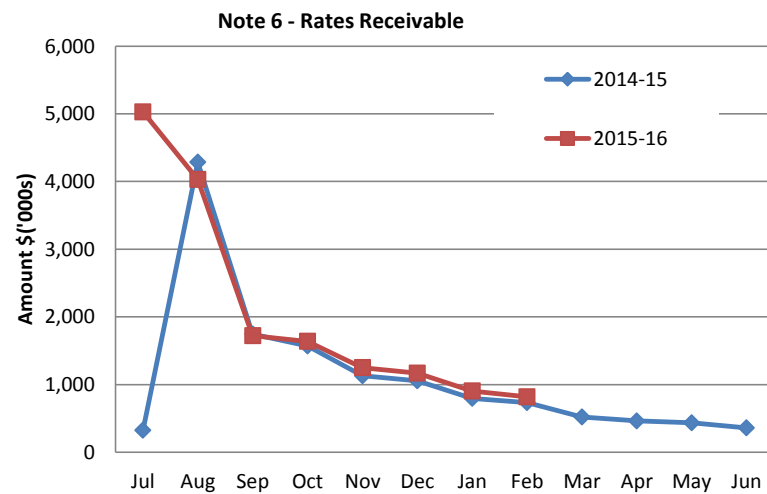
Comments/Notes - Investments

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 29 Feb 2016	30 June 2015
Opening Arrears Previous Years	\$ 359,408	\$ 333,068
Levied this year	4,693,521	4,656,322
Less Collections to date	(4,232,815)	(4,629,982)
Equals Current Outstanding	820,114	359,408
Net Rates Collectable	820,114	359,408
% Collected	83.77%	92.80%



Comments/Notes - Receivables Rates

Receivables - General

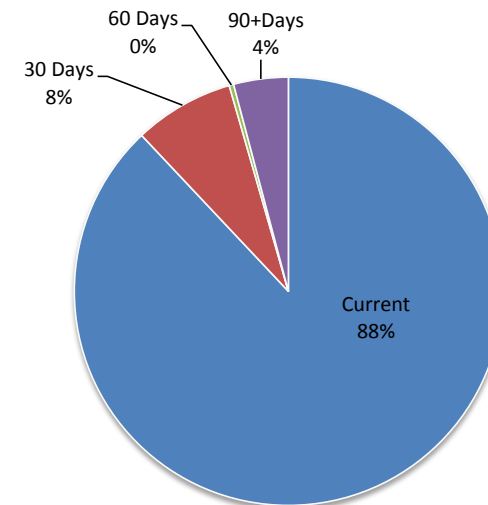
Receivables - General

Total Receivables General Outstanding

Amounts shown above include GST (where applicable)

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	271,420	23,324	1,040	12,722
Total Receivables General Outstanding				308,506

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

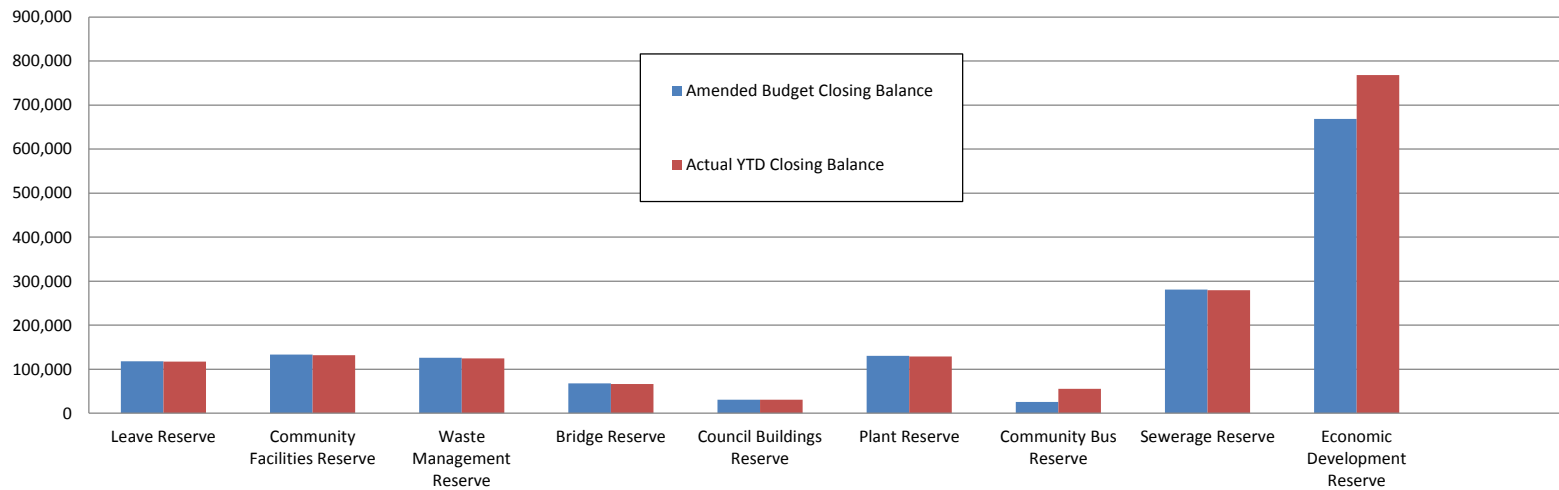
Current debtors balance includes \$261,166 payment due from main roads Moora-Miling Road grant funded project

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

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	\$ 2,078	\$ 0	\$ 0	\$ 0	\$ 0		\$ 118,422	\$ 117,500
Community Facilities Reserve	129,258	4,200	2,327	0	0	0	0		133,458	131,585
Waste Management Reserve	122,328	4,000	2,202	0	0	0	0		126,328	124,530
Bridge Reserve	65,541	2,000	1,180	0	0	0	0		67,541	66,721
Council Buildings Reserve	30,035	1,000	541	0	0	0	0		31,035	30,576
Plant Reserve	126,485	4,000	2,277	0	0	0	0		130,485	128,762
Community Bus Reserve	54,438	21,800	980	0	0	(50,300)	0		25,938	55,418
Sewerage Reserve	474,411	10,000	8,539	0	0	(203,180)	(203,180)	Water Truck t/f	281,231	279,770
Economic Development Reserve	754,381	14,300	13,578	0	0	(100,000)	0		668,681	767,959
	1,872,299	64,300	33,700	0	0	(353,480)	(203,180)		1,583,119	1,702,819

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 29 February 2016

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 29 02 2016			
					Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
				Plant and Equipment				
136,125	(136,125)	34,864	34,864	Sewerage Truck	30,850	34,864	4,014	
			0	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	0	10,000	10,000	Work Ute	6,000	10,000	4,000	
56,732	(6,139)	41,818	(8,775)	Toyota Prado	(8,775)	(8,775)	0	
141,659	(147,798)	88,282	37,689		41,875	37,689	(4,186)	

Comments - Capital Disposal/Replacements

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

29/02/2016

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		9,914	9,914	164,736	164,736	5,893	6,025
ICM Housing Project	0	TBC	400,000	0	0	0	0	0	0
Recreation and Culture									
Moora Town Hall Upgrade 314	178,967	27/04/19		30,128	30,128	148,839	148,839	6,061	8,266
Town Hall Upgrade 315	246,591	11/08/19		39,072	39,072	207,519	207,519	8,519	10,604
Bowling Club SS Loan	0	13/10/25	80,000	0	0	80,000	80,000	0	0
Transport									
Tip and Rubbish Trucks 320	61,845	24/05/16		46,073	46,073	15,772	15,772	1,514	1,878
Economic Development									
Moora Lifestyle Village 323	538,322	21/06/19		60,315	60,315	478,007	478,007	15,029	16,119
	1,200,375		480,000	185,502	185,502	1,094,873	1,094,873	37,017	42,892

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 29 February 2016

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	404,102		303,077		303,077	101,026
20202 Grants Commission - Road Formula	WALGGC	Y	310,042		232,532		232,532	77,511
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	36,255		24,170		24,170	12,085
20701 DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Y	8,911		6,535		6,535	2,376
20702 Contributions - Emergency Services Co	Dept. of Fire & Emergency Serv.	Y	109,500		51,063		51,063	58,437
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	4,320		4,000		4,000	320
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	0
COMMUNITY AMENITIES								
22501 Contribution - Drum Muster Cost	Drum Muster	NA	4,000		746		746	3,254
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		(674)		(674)	674
23309 KIDSPORT Administration Fees	Healthways	Y	0		73		73	(73)
23355 Grants - Kidsports Funding	Healthways	Y	11,946		11,946		11,946	0
23388 Event sponsorship	Various community	NA	0		2,136		2,136	(2,136)
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	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			474,803	474,803	118,757
43802 Black Spot Grants	Dept. of Transport	Y	0			0	0	0
43803 Grant - Roads to Recovery	Dept. of Regional Development	Y	917,059			641,816	641,816	275,243
43805 Grant - Bridges	Main Roads WA (GST Adj)	N	0			12,409	12,409	(12,409)
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		37,950		37,950	10,050
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		6,527		6,527	1,473
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			2,990,646	0	847,472	1,129,482	1,976,954	1,013,692
Operating	Operating		1,265,112				847,472	
Non-Operating	Non-operating		1,725,534				1,129,482	
			<u>2,990,646</u>				<u>1,976,954</u>	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

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	25,032	11,289	13,743	11,289	
Governance Total		37,555	25,032	11,289	13,743	11,289	
Law, Order And Public Safety							
Construction of Fire Shed (FESA)	30502	29,000	19,328	0	19,328	0	
Law, Order And Public Safety Total		29,000	19,328	0	19,328	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	21,544	7,450	14,094	7,450	
Skate Park & Bike Track Upgrade	33305	11,450	7,632	0	7,632		
Moora Recreation Centre - Furniture & Fittings Upgrade	33321	12,500	8,328	7,314	1,014	7,314	
Community Sporting Facilities	33326	15,000	10,008	0	10,008	0	
Shed - Equipment Storage	33011	6,390	4,256	0	4,256	0	
Mens Shed	33014	10,000	6,664	9,136	(2,472)		
Miling Pavilion	33318	40,000	26,664	0	26,664	0	
Watheroo Pavilion Upgrade	33340	14,909	9,936	15,853	(5,917)	15,853	
Recreation And Culture Total		142,579	95,032	41,329	53,703	30,617	
Economic Services							
Entry Statements	34604	20,000	13,344	500	12,844		
Moora Lifestyle Village Development	35001	12,000	8,008	2,945	5,063		
Caravan Park Upgrade	34612	102,330	101,544	103,662	(2,118)		14/15 WIP t/f
Transport Total		134,330	122,896	107,108	15,788	0	
Land and Buildings Total		843,465	262,288	159,726	102,562	41,906	
Land Held for Resale							
Economic Services							
Industrial Park - Land Extension	35260	15,000	10,008	0	10,008		
Economic Services Total		15,000	10,008	0	10,008	0	
Land Held for Resale Total		15,000	10,008	0	10,008	0	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

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	16,448	11,131	5,317	11,131	
Governance Total		24,686	16,448	11,131	5,317	11,131	
Furniture & Office Equip. Total		24,686	16,448	11,131	5,317	11,131	
Plant , Equip. & Vehicles							
Governance							
Community Amenities							
Water Truck 2014/15	34063	215,133	215,133	215,133	0	215,133	
Renewal of Moora Sewerage Scheme	39520	67,100	44,728	8,926	35,802	8,926	
Community Amenities Total		282,233	259,861	224,058	35,802	224,058	
Transport							
Jetting Machine	30458	39,555	39,555	39,555	0	39,555	
23 Tonne Excavator	34069	270,100	270,100	270,100	0		
Patching Truck 2014/15	34064	216,800	144,528	0	144,528	0	
Metro Traffic Classifiers	34077	11,600	11,600	11,600	0	11,600	
Transport Total		538,055	465,783	321,255	144,528	51,155	
Other Property and Services							
Water Tanker	34015	52,500	52,500	52,500	0	52,500	
Work Ute	34067	76,330	50,896	72,924	(22,028)	72,924	
Cement Mixer	34075	2,500	1,664	1,776	(112)	1,776	
Ride on Mower	33302	8,000	5,328	0	5,328	0	
Skid Steer Loader	34065	13,793	13,793	13,793	0	13,793	
Trailers	34081	7,600	7,600	7,600	0	7,600	
Other Property and Services Total		160,723	131,781	148,593	(16,812)	148,593	
Plant , Equip. & Vehicles Total		1,105,033	931,147	767,629	163,518	497,529	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

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	607,536	526,585	80,951	526,585	
Road Construction - Blackspot	33911	0	0	3,932	(3,932)	3,932	
Road Construction - Roads To Recovery	33913	331,163	220,752	66,504	154,248	66,504	
Drainage Construction	33914	0	0	20,084	(20,084)	20,084	
Footpath Construction	33916	83,747	55,824	77,113	(21,289)	77,113	
Various Footpath Construction TBA		250,000	0	0	0		
Road Construction - Widen, Seal & Kerb	33917	94,393	62,912	0	62,912	0	
Road Construction - Town Streets	33918	424,234	282,784	246,327	36,457	246,327	
Road Construction - Rural Bitumen Roads	33919	561,273	374,152	152,292	221,860	152,292	
Road Construction - Rural Regravelling Projects	33920	176,263	117,472	49,749	67,723	49,749	
Transport Total		2,832,402	1,721,432	1,142,586	578,846	1,142,586	
Infrastructure Assets - Roads Total		2,832,402	1,721,432	1,142,586	578,846	1,142,586	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2016

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 - Other							
Education And Welfare							
Childcare Centre - Renewal	31708	27,500	18,328	16,103	2,225	16,103	
Education And Welfare Total		27,500	18,328	16,103	2,225	16,103	
Community Amenities							
Standpipe Controllers Upgrade 2014/15	34084	0	0	2,968	(2,968)	2,968	
Electronic Community Notice Board	33720	20,000	13,328	0	13,328	0	
Moora Sewerage System Upgrade	39521	163,000	108,664	127,545	(18,881)	127,545	
Community Amenities Total		183,000	121,992	130,513	(8,521)	130,513	
Recreation And Culture							
Moora Recreation Centre - Upgrade Precinct	33307	25,000	16,664	0	16,664	0	
Renewal of Park Infrastructure	33308	20,000	13,328	0	13,328	0	
Recreation And Culture Total		45,000	29,992	0	29,992	0	
Transport							
Moora Airstrip	33901	253,500	169,000	9,741	159,259	0	
Transport Total		253,500	169,000	9,741	159,259	0	
Other Property							
Depot Infrastructure	35950	100,000	66,672	2,000	64,672	2,000	
Remediation of Contamination - Depot	35951	32,330	21,544	41,870	(20,326)	41,870	
Other Property Total		132,330	88,216	43,870	44,346	41,870	
Infrastructure Assets - Other Total		641,330	427,528	200,227	227,301	172,383	
Capital Expenditure Total		5,461,915	3,368,851	2,281,300	1,087,551	1,865,536	