

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ended 31 May 2015

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Moora
Compilation Report
For the Period Ended 31 May 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 31 May 2015 of \$1,741,376.

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

Preparation

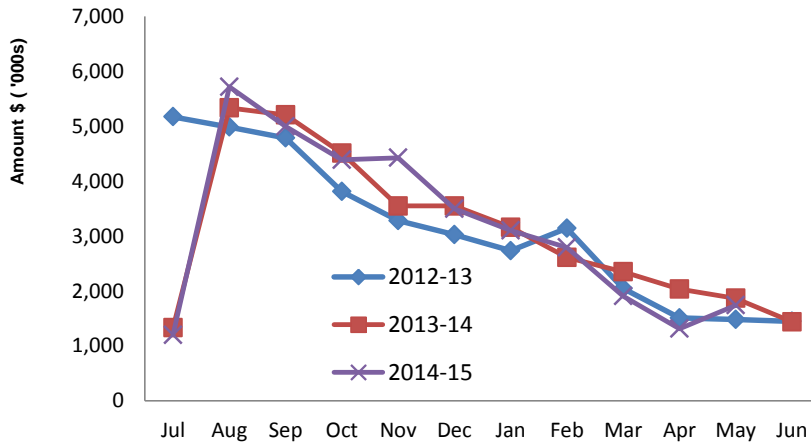
Prepared by: David Trevaskis

Reviewed by:

Date prepared: 4/06/2015

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

Liquidity Over the Year (Refer Note 3)



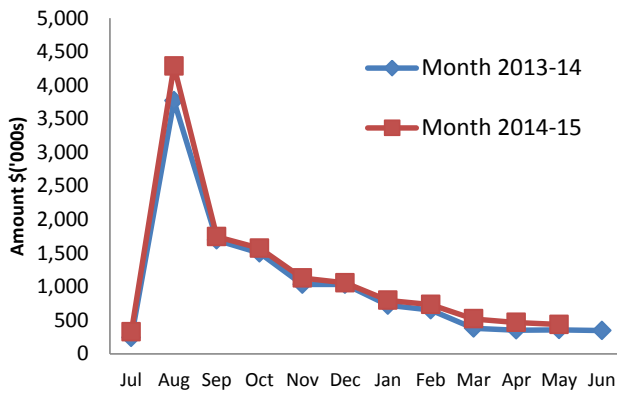
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 1,329,103
Restricted	\$ 1,868,175
	\$ 3,197,278

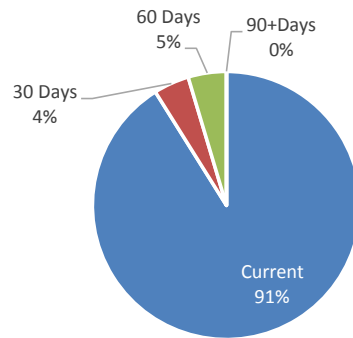
Receivables

Rates	\$ 435,594
Other	\$ 379,083
	\$ 814,677

Rates Receivable (Refer Note 6)



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

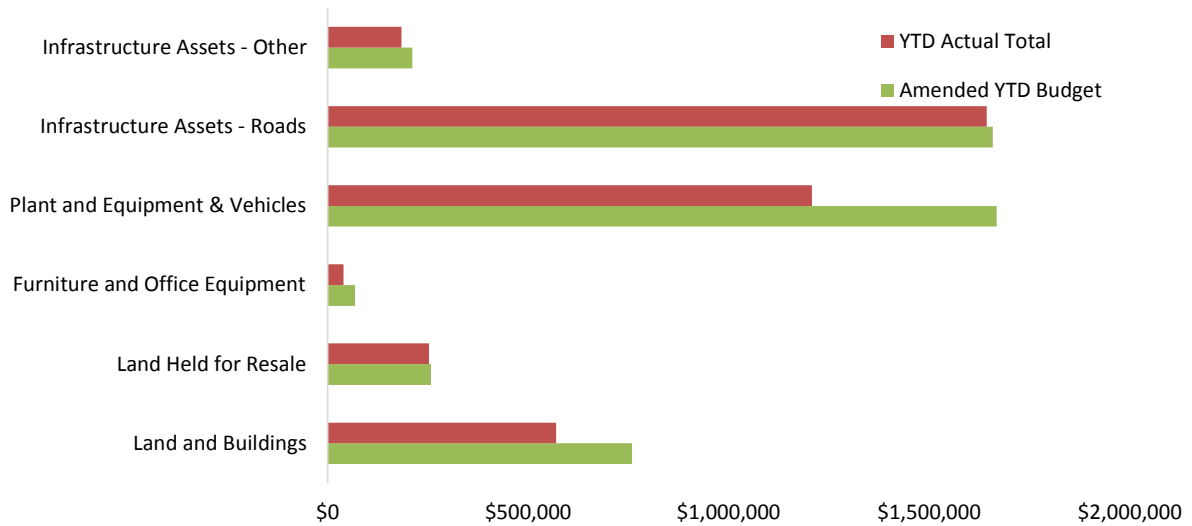


Comments

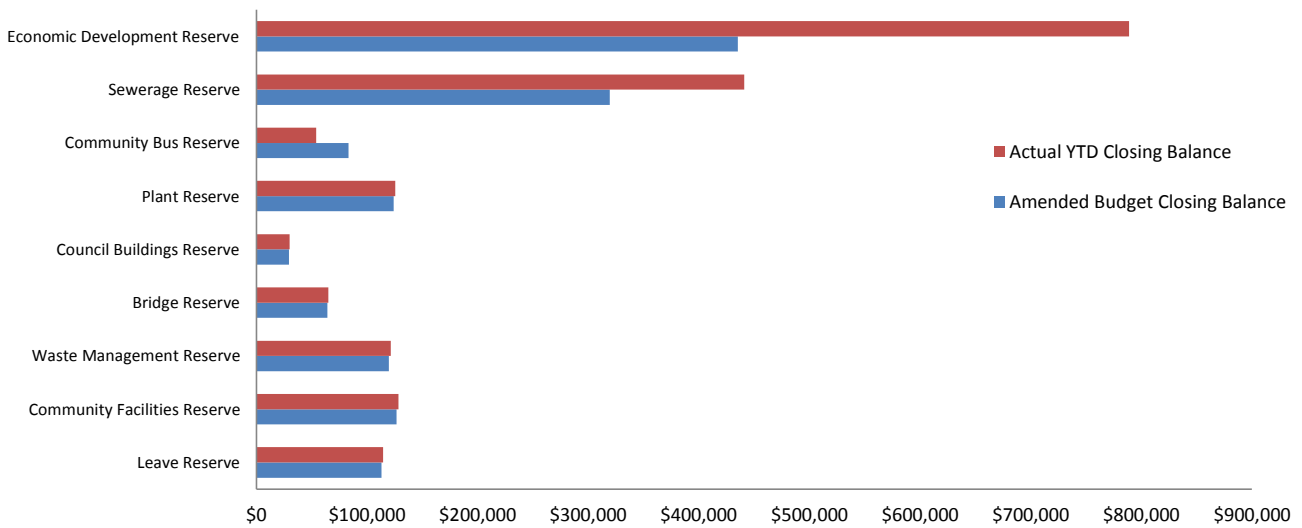
This information is to be read in conjunction with the accompanying Financial Statements and notes.

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

Capital Expenditure Program YTD (Refer Note 13)



Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)



Comments

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

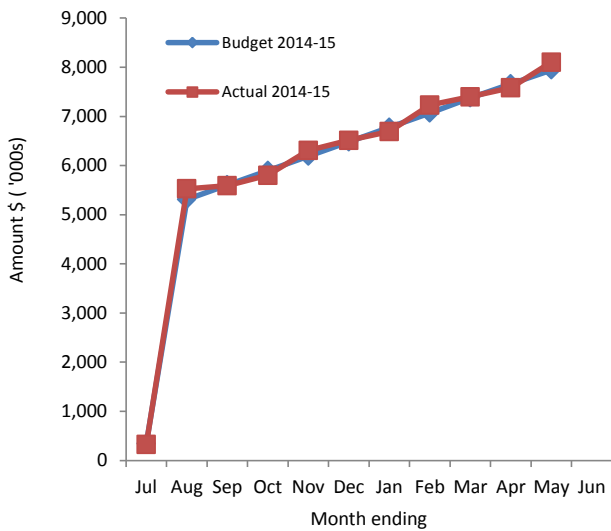
Shire of Moora

Monthly Summary Information

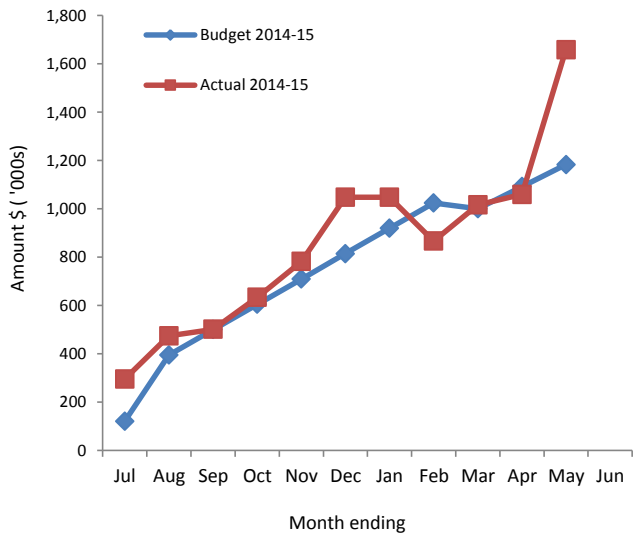
For the Period Ended 31 May 2015

Revenues

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

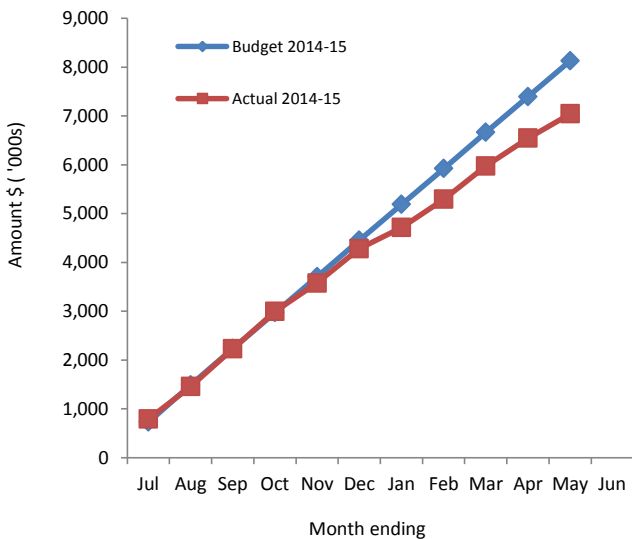


Budget Capital Revenue -v- Actual (Refer Note 2)

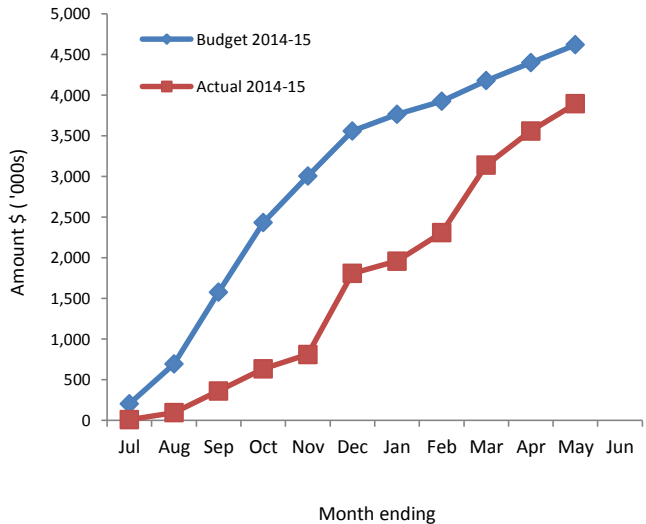


Expenditure

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



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



Commen

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 May 2015

Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues						
	\$	\$	\$	\$	%	
	50,250	46,068	75,088	29,020	62.99%	▲
9	3,623,839	3,623,839	3,569,391	(54,448)	(1.50%)	▲
	1,671,765	1,534,049	1,640,429	106,380	6.93%	▲
	279,924	256,608	280,778	24,170	9.42%	▲
	20,384	18,667	15,191	(3,476)	(18.62%)	▼
	355,200	325,611	298,923	(26,688)	(8.20%)	▼
	70,180	64,350	78,526	14,176	22.03%	▲
	1,070,504	1,058,256	1,148,016	89,760	8.48%	▲
	247,630	236,057	202,438	(33,619)	(14.24%)	▼
	182,000	178,116	269,843	91,727	51.50%	▲
	447,817	410,520	438,828	28,308	6.90%	▲
	209,000	191,587	84,318	(107,269)	(55.99%)	▼
	8,228,493	7,943,728	8,101,769	158,041		
Operating Expense						
	(748,403)	(686,125)	(703,898)	(17,773)	(2.59%)	
	(292,610)	(260,180)	(249,626)	10,554	4.06%	
	(492,706)	(452,115)	(416,185)	35,930	7.95%	▲
	(119,323)	(109,329)	(78,357)	30,972	28.33%	▲
	(1,175,218)	(1,077,208)	(600,626)	476,582	44.24%	▲
	(126,239)	(118,647)	(121,909)	(3,262)	(2.75%)	
	(1,110,925)	(1,018,050)	(1,008,069)	9,981	0.98%	
	(1,673,084)	(1,533,059)	(1,345,425)	187,634	12.24%	▲
	(2,332,283)	(2,137,828)	(1,990,035)	147,793	6.91%	▲
	(694,464)	(636,350)	(524,059)	112,292	17.65%	▲
	(107,636)	(98,615)	(3,591)	95,024	96.36%	▲
	(8,872,891)	(8,127,506)	(7,041,780)	1,085,726		
Funding Balance Adjustments						
	2,001,686	1,835,108	1,811,960	(23,148)	(1.26%)	
8	39,331	39,682	(45,807)	(85,489)	(215.44%)	▼
	0	0	0	0		
	1,396,619	1,691,012	2,826,142	1,135,130		
Capital Revenues						
11	1,339,716	687,220	1,157,909	470,689	68.49%	▲
8	537,964	495,504	500,492	4,988	1.01%	
	1,877,680	1,182,724	1,658,400	475,676		
Capital Expenses						
	(257,475)	(257,475)	(252,404)	5,071	1.97%	
13	(885,986)	(758,608)	(569,785)	188,823	24.89%	▲
13	(1,809,390)	(1,658,591)	(1,643,574)	15,017	0.91%	
13	(229,752)	(210,584)	(183,627)	26,957	12.80%	▲
13	(2,001,593)	(1,668,194)	(1,207,159)	461,035	27.64%	▲
13	(72,323)	(67,975)	(39,520)	28,455	41.86%	▲
	(5,256,519)	(4,621,427)	(3,896,070)	725,357		
	(3,378,839)	(3,438,703)	(2,237,669)	1,201,034		
Financing						
	180,000	0	0	0		
	0	0	6,997	6,997		
	0	0	0	0		
7	945,902	705,503	200,000	(505,503)	(71.65%)	▼
	0	0	(67,121)	(67,121)		
10	(291,069)	(246,443)	(246,442)	1	0.00%	
7	(84,000)	(49,511)	(32,206)	17,305	34.95%	▲
	750,833	409,549	(138,772)	(548,321)		
Net Operations, Capital and Financing						
	(1,231,387)	(1,338,142)	449,700	1,787,842		
Opening Funding Surplus(Deficit)						
3	1,291,675	1,291,675	1,291,675	0	0.00%	
Closing Funding Surplus(Deficit)						
3	60,288	(46,467)	1,741,376	1,787,843		

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 May 2015

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Rates	9	\$ 3,623,839	\$ 3,623,839	\$ 3,569,391	\$ (54,448)	% (1.50%)	
Operating Grants, Subsidies and Contributions	11	2,073,583	1,922,735	2,030,773	108,038	5.62%	▲
Fees and Charges		2,201,718	2,095,215	2,132,485	37,270	1.78%	
Service Charges		6,617	6,061	6,277	216	3.57%	
Interest Earnings		163,736	150,106	143,450	(6,656)	(4.43%)	
Other Revenue		124,000	113,696	80,924	(32,772)	(28.82%)	▼
Profit on Disposal of Assets	8	35,000	32,076	138,468	106,392		
Total Operating Revenue		8,228,493	7,943,728	8,101,769	158,041		
Operating Expense							
Employee Costs		(2,660,562)	(2,438,128)	(2,674,739)	(236,611)	(9.70%)	▼
Materials and Contracts		(2,315,316)	(2,121,872)	(1,682,334)	439,538	20.71%	▲
Utility Charges		(347,024)	(317,867)	(337,583)	(19,716)	(6.20%)	▼
Depreciation on Non-Current Assets		(2,001,686)	(1,835,108)	(1,811,960)	23,148	1.26%	
Interest Expenses		(86,564)	(71,272)	(64,094)	7,178	10.07%	▲
Insurance Expenses		(193,996)	(178,068)	(215,225)	(37,157)	(20.87%)	▼
Other Expenditure		(1,193,412)	(1,093,433)	(163,184)	930,249	85.08%	▲
Loss on Disposal of Assets	8	(74,331)	(71,758)	(92,661)	(20,903)		
Total Operating Expenditure		(8,872,891)	(8,127,506)	(7,041,780)	1,085,726		
Funding Balance Adjustments							
Add back Depreciation		2,001,686	1,835,108	1,811,960	(23,148)	(1.26%)	
Disposal	8	39,331	39,682	(45,807)	(85,489)	(215.44%)	▼
Adjust Provisions and Accruals		0	0	0	0		
Net Cash from Operations		1,396,619	1,691,012	2,826,142	1,135,130		
Capital Revenues							
Grants, Subsidies and	11	1,339,716	687,220	1,157,909	470,689	68.49%	▲
Proceeds from Disposal of Assets	8	537,964	495,504	500,492	4,988	1.01%	
Total Capital Revenues		1,877,680	1,182,724	1,658,400	475,676		
Capital Expenses							
Land Held for Resale	13	(257,475)	(257,475)	(252,404)	5,071	1.97%	
Land and Buildings	13	(885,986)	(758,608)	(569,785)	188,823	24.89%	▲
Infrastructure - Roads	13	(1,809,390)	(1,658,591)	(1,643,574)	15,017	0.91%	
Infrastructure - Other	13	(229,752)	(210,584)	(183,627)	26,957	12.80%	▲
Plant and Equipment	13	(2,001,593)	(1,668,194)	(1,207,159)	461,035	27.64%	▲
Furniture and Equipment	13	(72,323)	(67,975)	(39,520)	28,455	41.86%	▲
Total Capital Expenditure		(5,256,519)	(4,621,427)	(3,896,070)	725,357		
Net Cash from Capital Activities		(3,378,839)	(3,438,703)	(2,237,669)	1,201,034		
Financing							
Proceeds from New Debentures		180,000	0	0	0		
Proceeds from Advances		0	0	6,997	6,997		
Self-Supporting Loan Principal					0		
Transfer from Reserves	7	945,902	705,503	200,000	(505,503)	(71.65%)	▼
Advances to Community Groups		0	0	(67,121)	(67,121)		
Repayment of Debentures	10	(291,069)	(246,443)	(246,442)	1	0.00%	
Transfer to Reserves	7	(84,000)	(49,511)	(32,206)	17,305	34.95%	▲
Net Cash from Financing Activities		750,833	409,549	(138,772)	(548,321)		
Net Operations, Capital and Financing		(1,231,387)	(1,338,142)	449,700	1,787,842		
Opening Funding Surplus(Deficit)	3	1,291,675	1,291,675	1,291,675	0	0.00%	
Closing Funding Surplus(Deficit)	3	60,288	(46,467)	1,741,376	1,787,843		

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
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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 2014/15 Adopted Budget.

Note 2: EXPLANATION OF MATERIAL VARIANCES

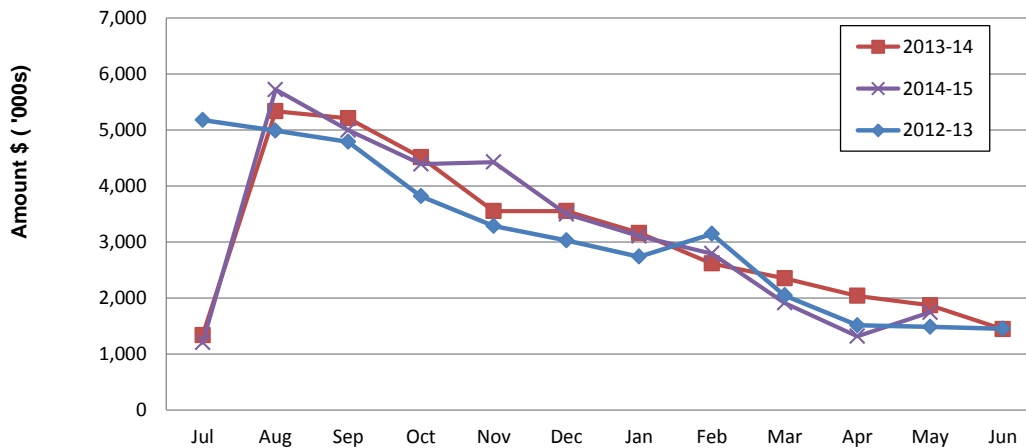
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	29,020	62.99%	▲	Timing	LGIS Insurance Premium Reimbursement higher than budget
General Purpose Funding	106,380	6.93%	▲	Timing	All FAGs payments received in full
Law, Order and Public Safety	24,170	9.42%	▲	Permanent	CESM costs and reimbursements higher than previous years / budget
Health	(3,476)	(18.62%)	▼	Timing	Final dental lease payment yet to be received
Housing	14,176	22.03%	▲	Permanent	39 Atbara St Rent received
Education and Welfare	(26,688)	(8.20%)	▼	Permanent	Childcare Centre Income Below Budget
Community Amenities	89,760	8.48%	▲	Timing	Rubbish Tip Revenue and Waste Water Services higher than Budget
Recreation and Culture	(33,619)	(14.24%)	▼	Timing	MPAC Show income is netted off in expenses. Will be reclassified at year end
Transport	91,727	51.50%	▲	Permanent	Profit on Trade-In of Truck, Loader and Grader (Non-cash variance)
Economic Services	28,308	6.90%	▲	Timing	Carvan Park/Chalets performing better than prior year/budget
Other Property and Services	(107,269)	(55.99%)	▼	Timing	Private works Revenue
Operating Expense					
Law, Order and Public Safety	35,930	7.95%	▲	Timing	Depreciation costs (non-cash variance)
Health	30,972	28.33%	▲	Timing	Expenditure delayed
Education and Welfare	476,582	44.24%	▲	Timing	FAL Unspent Grant Funding
Recreation and Culture	187,634	12.24%	▲	Timing	Expenditure delayed
Transport	147,793	6.91%	▲	Timing	Variance in road maintenance and depreciation costs
Economic Services	112,292	17.65%	▲	Timing	Admin costs less than budget year to date
Other Property and Services	95,024	96.36%	▲	Timing	Private works
Capital Revenues					
Grants, Subsidies and Contributions	470,689	68.49%	▲	Timing	Final road grants payment received in full. 250k has been invoiced to WDC - payment not received at 31 May (see note 6 current debtors)
Capital Expenses					
Land and Buildings	188,823	24.89%	▲	Timing	Chalets and building renewals still to be completed
Infrastructure - Public Facilities	26,957	12.80%	▲	Permanent	Sewerage Ponds Desludging Works still to be completed
Plant and Equipment	461,035	27.64%	▲	Permanent	Water truck to be purchased 2015/16. FESA fire truck no grant funding received so won't be purchased
Furniture and Equipment	28,455	41.86%	▲	Timing	Computer hardware still to be purchased

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

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
		YTD 31 May 2015	30th June 2014	YTD 31 May 2014
		\$	\$	\$
Current Assets				
	Cash Unrestricted	4	1,329,103	1,458,818
	Cash Restricted	4	1,868,175	2,035,972
	Receivables - Rates and Rubbish	6	435,594	333,068
	Receivables - Other		379,083	93,367
	Inventories		21,815	10,811
			4,033,770	3,932,035
			4,411,489	4,411,489
Less: Current Liabilities				
	Trade and Other Payables		(83,657)	(262,664)
	Provision for Employee Benefits		(444,048)	(444,048)
	Current Portion of Long Term Borrowings		(44,627)	(291,069)
			(572,331)	(997,781)
			(522,024)	(522,024)
	Less: Cash Reserves	7	(1,868,175)	(2,035,972)
	Less: Current Loans Clubs/Institutions		(8,838)	(9,999)
	Add: Current Portion of Long Term Borrowings		44,627	291,069
	Add: Leave Liability Not Required to Be Funded		112,323	112,323
			112,323	112,323
			1,741,376	1,291,675
			1,741,376	1,915,396
Net Current Funding Position			1,741,376	1,291,675
			1,741,376	1,915,396

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 May 2015

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.25%	1,326,703			1,326,703	Westpac	At Call
Reserve Bank Account	2.55%		22,175		22,175	Westpac	At Call
Trust Bank Account	0.00%			24,717	24,717	Westpac	At Call
Cash On Hand	Nil	2,400			2,400	N/A	On Hand
(b) Term Deposits							
Reserve Funds	3.60%		1,036,000		1,036,000	ME Bank	07-Aug-15
Reserve Funds	3.55%		810,000		810,000	Bankwest	24-Jun-15
Total		1,329,103	1,868,175	24,717	3,221,995		

Comments/Notes - Investments

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

Note 6: RECEIVABLES

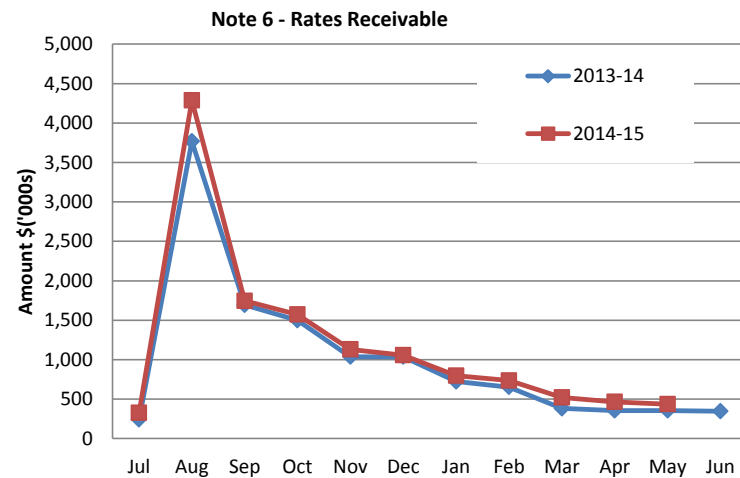
Receivables - Rates Receivable

Opening Arrears Previous Years
 Levied this year
 Less Collections to date
 Equals Current Outstanding

Net Rates Collectable

% Collected

	YTD 31 May 2015	30 June 2014
	\$	\$
Opening Arrears Previous Years	333,068	250,473
Levied this year	4,115,441	3,900,959
Less Collections to date	(4,012,915)	(3,818,365)
Equals Current Outstanding	435,594	333,068
Net Rates Collectable	435,594	333,068
% Collected	90.21%	91.98%



Comments/Notes - Receivables Rates

Receivables - General

Receivables - General

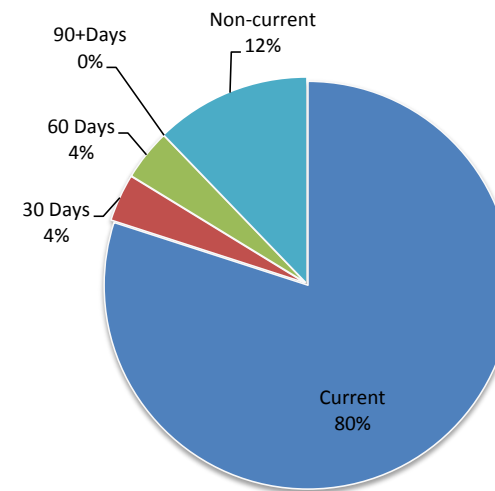
Total Receivables General Outstanding

Amounts shown above include GST (where applicable)

	Current	30 Days	60 Days	90+Days	Non-current
	\$	\$	\$	\$	\$
Receivables - General	328,852	15,482	16,671	0	50,184

411,190

Note 6 - Accounts Receivable (non-rates)



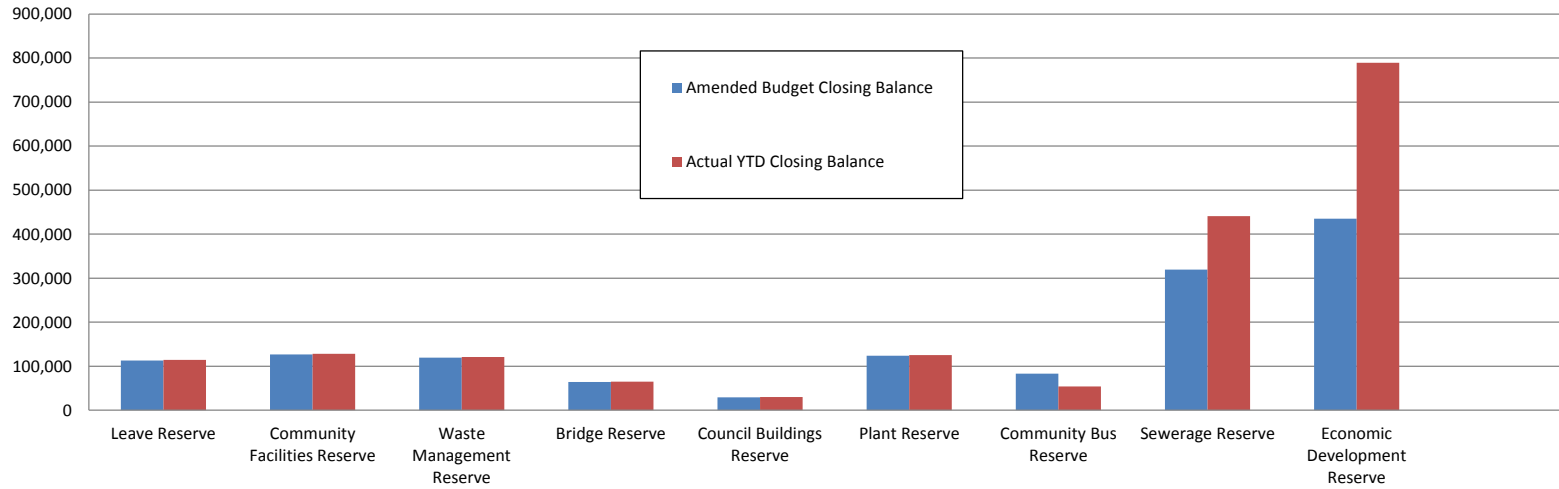
Comments/Notes - Receivables General

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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	\$ 112,593	\$ 270	\$ 1,896	\$ 0	\$ 0	\$ 0	\$ 0		\$ 112,863	\$ 114,489
Community Facilities Reserve	126,090	655	2,123	0	0	0	0		126,745	128,213
Waste Management Reserve	119,330	286	2,009	0	0	0	0		119,616	121,339
Bridge Reserve	63,935	153	1,076	0	0	0	0		64,088	65,011
Council Buildings Reserve	29,299	70	493	0	0	0	0		29,369	29,792
Plant Reserve	123,393	518	2,069	0	0	0	0		123,911	125,462
Community Bus Reserve	53,104	30,127	894	0	0	0	0	Community Van	83,231	53,998
Sewerage Reserve	433,606	20,921	7,300	0	0	(135,200)	0	Waste Water Truc	319,327	440,906
Economic Development Reserve	974,619	31,000	14,346	0	0	(570,303)	(200,000)	Frail Aged Lodge	435,316	788,965
	2,035,969	84,000	32,206	0	0	(705,503)	(200,000)		1,414,466	1,868,175

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 May 2015

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget YTD 31 05 2015			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	
				Plant and Equipment				
56,383	(1,912)	42,364	(12,108)	40173 Prado 4x4(2013)	(3,000)	(12,108)	(9,108)	Trade-In for new
21,079	(2,487)	13,636	(4,956)	40170 Ford XR6 (2012)	(2,500)	(4,956)	(2,456)	Trade-In for new
30,928	(1,886)	18,182	(10,860)	40174 Ford XR6 (2013)	(11,500)	(10,860)	640	Trade-In for new
21,762	(1,057)	13,636	(7,069)	40168 Nissan X - Trail (2012) 4x4	(3,500)	(7,069)	(3,569)	Trade-In for new
21,959	(1,286)	14,545	(6,128)	40169 Ford Kuga (2012) 4x4	(2,500)	(6,128)	(3,628)	Trade-In for new
21,157	(5,973)	10,000	(5,184)	115015 Toyota Rav 4 (2012) 4x4	0	(5,184)	(5,184)	Trade-In for new
0	0			Reel Mower (1)	500	0	(500)	
35,429	(11,813)	16,364	(7,253)	50040 (FESA) 4x4 Ranger (2011)	(7,253)	(7,253)	0	
223,444	(222,402)	40,730	39,689	120169 2003 Iveco Powerstar Truck	0	39,689	39,689	2013/14 Budgeted Trade
321,681	(272,369)	84,000	34,689	120191 Caterpillar Grader (2005)	(8,000)	34,689	42,689	Trade-In for new
0	0	60,000	60,000	P0015 Caterpillar Loader (2003)	23,500	60,000	36,500	Trade-In for new
136,126	(136,073)			105002 Mitsubishi W/ Water Truck(200	12,000	0	(12,000)	
81,274	(78,448)			120144 Isuzu Patching Truck (2001)	7,000	0	(7,000)	
2,438	(2,438)	550	550	120102 Metrocount traffic classifiers	(1,950)	550	2,500	Trade-In for new
2,928	(2,928)	550	550	120123 Metrocount traffic classifiers	(2,450)	550	3,000	Trade-In for new
0	0	4,091	4,091	P0069 Cleaners ute Courier(2005)	3,000	4,091	1,091	Trade-In for new
40,890	(33,665)	4,545	(2,680)	120201 Work ute Courier 4x4(2005)	(5,500)	(2,680)	2,820	
57,770	(52,449)			120190 Elevated Work Platform (2006)	(1,000)	0	1,000	
0	0			Tandem box trailer	100	0	(100)	
0	0			Tandem box trailer	100	0	(100)	
0	0						0	
247,191	(33,514)	177,300	(36,378)	Land and Buildings			(1)	Sold
			(1,147)	90013 6 Lefroy Street	(36,377)	(36,378)	(1)	
				Misc Scrapped Assets		(1,147)	(1,147)	Fair Value Adj
1,322,438	(860,702)	500,492	45,807		(39,330)	45,807	85,137	

Comments - Capital Disposal/Replacements

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

31/05/2015

Particulars	Principal 1-Jul-14	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	193,497	27/06/22		9,264	9,264	184,233	184,233	6,493	6,676
Recreation and Culture									
Moora Town Hall Upgrade 314	216,930	27/04/19		37,963	37,963	178,967	178,967	10,741	13,228
Town Hall Upgrade 315	296,024	11/08/19		49,433	49,433	246,591	246,591	14,320	16,802
2 x New Chalets (Budget only)			180,000	0	0	0	0	-	0
Transport									
Tip and Rubbish Trucks 320	120,478	24/05/16		58,633	58,633	61,845	61,845	4,599	5,302
Economic Development									
Gardiner Street Power Upgrade 316	10,955	27/06/15		5,385	5,385	5,570	5,570	367	377
Moora Lifestyle Village 323	653,560	21/06/19		85,765	85,765	567,795	567,795	27,574	28,887
	1,491,444		180,000	246,442	246,443	1,245,002	1,245,001	64,094	71,272

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 May 2015

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2014-15 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
20201 Grants Commission Grant Needs	WALGGC	Y	769,034		769,034		769,034	0
20202 Grants Commission - Road Formula	WALGGC	Y	678,251		678,251		678,251	0
20116 CBH Payment In Lieu Of Rates	Contribution - CBH	NA	18,744		18,744		18,744	
LAW, ORDER, PUBLIC SAFETY								
20502 DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Y	47,500		47,500		35,250	12,250
20608 Cat Sterilisation Program		Y	0		0		(318)	318
20701 DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Y	18,519		18,519		8,423	10,097
20702 Contributions - Emergency Services Co	Dept. of Fire & Emergency Serv.	Y	88,942		88,942		111,209	(22,267)
20704 SES AWARE Program Grant	Dept. of Fire & Emergency Serv.	Y	0		0		6,364	
20503 Emergency Services Levy Administrati	Dept. of Fire & Emergency Serv.	Y	4,000		4,000		4,000	0
40501 FESA Plant & Equipment Grant	Dept. of Fire & Emergency Serv.	N	250,000			250,000	0	250,000
40502 FESA Building Grant	Dept. of Fire & Emergency Serv.	N	56,000			56,000	0	56,000
HOUSING								
22201 Reimbursements/Insurance	Regional Development & Lands	NA	200		200		0	0
COMMUNITY AMENITIES								
22501 Contribution - Drum Muster Cost	Drum Muster	NA	6,000		6,000	0	3,621	2,379
RECREATION AND CULTURE								
23103 MPAC - Lotterywest Underwritten Sho	LotteryWest	Y	42,166		42,166		42,166	
23104 Community Contributions	Community In-Kind Contribution	NA	3,300		3,300		0	3,300
23203 Swimming Pool Operating Subsidy	WA Sport	Y	3,000		3,000		0	3,000
23204 Swimming Pool Grant	Department of Sport and Rec	Y	30,000		30,000		30,000	
23304 Kindergym Contributions - Moora Rec	Community Donations	NA	0		0		541	
23354 Registration fees for participants	Triathlon	NA	0		0		2,855	
23355 Grants - Kidsports Funding	Healthways	Y	37,127		37,127		37,855	
43303 Moora Tennis Club Contribution	Community Loan/Reimburseme	NA	0		0		90,122	
43318 Redevelopment	LotteryWest	N	10,000			10,000	18,263	(8,263)
43319 BAC - Active Seniors - Pool Hoist	Dept. of Communities	N	6,000			6,000	0	6,000
43320 War Memorial Grant	Dep. Veteran Affairs	Y				14,372	14,372	
43322 Mens Shed - WDC Capital Grant	WDC	Y				8,500	8,500	
TRANSPORT								
23901 Direct Grants - Maintenance	Main Roads WA	Y	135,700		135,700		135,700	0
23902 Street Lighting Subsidy	Main Roads WA	Y	5,500		5,500		0	5,500
23903 Contribution - Crossovers	Community	NA	500		500		(462)	962
25903 Sponsorship - Tidy Towns Competition	Tidy Towns	Y	800		800		0	800
43801 Regional Road Grants	Regional Road Group	Y	564,269			564,269	564,269	0
43802 Black Spot Grants	Dept. of Transport	Y	72,000			72,000	72,000	0
43803 Grant - Roads to Recovery	Dept. of Regional Development	Y	311,972			311,972	320,908	(8,936)
43805 Grant - Koojan Bridge	Main Roads WA (Reimburseme	NA	(182,000)			(182,000)	(182,000)	0
EDUCATION AND WELFARE								
20802 Grants for Community Events	TBA	N	3,000		3,000		0	3,000
21703 Child Care Centre - Fee Subsidy from F	Family Assistance Office	Y	100,000		100,000		88,038	11,962
21705 Child Care Centre - Operational Support	DEEWR	Y	48,000		48,000		50,409	(2,409)
21707 Child Care Centre - Grants	Dept. of Communities	N	4,000		4,000		0	4,000
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	200		200		0	200
23399 Youth Centre Fundraising	Various	N	0		0		0	0
HEALTH								
21403 Podiatry Service - Subsidy HDWA	HDWA	Y	2,300		2,300		0	2,300
ECONOMIC SERVICES								
24611 Grant - Tourism Development Strategy	WA Tourism	N	15,000		15,000		0	15,000
24703 Building Commissions - BCITF/BRB	WA Department of Building	NA	300		300		0	300
25206 Electricity Reimbursements - Lifestyle	MLSV	NA	6,500		6,500		7,182	(682)
45202 Industrial Park Extension - WRGS Grant	CLGF	Y	251,475			251,475	251,475	0
OTHER PROPERTY AND SERVICES								
25485 Employment Incentive Subsidy	CCI Apprentice	Y	0		0		1,364	(1,364)
25602 Insurance Reimbursements	LGIS	NA	5,000		5,000		274	4,726
TOTALS			3,413,299	0	2,073,583	1,362,588	3,188,406	348,174
Operating	Operating		2,073,583				2,030,497	
Non-Operating	Non-operating		1,339,716				1,157,909	
			<u>3,413,299</u>				<u>3,188,406</u>	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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	7,202	6,589	0	(6,589)		
Admin Centre / CRC Building Planning	30411	50,000	45,848	0	(45,848)	0	
Governance Total		57,202	52,437	0	(52,437)	0	
Law, Order And Public Safety							
Construction of Fire Shed (FESA)	30502	56,000	0	0	0	0	\$28,165 approved for 15/16 Budget
Law, Order And Public Safety Total		56,000	0	0	0	0	
Housing							
Construction of 1 x Executive Home	32304	390,000	390,000	394,244	4,244		40000 rolled over from 13/14
Land Purchases 14/15	32306	57,220	57,220	57,220	(0)		Atbara St, Block bought
Land Acquisition - Staff Housing Units	32309	0	0	0	0		
Housing Total		447,220	447,220	451,463	4,243	0	
Recreation And Culture							
Hydrotherapy Pool	30415	20,000	0	1,500	1,500		
Swimming Pool Renewal	32317	32,905	30,140	13,551	(16,589)	13,551	Grant received
Public Toilet Renewal	33003	5,800	5,313	0	(5,313)	0	
Skate Park & Bike Track Upgrade	33305	18,000	0	0	0		Grant not approved
Moora Recreation Centre - Furniture & Fittings Upgrade	33321	14,251	13,057	0	(13,057)	0	
Community Sporting Facilities	33326	11,000	10,076	57,306	47,230		Miling Tennis Courts
Renewal of Grandstand	33328	9,202	8,415	0	(8,415)	0	
Watheroo Pavilion Upgrade	33340	0	0	0	0		
Recreation And Culture Total		111,158	67,001	72,358	5,357	13,551	
Economic Services							
Entry Statements	34604	5,000	0	0	0		
Caravan Park Upgrade	34612	203,405	186,450	44,586	(141,864)	44,586	
Transport Total		208,405	186,450	44,586	(141,864)	44,586	
Other Property and Services							
Chris Shed 2014/15	30412	6,000	5,500	1,378	(4,122)	1,378	
Other Property and Services Total		6,000	5,500	1,378	(4,122)		
Land and Buildings Total		885,986	758,608	569,785	(388,823)	58,137	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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 Held for Resale							
Economic Services							
Industrial Park - Land Extension	35260	257,475	257,475	252,404	(5,071)		Grant Funded
Economic Services Total		257,475	257,475	252,404	(5,071)		
Land Held for Resale Total		257,475	257,475	252,404	(5,071)	0	
Furniture & Office Equip.							
Governance							
Purchase Computing Equipment	30402	30,000	27,500	19,197	(8,303)	19,197	
Central Printer - MP6003	30405	20,323	20,323	20,323	0	20,323	
Governance Total		50,323	47,823	39,520	(8,303)	39,520	
Law, Order And Public Safety							
CCTV & Security Improvement Program	30705	15,000	13,750	0	(13,750)		
Law, Order And Public Safety Total		15,000	13,750	0	(13,750)	0	
Recreation And Culture							
Gym Fitness Equipment	33380	2,000	1,826	0	(1,826)	0	
Moora Performing Arts Centre - Equipment	33102	5,000	4,576	0	(4,576)	0	
Recreation And Culture Total		7,000	6,402	0	(6,402)	0	
Furniture & Office Equip. Total		72,323	67,975	39,520	(28,455)	39,520	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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
Plant , Equip. & Vehicles							
Governance							
Admin vehicles	30401	234,000	234,000	207,690	(26,310)	207,690	All purchased
Governance Total		234,000	234,000	207,690	(26,310)	207,690	
Law, Order And Public Safety							
Fire Vehicle (FESA)	30501	250,000	0	0	0	0	Grant not approved
Heavy Duty ULV Mister	30708	12,250	12,250	12,250	0	12,250	
FESA Ranger 2014/15	34068	38,965	38,965	38,695	(270)	0	
Law, Order And Public Safety Total		301,215	51,215	50,945	(270)	12,250	
Community Amenities							
Renewal of Moora Sewerage Scheme	39520	217,100	199,001	29,717	(169,284)	29,717	Various Pumps
Community Amenities Total		217,100	199,001	29,717	(169,284)	29,717	
Recreation And Culture							
BAC - Active Seniors - Pool Hoist	33324	15,000	0	0	0		Grant not approved
Swimming Pool Pump Variable Speed Drive	33325	0	0	4,540	4,540		
Travelling Irrigator Watheroo 2014/15	34076	10,637	10,637	10,637	0	10,637	
Reel Mower 2014/15	34083	2,700	2,700	0	(2,700)	0	
Community Bus/Van	33327	50,300	0	0	0	0	
Recreation And Culture Total		78,637	13,337	15,177	1,840	10,637	
Transport							
Caterpillar Grader 2014/15	34061	355,000	355,000	355,000	0	355,000	
Caterpillar Loader 2014/15	34062	306,870	306,870	306,870	0	306,870	
Water Truck 2014/15	34063	262,500	262,500	0	(262,500)	0	
Patching Truck 2014/15	34064	0	0	0	0	0	
Skid Steer Loader 2014/15	34065	64,110	64,110	64,110	0	64,110	
Metro Traffic Classifiers 2014/15	34077	10,529	10,529	10,529	0	10,529	
Transport Total		999,009	999,009	736,509	(262,500)	736,509	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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
Other Property and Services							
Cleaners Ute 2014/15	34066	27,000	27,000	41,316	14,316	41,316	
Work Ute 2014/15	34067	32,000	32,000	31,873	(127)	31,873	
Towable Cement Mixer 2014/15	34075	2,950	2,950	2,950	0	2,950	
Submersible Pump 2014/15	34079	6,500	6,500	0	(6,500)	0	
Elevated Work Platform 2014/15	34080	81,000	81,000	82,800	1,800	82,800	Bought May 2015
Tandem Box Trailers 2014/15	34081	8,182	8,182	8,182	(0)	8,182	
Standpipe Controllers Upgrade 2014/15	34084	14,000	14,000	0	(14,000)	0	
Other Property and Services Total		171,632	171,632	167,121	(4,511)	167,121	
Plant , Equip. & Vehicles Total		2,001,593	1,668,194	1,207,159	(461,035)	1,163,924	
Infrastructure Assets - Roads							
Transport							
Road Construction - Regional Road Group	33910	833,575	764,082	821,123	57,041	821,123	
Road Construction - Blackspot	33911	108,810	99,737	123,284	23,547	123,284	
Road Construction - Roads To Recovery	33913	334,340	306,482	343,148	36,666	343,148	
Drainage Construction	33914	155,296	142,362	110,657	(31,705)	110,657	
Padbury Street Townscape	33915	30,000	27,500	0	(27,500)	0	1800 rolled over 13/14
Road Construction - Rural Bitumen Roads	33919	172,764	158,367	71,331	(87,036)	71,331	
Road Construction - Rural Regravelling Projects	33920	174,605	160,061	174,031	13,970	174,031	
Transport Total		1,809,390	1,658,591	1,643,574	(15,017)	1,643,574	
Infrastructure Assets - Roads Total		1,809,390	1,658,591	1,643,574	(15,017)	1,643,574	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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 - Other							
Community Amenities							
Purchase Replacement Bins	35000	3,320	3,036	0	(3,036)	0	Desludge Primary Pond
Moora Sewerage System Upgrade	39521	12,981	11,902	105,410	93,508	105,410	
Refuse Site Upgrade	33010	4,000	3,663	0	(3,663)	0	
Community Amenities Total		20,301	18,601	105,410	86,809	105,410	
Recreation And Culture							
Renewal of Park Infrastructure	33308	37,500	34,375	15,504	(18,871)	15,504	7137 rolled over
Recreation And Culture Total		37,500	34,375	15,504	(18,871)	15,504	
Transport							
Moora Airstrip	33901	50,000	45,826	282	(45,544)		30030 rolled over
Footpath Construction	33916	90,749	83,193	50,185	(33,008)	50,185	
Transport Total		140,749	129,019	50,467	(78,552)	50,185	
Recreation And Culture							
Remediation of Contamination - Depot	35951	31,202	28,589	12,247	(16,342)	12,247	
Recreation And Culture Total		31,202	28,589	12,247	(16,342)	12,247	
Infrastructure Assets - Other Total		229,752	210,584	183,627	(26,957)	183,345	
Capital Expenditure Total		5,256,519	4,621,427	3,896,070	(725,357)	3,088,501	