

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ended 31 July 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 July 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 July 2015 of \$6,325,963.

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:

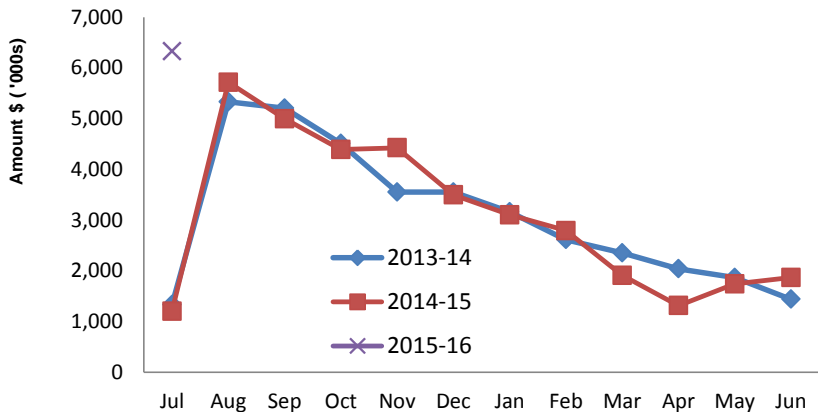
13/08/2015

Shire of Moora

Monthly Summary Information

For the Period Ended 31 July 2015

Liquidity Over the Year (Refer Note 3)



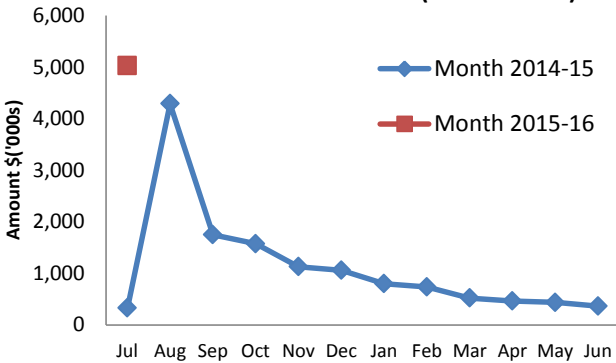
Cash and Cash Equivalents as at period end

Unrestricted	\$ 1,279,255
Restricted	\$ 1,872,299
	\$ 3,151,554

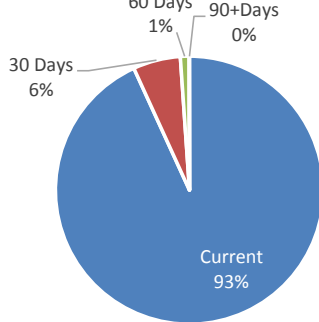
Receivables

Rates	\$ 5,028,474
Other	\$ 485,928
	\$ 5,514,402

Rates Receivable (Refer Note 6)



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

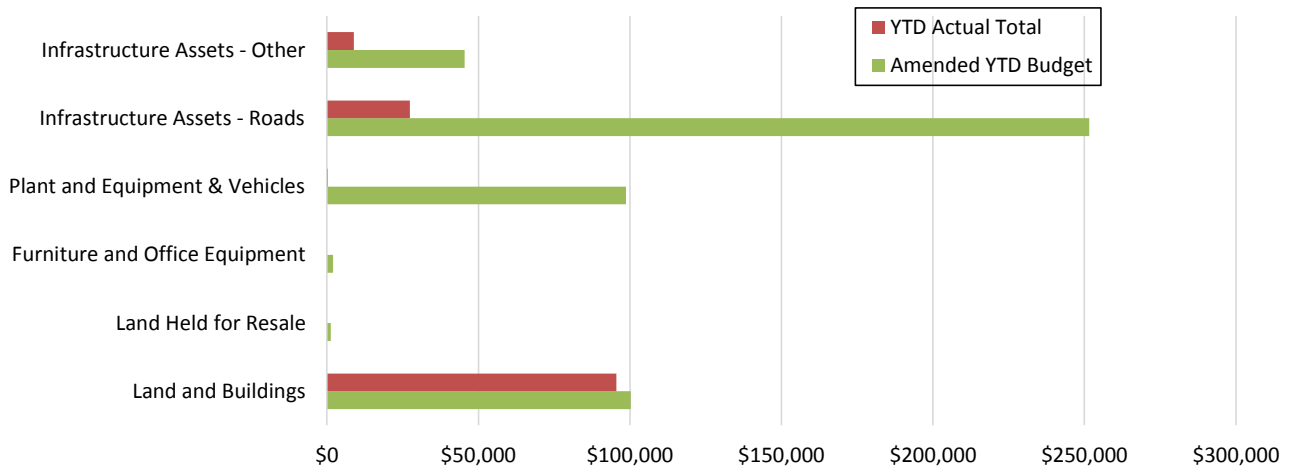


Comments

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 July 2015

Capital Expenditure Program YTD



Comments

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

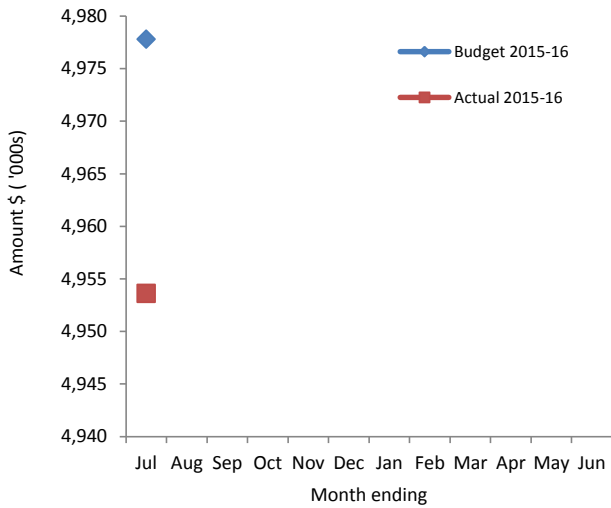
Shire of Moora

Monthly Summary Information

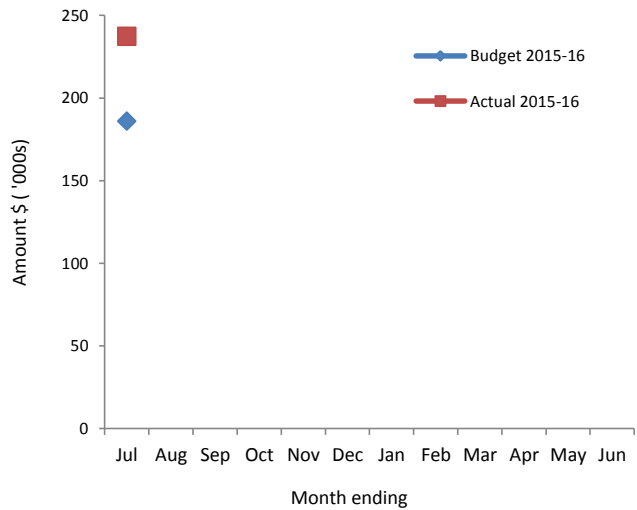
For the Period Ended 31 July 2015

Revenues

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

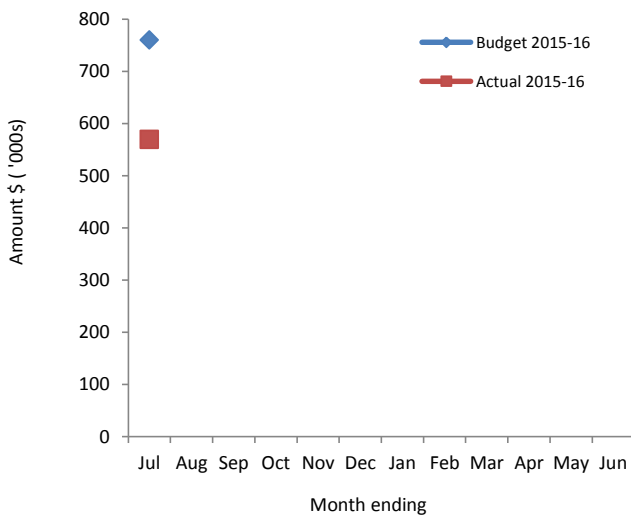


Budget Capital Revenue -v- Actual (Refer Note 2)

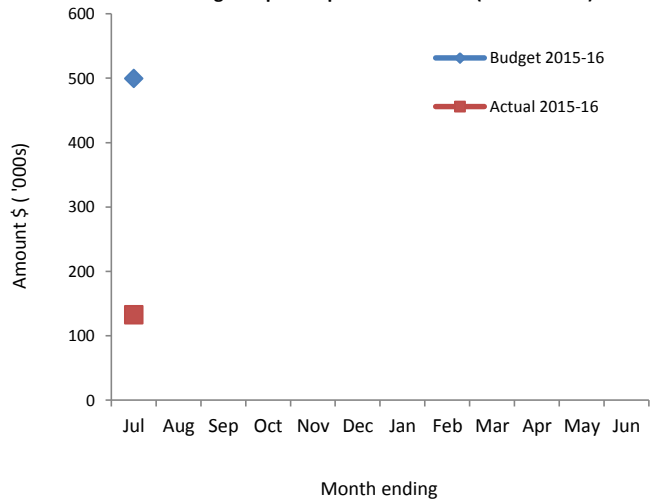


Expenditure

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



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



Comments

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 July 2015

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Governance		\$ 25,500	\$ 2,123	\$ 9	(2,114)	(99.57%)	
General Purpose Funding - Rates	9	3,694,125	3,694,125	3,632,778	(61,347)	(1.66%)	
General Purpose Funding - Other		909,121	75,756	10,087	(65,669)	(86.69%)	▼
Law, Order and Public Safety		276,744	119,563	106,610	(12,953)	(10.83%)	▼
Health		22,100	1,840	1,080	(760)	(41.30%)	
Education and Welfare		348,000	28,999	26,288	(2,711)	(9.35%)	
Housing		140,050	9,097	12,665	3,568	39.22%	
Community Amenities		1,172,702	971,430	967,004	(4,426)	(0.46%)	
Recreation and Culture		194,536	16,197	2,705	(13,492)	(83.30%)	▼
Transport		166,800	13,900	147,500	133,600	961.15%	▲
Economic Services		462,341	38,523	42,419	3,896	10.11%	
Other Property and Services		75,000	6,251	4,480	(1,771)	(28.33%)	
Total Operating Revenue		7,487,019	4,977,804	4,953,625	(24,179)		
Operating Expense							
Governance		(780,266)	(64,986)	(84,977)	(19,991)	(30.76%)	▼
General Purpose Funding		(253,712)	(28,151)	(30,868)	(2,717)	(9.65%)	
Law, Order and Public Safety		(474,098)	(62,724)	(38,883)	23,841	38.01%	▲
Health		(97,263)	(8,095)	(6,158)	1,937	23.93%	▲
Education and Welfare		(399,535)	(33,277)	(35,865)	(2,588)	(7.78%)	
Housing		(117,920)	(9,807)	(4,495)	5,312	54.16%	▲
Community Amenities		(1,118,751)	(93,180)	(80,599)	12,581	13.50%	▲
Recreation and Culture		(1,681,002)	(148,268)	(79,421)	68,847	46.43%	▲
Transport		(2,353,091)	(196,078)	(96,809)	99,269	50.63%	▲
Economic Services		(761,573)	(63,423)	(53,123)	10,300	16.24%	▲
Other Property and Services		(42,313)	(51,898)	(58,609)	(6,711)	(12.93%)	▼
Total Operating Expenditure		(8,079,524)	(759,888)	(569,807)	190,081		
Funding Balance Adjustments							
Add back Depreciation		2,137,879	178,149	0	(178,149)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(50,650)	(4,224)	0	4,224	(100.00%)	
Adjust Provisions and Accruals		0	0	0	0		
Net Cash from Operations		1,494,724	4,391,841	4,383,818	(8,023)		
Capital Revenues							
Grants, Subsidies and Contributions	11	2,156,809	179,736	237,379	57,643	32.07%	▲
Proceeds from Disposal of Assets	8	75,150	6,263	0	(6,263)	(100.00%)	▼
Total Capital Revenues		2,231,959	185,999	237,379	51,380		
Capital Expenses							
Land Held for Resale		(15,000)	(1,251)	0	1,251	100.00%	▲
Land and Buildings	13	(843,465)	(100,286)	(95,524)	4,762	4.75%	
Infrastructure - Roads	13	(3,269,227)	(251,580)	(27,359)	224,221	89.13%	▲
Infrastructure - Other	13	(545,430)	(45,449)	(8,926)	36,523	80.36%	▲
Plant and Equipment	13	(1,184,701)	(98,721)	(379)	98,342	99.62%	▲
Furniture and Equipment	13	(24,686)	(2,056)	0	2,056	100.00%	▲
Total Capital Expenditure		(5,882,509)	(499,343)	(132,188)	367,155		
Net Cash from Capital Activities		(3,650,550)	(313,344)	105,191	418,535		
Financing							
Proceeds from New Debentures		400,000	0	0	0		
Proceeds from Advances		14,235	557	960	403	72.36%	
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	303,180	25,267	0	(25,267)	(100.00%)	
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(297,510)	(9,881)	(22,710)	(12,829)	(129.84%)	▼
Transfer to Reserves	7	(44,300)	(3,693)	0	3,693	100.00%	▲
Net Cash from Financing Activities		375,605	12,250	(21,750)	(34,000)		
Net Operations, Capital and Financing		(1,780,221)	4,090,748	4,467,260	376,512		
Opening Funding Surplus(Deficit)	3	1,819,822	1,819,822	1,858,703	38,881	2.14%	
Closing Funding Surplus(Deficit)	3	39,601	5,910,570	6,325,963	415,393		

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 July 2015

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Rates	9	\$ 3,694,125	\$ 3,694,125	\$ 3,632,778	\$ (61,347)	(1.66%)	
Operating Grants, Subsidies and Contributions	11	1,245,489	103,791	169,699	65,908	63.50%	▲
Fees and Charges		2,249,653	1,155,079	1,157,153	2,074	0.18%	
Service Charges		0	0	0	0		
Interest Earnings		158,602	13,213	(11,536)	(24,749)	(187.31%)	▼
Other Revenue		88,500	7,372	5,531	(1,841)	(24.97%)	
Profit on Disposal of Assets	8	50,650	4,224	0			
Total Operating Revenue		7,487,019	4,977,804	4,953,625	(19,955)		
Operating Expense							
Employee Costs		(2,987,836)	(258,723)	(305,839)	(47,116)	(18.21%)	▼
Materials and Contracts		(2,249,187)	(187,304)	(142,081)	45,223	24.14%	▲
Utility Charges		(395,799)	(32,954)	13,257	46,211	140.23%	▲
Depreciation on Non-Current Assets		(2,137,879)	(178,149)	0	178,149	100.00%	▲
Interest Expenses		(68,601)	(2,917)	(898)	2,019	69.21%	▲
Insurance Expenses		(173,371)	(94,371)	(126,555)	(32,184)	(34.10%)	▼
Other Expenditure		(66,851)	(5,469)	(7,691)	(2,222)	(40.62%)	
Loss on Disposal of Assets	8	0	0	0			
Total Operating Expenditure		(8,079,524)	(759,888)	(569,807)	190,081		
Funding Balance Adjustments							
Add back Depreciation		2,137,879	178,149	0	(178,149)	(100.00%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(50,650)	(4,224)	0	4,224	(100.00%)	
Adjust Provisions and Accruals		0	0	0	0		
Net Cash from Operations		1,494,724	4,391,841	4,383,818	(3,799)		
Capital Revenues							
Grants, Subsidies and Contributions	11	2,156,809	179,736	237,379	57,643	32.07%	▲
Proceeds from Disposal of Assets	8	75,150	6,263	0	(6,263)	(100.00%)	▼
Total Capital Revenues		2,231,959	185,999	237,379	51,380		
Capital Expenses							
Land Held for Resale		(15,000)	(1,251)	0	1,251	100.00%	▲
Land and Buildings	13	(843,465)	(100,286)	(95,524)	4,762	4.75%	
Infrastructure - Roads	13	(3,269,227)	(251,580)	(27,359)	224,221	89.13%	▲
Infrastructure - Other	13	(545,430)	(45,449)	(8,926)	36,523	80.36%	▲
Plant and Equipment	13	(1,184,701)	(98,721)	(379)	98,342	99.62%	▲
Furniture and Equipment	13	(24,686)	(2,056)	0	2,056	100.00%	▲
Total Capital Expenditure		(5,882,509)	(499,343)	(132,188)	367,155		
Net Cash from Capital Activities		(3,650,550)	(313,344)	105,191	418,535		
Financing							
Proceeds from New Debentures		400,000	0	0	0		
Proceeds from Advances		14,235	557	960	403	72.36%	
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	303,180	25,267	0	(25,267)	(100.00%)	
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(297,510)	(9,881)	(22,710)	(12,829)	(129.84%)	▼
Transfer to Reserves	7	(44,300)	(3,693)	0	3,693	100.00%	▲
Net Cash from Financing Activities		375,605	12,250	(21,750)	(34,000)		
Net Operations, Capital and Financing		(1,780,221)	4,090,748	4,467,260	380,736		
Opening Funding Surplus(Deficit)	3	1,819,822	1,819,822	1,858,703	38,881	2.14%	
Closing Funding Surplus(Deficit)	3	39,601	5,910,570	6,325,963	419,617		

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

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

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

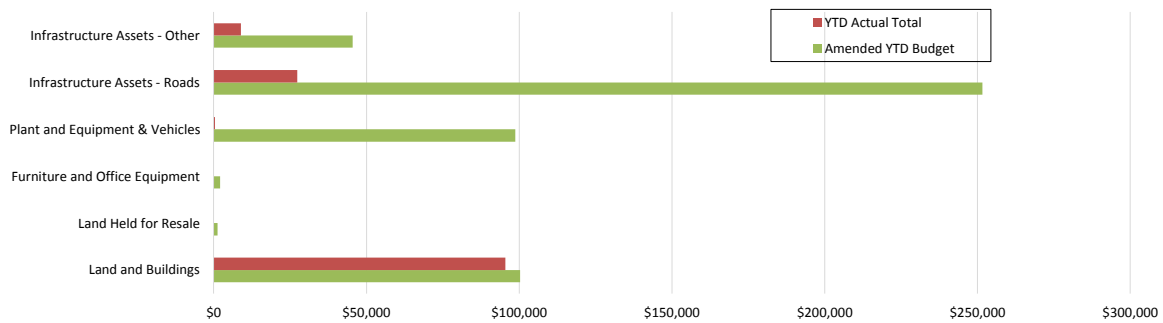
Capital Acquisitions	Note	YTD 30 06 2015					
		YTD Actual New /Upgrade	YTD Actual (Renewal Expenditure)	YTD Actual Total	Amended YTD Budget	Amended Annual Budget	Variance
		(a)	(b)	(c) = (a)+(b)	(d)		(d) - (c)
Land and Buildings	13	\$ 95,524	\$ 0	\$ 95,524	\$ 100,286	\$ 843,465	\$ (4,762)
Land Held for Resale	13	0	0	0	1,251	15,000	(1,251)
Furniture and Office Equipment	13	0	0	0	2,056	24,686	(2,056)
Plant and Equipment & Vehicles	13	0	379	379	98,721	1,184,701	(98,342)
Infrastructure Assets - Roads	13	0	27,359	27,359	251,580	3,269,227	(224,221)
Infrastructure Assets - Other	13	0	8,926	8,926	45,449	545,430	(36,523)
Capital Expenditure Totals		95,524	36,664	132,188	499,343	5,882,509	(367,155)

Funded By:

Capital Grants and Contributions	237,379	179,736	2,156,809	57,643
Borrowings	0	0	400,000	0
Other (Disposals & C/Fwd)	0	6,263	75,150	(6,263)
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	(105,191)	(293,016)	2,644,190	187,825
Capital Funding Total	132,188	499,343	5,882,509	(63,975)

Comments and graphs

Capital Expenditure Program YTD



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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Note 2: EXPLANATION OF MATERIAL VARIANCES

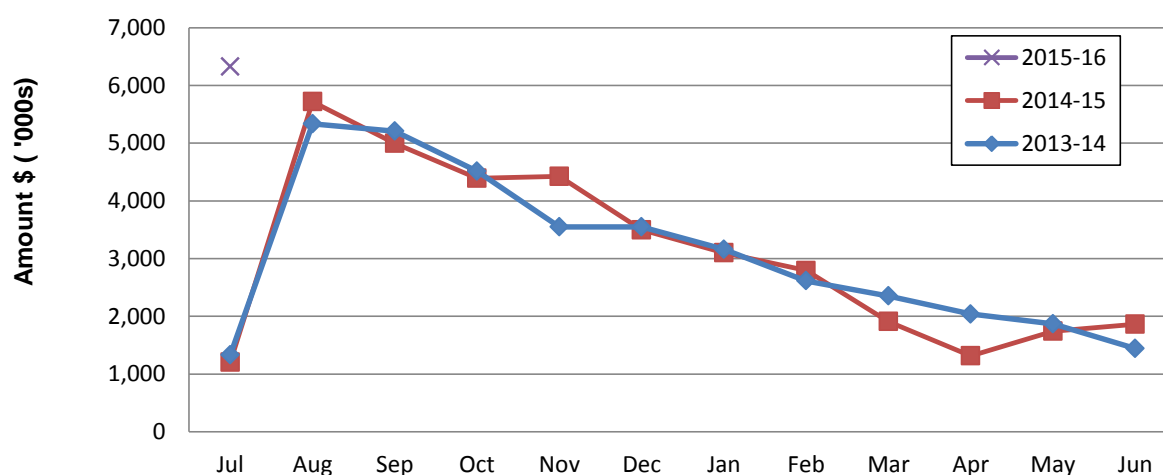
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding - Other	(65,669)	(86.69%)	▼	Timing	Yet to receive FAGs
Law, Order and Public Safety	(12,953)	(10.83%)	▼	Timing	SES Co-contribution not received
Recreation and Culture	(13,492)	(83.30%)	▼	Timing	Lottery West Grant not received
Operating Expense					
Governance	(19,991)	(30.76%)	▼	Timing	Subscriptions - prepaid annual payments
Law, Order and Public Safety	23,841	38.01%	▲	Timing	Delayed expenditure
Housing	5,312	54.16%	▲	Timing	Delayed expenditure
Community Amenities	12,581	13.50%	▲	Timing	Delayed expenditure
Recreation and Culture	68,847	46.43%	▲	Timing	Delayed expenditure
Transport	99,269	50.63%	▲	Timing	Delayed expenditure
Economic Services	10,300	16.24%	▲	Timing	Delayed expenditure
Other Property and Services	(6,711)	(12.93%)	▼	Timing	Insurance - prepaid annual payments
Capital Revenues					
Grants, Subsidies and Contributions	57,643	32.07%	▲	Timing	First regional roads grant received
Proceeds from Disposal of Assets	(6,263)	(100.00%)	▼	Timing	no assets disposed
Capital Expenses					
Infrastructure - Roads	224,221	89.13%	▲	Timing	Delayed expenditure
Infrastructure - Other	36,523	80.36%	▲	Timing	Delayed expenditure
Plant and Equipment	98,342	99.62%	▲	Timing	Delayed expenditure
Financing					
Repayment of Debentures	(12,829)	(129.84%)	▼	Timing	August payment made in July

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

Note 3: NET CURRENT FUNDING POSITION

				Positive=Surplus (Negative=Deficit)		
				YTD 31 Jul 2015	30th June 2015	YTD 31 Jul 2014
				\$	\$	\$
Current Assets						
	4		1,279,255	1,960,815	933,952	
	4		1,872,299	1,872,300	2,035,969	
	6		5,028,474	362,047	313,426	
	6		493,607	170,243	473,932	
			14,558	12,236	(34,200)	
			8,688,193	4,377,640	3,723,080	
Less: Current Liabilities						
			(57,486)	(213,232)	(122,961)	
			(525,281)	(525,281)	(444,048)	
			(274,800)	(297,510)	(245,583)	
			(857,567)	(1,036,022)	(812,592)	
	7		(1,872,299)	(1,872,300)	(2,035,969)	
			(19,488)	(20,448)	(9,999)	
			274,800	297,510	245,583	
			112,323	112,323	112,323	
			6,325,963	1,858,703	1,222,426	

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 July 2015

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.25%	(223,145)			(223,145)	BankWest	At Call
Reserve Bank Account	2.55%		1,299		1,299	Westpac	At Call
Trust Bank Account	0.00%			38,798	38,798	BankWest	At Call
Cash On Hand	Nil	2,400			2,400	N/A	On Hand
(b) Term Deposits							
Municipal Funds	3.00%	1,500,000			1,500,000	Bankwest	05-Nov-15
Reserve Funds	3.60%		1,036,000		1,036,000	ME Bank	12-Aug-15
Reserve Funds	3.00%		835,000		835,000	BankWest	02-May-16
Total		1,279,255	1,872,299	38,798	3,190,352		

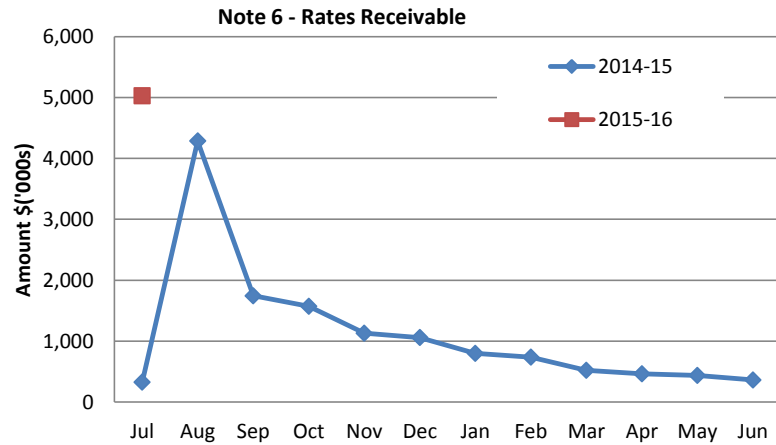
Comments/Notes - Investments

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

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 31 Jul 2015	30 June 2015
	\$	\$
Opening Arrears Previous Years	362,047	333,068
Levied this year	4,688,907	4,656,322
<u>Less</u> Collections to date	(22,480)	(4,627,343)
Equals Current Outstanding	5,028,474	362,047
Net Rates Collectable	5,028,474	362,047
% Collected	0.45%	92.74%



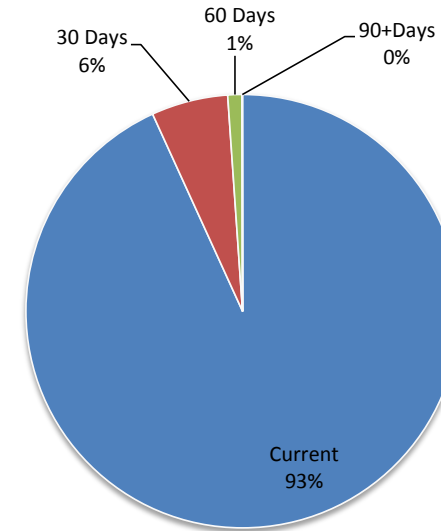
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	452,815	27,791	5,173	149
Total Receivables General Outstanding				485,928

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



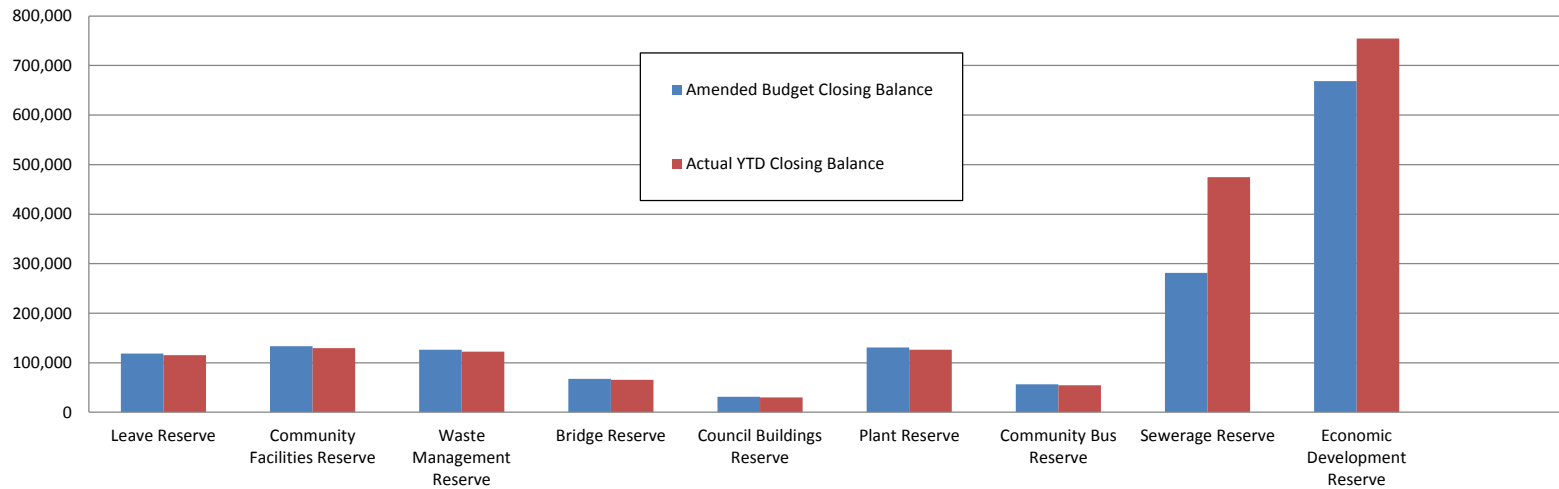
Comments/Notes - Receivables General

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		\$ 118,422	\$ 115,422
Community Facilities Reserve	129,258	4,200	0	0	0	0	0		133,458	129,258
Waste Management Reserve	122,328	4,000	0	0	0	0	0		126,328	122,328
Bridge Reserve	65,541	2,000	0	0	0	0	0		67,541	65,541
Council Buildings Reserve	30,035	1,000	0	0	0	0	0		31,035	30,035
Plant Reserve	126,485	4,000	0	0	0	0	0		130,485	126,485
Community Bus Reserve	54,438	1,800	0	0	0	0	0		56,238	54,438
Sewerage Reserve	474,411	10,000	0	0	0	(203,180)	0		281,231	474,411
Economic Development Reserve	754,381	14,300	0	0	0	(100,000)	0		668,681	754,381
	1,872,299	44,300	0	0	0	(303,180)	0		1,613,419	1,872,299

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 July 2015

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 31 07 2015			
					Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
				Plant and Equipment				
			0	Water Truck	12,800	0	(12,800)	
			0	Patching Truck	1,000	0	(1,000)	
			0	Metro Traffic Classifier x 2	30,850	0	(30,850)	
			0	Work Ute	6,000	0	(6,000)	
0	0	0	0		50,650	0	(50,650)	

Comments - Capital Disposal/Replacements

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

31/07/2015

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	0	233,762	246,591	1,645	0
Transport									
Tip and Rubbish Trucks	320	61,845	24/05/16	0	0	61,845	61,845	(364)	0
Economic Development									
Moora Lifestyle Village	323	538,322	21/06/19	0	0	538,322	538,322	(1,090)	0
		1,200,375		22,710	9,881	1,177,665	1,190,494	898	2,917

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 July 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		0		0	384,519
20202 Grants Commission - Road Formula	WALGGC	Y	315,564		0		0	315,564
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		0		0	4,000
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		35		35	(35)
23309 KIDSPORT Administration Fees	Healthways	Y	0		0		0	0
23355 Grants - Kidsports Funding	Healthways	Y	10,000		0		0	10,000
23388 Event sponsorship	Various community	NA	0		455		455	(455)
43319 Swimming Pool Capital Grant	DSR	Y	30,000			0	0	30,000
43320 War Memorial Grant	Dep. Veteran Affairs	Y	0			0	0	0
43322 Mens Shed - WDC Capital Grant	WDC	Y	0			0	0	0
43311 Rec Ground Playground	LotteryWest	N	30,000				0	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			0	0	917,059
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		754		754	99,246
21705 Child Care Centre - Operational Support	DEEWR	Y	48,000		0		0	48,000
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		35		35	265
25206 Electricity Reimbursements - Lifestyle	MLSV	NA	8,000		1,066		1,066	6,934
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	169,734	237,379	407,113	2,995,185
Operating	Operating		1,245,489				169,734	
Non-Operating	Non-operating		2,156,809				237,379	
			<u>3,402,298</u>				<u>407,113</u>	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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	3,129	0	(3,129)		
Governance Total		37,555	3,129	0	(3,129)	0	
Law, Order And Public Safety							
Construction of Fire Shed (FESA)	30502	29,000	2,416	0	(2,416)	0	
Law, Order And Public Safety Total		29,000	2,416	0	(2,416)	0	
Housing							
Construction of 1 x Executive Home	32304	500,000	0	0	0		
Housing Total		500,000	0	0	0	0	
Recreation And Culture							
Hydrotherapy Pool	30415	0	0	0	0		
Swimming Pool Renewal	32317	32,330	2,693	0	(2,693)	0	
Skate Park & Bike Track Upgrade	33305	11,450	954	0	(954)		
Moora Recreation Centre - Furniture & Fittings Upgrade	33321	12,500	1,041	0	(1,041)	0	
Community Sporting Facilities	33326	15,000	1,251	0	(1,251)		
Shed - Equipment Storage	33011	6,390	532	0	(532)		
Mens Shed	33014	10,000	833	2,550	1,717		
Miling Pavilion	33318	40,000	3,333	0	(3,333)		
Watheroo Pavilion Upgrade	33340	14,909	1,242	0	(1,242)		
Recreation And Culture Total		142,579	11,879	2,550	(9,329)	0	
Economic Services							
Entry Statements	34604	20,000	1,668	0	(1,668)		
Moora Lifestyle Village Development	35001	12,000	1,001	0	(1,001)		
Caravan Park Upgrade	34612	102,330	80,193	92,974	12,781	92,974	
Transport Total		134,330	82,862	92,974	10,112	92,974	
Land and Buildings Total		843,465	100,286	95,524	(4,762)	92,974	
Land Held for Resale							
Economic Services							
Industrial Park - Land Extension	35260	15,000	1,251	0	(1,251)		
Economic Services Total		15,000	1,251	0	(1,251)		
Land Held for Resale Total		15,000	1,251	0	(1,251)	0	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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	2,056	0	(2,056)	0	
Governance Total		24,686	2,056	0	(2,056)	0	
Furniture & Office Equip. Total		24,686	2,056	0	(2,056)	0	
Plant , Equip. & Vehicles							
Governance							
Community Amenities							
Water Truck 2014/15	34063	236,071	19,672	0	(19,672)	0	
Moora Sewerage System Upgrade	39521	163,000	13,583	379	(13,204)	379	
Community Amenities Total		399,071	33,255	379	(32,876)	379	
Transport							
Drain Cleaner	30458	40,000	3,333	0	(3,333)	0	
23 Tonne Excavator	34069	330,000	27,500	0	(27,500)	0	
Patching Truck 2014/15	34064	216,800	18,066	0	(18,066)	0	
Metro Traffic Classifiers 2014/15	34077	10,000	832	0	(832)	0	
Transport Total		596,800	49,731	0	(49,731)	0	
Other Property and Services							
Water Tanker	34015	84,000	7,000	0	(7,000)	0	
Work Ute	34067	76,330	6,362	0	(6,362)	0	
Cement Mixer	34075	2,500	208	0	(208)	0	
Ride on Mower	33302	8,000	666	0	(666)	0	
Skid Steer Loader	34065	10,000	833	0	(833)	0	
Trailers	34081	8,000	666	0	(666)	0	
Other Property and Services Total		188,830	15,735	0	(15,735)	0	
Plant , Equip. & Vehicles Total		1,184,701	98,721	379	(98,342)	379	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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	75,942	27,359	(48,583)	27,359	
Road Construction - Blackspot	33911	436,825	36,401	0	(36,401)	0	
Road Construction - Roads To Recovery	33913	331,163	27,594	0	(27,594)	0	
Drainage Construction	33914	0	0	0	0	0	
Footpath Construction	33916	83,747	6,978	0	(6,978)	0	
Various Footpath Construction TBA		250,000	0	0	0		
Road Construction - Widen, Seal & Kerb	33917	94,393	7,864	0	(7,864)	0	
Road Construction - Town Streets	33918	424,234	35,348	0	(35,348)	0	
Road Construction - Rural Bitumen Roads	33919	561,273	46,769	0	(46,769)	0	
Road Construction - Rural Regravelling Projects	33920	176,263	14,684	0	(14,684)	0	
Transport Total		3,269,227	251,580	27,359	(224,221)	27,359	
Infrastructure Assets - Roads Total		3,269,227	251,580	27,359	(224,221)	27,359	
Infrastructure Assets - Other							
Education And Welfare							
Childcare Centre - Renewal	31708	27,500	2,291	0	(2,291)	0	
Education And Welfare Total		27,500	2,291	0	(2,291)	0	
Community Amenities							
Electronic Community Notice Board	33720	20,000	1,666	0	(1,666)	0	
Renewal of Moora Sewerage Scheme	39520	67,100	5,591	8,926	3,335	8,926	
Community Amenities Total		87,100	7,257	8,926	1,669	8,926	
Recreation And Culture							
Moora Recreation Centre - Upgrade Precinct	33307	25,000	2,083	0	(2,083)		
Renewal of Park Infrastructure	33308	20,000	1,666	0	(1,666)	0	
Recreation And Culture Total		45,000	3,749	0	(3,749)	0	
Transport							
Moora Airstrip	33901	253,500	21,125	0	(21,125)		
Transport Total		253,500	21,125	0	(21,125)	0	
Other Property							
Depot Infrastructure	35950	100,000	8,334	0	(8,334)	0	
Remediation of Contamination - Depot	35951	32,330	2,693	0	(2,693)	0	
Other Property Total		132,330	11,027	0	(11,027)	0	

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

Note 13: CAPITAL ACQUISITIONS

		Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Infrastructure Assets							
Infrastructure Assets - Other Total		545,430	45,449	8,926	(36,523)	8,926	
Capital Expenditure Total		5,882,509	499,343	132,188	(367,155)	129,638	