

# SHIRE OF MOORA

## MONTHLY FINANCIAL REPORT

For the Period Ended 30 June 2015

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

### TABLE OF CONTENTS

Compilation Report

Monthly Summary Information

Statement of Financial Activity by Program

Statement of Financial Activity By Nature or Type

Note 1 Significant Accounting Policies

Note 2 Explanation of Material Variances

Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 6 Receivables

Note 7 Cash Backed Reserves

Note 8 Capital Disposals

Note 10 Information on Borrowings

Note 11 Grants and Contributions

Note 13 Details of Capital Acquisitions

**Shire of Moora  
Compilation Report  
For the Period Ended 30 June 2015**

**Report Purpose**

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

**Overview**

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

**Statement of Financial Activity by reporting program**

Is presented on page 6 and shows a surplus as at 30 June 2015 of \$1,819,821.

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

**Preparation**

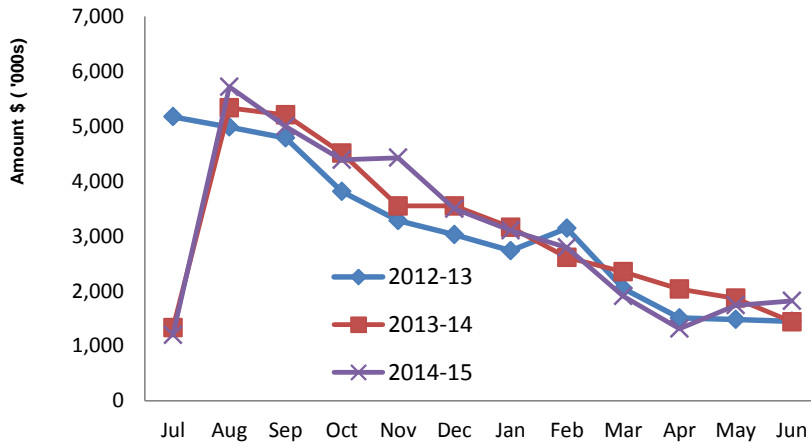
Prepared by: David Trevaskis

Reviewed by:

Date prepared: 10/07/2015

**Shire of Moora**  
**Monthly Summary Information**  
**For the Period Ended 30 June 2015**

**Liquidity Over the Year (Refer Note 3)**



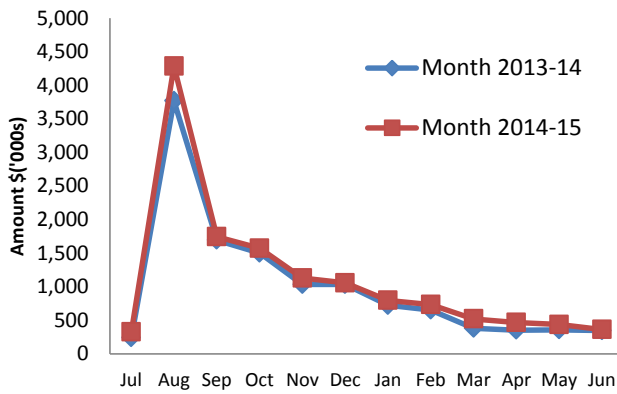
**Cash and Cash Equivalents  
as at period end**

Unrestricted	\$ 1,959,650
Restricted	\$ 1,872,300
	\$ 3,831,949

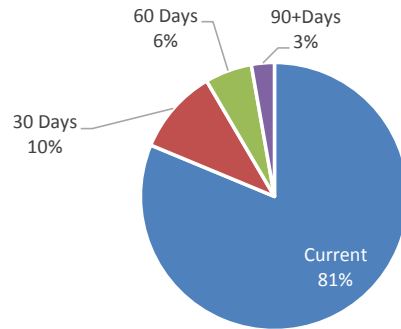
**Receivables**

Rates	\$ 362,047
Other	\$ 191,423
	\$ 553,470

**Rates Receivable (Refer Note 6)**



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

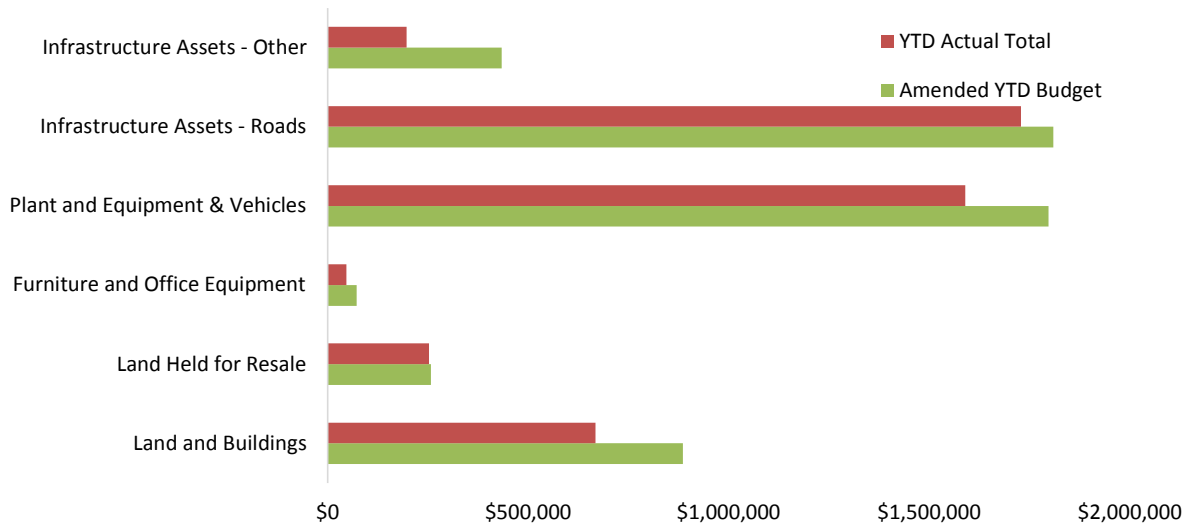


**Comments**

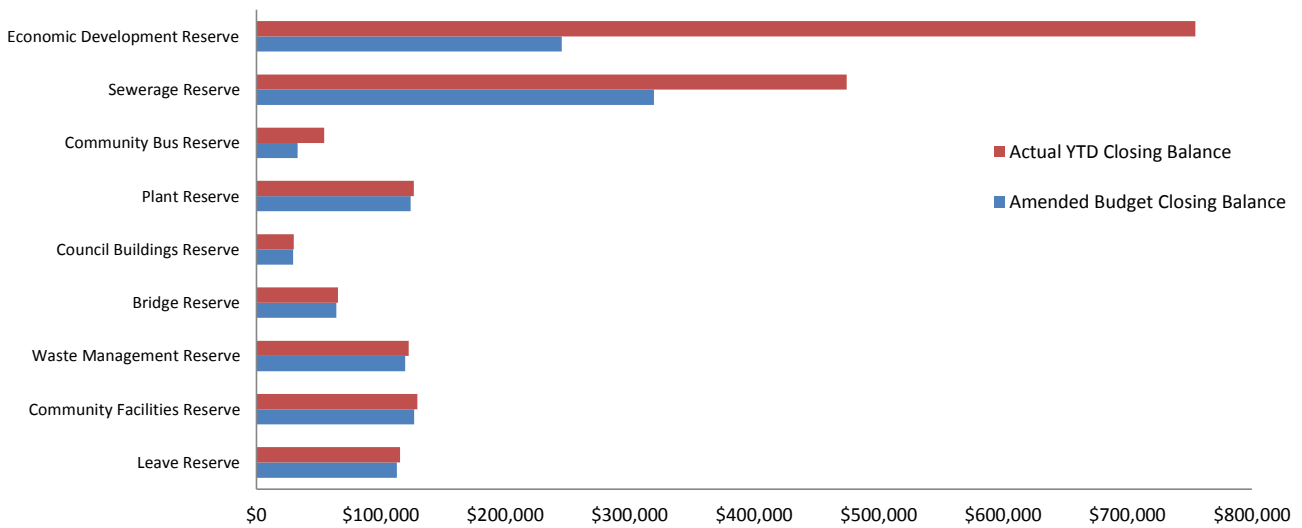
This information is to be read in conjunction with the accompanying Financial Statements and notes.

**Shire of Moora**  
**Monthly Summary Information**  
**For the Period Ended 30 June 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.

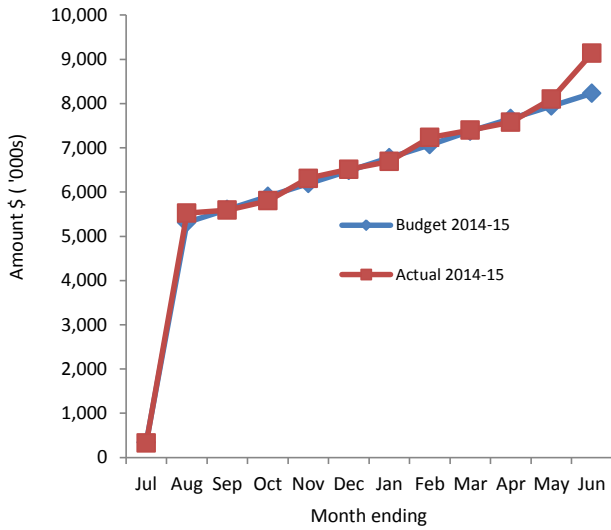
# Shire of Moora

## Monthly Summary Information

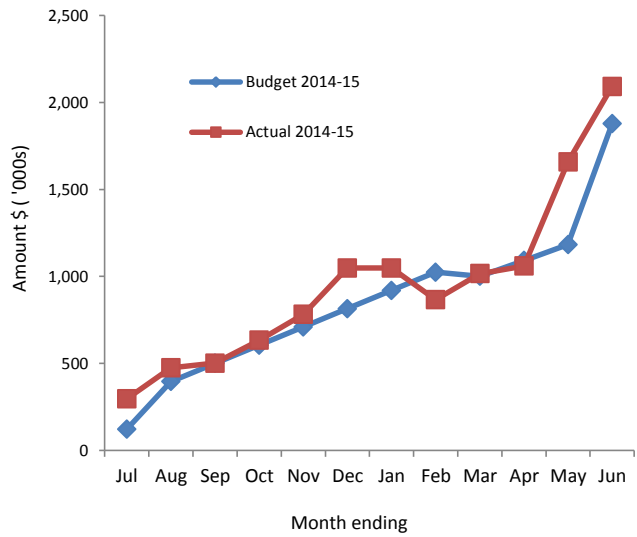
### For the Period Ended 30 June 2015

#### Revenues

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

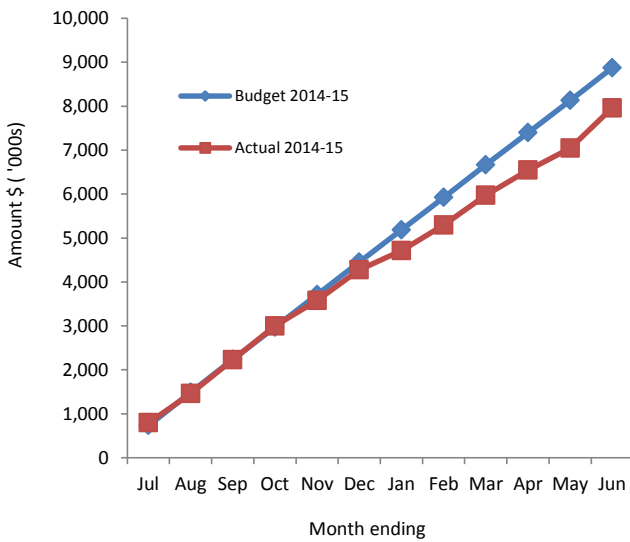


Budget Capital Revenue -v- Actual (Refer Note 2)

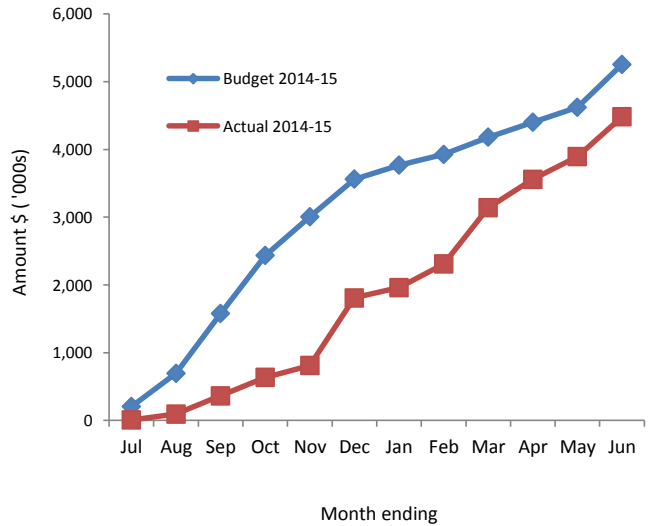


#### Expenditure

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 30 June 2015**

Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>						
	\$	\$	\$	\$	%	
	50,250	50,250	<b>50,608</b>	358	0.71%	
9	3,623,839	3,623,839	<b>3,628,452</b>	4,613	0.13%	
	1,671,765	1,671,765	<b>2,434,999</b>	763,234	45.65%	▲
	279,924	279,924	<b>319,037</b>	39,113	13.97%	▲
	20,384	20,384	<b>16,107</b>	(4,277)	(20.98%)	▼
	355,200	355,200	<b>324,382</b>	(30,818)	(8.68%)	▼
	70,180	70,180	<b>98,379</b>	28,199	40.18%	▲
	1,070,504	1,070,504	<b>1,167,963</b>	97,459	9.10%	▲
	247,630	247,630	<b>234,915</b>	(12,715)	(5.13%)	▼
	182,000	182,000	<b>281,895</b>	99,895	54.89%	▲
	447,817	447,817	<b>484,843</b>	37,026	8.27%	▲
	209,000	209,000	<b>93,967</b>	(115,033)	(55.04%)	▼
	<b>8,228,493</b>	<b>8,228,493</b>	<b>9,135,547</b>	<b>907,053</b>		
<b>Operating Expense</b>						
	(748,403)	(748,403)	<b>(830,307)</b>	(81,904)	(10.94%)	▼
	(292,610)	(292,610)	<b>(290,725)</b>	1,886	0.64%	
	(492,706)	(492,706)	<b>(444,907)</b>	47,799	9.70%	▲
	(119,323)	(119,323)	<b>(85,598)</b>	33,725	28.26%	▲
	(1,175,218)	(1,175,218)	<b>(646,864)</b>	528,354	44.96%	▲
	(126,239)	(126,239)	<b>(132,072)</b>	(5,833)	(4.62%)	▼
	(1,110,925)	(1,110,925)	<b>(1,126,799)</b>	(15,874)	(1.43%)	▼
	(1,673,084)	(1,673,084)	<b>(1,506,434)</b>	166,650	9.96%	▲
	(2,332,283)	(2,332,283)	<b>(2,273,352)</b>	58,932	2.53%	
	(694,464)	(694,464)	<b>(583,281)</b>	111,183	16.01%	▲
	(107,636)	(107,636)	<b>(38,357)</b>	69,279	64.36%	▲
	<b>(8,872,891)</b>	<b>(8,872,891)</b>	<b>(7,958,695)</b>	<b>914,196</b>		
<b>Funding Balance Adjustments</b>						
	2,001,686	2,001,686	<b>1,983,164</b>	(18,522)	(0.93%)	▼
8	39,331	39,331	<b>(50,668)</b>	(89,999)	(228.82%)	▼
	0	0	<b>0</b>	0		
	<b>1,396,619</b>	<b>1,396,619</b>	<b>3,109,348</b>	<b>1,712,729</b>		
<b>Capital Revenues</b>						
11	1,339,716	1,339,716	<b>1,583,398</b>	243,682	18.19%	▲
8	537,964	537,964	<b>508,742</b>	(29,222)	(5.43%)	▼
	<b>1,877,680</b>	<b>1,877,680</b>	<b>2,092,140</b>	<b>214,460</b>		
<b>Capital Expenses</b>						
	(257,475)	(257,475)	<b>(252,404)</b>	5,071	1.97%	
13	(885,986)	(885,986)	<b>(667,335)</b>	218,651	24.68%	▲
13	(1,809,390)	(1,809,390)	<b>(1,728,636)</b>	80,754	4.46%	
13	(433,871)	(433,871)	<b>(197,000)</b>	236,871	54.59%	▲
13	(1,797,474)	(1,797,474)	<b>(1,589,506)</b>	207,968	11.57%	▲
13	(72,323)	(72,323)	<b>(46,623)</b>	25,700	35.54%	▲
	<b>(5,256,519)</b>	<b>(5,256,519)</b>	<b>(4,481,504)</b>	<b>775,015</b>		
	<b>(3,378,839)</b>	<b>(3,378,839)</b>	<b>(2,389,364)</b>	<b>989,474</b>		
<b>Financing</b>						
	180,000	0	<b>0</b>	0		
	0	0	<b>9,562</b>	9,562		
	0	0	<b>0</b>	0		
7	945,902	945,902	<b>241,015</b>	(704,887)	(74.52%)	▼
	0	0	<b>(74,000)</b>	(74,000)		
10	(291,069)	(291,069)	<b>(291,069)</b>	(0)	(0.00%)	
7	(84,000)	(84,000)	<b>(77,346)</b>	6,654	7.92%	▲
	<b>750,833</b>	<b>570,833</b>	<b>(191,838)</b>	<b>(762,671)</b>		
<b>Net Operations, Capital and Financing</b>						
	<b>(1,231,387)</b>	<b>(1,411,387)</b>	<b>528,146</b>	<b>1,939,533</b>		
<b>Opening Funding Surplus(Deficit)</b>						
3	<b>1,291,675</b>	<b>1,291,675</b>	<b>1,291,675</b>	<b>0</b>	<b>0.00%</b>	
<b>Closing Funding Surplus(Deficit)</b>						
3	<b>60,288</b>	<b>(119,712)</b>	<b>1,819,821</b>	<b>1,939,533</b>		

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

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

**SHIRE OF MOORA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 June 2015**

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>							
Rates	9	\$ 3,623,839	\$ 3,623,839	<b>3,628,452</b>	\$ 4,613	0.13%	
Operating Grants, Subsidies and Contributions	11	2,073,583	2,073,583	<b>2,866,159</b>	792,576	38.22%	▲
Fees and Charges		2,201,718	2,201,718	<b>2,227,221</b>	25,503	1.16%	
Service Charges		6,617	6,617	<b>6,277</b>	(340)	(5.13%)	
Interest Earnings		163,736	163,736	<b>176,150</b>	12,414	7.58%	▲
Other Revenue		124,000	124,000	<b>86,857</b>	(37,143)	(29.95%)	▼
Profit on Disposal of Assets	8	35,000	35,000	<b>144,429</b>	109,429		
Total Operating Revenue		<b>8,228,493</b>	<b>8,228,493</b>	<b>9,135,547</b>	907,053		
<b>Operating Expense</b>							
Employee Costs		(2,660,562)	(2,660,562)	<b>(3,147,288)</b>	(486,725)	(18.29%)	▼
Materials and Contracts		(2,315,316)	(2,315,316)	<b>(1,876,815)</b>	438,501	18.94%	▲
Utility Charges		(347,024)	(347,024)	<b>(380,754)</b>	(33,730)	(9.72%)	▼
Depreciation on Non-Current Assets		(2,001,686)	(2,001,686)	<b>(1,983,164)</b>	18,522	0.93%	
Interest Expenses		(86,564)	(86,564)	<b>(86,377)</b>	187	0.22%	
Insurance Expenses		(193,996)	(193,996)	<b>(216,231)</b>	(22,236)	(11.46%)	▼
Other Expenditure		(1,193,412)	(1,193,412)	<b>(174,305)</b>	1,019,107	85.39%	▲
Loss on Disposal of Assets	8	(74,331)	(74,331)	<b>(93,761)</b>	(19,430)		
Total Operating Expenditure		<b>(8,872,891)</b>	<b>(8,872,891)</b>	<b>(7,958,695)</b>	914,196		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		2,001,686	2,001,686	<b>1,983,164</b>	(18,522)	(0.93%)	
Disposal	8	39,331	39,331	<b>(50,668)</b>	(89,999)	(228.82%)	▼
Adjust Provisions and Accruals		0	0	<b>0</b>	0		
<b>Net Cash from Operations</b>		<b>1,396,619</b>	<b>1,396,619</b>	<b>3,109,348</b>	<b>1,712,729</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and	11	1,339,716	1,339,716	<b>1,583,398</b>	243,682	18.19%	▲
Proceeds from Disposal of Assets	8	537,964	537,964	<b>508,742</b>	(29,222)	(5.43%)	▼
Total Capital Revenues		<b>1,877,680</b>	<b>1,877,680</b>	<b>2,092,140</b>	214,460		
<b>Capital Expenses</b>							
Land Held for Resale	13	(257,475)	(257,475)	<b>(252,404)</b>	5,071	1.97%	
Land and Buildings	13	(885,986)	(885,986)	<b>(667,335)</b>	218,651	24.68%	▲
Infrastructure - Roads	13	(1,809,390)	(1,809,390)	<b>(1,728,636)</b>	80,754	4.46%	
Infrastructure - Other	13	(433,871)	(433,871)	<b>(197,000)</b>	236,871	54.59%	▲
Plant and Equipment	13	(1,797,474)	(1,797,474)	<b>(1,589,506)</b>	207,968	11.57%	▲
Furniture and Equipment	13	(72,323)	(72,323)	<b>(46,623)</b>	25,700	35.54%	▲
Total Capital Expenditure		<b>(5,256,519)</b>	<b>(5,256,519)</b>	<b>(4,481,504)</b>	775,015		
<b>Net Cash from Capital Activities</b>		<b>(3,378,839)</b>	<b>(3,378,839)</b>	<b>(2,389,364)</b>	<b>989,474</b>		
<b>Financing</b>							
Proceeds from New Debentures		180,000	0	<b>0</b>	0		
Proceeds from Advances		0	0	<b>9,562</b>	9,562		
Self-Supporting Loan Principal				<b>0</b>	0		
Transfer from Reserves	7	945,902	945,902	<b>241,015</b>	(704,887)	(74.52%)	▼
Advances to Community Groups		0	0	<b>(74,000)</b>	(74,000)		
Repayment of Debentures	10	(291,069)	(291,069)	<b>(291,069)</b>	(0)	(0.00%)	
Transfer to Reserves	7	(84,000)	(84,000)	<b>(77,346)</b>	6,654	7.92%	▲
<b>Net Cash from Financing Activities</b>		<b>750,833</b>	<b>570,833</b>	<b>(191,838)</b>	<b>(762,671)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,231,387)</b>	<b>(1,411,387)</b>	<b>528,146</b>	<b>1,939,533</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,291,675</b>	<b>1,291,675</b>	<b>1,291,675</b>	<b>0</b>	0.00%	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>60,288</b>	<b>(119,712)</b>	<b>1,819,821</b>	<b>1,939,533</b>		

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 30 June 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**

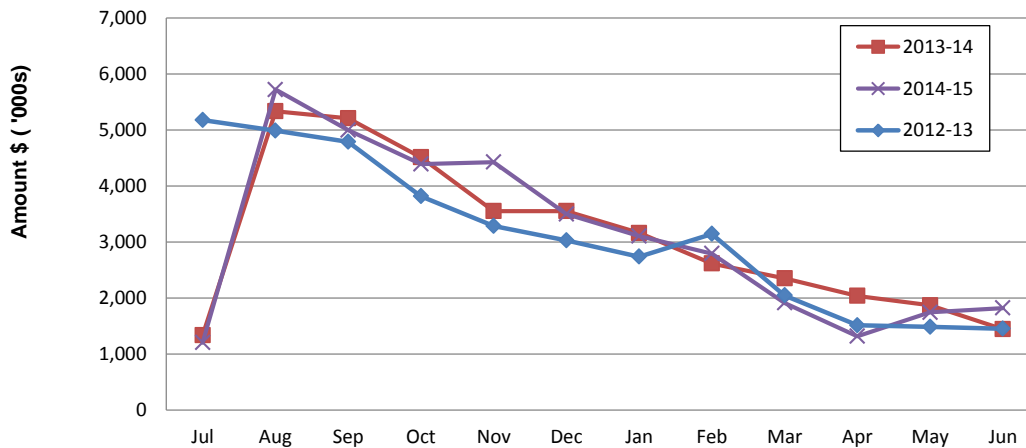
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
General Purpose Funding	763,234	45.65%	▲	Permanent	First half year 2015/16 FAGS received in advance on 30 June 2015 so included as 2014/15 revenue
Law, Order and Public Safety	39,113	13.97%	▲	Permanent	CESM costs and reimbursements higher than previous years / budget
Health	(4,277)	(20.98%)	▼	Permanent	Podiatry Subsidy from HDWA yet to be received
Housing	28,199	40.18%	▲	Permanent	39 Atbara St Rent received
Education and Welfare	(30,818)	(8.68%)	▼	Permanent	Childcare Centre Income Below Budget
Community Amenities	97,459	9.10%	▲	Permanent	Rubbish Tip Revenue and Waste Water Services higher than Budget
Recreation and Culture	(12,715)	(5.13%)	▼	Permanent	MPAC Show income is netted off in expenses.
Transport	99,895	54.89%	▲	Permanent	Profit on Trade-In of Truck, Loader and Grader (Non-cash variance)
Economic Services	37,026	8.27%	▲	Permanent	Carvan Park/Chalets revenue higher than prior year/budget
Other Property and Services	(115,033)	(55.04%)	▼	Permanent	Private works Revenue
<b>Operating Expense</b>					
Governance	(81,904)	(10.94%)	▼	Permanent	Various administration costs including telecommunications, office maintenance, depreciatoin and allocated wages higher than budget
Law, Order and Public Safety	47,799	9.70%	▲	Permanent	Depreciation costs (non-cash variance)
Health	33,725	28.26%	▲	Permanent	No health contractor costs incurred during the year
Education and Welfare	528,354	44.96%	▲	Permanent	FAL Unspent Grant Funding
Recreation and Culture	166,650	9.96%	▲	Permanent	Various community building maintenance and renewal costs less than budget
Economic Services	111,183	16.01%	▲	Permanent	Depreciation costs (non-cash variance) and lower wage allocation to program than budget. 30k unspent on tourism development plans
Other Property and Services	69,279	64.36%	▲	Permanent	Private works
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	243,682	18.19%	▲	Permanent	Department veteran affairs war memorial and FESA grant funding for Bindi Bindi Fire truck higher than budget
Proceeds from Disposal of Assets	(29,222)	(5.43%)	▼	Permanent	Lefroy street house sale loss greater than budget
<b>Capital Expenses</b>					
Land and Buildings	218,651	24.68%	▲	Permanent	Chalets and building renewals still to be completed
Infrastructure - Public Facilities	236,871	54.59%	▲	Permanent	Sewerage Ponds Desludging Works still to be completed
Plant and Equipment	207,968	11.57%	▲	Permanent	Water truck to be purchased 2015/16. New community bus not purchased
Furniture and Equipment	25,700	35.54%	▲	Permanent	CCTV progam and other computer equipment renewal funds unspent

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

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 30 Jun 2015	30th June 2014	YTD 30 Jun 2014
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,959,650	1,458,818	1,458,818
Cash Restricted	4	1,872,300	2,035,972	2,035,972
Receivables - Rates and Rubbish	6	362,047	333,068	333,068
Receivables - Other		191,423	93,367	93,367
Inventories		13,215	10,811	10,811
		4,398,634	3,932,035	3,932,035
<b>Less: Current Liabilities</b>				
Trade and Other Payables		(273,107)	(262,664)	(262,664)
Provision for Employee Benefits		(525,281)	(444,048)	(444,048)
Current Portion of Long Term Borrowings		(297,510)	(291,069)	(291,069)
		(1,095,898)	(997,781)	(997,781)
Less: Cash Reserves	7	(1,872,300)	(2,035,972)	(2,035,972)
Less: Current Loans Clubs/Institutions		(20,448)	(9,999)	(9,999)
Add: Current Portion of Long Term Borrowings		297,510	291,069	291,069
Add: Leave Liability Not Required to Be Funded		112,323	112,323	112,323
<b>Net Current Funding Position</b>		<b>1,819,822</b>	<b>1,291,675</b>	<b>1,291,675</b>

**Note 3 - Liquidity Over the Year**



**Comments - Net Current Funding Position**

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

**Note 4: CASH AND INVESTMENTS**

	<b>Interest Rate</b>	<b>Unrestricted \$</b>	<b>Restricted \$</b>	<b>Trust \$</b>	<b>Total Amount \$</b>	<b>Institution</b>	<b>Maturity Date</b>
<b>(a) Cash Deposits</b>							
Municipal Bank Account	0.25%	1,957,250			1,957,250	Westpac	At Call
Reserve Bank Account	2.55%		836,300		836,300	Westpac	At Call
Trust Bank Account	0.00%			29,294	29,294	Westpac	At Call
Cash On Hand	Nil	2,400			2,400	N/A	On Hand
<b>(b) Term Deposits</b>							
Reserve Funds	3.60%		1,036,000		1,036,000	ME Bank	07-Aug-15
<b>Total</b>		<b>1,959,650</b>	<b>1,872,300</b>	<b>29,294</b>	<b>3,861,243</b>		

**Comments/Notes - Investments**

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

**Note 6: RECEIVABLES**

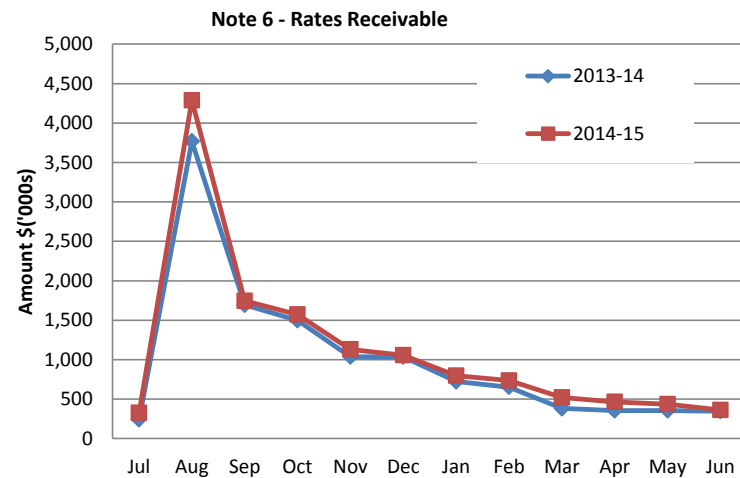
**Receivables - Rates Receivable**

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

**Net Rates Collectable**

% Collected

	YTD 30 Jun 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	(4,086,461)	(3,818,365)
<b>Equals Current Outstanding</b>	<b>362,047</b>	<b>333,068</b>
<b>Net Rates Collectable</b>	<b>362,047</b>	<b>333,068</b>
% Collected	91.86%	91.98%



Comments/Notes - Receivables Rates

**Receivables - General**

Receivables - General

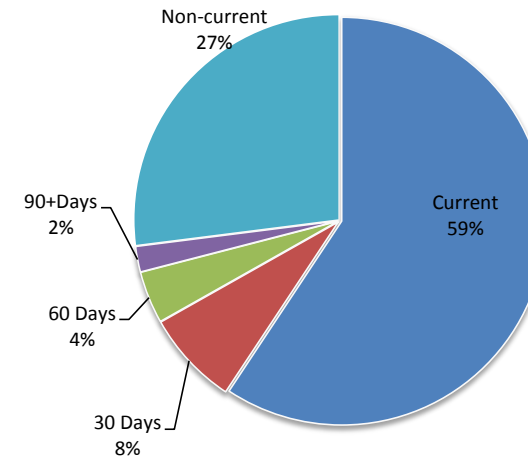
**Total Receivables General Outstanding**

Amounts shown above include GST (where applicable)

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

	Current	30 Days	60 Days	90+Days	Non-current
	\$	\$	\$	\$	\$
Receivables - General	84,794	10,730	5,922	2,897	38,597

**142,940**



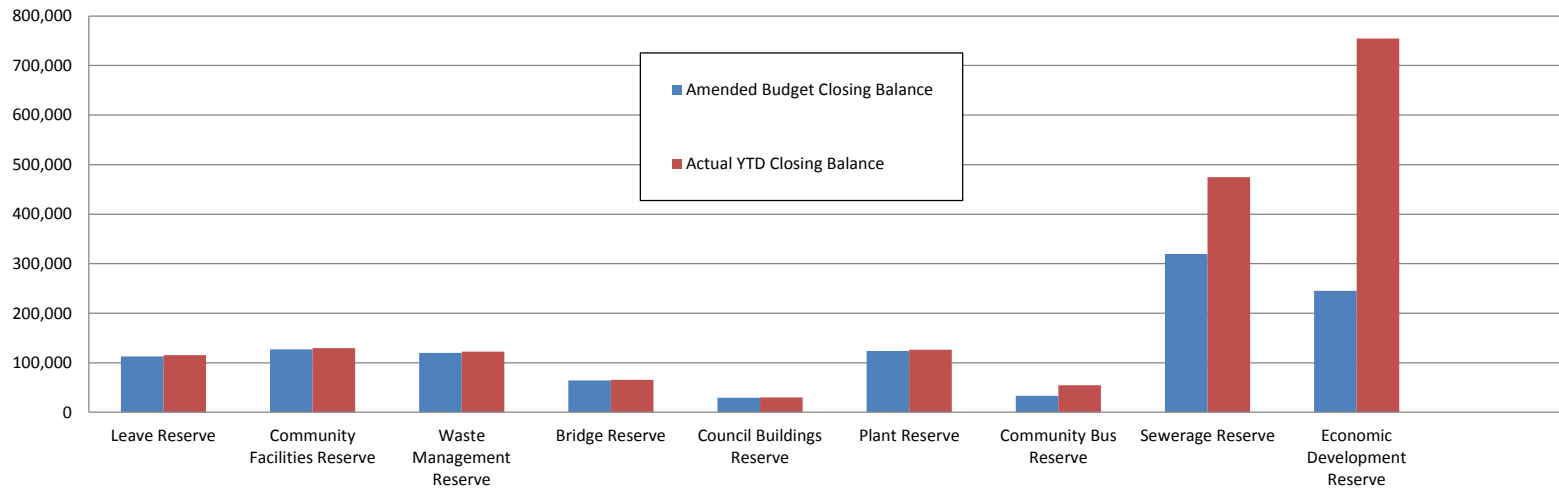
Comments/Notes - Receivables General

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 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	\$ 2,829	\$ 0	\$ 0	\$ 0	\$ 0		\$ 112,863	\$ 115,422
Community Facilities Reserve	126,090	655	3,168	0	0	0	0		126,745	129,258
Waste Management Reserve	119,330	286	2,998	0	0	0	0		119,616	122,328
Bridge Reserve	63,935	153	1,606	0	0	0	0		64,088	65,541
Council Buildings Reserve	29,299	70	736	0	0	0	0		29,369	30,035
Plant Reserve	123,393	518	3,092	0	0	0	0		123,911	126,485
Community Bus Reserve	53,104	30,127	1,334	0	0	(50,300)	0	Community Van	32,931	54,438
Sewerage Reserve	433,606	20,921	10,894	0	29,911	(135,200)	0	Waste Water Truc	319,327	474,411
Economic Development Reserve	974,619	31,000	20,777	0	0	(760,402)	(241,015)	Frail Aged Lodge	245,217	754,381
	<b>2,035,969</b>	<b>84,000</b>	<b>47,435</b>	<b>0</b>	<b>29,911</b>	<b>(945,902)</b>	<b>(241,015)</b>		<b>1,174,067</b>	<b>1,872,300</b>

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



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

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 30 06 2015			
					Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
<b>Plant and Equipment</b>								
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	(54,380)	8,250	4,860	120190 Elevated Work Platform (2006)	(1,000)	4,860	5,860	
0	0			Tandem box trailer	100	0	(100)	
0	0			Tandem box trailer	100	0	(100)	
0	0			<b>Land and Buildings</b>			0	
247,191	(33,514)	177,300	(36,378)	90013 6 Lefroy Street	(36,377)	(36,378)	(1)	Sold
			(1,147)	Misc Scrapped Assets		(1,147)	(1,147)	Fair Value Adj
<b>1,322,438</b>	<b>(862,632)</b>	<b>508,742</b>	<b>50,667</b>		<b>(39,330)</b>	<b>50,667</b>	<b>89,997</b>	

**Comments - Capital Disposal/Replacements**

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

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

30/06/2015

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 \$
<b>Housing</b>									
Housing Executive Home 317	193,497	27/06/22		18,847	18,847	174,650	174,650	12,981	13,032
<b>Recreation and Culture</b>									
Moora Town Hall Upgrade 314	216,930	27/04/19		37,963	37,963	178,967	178,967	12,819	13,228
Town Hall Upgrade 315	296,024	11/08/19		49,433	49,433	246,591	246,591	16,404	16,802
2 x New Chalets (Budget only)			180,000	0	0	0	0	-	0
<b>Transport</b>									
Tip and Rubbish Trucks 320	120,478	24/05/16		58,633	58,633	61,845	61,845	4,963	5,302
<b>Economic Development</b>									
Gardiner Street Power Upgrade 316	10,955	27/06/15		10,955	10,955	-0	0	558	569
Moora Lifestyle Village 323	653,560	21/06/19		115,238	115,238	538,322	538,322	37,409	37,631
	1,491,444		180,000	291,069	291,069	1,200,375	1,200,375	85,135	86,564

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 June 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)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>								
20201 Grants Commission Grant Needs	WALGGC	Y	769,034		769,034		1,153,515	(384,481)
20202 Grants Commission - Road Formula	WALGGC	Y	678,251		678,251		1,040,687	(362,436)
20116 CBH Payment In Lieu Of Rates	Contribution - CBH	NA	18,744		18,744		18,744	
<b>LAW, ORDER, PUBLIC SAFETY</b>								
20502 DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Y	47,500		47,500		47,335	165
20608 Cat Sterilisation Program		Y	0		0		(318)	318
20701 DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Y	18,519		18,519		11,690	6,829
20702 Contributions - Emergency Services Co	Dept. of Fire & Emergency Serv.	Y	88,942		88,942		133,840	
20704 SES AWARE Program Grant	Dept. of Fire & Emergency Serv.	Y	0		0		6,364	
20503 Emergency Services Levy Administratio	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	350,991	
40502 FESA Building Grant	Dept. of Fire & Emergency Serv.	N	56,000			56,000	0	56,000
40705 CCTV Program Final Payment	Dept. of the Attorney General	Y	0			0	15,421	
<b>HOUSING</b>								
22201 Reimbursements/Insurance	Regional Development & Lands	NA	200		200		12,988	
<b>COMMUNITY AMENITIES</b>								
22501 Contribution - Drum Muster Cost	Drum Muster	NA	6,000		6,000	0	3,621	2,379
<b>RECREATION AND CULTURE</b>								
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		615	
23309 KIDSPORT Administration Fees	Healthways	Y	0		0		2,276	
23354 Registration fees for participants	Triathlon	NA	0		0		3,582	
23355 Grants - Kidsports Funding	Healthways	Y	37,127		37,127		53,054	
23388 Event sponsorship	Various community	NA	0		0		682	
43303 Moora Tennis Club Contribution	Community Loan/Reimbursemer	NA	0		0		90,122	
Grant Community Sporting Facilities								
43318 (Miling Tennis Courts)	Department of Sport and Rec	Y	10,000			10,000	18,263	
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	
<b>TRANSPORT</b>								
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		6,092	
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	
43805 Grant - Koojan Bridge	Main Roads WA (Reimbursemen	NA	(182,000)			(182,000)	(182,000)	0
<b>EDUCATION AND WELFARE</b>								
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		99,521	479
21705 Child Care Centre - Operational Support	DEEWR	Y	48,000		48,000		50,409	
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
41701 Child Care Centre - Grants	Dept. of Communities	Y	0		0		15,000	(15,000)
43806 Aged Friendly Communities Grant	WDC / Dep. Of Communities	Y	0		0		44,078	(44,078)
<b>HEALTH</b>								
21403 Podiatry Service - Subsidy HDWA	HDWA	Y	2,300		2,300		0	2,300
<b>ECONOMIC SERVICES</b>								
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		8,421	
45202 Industrial Park Extension - WRGS Grant	CLGF	Y	251,475			251,475	251,475	0
<b>OTHER PROPERTY AND SERVICES</b>								
25485 Employment Incentive Subsidy	CCI Apprentice	Y	0		0		1,364	
25602 Insurance Reimbursements	LGIS	NA	5,000		5,000		274	4,726
<b>TOTALS</b>			<b>3,413,299</b>	<b>0</b>	<b>2,073,583</b>	<b>1,362,588</b>	<b>4,449,557</b>	<b>(696,237)</b>
Operating	Operating		2,073,583				2,866,159	
Non-Operating	Non-operating		1,339,716				1,583,398	
			<u>3,413,299</u>				<u>4,449,557</u>	



**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 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
<b>Land and Buildings</b>							
<b>Governance</b>							
Admin Centre Renewal	30410	7,202	7,202	0	(7,202)	0	
Admin Centre / CRC Building Planning	30411	50,000	50,000	0	(50,000)	0	
<b>Governance Total</b>		<b>57,202</b>	<b>57,202</b>	<b>0</b>	<b>(57,202)</b>	<b>0</b>	
<b>Law, Order And Public Safety</b>							
Construction of Fire Shed (FESA)	30502	56,000	56,000	0	(56,000)	0	\$28,165 approved for 15/16 Budget
<b>Law, Order And Public Safety Total</b>		<b>56,000</b>	<b>56,000</b>	<b>0</b>	<b>(56,000)</b>	<b>0</b>	
<b>Housing</b>							
Construction of 1 x Executive Home	32304	390,000	390,000	401,711	11,711		
Land Purchases 14/15	32306	57,220	57,220	104,094	46,874		Atbara St, Block bought
Land Acquisition - Staff Housing Units	32309	0	0	0	0		
<b>Housing Total</b>		<b>447,220</b>	<b>447,220</b>	<b>505,805</b>	<b>58,585</b>	<b>0</b>	
<b>Recreation And Culture</b>							
Hydrotherapy Pool	30415	20,000	20,000	1,500	(18,500)		WIP
Swimming Pool Renewal	32317	32,905	32,905	13,551	(19,354)	13,551	Grant received
Public Toilet Renewal	33003	5,800	5,800	0	(5,800)	0	
Skate Park & Bike Track Upgrade	33305	18,000	18,000	0	(18,000)	0	Grant not approved
Moora Recreation Centre - Furniture & Fittings Upgrade	33321	14,251	14,251	0	(14,251)	0	
Community Sporting Facilities	33326	11,000	11,000	57,306	46,306		Miling Tennis Courts
Renewal of Grandstand	33328	9,202	9,202	0	(9,202)	0	
Watheroo Pavilion Upgrade	33340	0	0	0	0		
<b>Recreation And Culture Total</b>		<b>111,158</b>	<b>111,158</b>	<b>72,358</b>	<b>(38,801)</b>	<b>13,551</b>	
<b>Economic Services</b>							
Entry Statements	34604	5,000	5,000	0	(5,000)		
Caravan Park Upgrade	34612	203,405	203,405	89,172	(114,233)	0	WIP
<b>Transport Total</b>		<b>208,405</b>	<b>208,405</b>	<b>89,172</b>	<b>(119,233)</b>	<b>0</b>	
<b>Other Property and Services</b>							
Chris Shed 2014/15	30412	6,000	6,000	0	(6,000)	0	
<b>Other Property and Services Total</b>		<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>(6,000)</b>		
<b>Land and Buildings Total</b>		<b>885,986</b>	<b>885,986</b>	<b>667,335</b>	<b>(218,651)</b>	<b>13,551</b>	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 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
<b>Land Held for Resale</b>							
<b>Economic Services</b>							
Industrial Park - Land Extension	35260	257,475	257,475	252,404	(5,071)		WIP
<b>Economic Services Total</b>		<b>257,475</b>	<b>257,475</b>	<b>252,404</b>	<b>(5,071)</b>		
<b>Land Held for Resale Total</b>		<b>257,475</b>	<b>257,475</b>	<b>252,404</b>	<b>(5,071)</b>	<b>0</b>	
<b>Furniture &amp; Office Equip.</b>							
<b>Governance</b>							
Purchase Computing Equipment	30402	30,000	30,000	26,300	(3,700)	26,300	
Central Printer - MP6003	30405	20,323	20,323	20,323	0	20,323	
<b>Governance Total</b>		<b>50,323</b>	<b>50,323</b>	<b>46,623</b>	<b>(3,700)</b>	<b>46,623</b>	
<b>Law, Order And Public Safety</b>							
CCTV & Security Improvement Program	30705	15,000	15,000	0	(15,000)		
<b>Law, Order And Public Safety Total</b>		<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>(15,000)</b>	<b>0</b>	
<b>Recreation And Culture</b>							
Gym Fitness Equipment	33380	2,000	2,000	0	(2,000)	0	
Moora Performing Arts Centre - Equipment	33102	5,000	5,000	0	(5,000)	0	
<b>Recreation And Culture Total</b>		<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>(7,000)</b>	<b>0</b>	
<b>Furniture &amp; Office Equip. Total</b>		<b>72,323</b>	<b>72,323</b>	<b>46,623</b>	<b>(25,700)</b>	<b>46,623</b>	
<b>Plant , Equip. &amp; Vehicles</b>							
<b>Governance</b>							
Admin vehicles	30401	234,000	234,000	207,690	(26,310)	207,690	All purchased
<b>Governance Total</b>		<b>234,000</b>	<b>234,000</b>	<b>207,690</b>	<b>(26,310)</b>	<b>207,690</b>	
<b>Law, Order And Public Safety</b>							
Fire Vehicle (FESA)	30501	250,000	250,000	350,991	100,991	350,991	Grant Funded
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	
<b>Law, Order And Public Safety Total</b>		<b>301,215</b>	<b>301,215</b>	<b>401,936</b>	<b>100,721</b>	<b>363,241</b>	
<b>Community Amenities</b>							
Moora Sewerage System Upgrade	39521	12,981	12,981	54,646	41,665	54,646	Various Pumps
<b>Community Amenities Total</b>		<b>12,981</b>	<b>12,981</b>	<b>54,646</b>	<b>41,665</b>	<b>54,646</b>	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 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
<b>Recreation And Culture</b>							
BAC - Active Seniors - Pool Hoist	33324	15,000	15,000	0	(15,000)		Grant not approved
Swimming Pool Pump Variable Speed Drive	33325	0	0	10,968	10,968		
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	50,300	0	(50,300)	0	
<b>Recreation And Culture Total</b>		<b>78,637</b>	<b>78,637</b>	<b>21,605</b>	<b>(57,032)</b>	<b>10,637</b>	
<b>Transport</b>							
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	
<b>Transport Total</b>		<b>999,009</b>	<b>999,009</b>	<b>736,509</b>	<b>(262,500)</b>	<b>736,509</b>	
<b>Other Property and Services</b>							
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	
<b>Other Property and Services Total</b>		<b>171,632</b>	<b>171,632</b>	<b>167,121</b>	<b>(4,511)</b>	<b>167,121</b>	
<b>Plant , Equip. &amp; Vehicles Total</b>		<b>1,797,474</b>	<b>1,797,474</b>	<b>1,589,506</b>	<b>(207,968)</b>	<b>1,539,844</b>	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 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
<b>Infrastructure Assets - Roads</b>							
<b>Transport</b>							
Road Construction - Regional Road Group	33910	833,575	833,575	821,903	(11,671)	821,903	
Road Construction - Blackspot	33911	108,810	108,810	114,341	5,531	114,341	
Road Construction - Roads To Recovery	33913	334,340	334,340	353,548	19,208	353,548	
Drainage Construction	33914	155,296	155,296	117,554	(37,742)	117,554	
Padbury Street Townscape	33915	30,000	30,000	0	(30,000)		1800 rolled over 13/14
Road Construction - Town Streets	33918	0	0	49,796	49,796		
Road Construction - Rural Bitumen Roads	33919	172,764	172,764	71,331	(101,433)	71,331	
Road Construction - Rural Regravelling Projects	33920	174,605	174,605	200,163	25,558	200,163	
<b>Transport Total</b>		<b>1,809,390</b>	<b>1,809,390</b>	<b>1,728,636</b>	<b>(80,754)</b>	<b>1,678,840</b>	
<b>Infrastructure Assets - Roads Total</b>		<b>1,809,390</b>	<b>1,809,390</b>	<b>1,728,636</b>	<b>(80,754)</b>	<b>1,678,840</b>	
<b>Infrastructure Assets - Other</b>							
<b>Community Amenities</b>							
Purchase Replacement Bins	35000	3,320	3,320	0	(3,320)	0	
Renewal of Moora Sewerage Scheme	39520	217,100	217,100	29,717	(187,383)	29,717	Desludge Primary Pond
Refuse Site Upgrade	33010	4,000	4,000	0	(4,000)	0	
<b>Community Amenities Total</b>		<b>224,420</b>	<b>224,420</b>	<b>29,717</b>	<b>(194,703)</b>	<b>29,717</b>	
<b>Recreation And Culture</b>							
Renewal of Park Infrastructure	33308	37,500	37,500	15,504	(21,996)	15,504	7137 rolled over
<b>Recreation And Culture Total</b>		<b>37,500</b>	<b>37,500</b>	<b>15,504</b>	<b>(21,996)</b>	<b>15,504</b>	
<b>Transport</b>							
Moora Airstrip	33901	50,000	50,000	2,864	(47,136)		WIP
Footpath Construction	33916	90,749	90,749	98,151	7,402	98,151	
<b>Transport Total</b>		<b>140,749</b>	<b>140,749</b>	<b>101,015</b>	<b>(39,734)</b>	<b>98,151</b>	
<b>Recreation And Culture</b>							
Remediation of Contamination - Depot	35951	31,202	31,202	0	(31,202)	0	
<b>Recreation And Culture Total</b>		<b>31,202</b>	<b>31,202</b>	<b>0</b>	<b>(31,202)</b>	<b>0</b>	
<b>Other</b>							
WIP - Various incomplete projects	52571	0	0	50,764	50,764	459,647	
<b>Other Total</b>		<b>0</b>	<b>0</b>	<b>50,764</b>	<b>50,764</b>	<b>459,647</b>	
<b>Infrastructure Assets - Other Total</b>		<b>433,871</b>	<b>433,871</b>	<b>197,000</b>	<b>(236,871)</b>	<b>603,019</b>	
<b>Capital Expenditure Total</b>		<b>5,256,519</b>	<b>5,256,519</b>	<b>4,481,504</b>	<b>(775,015)</b>	<b>3,881,878</b>	