

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ended 28 February 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 28 February 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 28 February 2015 of \$2,792,164.

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

Preparation

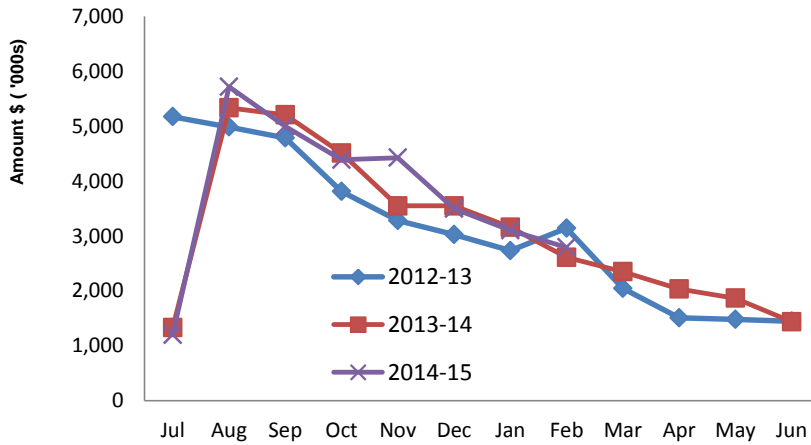
Prepared by: David Trevaskis

Reviewed by:

Date prepared: 10/03/2015

Shire of Moora
Monthly Summary Information
For the Period Ended 28 February 2015

Liquidity Over the Year (Refer Note 3)



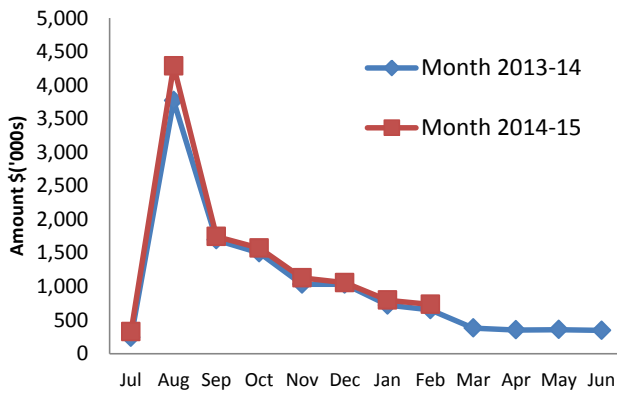
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 2,194,141
Restricted	\$ 1,868,175
	\$ 4,062,316

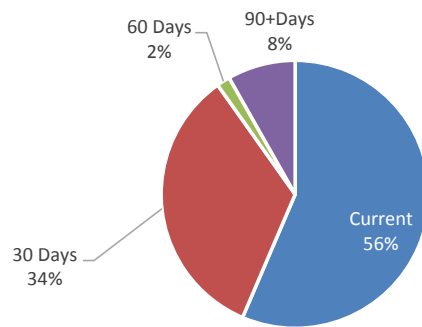
Receivables

Rates	\$ 734,238
Other	\$ 246,236
	\$ 980,474

Rates Receivable (Refer Note 6)



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

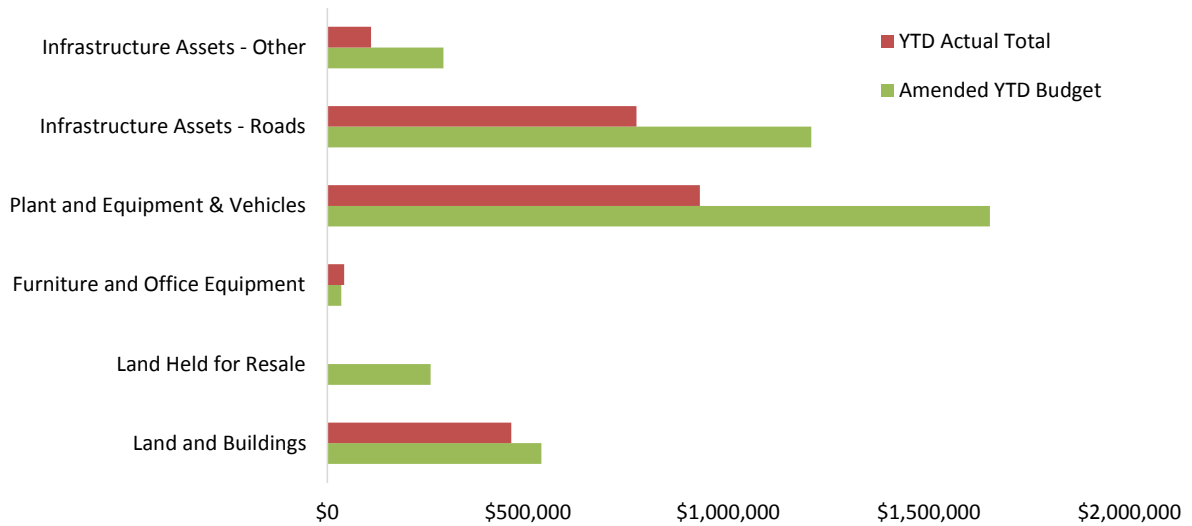


Comments

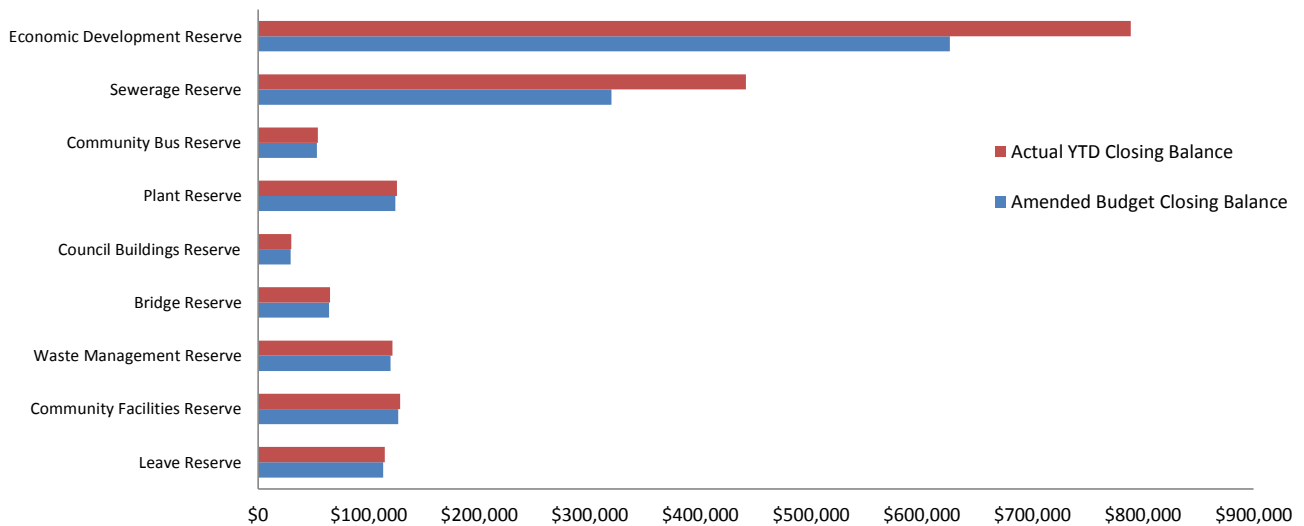
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Moora
Monthly Summary Information
For the Period Ended 28 February 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.

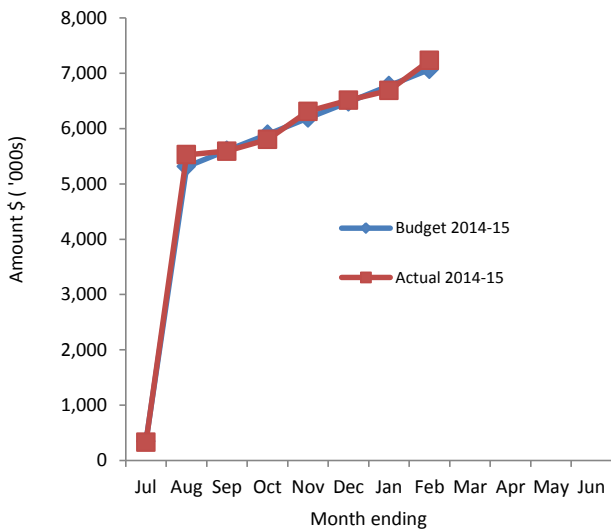
Shire of Moora

Monthly Summary Information

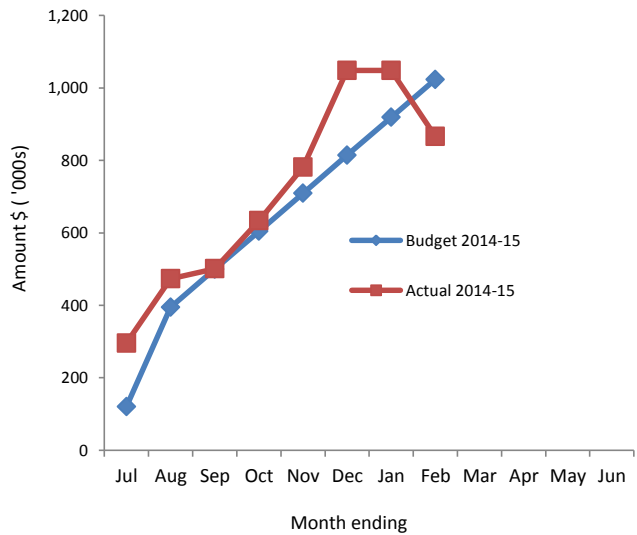
For the Period Ended 28 February 2015

Revenues

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

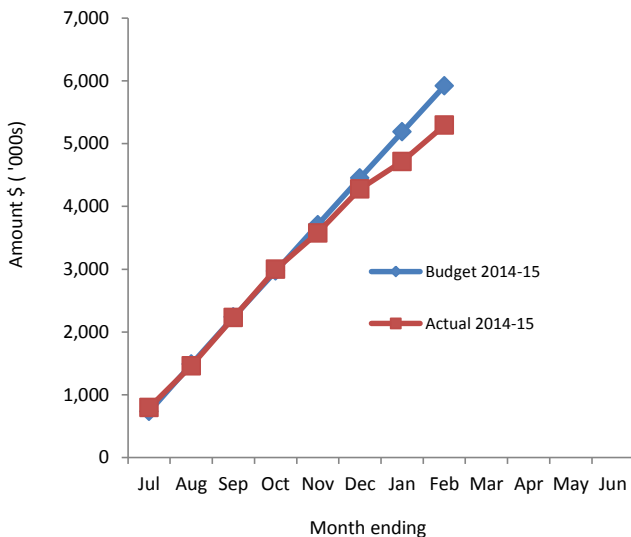


Budget Capital Revenue -v- Actual (Refer Note 2)

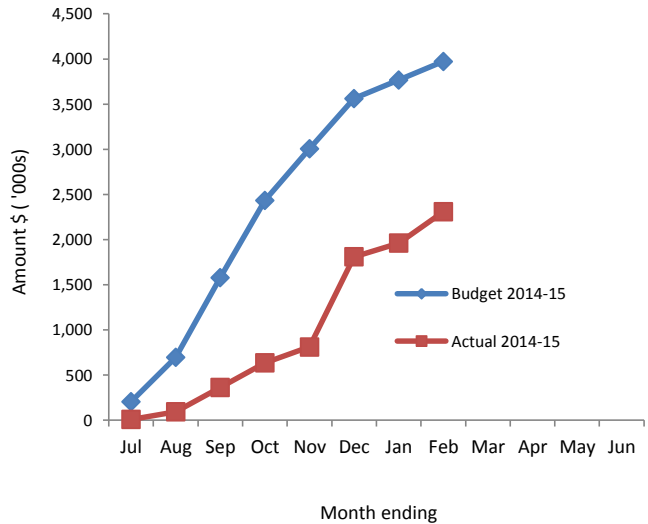


Expenditure

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 28 February 2015

	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues	\$	\$	\$	\$	%	
Governance	15,750	10,488	42,496	32,008	305.19%	▲
9 General Purpose Funding - Rates	3,621,699	3,621,699	3,567,319	(54,380)	(1.50%)	▲
General Purpose Funding - Other	1,671,798	1,114,520	1,230,384	115,864	10.40%	▲
Law, Order and Public Safety	295,924	197,272	222,934	25,662	13.01%	▲
Health	20,384	13,576	12,111	(1,465)	(10.79%)	▼
Education and Welfare	449,700	299,792	222,078	(77,714)	(25.92%)	▼
Housing	66,980	44,656	45,370	714	1.60%	▲
Community Amenities	1,082,704	1,033,715	1,060,998	27,283	2.64%	▲
Recreation and Culture	173,446	127,301	181,751	54,450	42.77%	▲
Transport	182,000	166,548	269,843	103,295	62.02%	▲
Economic Services	447,817	298,560	335,298	36,738	12.30%	▲
Other Property and Services	209,000	139,336	40,607	(98,729)	(70.86%)	▼
Total Operating Revenue	8,237,202	7,067,463	7,231,188	163,725		
Operating Expense						
Governance	(763,353)	(508,944)	(517,242)	(8,298)	(1.63%)	▼
General Purpose Funding	(257,610)	(168,054)	(197,330)	(29,276)	(17.42%)	▼
Law, Order and Public Safety	(480,453)	(320,192)	(331,515)	(11,323)	(3.54%)	▼
Health	(131,573)	(87,664)	(50,640)	37,024	42.23%	▲
Education and Welfare	(1,240,218)	(826,744)	(503,487)	323,257	39.10%	▲
Housing	(115,113)	(85,084)	(90,361)	(5,277)	(6.20%)	▼
Community Amenities	(1,110,925)	(740,400)	(820,683)	(80,283)	(10.84%)	▼
Recreation and Culture	(1,643,084)	(1,094,944)	(869,395)	225,549	20.60%	▲
Transport	(2,332,283)	(1,554,784)	(1,547,487)	7,297	0.47%	▲
Economic Services	(694,464)	(462,800)	(372,269)	90,531	19.56%	▲
Other Property and Services	(107,636)	(71,720)	8,391	80,111	111.70%	▲
Total Operating Expenditure	(8,876,712)	(5,921,330)	(5,292,018)	629,312		
Funding Balance Adjustments						
Add back Depreciation	2,001,686	1,334,624	1,173,684	(160,940)	(12.06%)	▼
8 Adjust (Profit)/Loss on Asset Disposal	(6,048)	4,380	(66,568)	(70,948)	(1619.82%)	▼
Adjust Provisions and Accruals	0	0	0	0		
Net Cash from Operations	1,356,128	2,485,137	3,046,286	561,149		
Capital Revenues						
Grants, Subsidies and Contributions	1,521,716	632,160	417,138	(215,022)	(34.01%)	▼
8 Proceeds from Disposal of Assets	494,800	391,520	449,129	57,609	14.71%	▲
Total Capital Revenues	2,016,516	1,023,680	866,267	(157,413)		
Capital Expenses						
Land Held for Resale	(257,475)	(257,475)	(0)	257,475	100.00%	▲
13 Land and Buildings	(785,766)	(533,456)	(458,799)	74,657	14.00%	▲
13 Infrastructure - Roads	(1,809,390)	(1,206,248)	(770,825)	435,423	36.10%	▲
13 Infrastructure - Other	(433,871)	(289,224)	(108,954)	180,270	62.33%	▲
13 Plant and Equipment	(1,921,081)	(1,651,756)	(928,809)	722,947	43.77%	▲
13 Furniture and Equipment	(52,000)	(34,656)	(41,864)	(7,208)	(20.80%)	▼
Total Capital Expenditure	(5,259,583)	(3,972,815)	(2,309,252)	1,663,563		
Net Cash from Capital Activities	(3,243,067)	(2,949,135)	(1,442,986)	1,506,149		
Financing						
Proceeds from New Debentures	0	0	0	0		
Proceeds from Advances	3,429	2,280	5,645	3,365	147.60%	
Self-Supporting Loan Principal	0	0	0	0		
7 Transfer from Reserves	895,602	515,402	200,000	(315,402)	(61.20%)	▼
Advances to Community Groups	0	0	(67,121)	(67,121)		▼
10 Repayment of Debentures	(291,069)	(180,104)	(209,130)	(29,026)	(16.12%)	▼
7 Transfer to Reserves	(54,000)	(36,008)	(32,206)	3,802	10.56%	▲
Net Cash from Financing Activities	553,962	301,570	(102,811)	(404,381)		
Net Operations, Capital and Financing	(1,332,977)	(162,428)	1,500,489	1,662,917		
Opening Funding Surplus(Deficit)	1,336,406	1,336,406	1,291,675	(44,731)	(3.35%)	
Closing Funding Surplus(Deficit)	3,429	1,173,978	2,792,164	1,618,186		

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 28 February 2015

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Rates	9	3,621,699	3,621,699	3,567,319	(54,380)	(1.50%)	
Operating Grants, Subsidies and Contributions	11	2,082,983	1,445,537	1,568,475	122,938	8.50%	▲
Fees and Charges		2,199,718	1,778,371	1,806,104	27,733	1.56%	
Service Charges		6,617	4,408	6,277	1,869	42.41%	
Interest Earnings		174,685	116,448	106,152	(10,296)	(8.84%)	▼
Other Revenue		89,500	59,672	42,484	(17,188)	(28.80%)	▼
Profit on Disposal of Assets	8	62,000	41,328	134,377			
Total Operating Revenue		8,237,202	7,067,463	7,231,188	70,676		
Operating Expense							
Employee Costs		(2,670,562)	(1,779,840)	(2,063,054)	(283,214)	(15.91%)	▼
Materials and Contracts		(2,349,016)	(1,565,544)	(1,298,105)	267,439	17.08%	▲
Utility Charges		(347,024)	(231,176)	(224,544)	6,632	2.87%	
Depreciation on Non-Current Assets		(2,001,686)	(1,334,624)	(1,173,684)	160,940	12.06%	▲
Interest Expenses		(86,564)	(54,054)	(56,067)	(2,013)	(3.72%)	
Insurance Expenses		(193,996)	(129,504)	(202,259)	(72,755)	(56.18%)	▼
Other Expenditure		(1,171,912)	(780,880)	(206,496)	574,384	73.56%	▲
Loss on Disposal of Assets	8	(55,952)	(45,708)	(67,809)			
Total Operating Expenditure		(8,876,712)	(5,921,330)	(5,292,018)	651,413		
Funding Balance Adjustments							
Add back Depreciation		2,001,686	1,334,624	1,173,684	(160,940)	(12.06%)	▼
Disposal	8	(6,048)	4,380	(66,568)	(70,948)	(1619.82%)	▼
Adjust Provisions and Accruals		0	0	0	0		
Net Cash from Operations		1,356,128	2,485,137	3,046,286	490,200		
Capital Revenues							
Grants, Subsidies and	11	1,521,716	632,160	417,138	(215,022)	(34.01%)	▼
Proceeds from Disposal of Assets	8	494,800	391,520	449,129	57,609	14.71%	▲
Total Capital Revenues		2,016,516	1,023,680	866,267	(157,413)		
Capital Expenses							
Land Held for Resale	13	(257,475)	(257,475)	(0)	257,475	100.00%	▲
Land and Buildings	13	(785,766)	(533,456)	(458,799)	74,657	14.00%	▲
Infrastructure - Roads	13	(1,809,390)	(1,206,248)	(770,825)	435,423	36.10%	▲
Infrastructure - Other	13	(433,871)	(289,224)	(108,954)	180,270	62.33%	▲
Plant and Equipment	13	(1,921,081)	(1,651,756)	(928,809)	722,947	43.77%	▲
Furniture and Equipment	13	(52,000)	(34,656)	(41,864)	(7,208)	(20.80%)	▼
Total Capital Expenditure		(5,259,583)	(3,972,815)	(2,309,252)	1,663,563		
Net Cash from Capital Activities		(3,243,067)	(2,949,135)	(1,442,986)	1,506,149		
Financing							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		3,429	2,280	5,645	3,365	147.60%	
Self-Supporting Loan Principal					0		
Transfer from Reserves	7	895,602	515,402	200,000	(315,402)	(61.20%)	▼
Advances to Community Groups		0	0	(67,121)	(67,121)		▼
Repayment of Debentures	10	(291,069)	(180,104)	(209,130)	(29,026)	(16.12%)	▼
Transfer to Reserves	7	(54,000)	(36,008)	(32,206)	3,802	10.56%	▲
Net Cash from Financing Activities		553,962	301,570	(102,811)	(404,381)		
Net Operations, Capital and Financing		(1,332,977)	(162,428)	1,500,489	1,591,968		
Opening Funding Surplus(Deficit)	3	1,336,406	1,336,406	1,291,675	(44,731)	(3.35%)	
Closing Funding Surplus(Deficit)	3	3,429	1,173,978	2,792,164	1,547,238		

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 28 February 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	32,008	305.19%	▲	Permanent	LGIS Insurance Premium Reimbursement higher than budget
General Purpose Funding	115,864	10.40%	▲	Timing	Notional FAGS Q3 Grants Funds Received
Law, Order and Public Safety	25,662	13.01%	▲	Timing	ESL money received earlier than budgeted
Education and Welfare	(77,714)	(25.92%)	▼	Permanent	Youth Program Grant won't be Received Kidsports and DSR Pool Funding Received
Recreation and Culture	54,450	42.77%	▲	Permanent	not in Budget
Transport	103,295	62.02%	▲	Permanent	Profit on Trade-In of Truck, Loader and Grader (Non-cash variance)
Economic Services	36,738	12.30%	▲	Timing	Carvan Park/Chalets Income up on Budget
Other Property and Services	(98,729)	(70.86%)	▼	Timing	Private works Revenue
Operating Expense					
Governance	(8,298)	(1.63%)		Timing	Annual Subscriptions/Insurance Paid in Full
General Purpose Funding	(29,276)	(17.42%)	▼	Permanent	Prior Year Rates Corrections and Write Offs
Health	37,024	42.23%	▲	Timing	Expenditure delayed (Building Contractor)
Education and Welfare	323,257	39.10%	▲	Timing	FAL Contributions delayed
Housing	(5,277)	(6.20%)	▼	Permanent	Sale price not achieved on 6 Lefroy Street
Community Amenities	(80,283)	(10.84%)	▼	Timing	Sewerage Ops and Refuse Site Expenses
Recreation and Culture	225,549	20.60%	▲	Timing	Expenditure delayed
Economic Services	90,531	19.56%	▲	Timing	Expenditure delayed
Other Property and Services	80,111	111.70%	▲	Timing	Private works
Capital Revenues					
Grants, Subsidies and Contributions	(215,022)	(34.01%)	▼	Timing	Reimbursement of Koojan Bridge Funds offset against Capital Grant income
Proceeds from Disposal of Assets	57,609	14.71%	▲	Timing	Grader and Loader Trade-In Proceeds
Capital Expenses					
Land and Buildings	74,657	14.00%	▲	Timing	Building Renewal Program Delayed
Infrastructure - Roads	435,423	36.10%	▲	Timing	Works delayed
Infrastructure - Public Facilities	180,270	62.33%	▲	Timing	Works delayed
Plant and Equipment	722,947	43.77%	▲	Timing	Water truck, patching truck and other vehicles not purchased
Furniture and Equipment	(7,208)	(20.80%)	▼	Timing	New printer purchased as per council resolution December 2014
Financing					
Loan Principal	(29,026)	(16.12%)	▼		March loan instalment paid in advance

Note 2: EXPLANATION OF MATERIAL VARIANCES

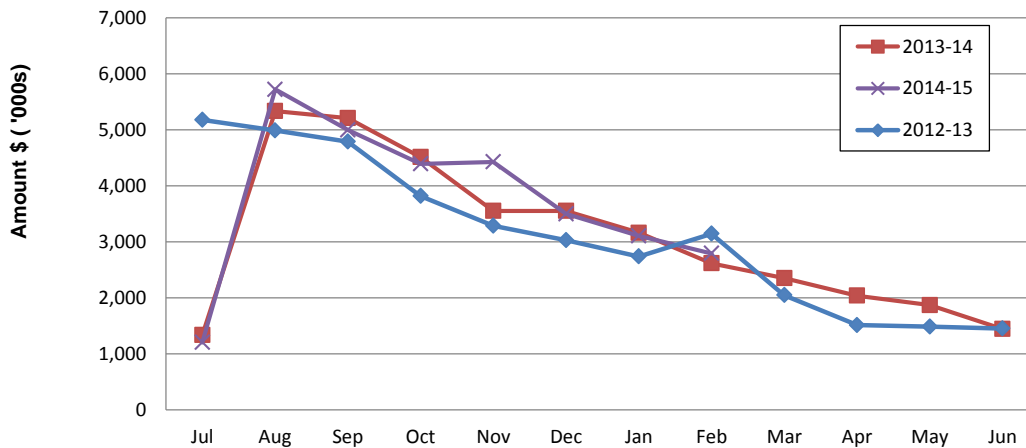
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2015

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 28 Feb 2015	30th June 2014	YTD 28 Feb 2014
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	2,194,141	1,458,818	2,405,430
Cash Restricted	4	1,868,175	2,035,972	2,074,257
Receivables - Rates and Rubbish	6	734,238	333,068	652,435
Receivables - Other		246,236	93,367	205,420
Inventories		40,222	10,811	53,946
		5,083,012	3,932,035	5,391,488
Less: Current Liabilities				
Trade and Other Payables		(79,492)	(262,664)	(311,151)
Provision for Employee Benefits		(444,048)	(444,048)	(443,444)
Current Portion of Long Term Borrowings		(81,939)	(291,069)	(120,356)
		(605,479)	(997,781)	(874,951)
Less: Cash Reserves	7	(1,868,175)	(2,035,972)	(2,074,257)
Less: Current Loans Clubs/Institutions		(11,457)	(9,999)	(8,790)
Add: Current Portion of Long Term Borrowings		81,939	291,069	120,356
Add: Leave Liability Not Required to Be Funded		112,323	112,323	112,323
Net Current Funding Position		2,792,164	1,291,675	2,666,169

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 28 February 2015

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.25%	441,541			441,541	Westpac	At Call
Reserve Bank Account	2.55%		3,112		3,112	Westpac	At Call
Trust Bank Account	0.00%			24,588	24,588	Westpac	At Call
Cash On Hand	Nil	2,600			2,600	N/A	On Hand
(b) Term Deposits							
Municipal Funds	3.10%	1,000,000			1,000,000	Rural Bank	27-Jun-15
Municipal Funds	3.55%	750,000			750,000	ME Bank	02-Apr-15
Reserve Funds	3.60%		1,055,062		1,055,062	ME Bank	07-Aug-15
Reserve Funds	3.55%		810,000		810,000	Bankwest	24-Jun-15
Total		2,194,141	1,868,175	24,588	4,086,904		

Comments/Notes - Investments

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2015

Note 6: RECEIVABLES

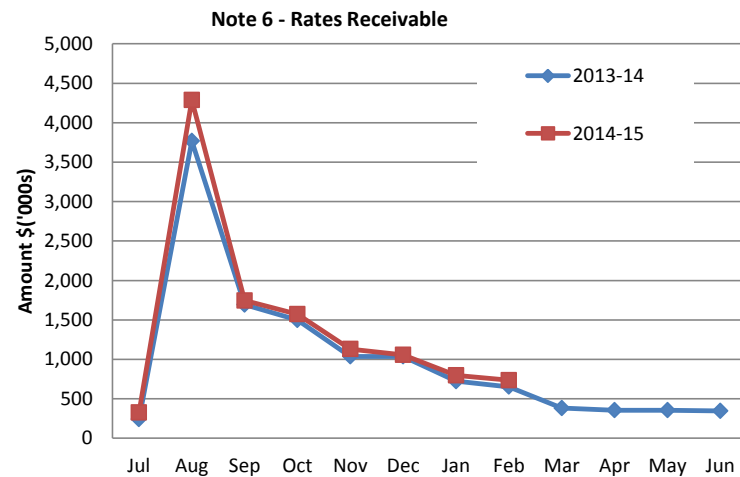
Receivables - Rates Receivable

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

Net Rates Collectable

% Collected

	YTD 28 Feb 2015	30 June 2014
	\$	\$
Opening Arrears Previous Years	333,068	250,473
Levied this year	4,112,091	3,900,959
Less Collections to date	(3,710,921)	(3,818,365)
Equals Current Outstanding	734,238	333,068
Net Rates Collectable	734,238	333,068
% Collected	83.48%	91.98%



Comments/Notes - Receivables Rates

Receivables - General

Receivables - General

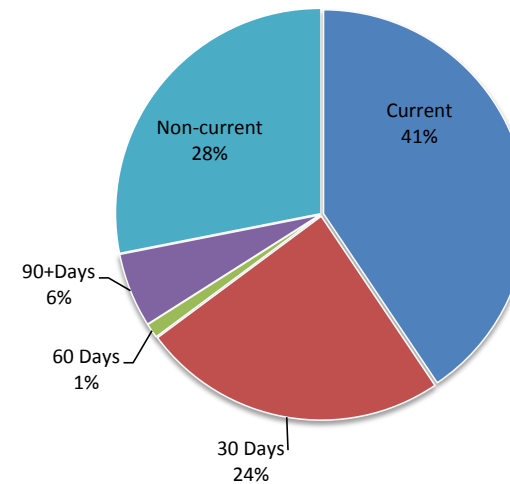
Total Receivables General Outstanding

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)

	Current	30 Days	60 Days	90+Days	Non-current
	\$	\$	\$	\$	\$
Receivables - General	73,619	44,033	2,109	10,700	50,979

181,440



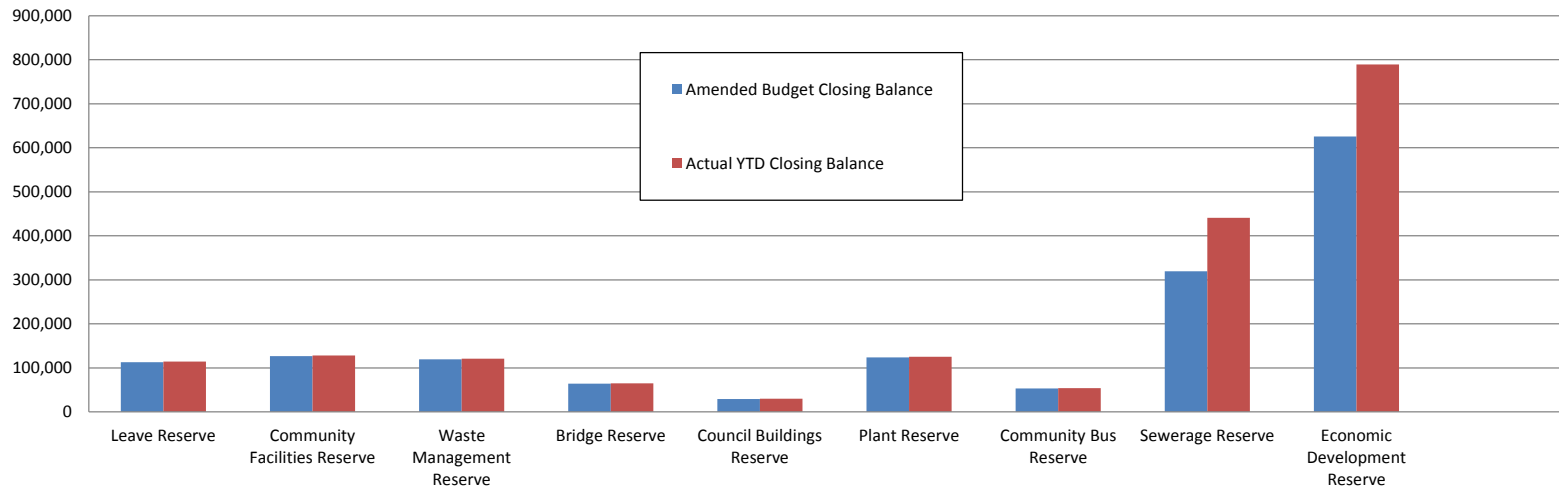
Comments/Notes - Receivables General

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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	127	894	0	0	0	0		53,231	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	(380,202)	(200,000)	Frail Aged Lodge	625,417	788,965
	2,035,969	54,000	32,206	0	0	(515,402)	(200,000)		1,574,567	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 28 February 2015

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 28 02 2015			
					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)			40174 Ford XR6 (2013)	(11,500)	0	11,500	
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	(1,269)			40169 Ford Kuga (2012) 4x4	(2,500)	0	2,500	
21,157	(5,878)			115015 Toyota Rav 4 (2012) 4x4	0	0	0	
0	0			Reel Mower (1)	500	0	(500)	
35,429	(11,813)	16,364	(7,253)	50040 (FESA) 4x4 Ranger (2011)	27,000	(7,253)	(34,253)	
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	
0	0	60,000	60,000	P0015 Caterpillar Loader (2003)	23,500	60,000	36,500	
136,126	(136,073)			105002 Mitsubishi W/ Water Truck(2001)	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			Cleaners ute Courier(2005)	3,000	0	(3,000)	
40,890	(33,144)			120201 Work ute Courier 4x4(2005)	(5,500)	0	5,500	
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			Land and Buildings			0	
247,191	(33,514)	177,300	(36,378)	90013 6 Lefroy Street	(25,252)	(36,378)	(11,126)	Sold
173,268	(860,068)	449,129	67,715		6,048	67,715	61,667	

Comments - Capital Disposal/Replacements

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2015

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

28/02/2015

Particulars	Principal 1-Jul-14	Final Repayment	New Loans	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		28,241	28,241	188,689	188,689	7,666	10,153
Town Hall Upgrade 315	296,024	11/08/19		36,795	36,795	259,229	259,229	10,399	12,881
Transport									
Tip and Rubbish Trucks 320	120,478	24/05/16		43,680	43,680	76,798	76,798	3,568	4,271
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	56,739	567,795	596,821	27,574	19,696
	1,491,444		0	209,130	180,104	1,282,314	1,311,340	56,067	54,054

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 28 February 2015

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval (Y/N)	2014-15 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
			\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
20201 Grants Commission Grant Needs	WALGGC	Y	764,962		764,962		576,776	188,187
20202 Grants Commission - Road Formula	WALGGC	Y	673,552		673,552		508,688	164,864
20116 CBH Payment in Lieu Of Rates	Contribution - CBH	NA	16,599		16,599		18,744	
LAW, ORDER, PUBLIC SAFETY								
20502 DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Y	47,500		47,500		23,500	24,000
20608 Cat Sterilisation Program		Y	0		0		(318)	318
20701 DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Y	18,519		18,519		5,615	12,904
20702 Contributions - Emergency Services Co	Dept. of Fire & Emergency Serv.	Y	88,942		88,942		75,460	13,482
20503 Emergency Services Levy Administration	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	0	6,000
RECREATION AND CULTURE								
23103 MPAC - Lotterywest Underwritten Show	LotteryWest	Y	35,109		35,109		42,166	
23104 Community Contributions	Community In-Kind Contribution	NA	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	0		0		30,000	
23304 Kindergym Contributions - Moora Rec	Community Donations	NA	0		0		381	
23355 Grants - Kidsports Funding	Healthways	Y	0		0		37,127	
43303 Moora Tennis Club Contribution	Community Loan/Reimburse	NA	0		0		90,122	
43318 Redevelopment	LotteryWest	N	10,000			10,000	0	10,000
43319 BAC - Active Seniors - Pool Hoist	Dept. of Communities	N	6,000			6,000	0	6,000
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	451,416	112,853
43802 Black Spot Grants	Dept. of Transport	Y	72,000			72,000	57,600	14,400
43803 Grant - Roads to Recovery	Dept. of Regional Development	Y	311,972			311,972	0	311,972
43805 Grant - Koojan Bridge	Main Roads WA (Reimburse	NA	0			0	(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		67,032	32,968
21705 Child Care Centre - Operational Support	DEEWR	Y	48,000		48,000		36,389	11,611
21707 Child Care Centre - Grants	Dept. of Communities	N	4,000		4,000		0	4,000
23397 Grant - Youth Program	Dept. of Communities	N	80,000		80,000		0	80,000
23398 Grants and Contributions - Youth Activ	Dept. of Communities	N	14,000		14,000		0	14,000
20801 Contribution - Moora Toy Library	Dept. of Communities	N	200		200		0	200
23399 Youth Centre Fundraising	Various	N	500		500		0	500
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		6,040	460
45202 Industrial Park Extension - WRGS Grant	CLGF	N	251,475			251,475	0	251,475
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			3,604,699	0	2,082,983	1,521,716	1,985,613	1,603,718
Operating			2,082,983		1,568,475		1,568,475	
Non-Operating			1,521,716		417,138		417,138	
			<u>3,604,699</u>		<u>1,985,613</u>		<u>1,985,613</u>	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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	4,792	0	(4,792)		New
Admin Centre / CRC Building Planning	30411	50,000	33,344	0	(33,344)	0	
Governance Total		57,202	38,136	0	(38,136)	0	
Law, Order And Public Safety							
Construction of Fire Shed (FESA)	30502	56,000	0	0	0	0	Grant not approved
Law, Order And Public Safety Total		56,000	0	0	0	0	
Housing							
Construction of 1 x Executive Home	32304	367,000	367,000	339,238	(27,762)		40000 rolled over from 13/14
Land Purchases 14/15	32306	160,000	60,000	57,220	(2,780)		Atbara St, Block bought
Land Acquisition - Staff Housing Units	32309	0	0	4,416	4,416		Lot 2001 Atbara GST adj
Housing Total		527,000	427,000	400,874	(26,126)	0	
Recreation And Culture							
Hydrotherapy Pool	30415	20,000	0	1,500	1,500		
Swimming Pool Renewal	32317	32,905	21,920	10,461	(11,459)	10,461	Grant received
Public Toilet Renewal	33003	5,800	3,864	0	(3,864)	0	
Skate Park & Bike Track Upgrade	33305	18,000	0	0	0		Grant not approved
Moora Recreation Centre - Furniture & Fittings Upgrade	33321	14,251	9,496	0	(9,496)	0	
Miling Tennis Club - Disability Ramp	33326	11,000	7,328	0	(7,328)		Grant not approved
Renewal of Grandstand	33328	9,202	6,120	0	(6,120)	0	
Watheroo Pavilion Upgrade	33340	0	0	0	0		1320 Rolled over from 13/14
Recreation And Culture Total		111,158	48,728	11,961	(36,767)	10,461	
Economic Services							
Miling Entry Statements	34604	5,000	0	0	0		
Caravan Park Upgrade	34612	23,405	15,592	44,586	28,994	44,586	
Transport Total		28,405	15,592	44,586	28,994	44,586	
Other Property and Services							
Chris Shed 2014/15	30412	6,000	4,000	1,378	(2,622)	1,378	
Other Property and Services Total		6,000	4,000	1,378	(2,622)		
Land and Buildings Total		785,766	533,456	458,799	(74,657)	55,047	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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	0	(257,475)		\$32913 spent on project in 1
Economic Services Total		257,475	257,475	0	(257,475)		
Land Held for Resale Total		257,475	257,475	0	(257,475)	0	
Furniture & Office Equip.							
Governance							
Purchase Computing Equipment	30402	30,000	20,000	21,541	1,541	21,541	Budgeted as Lease Exp
Central Printer - MP6003	30405	0	0	20,323	20,323	20,323	
Governance Total		30,000	20,000	41,864	21,864	41,864	
Law, Order And Public Safety							
CCTV & Security Improvement Program	30705	15,000	10,000	0	(10,000)		
Law, Order And Public Safety Total		15,000	10,000	0	(10,000)	0	
Recreation And Culture							
Gym Fitness Equipment	33380	2,000	1,328	0	(1,328)	0	
Moora Performing Arts Centre - Equipment	33102	5,000	3,328	0	(3,328)	0	
Recreation And Culture Total		7,000	4,656	0	(4,656)	0	
Furniture & Office Equip. Total		52,000	34,656	41,864	7,208	41,864	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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	119,156	(114,844)	119,156	
Governance Total		234,000	234,000	119,156	(114,844)	119,156	
Law, Order And Public Safety							
Fire Vehicle (FESA)	30501	250,000	0	0	0	0	Grant not approved
Heavy Duty ULV Mister	30708	0	0	12,250	12,250	12,250	Incl in Operating Bud
FESA Ranger 2014/15	34068	50,000	50,000	38,695	(11,305)	0	
Law, Order And Public Safety Total		300,000	50,000	50,945	945	12,250	
Community Amenities							
Moora Sewerage System Upgrade	39521	12,981	8,656	431	(8,225)	431	
Community Amenities Total		12,981	8,656	431	(8,225)	431	
Recreation And Culture							
BAC - Active Seniors - Pool Hoist	33324	15,000	0	0	0	0	Grant not approved
Travelling Irrigator Watheroo 2014/15	34076	11,500	11,500	10,637	(863)	10,637	
Reel Mower 2014/15	34083	2,700	2,700	0	(2,700)	0	
Recreation And Culture Total		29,200	14,200	10,637	(3,563)	10,637	
Transport							
Caterpillar Grader 2014/15	34061	350,000	350,000	355,000	5,000	355,000	
Caterpillar Loader 2014/15	34062	265,000	265,000	306,870	41,870	306,870	
Water Truck 2014/15	34063	262,500	262,500	0	(262,500)	0	
Patching Truck 2014/15	34064	225,000	225,000	0	(225,000)	0	
Skid Steer Loader 2014/15	34065	60,000	60,000	64,110	4,110	64,110	
Metro Traffic Classifiers 2014/15	34077	9,900	9,900	10,529	629	10,529	
Transport Total		1,172,400	1,172,400	736,509	(435,891)	736,509	
Other Property and Services							
Cleaners Ute 2014/15	34066	27,000	27,000	0	(27,000)	0	
Work Ute 2014/15	34067	32,000	32,000	0	(32,000)	0	
Towable Cement Mixer 2014/15	34075	4,000	4,000	2,950	(1,050)	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	0	(81,000)	0	
Tandem Box Trailers 2014/15	34081	8,000	8,000	8,182	182	8,182	
Standpipe Controllers Upgrade 2014/15	34084	14,000	14,000	0	(14,000)	0	
Other Property and Services Total		172,500	172,500	11,132	(161,368)	11,132	
Plant , Equip. & Vehicles Total		1,921,081	1,651,756	928,809	(722,947)	890,115	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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	833,575	555,696	278,530	(277,166)	278,530	
Road Construction - Blackspot	33911	108,810	72,536	113,038	40,502	113,038	
Road Construction - Roads To Recovery	33913	334,340	222,896	184,520	(38,376)	184,520	
Drainage Construction	33914	155,296	103,536	0	(103,536)	0	
Padbury Street Townscape	33915	30,000	20,000	0	(20,000)	0	1800 rolled over 13/14
Road Construction - Rural Bitumen Roads	33919	172,764	115,176	27,697	(87,479)	27,697	
Road Construction - Rural Regravelling Projects	33920	174,605	116,408	167,040	50,632	167,040	
Transport Total		1,809,390	1,206,248	770,825	(435,423)	770,825	
Infrastructure Assets - Roads Total		1,809,390	1,206,248	770,825	(435,423)	770,825	
Infrastructure Assets - Other							
Community Amenities							
Purchase Replacement Bins	35000	3,320	2,208	0	(2,208)	0	
Renewal of Moora Sewerage Scheme	39520	217,100	144,728	30,737	(113,991)	30,737	
Refuse Site Upgrade	33010	4,000	2,664	0	(2,664)	0	
Community Amenities Total		224,420	149,600	30,737	(118,863)	30,737	
Recreation And Culture							
Renewal of Park Infrastructure	33308	37,500	25,000	15,504	(9,496)	15,504	7137 rolled over
Recreation And Culture Total		37,500	25,000	15,504	(9,496)	15,504	
Transport							
Moora Airstrip	33901	50,000	33,328	282	(33,046)	0	30030 rolled over
Footpath Construction	33916	90,749	60,504	50,185	(10,319)	50,185	
Transport Total		140,749	93,832	50,467	(43,365)	50,185	
Recreation And Culture							
Remediation of Contamination - Depot	35951	31,202	20,792	12,247	(8,545)	12,247	
Recreation And Culture Total		31,202	20,792	12,247	(8,545)	12,247	
Infrastructure Assets - Other Total		433,871	289,224	108,954	(180,270)	108,672	
Capital Expenditure Total		5,259,583	3,972,815	2,309,252	(1,663,563)	1,866,524	