

**SHIRE OF MOORA**

**MONTHLY FINANCIAL REPORT**

**For the Period Ended 31 October 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 October 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 October 2015 of \$5,322,033.

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

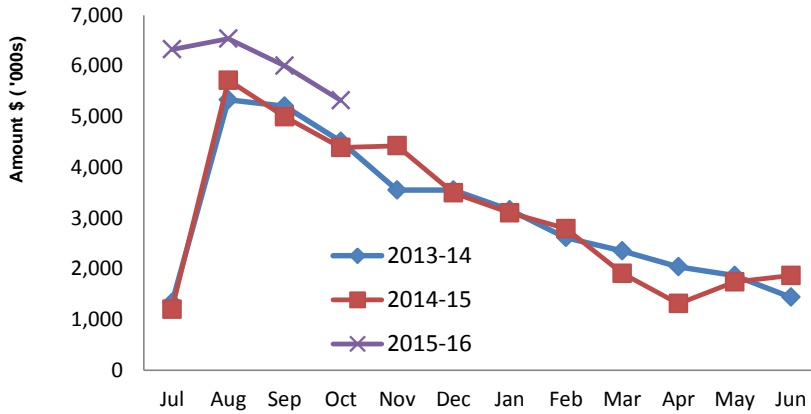
Reviewed by:

Date prepared:

9/11/2015

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

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



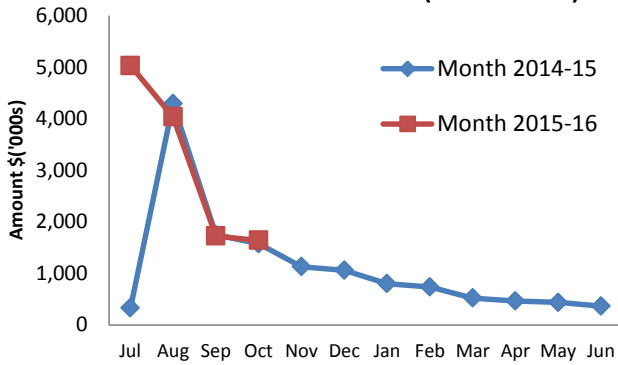
**Cash and Cash Equivalents as at period end**

Unrestricted	\$ 4,103,547
Restricted	\$ 1,890,794
	\$ 5,994,341

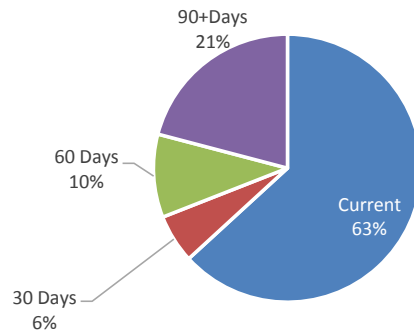
**Receivables**

Rates	\$ 1,639,000
Other	\$ 94,559
	\$ 1,733,559

**Rates Receivable (Refer Note 6)**



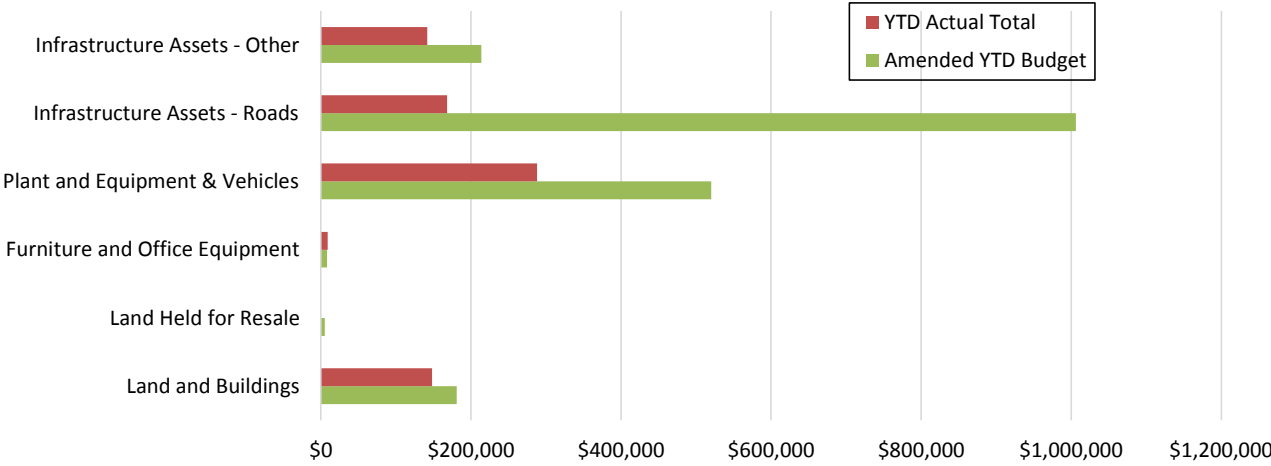
**Accounts Receivable Ageing (non-rates) (Refer Note 6)**



**Comments**

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

**Capital Expenditure Program YTD**



**Comments**

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

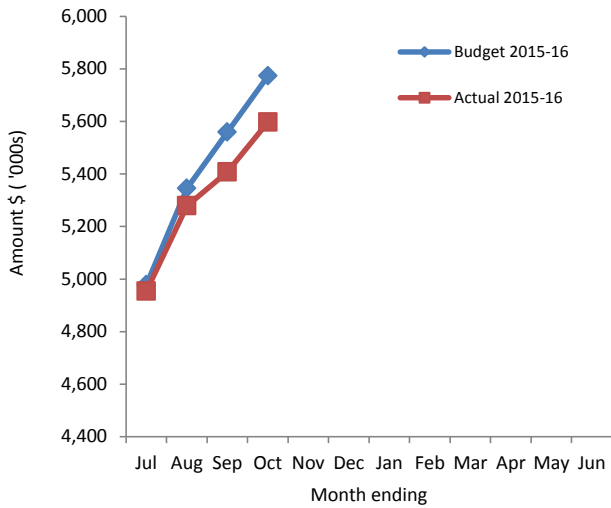
# Shire of Moora

## Monthly Summary Information

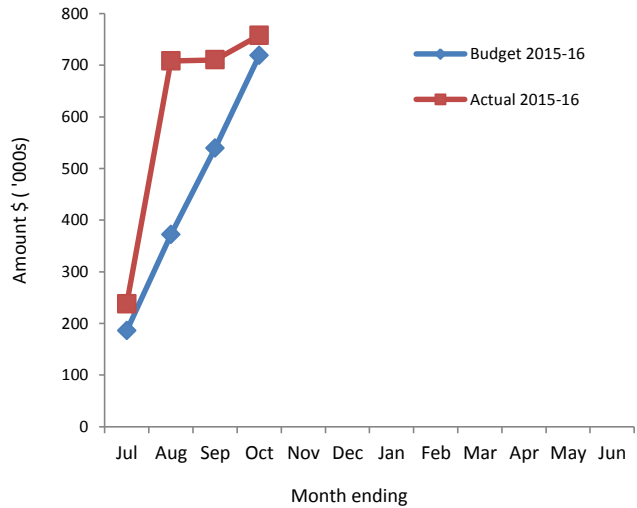
For the Period Ended 31 October 2015

### Revenues

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

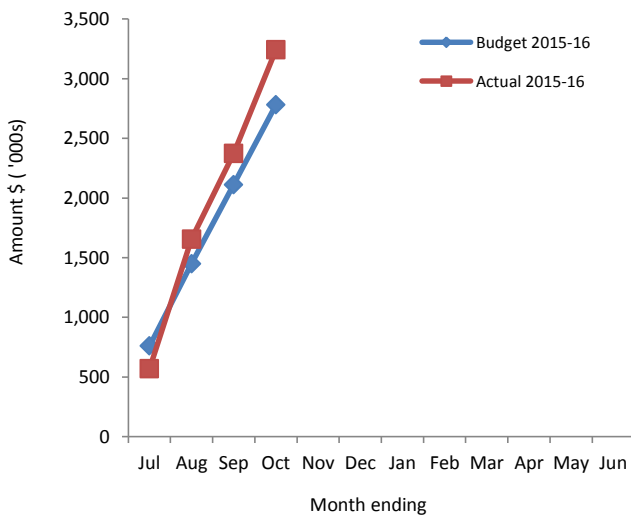


**Budget Capital Revenue -v- Actual (Refer Note 2)**

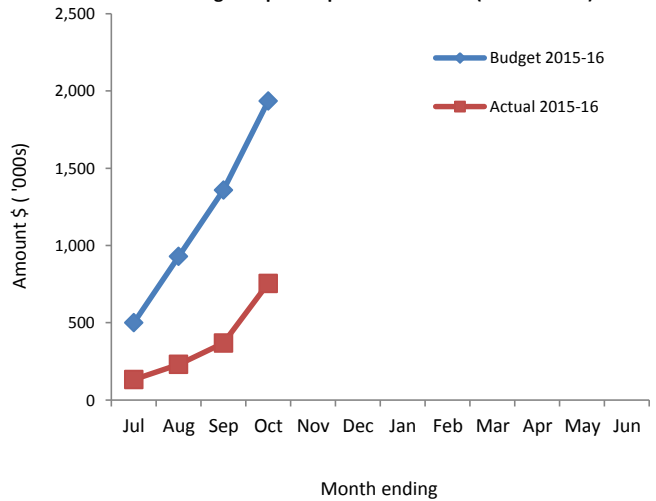


### Expenditure

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



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



### Comments

Actual operating expenses are higher than budget mainly due to a significant increase in actual depreciation figures compared to budget. This is a result of the 2014/15 fair value adjustment. YTD depreciation is 540k higher than budget. Please note this has no impact on the Shires budgeted cash position for the year.

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 October 2015**

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>		\$	\$	\$	\$	%	
Governance		25,500	8,492	3,217	(5,275)	(62.11%)	▼
General Purpose Funding - Rates	9	3,694,125	3,694,125	3,637,625	(56,500)	(1.53%)	
General Purpose Funding - Other		909,121	315,984	251,511	(64,473)	(20.40%)	▼
Law, Order and Public Safety		276,744	162,430	148,073	(14,357)	(8.84%)	▼
Health		22,100	7,360	4,366	(2,994)	(40.68%)	▼
Education and Welfare		348,000	115,996	107,798	(8,198)	(7.07%)	▼
Housing		140,050	36,388	37,845	1,457	4.00%	
Community Amenities		1,172,702	1,034,721	1,041,526	6,805	0.66%	
Recreation and Culture		194,536	64,788	57,747	(7,041)	(10.87%)	▼
Transport		166,800	153,936	149,100	(4,836)	(3.14%)	
Economic Services		462,341	154,092	135,751	(18,341)	(11.90%)	▼
Other Property and Services		75,000	25,004	22,948	(2,056)	(8.22%)	
<b>Total Operating Revenue</b>		<b>7,487,019</b>	<b>5,773,316</b>	<b>5,597,506</b>	<b>(175,810)</b>		
<b>Operating Expense</b>							
Governance		(780,266)	(281,300)	(304,535)	(23,235)	(8.26%)	▼
General Purpose Funding		(253,712)	(87,338)	(80,155)	7,183	8.22%	▲
Law, Order and Public Safety		(474,098)	(174,867)	(143,751)	31,116	17.79%	▲
Health		(97,263)	(32,380)	(35,854)	(3,474)	(10.73%)	▼
Education and Welfare		(399,535)	(133,108)	(128,434)	4,674	3.51%	
Housing		(117,920)	(39,228)	(28,736)	10,492	26.75%	▲
Community Amenities		(1,118,751)	(372,720)	(359,637)	13,083	3.51%	
Recreation and Culture		(1,681,002)	(573,459)	(498,457)	75,002	13.08%	▲
Transport		(2,353,091)	(784,312)	(1,420,067)	(635,755)	(81.06%)	▼
Economic Services		(761,573)	(253,692)	(219,663)	34,029	13.41%	▲
Other Property and Services		(42,313)	(49,201)	(25,356)	23,845	48.46%	▲
<b>Total Operating Expenditure</b>		<b>(8,079,524)</b>	<b>(2,781,606)</b>	<b>(3,244,645)</b>	<b>(463,039)</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		2,137,879	712,596	1,252,141	539,545	75.72%	▲
Disposal	8	(50,650)	(16,896)	(36,464)	(19,568)	115.81%	
Adjust Provisions and Accruals		0	0	(6,375)	(6,375)		▼
<b>Net Cash from Operations</b>		<b>1,494,724</b>	<b>3,687,410</b>	<b>3,562,163</b>	<b>(125,246)</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and	11	2,156,809	718,944	721,150	2,206	0.31%	
Proceeds from Disposal of Assets	8	75,150	0	36,464	36,464		▲
<b>Total Capital Revenues</b>		<b>2,231,959</b>	<b>718,944</b>	<b>757,614</b>	<b>38,670</b>		
<b>Capital Expenses</b>							
Land Held for Resale		(15,000)	(5,004)	0	5,004	100.00%	▲
Land and Buildings	13	(843,465)	(181,144)	(148,290)	32,854	18.14%	▲
Infrastructure - Roads	13	(3,269,227)	(1,006,320)	(168,073)	838,247	83.30%	▲
Infrastructure - Other	13	(641,330)	(213,764)	(141,726)	72,038	33.70%	▲
Plant and Equipment	13	(1,088,801)	(520,299)	(288,106)	232,193	44.63%	▲
Furniture and Equipment	13	(24,686)	(8,224)	(8,917)	(693)	(8.43%)	▼
<b>Total Capital Expenditure</b>		<b>(5,882,509)</b>	<b>(1,934,755)</b>	<b>(755,112)</b>	<b>1,179,643</b>		
<b>Net Cash from Capital Activities</b>		<b>(3,650,550)</b>	<b>(1,215,811)</b>	<b>2,502</b>	<b>1,218,313</b>		
<b>Financing</b>							
Proceeds from New Debentures		480,000	0	80,000	80,000		
Proceeds from Advances		14,235	3,419	10,655	7,236	211.64%	
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	303,180	0	0	0		
Advances to Community Groups		0	0	(80,000)	(80,000)		▼
Repayment of Debentures	10	(297,510)	(77,832)	(90,855)	(13,023)	(16.73%)	▼
Transfer to Reserves	7	(44,300)	0	(18,495)	(18,495)		▼
<b>Net Cash from Financing Activities</b>		<b>455,605</b>	<b>(74,413)</b>	<b>(98,696)</b>	<b>(24,283)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,700,221)</b>	<b>2,397,186</b>	<b>3,465,970</b>	<b>1,068,784</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,819,822</b>	<b>1,819,822</b>	<b>1,856,063</b>	<b>36,241</b>	<b>1.99%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>119,601</b>	<b>4,217,008</b>	<b>5,322,033</b>	<b>1,105,025</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 31 October 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	3,694,125	3,694,125	3,637,625	(56,500)	(1.53%)	
Operating Grants, Subsidies and Contributions	11	1,245,489	526,460	414,750	(111,710)	(21.22%)	▼
Fees and Charges		2,249,653	1,453,495	1,447,962	(5,533)	(0.38%)	
Service Charges		0	0	0	0		
Interest Earnings		158,602	52,852	39,748	(13,104)	(24.79%)	▼
Other Revenue		88,500	29,488	20,958	(8,530)	(28.93%)	▼
Profit on Disposal of Assets	8	50,650	16,896	36,464			
<b>Total Operating Revenue</b>		<b>7,487,019</b>	<b>5,773,316</b>	<b>5,597,506</b>	<b>(195,377)</b>		
<b>Operating Expense</b>							
Employee Costs		(2,987,836)	(1,002,771)	(1,116,587)	(113,816)	(11.35%)	▼
Materials and Contracts		(2,249,187)	(749,216)	(557,837)	191,379	25.54%	▲
Utility Charges		(395,799)	(131,816)	(69,188)	62,628	47.51%	▲
Depreciation on Non-Current Assets		(2,137,879)	(712,596)	(1,252,141)	(539,545)	(75.72%)	▼
Interest Expenses		(68,601)	(18,523)	(16,595)	1,928	10.41%	▲
Insurance Expenses		(173,371)	(123,452)	(181,581)	(58,129)	(47.09%)	▼
Other Expenditure		(66,851)	(43,232)	(50,716)	(7,484)	(17.31%)	▼
Loss on Disposal of Assets	8	0	0	0			
<b>Total Operating Expenditure</b>		<b>(8,079,524)</b>	<b>(2,781,606)</b>	<b>(3,244,645)</b>	<b>(463,039)</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		2,137,879	712,596	1,252,141	539,545	75.72%	▲
Disposal	8	(50,650)	(16,896)	(36,464)	(19,568)	115.81%	
Adjust Provisions and Accruals		0	0	(6,375)	(6,375)		▼
<b>Net Cash from Operations</b>		<b>1,494,724</b>	<b>3,687,410</b>	<b>3,562,163</b>	<b>(144,814)</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and	11	2,156,809	718,944	721,150	2,206	0.31%	
Proceeds from Disposal of Assets	8	75,150	0	36,464	36,464		▲
<b>Total Capital Revenues</b>		<b>2,231,959</b>	<b>718,944</b>	<b>757,614</b>	<b>38,670</b>		
<b>Capital Expenses</b>							
Land Held for Resale		(15,000)	(5,004)	0	5,004	100.00%	▲
Land and Buildings	13	(843,465)	(181,144)	(148,290)	32,854	18.14%	▲
Infrastructure - Roads	13	(3,269,227)	(1,006,320)	(168,073)	838,247	83.30%	▲
Infrastructure - Other	13	(641,330)	(213,764)	(141,726)	72,038	33.70%	▲
Plant and Equipment	13	(1,088,801)	(520,299)	(288,106)	232,193	44.63%	▲
Furniture and Equipment	13	(24,686)	(8,224)	(8,917)	(693)	(8.43%)	
<b>Total Capital Expenditure</b>		<b>(5,882,509)</b>	<b>(1,934,755)</b>	<b>(755,112)</b>	<b>1,179,643</b>		
<b>Net Cash from Capital Activities</b>		<b>(3,650,550)</b>	<b>(1,215,811)</b>	<b>2,502</b>	<b>1,218,313</b>		
<b>Financing</b>							
Proceeds from New Debentures		480,000	0	80,000	80,000		
Proceeds from Advances		14,235	3,419	10,655	7,236	211.64%	
Transfer from Reserves	7	303,180	0	0	0		
Advances to Community Groups		0	0	(80,000)	(80,000)		▼
Repayment of Debentures	10	(297,510)	(77,832)	(90,855)	(13,023)	(16.73%)	▼
Transfer to Reserves	7	(44,300)	0	(18,495)	(18,495)		▼
<b>Net Cash from Financing Activities</b>		<b>455,605</b>	<b>(74,413)</b>	<b>(98,696)</b>	<b>(24,283)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,700,221)</b>	<b>2,397,186</b>	<b>3,465,970</b>	<b>1,049,216</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,819,822</b>	<b>1,819,822</b>	<b>1,856,063</b>	<b>36,241</b>	<b>1.99%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>119,601</b>	<b>4,217,008</b>	<b>5,322,033</b>	<b>1,085,458</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 CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 October 2015

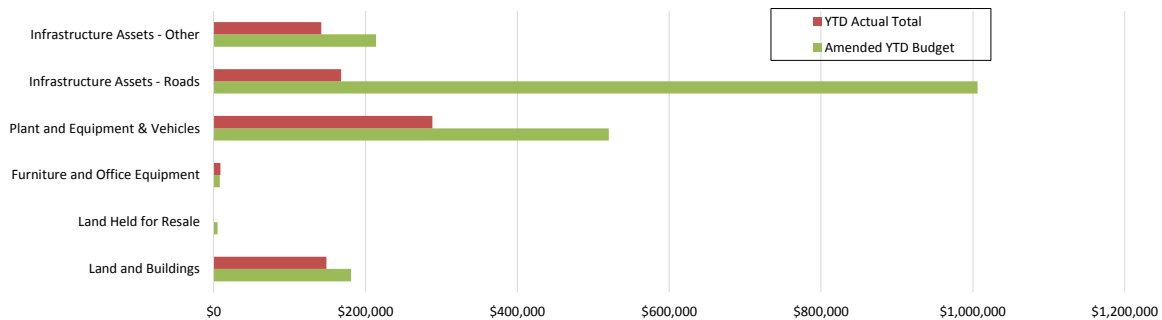
Capital Acquisitions	Note	YTD 30 06 2015					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
Land and Buildings	13	\$ 113,834	\$ 34,456	\$ 148,290	\$ 181,144	\$ 843,465	\$ (32,854)
Land Held for Resale	13	0	0	0	5,004	15,000	(5,004)
Furniture and Office Equipment	13	0	8,917	8,917	8,224	24,686	693
Plant and Equipment & Vehicles	13	0	288,106	288,106	520,299	1,088,801	(232,193)
Infrastructure Assets - Roads	13	0	168,073	168,073	1,006,320	3,269,227	(838,247)
Infrastructure Assets - Other	13	0	141,726	141,726	213,764	641,330	(72,038)
<b>Capital Expenditure Totals</b>		<b>113,834</b>	<b>641,278</b>	<b>755,112</b>	<b>1,934,755</b>	<b>5,882,509</b>	<b>(1,179,643)</b>

**Funded By:**

Capital Grants and Contributions	721,150	718,944	2,156,809	2,206
Borrowings	80,000	0	400,000	80,000
Other (Disposals & C/Fwd)	36,464	0	75,150	36,464
<b>Own Source Funding - Cash Backed Reserves</b>				
Sewerage Reserve	0	203,180	203,180	
Economic Development Reserve	0	100,000	100,000	
<b>Total Own Source Funding - Cash Backed Reserves</b>	<b>0</b>	<b>303,180</b>	<b>303,180</b>	<b>(303,180)</b>
<b>Own Source Funding - Operations</b>	<b>(82,502)</b>	<b>609,451</b>	<b>2,644,190</b>	<b>(691,953)</b>
<b>Capital Funding Total</b>	<b>755,112</b>	<b>1,934,755</b>	<b>5,882,509</b>	<b>(876,463)</b>

Comments and graphs

Capital Expenditure Program YTD





**Shire of Moora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 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**

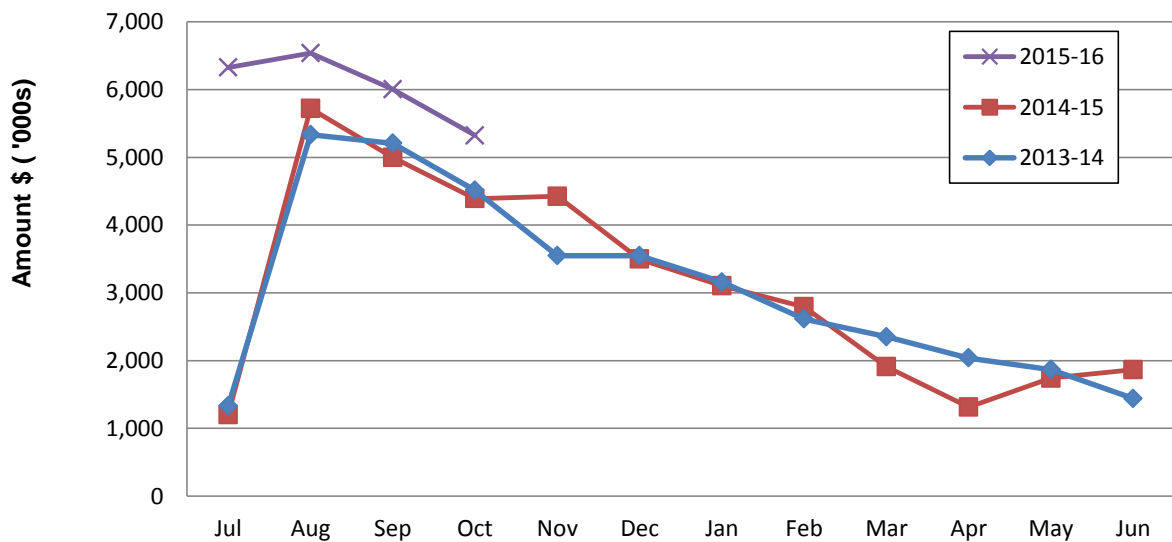
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Governance	(5,275)	(62.11%)	▼	Timing	18k LGIS Scheme dividend received Nov 15
General Purpose Funding - Othe	(64,473)	(20.40%)	▼	Timing	Q2 FAG payment scheduled for Nov 15 SES expenses and co-contribution lower than budget YTD
Law, Order and Public Safety	(14,357)	(8.84%)	▼	Timing	Childcare Centre Fees
Education and Welfare	(8,198)	(7.07%)	▼	Timing	MPAC Lottery West Grant not received
Recreation and Culture	(7,041)	(10.87%)	▼	Timing	Chalet fees below budget YTD
Economic Services	(18,341)	(11.90%)	▼	Timing	
<b>Operating Expense</b>					
Governance	(23,235)	(8.26%)	▼	Timing	Subscriptions - prepaid annual payments
General Purpose Funding	7,183	8.22%	▲	Timing	Delayed expenditure SES expenses and co-contribution lower than budget YTD
Law, Order and Public Safety	31,116	17.79%	▲	Timing	Delayed expenditure
Housing	10,492	26.75%	▲	Timing	Delayed expenditure
Recreation and Culture	75,002	13.08%	▲	Timing	Delayed expenditure Depreciation increased after 14/15 year end FV adjustments (536k). Roads maintenance program expenses above YTD budget.
Transport	(635,755)	(81.06%)	▼	Permanent	
Economic Services	34,029	13.41%	▲	Timing	Delayed expenditure
Other Property and Services	23,845	48.46%	▲	Timing	Private works
<b>Capital Expenses</b>					
Land Held for Resale	5,004	100.00%	▲	Timing	Delayed expenditure
Land and Buildings	32,854	18.14%	▲	Timing	Delayed expenditure
Infrastructure - Roads	838,247	83.30%	▲	Timing	Delayed expenditure
Infrastructure - Other	72,038	33.70%	▲	Timing	Delayed expenditure
Plant and Equipment	232,193	44.63%	▲	Timing	Delayed expenditure
<b>Financing</b>					
Proceeds from New Debentures	80,000			Permanent	Self-supporting Loan (Moora Bowling Club)
Advances to Community Groups	(80,000)		▼	Permanent	Funds transferred to Moora Bowling Club as per Council resolution
Repayment of Debentures	(13,023)	(16.73%)	▼	Timing	November payment processed in October

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

**Note 3: NET CURRENT FUNDING POSITION**

				Positive=Surplus (Negative=Deficit)		
				YTD 31 Oct	30th June	YTD 31 Oct
				2015	2015	2014
				\$	\$	\$
<b>Current Assets</b>						
	Cash Unrestricted	4	4,103,547	1,960,815	3,277,665	
	Cash Restricted	4	1,890,794	1,872,300	2,037,056	
	Receivables - Rates	6	1,639,000	359,408	1,570,668	
	Receivables -Other	6	106,777	170,243	128,706	
	Inventories		34,796	12,236	38,879	
				7,774,913	4,375,000	7,052,974
<b>Less: Current Liabilities</b>						
	Trade and Other Payables		(135,908)	(213,232)	(44,039)	
	Provision for Employee Benefits		(525,281)	(525,281)	(444,048)	
	Current Portion of Long Term Borrowings		(210,082)	(297,510)	(217,794)	
				(871,271)	(1,036,022)	(705,881)
	Less: Cash Reserves	7	(1,890,794)	(1,872,300)	(2,037,056)	
	Less: Current Loans Clubs/Institutions		(13,220)	(20,448)	(15,081)	
	Add: Current Portion of Long Term Borrowings		210,082	297,510	217,794	
	Add: Leave Liability Not Required to Be Funded		112,323	112,323	112,323	
<b>Net Current Funding Position</b>				<b>5,322,033</b>	<b>1,856,063</b>	<b>4,625,072</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 31 October 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%	101,047			101,047	Westpac	At Call
Reserve Bank Account	2.55%		794		794	Westpac	At Call
Trust Bank Account	0.00%			60,131	60,131	Westpac	At Call
Cash On Hand	Nil	2,500			2,500	N/A	On Hand
<b>(b) Term Deposits</b>							
Municipal Funds	3.00%	1,500,000			1,500,000	Bankwest	05-Nov-15
Municipal Funds	3.00%	2,500,000			2,500,000	Westpac	14-Dec-15
Reserve Funds	2.89%		1,055,000		1,055,000	NAB	16-Feb-16
Reserve Funds	3.00%		835,000		835,000	BankWest	02-May-16
<b>Total</b>		<b>4,103,547</b>	<b>1,890,794</b>	<b>60,131</b>	<b>6,054,471</b>		

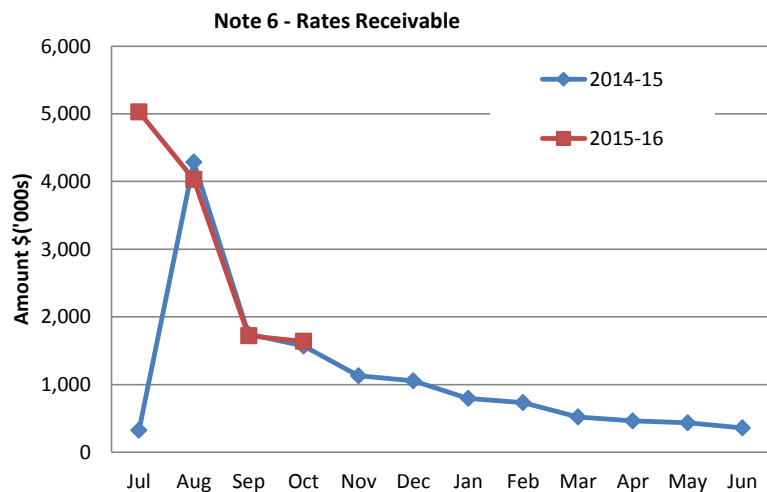
**Comments/Notes - Investments**

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

**Note 6: RECEIVABLES**

**Receivables - Rates Receivable**

	YTD 31 Oct 2015	30 June 2015
	\$	\$
Opening Arrears Previous Years	359,408	333,068
Levied this year	4,689,163	4,656,322
Less Collections to date	(3,409,570)	(4,629,982)
Equals Current Outstanding	<b>1,639,000</b>	<b>359,408</b>
<b>Net Rates Collectable</b>	<b>1,639,000</b>	<b>359,408</b>
% Collected	67.54%	92.80%



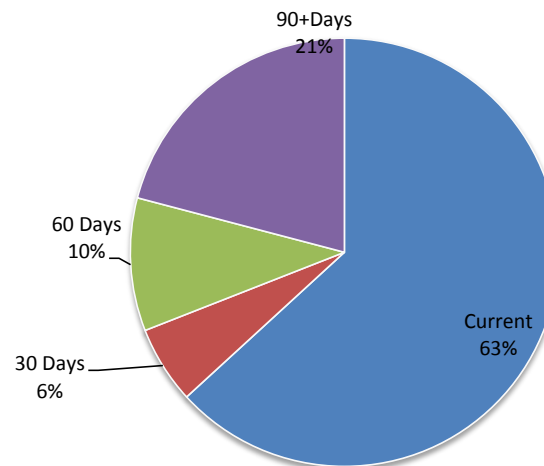
Comments/Notes - Receivables Rates

**Receivables - General**

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	59,754	5,541	9,496	19,768
<b>Total Receivables General Outstanding</b>				<b>94,559</b>

Amounts shown above include GST (where applicable)

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



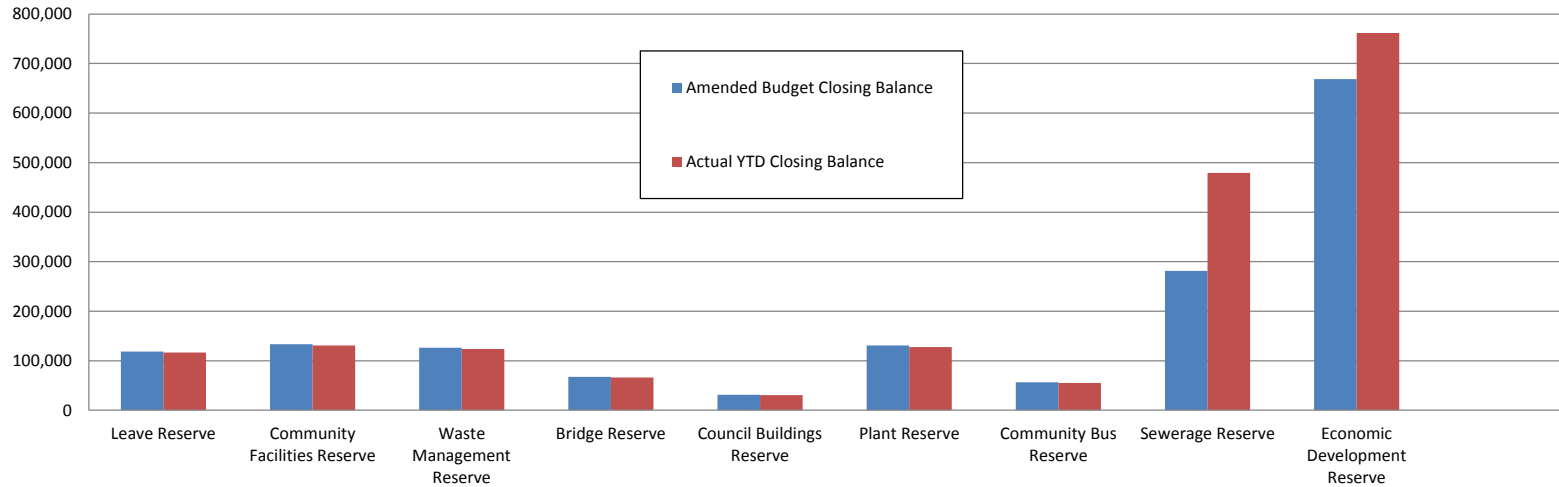
Comments/Notes - Receivables General

**Shire of Moora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 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	1,140	0	0	0	0		118,422	116,562
Community Facilities Reserve	129,258	4,200	1,277	0	0	0	0		133,458	130,535
Waste Management Reserve	122,328	4,000	1,208	0	0	0	0		126,328	123,536
Bridge Reserve	65,541	2,000	647	0	0	0	0		67,541	66,188
Council Buildings Reserve	30,035	1,000	297	0	0	0	0		31,035	30,332
Plant Reserve	126,485	4,000	1,249	0	0	0	0		130,485	127,734
Community Bus Reserve	54,438	1,800	538	0	0	0	0		56,238	54,976
Sewerage Reserve	474,411	10,000	4,686	0	0	(203,180)	0		281,231	479,097
Economic Development Reserve	754,381	14,300	7,452	0	0	(100,000)	0		668,681	761,833
	<b>1,872,299</b>	<b>44,300</b>	<b>18,495</b>	<b>0</b>	<b>0</b>	<b>(303,180)</b>	<b>0</b>		<b>1,613,419</b>	<b>1,890,794</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 31 October 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 10 2015			
					Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
				<b>Plant and Equipment</b>				
136,125	(136,125)	34,864	34,864	Sewerage Truck	30,850	34,864	4,014	
			0	Patching Truck	12,800	0	(12,800)	
5,534	(5,534)	1,600	1,600	Metro Traffic Classifier x 2	1,000	1,600	600	
			0	Work Ute	6,000	0	(6,000)	
<b>141,659</b>	<b>(141,659)</b>	<b>36,464</b>	<b>36,464</b>		<b>50,650</b>	<b>36,464</b>	<b>(14,186)</b>	

**Comments - Capital Disposal/Replacements**

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

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

31/10/2015

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 \$
<b>Housing</b>									
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
<b>Recreation and Culture</b>									
Moora Town Hall Upgrade 314	178,967	27/04/19		19,922	19,922	159,045	159,045	3,508	5,673
Town Hall Upgrade 315	246,591	11/08/19		25,852	12,829	220,739	233,762	5,181	3,730
Bowling Club SS Loan			80,000			80,000			
<b>Transport</b>									
Tip and Rubbish Trucks 320	61,845	24/05/16		15,153	15,153	46,692	46,692	466	830
<b>Economic Development</b>									
Moora Lifestyle Village 323	538,322	21/06/19		29,927	29,927	508,395	508,395	7,200	8,290
	<b>1,200,375</b>		<b>480,000</b>	<b>90,855</b>	<b>77,832</b>	<b>1,189,520</b>	<b>1,122,543</b>	<b>16,223</b>	<b>18,523</b>

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 October 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)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>								
20201 Grants Commission Grant Needs	WALGGC	Y	384,519		101,026		101,026	283,494
20202 Grants Commission - Road Formula	WALGGC	Y	315,564		77,511		77,511	238,054
20116 CBH Payment In Lieu Of Rates	Contribution - CBH	NA	19,436		19,436		19,436	0
<b>LAW, ORDER, PUBLIC SAFETY</b>								
20502 DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Y	32,959		12,085		12,085	20,874
20701 DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Y	8,911		3,268		3,268	5,644
20702 Contributions - Emergency Services Co	Dept. of Fire & Emergency Serv.	Y	109,500		20,304		20,304	89,196
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		320		320	3,680
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
<b>HOUSING</b>								
22201 Reimbursements/Insurance	Regional Development & Lands	NA	0		0		0	0
<b>COMMUNITY AMENITIES</b>								
22501 Contribution - Drum Muster Cost	Drum Muster	NA	4,000		746		746	3,254
<b>RECREATION AND CULTURE</b>								
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		149		149	(149)
23309 KIDSPORT Administration Fees	Healthways	Y	0		0		0	0
23355 Grants - Kidsports Funding	Healthways	Y	10,000		12,000		12,000	(2,000)
23388 Event sponsorship	Various community	NA	0		2,091		2,091	(2,091)
43319 Swimming Pool Capital Grant	DSR	Y	30,000			0	0	30,000
43320 War Memorial Grant	Dep. Veteran Affairs	Y	0			0	0	0
43322 Mens Shed - WDC Capital Grant	WDC	Y	0			455	455	(455)
43311 Rec Ground Playground	LotteryWest	N	30,000			0	0	30,000
<b>TRANSPORT</b>								
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			470,908	470,908	446,151
43805 Grant - Bridges	Main Roads WA (GST Adj)	N	0			12,409	12,409	(12,409)
43808 Grant - Roads to Recovery	Dept. of Regional Development	Y	126,750			0	0	126,750
<b>EDUCATION AND WELFARE</b>								
20802 Grants for Community Events	TBA	N	0		0		0	0
21703 Child Care Centre - Fee Subsidy from F	Family Assistance Office	Y	100,000		0		0	100,000
21705 Child Care Centre - Operational Support	DEEWR	Y	48,000		14,721		14,721	33,279
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
<b>HEALTH</b>								
21403 Podiatry Service - Subsidy HDWA	HDWA	Y	2,300				0	2,300
<b>ECONOMIC SERVICES</b>								
24611 Grant - Tourism Development Strategy	WA Tourism	N	0		455		455	(455)
24703 Building Commissions - BCITF/BRB	WA Department of Building	NA	300		0		0	300
25206 Electricity Reimbursements - Lifestyle	MLSV	NA	8,000		3,141		3,141	4,859
<b>OTHER PROPERTY AND SERVICES</b>								
25485 Employment Incentive Subsidy	CCI Apprentice	N	0		0		0	0
25602 Insurance Reimbursements	LGIS	NA	0		0		0	0
<b>TOTALS</b>			<b>3,402,298</b>	<b>0</b>	<b>414,750</b>	<b>721,150</b>	<b>1,135,900</b>	<b>2,266,398</b>
Operating	Operating		1,245,489				414,750	
Non-Operating	Non-operating		2,156,809				721,150	
			<u>3,402,298</u>				<u>1,135,900</u>	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 October 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	37,555	12,516	11,289	1,227	<b>11,289</b>	
<b>Governance Total</b>		<b>37,555</b>	<b>12,516</b>	<b>11,289</b>	<b>1,227</b>	<b>11,289</b>	
<b>Law, Order And Public Safety</b>							
Construction of Fire Shed (FESA)	30502	29,000	9,664	0	9,664	0	
<b>Law, Order And Public Safety Total</b>		<b>29,000</b>	<b>9,664</b>	<b>0</b>	<b>9,664</b>	<b>0</b>	
<b>Housing</b>							
Construction of 1 x Executive Home	32304	500,000	0	0	0		
<b>Housing Total</b>		<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Recreation And Culture</b>							
Hydrotherapy Pool	30415	0	0	1,576	(1,576)		
Swimming Pool Renewal	32317	32,330	10,772	0	10,772	0	
Skate Park & Bike Track Upgrade	33305	11,450	3,816	0	3,816		
Moora Recreation Centre - Furniture & Fittings Upgrade	33321	12,500	4,164	7,314	(3,150)	7,314	
Community Sporting Facilities	33326	15,000	5,004	0	5,004	0	
Shed - Equipment Storage	33011	6,390	2,128	0	2,128	0	
Mens Shed	33014	10,000	3,332	8,500	(5,168)		
Miling Pavilion	33318	40,000	13,332	0	13,332	0	
Watheroo Pavilion Upgrade	33340	14,909	4,968	15,853	(10,885)	15,853	
<b>Recreation And Culture Total</b>		<b>142,579</b>	<b>47,516</b>	<b>33,243</b>	<b>14,273</b>	<b>23,167</b>	
<b>Economic Services</b>							
Entry Statements	34604	20,000	6,672	0	6,672		
Moora Lifestyle Village Development	35001	12,000	4,004	0	4,004		
Caravan Park Upgrade	34612	102,330	100,772	103,758	(2,986)		14/15 WIP t/f
<b>Transport Total</b>		<b>134,330</b>	<b>111,448</b>	<b>103,758</b>	<b>7,690</b>	<b>0</b>	
<b>Land and Buildings Total</b>		<b>843,465</b>	<b>181,144</b>	<b>148,290</b>	<b>32,854</b>	<b>34,456</b>	
<b>Land Held for Resale</b>							
<b>Economic Services</b>							
Industrial Park - Land Extension	35260	15,000	5,004	0	5,004		
<b>Economic Services Total</b>		<b>15,000</b>	<b>5,004</b>	<b>0</b>	<b>5,004</b>	<b>0</b>	
<b>Land Held for Resale Total</b>		<b>15,000</b>	<b>5,004</b>	<b>0</b>	<b>5,004</b>	<b>0</b>	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 October 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>Furniture &amp; Office Equip.</b>							
<b>Governance</b>							
Purchase Computing Equipment	30402	24,686	8,224	8,917	(693)	8,917	
<b>Governance Total</b>		<b>24,686</b>	<b>8,224</b>	<b>8,917</b>	<b>(693)</b>	<b>8,917</b>	
<b>Furniture &amp; Office Equip. Total</b>		<b>24,686</b>	<b>8,224</b>	<b>8,917</b>	<b>(693)</b>	<b>8,917</b>	
<b>Plant , Equip. &amp; Vehicles</b>							
<b>Governance</b>							
<b>Community Amenities</b>							
Water Truck 2014/15	34063	236,071	236,071	215,080	20,991	215,080	
Renewal of Moora Sewerage Scheme	39520	67,100	22,364	8,926	13,438	8,926	
<b>Community Amenities Total</b>		<b>303,171</b>	<b>258,435</b>	<b>224,006</b>	<b>34,429</b>	<b>224,006</b>	
<b>Transport</b>							
Jetting Machine	30458	40,000	13,332	0	13,332	0	
23 Tonne Excavator	34069	330,000	110,000	0	110,000	0	
Patching Truck 2014/15	34064	216,800	72,264	0	72,264	0	
Metro Traffic Classifiers	34077	10,000	3,328	11,600	(8,272)	11,600	
<b>Transport Total</b>		<b>596,800</b>	<b>198,924</b>	<b>11,600</b>	<b>187,324</b>	<b>11,600</b>	
<b>Other Property and Services</b>							
Water Tanker	34015	84,000	28,000	52,500	(24,500)	52,500	
Work Ute	34067	76,330	25,448	0	25,448	0	
Cement Mixer	34075	2,500	832	0	832	0	
Ride on Mower	33302	8,000	2,664	0	2,664	0	
Skid Steer Loader	34065	10,000	3,332	0	3,332	0	
Trailers	34081	8,000	2,664	0	2,664	0	
<b>Other Property and Services Total</b>		<b>188,830</b>	<b>62,940</b>	<b>52,500</b>	<b>10,440</b>	<b>52,500</b>	
<b>Plant , Equip. &amp; Vehicles Total</b>		<b>1,088,801</b>	<b>520,299</b>	<b>288,106</b>	<b>232,193</b>	<b>288,106</b>	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 October 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	911,329	303,768	112,188	191,580	112,188	
Road Construction - Blackspot	33911	436,825	145,604	887	144,717	887	
Road Construction - Roads To Recovery	33913	331,163	110,376	8,260	102,116	8,260	
Drainage Construction	33914	0	0	51	(51)	51	
Footpath Construction	33916	83,747	27,912	9,686	18,226	9,686	
Various Footpath Construction TBA		250,000	0	0	0		
Road Construction - Widen, Seal & Kerb	33917	94,393	31,456	0	31,456	0	
Road Construction - Town Streets	33918	424,234	141,392	1,405	139,987	1,405	
Road Construction - Rural Bitumen Roads	33919	561,273	187,076	35,595	151,481	35,595	
Road Construction - Rural Regravelling Projects	33920	176,263	58,736	0	58,736	0	
<b>Transport Total</b>		<b>3,269,227</b>	<b>1,006,320</b>	<b>168,073</b>	<b>838,247</b>	<b>168,073</b>	
<b>Infrastructure Assets - Roads Total</b>		<b>3,269,227</b>	<b>1,006,320</b>	<b>168,073</b>	<b>838,247</b>	<b>168,073</b>	
<b>Infrastructure Assets - Other</b>							
<b>Education And Welfare</b>							
Childcare Centre - Renewal	31708	27,500	9,164	9,748	(584)	9,748	
<b>Education And Welfare Total</b>		<b>27,500</b>	<b>9,164</b>	<b>9,748</b>	<b>(584)</b>	<b>9,748</b>	
<b>Community Amenities</b>							
Electronic Community Notice Board	33720	20,000	6,664	0	6,664	0	
Moora Sewerage System Upgrade	39521	163,000	54,332	122,228	(67,896)	122,228	
<b>Community Amenities Total</b>		<b>183,000</b>	<b>60,996</b>	<b>122,228</b>	<b>(61,232)</b>	<b>122,228</b>	
<b>Recreation And Culture</b>							
Moora Recreation Centre - Upgrade Precinct	33307	25,000	8,332	0	8,332		
Renewal of Park Infrastructure	33308	20,000	6,664	0	6,664	0	
<b>Recreation And Culture Total</b>		<b>45,000</b>	<b>14,996</b>	<b>0</b>	<b>14,996</b>	<b>0</b>	
<b>Transport</b>							
Moora Airstrip	33901	253,500	84,500	9,741	74,759		
<b>Transport Total</b>		<b>253,500</b>	<b>84,500</b>	<b>9,741</b>	<b>74,759</b>	<b>0</b>	
<b>Other Property</b>							
Depot Infrastructure	35950	100,000	33,336	0	33,336	0	
Remediation of Contamination - Depot	35951	32,330	10,772	10	10,762	10	
<b>Other Property Total</b>		<b>132,330</b>	<b>44,108</b>	<b>10</b>	<b>44,098</b>	<b>10</b>	

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

**Note 13: CAPITAL ACQUISITIONS**

		Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance Under/(Over)	YTD Actual (Renewal Exp)	Strategic Reference / Comment
<b>Infrastructure Assets</b>							
Infrastructure Assets - Other Total		641,330	213,764	141,726	72,038	122,237	
<b>Capital Expenditure Total</b>		5,882,509	1,934,755	755,112	1,179,643	621,789	