

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ended 30 November 2015

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Moora

Compilation Report

For the Period Ended 30 November 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 November 2015 of \$4,732,828.

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:

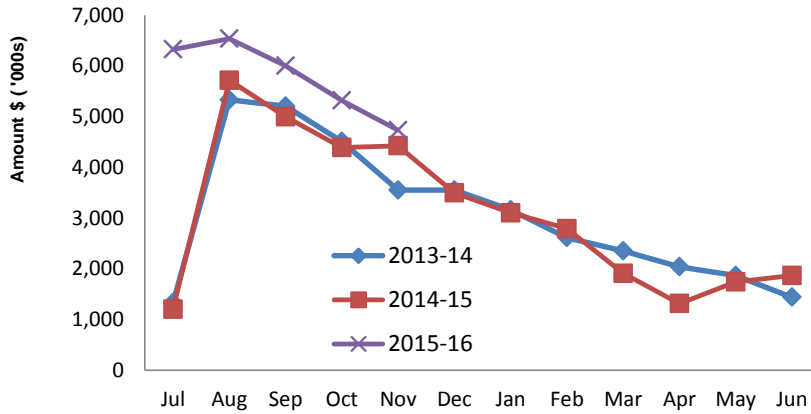
Date prepared:

3/12/2015

Shire of Moora

Monthly Summary Information
For the Period Ended 30 November 2015

Liquidity Over the Year (Refer Note 3)



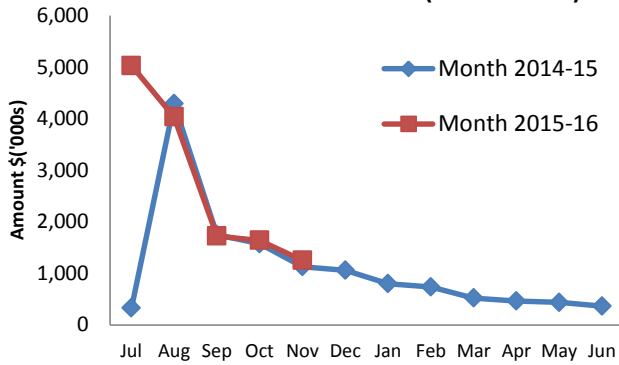
Cash and Cash Equivalents as at period end

Unrestricted	\$ 3,921,813
Restricted	\$ 1,890,794
	\$ 5,812,608

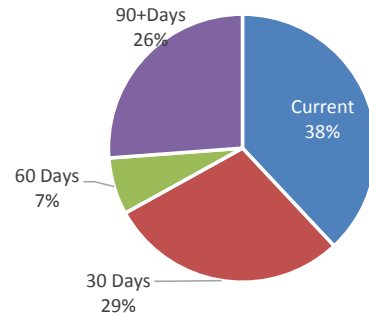
Receivables

Rates	\$ 1,251,292
Other	\$ 26,853
	\$ 1,278,145

Rates Receivable (Refer Note 6)



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



Comments

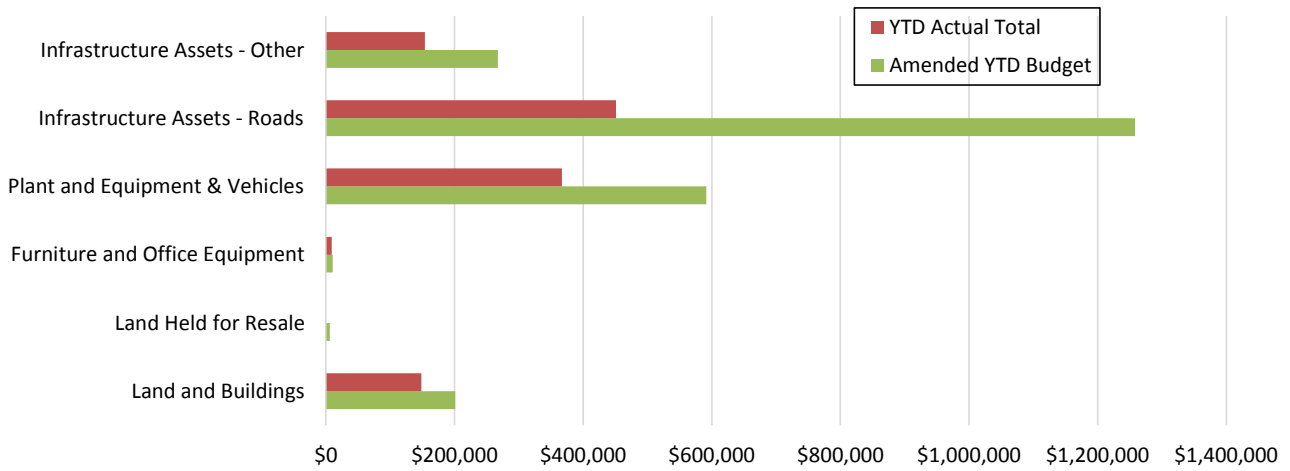
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Moora

Monthly Summary Information

For the Period Ended 30 November 2015

Capital Expenditure Program YTD



Comments

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

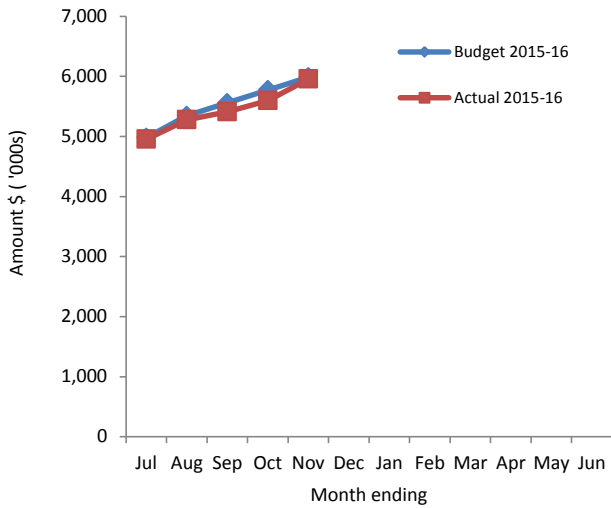
Shire of Moora

Monthly Summary Information

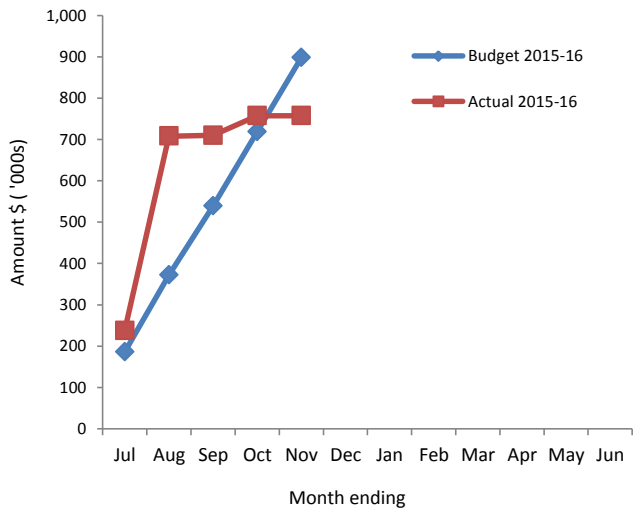
For the Period Ended 30 November 2015

Revenues

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

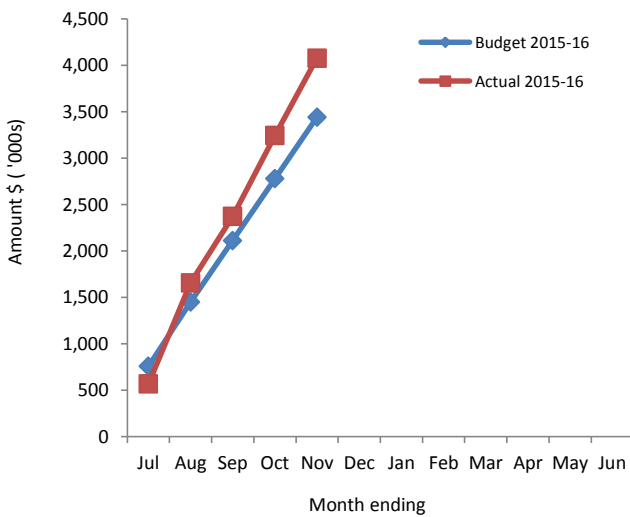


Budget Capital Revenue -v- Actual (Refer Note 2)

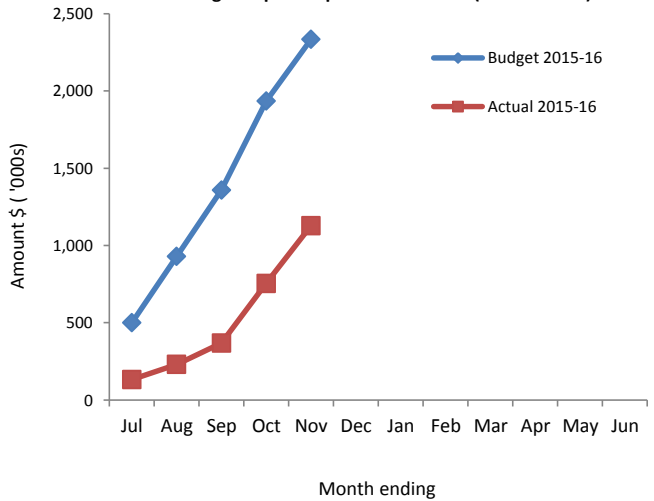


Expenditure

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. 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 30 November 2015

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Governance		\$ 25,500	\$ 10,615	\$ 21,862	\$ 11,247	% 105.95%	▲
General Purpose Funding - Rates	9	3,694,125	3,694,125	3,637,701	(56,424)	(1.53%)	▲
General Purpose Funding - Other		909,121	390,121	452,555	62,434	16.00%	▲
Law, Order and Public Safety		276,744	176,719	153,337	(23,382)	(13.23%)	▼
Health		22,100	9,200	9,996	796	8.65%	
Education and Welfare		348,000	144,995	151,580	6,585	4.54%	
Housing		140,050	45,485	46,281	796	1.75%	
Community Amenities		1,172,702	1,055,818	1,047,660	(8,158)	(0.77%)	
Recreation and Culture		194,536	80,985	64,018	(16,967)	(20.95%)	▼
Transport		166,800	155,545	149,100	(6,445)	(4.14%)	
Economic Services		462,341	192,615	191,090	(1,525)	(0.79%)	
Other Property and Services		75,000	31,255	30,448	(807)	(2.58%)	
Total Operating Revenue		7,487,019	5,987,478	5,955,629	(31,849)		
Operating Expense							
Governance		(780,266)	(343,625)	(357,229)	(13,604)	(3.96%)	
General Purpose Funding		(253,712)	(106,028)	(103,569)	2,459	2.32%	
Law, Order and Public Safety		(474,098)	(212,248)	(200,120)	12,128	5.71%	▲
Health		(97,263)	(40,475)	(40,802)	(327)	(0.81%)	
Education and Welfare		(399,535)	(166,385)	(160,219)	6,166	3.71%	
Housing		(117,920)	(49,035)	(34,270)	14,765	30.11%	▲
Community Amenities		(1,118,751)	(465,900)	(431,364)	34,536	7.41%	▲
Recreation and Culture		(1,681,002)	(711,727)	(619,395)	92,333	12.97%	▲
Transport		(2,353,091)	(980,390)	(1,821,616)	(841,226)	(85.81%)	▼
Economic Services		(761,573)	(317,115)	(276,200)	40,915	12.90%	▲
Other Property and Services		(42,313)	(48,302)	(34,357)	13,946	28.87%	▲
Total Operating Expenditure		(8,079,524)	(3,441,231)	(4,079,141)	(637,911)		
Funding Balance Adjustments							
Add back Depreciation		2,137,879	890,745	1,558,550	667,805	74.97%	▲
Disposal	8	(50,650)	(21,120)	(36,464)	(15,344)	72.65%	
Adjust Provisions and Accruals		0	0	(6,375)	(6,375)		▼
Net Cash from Operations		1,494,724	3,415,872	3,392,199	(23,673)		
Capital Revenues							
Grants, Subsidies and	11	2,156,809	898,680	721,150	(177,530)	(19.75%)	▼
Proceeds from Disposal of Assets	8	75,150	0	36,464	36,464		▲
Total Capital Revenues		2,231,959	898,680	757,614	(141,066)		
Capital Expenses							
Land Held for Resale		(15,000)	(6,255)	0	6,255	100.00%	▲
Land and Buildings	13	(843,465)	(201,430)	(148,290)	53,140	26.38%	▲
Infrastructure - Roads	13	(3,269,227)	(1,257,900)	(450,965)	806,935	64.15%	▲
Infrastructure - Other	13	(641,330)	(267,205)	(153,721)	113,484	42.47%	▲
Plant and Equipment	13	(1,088,801)	(591,356)	(367,114)	224,242	37.92%	▲
Furniture and Equipment	13	(24,686)	(10,280)	(8,917)	1,363	13.26%	▲
Total Capital Expenditure		(5,882,509)	(2,334,426)	(1,129,008)	1,205,418		
Net Cash from Capital Activities		(3,650,550)	(1,435,746)	(371,394)	1,064,352		
Financing							
Proceeds from New Debentures		480,000	0	80,000	80,000		
Proceeds from Advances		14,235	3,976	11,055	7,079	178.04%	
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)	(106,212)	(136,600)	(30,388)	(28.61%)	▼
Transfer to Reserves	7	(44,300)	0	(18,495)	(18,495)		▼
Net Cash from Financing Activities		455,605	(102,236)	(144,040)	(41,804)		
Net Operations, Capital and Financing		(1,700,221)	1,877,890	2,876,765	998,875		
Opening Funding Surplus(Deficit)	3	1,819,822	1,819,822	1,856,063	36,241	1.99%	
Closing Funding Surplus(Deficit)	3	119,601	3,697,712	4,732,828	1,035,116		

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 November 2015

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Rates	9	3,694,125	3,694,125	3,637,701	(56,424)	(1.53%)	
Operating Grants, Subsidies and Contributions	11	1,245,489	616,341	619,524	3,183	0.52%	
Fees and Charges		2,249,653	1,552,967	1,574,514	21,547	1.39%	
Service Charges		0	0	0	0		
Interest Earnings		158,602	66,065	59,691	(6,374)	(9.65%)	▼
Other Revenue		88,500	36,860	27,735	(9,125)	(24.76%)	▼
Profit on Disposal of Assets	8	50,650	21,120	36,464			
Total Operating Revenue		7,487,019	5,987,478	5,955,629	(47,192)		
Operating Expense							
Employee Costs		(2,987,836)	(1,250,787)	(1,374,935)	(124,148)	(9.93%)	▼
Materials and Contracts		(2,249,187)	(936,520)	(809,756)	126,764	13.54%	▲
Utility Charges		(395,799)	(164,770)	(94,170)	70,600	42.85%	▲
Depreciation on Non-Current Assets		(2,137,879)	(890,745)	(1,558,550)	(667,805)	(74.97%)	▼
Interest Expenses		(68,601)	(22,686)	(25,051)	(2,365)	(10.43%)	
Insurance Expenses		(173,371)	(129,683)	(181,899)	(52,216)	(40.26%)	▼
Other Expenditure		(66,851)	(46,040)	(34,780)	11,260	24.46%	▲
Loss on Disposal of Assets	8	0	0	0			
Total Operating Expenditure		(8,079,524)	(3,441,231)	(4,079,141)	(637,911)		
Funding Balance Adjustments							
Add back Depreciation		2,137,879	890,745	1,558,550	667,805	74.97%	▲
Disposal	8	(50,650)	(21,120)	(36,464)	(15,344)	72.65%	
Adjust Provisions and Accruals		0	0	(6,375)	(6,375)		▼
Net Cash from Operations		1,494,724	3,415,872	3,392,199	(39,017)		
Capital Revenues							
Grants, Subsidies and	11	2,156,809	898,680	721,150	(177,530)	(19.75%)	▼
Proceeds from Disposal of Assets	8	75,150	0	36,464	36,464		▲
Total Capital Revenues		2,231,959	898,680	757,614	(141,066)		
Capital Expenses							
Land Held for Resale		(15,000)	(6,255)	0	6,255	100.00%	▲
Land and Buildings	13	(843,465)	(201,430)	(148,290)	53,140	26.38%	▲
Infrastructure - Roads	13	(3,269,227)	(1,257,900)	(450,965)	806,935	64.15%	▲
Infrastructure - Other	13	(641,330)	(267,205)	(153,721)	113,484	42.47%	▲
Plant and Equipment	13	(1,088,801)	(591,356)	(367,114)	224,242	37.92%	▲
Furniture and Equipment	13	(24,686)	(10,280)	(8,917)	1,363	13.26%	▲
Total Capital Expenditure		(5,882,509)	(2,334,426)	(1,129,008)	1,205,418		
Net Cash from Capital Activities		(3,650,550)	(1,435,746)	(371,394)	1,064,352		
Financing							
Proceeds from New Debentures		480,000	0	80,000	80,000		
Proceeds from Advances		14,235	3,976	11,055	7,079	178.04%	
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)	(106,212)	(136,600)	(30,388)	(28.61%)	▼
Transfer to Reserves	7	(44,300)	0	(18,495)	(18,495)		▼
Net Cash from Financing Activities		455,605	(102,236)	(144,040)	(41,804)		
Net Operations, Capital and Financing		(1,700,221)	1,877,890	2,876,765	983,531		
Opening Funding Surplus(Deficit)	3	1,819,822	1,819,822	1,856,063	36,241	1.99%	
Closing Funding Surplus(Deficit)	3	119,601	3,697,712	4,732,828	1,019,773		

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 30 November 2015

							YTD 30 06 2015
Capital Acquisitions	Note	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	\$ 201,430	\$ 843,465	\$ (53,140)
Land Held for Resale	13	0	0	0	6,255	15,000	(6,255)
Furniture and Office Equipment	13	0	8,917	8,917	10,280	24,686	(1,363)
Plant and Equipment & Vehicles	13	0	367,114	367,114	591,356	1,088,801	(224,242)
Infrastructure Assets - Roads	13	0	450,965	450,965	1,257,900	3,269,227	(806,935)
Infrastructure Assets - Other	13	0	153,721	153,721	267,205	641,330	(113,484)
Capital Expenditure Totals		113,834	1,015,173	1,129,008	2,334,426	5,882,509	(1,205,418)

Funded By:

Capital Grants and Contributions	721,150	898,680	2,156,809	177,530
Borrowings	80,000	0	400,000	80,000
Other (Disposals & C/Fwd)	36,464	0	75,150	36,464
Own Source Funding - Cash Backed Reserves				
Sewerage Reserve	0	203,180	203,180	
Economic Development Reserve	0	100,000	100,000	
Total Own Source Funding - Cash Backed Reserves	0	303,180	303,180	(303,180)
Own Source Funding - Operations	291,394	829,386	2,644,190	(537,992)
Capital Funding Total	1,129,008	2,334,426	5,882,509	(902,238)

Comments and graphs

Capital Expenditure Program YTD



Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Note 2: EXPLANATION OF MATERIAL VARIANCES

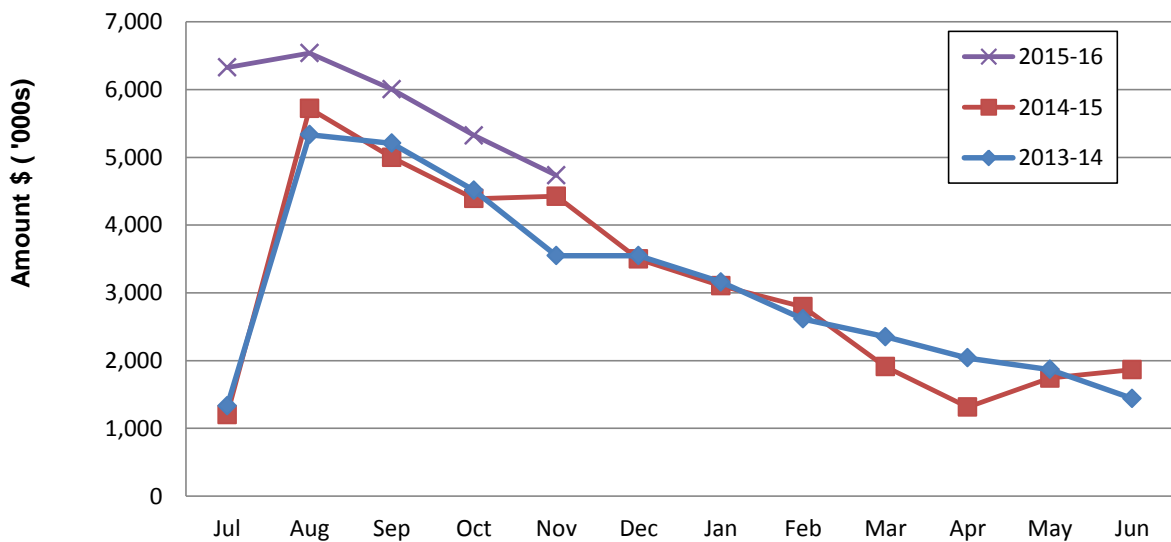
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	11,247	105.95%	▲	Timing	LGIS Scheme dividend received in full Nov 15
General Purpose Funding - Othe	62,434	16.00%	▲	Timing	Q2 FAG payment received Nov 15
Law, Order and Public Safety	(23,382)	(13.23%)	▼	Timing	SES expenses and co-contribution lower than budget YTD
Recreation and Culture	(16,967)	(20.95%)	▼	Timing	MPAC Lottery West Grant not received
Operating Expense					
Law, Order and Public Safety	12,128	5.71%	▲	Timing	SES expenses and co-contribution lower than budget YTD
Housing	14,765	30.11%	▲	Timing	Delayed expenditure
Community Amenities	34,536	7.41%	▲	Timing	Delayed expenditure
Recreation and Culture	92,333	12.97%	▲	Timing	Delayed expenditure
Transport	(841,226)	(85.81%)	▼	Permanent	Depreciation increased after 14/15 year end FV adjustments (666k). Roads maintenance program expenses above YTD budget.
Economic Services	40,915	12.90%	▲	Timing	Delayed expenditure
Other Property and Services	13,946	28.87%	▲	Timing	Private works
Capital Revenues					
Grants, Subsidies and	(177,530)	(19.75%)	▼	Permanent	Black Spot Funding won't be received
Capital Expenses					
Land Held for Resale	6,255	100.00%	▲	Timing	Delayed expenditure
Land and Buildings	53,140	26.38%	▲	Timing	Delayed expenditure
Infrastructure - Roads	806,935	64.15%	▲	Timing	Delayed expenditure
Infrastructure - Other	113,484	42.47%	▲	Timing	Delayed expenditure
Plant and Equipment	224,242	37.92%	▲	Timing	Delayed expenditure
Financing					
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	(30,388)	(28.61%)	▼	Timing	December payment processed in November

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 3: NET CURRENT FUNDING POSITION

				Positive=Surplus (Negative=Deficit)		
				YTD 30 Nov	30th June	YTD 30 Nov
				2015	2015	2014
				\$	\$	\$
Current Assets						
	Cash Unrestricted	4	3,921,813	1,960,815	3,747,487	
	Cash Restricted	4	1,890,794	1,872,300	2,037,056	
	Receivables - Rates	6	1,251,292	359,408	1,129,640	
	Receivables -Other	6	69,108	170,243	245,057	
	Inventories		7,536	12,236	30,711	
				7,140,543	4,375,000	7,189,950
Less: Current Liabilities						
	Trade and Other Payables		(91,143)	(213,232)	(126,337)	
	Provision for Employee Benefits		(525,281)	(525,281)	(444,048)	
	Current Portion of Long Term Borrowings		(164,337)	(297,510)	(190,971)	
				(780,761)	(1,036,022)	(761,355)
	Less: Cash Reserves	7	(1,890,794)	(1,872,300)	(2,037,056)	
	Less: Current Loans Clubs/Institutions		(12,820)	(20,448)	(13,537)	
	Add: Current Portion of Long Term Borrowings		164,337	297,510	190,971	
	Add: Leave Liability Not Required to Be Funded		112,323	112,323	112,323	
Net Current Funding Position				4,732,828	1,856,063	4,681,296

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 November 2015

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.25%	419,063			419,063	Westpac	At Call
Reserve Bank Account	2.55%		794		794	Westpac	At Call
Trust Bank Account	0.00%			60,019	60,019	Westpac	At Call
Cash On Hand	Nil	2,750			2,750	N/A	On Hand
(b) Term Deposits							
Municipal Funds	2.84%	1,000,000			1,000,000	Westpac	05-Feb-16
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
Total		3,921,813	1,890,794	60,019	5,872,626		

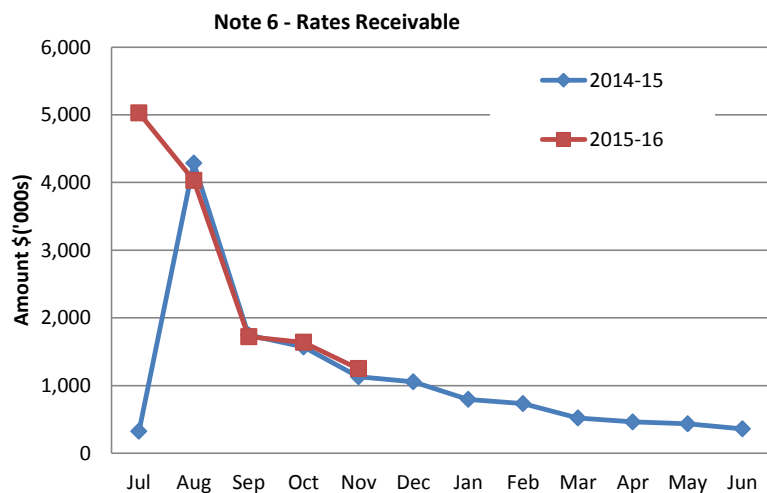
Comments/Notes - Investments

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 30 Nov 2015	30 June 2015
	\$	\$
Opening Arrears Previous Years	359,408	333,068
Levied this year	4,689,459	4,656,322
Less Collections to date	(3,797,574)	(4,629,982)
Equals Current Outstanding	1,251,292	359,408
Net Rates Collectable	1,251,292	359,408
% Collected	75.22%	92.80%



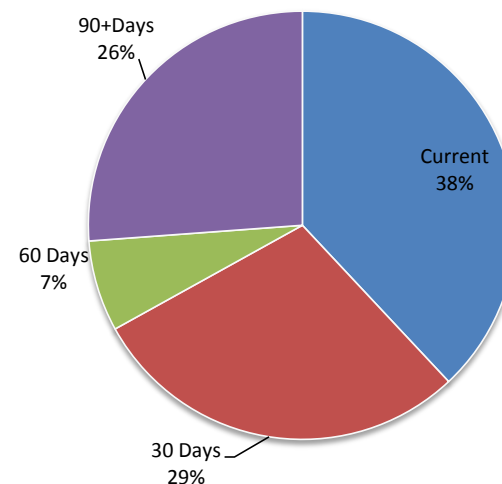
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	10,211	7,768	1,846	7,028
Total Receivables General Outstanding				26,853

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



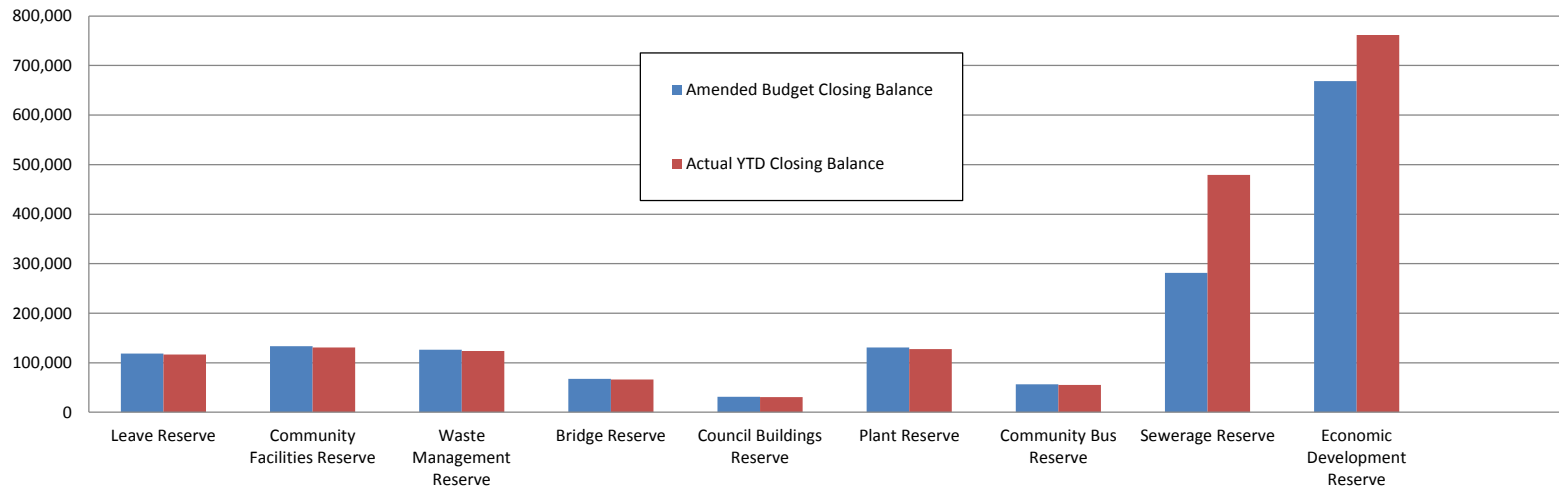
Comments/Notes - Receivables General

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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
	1,872,299	44,300	18,495	0	0	(303,180)	0		1,613,419	1,890,794

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 November 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 11 2015			
					Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
				Plant and Equipment				
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)	
141,659	(141,659)	36,464	36,464		50,650	36,464	(14,186)	

Comments - Capital Disposal/Replacements

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

30/11/2015

Particulars	Principal 1-Jul-15	Final Repayment	New Loans (Budget)	Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
Housing									
Housing Executive Home 317	174,650	27/06/22		0	0	174,650	174,650	(132)	0
ICM Housing Project			400,000	0	0	0	0	-	0
Recreation and Culture									
Moora Town Hall Upgrade 314	178,967	27/04/19		19,922	19,922	159,045	159,045	3,508	5,673
Town Hall Upgrade 315	246,591	11/08/19		25,852	25,852	220,739	220,739	5,181	7,265
Bowling Club SS Loan			80,000			80,000			
Transport									
Tip and Rubbish Trucks 320	61,845	24/05/16		30,510	30,510	31,335	31,335	1,093	1,457
Economic Development									
Moora Lifestyle Village 323	538,322	21/06/19		60,315	29,927	478,007	508,395	15,029	8,290
	1,200,375		480,000	136,600	106,212	1,143,775	1,094,163	24,679	22,686

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 November 2015

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2015-16 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
20201 Grants Commission Grant Needs	WALGGC	Y	384,519		202,051		202,051	182,468
20202 Grants Commission - Road Formula	WALGGC	Y	315,564		155,021		155,021	160,543
20116 CBH Payment In Lieu Of Rates	Contribution - CBH	NA	19,436		19,436		19,436	0
LAW, ORDER, PUBLIC SAFETY								
20502 DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Y	32,959		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		4,320		4,320	(320)
40501 FESA Plant & Equipment Grant	Dept. of Fire & Emergency Serv.	N	0			0	0	0
40502 FESA Building Grant	Dept. of Fire & Emergency Serv.	Y	28,165			0	0	28,165
HOUSING								
22201 Reimbursements/Insurance	Regional Development & Lands	NA	0		0		0	0
COMMUNITY AMENITIES								
22501 Contribution - Drum Muster Cost	Drum Muster	NA	4,000		746		746	3,254
RECREATION AND CULTURE								
23103 MPAC - Lotterywest Underwritten Sho	LotteryWest	Y	45,000		0		0	45,000
23104 Community Contributions	Community In-Kind Contribution	NA	0		0		0	0
23203 Swimming Pool Operating Subsidy	WA Sport	N	0		0		0	0
23204 Swimming Pool Grant	Department of Sport and Rec	N	0		0		0	0
23304 Kindergym Contributions - Moora Rec	Community Donations	NA	0		184		184	(184)
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
TRANSPORT								
23901 Direct Grants - Maintenance	Main Roads WA	Y	147,500		147,500		147,500	0
23902 Street Lighting Subsidy	Main Roads WA	Y	5,500		0		0	5,500
23903 Contribution - Crossovers	Community	NA	0		0		0	0
25903 Sponsorship - Tidy Towns Competition	Tidy Towns	N	0		0		0	0
43801 Regional Road Grants	Regional Road Group	Y	593,560			237,379	237,379	356,181
43802 Black Spot Grants	Dept. of Transport	Y	431,275			0	0	431,275
43803 Grant - Roads to Recovery	Dept. of Regional Development	Y	917,059			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
EDUCATION AND WELFARE								
20802 Grants for Community Events	TBA	N	0		0		0	0
21703 Child Care Centre - Fee Subsidy from F	Family Assistance Office	Y	100,000		0		0	100,000
21705 Child Care Centre - Operational Support	DEEWR	Y	48,000		36,229		36,229	11,771
21707 Child Care Centre - Grants	Dept. of Communities	N	0		0		0	0
23397 Grant - Youth Program	Dept. of Communities	N	0		0		0	0
23398 Grants and Contributions - Youth Activ	Dept. of Communities	N	0		0		0	0
20801 Contribution - Moora Toy Library	Dept. of Communities	N	0		0		0	0
23399 Youth Centre Fundraising	Various	N	0		0		0	0
41701 Child Care Centre - Grants	Dept. of Communities	Y	0			0	0	0
43806 Aged Friendly Communities Grant	WDC / Dep. Of Communities	Y	0			0	0	0
HEALTH								
21403 Podiatry Service - Subsidy HDWA	HDWA	Y	2,300				0	2,300
ECONOMIC SERVICES								
24611 Grant - Tourism Development Strategy	WA Tourism	N	0		455		455	(455)
24703 Building Commissions - BCITF/BRB	WA Department of Building	NA	300		0		0	300
25206 Electricity Reimbursements - Lifestyle	MLSV	NA	8,000		3,835		3,835	4,165
OTHER PROPERTY AND SERVICES								
25485 Employment Incentive Subsidy	CCI Apprentice	N	0		0		0	0
25602 Insurance Reimbursements	LGIS	NA	0		0		0	0
TOTALS			3,402,298	0	619,524	721,150	1,340,674	2,061,624
Operating	Operating		1,245,489				619,524	
Non-Operating	Non-operating		2,156,809				721,150	
			<u>3,402,298</u>				<u>1,340,674</u>	

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

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets		Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance Under/(Over)	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Land and Buildings							
Governance							
Admin Centre Renewal	30410	37,555	15,645	11,289	4,356	11,289	
Governance Total		37,555	15,645	11,289	4,356	11,289	
Law, Order And Public Safety							
Construction of Fire Shed (FESA)	30502	29,000	12,080	0	12,080	0	
Law, Order And Public Safety Total		29,000	12,080	0	12,080	0	
Housing							
Construction of 1 x Executive Home	32304	500,000	0	0	0		
Housing Total		500,000	0	0	0	0	
Recreation And Culture							
Hydrotherapy Pool	30415	0	0	1,576	(1,576)		
Swimming Pool Renewal	32317	32,330	13,465	0	13,465	0	
Skate Park & Bike Track Upgrade	33305	11,450	4,770	0	4,770		
Moora Recreation Centre - Furniture & Fittings Upgrade	33321	12,500	5,205	7,314	(2,109)	7,314	
Community Sporting Facilities	33326	15,000	6,255	0	6,255	0	
Shed - Equipment Storage	33011	6,390	2,660	0	2,660	0	
Mens Shed	33014	10,000	4,165	8,500	(4,335)		
Miling Pavilion	33318	40,000	16,665	0	16,665	0	
Watheroo Pavilion Upgrade	33340	14,909	6,210	15,853	(9,643)	15,853	
Recreation And Culture Total		142,579	59,395	33,243	26,152	23,167	
Economic Services							
Entry Statements	34604	20,000	8,340	0	8,340		
Moora Lifestyle Village Development	35001	12,000	5,005	0	5,005		
Caravan Park Upgrade	34612	102,330	100,965	103,758	(2,793)		14/15 WIP t/f
Transport Total		134,330	114,310	103,758	10,552	0	
Land and Buildings Total		843,465	201,430	148,290	53,140	34,456	
Land Held for Resale							
Economic Services							
Industrial Park - Land Extension	35260	15,000	6,255	0	6,255		
Economic Services Total		15,000	6,255	0	6,255	0	
Land Held for Resale Total		15,000	6,255	0	6,255	0	

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

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets		Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance Under/(Over)	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Furniture & Office Equip.							
Governance							
Purchase Computing Equipment	30402	24,686	10,280	8,917	1,363	8,917	
Governance Total		24,686	10,280	8,917	1,363	8,917	
Furniture & Office Equip. Total		24,686	10,280	8,917	1,363	8,917	
Plant , Equip. & Vehicles							
Governance							
Community Amenities							
Water Truck 2014/15	34063	236,071	236,071	215,133	20,938	215,133	
Renewal of Moora Sewerage Scheme	39520	67,100	27,955	8,926	19,029	8,926	
Community Amenities Total		303,171	264,026	224,058	39,968	224,058	
Transport							
Jetting Machine	30458	40,000	16,665	39,555	(22,890)	39,555	
23 Tonne Excavator	34069	330,000	137,500	0	137,500	0	
Patching Truck 2014/15	34064	216,800	90,330	0	90,330	0	
Metro Traffic Classifiers	34077	10,000	4,160	11,600	(7,440)	11,600	
Transport Total		596,800	248,655	51,155	197,500	51,155	
Other Property and Services							
Water Tanker	34015	84,000	35,000	52,500	(17,500)	52,500	
Work Ute	34067	76,330	31,810	37,345	(5,535)	37,345	
Cement Mixer	34075	2,500	1,040	0	1,040	0	
Ride on Mower	33302	8,000	3,330	0	3,330	0	
Skid Steer Loader	34065	10,000	4,165	2,055	2,110	2,055	
Trailers	34081	8,000	3,330	0	3,330	0	
Other Property and Services Total		188,830	78,675	91,900	(13,225)	91,900	
Plant , Equip. & Vehicles Total		1,088,801	591,356	367,114	224,242	367,114	

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

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets		Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance Under/(Over)	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Infrastructure Assets - Roads							
Transport							
Road Construction - Regional Road Group	33910	911,329	379,710	239,024	140,686	239,024	
Road Construction - Blackspot	33911	436,825	182,005	3,932	178,073	3,932	
Road Construction - Roads To Recovery	33913	331,163	137,970	30,707	107,263	30,707	
Drainage Construction	33914	0	0	51	(51)	51	
Footpath Construction	33916	83,747	34,890	22,605	12,285	22,605	
Various Footpath Construction TBA		250,000	0	0	0		
Road Construction - Widen, Seal & Kerb	33917	94,393	39,320	0	39,320	0	
Road Construction - Town Streets	33918	424,234	176,740	20,410	156,330	20,410	
Road Construction - Rural Bitumen Roads	33919	561,273	233,845	134,236	99,609	134,236	
Road Construction - Rural Regravelling Projects	33920	176,263	73,420	0	73,420	0	
Transport Total		3,269,227	1,257,900	450,965	806,935	450,965	
Infrastructure Assets - Roads Total		3,269,227	1,257,900	450,965	806,935	450,965	

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

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets		Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance Under/(Over)	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Infrastructure Assets - Other							
Education And Welfare							
Childcare Centre - Renewal	31708	27,500	11,455	16,047	(4,592)	16,047	
Education And Welfare Total		27,500	11,455	16,047	(4,592)	16,047	
Community Amenities							
Standpipe Controllers Upgrade 2014/15	34084	0	0	2,968	(2,968)	2,968	
Electronic Community Notice Board	33720	20,000	8,330	0	8,330	0	
Moora Sewerage System Upgrade	39521	163,000	67,915	122,956	(55,041)	122,956	
Community Amenities Total		183,000	76,245	125,924	(49,679)	125,924	
Recreation And Culture							
Moora Recreation Centre - Upgrade Precinct	33307	25,000	10,415	0	10,415	0	
Renewal of Park Infrastructure	33308	20,000	8,330	0	8,330	0	
Recreation And Culture Total		45,000	18,745	0	18,745	0	
Transport							
Moora Airstrip	33901	253,500	105,625	9,741	95,884	0	
Transport Total		253,500	105,625	9,741	95,884	0	
Other Property							
Depot Infrastructure	35950	100,000	41,670	2,000	39,670	2,000	
Remediation of Contamination - Depot	35951	32,330	13,465	10	13,455	10	
Other Property Total		132,330	55,135	2,010	53,125	10	
Infrastructure Assets - Other Total		641,330	267,205	153,721	113,484	125,933	
Capital Expenditure Total		5,882,509	2,334,426	1,129,008	1,205,418	987,385	