

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ended 31 December 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 December 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 December 2015 of \$3,774,087.

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

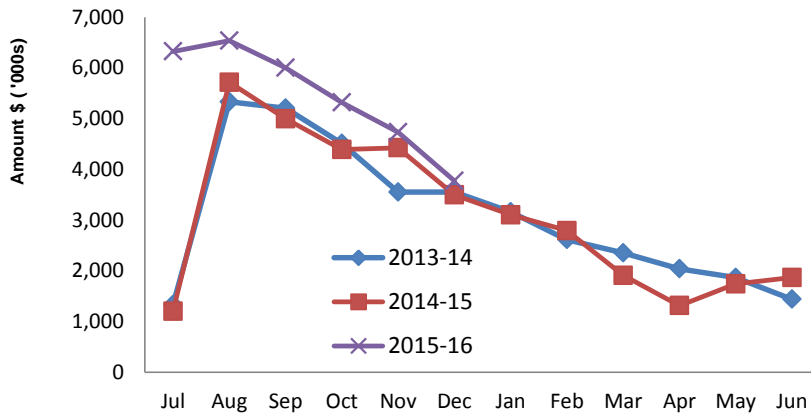
Reviewed by:

Date prepared:

8/01/2015

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

Liquidity Over the Year (Refer Note 3)



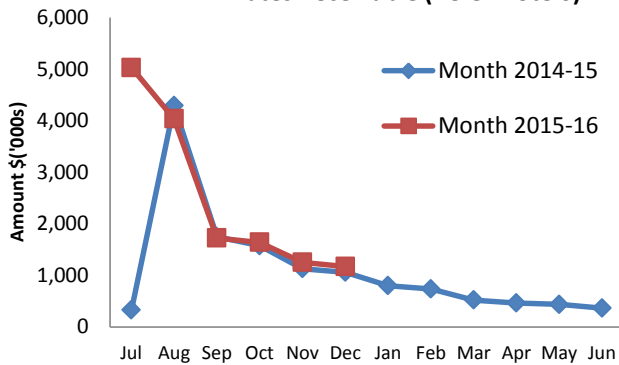
Cash and Cash Equivalents as at period end

Unrestricted	\$ 3,057,304
Restricted	\$ 1,890,794
	\$ 4,948,098

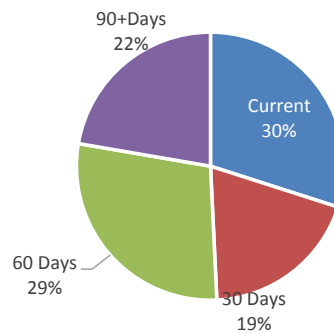
Receivables

Rates	\$ 1,168,888
Other	\$ 25,254
	\$ 1,194,142

Rates Receivable (Refer Note 6)



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



Comments

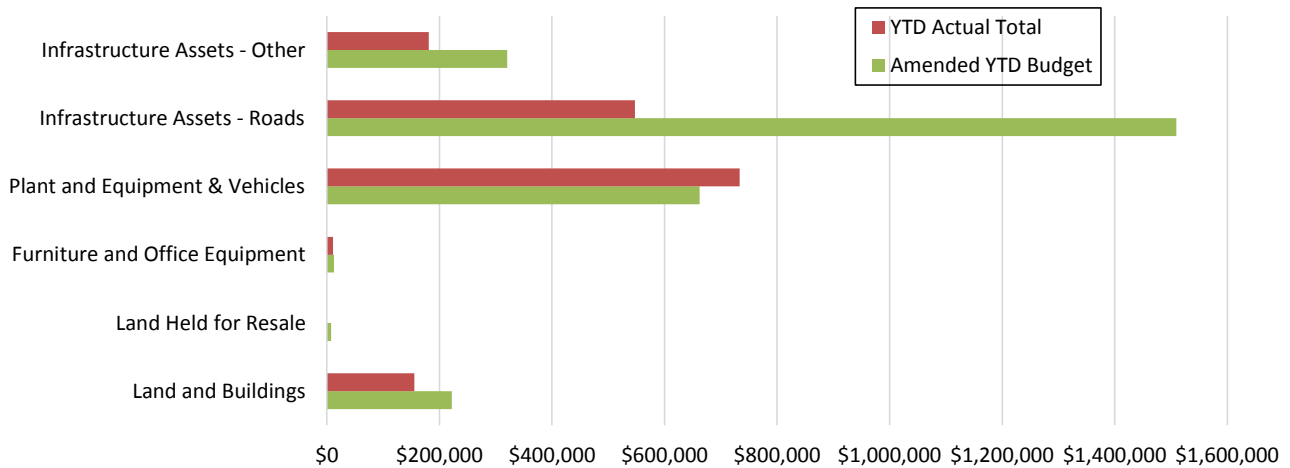
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Moora

Monthly Summary Information

For the Period Ended 31 December 2015

Capital Expenditure Program YTD



Comments

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

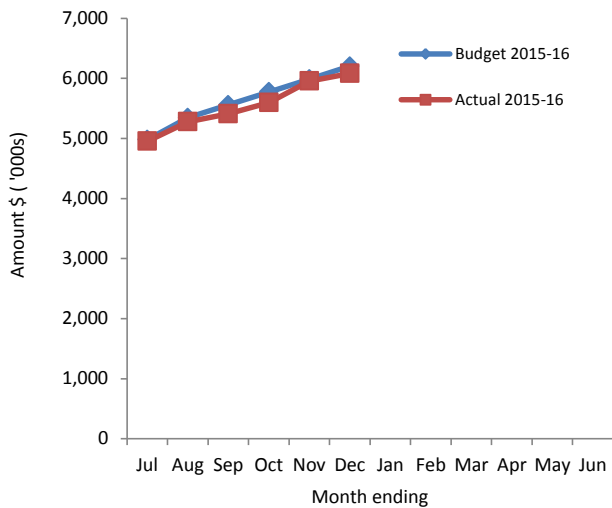
Shire of Moora

Monthly Summary Information

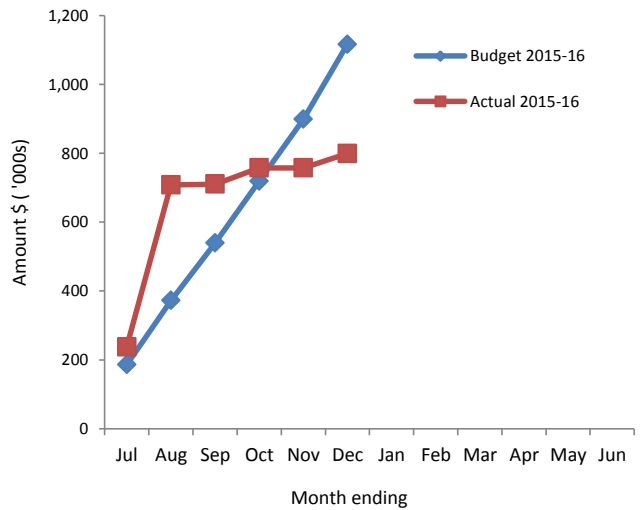
For the Period Ended 31 December 2015

Revenues

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

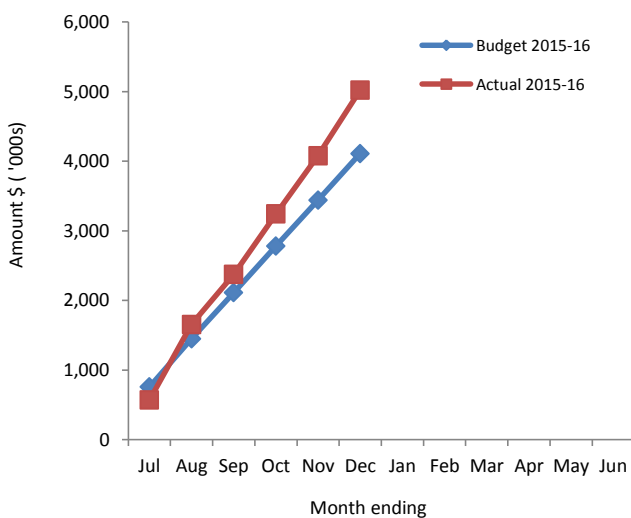


Budget Capital Revenue -v- Actual (Refer Note 2)

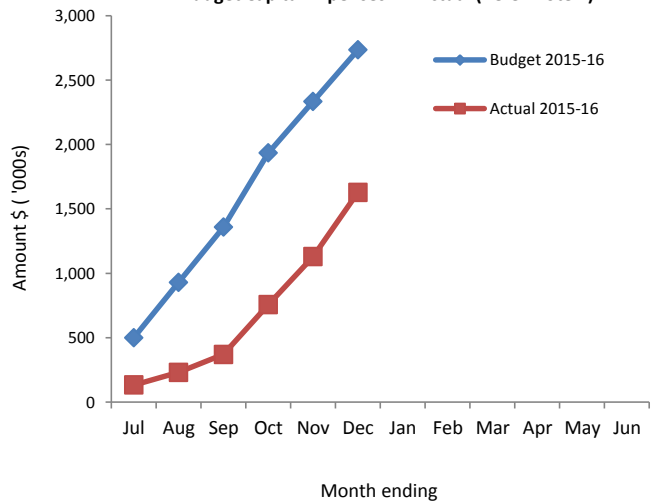


Expenditure

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 31 December 2015

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Governance		\$ 25,500	\$ 12,738	\$ 25,525	\$ 12,787	% 100.39%	▲
General Purpose Funding - Rates	9	3,694,125	3,694,125	3,636,549	(57,576)	(1.56%)	▲
General Purpose Funding - Other		909,121	464,258	478,559	14,301	3.08%	
Law, Order and Public Safety		276,744	191,008	157,654	(33,354)	(17.46%)	▼
Health		22,100	11,040	10,958	(82)	(0.74%)	
Education and Welfare		348,000	173,994	177,328	3,334	1.92%	
Housing		109,200	54,582	55,196	614	1.12%	
Community Amenities		1,203,552	1,076,915	1,060,397	(16,518)	(1.53%)	
Recreation and Culture		194,536	97,182	68,546	(28,636)	(29.47%)	▼
Transport		166,800	157,154	149,100	(8,054)	(5.12%)	▼
Economic Services		462,341	231,138	227,291	(3,847)	(1.66%)	
Other Property and Services		75,000	37,506	36,139	(1,367)	(3.65%)	
Total Operating Revenue		7,487,019	6,201,640	6,083,243	(118,397)		
Operating Expense							
Governance		(780,266)	(405,950)	(469,077)	(63,127)	(15.55%)	▼
General Purpose Funding		(253,712)	(134,410)	(122,602)	11,808	8.78%	▲
Law, Order and Public Safety		(474,098)	(249,629)	(232,940)	16,689	6.69%	▲
Health		(97,263)	(48,570)	(46,985)	1,585	3.26%	
Education and Welfare		(399,535)	(199,662)	(204,863)	(5,201)	(2.60%)	
Housing		(117,920)	(58,842)	(41,713)	17,129	29.11%	▲
Community Amenities		(1,118,751)	(559,080)	(539,192)	19,888	3.56%	
Recreation and Culture		(1,681,002)	(849,995)	(760,391)	89,604	10.54%	▲
Transport		(2,353,091)	(1,176,468)	(2,242,505)	(1,066,037)	(90.61%)	▼
Economic Services		(761,573)	(380,538)	(345,955)	34,583	9.09%	▲
Other Property and Services		(42,313)	(47,403)	(17,885)	29,518	62.27%	▲
Total Operating Expenditure		(8,079,524)	(4,110,547)	(5,024,108)	(913,561)		
Funding Balance Adjustments							
Add back Depreciation		2,137,879	1,068,894	1,875,162	806,268	75.43%	▲
Disposal	8	(50,650)	(25,344)	(27,689)	(2,345)	9.25%	
Adjust Provisions and Accruals		0	0	(6,375)	(6,375)		▼
Net Cash from Operations		1,494,724	3,134,643	2,900,232	(234,410)		
Capital Revenues							
Grants, Subsidies and	11	2,156,809	1,078,416	721,150	(357,266)	(33.13%)	▼
Proceeds from Disposal of Assets	8	75,150	37,578	78,282	40,704	108.32%	▲
Total Capital Revenues		2,231,959	1,115,994	799,432	(316,562)		
Capital Expenses							
Land Held for Resale		(15,000)	(7,506)	0	7,506	100.00%	▲
Land and Buildings	13	(843,465)	(221,716)	(155,645)	66,071	29.80%	▲
Infrastructure - Roads	13	(3,269,227)	(1,509,480)	(547,408)	962,072	63.74%	▲
Infrastructure - Other	13	(641,330)	(320,646)	(181,036)	139,610	43.54%	▲
Plant and Equipment	13	(1,088,801)	(662,413)	(733,230)	(70,817)	(10.69%)	▼
Furniture and Equipment	13	(24,686)	(12,336)	(11,131)	1,205	9.77%	▲
Total Capital Expenditure		(5,882,509)	(2,734,097)	(1,628,450)	1,105,647		
Net Cash from Capital Activities		(3,650,550)	(1,618,103)	(829,019)	789,084		
Financing							
Proceeds from New Debentures		400,000	0	80,000	80,000		
Proceeds from Advances		14,235	4,533	11,820	7,287	160.75%	
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)	(146,514)	(146,514)	0	0.00%	
Transfer to Reserves	7	(44,300)	0	(18,495)	(18,495)		▼
Net Cash from Financing Activities		375,605	(141,981)	(153,190)	(11,209)		
Net Operations, Capital and Financing		(1,780,221)	1,374,559	1,918,024	543,465		
Opening Funding Surplus(Deficit)	3	1,819,822	1,819,822	1,856,063	36,241	1.99%	
Closing Funding Surplus(Deficit)	3	39,601	3,194,381	3,774,087	579,707		

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 December 2015

Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues						
	\$	\$	\$	\$	%	
9	3,694,125	3,694,125	3,636,549	(57,576)	(1.56%)	
				0		
11	1,245,489	706,222	610,595	(95,627)	(13.54%)	▼
	2,249,653	1,652,439	1,682,371	29,932	1.81%	
	0	0	0	0		
	158,602	79,278	83,352	4,074	5.14%	
	88,500	44,232	33,913	(10,319)	(23.33%)	▼
8	50,650	25,344	36,464			
	7,487,019	6,201,640	6,083,243	(129,516)		
Operating Expense						
	(2,987,836)	(1,498,803)	(1,764,801)	(265,998)	(17.75%)	▼
	(2,249,187)	(1,123,824)	(987,156)	136,668	12.16%	▲
	(395,799)	(197,724)	(123,883)	73,841	37.35%	▲
	(2,137,879)	(1,068,894)	(1,875,162)	(806,268)	(75.43%)	▼
	(68,601)	(36,541)	(31,077)	5,464	14.95%	▲
	(173,371)	(135,914)	(182,052)	(46,138)	(33.95%)	▼
	(66,851)	(48,848)	(51,203)	(2,355)	(4.82%)	
8	0	0	(8,774)			
	(8,079,524)	(4,110,547)	(5,024,108)	(904,786)		
Funding Balance Adjustments						
	2,137,879	1,068,894	1,875,162	806,268	75.43%	▲
8	(50,650)	(25,344)	(27,689)	(2,345)	9.25%	
	0	0	(6,375)	(6,375)		▼
	1,494,724	3,134,643	2,900,232	(236,756)		
Capital Revenues						
11	2,156,809	1,078,416	721,150	(357,266)	(33.13%)	▼
8	75,150	37,578	78,282	40,704	108.32%	▲
	2,231,959	1,115,994	799,432	(316,562)		
Capital Expenses						
	(15,000)	(7,506)	0	7,506	100.00%	▲
13	(843,465)	(221,716)	(155,645)	66,071	29.80%	▲
13	(3,269,227)	(1,509,480)	(547,408)	962,072	63.74%	▲
13	(641,330)	(320,646)	(181,036)	139,610	43.54%	▲
13	(1,088,801)	(662,413)	(733,230)	(70,817)	(10.69%)	▼
13	(24,686)	(12,336)	(11,131)	1,205	9.77%	▲
	(5,882,509)	(2,734,097)	(1,628,450)	1,105,647		
	(3,650,550)	(1,618,103)	(829,019)	789,084		
Financing						
	400,000	0	80,000	80,000		
	14,235	4,533	11,820	7,287	160.75%	
7	303,180	0	0	0		
	0	0	(80,000)	(80,000)		▼
10	(297,510)	(146,514)	(146,514)	0	0.00%	
7	(44,300)	0	(18,495)	(18,495)		▼
	375,605	(141,981)	(153,190)	(11,209)		
Net Operations, Capital and Financing						
	(1,780,221)	1,374,559	1,918,024	541,120		
3	1,819,822	1,819,822	1,856,063	36,241	1.99%	
3	39,601	3,194,381	3,774,087	577,362		

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 December 2015

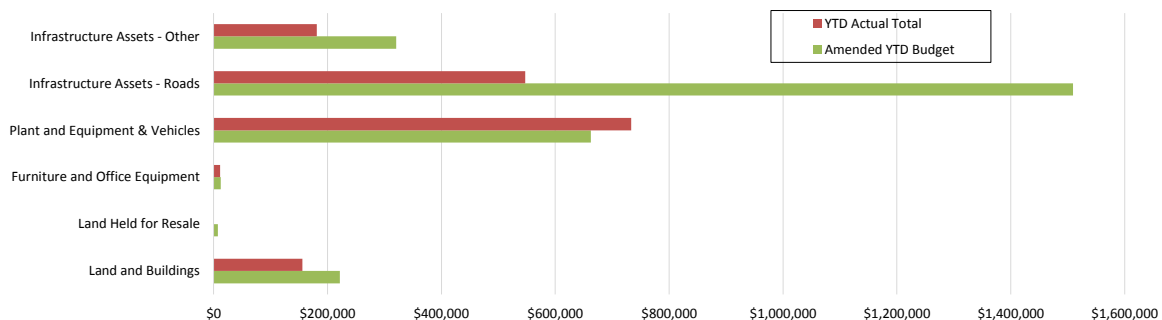
Capital Acquisitions	Note	YTD 30 06 2015					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
Land and Buildings	13	\$ 113,738	\$ 41,906	\$ 155,645	\$ 221,716	\$ 843,465	\$ (66,071)
Land Held for Resale	13	0	0	0	7,506	15,000	(7,506)
Furniture and Office Equipment	13	0	11,131	11,131	12,336	24,686	(1,205)
Plant and Equipment & Vehicles	13	0	733,230	733,230	662,413	1,088,801	70,817
Infrastructure Assets - Roads	13	0	547,408	547,408	1,509,480	3,269,227	(962,072)
Infrastructure Assets - Other	13	0	181,036	181,036	320,646	641,330	(139,610)
Capital Expenditure Totals		113,738	1,514,712	1,628,450	2,734,097	5,882,509	(1,105,647)

Funded By:

Capital Grants and Contributions	721,150	1,078,416	2,156,809	357,266
Borrowings	80,000	0	320,000	80,000
Other (Disposals & C/Fwd)	78,282	37,578	75,150	40,704
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	749,019	1,011,743	2,724,190	(262,724)
Capital Funding Total	1,628,450	2,734,097	5,882,509	(802,467)

Comments and graphs

Capital Expenditure Program YTD



Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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.

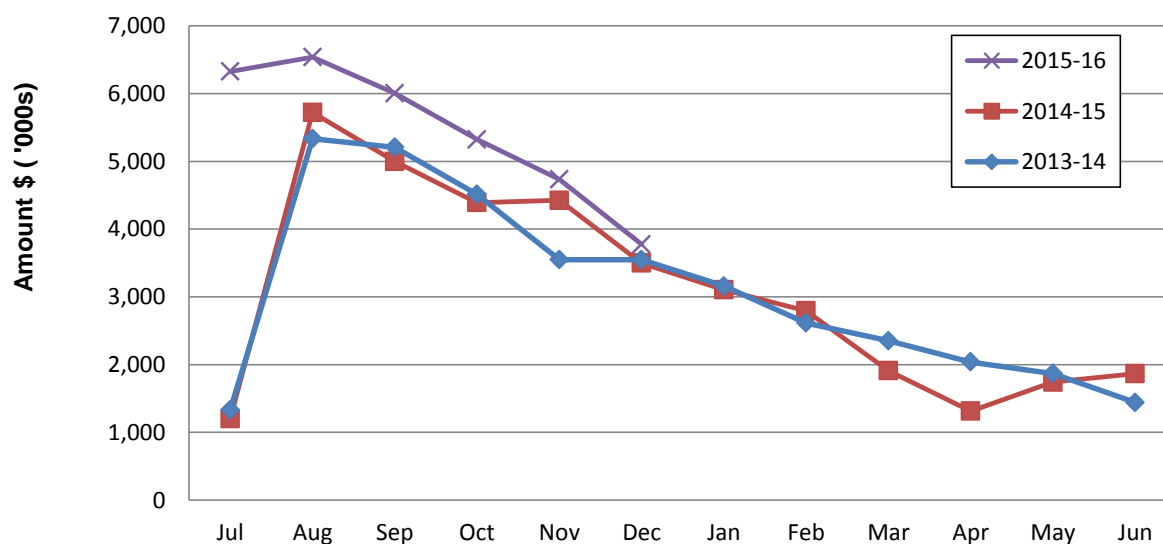
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	12,787	100.39%	▲	Timing	LGIS Scheme dividend received in full Nov 15
Law, Order and Public Safety	(33,354)	(17.46%)	▼	Timing	Q2 Emergency Service Co-contribution Invoice to be raised Jan 16
Recreation and Culture	(28,636)	(29.47%)	▼	Timing	MPAC Lottery West Grant not received
Transport	(8,054)	(5.12%)	▼	Timing	Work Ute still to be traded-in
Operating Expense					
Governance	(63,127)	(15.55%)	▼	Timing	Subscriptions - prepaid annual payments
General Purpose Funding	11,808	8.78%	▲	Timing	Delayed expenditure
Law, Order and Public Safety	16,689	6.69%	▲	Timing	SES expenses and co-contribution lower than budget YTD
Housing	17,129	29.11%	▲	Timing	Delayed expenditure
Recreation and Culture	89,604	10.54%	▲	Timing	Delayed expenditure
Transport	(1,066,037)	(90.61%)	▼	Permanent	Depreciation increased after 14/15 year end FV adjustments. Roads maintenance program expenses above YTD budget.
Economic Services	34,583	9.09%	▲	Timing	Delayed expenditure
Other Property and Services	29,518	62.27%	▲	Timing	Private works
Capital Revenues					
Grants, Subsidies and Proceeds from Disposal of Assets	(357,266)	(33.13%)	▼	Permanent	Black Spot Funding won't be received
	40,704	108.32%	▲	Permanent	Unbudgeted Prado Trade-in
Capital Expenses					
Land Held for Resale	7,506	100.00%	▲	Timing	Delayed expenditure
Land and Buildings	66,071	29.80%	▲	Timing	Delayed expenditure
Infrastructure - Roads	962,072	63.74%	▲	Timing	Delayed expenditure
Infrastructure - Other	139,610	43.54%	▲	Timing	Delayed expenditure
Plant and Equipment	(70,817)	(10.69%)	▼	Permanent	CEO Vehicle Purchase
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
Transfer to Reserves	(18,495)		▼	Timing	Transfer delayed until term deposit matures

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

Note 3: NET CURRENT FUNDING POSITION

				Positive=Surplus (Negative=Deficit)		
				YTD 31 Dec	30th June	YTD 31 Dec
				2015	2015	2014
				\$	\$	\$
Current Assets						
	Cash Unrestricted	4	3,057,304	1,960,815	2,518,660	
	Cash Restricted	4	1,890,794	1,872,300	1,849,107	
	Receivables - Rates	6	1,168,888	359,408	1,057,232	
	Receivables -Other	6	69,603	170,243	474,220	
	Inventories		28,995	12,236	32,684	
				6,215,583	4,375,000	5,931,903
Less: Current Liabilities						
	Trade and Other Payables		(125,688)	(213,232)	(53,669)	
	Provision for Employee Benefits		(525,281)	(525,281)	(444,048)	
	Current Portion of Long Term Borrowings		(154,423)	(297,510)	(147,736)	
				(805,392)	(1,036,022)	(645,453)
	Less: Cash Reserves	7	(1,890,794)	(1,872,300)	(1,849,107)	
	Less: Current Loans Clubs/Institutions		(12,055)	(20,448)	(13,137)	
	Add: Current Portion of Long Term Borrowings		154,423	297,510	147,736	
	Add: Leave Liability Not Required to Be Funded		112,323	112,323	112,323	
Net Current Funding Position				3,774,088	1,856,063	3,684,266

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 December 2015

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.25%	254,454			254,454	Westpac	At Call
Reserve Bank Account	2.55%		794		794	Westpac	At Call
Trust Bank Account	0.00%			58,826	58,826	Westpac	At Call
Cash On Hand	Nil	2,850			2,850	N/A	On Hand
(b) Term Deposits							
Municipal Funds	2.84%	1,000,000			1,000,000	Westpac	05-Feb-16
Municipal Funds	3.07%	1,800,000			1,800,000	NAB	15-Mar-16
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		3,057,304	1,890,794	58,826	5,006,924		

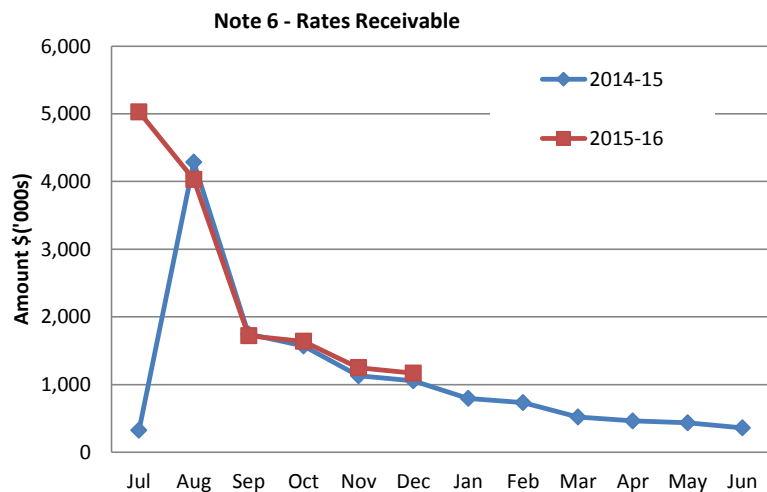
Comments/Notes - Investments

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

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 31 Dec 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	(3,879,978)	(4,629,982)
Equals Current Outstanding	1,168,888	359,408
Net Rates Collectable	1,168,888	359,408
% Collected	76.85%	92.80%



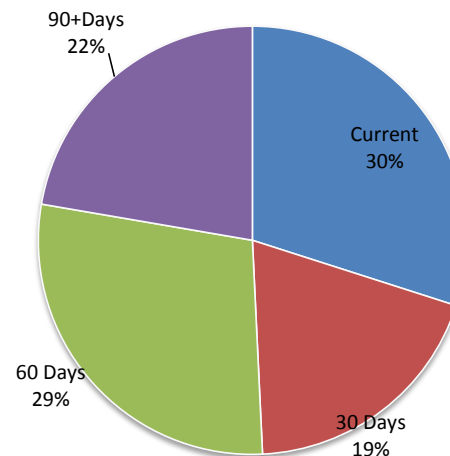
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 7,561	\$ 4,875	\$ 7,187	\$ 5,631
Total Receivables General Outstanding				25,254

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



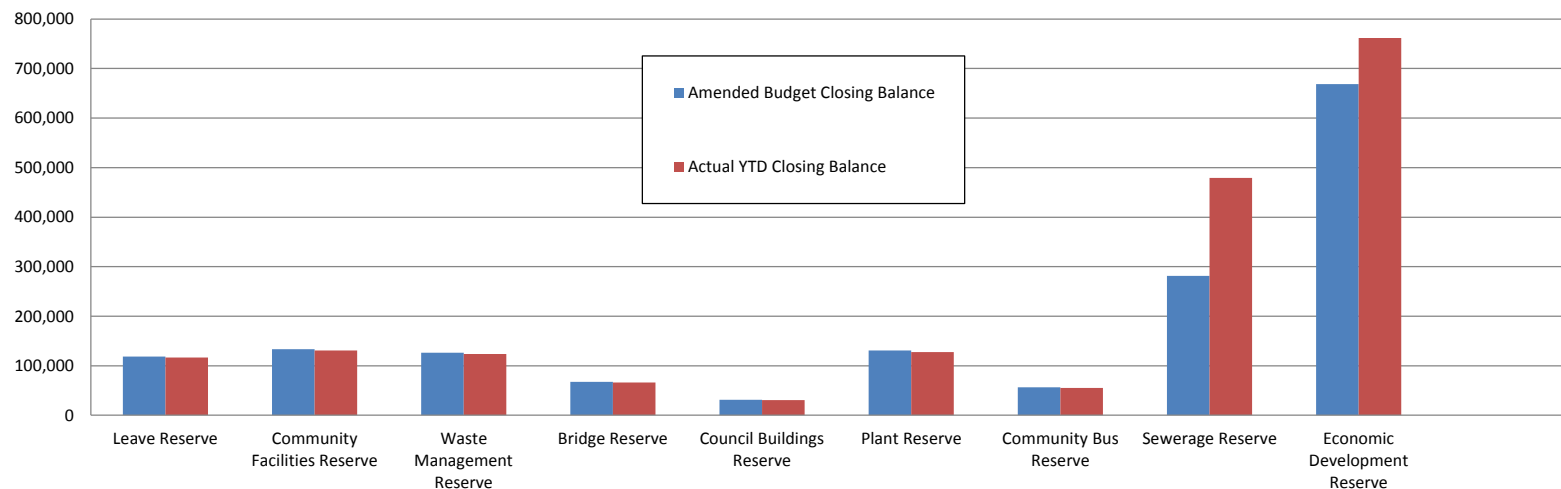
Comments/Notes - Receivables General

**Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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 31 December 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 12 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)	
56,732	(6,139)	41,818	(8,775)	Toyota Prado	0	(8,775)	(8,775)	
141,659	(147,798)	78,282	27,689		50,650	27,689	(22,961)	

Comments - Capital Disposal/Replacements

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

31/12/2015

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		9,914	9,914	164,736	164,736	5,893	6,025
ICM Housing Project	0	TBC	400,000	0	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	0	13/10/25	80,000	0	0	80,000	0	0	0
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	60,315	478,007	478,007	15,029	16,119
	1,200,375		480,000	146,514	146,514	1,133,861	1,053,861	30,705	36,541

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 December 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		22,242		22,242	87,258
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		(674)		(674)	674
23309 KIDSPORT Administration Fees	Healthways	Y	0		0		0	0
23355 Grants - Kidsports Funding	Healthways	Y	10,000		11,946		11,946	(1,946)
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		25,653		25,653	22,347
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		4,456		4,456	3,544
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	610,595	721,150	1,331,745	2,070,553
Operating	Operating		1,245,489				610,595	
Non-Operating	Non-operating		2,156,809				721,150	
			<u>3,402,298</u>				<u>1,331,745</u>	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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	18,774	11,289	7,485	11,289	
Governance Total		37,555	18,774	11,289	7,485	11,289	
Law, Order And Public Safety							
Construction of Fire Shed (FESA)	30502	29,000	14,496	0	14,496	0	
Law, Order And Public Safety Total		29,000	14,496	0	14,496	0	
Housing							
Construction of 1 x Executive Home	32304	500,000	0	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	16,158	7,450	8,708	7,450	
Skate Park & Bike Track Upgrade	33305	11,450	5,724	0	5,724		
Moora Recreation Centre - Furniture & Fittings Upgrade	33321	12,500	6,246	7,314	(1,068)	7,314	
Community Sporting Facilities	33326	15,000	7,506	0	7,506	0	
Shed - Equipment Storage	33011	6,390	3,192	0	3,192	0	
Mens Shed	33014	10,000	4,998	8,500	(3,502)		
Miling Pavilion	33318	40,000	19,998	0	19,998	0	
Watheroo Pavilion Upgrade	33340	14,909	7,452	15,853	(8,401)	15,853	
Recreation And Culture Total		142,579	71,274	40,693	30,581	30,617	
Economic Services							
Entry Statements	34604	20,000	10,008	0	10,008		
Moora Lifestyle Village Development	35001	12,000	6,006	0	6,006		
Caravan Park Upgrade	34612	102,330	101,158	103,662	(2,504)		14/15 WIP t/f
Transport Total		134,330	117,172	103,662	13,510	0	
Land and Buildings Total		843,465	221,716	155,645	66,071	41,906	
Land Held for Resale							
Economic Services							
Industrial Park - Land Extension	35260	15,000	7,506	0	7,506		
Economic Services Total		15,000	7,506	0	7,506	0	
Land Held for Resale Total		15,000	7,506	0	7,506	0	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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	12,336	11,131	1,205	11,131	
Governance Total		24,686	12,336	11,131	1,205	11,131	
Furniture & Office Equip. Total		24,686	12,336	11,131	1,205	11,131	
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	33,546	8,926	24,620	8,926	
Community Amenities Total		303,171	269,617	224,058	45,559	224,058	
Transport							
Jetting Machine	30458	40,000	19,998	39,555	(19,557)	39,555	
23 Tonne Excavator	34069	330,000	165,000	270,100	(105,100)		
Patching Truck 2014/15	34064	216,800	108,396	0	108,396	0	
Metro Traffic Classifiers	34077	10,000	4,992	11,600	(6,608)	11,600	
Transport Total		596,800	298,386	321,255	(22,869)	51,155	
Other Property and Services							
Water Tanker	34015	84,000	42,000	52,500	(10,500)	52,500	
Work Ute	34067	76,330	38,172	38,525	(353)	38,525	
Cement Mixer	34075	2,500	1,248	1,776	(528)	1,776	
Ride on Mower	33302	8,000	3,996	0	3,996	0	
Skid Steer Loader	34065	10,000	4,998	13,793	(8,795)	13,793	
Trailers	34081	8,000	3,996	7,600	(3,604)	7,600	
Other Property and Services Total		188,830	94,410	114,194	(19,784)	114,194	
Plant , Equip. & Vehicles Total		1,088,801	662,413	733,230	76,628	463,130	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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	455,652	263,831	191,821	263,831	
Road Construction - Blackspot	33911	436,825	218,406	3,932	214,474	3,932	
Road Construction - Roads To Recovery	33913	331,163	165,564	30,707	134,857	30,707	
Drainage Construction	33914	0	0	17,152	(17,152)	17,152	
Footpath Construction	33916	83,747	41,868	63,208	(21,340)	63,208	
Various Footpath Construction TBA		250,000	0	0	0		
Road Construction - Widen, Seal & Kerb	33917	94,393	47,184	0	47,184	0	
Road Construction - Town Streets	33918	424,234	212,088	20,410	191,678	20,410	
Road Construction - Rural Bitumen Roads	33919	561,273	280,614	148,167	132,447	148,167	
Road Construction - Rural Regravelling Projects	33920	176,263	88,104	0	88,104	0	
Transport Total		3,269,227	1,509,480	547,408	962,072	547,408	
Infrastructure Assets - Roads Total		3,269,227	1,509,480	547,408	962,072	547,408	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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	13,746	16,103	(2,357)	16,103	
Education And Welfare Total		27,500	13,746	16,103	(2,357)	16,103	
Community Amenities							
Standpipe Controllers Upgrade 2014/15	34084	0	0	2,968	(2,968)	2,968	
Electronic Community Notice Board	33720	20,000	9,996	0	9,996	0	
Moora Sewerage System Upgrade	39521	163,000	81,498	123,915	(42,417)	123,915	
Community Amenities Total		183,000	91,494	126,883	(35,389)	126,883	
Recreation And Culture							
Moora Recreation Centre - Upgrade Precinct	33307	25,000	12,498	0	12,498	0	
Renewal of Park Infrastructure	33308	20,000	9,996	0	9,996	0	
Recreation And Culture Total		45,000	22,494	0	22,494	0	
Transport							
Moora Airstrip	33901	253,500	126,750	9,741	117,009	0	
Transport Total		253,500	126,750	9,741	117,009	0	
Other Property							
Depot Infrastructure	35950	100,000	50,004	2,000	48,004	2,000	
Remediation of Contamination - Depot	35951	32,330	16,158	26,310	(10,152)	26,310	
Other Property Total		132,330	66,162	28,310	37,852	26,310	
Infrastructure Assets - Other Total		641,330	320,646	181,036	139,610	153,192	
Capital Expenditure Total		5,882,509	2,734,097	1,628,450	1,253,092	1,216,768	