

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ended 31 January 2016

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Moora**Compilation Report**

For the Period Ended 31 January 2016

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 January 2016 of \$3,369,542.

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:

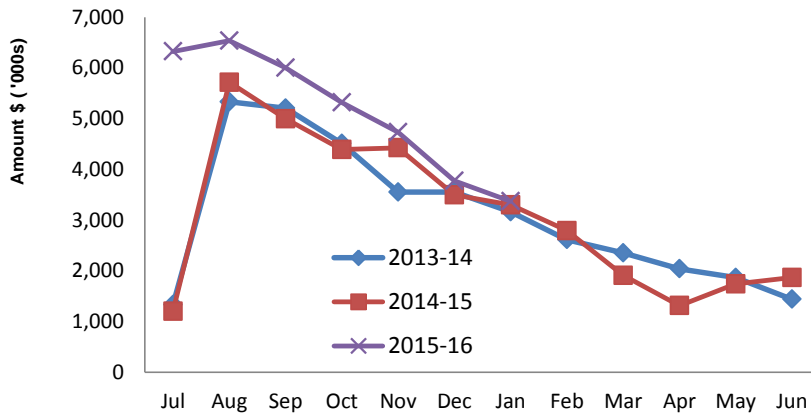
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Shire of Moora

Monthly Summary Information

For the Period Ended 31 January 2016

Liquidity Over the Year (Refer Note 3)



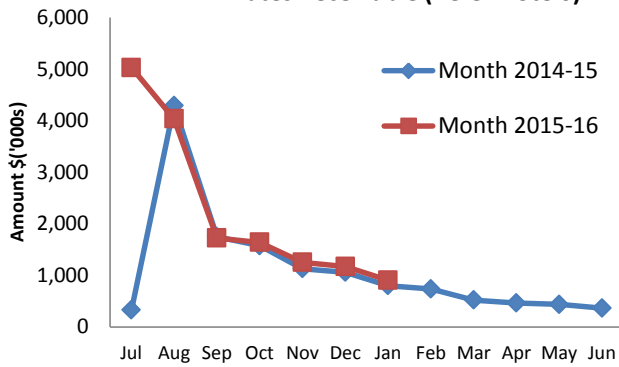
Cash and Cash Equivalents as at period end

Unrestricted	\$ 2,881,157
Restricted	\$ 1,890,794
	\$ 4,771,951

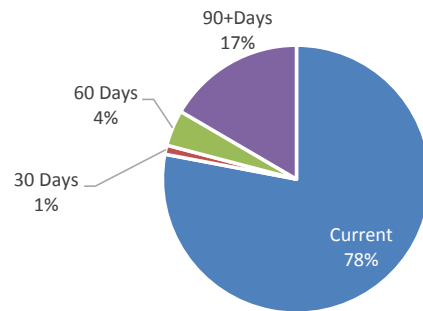
Receivables

Rates	\$ 906,609
Other	\$ 75,247
	\$ 981,856

Rates Receivable (Refer Note 6)



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

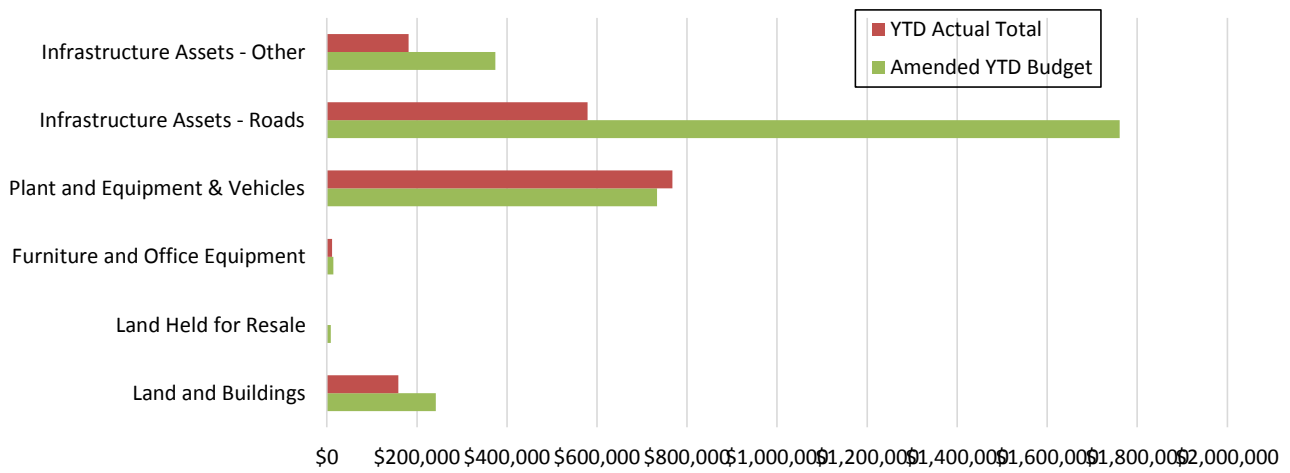


Comments

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 January 2016

Capital Expenditure Program YTD



Comments

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

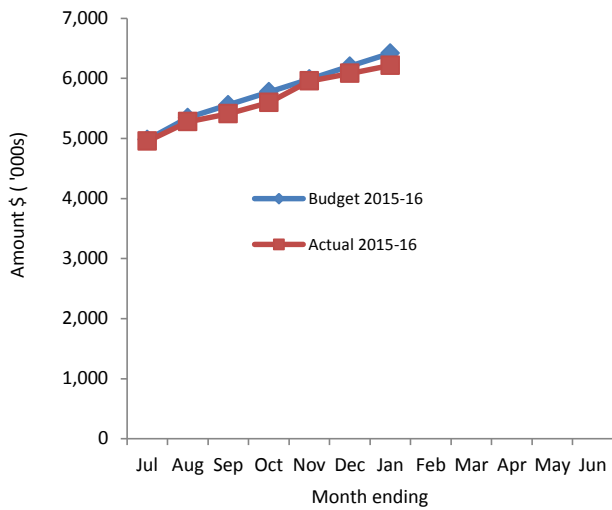
Shire of Moora

Monthly Summary Information

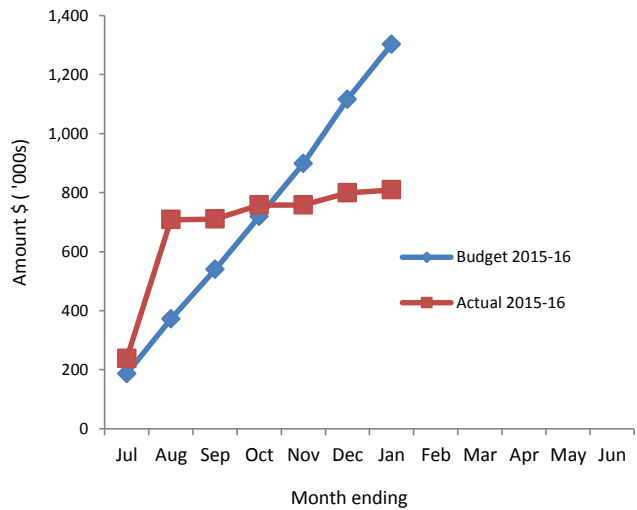
For the Period Ended 31 January 2016

Revenues

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

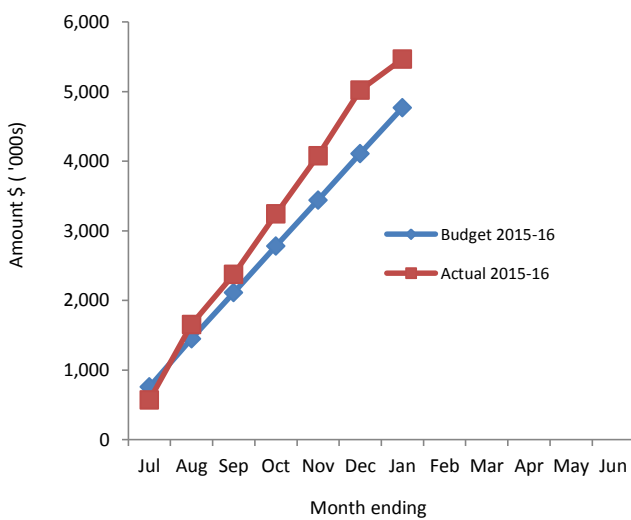


Budget Capital Revenue -v- Actual (Refer Note 2)

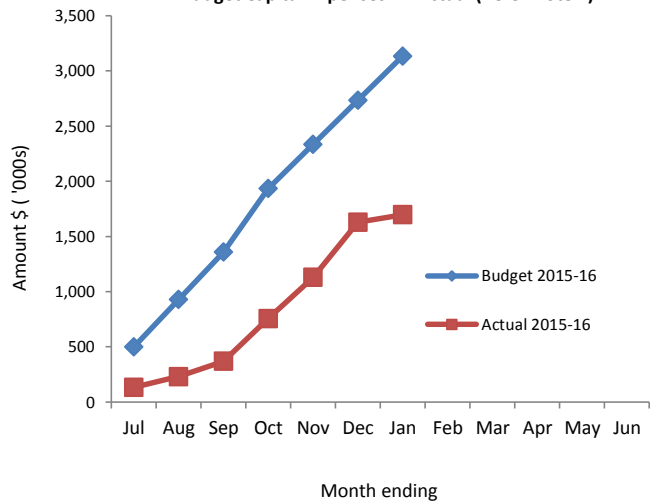


Expenditure

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 January 2016

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Governance		\$ 25,500	\$ 14,861	\$ 25,708	\$ 10,847	72.99%	▲
General Purpose Funding - Rates	9	3,694,125	3,694,125	3,636,902	(57,223)	(1.55%)	▼
General Purpose Funding - Other		909,121	538,395	489,187	(49,208)	(9.14%)	▼
Law, Order and Public Safety		276,744	205,297	202,972	(2,325)	(1.13%)	▼
Health		22,100	12,880	11,838	(1,042)	(8.09%)	▼
Education and Welfare		348,000	202,993	180,175	(22,818)	(11.24%)	▼
Housing		109,200	63,679	62,344	(1,335)	(2.10%)	▼
Community Amenities		1,203,552	1,098,012	1,076,162	(21,850)	(1.99%)	▼
Recreation and Culture		194,536	113,379	72,906	(40,473)	(35.70%)	▼
Transport		166,800	158,763	149,100	(9,663)	(6.09%)	▼
Economic Services		462,341	269,661	262,373	(7,288)	(2.70%)	▼
Other Property and Services		75,000	43,757	46,369	2,612	5.97%	▲
Total Operating Revenue		7,487,019	6,415,802	6,216,036	(199,766)		
Operating Expense							
Governance		(780,266)	(468,275)	(534,473)	(66,198)	(14.14%)	▼
General Purpose Funding		(253,712)	(151,529)	(149,887)	1,642	1.08%	▲
Law, Order and Public Safety		(474,098)	(287,010)	(254,046)	32,964	11.49%	▲
Health		(97,263)	(56,665)	(51,588)	5,077	8.96%	▲
Education and Welfare		(399,535)	(232,939)	(229,058)	3,881	1.67%	▲
Housing		(117,920)	(68,649)	(48,942)	19,707	28.71%	▲
Community Amenities		(1,118,751)	(652,260)	(612,906)	39,354	6.03%	▲
Recreation and Culture		(1,681,002)	(988,263)	(827,803)	160,460	16.24%	▲
Transport		(2,353,091)	(1,372,546)	(2,293,207)	(920,661)	(67.08%)	▼
Economic Services		(761,573)	(443,961)	(388,396)	55,565	12.52%	▲
Other Property and Services		(42,313)	(46,504)	(80,122)	(33,618)	(72.29%)	▼
Total Operating Expenditure		(8,079,524)	(4,768,602)	(5,470,429)	(701,827)		
Funding Balance Adjustments							
Add back Depreciation		2,137,879	1,247,043	1,875,173	628,130	50.37%	▲
Disposal	8	(50,650)	(29,568)	(37,689)	(8,121)	27.47%	▲
Adjust Provisions and Accruals		0	0	(5,390)	(5,390)		▼
Net Cash from Operations		1,494,724	2,864,675	2,577,700	(286,975)		
Capital Revenues							
Grants, Subsidies and	11	2,156,809	1,258,152	721,150	(537,002)	(42.68%)	▼
Proceeds from Disposal of Assets	8	75,150	43,841	88,282	44,441	101.37%	▲
Total Capital Revenues		2,231,959	1,301,993	809,432	(492,561)		
Capital Expenses							
Land Held for Resale		(15,000)	(8,757)	0	8,757	100.00%	▲
Land and Buildings	13	(843,465)	(242,002)	(158,590)	83,412	34.47%	▲
Infrastructure - Roads	13	(3,269,227)	(1,761,060)	(578,878)	1,182,182	67.13%	▲
Infrastructure - Other	13	(641,330)	(374,087)	(181,183)	192,904	51.57%	▲
Plant and Equipment	13	(1,088,801)	(733,470)	(767,629)	(34,159)	(4.66%)	▼
Furniture and Equipment	13	(24,686)	(14,392)	(11,131)	3,261	22.66%	▲
Total Capital Expenditure		(5,882,509)	(3,133,768)	(1,697,411)	1,436,357		
Net Cash from Capital Activities		(3,650,550)	(1,831,775)	(887,979)	943,796		
Financing							
Proceeds from New Debentures		400,000	0	80,000	80,000		
Proceeds from Advances		14,235	5,090	12,193	7,103	139.54%	
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)	(156,719)	(169,939)	(13,220)	(8.44%)	▼
Transfer to Reserves	7	(44,300)	0	(18,495)	(18,495)		▼
Net Cash from Financing Activities		375,605	(151,629)	(176,242)	(24,613)		
Net Operations, Capital and Financing		(1,780,221)	881,271	1,513,478	632,208		
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	2,701,093	3,369,542	668,449		

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 January 2016

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	3,636,902	(57,223)	(1.55%)	
				0		
11	1,245,489	796,103	655,802	(140,301)	(17.62%)	▼
	2,249,653	1,751,911	1,748,913	(2,998)	(0.17%)	
	0	0	0	0		
	158,602	92,491	84,066	(8,425)	(9.11%)	▼
	88,500	51,604	43,889	(7,715)	(14.95%)	▼
8	50,650	29,568	46,464			
	7,487,019	6,415,802	6,216,036	(216,661)		
Operating Expense						
	(2,987,836)	(1,746,819)	(2,028,584)	(281,765)	(16.13%)	▼
	(2,249,187)	(1,311,128)	(1,091,974)	219,154	16.71%	▲
	(395,799)	(230,678)	(157,390)	73,288	31.77%	▲
	(2,137,879)	(1,247,043)	(1,875,173)	(628,130)	(50.37%)	▼
	(68,601)	(39,133)	(36,968)	2,165	5.53%	▲
	(173,371)	(142,145)	(182,052)	(39,907)	(28.07%)	▲
	(66,851)	(51,656)	(89,514)	(37,858)	(73.29%)	▼
8	0	0	(8,774)			
	(8,079,524)	(4,768,602)	(5,470,429)	(693,053)		
Funding Balance Adjustments						
	2,137,879	1,247,043	1,875,173	628,130	50.37%	▲
8	(50,650)	(29,568)	(37,689)	(8,121)	27.47%	
	0	0	(5,390)	(5,390)		▼
	1,494,724	2,864,675	2,577,700	(295,096)		
Capital Revenues						
11	2,156,809	1,258,152	721,150	(537,002)	(42.68%)	▼
8	75,150	43,841	88,282	44,441	101.37%	▲
	2,231,959	1,301,993	809,432	(492,561)		
Capital Expenses						
	(15,000)	(8,757)	0	8,757	100.00%	▲
13	(843,465)	(242,002)	(158,590)	83,412	34.47%	▲
13	(3,269,227)	(1,761,060)	(578,878)	1,182,182	67.13%	▲
13	(641,330)	(374,087)	(181,183)	192,904	51.57%	▲
13	(1,088,801)	(733,470)	(767,629)	(34,159)	(4.66%)	
13	(24,686)	(14,392)	(11,131)	3,261	22.66%	▲
	(5,882,509)	(3,133,768)	(1,697,411)	1,436,357		
	(3,650,550)	(1,831,775)	(887,979)	943,796		
Financing						
	400,000	0	80,000	80,000		
	14,235	5,090	12,193	7,103	139.54%	
7	303,180	0	0	0		
	0	0	(80,000)	(80,000)		▼
10	(297,510)	(156,719)	(169,939)	(13,220)	(8.44%)	▼
7	(44,300)	0	(18,495)	(18,495)		▼
	375,605	(151,629)	(176,242)	(24,613)		
Net Operations, Capital and Financing						
	(1,780,221)	881,271	1,513,478	624,086		
3	1,819,822	1,819,822	1,856,063	36,241	1.99%	
3	39,601	2,701,093	3,369,542	660,328		

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 January 2016

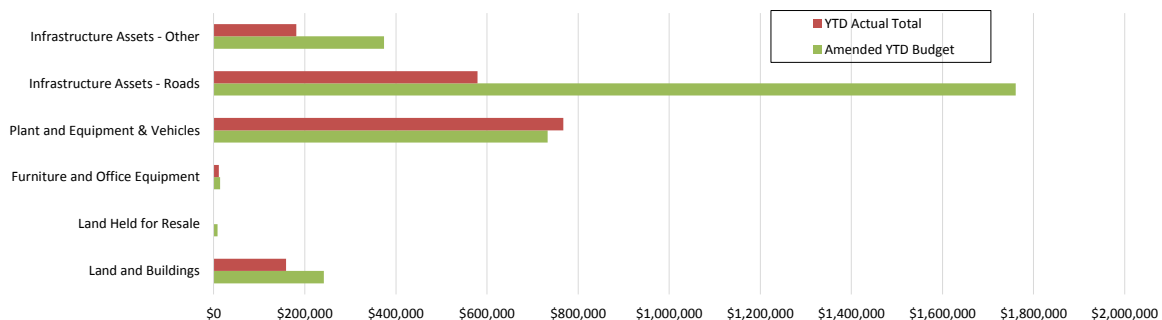
Capital Acquisitions	Note	YTD 30 06 2015					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
Land and Buildings	13	\$ 116,684	\$ 41,906	\$ 158,590	\$ 242,002	\$ 843,465	\$ (83,412)
Land Held for Resale	13	0	0	0	8,757	15,000	(8,757)
Furniture and Office Equipment	13	0	11,131	11,131	14,392	24,686	(3,261)
Plant and Equipment & Vehicles	13	0	767,629	767,629	733,470	1,088,801	34,159
Infrastructure Assets - Roads	13	0	578,878	578,878	1,761,060	3,269,227	(1,182,182)
Infrastructure Assets - Other	13	0	181,183	181,183	374,087	641,330	(192,904)
Capital Expenditure Totals		116,684	1,580,728	1,697,411	3,133,768	5,882,509	(1,436,357)

Funded By:

Capital Grants and Contributions	721,150	1,258,152	2,156,809	537,002
Borrowings	80,000	0	320,000	80,000
Other (Disposals & C/Fwd)	88,282	43,841	75,150	44,441
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	807,979	1,225,415	2,724,190	(417,436)
Capital Funding Total	1,697,411	3,133,768	5,882,509	(1,133,177)

Comments and graphs

Capital Expenditure Program YTD



Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

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.

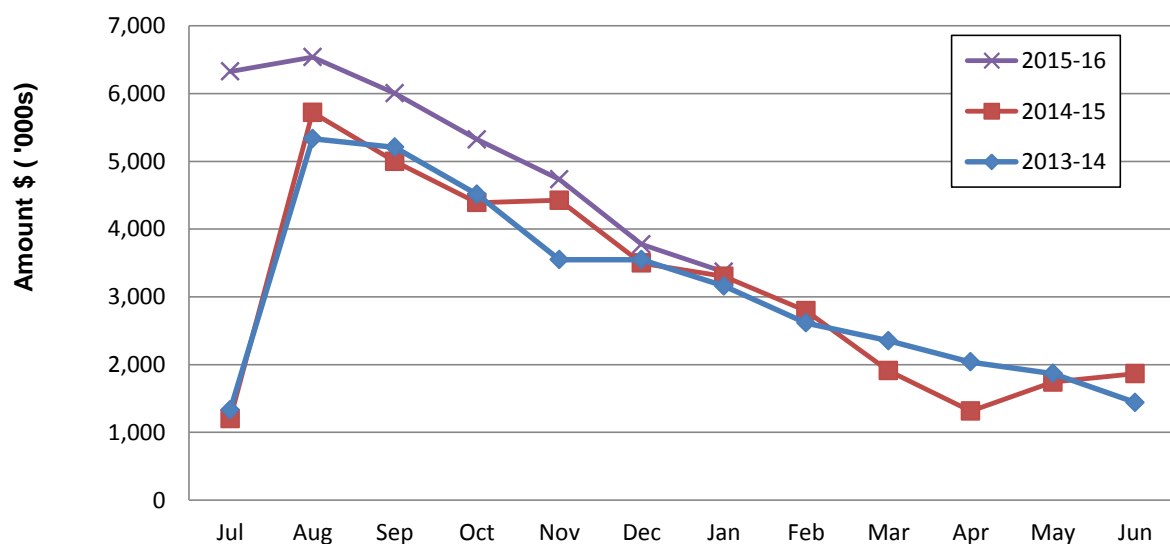
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	10,847	72.99%	▲	Timing	LGIS Scheme dividend received in full Nov 15
General Purpose Funding - Other	(49,208)	(9.14%)	▼	Timing	Q3 FAG payment Due in Feb 16
Education and Welfare	(22,818)	(11.24%)	▼	Timing	Childcare Centre Fees
Recreation and Culture	(40,473)	(35.70%)	▼	Timing	MPAC Lottery West Grant not received
Transport	(9,663)	(6.09%)	▼	Timing	Patching Truck Trade in
Operating Expense					
Governance	(66,198)	(14.14%)	▼	Timing	Subscriptions - prepaid annual payments SES expenses and co-contribution lower than budget YTD
Law, Order and Public Safety	32,964	11.49%	▲	Timing	Delayed expenditure
Health	5,077	8.96%	▲	Timing	Delayed expenditure
Housing	19,707	28.71%	▲	Timing	Delayed expenditure - Cemetery and refuse site
Community Amenities	39,354	6.03%	▲	Timing	Delayed expenditure - Various community halls, pavilions and sports ovals
Recreation and Culture	160,460	16.24%	▲	Timing	Depreciation increased after 14/15 year end FV adjustments. Roads maintenance program expenses above YTD budget.
Transport	(920,661)	(67.08%)	▼	Permanent	Delayed expenditure
Economic Services	55,565	12.52%	▲	Timing	Underallocated public works overheads
Other Property and Services	(33,618)	(72.29%)	▼	Timing	YTD
Capital Revenues					
Grants, Subsidies and Contributions	(537,002)	(42.68%)	▼	Permanent	Black Spot Funding won't be received
Proceeds from Disposal of Assets	44,441	101.37%	▲	Permanent	Unbudgeted Prado Trade-in
Capital Expenses					
Land Held for Resale	8,757	100.00%	▲	Timing	Delayed expenditure
Land and Buildings	83,412	34.47%	▲	Timing	Delayed expenditure
Infrastructure - Roads	1,182,182	67.13%	▲	Timing	Delayed expenditure
Infrastructure - Other	192,904	51.57%	▲	Timing	Delayed expenditure
Financing					
Proceeds from New Debentures	80,000			Permanent	Self-supporting Loan (Moora Bowling Club) Funds transferred to Moora Bowling Club as per Council resolution
Advances to Community Groups	(80,000)		▼	Permanent	February payment processed in January
Repayment of Debentures	(13,220)	(8.44%)	▼	Timing	Transfer delayed until term deposit matures (16 February 16)
Transfer to Reserves	(18,495)		▼	Timing	

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 3: NET CURRENT FUNDING POSITION

				Positive=Surplus (Negative=Deficit)		
				YTD 31 Jan	30th June	YTD 31 Jan
				2016	2016	2015
				\$	\$	\$
Current Assets						
	Cash Unrestricted	4	2,881,157	1,960,815	2,685,060	
	Cash Restricted	4	1,890,794	1,872,300	1,849,107	
	Receivables - Rates	6	906,609	359,408	797,153	
	Receivables - Other	6	73,980	170,243	183,384	
	Inventories		42,331	12,236	47,742	
				5,794,872	4,375,000	5,562,447
Less: Current Liabilities						
	Trade and Other Payables		(109,895)	(213,232)	(67,467)	
	Provision for Employee Benefits		(525,281)	(525,281)	(444,048)	
	Current Portion of Long Term Borrowings		(130,998)	(297,510)	(138,170)	
				(766,174)	(1,036,022)	(649,684)
	Less: Cash Reserves	7	(1,890,794)	(1,872,300)	(1,849,107)	
	Less: Current Loans Clubs/Institutions		(11,682)	(20,448)	(12,193)	
	Add: Current Portion of Long Term Borrowings		130,998	297,510	138,170	
	Add: Leave Liability Not Required to Be Funded		112,323	112,323	112,323	
Net Current Funding Position				3,369,542	1,856,063	3,301,955

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 January 2016

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.25%	78,307			78,307	Westpac	At Call
Reserve Bank Account	2.55%		794		794	Westpac	At Call
Trust Bank Account	0.00%			59,715	59,715	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		2,881,157	1,890,794	59,715	4,831,666		

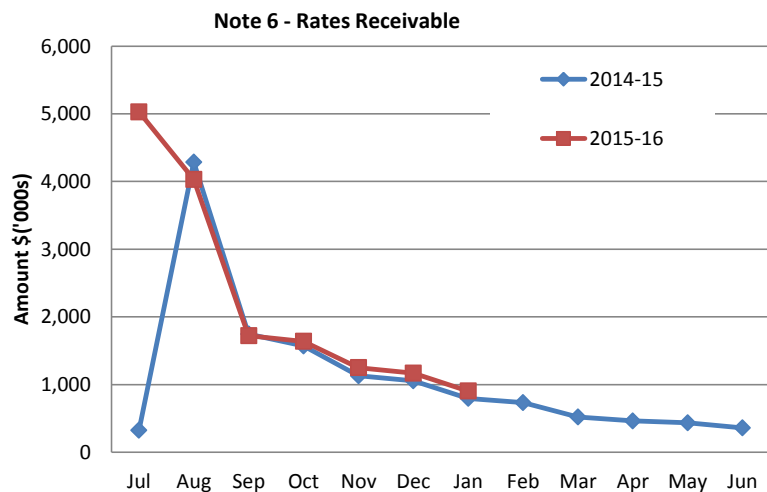
Comments/Notes - Investments

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 31 Jan 2016	30 June 2015
Opening Arrears Previous Years	\$ 359,408	\$ 333,068
Levied this year	4,691,924	4,656,322
Less Collections to date	(4,144,722)	(4,629,982)
Equals Current Outstanding	906,609	359,408
Net Rates Collectable	906,609	359,408
% Collected	82.05%	92.80%



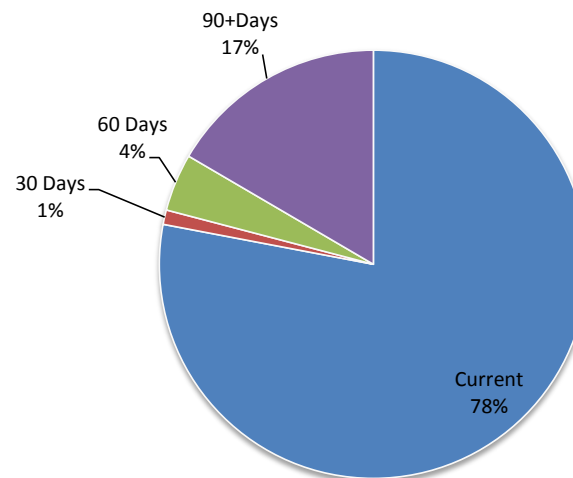
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 58,685	\$ 821	\$ 3,269	\$ 12,472
Total Receivables General Outstanding				75,247

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



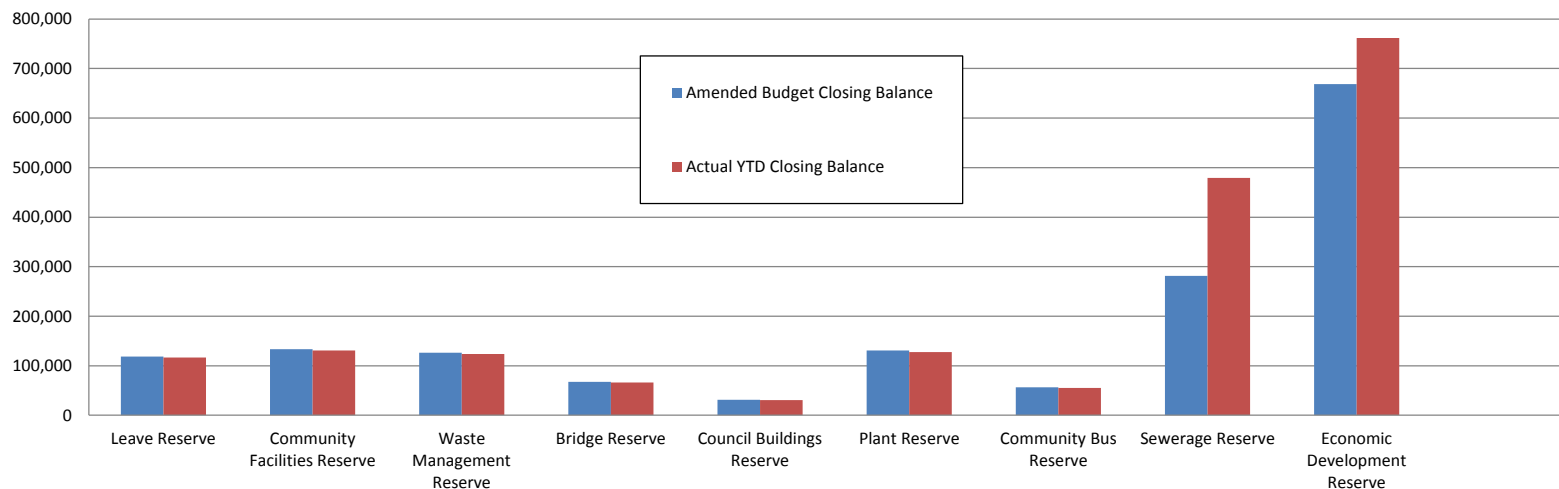
Comments/Notes - Receivables General

**Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016**

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 January 2016

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 31 01 2016			
					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	0	10,000	10,000	Work Ute	6,000	10,000	4,000	
56,732	(6,139)	41,818	(8,775)	Toyota Prado	0	(8,775)	(8,775)	
141,659	(147,798)	88,282	37,689		50,650	37,689	(12,961)	

Comments - Capital Disposal/Replacements

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

31/01/2016

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		30,128	30,128	148,839	148,839	6,061	8,266
Town Hall Upgrade 315	246,591	11/08/19		39,072	25,852	207,519	220,739	8,519	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	169,939	156,719	1,110,436	1,043,656	36,596	39,133

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 January 2016

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		24,170		24,170	8,789
20701 DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Y	8,911		6,535		6,535	2,376
20702 Contributions - Emergency Services Co	Dept. of Fire & Emergency Serv.	Y	109,500		51,063		51,063	58,437
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		73		73	(73)
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		5,417		5,417	2,583
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	655,802	721,150	1,376,953	2,025,345
Operating	Operating		1,245,489				655,802	
Non-Operating	Non-operating		2,156,809				721,150	
			<u>3,402,298</u>				<u>1,376,953</u>	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

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	21,903	11,289	10,614	11,289	
Governance Total		37,555	21,903	11,289	10,614	11,289	
Law, Order And Public Safety							
Construction of Fire Shed (FESA)	30502	29,000	16,912	0	16,912	0	
Law, Order And Public Safety Total		29,000	16,912	0	16,912	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	18,851	7,450	11,401	7,450	
Skate Park & Bike Track Upgrade	33305	11,450	6,678	0	6,678		
Moora Recreation Centre - Furniture & Fittings Upgrade	33321	12,500	7,287	7,314	(27)	7,314	
Community Sporting Facilities	33326	15,000	8,757	0	8,757	0	
Shed - Equipment Storage	33011	6,390	3,724	0	3,724	0	
Mens Shed	33014	10,000	5,831	8,500	(2,669)		
Miling Pavilion	33318	40,000	23,331	0	23,331	0	
Watheroo Pavilion Upgrade	33340	14,909	8,694	15,853	(7,159)	15,853	
Recreation And Culture Total		142,579	83,153	40,693	42,460	30,617	
Economic Services							
Entry Statements	34604	20,000	11,676	0	11,676		
Moora Lifestyle Village Development	35001	12,000	7,007	2,945	4,062		
Caravan Park Upgrade	34612	102,330	101,351	103,662	(2,311)		14/15 WIP t/f
Transport Total		134,330	120,034	106,608	13,426	0	
Land and Buildings Total		843,465	242,002	158,590	83,412	41,906	
Land Held for Resale							
Economic Services							
Industrial Park - Land Extension	35260	15,000	8,757	0	8,757		
Economic Services Total		15,000	8,757	0	8,757	0	
Land Held for Resale Total		15,000	8,757	0	8,757	0	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

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	14,392	11,131	3,261	11,131	
Governance Total		24,686	14,392	11,131	3,261	11,131	
Furniture & Office Equip. Total		24,686	14,392	11,131	3,261	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	39,137	8,926	30,211	8,926	
Community Amenities Total		303,171	275,208	224,058	51,150	224,058	
Transport							
Jetting Machine	30458	40,000	23,331	39,555	(16,224)	39,555	
23 Tonne Excavator	34069	330,000	192,500	270,100	(77,600)		
Patching Truck 2014/15	34064	216,800	126,462	0	126,462	0	
Metro Traffic Classifiers	34077	10,000	5,824	11,600	(5,776)	11,600	
Transport Total		596,800	348,117	321,255	26,862	51,155	
Other Property and Services							
Water Tanker	34015	84,000	49,000	52,500	(3,500)	52,500	
Work Ute	34067	76,330	44,534	72,924	(28,390)	72,924	
Cement Mixer	34075	2,500	1,456	1,776	(320)	1,776	
Ride on Mower	33302	8,000	4,662	0	4,662	0	
Skid Steer Loader	34065	10,000	5,831	13,793	(7,962)	13,793	
Trailers	34081	8,000	4,662	7,600	(2,938)	7,600	
Other Property and Services Total		188,830	110,145	148,593	(38,448)	148,593	
Plant , Equip. & Vehicles Total		1,088,801	733,470	767,629	113,286	497,529	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

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	531,594	272,595	258,999	272,595	
Road Construction - Blackspot	33911	436,825	254,807	3,932	250,875	3,932	
Road Construction - Roads To Recovery	33913	331,163	193,158	30,707	162,451	30,707	
Drainage Construction	33914	0	0	19,784	(19,784)	19,784	
Footpath Construction	33916	83,747	48,846	71,598	(22,752)	71,598	
Various Footpath Construction TBA		250,000	0	0	0		
Road Construction - Widen, Seal & Kerb	33917	94,393	55,048	0	55,048	0	
Road Construction - Town Streets	33918	424,234	247,436	20,467	226,969	20,467	
Road Construction - Rural Bitumen Roads	33919	561,273	327,383	148,338	179,045	148,338	
Road Construction - Rural Regravelling Projects	33920	176,263	102,788	11,457	91,331	11,457	
Transport Total		3,269,227	1,761,060	578,878	1,182,182	578,878	
Infrastructure Assets - Roads Total		3,269,227	1,761,060	578,878	1,182,182	578,878	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

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	16,037	16,103	(66)	16,103	
Education And Welfare Total		27,500	16,037	16,103	(66)	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	11,662	0	11,662	0	
Moora Sewerage System Upgrade	39521	163,000	95,081	124,062	(28,981)	124,062	
Community Amenities Total		183,000	106,743	127,030	(20,287)	127,030	
Recreation And Culture							
Moora Recreation Centre - Upgrade Precinct	33307	25,000	14,581	0	14,581	0	
Renewal of Park Infrastructure	33308	20,000	11,662	0	11,662	0	
Recreation And Culture Total		45,000	26,243	0	26,243	0	
Transport							
Moora Airstrip	33901	253,500	147,875	9,741	138,134	0	
Transport Total		253,500	147,875	9,741	138,134	0	
Other Property							
Depot Infrastructure	35950	100,000	58,338	2,000	56,338	2,000	
Remediation of Contamination - Depot	35951	32,330	18,851	26,310	(7,459)	26,310	
Other Property Total		132,330	77,189	28,310	48,879	26,310	
Infrastructure Assets - Other Total		641,330	374,087	181,183	192,904	153,339	
Capital Expenditure Total		5,882,509	3,133,768	1,697,411	1,583,802	1,282,784	