

**SHIRE OF MOORA**

**MONTHLY FINANCIAL REPORT**

**For the Period Ended 30 April 2016**

**LOCAL GOVERNMENT ACT 1995**

**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

**TABLE OF CONTENTS**

Compilation Report

Monthly Summary Information

Statement of Financial Activity by Program

Statement of Financial Activity By Nature or Type

Statement of Capital Acquisitions and Capital Funding

Note 1        Significant Accounting Policies

Note 2        Explanation of Material Variances

Note 3        Net Current Funding Position

Note 4        Cash and Investments

Note 6        Receivables

Note 7        Cash Backed Reserves

Note 8        Capital Disposals

Note 10       Information on Borrowings

Note 11       Grants and Contributions

Note 13       Details of Capital Acquisitions

**Shire of Moora**  
**Compilation Report**  
For the Period Ended 30 April 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 30 April 2016 of \$2,052,390.

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

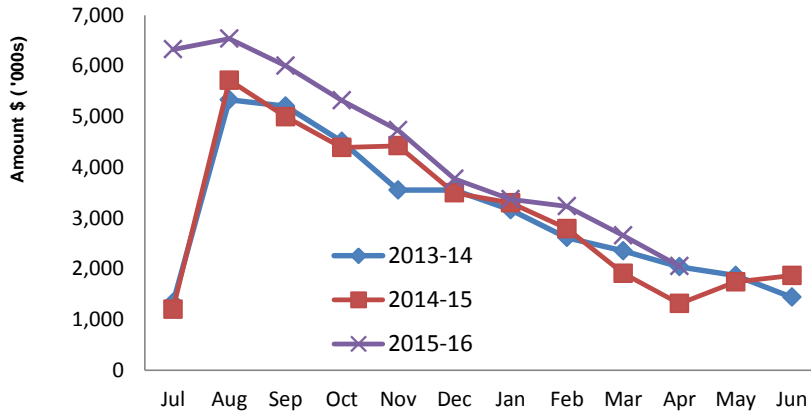
Reviewed by:

Date prepared:

11/05/2016

**Shire of Moora**  
**Monthly Summary Information**  
 For the Period Ended 30 April 2016

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



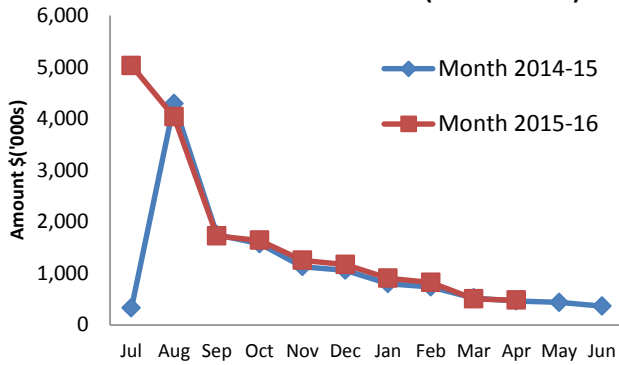
**Cash and Cash Equivalents as at period end**

Unrestricted	\$ 2,085,207
Restricted	\$ 1,702,819
	\$ 3,788,026

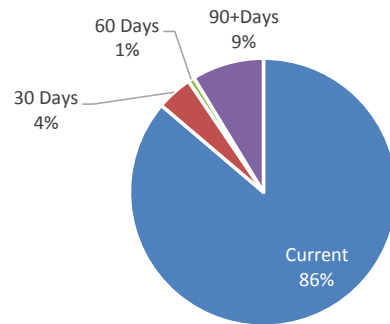
**Receivables**

Rates	\$ 478,164
Other	\$ 42,753
	\$ 520,917

**Rates Receivable (Refer Note 6)**



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

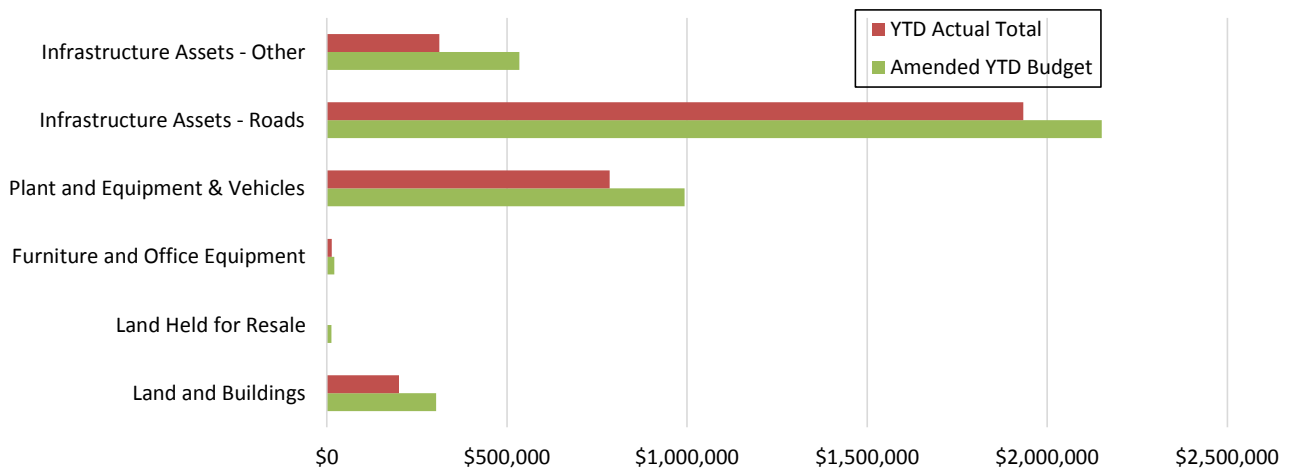


**Comments**

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 April 2016

**Capital Expenditure Program YTD**



**Comments**

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

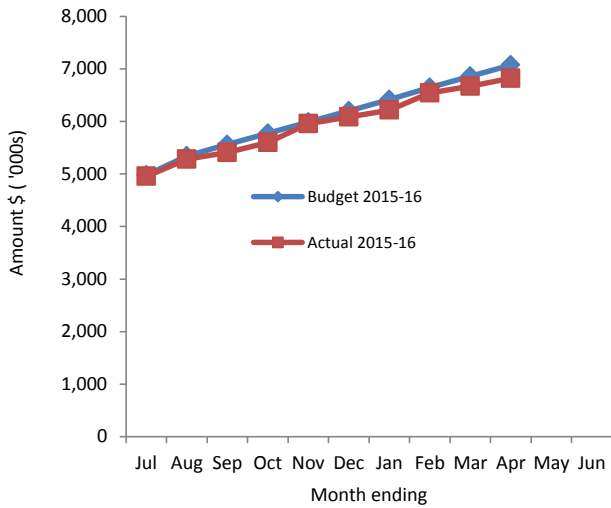
# Shire of Moora

## Monthly Summary Information

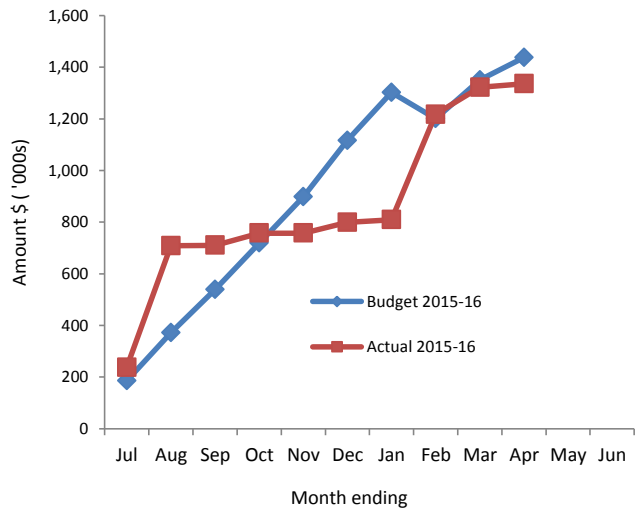
For the Period Ended 30 April 2016

### Revenues

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

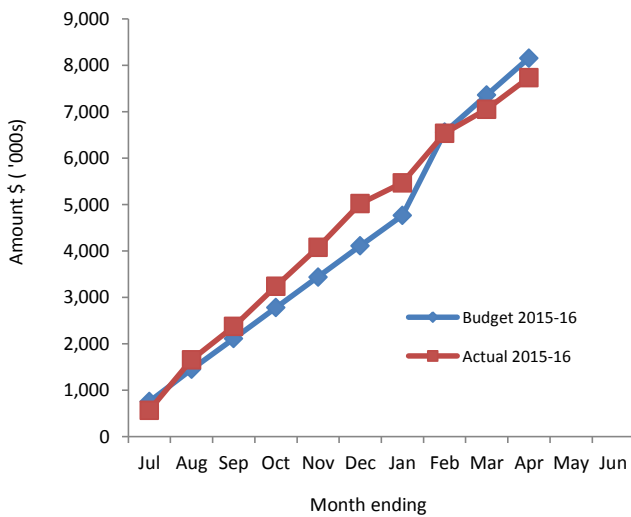


**Budget Capital Revenue -v- Actual (Refer Note 2)**

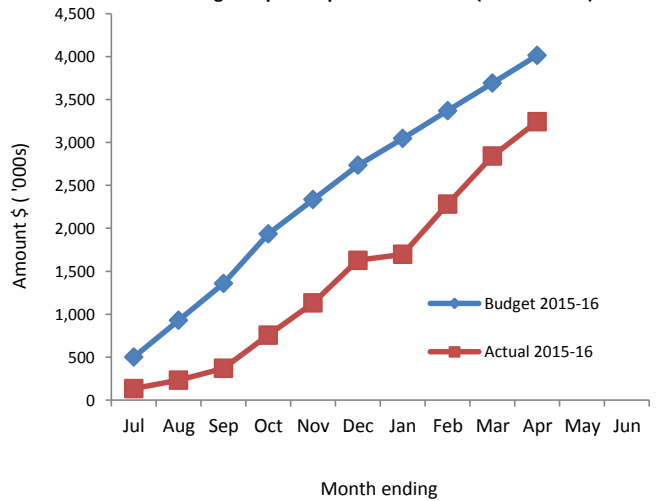


### Expenditure

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



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



### Comments

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 April 2016**

Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>						
	\$	\$	\$	\$	%	
Governance	25,500	21,230	34,884	13,654	64.32%	▲
General Purpose Funding - Rates	3,694,125	3,694,125	3,638,511	(55,614)	(1.51%)	
General Purpose Funding - Other	924,458	773,616	737,997	(35,619)	(4.60%)	
Law, Order and Public Safety	280,360	251,184	238,716	(12,468)	(4.96%)	
Health	18,360	15,300	15,406	106	0.69%	
Education and Welfare	348,000	290,000	270,862	(19,138)	(6.60%)	▼
Housing	109,200	90,970	88,885	(2,085)	(2.29%)	
Community Amenities	1,203,552	1,161,303	1,107,011	(54,292)	(4.68%)	
Recreation and Culture	196,482	165,586	97,699	(67,887)	(41.00%)	▼
Transport	166,800	163,590	149,100	(14,490)	(8.86%)	▼
Economic Services	462,341	385,230	359,355	(25,875)	(6.72%)	▼
Other Property and Services	75,000	62,510	81,527	19,017	30.42%	▲
<b>Total Operating Revenue</b>	<b>7,504,178</b>	<b>7,074,644</b>	<b>6,819,955</b>	<b>(254,689)</b>		
<b>Operating Expense</b>						
Governance	(807,998)	(681,827)	(713,068)	(31,242)	(4.58%)	
General Purpose Funding	(254,986)	(209,727)	(213,750)	(4,023)	(1.92%)	
Law, Order and Public Safety	(471,477)	(397,003)	(368,346)	28,657	7.22%	▲
Health	(90,275)	(75,190)	(70,833)	4,357	5.79%	▲
Education and Welfare	(398,077)	(331,610)	(314,334)	17,276	5.21%	▲
Housing	(111,894)	(93,060)	(65,879)	27,181	29.21%	▲
Community Amenities	(1,179,168)	(982,210)	(883,880)	98,330	10.01%	▲
Recreation and Culture	(1,679,872)	(1,402,237)	(1,188,082)	214,155	15.27%	▲
Transport	(3,959,047)	(3,299,090)	(3,305,611)	(6,521)	(0.20%)	
Economic Services	(770,207)	(643,110)	(542,094)	101,016	15.71%	▲
Other Property and Services	(42,313)	(43,807)	(74,803)	(30,996)	(70.76%)	▼
<b>Total Operating Expenditure</b>	<b>(9,765,314)</b>	<b>(8,158,871)</b>	<b>(7,740,680)</b>	<b>418,191</b>		
<b>Funding Balance Adjustments</b>						
Add back Depreciation	3,762,445	3,135,550	3,109,910	(25,640)	(0.82%)	
Disposal	(41,876)	(33,466)	(37,689)	(4,224)	12.62%	
Adjust Provisions and Accruals	0	0	(5,390)	(5,390)		▼
<b>Net Cash from Operations</b>	<b>1,459,433</b>	<b>2,017,857</b>	<b>2,146,105</b>	<b>128,248</b>		
<b>Capital Revenues</b>						
Grants, Subsidies and	1,725,534	1,437,970	1,248,240	(189,730)	(13.19%)	▼
Proceeds from Disposal of Assets	136,968	0	88,282	88,282		▲
<b>Total Capital Revenues</b>	<b>1,862,502</b>	<b>1,437,970</b>	<b>1,336,521</b>	<b>(101,449)</b>		
<b>Capital Expenses</b>						
Land Held for Resale	(15,000)	(12,510)	0	12,510	100.00%	▲
Land and Buildings	(843,465)	(302,860)	(199,717)	103,143	34.06%	▲
Infrastructure - Roads	(2,832,402)	(2,151,790)	(1,933,239)	218,551	10.16%	▲
Infrastructure - Other	(641,330)	(534,410)	(312,466)	221,944	41.53%	▲
Plant and Equipment	(1,105,033)	(992,933)	(784,721)	208,212	20.97%	▲
Furniture and Equipment	(24,686)	(20,560)	(13,447)	7,113	34.59%	▲
<b>Total Capital Expenditure</b>	<b>(5,461,915)</b>	<b>(4,015,063)</b>	<b>(3,243,590)</b>	<b>771,473</b>		
<b>Net Cash from Capital Activities</b>	<b>(3,599,413)</b>	<b>(2,577,093)</b>	<b>(1,907,069)</b>	<b>670,024</b>		
<b>Financing</b>						
Proceeds from New Debentures	480,000	0	80,000	80,000		
Proceeds from Advances	17,662	10,846	17,968	7,122	65.66%	
Self-Supporting Loan Principal	0	0	0	0		
Transfer from Reserves	353,480	0	203,180	203,180		
Advances to Community Groups	(80,000)	0	(80,000)	(80,000)		▼
Repayment of Debentures	(300,937)	(223,303)	(230,158)	(6,854)	(3.07%)	
Transfer to Reserves	(64,300)	0	(33,700)	(33,700)		▼
<b>Net Cash from Financing Activities</b>	<b>405,905</b>	<b>(212,457)</b>	<b>(42,710)</b>	<b>169,747</b>		
<b>Net Operations, Capital and Financing</b>	<b>(1,734,075)</b>	<b>(771,693)</b>	<b>196,326</b>	<b>968,019</b>		
<b>Opening Funding Surplus(Deficit)</b>	<b>1,856,063</b>	<b>1,856,063</b>	<b>1,856,063</b>	<b>0</b>	<b>0.00%</b>	
<b>Closing Funding Surplus(Deficit)</b>	<b>121,988</b>	<b>1,084,370</b>	<b>2,052,390</b>	<b>968,019</b>		

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

**SHIRE OF MOORA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 April 2016**

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>							
Rates	9	\$ 3,694,125	\$ 3,694,125	\$ 3,638,511	\$ (55,614)	% (1.51%)	
Operating Grants, Subsidies and Contributions	11	1,165,112	1,000,772	882,878	(117,894)	(11.78%)	▼
Fees and Charges		2,345,913	2,130,567	2,016,178	(114,389)	(5.37%)	▼
Service Charges		0	0	0	0		
Interest Earnings		159,878	133,220	145,482	12,262	9.20%	▲
Other Revenue		88,500	73,720	90,442	16,722	22.68%	▲
Profit on Disposal of Assets	8	50,650	42,240	46,464			
Total Operating Revenue		7,504,178	7,074,644	6,819,955	(258,913)		
<b>Operating Expense</b>							
Employee Costs		(2,987,836)	(2,490,867)	(2,741,031)	(250,164)	(10.04%)	▼
Materials and Contracts		(2,277,049)	(1,896,290)	(1,379,778)	516,512	27.24%	▲
Utility Charges		(395,799)	(329,540)	(255,964)	73,576	22.33%	▲
Depreciation on Non-Current Assets		(3,762,445)	(3,135,550)	(3,109,910)	25,640	0.82%	
Interest Expenses		(69,876)	(53,750)	(48,415)	5,335	9.93%	▲
Insurance Expenses		(173,371)	(160,838)	(182,052)	(21,214)	(13.19%)	▼
Other Expenditure		(90,163)	(83,262)	(14,756)	68,506	82.28%	▲
Loss on Disposal of Assets	8	(8,774)	(8,774)	(8,774)			
Total Operating Expenditure		(9,765,313)	(8,158,871)	(7,740,680)	418,191		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		3,762,445	3,135,550	3,109,910	(25,640)	(0.82%)	
Disposal	8	(41,876)	(33,466)	(37,689)	(4,224)	12.62%	
Adjust Provisions and Accruals		0	0	(5,390)	(5,390)		▼
<b>Net Cash from Operations</b>		<b>1,459,434</b>	<b>2,017,857</b>	<b>2,146,105</b>	<b>124,024</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	1,725,534	1,437,970	1,248,240	(189,730)	(13.19%)	▼
Proceeds from Disposal of Assets	8	136,968	0	88,282	88,282		▲
Total Capital Revenues		1,862,502	1,437,970	1,336,522	(101,449)		
<b>Capital Expenses</b>							
Land Held for Resale		(15,000)	(12,510)	0	12,510	100.00%	▲
Land and Buildings	13	(843,465)	(302,860)	(199,717)	103,143	34.06%	▲
Infrastructure - Roads	13	(2,832,402)	(2,151,790)	(1,933,239)	218,551	10.16%	▲
Infrastructure - Other	13	(641,330)	(534,410)	(312,466)	221,944	41.53%	▲
Plant and Equipment	13	(1,105,033)	(992,933)	(784,721)	208,212	20.97%	▲
Furniture and Equipment	13	(24,686)	(20,560)	(13,447)	7,113	34.59%	▲
Total Capital Expenditure		(5,461,915)	(4,015,063)	(3,243,590)	771,473		
<b>Net Cash from Capital Activities</b>		<b>(3,599,413)</b>	<b>(2,577,093)</b>	<b>(1,907,069)</b>	<b>670,024</b>		
<b>Financing</b>							
Proceeds from New Debentures		480,000	0	80,000	80,000		
Proceeds from Advances		17,662	10,846	17,968	7,122	65.66%	
Transfer from Reserves	7	353,480	0	203,180	203,180		
Advances to Community Groups		(80,000)	0	(80,000)	(80,000)		▼
Repayment of Debentures	10	(300,937)	(223,303)	(230,158)	(6,854)	(3.07%)	
Transfer to Reserves	7	(64,300)	0	(33,700)	(33,700)		▼
<b>Net Cash from Financing Activities</b>		<b>405,905</b>	<b>(212,457)</b>	<b>(42,710)</b>	<b>169,747</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,734,074)</b>	<b>(771,693)</b>	<b>196,326</b>	<b>963,795</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,856,063</b>	<b>1,856,063</b>	<b>1,856,063</b>	<b>0</b>	<b>0.00%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>121,989</b>	<b>1,084,370</b>	<b>2,052,390</b>	<b>963,796</b>		

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

**SHIRE OF MOORA**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 30 April 2016

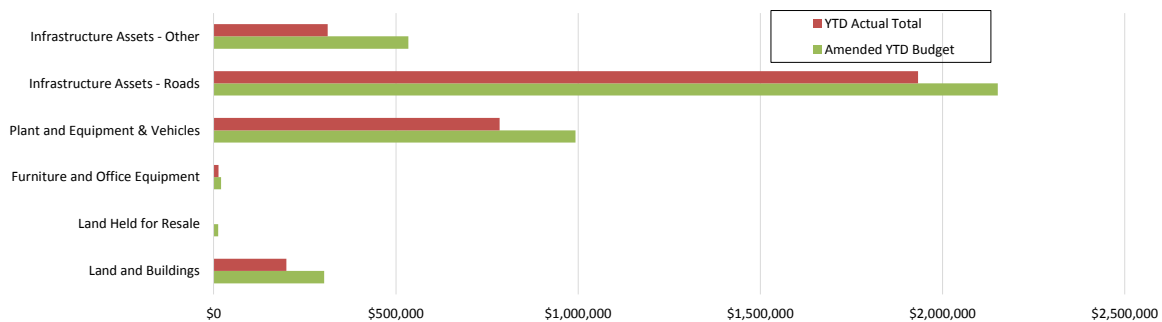
Capital Acquisitions	Note	YTD 30 06 2015					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
Land and Buildings	13	\$ 122,476	\$ 77,241	\$ 199,717	\$ 302,860	\$ 843,465	\$ (103,143)
Land Held for Resale	13	0	0	0	12,510	15,000	(12,510)
Furniture and Office Equipment	13	0	13,447	13,447	20,560	24,686	(7,113)
Plant and Equipment & Vehicles	13	270,100	514,621	784,721	992,933	1,105,033	(208,212)
Infrastructure Assets - Roads	13	0	1,933,239	1,933,239	2,151,790	2,832,402	(218,551)
Infrastructure Assets - Other	13	0	312,466	312,466	534,410	641,330	(221,944)
<b>Capital Expenditure Totals</b>		<b>392,576</b>	<b>2,851,014</b>	<b>3,243,590</b>	<b>4,015,063</b>	<b>5,461,915</b>	<b>(771,473)</b>

**Funded By:**

Capital Grants and Contributions	1,248,240	1,437,970	1,725,534	189,730
Borrowings	80,000	0	400,000	80,000
Other (Disposals & C/Fwd)	88,282	0	136,968	88,282
<b>Own Source Funding - Cash Backed Reserves</b>				
Sewerage Reserve	203,180	203,180	203,180	
Economic Development Reserve	0	100,000	100,000	
<b>Total Own Source Funding - Cash Backed Reserves</b>	<b>203,180</b>	<b>303,180</b>	<b>303,180</b>	<b>(100,000)</b>
<b>Own Source Funding - Operations</b>	<b>1,420,709</b>	<b>1,970,733</b>	<b>2,593,053</b>	<b>(550,024)</b>
<b>Capital Funding Total</b>	<b>3,243,590</b>	<b>4,015,063</b>	<b>5,461,915</b>	<b>(671,473)</b>

Comments and graphs

Capital Expenditure Program YTD





**Shire of Moora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 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.

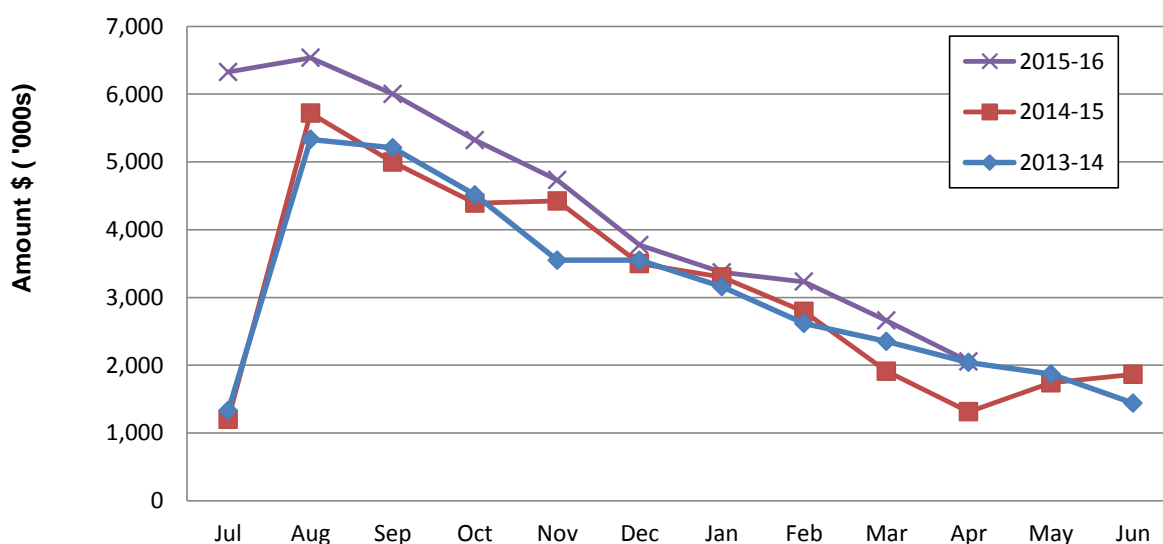
**Note 2: EXPLANATION OF MATERIAL VARIANCES**

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Governance	13,654	64.32%	▲	Timing	LGIS Scheme dividend received and good driver rebate higher than budget
Education and Welfare	(19,138)	(6.60%)	▼	Timing	Childcare Centre Fees
Recreation and Culture	(67,887)	(41.00%)	▼	Timing	MPAC Lottery West Grant not received
Transport	(14,490)	(8.86%)	▼	Timing	Patching Truck Trade in
Economic Services	(25,875)	(6.72%)	▼	Timing	Chalet fees below budget YTD
Other Property and Services	19,017	30.42%	▲	Timing	Private works
<b>Operating Expense</b>					
Law, Order and Public Safety	28,657	7.22%	▲	Timing	SES expenses and co-contribution lower than budget YTD
Education and Welfare	17,276	5.21%	▲	Timing	Childcare wages
Housing	27,181	29.21%	▲	Permanent	Budget maintenance items capitalised - Staff Housing
Community Amenities	98,330	10.01%	▲	Permanent	Budget maintenance items capitalised - Watheroo Tip Upgrade
Recreation and Culture	214,155	15.27%	▲	Timing	Delayed expenditure - Various community halls, pavilions and sports ovals
Economic Services	101,016	15.71%	▲	Timing	Delayed expenditure
Other Property and Services	(30,996)	(70.76%)	▼	Timing	Underallocated public works overheads YTD
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(189,730)	(13.19%)	▼	Permanent	Black Spot Funding won't be received
Proceeds from Disposal of Assets	88,282		▲	Timing	Patching Truck Trade in (Replacement still to be delivered)
<b>Capital Expenses</b>					
Land Held for Resale	12,510	100.00%	▲	Timing	Industrial Site Signage
Land and Buildings	103,143	34.06%	▲	Timing	Delayed expenditure - See Note 13
Infrastructure - Roads	218,551	10.16%	▲	Timing	Delayed expenditure - See Note 13
Infrastructure - Other	221,944	41.53%	▲	Timing	Delayed expenditure - See Note 13
Plant and Equipment	208,212	20.97%	▲	Timing	Replacement Patching Truck
Furniture and Equipment	7,113	34.59%	▲	Timing	Computer Replacements

**Shire of Moora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2016**

**Note 3: NET CURRENT FUNDING POSITION**

				Positive=Surplus (Negative=Deficit)		
				YTD 30 Apr	30th June	YTD 30 Apr
				2016	2016	2015
				\$	\$	\$
<b>Current Assets</b>						
	Cash Unrestricted	4	1,985,207	1,960,815	1,095,146	
	Cash Restricted	4	1,702,819	1,872,300	1,868,175	
	Investments Unrestricted	4	100,000	0	0	
	Receivables - Rates	6	478,164	359,408	464,253	
	Receivables - Other	6	60,775	170,243	200,430	
	Inventories		11,463	12,236	20,638	
				4,338,427	4,375,000	3,648,643
<b>Less: Current Liabilities</b>						
	Trade and Other Payables		(164,353)	(213,232)	(114,020)	
	Provision for Employee Benefits		(525,281)	(525,281)	(444,048)	
	Current Portion of Long Term Borrowings		(70,780)	(297,510)	(72,217)	
				(760,414)	(1,036,022)	(630,285)
	Less: Cash Reserves	7	(1,702,819)	(1,872,300)	(1,868,175)	
	Less: Current Loans Clubs/Institutions		(5,907)	(20,448)	(9,951)	
	Add: Current Portion of Long Term Borrowings		70,780	297,510	72,217	
	Add: Leave Liability Not Required to Be Funded		112,323	112,323	112,323	
<b>Net Current Funding Position</b>				<b>2,052,390</b>	<b>1,856,063</b>	<b>1,324,772</b>

**Note 3 - Liquidity Over the Year****Comments - Net Current Funding Position**

**Shire of Moora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2016**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>							
Municipal Bank Account	0.25%	482,557			482,557	Westpac	At Call
Reserve Bank Account	2.55%		819		819	Westpac	At Call
Trust Bank Account	0.00%			52,962	52,962	Westpac	At Call
Cash On Hand	Nil	2,650			2,650	N/A	On Hand
<b>(b) Term Deposits</b>							
Municipal Funds	2.93%	500,000			500,000	Westpac	19-May-16
Municipal Funds	3.02%	1,000,000			1,000,000	NAB	20-Jun-16
Reserve Funds	2.93%		867,000		867,000	Westpac	19-May-16
Reserve Funds	3.00%		835,000		835,000	BankWest	02-May-16
<b>(c) Unrestricted Investments</b>							
100,000 Shares @ \$1 per share		100,000			100,000	CMC Pty Ltd	
<b>Total</b>		<b>2,085,207</b>	<b>1,702,819</b>	<b>52,962</b>	<b>3,840,988</b>		

**Comments/Notes - Investments**

**Shire of Moora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2016**

**Note 6: RECEIVABLES**

**Receivables - Rates Receivable**

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

**Net Rates Collectable**

% Collected

	YTD 30 Apr 2016	30 June 2015
	\$	\$
Opening Arrears Previous Years	359,408	333,068
Levied this year	4,693,476	4,656,322
<u>Less</u> Collections to date	(4,574,719)	(4,629,982)
Equals Current Outstanding	<b>478,164</b>	<b>359,408</b>
<b>Net Rates Collectable</b>	<b>478,164</b>	<b>359,408</b>
% Collected	90.54%	92.80%

**Receivables - General**

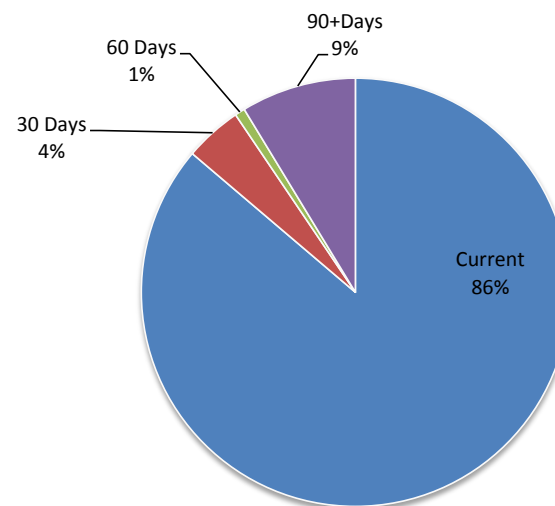
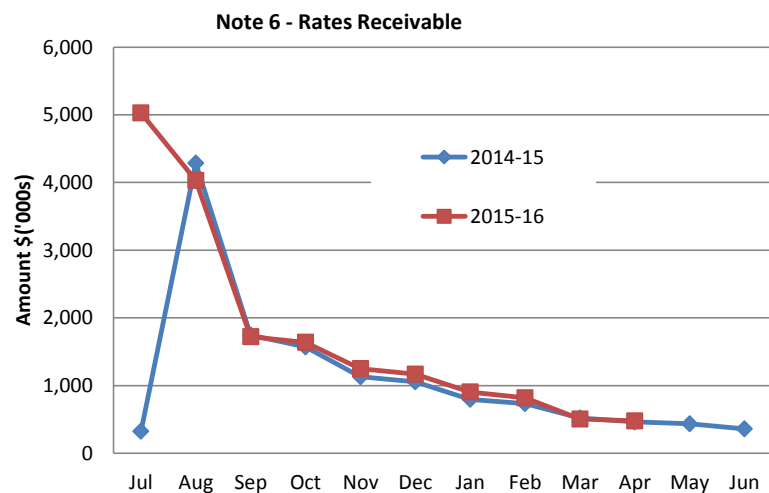
Receivables - General

**Total Receivables General Outstanding**

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	36,859	1,852	326	3,716
<b>Total Receivables General Outstanding</b>				<b>42,753</b>

Amounts shown above include GST (where applicable)

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



Comments/Notes - Receivables Rates

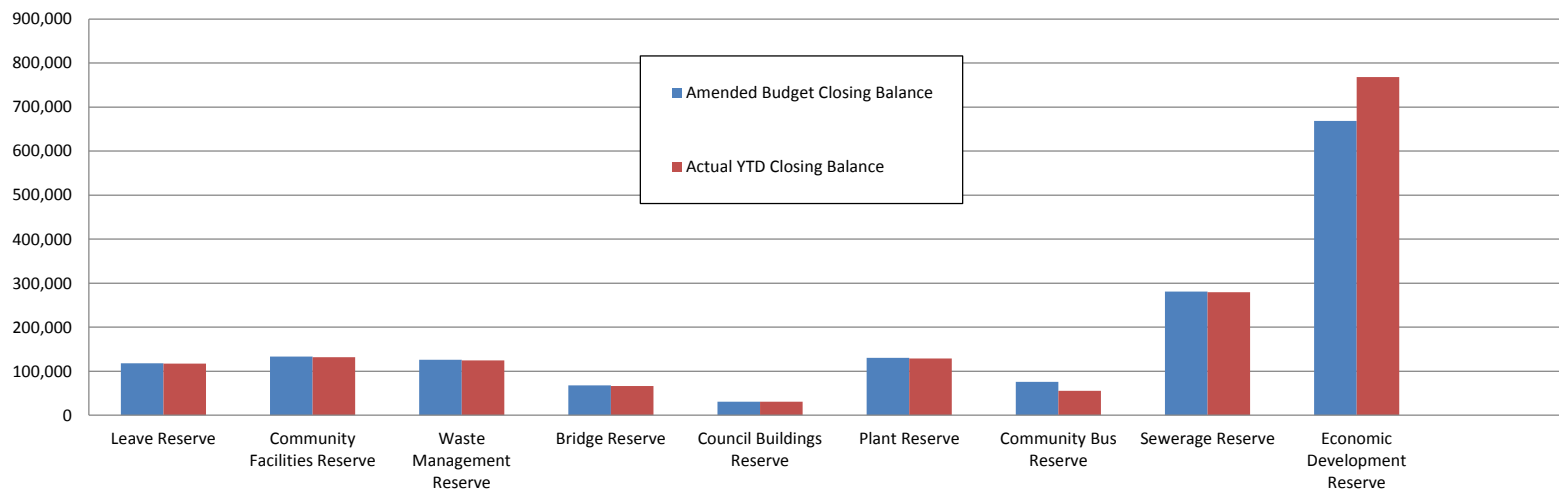
Comments/Notes - Receivables General

**Shire of Moora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 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	\$ 2,078	\$ 0	\$ 0	\$ 0	\$ 0		\$ 118,422	\$ 117,500
Community Facilities Reserve	129,258	4,200	2,327	0	0	0	0		133,458	131,585
Waste Management Reserve	122,328	4,000	2,202	0	0	0	0		126,328	124,530
Bridge Reserve	65,541	2,000	1,180	0	0	0	0		67,541	66,721
Council Buildings Reserve	30,035	1,000	541	0	0	0	0		31,035	30,576
Plant Reserve	126,485	4,000	2,277	0	0	0	0		130,485	128,762
Community Bus Reserve	54,438	21,800	980	0	0	0	0		76,238	55,418
Sewerage Reserve	474,411	10,000	8,539	0	0	(203,180)	(203,180)	Water Truck t/f	281,231	279,770
Economic Development Reserve	754,381	14,300	13,578	0	0	(100,000)	0	CMC Pty Ltd	668,681	767,959
	<b>1,872,299</b>	<b>64,300</b>	<b>33,700</b>	<b>0</b>	<b>0</b>	<b>(303,180)</b>	<b>(203,180)</b>		<b>1,633,419</b>	<b>1,702,819</b>

**Note 7 - Year To Date Reserve Balance to End of Year Estimate**



Shire of Moora  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 2016

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 30 04 2016			
					Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
				<b>Plant and Equipment</b>				
136,125	(136,125)	34,864	34,864	Sewerage Truck	30,850	34,864	4,014	
			0	Patching Truck	12,800	0	(12,800)	
5,534	(5,534)	1,600	1,600	Metro Traffic Classifier x 2	1,000	1,600	600	
0	0	10,000	10,000	Work Ute	6,000	10,000	4,000	
56,732	(6,139)	41,818	(8,775)	Toyota Prado	(8,775)	(8,775)	0	
<b>141,659</b>	<b>(147,798)</b>	<b>88,282</b>	<b>37,689</b>		<b>41,875</b>	<b>37,689</b>	<b>(4,186)</b>	

**Comments - Capital Disposal/Replacements**

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2016**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

30/04/2016

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 \$
<b>Housing</b>									
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
<b>Recreation and Culture</b>									
Moora Town Hall Upgrade 314	178,967	27/04/19		40,499	40,499	138,468	138,468	8,450	10,692
Town Hall Upgrade 315	246,591	11/08/19		39,072	39,072	207,519	207,519	8,519	10,604
Bowling Club SS Loan	0	13/10/25	80,000	3,427	-3,427	80,000	83,427	1,276	1,070
<b>Transport</b>									
Tip and Rubbish Trucks 320	61,845	24/05/16		46,073	46,073	15,772	15,772	1,514	1,878
<b>Economic Development</b>									
Moora Lifestyle Village 323	538,322	21/06/19		91,171	91,171	447,151	447,151	22,391	23,481
	<b>1,200,375</b>		<b>480,000</b>	<b>230,158</b>	<b>223,303</b>	<b>1,053,645</b>	<b>1,057,072</b>	<b>48,043</b>	<b>53,750</b>

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.



Shire of Moora  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 April 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)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>								
20201 Grants Commission Grant Needs	WALGGC	Y	404,102		303,077		303,077	101,026
20202 Grants Commission - Road Formula	WALGGC	Y	310,042		232,532		232,532	77,511
20116 CBH Payment In Lieu Of Rates	Contribution - CBH	NA	19,436		19,436		19,436	0
<b>LAW, ORDER, PUBLIC SAFETY</b>								
20502 DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Y	36,255		36,255		36,255	0
20608 Cat Sterilisation Program	Dept. of Communities	NA	0		(4,682)		(4,682)	4,682
20701 DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Y	8,911		9,803		9,803	(892)
20702 Contributions - Emergency Services Co	Dept. of Fire & Emergency Serv.	Y	109,500		74,471		74,471	35,029
20704 SES AWARE Program Grant	Dept. of Fire & Emergency Serv.	Y	0		0		0	0
20503 Emergency Services Levy Administratio	Dept. of Fire & Emergency Serv.	Y	4,320		4,000		4,000	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
<b>HOUSING</b>								
22201 Reimbursements/Insurance	Regional Development & Lands	NA	0		0		0	0
<b>COMMUNITY AMENITIES</b>								
22501 Contribution - Drum Muster Cost	Drum Muster	NA	4,000		746		746	3,254
<b>RECREATION AND CULTURE</b>								
23103 MPAC - Lotterywest Underwritten Sho	LotteryWest	Y	45,000		0		0	45,000
23104 Community Contributions	Community In-Kind Contribution	NA	0		0		0	0
23203 Swimming Pool Operating Subsidy	WA Sport	N	0		0		0	0
23204 Swimming Pool Grant	Department of Sport and Rec	N	0		0		0	0
23304 Kindergym Contributions - Moora Rec	Community Donations	NA	0		(674)		(674)	674
23309 KIDSPORT Administration Fees	Healthways	Y	0		73		73	(73)
23355 Grants - Kidsports Funding	Healthways	Y	11,946		11,946		11,946	0
23388 Event sponsorship	Various community	NA	0		2,136		2,136	(2,136)
43319 Swimming Pool Capital Grant	DSR	Y	30,000			0	0	30,000
43320 War Memorial Grant	Dep. Veteran Affairs	Y	0			0	0	0
43322 Mens Shed - WDC Capital Grant	WDC	Y	0			455	455	(455)
43311 Rec Ground Playground	LotteryWest	N	30,000			0	0	30,000
<b>TRANSPORT</b>								
23901 Direct Grants - Maintenance	Main Roads WA	Y	147,500		147,500		147,500	0
23902 Street Lighting Subsidy	Main Roads WA	Y	5,500		0		0	5,500
23903 Contribution - Crossovers	Community	NA	0		0		0	0
25903 Sponsorship - Tidy Towns Competition	Tidy Towns	N	0		0		0	0
43801 Regional Road Grants	Regional Road Group	Y	593,560			593,560	593,560	0
43802 Black Spot Grants	Dept. of Transport	Y	0		0		0	0
43803 Grant - Roads to Recovery	Dept. of Regional Development	Y	917,059			641,816	641,816	275,243
43805 Grant - Bridges	Main Roads WA (GST Adj)	N	0			12,409	12,409	(12,409)
43808 Grant - Roads to Recovery	Dept. of Regional Development	Y	126,750			0	0	126,750
<b>EDUCATION AND WELFARE</b>								
20802 Grants for Community Events	TBA	N	0		0		0	0
21703 Child Care Centre - Fee Subsidy from F	Family Assistance Office	Y	100,000		0		0	100,000
21705 Child Care Centre - Operational Support	DEEWR	Y	48,000		37,950		37,950	10,050
21707 Child Care Centre - Grants	Dept. of Communities	N	0		0		0	0
23397 Grant - Youth Program	Dept. of Communities	N	0		0		0	0
23398 Grants and Contributions - Youth Activ	Dept. of Communities	N	0		0		0	0
20801 Contribution - Moora Toy Library	Dept. of Communities	N	0		0		0	0
23399 Youth Centre Fundraising	Various	N	0		0		0	0
41701 Child Care Centre - Grants	Dept. of Communities	Y	0			0	0	0
43806 Aged Friendly Communities Grant	WDC / Dep. Of Communities	Y	0			0	0	0
<b>HEALTH</b>								
21403 Podiatry Service - Subsidy HDWA	HDWA	Y	2,300				0	2,300
<b>ECONOMIC SERVICES</b>								
24611 Grant - Tourism Development Strategy	WA Tourism	N	0		455		455	(455)
24703 Building Commissions - BCITF/BRB	WA Department of Building	NA	300		0		0	300
25206 Electricity Reimbursements - Lifestyle	MLSV	NA	8,000		7,855		7,855	145
<b>OTHER PROPERTY AND SERVICES</b>								
25485 Employment Incentive Subsidy	CCI Apprentice	N	0		0		0	0
25602 Insurance Reimbursements	LGIS	NA	0		0		0	0
<b>TOTALS</b>			<b>2,990,646</b>	<b>0</b>	<b>882,878</b>	<b>1,248,240</b>	<b>2,131,117</b>	<b>859,529</b>
Operating			Operating		1,265,112	882,878		
Non-Operating			Non-operating		<u>1,725,534</u>	<u>1,248,240</u>		
					<u>2,990,646</u>	<u>2,131,117</u>		

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 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
<b>Land and Buildings</b>							
<b>Governance</b>							
Admin Centre Renewal	30410	37,555	31,290	13,451	17,839	<b>13,451</b>	
<b>Governance Total</b>		<b>37,555</b>	<b>31,290</b>	<b>13,451</b>	<b>17,839</b>	<b>13,451</b>	
<b>Law, Order And Public Safety</b>							
Construction of Fire Shed (FESA)	30502	29,000	24,160	18,049	6,111	0	
<b>Law, Order And Public Safety Total</b>		<b>29,000</b>	<b>24,160</b>	<b>18,049</b>	<b>6,111</b>	<b>0</b>	
<b>Housing</b>							
Staff Housing - Renewal of Building	32314	0	0	13,101	13,101		
Construction of 1 x Executive Home	32304	500,000	0	0	0		
<b>Housing Total</b>		<b>500,000</b>	<b>0</b>	<b>13,101</b>	<b>13,101</b>	<b>0</b>	
<b>Recreation And Culture</b>							
Hydrotherapy Pool	30415	0	0	6,232	(6,232)		
Swimming Pool Building Renewal	32317	32,330	26,930	0	26,930	0	
Skate Park & Bike Track Upgrade	33305	11,450	9,540	0	9,540		
Moora Recreation Centre - Furniture & Fittings Upgrade	33321	12,500	10,410	7,314	3,096	7,314	
Community Sporting Facilities	33326	15,000	12,510	4,630	7,880	4,630	
Shed - Equipment Storage	33011	6,390	5,320	0	5,320	0	
Mens Shed	33014	10,000	8,330	9,136	(806)		
Miling Pavilion	33318	40,000	33,330	0	33,330	0	
Watheroo Pavilion Upgrade	33340	14,909	12,420	20,697	(8,277)	20,697	
<b>Recreation And Culture Total</b>		<b>142,579</b>	<b>118,790</b>	<b>48,009</b>	<b>70,781</b>	<b>32,640</b>	
<b>Economic Services</b>							
Entry Statements	34604	20,000	16,680	500	16,180		
Moora Lifestyle Village Development	35001	12,000	10,010	2,945	7,065		
Caravan Park Buildings	34612	102,330	101,930	103,662	(1,732)		14/15 WIP t/f
<b>Transport Total</b>		<b>134,330</b>	<b>128,620</b>	<b>107,108</b>	<b>21,512</b>	<b>0</b>	
<b>Land and Buildings Total</b>		<b>843,465</b>	<b>302,860</b>	<b>199,717</b>	<b>129,345</b>	<b>46,091</b>	
<b>Land Held for Resale</b>							
<b>Economic Services</b>							
Industrial Park - Land Extension	35260	15,000	12,510	0	12,510		
<b>Economic Services Total</b>		<b>15,000</b>	<b>12,510</b>	<b>0</b>	<b>12,510</b>	<b>0</b>	
<b>Land Held for Resale Total</b>		<b>15,000</b>	<b>12,510</b>	<b>0</b>	<b>12,510</b>	<b>0</b>	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 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
<b>Furniture &amp; Office Equip.</b>							
<b>Governance</b>							
Purchase Computing Equipment	30402	24,686	20,560	13,447	7,113	13,447	
<b>Governance Total</b>		<b>24,686</b>	<b>20,560</b>	<b>13,447</b>	<b>7,113</b>	<b>13,447</b>	
<b>Furniture &amp; Office Equip. Total</b>		<b>24,686</b>	<b>20,560</b>	<b>13,447</b>	<b>7,113</b>	<b>13,447</b>	
<b>Plant , Equip. &amp; Vehicles</b>							
<b>Governance</b>							
<b>Community Amenities</b>							
Water Truck 2014/15	34063	215,133	215,133	215,080	53	215,080	
Replacement Sewerage Pumps and Equipment	39520	67,100	55,910	16,115	39,795	16,115	
<b>Community Amenities Total</b>		<b>282,233</b>	<b>271,043</b>	<b>231,195</b>	<b>39,848</b>	<b>231,195</b>	
<b>Recreation And Culture</b>							
Caravan Park - Washing Machine	34602	0	0	2,081	2,081	2,081	
Community Bus/Van	33327	50,300	0	0	0	0	
<b>Recreation And Culture Total</b>		<b>50,300</b>	<b>0</b>	<b>2,081</b>	<b>2,081</b>	<b>2,081</b>	
<b>Transport</b>							
Jetting Machine	30458	39,555	39,555	39,555	0	39,555	
23 Tonne Excavator	34069	270,100	270,100	270,100	0	270,100	
Patching Truck 2014/15	34064	216,800	180,660	0	180,660	0	
Metro Traffic Classifiers	34077	11,600	11,600	11,600	0	11,600	
<b>Transport Total</b>		<b>538,055</b>	<b>501,915</b>	<b>321,255</b>	<b>180,660</b>	<b>51,155</b>	
<b>Other Property and Services</b>							
Water Tanker	34015	52,500	52,500	60,375	(7,875)	60,375	
Work Ute	34067	76,330	63,620	72,924	(9,304)	72,924	
Cement Mixer	34075	2,500	2,080	1,776	304	1,776	
Ride on Mower	33302	8,000	6,660	0	6,660	0	
Skid Steer Loader	34065	13,793	13,793	13,793	0	13,793	
Trailers	34081	7,600	7,600	7,600	0	7,600	
<b>Other Property and Services Total</b>		<b>160,723</b>	<b>146,253</b>	<b>156,468</b>	<b>(10,215)</b>	<b>156,468</b>	
<b>Plant , Equip. &amp; Vehicles Total</b>		<b>1,105,033</b>	<b>992,933</b>	<b>784,721</b>	<b>212,374</b>	<b>514,621</b>	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 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
<b>Infrastructure Assets - Roads</b>							
<b>Transport</b>							
Road Construction - Regional Road Group	33910	911,329	759,420	837,339	(77,919)	837,339	
Road Construction - Blackspot	33911	0	0	3,932	(3,932)	3,932	
Road Construction - Roads To Recovery	33913	331,163	275,940	105,892	170,048	105,892	
Drainage Construction	33914	0	0	20,084	(20,084)	20,084	
Footpath Construction	33916	83,747	69,780	77,508	(7,728)	77,508	
Various Footpath Construction TBA		250,000	0	0	0		
Road Construction - Widen, Seal & Kerb	33917	94,393	78,640	47,640	31,000	47,640	
Road Construction - Town Streets	33918	424,234	353,480	270,167	83,313	270,167	
Road Construction - Rural Bitumen Roads	33919	561,273	467,690	484,974	(17,284)	484,974	
Road Construction - Rural Regravelling Projects	33920	176,263	146,840	85,703	61,137	85,703	
<b>Transport Total</b>		<b>2,832,402</b>	<b>2,151,790</b>	<b>1,933,239</b>	<b>218,551</b>	<b>1,933,239</b>	
<b>Infrastructure Assets - Roads Total</b>		<b>2,832,402</b>	<b>2,151,790</b>	<b>1,933,239</b>	<b>218,551</b>	<b>1,933,239</b>	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 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
<b>Infrastructure Assets - Other</b>							
<b>Education And Welfare</b>							
Childcare Centre - Renewal	31708	27,500	22,910	15,012	7,898	15,012	
<b>Education And Welfare Total</b>		<b>27,500</b>	<b>22,910</b>	<b>15,012</b>	<b>7,898</b>	<b>15,012</b>	
<b>Community Amenities</b>							
Standpipe Controllers Upgrade 2014/15	34084	0	0	2,968	(2,968)	2,968	
Electronic Community Notice Board	33720	20,000	16,660	0	16,660	0	
Refuse Site Upgrade	33010	0	0	47,273	(47,273)	47,273	
Moora Sewerage System Upgrade	39521	163,000	135,830	164,217	(28,387)	164,217	
<b>Community Amenities Total</b>		<b>183,000</b>	<b>152,490</b>	<b>214,458</b>	<b>(61,968)</b>	<b>214,458</b>	
<b>Recreation And Culture</b>							
Moora Swimming Pool Improvements	32316	0	0	7,450	(7,450)	0	
Moora Recreation Centre - Upgrade Precinct	33307	25,000	20,830	0	20,830	0	
Caravan Park Infrastructure	34681	0	0	2,660	(2,660)	0	
Renewal of Park Infrastructure	33308	20,000	16,660	0	16,660	0	
<b>Recreation And Culture Total</b>		<b>45,000</b>	<b>37,490</b>	<b>10,110</b>	<b>27,380</b>	<b>0</b>	
<b>Transport</b>							
Moora Airstrip	33901	253,500	211,250	29,016	182,234	0	
<b>Transport Total</b>		<b>253,500</b>	<b>211,250</b>	<b>29,016</b>	<b>182,234</b>	<b>0</b>	
<b>Other Property</b>							
Depot Infrastructure	35950	100,000	83,340	2,000	81,340	2,000	
Remediation of Contamination - Depot	35951	32,330	26,930	41,870	(14,940)	41,870	
<b>Other Property Total</b>		<b>132,330</b>	<b>110,270</b>	<b>43,870</b>	<b>66,400</b>	<b>41,870</b>	
<b>Infrastructure Assets - Other Total</b>		<b>641,330</b>	<b>534,410</b>	<b>312,466</b>	<b>221,944</b>	<b>256,328</b>	
<b>Capital Expenditure Total</b>		<b>5,461,915</b>	<b>4,015,063</b>	<b>3,243,590</b>	<b>801,837</b>	<b>2,763,726</b>	