

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ended 31 May 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 May 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 May 2016 of \$1,798,131.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

Prepared by: David Trevaskis

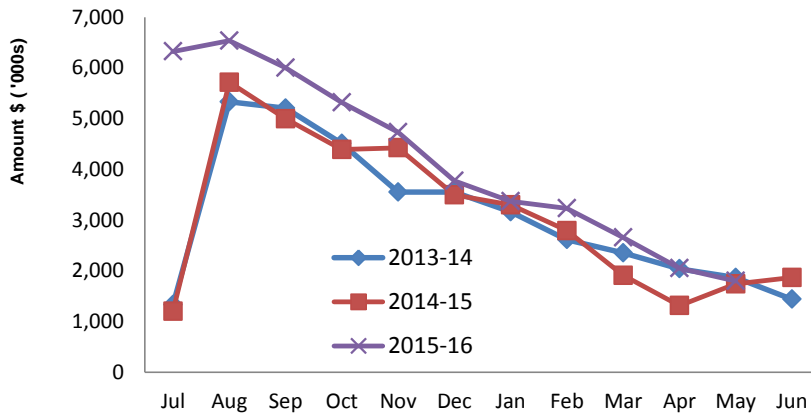
Reviewed by:

Date prepared:

9/06/2016

Shire of Moora
Monthly Summary Information
 For the Period Ended 31 May 2016

Liquidity Over the Year (Refer Note 3)



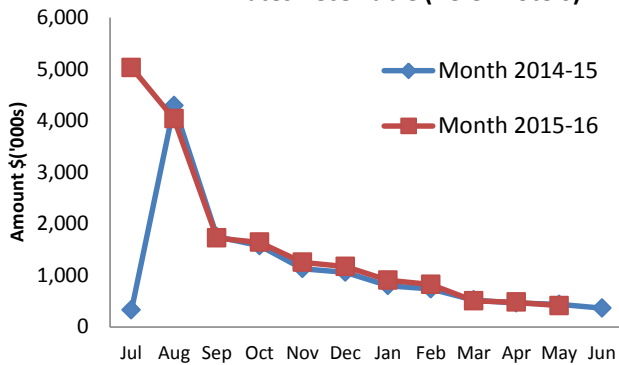
Cash and Cash Equivalents as at period end

Unrestricted	\$ 1,991,368
Restricted	\$ 1,629,717
	\$ 3,621,085

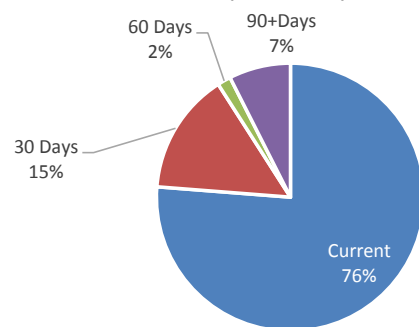
Receivables

Rates	\$ 411,452
Other	\$ 36,349
	\$ 447,801

Rates Receivable (Refer Note 6)



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

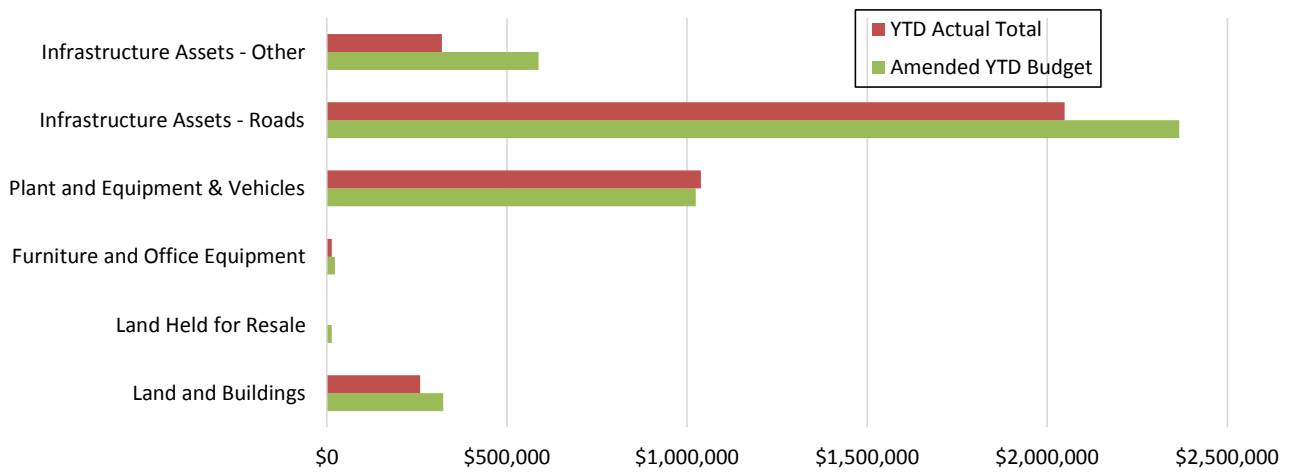


Comments

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 May 2016

Capital Expenditure Program YTD



Comments

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

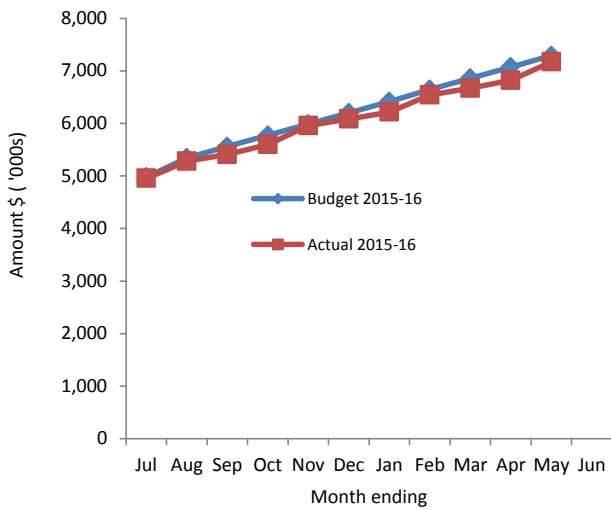
Shire of Moora

Monthly Summary Information

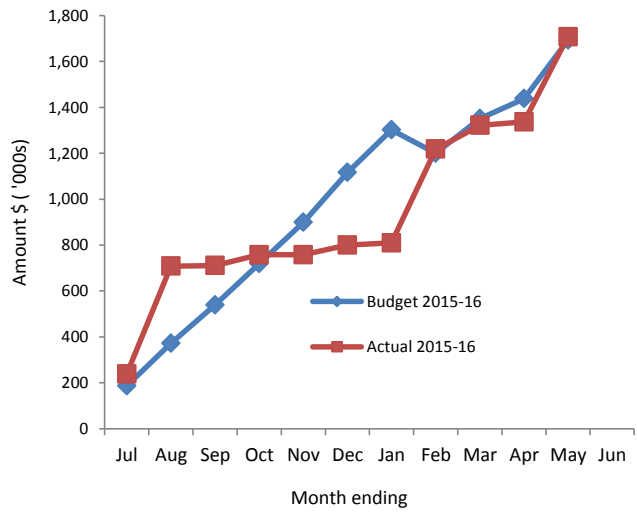
For the Period Ended 31 May 2016

Revenues

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

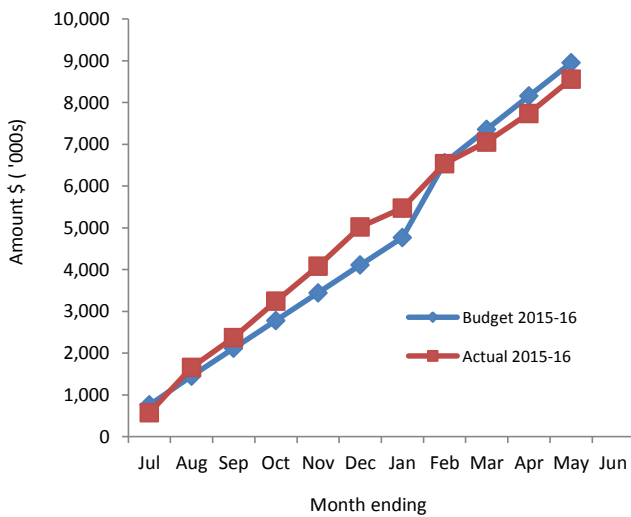


Budget Capital Revenue -v- Actual (Refer Note 2)

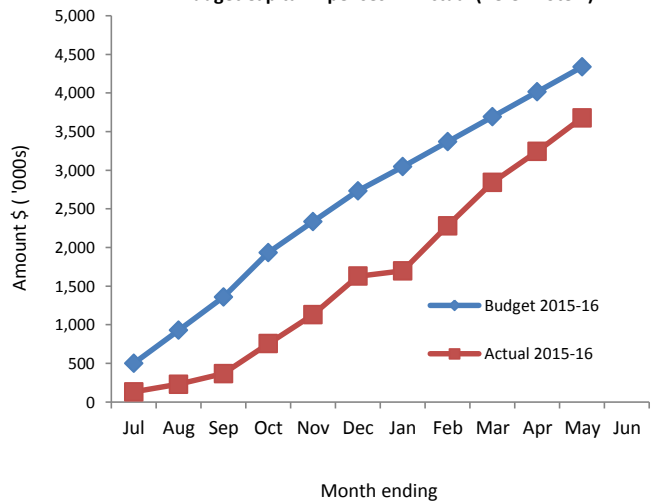


Expenditure

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 31 May 2016

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Governance		\$ 25,500	\$ 23,353	\$ 40,838	\$ 17,485	74.87%	▲
General Purpose Funding - Rates	9	3,694,125	3,694,125	3,637,689	(56,437)	(1.53%)	▲
General Purpose Funding - Other		924,458	849,034	951,790	102,756	12.10%	▲
Law, Order and Public Safety		280,360	265,775	239,284	(26,491)	(9.97%)	▼
Health		18,360	16,830	16,506	(324)	(1.92%)	▼
Education and Welfare		348,000	319,000	314,491	(4,509)	(1.41%)	▼
Housing		109,200	100,067	97,471	(2,596)	(2.59%)	▼
Community Amenities		1,203,552	1,182,400	1,124,188	(58,212)	(4.92%)	▼
Recreation and Culture		196,482	180,950	100,985	(79,965)	(44.19%)	▼
Transport		166,800	165,199	178,111	12,912	7.82%	▲
Economic Services		462,341	423,753	385,420	(38,333)	(9.05%)	▼
Other Property and Services		75,000	68,761	84,428	15,667	22.78%	▲
Total Operating Revenue		7,504,178	7,289,247	7,171,200	(118,047)		
Operating Expense							
Governance		(807,998)	(744,757)	(780,952)	(36,195)	(4.86%)	▼
General Purpose Funding		(254,986)	(227,711)	(251,159)	(23,448)	(10.30%)	▼
Law, Order and Public Safety		(471,477)	(434,169)	(403,835)	30,334	6.99%	▲
Health		(90,275)	(82,709)	(80,781)	1,928	2.33%	▲
Education and Welfare		(398,077)	(364,771)	(358,618)	6,153	1.69%	▲
Housing		(111,894)	(102,366)	(72,080)	30,286	29.59%	▲
Community Amenities		(1,179,168)	(1,080,431)	(985,726)	94,705	8.77%	▲
Recreation and Culture		(1,679,872)	(1,540,422)	(1,316,627)	223,796	14.53%	▲
Transport		(3,959,047)	(3,628,999)	(3,661,029)	(32,030)	(0.88%)	▼
Economic Services		(770,207)	(706,421)	(587,430)	118,991	16.84%	▲
Other Property and Services		(42,313)	(42,908)	(63,297)	(20,389)	(47.52%)	▼
Total Operating Expenditure		(9,765,314)	(8,955,665)	(8,561,534)	394,131		
Funding Balance Adjustments							
Add back Depreciation		3,762,445	3,449,105	3,429,609	(19,496)	(0.57%)	▼
Disposal	8	(41,876)	(37,690)	(60,235)	(22,545)	59.82%	▼
Adjust Provisions and Accruals		0	0	(5,489)	(5,489)		▼
Net Cash from Operations		1,459,433	1,744,998	1,973,552	228,554		
Capital Revenues							
Grants, Subsidies and	11	1,725,534	1,581,767	1,596,644	14,877	0.94%	▲
Proceeds from Disposal of Assets	8	136,968	110,711	110,827	115	0.10%	▲
Total Capital Revenues		1,862,502	1,692,478	1,707,470	14,992		
Capital Expenses							
Land Held for Resale		(15,000)	(13,761)	0	13,761	100.00%	▲
Land and Buildings	13	(843,465)	(323,146)	(259,137)	64,009	19.81%	▲
Infrastructure - Roads	13	(2,832,402)	(2,366,969)	(2,048,704)	318,265	13.45%	▲
Infrastructure - Other	13	(641,330)	(587,851)	(319,428)	268,423	45.66%	▲
Plant and Equipment	13	(1,105,033)	(1,023,826)	(1,038,232)	(14,406)	(1.41%)	▼
Furniture and Equipment	13	(24,686)	(22,616)	(13,447)	9,169	40.54%	▲
Total Capital Expenditure		(5,461,915)	(4,338,169)	(3,678,948)	659,221		
Net Cash from Capital Activities		(3,599,413)	(2,645,691)	(1,971,478)	674,213		
Financing							
Proceeds from New Debentures		480,000	0	80,000	80,000		
Proceeds from Advances		17,662	11,690	18,350	6,660	56.97%	▲
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	353,480	0	303,180	303,180		▼
Advances to Community Groups		(80,000)	0	(100,000)	(100,000)		▼
Repayment of Debentures	10	(300,937)	(259,349)	(300,937)	(41,587)	(16.04%)	▼
Transfer to Reserves	7	(64,300)	0	(60,599)	(60,599)		▼
Net Cash from Financing Activities		405,905	(247,659)	(60,006)	187,653		
Net Operations, Capital and Financing		(1,734,075)	(1,148,352)	(57,932)	1,090,420		
Opening Funding Surplus(Deficit)	3	1,856,063	1,856,063	1,856,063	0	0.00%	
Closing Funding Surplus(Deficit)	3	121,988	707,711	1,798,131	1,090,420		

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 May 2016

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Rates	9	\$ 3,694,125	\$ 3,694,125	\$ 3,637,689	\$ (56,437)	% (1.53%)	
Operating Grants, Subsidies and Contributions	11	1,165,112	1,082,961	1,083,820	859	0.08%	
Fees and Charges		2,345,913	2,238,063	2,104,585	(133,478)	(5.96%)	▼
Service Charges		0	0	0	0		
Interest Earnings		159,878	146,542	179,583	33,041	22.55%	▲
Other Revenue		88,500	81,092	96,514	15,422	19.02%	▲
Profit on Disposal of Assets	8	50,650	46,464	69,009			
Total Operating Revenue		7,504,178	7,289,247	7,171,200	(140,592)		
Operating Expense							
Employee Costs		(2,987,836)	(2,738,883)	(3,119,243)	(380,360)	(13.89%)	▼
Materials and Contracts		(2,277,049)	(2,085,919)	(1,470,957)	614,962	29.48%	▲
Utility Charges		(395,799)	(362,494)	(281,770)	80,724	22.27%	▲
Depreciation on Non-Current Assets		(3,762,445)	(3,449,105)	(3,429,609)	19,496	0.57%	
Interest Expenses		(69,876)	(57,207)	(64,335)	(7,128)	(12.46%)	▼
Insurance Expenses		(173,371)	(167,069)	(182,052)	(14,983)	(8.97%)	▼
Other Expenditure		(90,163)	(86,213)	(4,793)	81,420	94.44%	▲
Loss on Disposal of Assets	8	(8,774)	(8,774)	(8,774)			
Total Operating Expenditure		(9,765,313)	(8,955,665)	(8,561,534)	394,131		
Funding Balance Adjustments							
Add back Depreciation		3,762,445	3,449,105	3,429,609	(19,496)	(0.57%)	
Disposal	8	(41,876)	(37,690)	(60,235)	(22,545)	59.82%	
Adjust Provisions and Accruals		0	0	(5,489)	(5,489)		▼
Net Cash from Operations		1,459,434	1,744,998	1,973,552	206,009		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,725,534	1,581,767	1,596,644	14,877	0.94%	
Proceeds from Disposal of Assets	8	136,968	110,711	110,827	115	0.10%	
Total Capital Revenues		1,862,502	1,692,478	1,707,470	14,992		
Capital Expenses							
Land Held for Resale		(15,000)	(13,761)	0	13,761	100.00%	▲
Land and Buildings	13	(843,465)	(323,146)	(259,137)	64,009	19.81%	▲
Infrastructure - Roads	13	(2,832,402)	(2,366,969)	(2,048,704)	318,265	13.45%	▲
Infrastructure - Other	13	(641,330)	(587,851)	(319,428)	268,423	45.66%	▲
Plant and Equipment	13	(1,105,033)	(1,023,826)	(1,038,232)	(14,406)	(1.41%)	
Furniture and Equipment	13	(24,686)	(22,616)	(13,447)	9,169	40.54%	▲
Total Capital Expenditure		(5,461,915)	(4,338,169)	(3,678,948)	659,221		
Net Cash from Capital Activities		(3,599,413)	(2,645,691)	(1,971,478)	674,213		
Financing							
Proceeds from New Debentures		480,000	0	80,000	80,000		
Proceeds from Advances		17,662	11,690	18,350	6,660	56.97%	
Transfer from Reserves	7	353,480	0	303,180	303,180		
Advances to Community Groups		(80,000)	0	(100,000)	(100,000)		▼
Repayment of Debentures	10	(300,937)	(259,349)	(300,937)	(41,587)	(16.04%)	▼
Transfer to Reserves	7	(64,300)	0	(60,599)	(60,599)		▼
Net Cash from Financing Activities		405,905	(247,659)	(60,006)	187,653		
Net Operations, Capital and Financing		(1,734,074)	(1,148,352)	(57,932)	1,067,875		
Opening Funding Surplus(Deficit)	3	1,856,063	1,856,063	1,856,063	0	0.00%	
Closing Funding Surplus(Deficit)	3	121,989	707,711	1,798,131	1,067,875		

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 May 2016

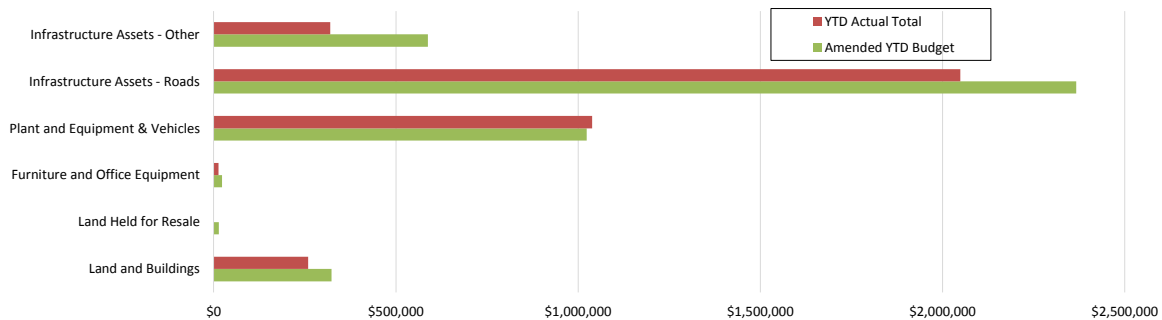
Capital Acquisitions	Note	YTD 30 06 2015					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
Land and Buildings	13	\$ 157,319	\$ 101,818	\$ 259,137	\$ 323,146	\$ 843,465	\$ (64,009)
Land Held for Resale	13	0	0	0	13,761	15,000	(13,761)
Furniture and Office Equipment	13	0	13,447	13,447	22,616	24,686	(9,169)
Plant and Equipment & Vehicles	13	327,027	711,205	1,038,232	1,023,826	1,105,033	14,406
Infrastructure Assets - Roads	13	0	2,048,704	2,048,704	2,366,969	2,832,402	(318,265)
Infrastructure Assets - Other	13	0	319,428	319,428	587,851	641,330	(268,423)
Capital Expenditure Totals		484,346	3,194,602	3,678,948	4,338,169	5,461,915	(659,221)

Funded By:

Capital Grants and Contributions	1,596,644	1,581,767	1,725,534	14,877
Borrowings	80,000	0	400,000	80,000
Other (Disposals & C/Fwd)	110,827	110,711	136,968	115
Own Source Funding - Cash Backed Reserves				
Sewerage Reserve	203,180	203,180	203,180	
Economic Development Reserve	100,000	100,000	100,000	
Total Own Source Funding - Cash Backed Reserves	303,180	303,180	303,180	0
Own Source Funding - Operations	1,285,118	2,039,331	2,593,053	(754,213)
Capital Funding Total	3,678,948	4,338,169	5,461,915	(659,221)

Comments and graphs

Capital Expenditure Program YTD



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

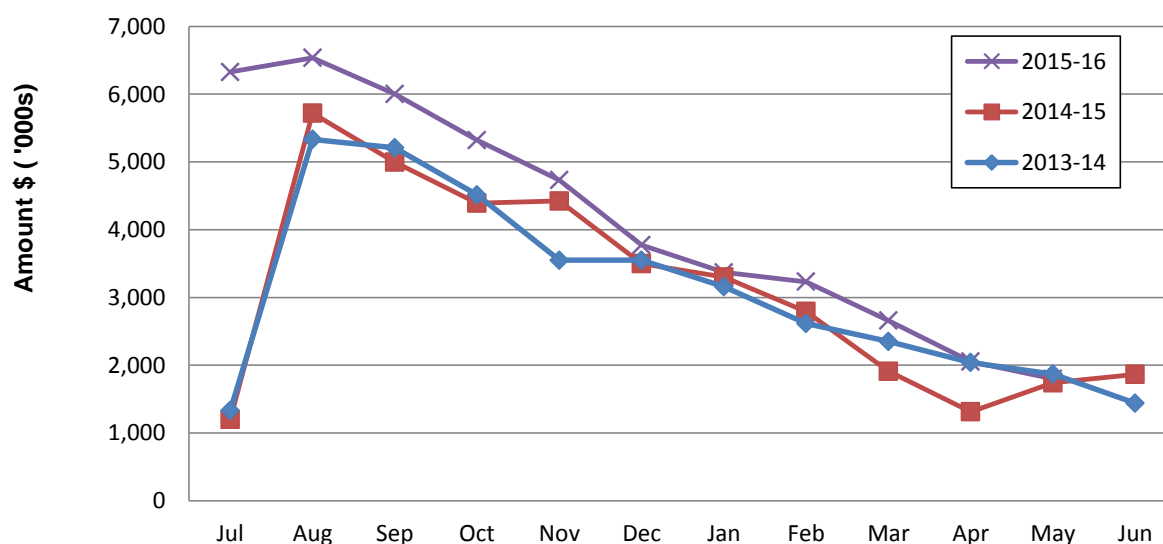
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	17,485	74.87%	▲	Timing	LGIS Scheme dividend received and good driver rebate higher than budget
General Purpose Funding - Other	102,756	12.10%	▲	Timing	Q4 FAG payment received in May 16 Emergency Service expenses less than budgeted costs - co-contribution payment subsequently lower also
Law, Order and Public Safety	(26,491)	(9.97%)	▼	Timing	MPAC Lottery West Grant not received
Recreation and Culture	(79,965)	(44.19%)	▼	Timing	Patching Truck Trade-in above budget
Transport	12,912	7.82%	▲	Timing	Chalet fees below budget YTD
Economic Services	(38,333)	(9.05%)	▼	Timing	Private works
Other Property and Services	15,667	22.78%	▲	Timing	
Operating Expense					
General Purpose Funding	(23,448)	(10.30%)	▼	Timing	Delayed expenditure SES expenses and co-contribution lower than budget YTD
Law, Order and Public Safety	30,334	6.99%	▲	Timing	Budget maintenance items capitalised - Staff Housing
Housing	30,286	29.59%	▲	Permanent	Budget maintenance items capitalised - Watheroo Tip Upgrade
Community Amenities	94,705	8.77%	▲	Permanent	Delayed expenditure - Various community halls, pavilions and sports ovals
Recreation and Culture	223,796	14.53%	▲	Timing	Growth planning and business cases to be rolled over to 2016/17
Economic Services	118,991	16.84%	▲	Permanent	Underallocated public works overheads YTD
Other Property and Services	(20,389)	(47.52%)	▼	Timing	
Capital Expenses					
Land Held for Resale	13,761	100.00%	▲	Timing	Industrial Site Signage
Land and Buildings	64,009	19.81%	▲	Timing	Delayed expenditure - See Note 13
Infrastructure - Roads	318,265	13.45%	▲	Timing	Delayed expenditure - See Note 13
Infrastructure - Other	268,423	45.66%	▲	Timing	Delayed expenditure - See Note 13
Furniture and Equipment	9,169	40.54%	▲	Timing	Computer Replacements

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

Note 3: NET CURRENT FUNDING POSITION

				Positive=Surplus (Negative=Deficit)		
				YTD 31 May	30th June	YTD 31 May
				2016	2016	2015
				\$	\$	\$
Current Assets						
	4	1,891,368	1,960,815	1,329,299		
	4	1,629,717	1,872,300	1,868,175		
	4	100,000	0	0		
	6	411,452	359,408	435,594		
	6	56,075	170,243	342,401		
		9,632	12,236	21,815		
				4,098,244	4,375,000	3,997,283
Less: Current Liabilities						
		(251,912)	(213,232)	(45,895)		
		(525,281)	(525,281)	(444,048)		
		(0)	(297,510)	(44,627)		
				(777,193)	(1,036,022)	(534,569)
	7	(1,629,717)	(1,872,300)	(1,868,175)		
		(5,526)	(20,448)	(8,838)		
		0	297,510	44,627		
		112,323	112,323	112,323		
Net Current Funding Position				1,798,131	1,856,063	1,742,651

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 May 2016

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.25%	888,718			888,718	Westpac	At Call
Reserve Bank Account	2.55%		717		717	Westpac	At Call
Trust Bank Account	0.00%			51,399	51,399	Westpac	At Call
Cash On Hand	Nil	2,650			2,650	N/A	On Hand
(b) Term Deposits							
Municipal Funds	3.02%	1,000,000			1,000,000	NAB	20-Jun-16
Reserve Funds	2.90%		1,629,000		1,629,000	NAB	21-Nov-16
(c) Unrestricted Investments							
100,000 Shares @ \$1 per share		100,000			100,000	CMC Pty Ltd	
Total		1,991,368	1,629,717	51,399	3,672,484		

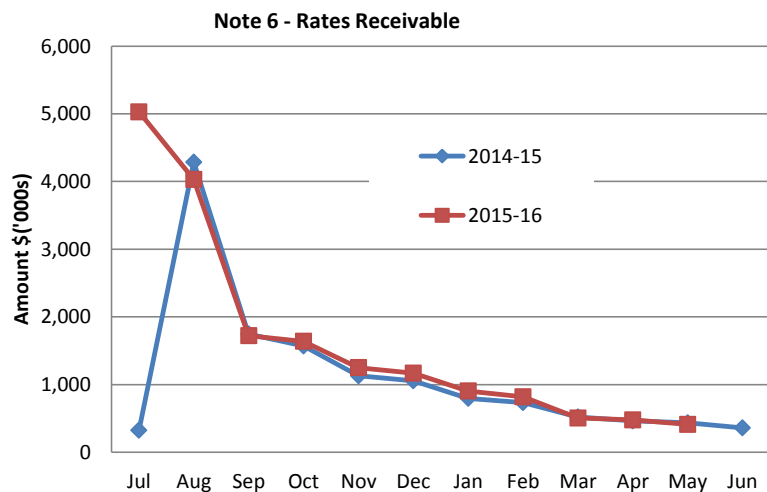
Comments/Notes - Investments

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

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 31 May 2016	30 June 2015
	\$	\$
Opening Arrears Previous Years	359,408	333,068
Levied this year	4,692,653	4,656,322
Less Collections to date	(4,640,609)	(4,629,982)
Equals Current Outstanding	411,452	359,408
Net Rates Collectable	411,452	359,408
% Collected	91.86%	92.80%



Comments/Notes - Receivables Rates

Receivables - General

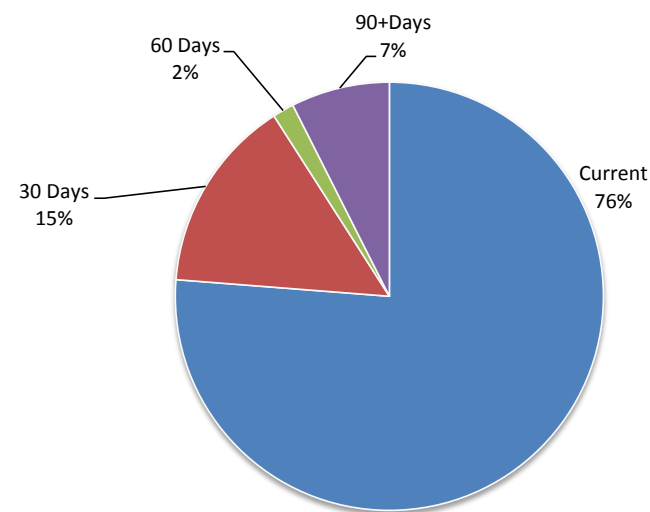
Receivables - General

Total Receivables General Outstanding

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	27,712	5,342	588	2,707
Total Receivables General Outstanding				36,349

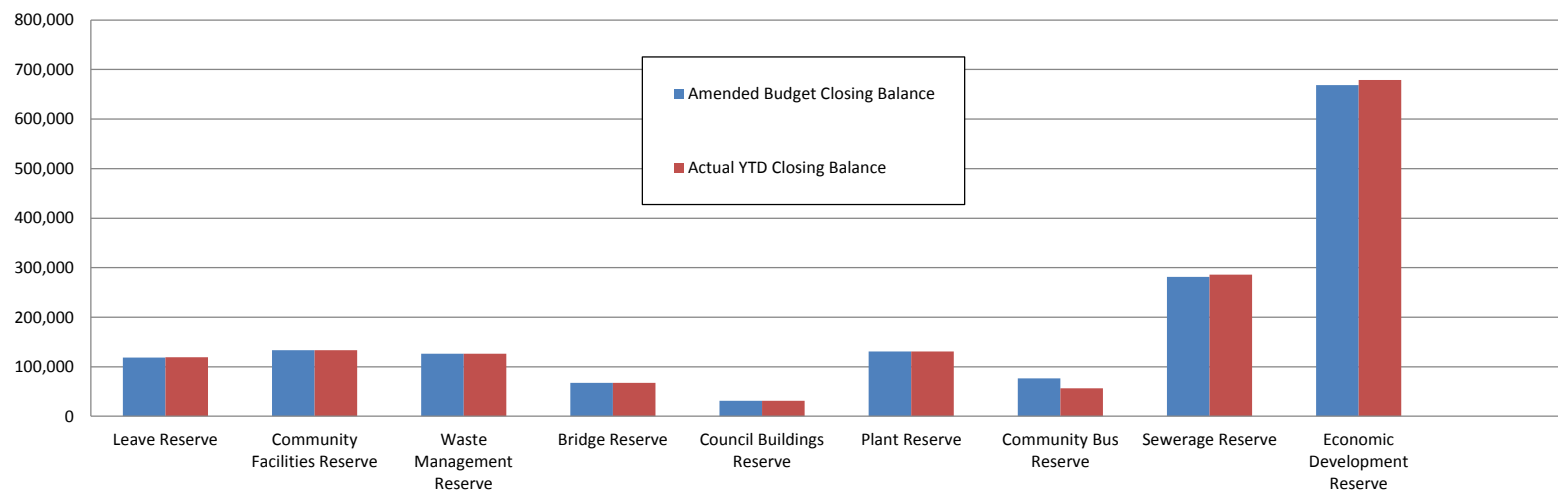


Comments/Notes - Receivables General

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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	3,782	0	0	0	0		118,422	119,204
Community Facilities Reserve	129,258	4,200	4,235	0	0	0	0		133,458	133,493
Waste Management Reserve	122,328	4,000	4,008	0	0	0	0		126,328	126,336
Bridge Reserve	65,541	2,000	2,147	0	0	0	0		67,541	67,688
Council Buildings Reserve	30,035	1,000	984	0	0	0	0		31,035	31,019
Plant Reserve	126,485	4,000	4,144	0	0	0	0		130,485	130,629
Community Bus Reserve	54,438	21,800	1,784	0	0	0	0		76,238	56,222
Sewerage Reserve	474,411	10,000	14,797	0	0	(203,180)	(203,180)	Water Truck t/f	281,231	286,028
Economic Development Reserve	754,381	14,300	24,717	0	0	(100,000)	(100,000)	CMC Pty Ltd	668,681	679,098
	1,872,299	64,300	60,599	0	0	(303,180)	(303,180)		1,633,419	1,629,718

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 May 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 05 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	
81,274	(81,274)	22,545	22,545	Patching Truck	12,800	22,545	9,745	
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	
222,933	(229,072)	110,827	60,234		41,875	60,234	18,359	

Comments - Capital Disposal/Replacements

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

31/05/2016

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		20,170	9,914	154,480	164,736	11,577	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		40,499	40,499	138,468	138,468	8,450	10,692
Town Hall Upgrade 315	246,591	11/08/19		52,493	52,493	194,098	194,098	11,658	13,743
Bowling Club SS Loan	0	13/10/25	80,000	3,427	3,427	80,000	76,573	1,276	1,177
Transport									
Tip and Rubbish Trucks 320	61,845	24/05/16		61,845	61,845	-0	(0)	1,726	2,090
Economic Development									
Moora Lifestyle Village 323	538,322	21/06/19		122,503	91,171	415,819	447,151	29,277	23,481
	1,200,375		480,000	300,937	259,349	982,866	1,021,026	63,963	57,207

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 May 2016

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval (Y/N)	2015-16 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
			\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING								
20201 Grants Commission Grant Needs	WALGGC	Y	404,102		404,102		404,102	0
20202 Grants Commission - Road Formula	WALGGC	Y	310,042		310,042		310,042	0
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	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
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	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)
43303 Miling Tennis Club Contribution	Miling Tennis Club	Y	0			10,468	10,468	(10,468)
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		6,465		6,465	(965)
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			979,752	979,752	(62,693)
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 Suppor	DEEWR	Y	48,000		50,248		50,248	(2,248)
21707 Child Care Centre - Grants	Dept. of Communities	N	0		3,000		3,000	(3,000)
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		8,498		8,498	(498)
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			2,990,646	0	1,083,820	1,596,644	2,680,464	310,182
Operating	Operating		1,265,112				1,083,820	
Non-Operating	Non-operating		1,725,534				1,596,644	
			<u>2,990,646</u>				<u>2,680,464</u>	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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	34,419	25,939	8,480	25,939	
Governance Total		37,555	34,419	25,939	8,480	25,939	
Law, Order And Public Safety							
Construction of Fire Shed (FESA)	30502	29,000	26,576	28,038	(1,462)	0	
Law, Order And Public Safety Total		29,000	26,576	28,038	(1,462)	0	
Housing							
Housing Revitalisation - Acquire properties	32301	0	0	2,000	2,000		
Staff Housing - Renewal of Building	32314	0	0	13,101	13,101		
Construction of 1 x Executive Home	32304	500,000	0	0	0		
Housing Total		500,000	0	15,101	15,101	0	
Recreation And Culture							
Hydrotherapy Pool	30415	0	0	25,856	(25,856)		
Swimming Pool Building Renewal	32317	32,330	29,623	0	29,623	0	
Skate Park & Bike Track Upgrade	33305	11,450	10,494	9,450	1,044		
Moora Recreation Centre - Furniture & Fittings Upgrade	33321	12,500	11,451	7,314	4,137	7,314	
Community Sporting Facilities	33326	15,000	13,761	4,630	9,131	4,630	
Shed - Equipment Storage	33011	6,390	5,852	0	5,852	0	
Mens Shed	33014	10,000	9,163	9,136	27		
Miling Pavilion	33318	40,000	36,663	0	36,663	0	
Watheroo Pavilion Upgrade	33340	14,909	13,662	20,797	(7,135)	20,797	
Recreation And Culture Total		142,579	130,669	77,183	53,486	32,740	
Economic Services							
Entry Statements	34604	20,000	18,348	500	17,848		
Moora Lifestyle Village Development	35001	12,000	11,011	2,945	8,066		
Caravan Park Buildings	34612	102,330	102,123	109,431	(7,308)		14/15 WIP t/f
Transport Total		134,330	131,482	112,877	18,605	0	
Land and Buildings Total		843,465	323,146	259,137	94,211	58,679	
Land Held for Resale							
Economic Services							
Industrial Park - Land Extension	35260	15,000	13,761	0	13,761		
Economic Services Total		15,000	13,761	0	13,761	0	
Land Held for Resale Total		15,000	13,761	0	13,761	0	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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	22,616	13,447	9,169	13,447	
Governance Total		24,686	22,616	13,447	9,169	13,447	
Furniture & Office Equip. Total		24,686	22,616	13,447	9,169	13,447	
Plant , Equip. & Vehicles							
Governance							
Community Amenities							
Water Truck 2014/15	34063	215,133	215,133	215,080	53	215,080	
Replacement Sewerage Pumps and Equipment	39520	67,100	61,501	16,115	45,386	16,115	
Community Amenities Total		282,233	276,634	231,195	45,439	231,195	
Recreation And Culture							
Caravan Park - Washing Machine	34602	0	0	2,081	2,081	2,081	
Community Bus/Van	33327	50,300	0	0	0	0	
Recreation And Culture Total		50,300	0	2,081	2,081	2,081	
Transport							
Jetting Machine	30458	39,555	39,555	39,555	0	39,555	
23 Tonne Excavator	34069	270,100	270,100	327,027	(56,927)		
Patching Truck 2014/15	34064	216,800	198,726	196,584	2,142	196,584	
Metro Traffic Classifiers	34077	11,600	11,600	11,600	0	11,600	
Transport Total		538,055	519,981	574,766	(54,785)	247,739	
Other Property and Services							
Water Tanker	34015	52,500	52,500	60,375	(7,875)	60,375	
Work Ute	34067	76,330	69,982	72,924	(2,942)	72,924	
Cement Mixer	34075	2,500	2,288	1,776	512	1,776	
Ride on Mower	33302	8,000	7,326	0	7,326	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	
Other Property and Services Total		160,723	153,489	156,468	(2,979)	156,468	
Plant , Equip. & Vehicles Total		1,105,033	1,023,826	1,038,232	(10,244)	711,205	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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	835,362	879,717	(44,355)	879,717	
Road Construction - Blackspot	33911	0	0	3,932	(3,932)	3,932	
Road Construction - Roads To Recovery	33913	331,163	303,534	108,618	194,916	108,618	
Drainage Construction	33914	0	0	24,074	(24,074)	24,074	
Footpath Construction	33916	83,747	76,758	98,645	(21,887)	98,645	
Various Footpath Construction TBA		250,000	0	0	0		
Road Construction - Widen, Seal & Kerb	33917	94,393	86,504	47,640	38,864	47,640	
Road Construction - Town Streets	33918	424,234	388,828	270,167	118,661	270,167	
Road Construction - Rural Bitumen Roads	33919	561,273	514,459	530,207	(15,748)	530,207	
Road Construction - Rural Regravelling Projects	33920	176,263	161,524	85,703	75,821	85,703	
Transport Total		2,832,402	2,366,969	2,048,704	318,265	2,048,704	
Infrastructure Assets - Roads Total		2,832,402	2,366,969	2,048,704	318,265	2,048,704	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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	25,201	15,012	10,189	15,012	
Education And Welfare Total		27,500	25,201	15,012	10,189	15,012	
Community Amenities							
Standpipe Controllers Upgrade 2014/15	34084	0	0	2,968	(2,968)	2,968	
Electronic Community Notice Board	33720	20,000	18,326	0	18,326	0	
Refuse Site Upgrade	33010	0	0	54,235	(54,235)	54,235	
Moora Sewerage System Upgrade	39521	163,000	149,413	164,217	(14,804)	164,217	
Community Amenities Total		183,000	167,739	221,420	(53,681)	221,420	
Recreation And Culture							
Moora Swimming Pool Improvements	32316	0	0	7,450	(7,450)	0	
Moora Recreation Centre - Upgrade Precinct	33307	25,000	22,913	0	22,913	0	
Caravan Park Infrastructure	34681	0	0	2,660	(2,660)	0	
Renewal of Park Infrastructure	33308	20,000	18,326	0	18,326	0	
Recreation And Culture Total		45,000	41,239	10,110	31,129	0	
Transport							
Moora Airstrip	33901	253,500	232,375	29,016	203,359	0	
Transport Total		253,500	232,375	29,016	203,359	0	
Other Property							
Depot Infrastructure	35950	100,000	91,674	2,000	89,674	2,000	
Remediation of Contamination - Depot	35951	32,330	29,623	41,870	(12,247)	41,870	
Other Property Total		132,330	121,297	43,870	77,427	41,870	
Infrastructure Assets - Other Total		641,330	587,851	319,428	268,423	263,290	
Capital Expenditure Total		5,461,915	4,338,169	3,678,948	693,585	3,095,325	