

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ended 30 June 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 June 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 June 2016 of \$1,281,754.

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

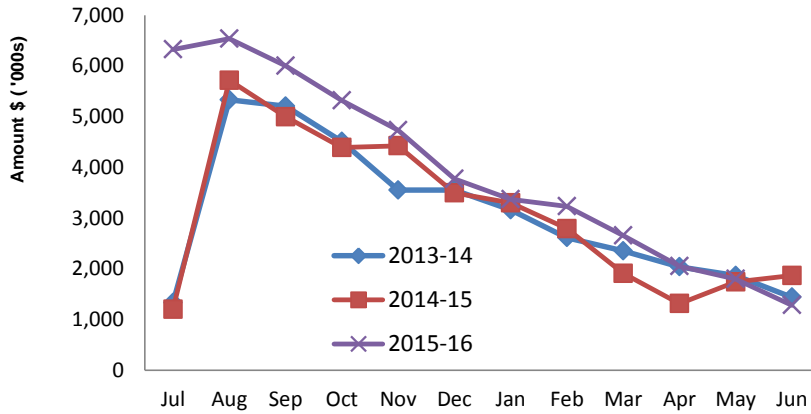
Reviewed by:

Date prepared:

18/07/2016

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

Liquidity Over the Year (Refer Note 3)



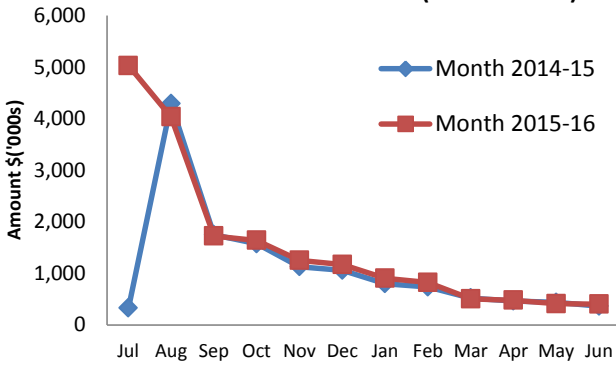
Cash and Cash Equivalents as at period end

Unrestricted	\$ 1,921,706
Restricted	\$ 1,629,717
	\$ 3,551,423

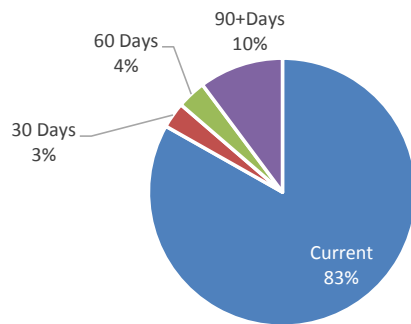
Receivables

Rates	\$ 402,620
Other	\$ 32,329
	\$ 434,949

Rates Receivable (Refer Note 6)



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

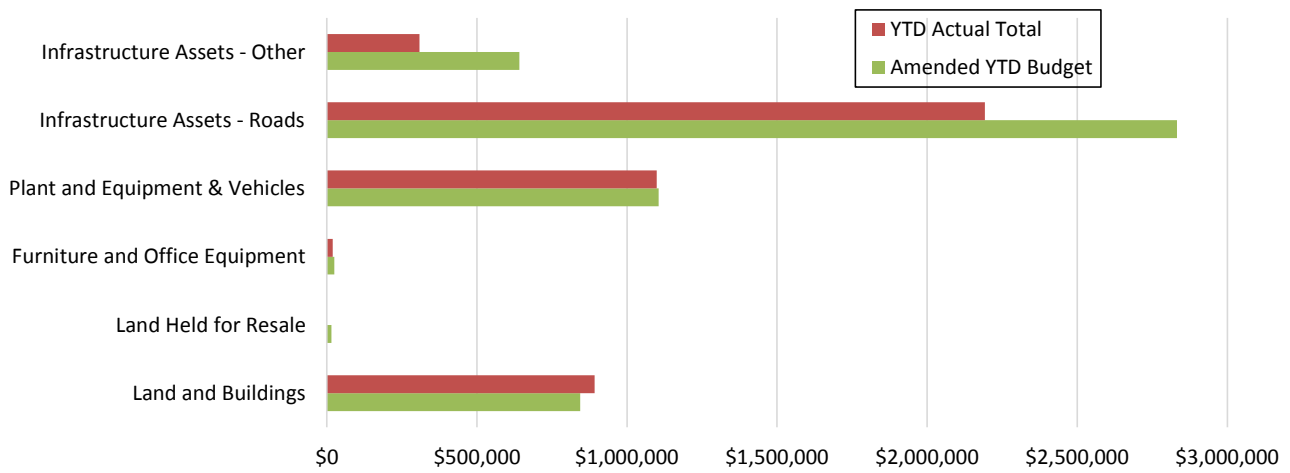


Comments

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 June 2016

Capital Expenditure Program YTD



Comments

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

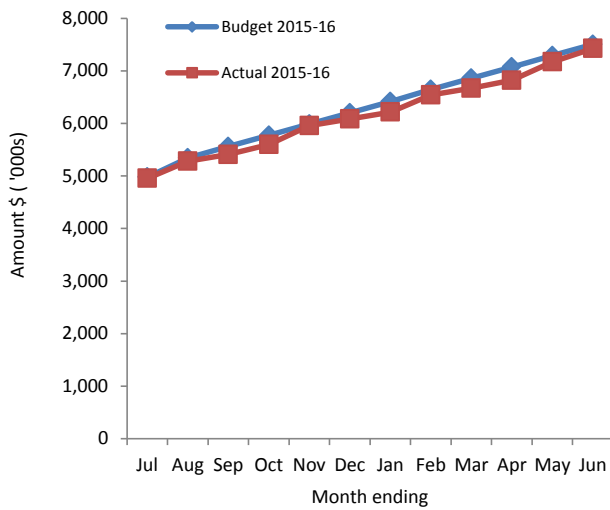
Shire of Moora

Monthly Summary Information

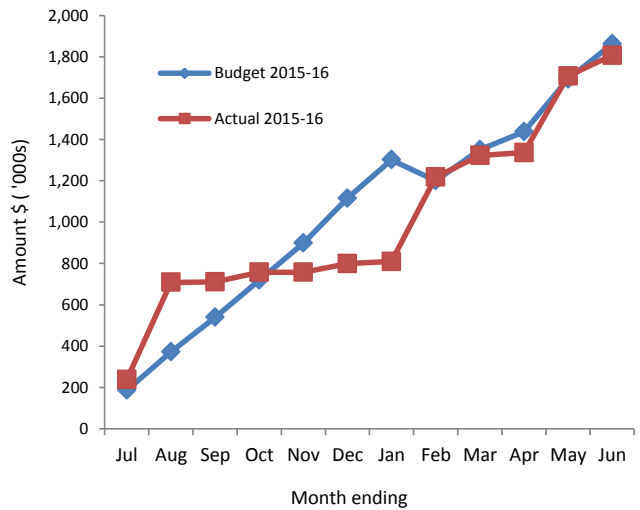
For the Period Ended 30 June 2016

Revenues

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

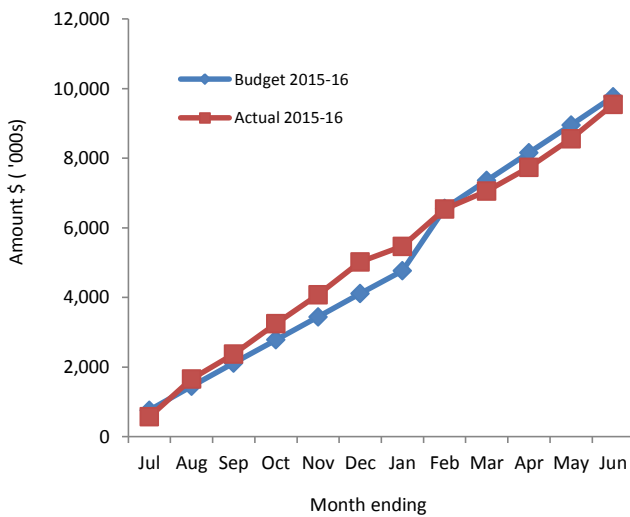


Budget Capital Revenue -v- Actual (Refer Note 2)

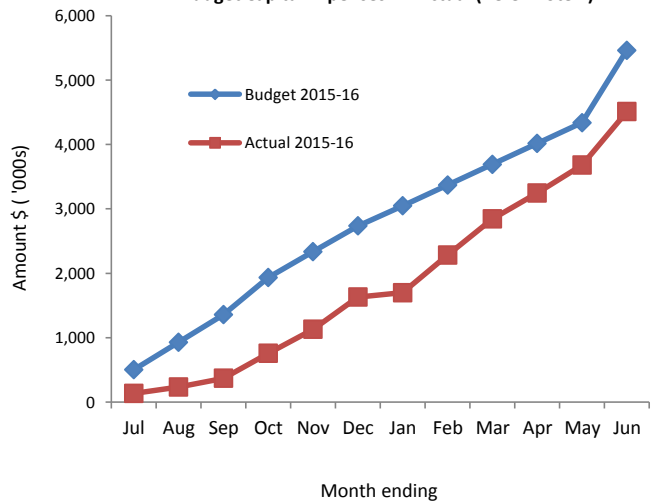


Expenditure

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 June 2016

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Governance		\$ 25,500	\$ 25,500	\$ 56,808	\$ 31,308	% 122.78%	▲
General Purpose Funding - Rates	9	3,694,125	3,694,125	3,708,516	14,391	0.39%	
General Purpose Funding - Other		924,458	924,458	967,611	43,153	4.67%	
Law, Order and Public Safety		280,360	280,360	266,745	(13,615)	(4.86%)	
Health		18,360	18,360	16,506	(1,854)	(10.10%)	
Education and Welfare		348,000	348,000	344,649	(3,351)	(0.96%)	
Housing		109,200	109,200	106,899	(2,301)	(2.11%)	
Community Amenities		1,203,552	1,203,552	1,133,565	(69,987)	(5.82%)	▼
Recreation and Culture		196,482	196,482	135,100	(61,382)	(31.24%)	▼
Transport		166,800	166,800	178,111	11,311	6.78%	▲
Economic Services		462,341	462,341	421,740	(40,601)	(8.78%)	▼
Other Property and Services		75,000	75,000	89,980	14,980	19.97%	▲
Total Operating Revenue		7,504,178	7,504,178	7,426,230	(77,948)		
Operating Expense							
Governance		(807,998)	(807,998)	(891,526)	(83,528)	(10.34%)	▼
General Purpose Funding		(254,986)	(254,986)	(256,195)	(1,208)	(0.47%)	
Law, Order and Public Safety		(471,477)	(471,477)	(424,356)	47,121	9.99%	▲
Health		(90,275)	(90,275)	(90,683)	(409)	(0.45%)	
Education and Welfare		(398,077)	(398,077)	(414,080)	(16,003)	(4.02%)	
Housing		(111,894)	(111,894)	(79,813)	32,081	28.67%	▲
Community Amenities		(1,179,168)	(1,179,168)	(1,080,933)	98,235	8.33%	▲
Recreation and Culture		(1,679,872)	(1,679,872)	(1,487,417)	192,455	11.46%	▲
Transport		(3,959,047)	(3,959,047)	(4,005,496)	(46,449)	(1.17%)	
Economic Services		(770,207)	(770,207)	(648,642)	121,566	15.78%	▲
Other Property and Services		(42,313)	(42,313)	(170,277)	(127,964)	(302.43%)	▼
Total Operating Expenditure		(9,765,314)	(9,765,313)	(9,549,418)	215,895		
Funding Balance Adjustments							
Add back Depreciation		3,762,445	3,762,445	3,743,864	(18,581)	(0.49%)	
Disposal	8	(41,876)	(41,876)	(47,256)	(5,380)	12.85%	
Adjust Provisions and Accruals		0	0	(1,238)	(1,238)		
Net Cash from Operations		1,459,433	1,459,434	1,572,182	112,748		
Capital Revenues							
Grants, Subsidies and	11	1,725,534	1,725,534	1,625,735	(99,799)	(5.78%)	▼
Proceeds from Disposal of Assets	8	136,968	136,968	181,736	44,768	32.68%	▲
Total Capital Revenues		1,862,502	1,862,502	1,807,470	(55,032)		
Capital Expenses							
Land Held for Resale		(15,000)	(15,000)	0	15,000	100.00%	▲
Land and Buildings	13	(843,465)	(843,465)	(891,939)	(48,475)	(5.75%)	▼
Infrastructure - Roads	13	(2,832,402)	(2,832,402)	(2,192,142)	640,260	22.60%	▲
Infrastructure - Other	13	(641,330)	(641,330)	(308,406)	332,925	51.91%	▲
Plant and Equipment	13	(1,105,033)	(1,105,033)	(1,098,795)	6,238	0.56%	
Furniture and Equipment	13	(24,686)	(24,686)	(19,379)	5,307	21.50%	▲
Total Capital Expenditure		(5,461,915)	(5,461,915)	(4,510,661)	951,254		
Net Cash from Capital Activities		(3,599,413)	(3,599,413)	(2,703,191)	896,223		
Financing							
Proceeds from New Debentures		480,000	480,000	690,000	210,000	43.75%	
Proceeds from Advances		17,662	17,662	25,055	7,393	41.86%	
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	353,480	353,480	303,180	(50,300)	(14.23%)	
Advances to Community Groups		(80,000)	(80,000)	(100,000)	(20,000)	(25.00%)	▼
Repayment of Debentures	10	(300,937)	(300,936)	(300,937)	(0)	(0.00%)	
Transfer to Reserves	7	(64,300)	(64,300)	(60,599)	3,701	5.76%	▲
Net Cash from Financing Activities		405,905	405,906	556,700	150,794		
Net Operations, Capital and Financing		(1,734,075)	(1,734,074)	(574,309)	1,159,765		
Opening Funding Surplus(Deficit)	3	1,856,063	1,856,063	1,856,063	0	0.00%	
Closing Funding Surplus(Deficit)	3	121,988	121,989	1,281,754	1,159,765		

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 June 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	\$ 3,708,516	\$ 14,391	0.39%	
Operating Grants, Subsidies and Contributions	11	1,165,112	1,165,112	1,111,679	(53,433)	(4.59%)	
Fees and Charges		2,345,913	2,345,913	2,193,873	(152,040)	(6.48%)	▼
Service Charges		0	0	0	0		
Interest Earnings		159,878	159,878	195,050	35,172	22.00%	▲
Other Revenue		88,500	88,500	148,073	59,573	67.31%	▲
Profit on Disposal of Assets	8	50,650	50,650	69,039			
Total Operating Revenue		7,504,178	7,504,178	7,426,230	(96,336)		
Operating Expense							
Employee Costs		(2,987,836)	(2,987,836)	(3,465,637)	(477,800)	(15.99%)	▼
Materials and Contracts		(2,277,049)	(2,277,049)	(1,808,668)	468,381	20.57%	▲
Utility Charges		(395,799)	(395,799)	(324,500)	71,299	18.01%	▲
Depreciation on Non-Current Assets		(3,762,445)	(3,762,445)	(3,743,864)	18,581	0.49%	
Interest Expenses		(69,876)	(69,876)	(69,201)	674	0.96%	
Insurance Expenses		(173,371)	(173,371)	(177,374)	(4,003)	(2.31%)	
Other Expenditure		(90,163)	(90,163)	61,610	151,773	168.33%	▲
Loss on Disposal of Assets	8	(8,774)	(8,774)	(21,783)			
Total Operating Expenditure		(9,765,313)	(9,765,313)	(9,549,418)	228,903		
Funding Balance Adjustments							
Add back Depreciation		3,762,445	3,762,445	3,743,864	(18,581)	(0.49%)	
Disposal	8	(41,876)	(41,876)	(47,256)	(5,380)	12.85%	
Adjust Provisions and Accruals		0	0	(1,238)	(1,238)		
Net Cash from Operations		1,459,434	1,459,434	1,572,182	107,368		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,725,534	1,725,534	1,625,735	(99,799)	(5.78%)	▼
Proceeds from Disposal of Assets	8	136,968	136,968	181,736	44,768	32.68%	▲
Total Capital Revenues		1,862,502	1,862,502	1,807,470	(55,032)		
Capital Expenses							
Land Held for Resale		(15,000)	(15,000)	0	15,000	100.00%	▲
Land and Buildings	13	(843,465)	(843,465)	(891,939)	(48,475)	(5.75%)	▼
Infrastructure - Roads	13	(2,832,402)	(2,832,402)	(2,192,142)	640,260	22.60%	▲
Infrastructure - Other	13	(641,330)	(641,330)	(308,406)	332,925	51.91%	▲
Plant and Equipment	13	(1,105,033)	(1,105,033)	(1,098,795)	6,238	0.56%	
Furniture and Equipment	13	(24,686)	(24,686)	(19,379)	5,307	21.50%	▲
Total Capital Expenditure		(5,461,915)	(5,461,915)	(4,510,661)	951,254		
Net Cash from Capital Activities		(3,599,413)	(3,599,413)	(2,703,191)	896,223		
Financing							
Proceeds from New Debentures		480,000	480,000	690,000	210,000	43.75%	
Proceeds from Advances		17,662	17,662	25,055	7,393	41.86%	
Transfer from Reserves	7	353,480	353,480	303,180	(50,300)	(14.23%)	
Advances to Community Groups		(80,000)	(80,000)	(100,000)	(20,000)	(25.00%)	▼
Repayment of Debentures	10	(300,937)	(300,936)	(300,937)	(0)	(0.00%)	
Transfer to Reserves	7	(64,300)	(64,300)	(60,599)	3,701	5.76%	▲
Net Cash from Financing Activities		405,905	405,906	556,700	150,794		
Net Operations, Capital and Financing		(1,734,074)	(1,734,074)	(574,309)	1,154,384		
Opening Funding Surplus(Deficit)	3	1,856,063	1,856,063	1,856,063	0	0.00%	
Closing Funding Surplus(Deficit)	3	121,989	121,989	1,281,754	1,154,385		

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 June 2016

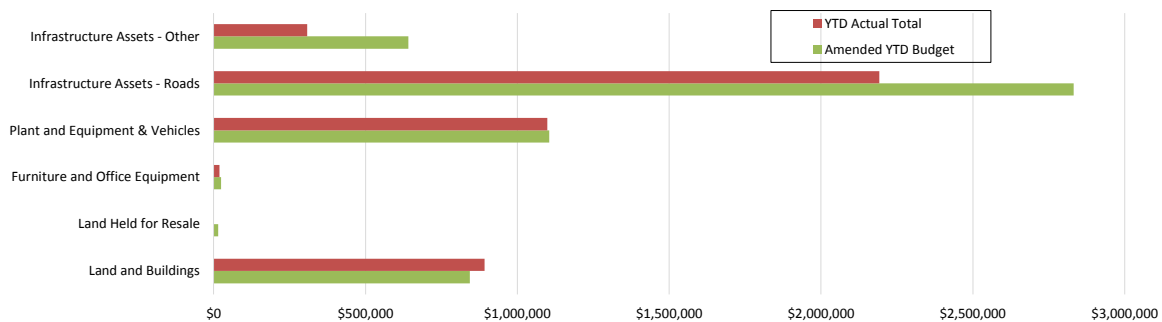
Capital Acquisitions	Note	YTD 30 06 2015					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
Land and Buildings	13	\$ 596,410	\$ 295,529	\$ 891,939	\$ 843,465	\$ 843,465	\$ 48,475
Land Held for Resale	13	0	0	0	15,000	15,000	(15,000)
Furniture and Office Equipment	13	0	19,379	19,379	24,686	24,686	(5,307)
Plant and Equipment & Vehicles	13	327,027	771,768	1,098,795	1,105,033	1,105,033	(6,238)
Infrastructure Assets - Roads	13	0	2,192,142	2,192,142	2,832,402	2,832,402	(640,260)
Infrastructure Assets - Other	13	0	308,406	308,406	641,330	641,330	(332,925)
Capital Expenditure Totals		923,437	3,587,224	4,510,661	5,461,915	5,461,915	(951,254)

Funded By:

Capital Grants and Contributions	1,625,735	1,725,534	1,725,534	99,799
Borrowings	690,000	480,000	400,000	210,000
Other (Disposals & C/Fwd)	181,736	136,968	136,968	44,768
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	1,406,831	2,513,053	2,593,053	(1,106,223)
Capital Funding Total	4,510,661	5,461,915	5,461,915	(951,254)

Comments and graphs

Capital Expenditure Program YTD



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

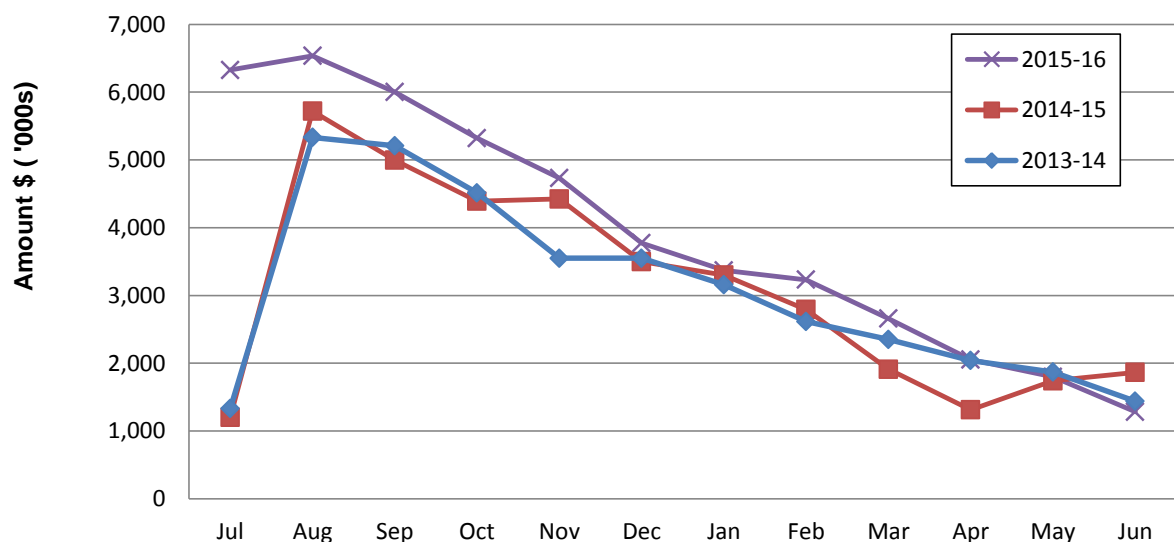
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	31,308	122.78%	▲	Permanent	LGIS Scheme dividend received and good driver rebate higher than budget
Community Amenities	(69,987)	(5.82%)	▼	Permanent	Rubbish tip use fees down (\$10,000) and Waste Water Services fees down (\$60,000)
Recreation and Culture	(61,382)	(31.24%)	▼	Timing	MPAC Lottery West Grant not received
Transport	11,311	6.78%	▲	Permanent	Patching Truck Trade-in above budget
Economic Services	(40,601)	(8.78%)	▼	Permanent	Caravan Park/Chalet fees down (\$15,000) and Drummond street lease (\$25,000)
Other Property and Services	14,980	19.97%	▲	Permanent	Private works
Operating Expense					
Governance	(83,528)	(10.34%)	▼	Permanent	Various administration costs allocations (\$60,000) and scrapped computing assets (\$20,000)
Law, Order and Public Safety	47,121	9.99%	▲	Permanent	Various emergency services expenses
Housing	32,081	28.67%	▲	Permanent	Budget maintenance items capitalised - Staff Housing
Community Amenities	98,235	8.33%	▲	Permanent	Budget maintenance items capitalised - Watheroo Tip Upgrade
Recreation and Culture	192,455	11.46%	▲	Permanent	Various community halls, pavilions and sports ovals repairs and maintenance expenditure.
Economic Services	121,566	15.78%	▲	Timing	Growth planning and business cases to be rolled over to 2016/17
Other Property and Services	(127,964)	(302.43%)	▼	Permanent	Increased depot maintenance (transfer of remediation work - budgeted as capital) and increased plant repairs and maintenance
Capital Revenues					
Grants, Subsidies and Contributions	(99,799)	(5.78%)	▼	Timing	Airstrip RADs funding to be received in 2016/17
Proceeds from Disposal of Assets	44,768	32.68%	▲	Timing	Landcruiser trade-in less no trade-in for community bus by 30 June (budgeted 16/17)
Capital Expenses					
Land Held for Resale	15,000	100.00%	▲	Timing	Industrial Site Signage
Land and Buildings	(48,475)	(5.75%)	▼	Timing	See Note 13
Infrastructure - Roads	640,260	22.60%	▲	Timing	Delayed expenditure - See Note 13
Infrastructure - Other	332,925	51.91%	▲	Timing	Delayed expenditure - See Note 13
Furniture and Equipment	5,307	21.50%	▲	Timing	Computer Replacements

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

Note 3: NET CURRENT FUNDING POSITION

				Positive=Surplus (Negative=Deficit)		
				Positive=Surplus (Negative=Deficit)		
	Note	YTD 30 Jun 2016	30th June 2015	YTD 30 Jun 2015		
		\$	\$	\$		
Current Assets						
Cash Unrestricted	4	1,821,706	1,960,815	1,960,815		
Cash Restricted	4	1,629,717	1,872,300	1,872,300		
Investments Unrestricted	4	100,000	0	0		
Receivables - Rates	6	402,620	359,408	359,408		
Receivables - Other	6	94,377	170,243	170,243		
Inventories		37,231	12,236	12,236		
		4,085,651	4,375,000	4,375,000		
Less: Current Liabilities						
Trade and Other Payables		(646,916)	(213,232)	(213,232)		
Provision for Employee Benefits		(615,529)	(525,281)	(525,281)		
Current Portion of Long Term Borrowings		(311,933)	(297,510)	(297,510)		
		(1,574,377)	(1,036,022)	(1,036,022)		
Less: Cash Reserves	7	(1,629,717)	(1,872,300)	(1,872,300)		
Less: Current Loans Clubs/Institutions		(24,058)	(20,448)	(20,448)		
Add: Current Portion of Long Term Borrowings		311,933	297,510	297,510		
Add: Leave Liability Not Required to Be Funded		112,323	112,323	112,323		
Net Current Funding Position		1,281,754	1,856,063	1,856,063		

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 June 2016

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.25%	1,819,056			1,819,056	Westpac	At Call
Reserve Bank Account	2.55%		717		717	Westpac	At Call
Trust Bank Account	0.00%			55,209	55,209	Westpac	At Call
Cash On Hand	Nil	2,650			2,650	N/A	On Hand
(b) Term Deposits							
Municipal Funds	0.00%	0			0		
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		1,921,706	1,629,717	55,209	3,606,631		

Comments/Notes - Investments

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

Note 6: RECEIVABLES

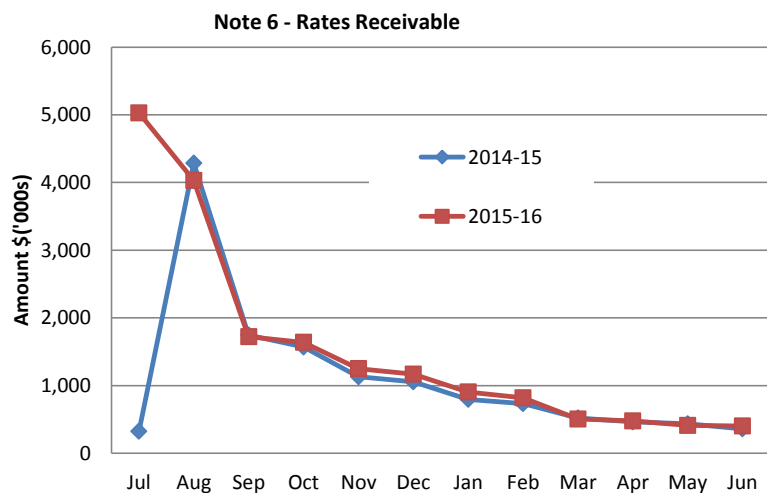
Receivables - Rates Receivable

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

Net Rates Collectable

% Collected

	YTD 30 Jun 2016	30 June 2015
	\$	\$
Opening Arrears Previous Years	359,408	333,068
Levied this year	4,763,478	4,656,322
<u>Less</u> Collections to date	(4,720,266)	(4,629,982)
Equals Current Outstanding	402,620	359,408
Net Rates Collectable	402,620	359,408
% Collected	92.14%	92.80%



Comments/Notes - Receivables Rates

Receivables - General

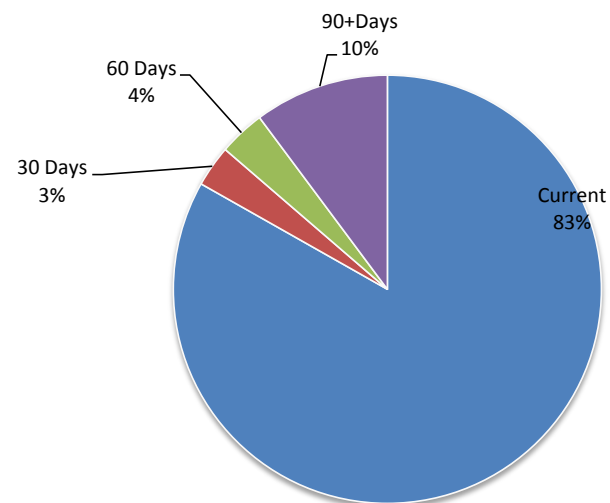
Receivables - General

Total Receivables General Outstanding

Amounts shown above include GST (where applicable)

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	26,895	1,011	1,128	3,295
Total Receivables General Outstanding				32,329

Note 6 - Accounts Receivable (non-rates)



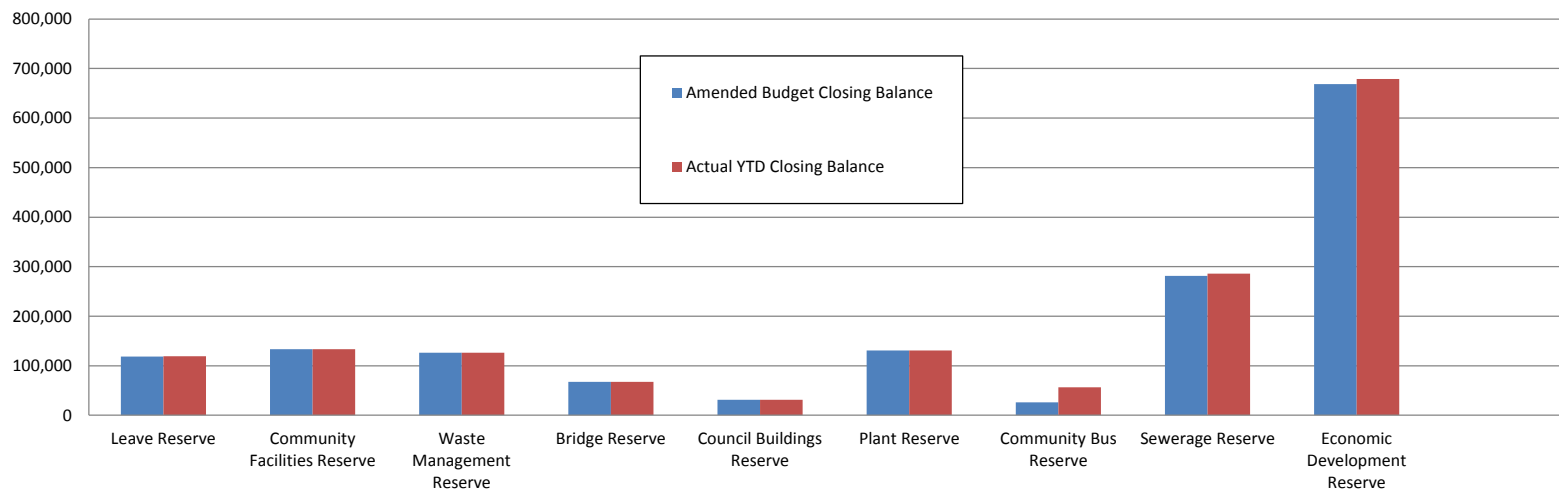
Comments/Notes - Receivables General

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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	1,800	1,784	20,000	0	(50,300)	0		25,938	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	44,300	60,599	20,000	0	(353,480)	(303,180)		1,583,119	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 30 June 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 06 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	
73,722	(2,843)	70,909	30	Toyota Landcruiser	0	30	30	
65,328	(52,319)	0	(13,009)	Scrapped Computer Assets	0	(13,009)	(13,009)	
222,933	(284,234)	181,736	47,255		41,875	47,255	5,380	

Comments - Capital Disposal/Replacements

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

30/06/2016

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	20,170	154,480	154,480	11,694	11,709
ICM Housing Project	0	TBC	400,000	0	0	0	0	0	0
92 Roberts Street - Doctors House 326	0	28/06/26		0	0	200,000	0	43	0
Recreation and Culture									
Moora Town Hall Upgrade 314	178,967	27/04/19		40,499	40,499	138,468	138,468	10,058	10,692
Town Hall Upgrade 315	246,591	11/08/19		52,493	52,493	194,098	194,098	13,299	13,743
Bowling Club SS Loan 324	0	13/10/25	80,000	3,427	3,427	80,000	76,573	1,805	1,276
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	122,503	415,819	415,819	30,119	30,367
Lots 231 and 232 Roberts Street 325	0	28/06/26		0	0	410,000	0	88	0
	1,200,375		480,000	300,937	300,936	1,592,866	979,439	68,829	69,876

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 June 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		48,525		48,525	(12,270)
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		13,215		13,215	(4,304)
20702 Contributions - Emergency Services Co	Dept. of Fire & Emergency Serv.	Y	109,500		85,651		85,651	23,849
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			29,091	29,091	909
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		9,495		9,495	(1,495)
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	1,111,679	1,625,735	2,737,414	253,232
Operating	Operating		1,265,112				1,111,679	
Non-Operating	Non-operating		1,725,534				1,625,735	
			<u>2,990,646</u>				<u>2,737,414</u>	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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	37,555	29,964	7,591	29,964	
Governance Total		37,555	37,555	29,964	7,591	29,964	
Law, Order And Public Safety							
Construction of Fire Shed (FESA)	30502	29,000	29,000	38,854	(9,854)	0	WIP - Not Complete
Law, Order And Public Safety Total		29,000	29,000	38,854	(9,854)	0	
Housing							
Housing Revitalisation - Acquire properties	32301	0	0	171,808	(171,808)		
Staff Housing - Renewal of Building	32314	0	0	15,411	(15,411)		
Construction of 1 x Executive Home	32304	500,000	500,000	0	500,000		
Housing Total		500,000	500,000	187,219	312,781	0	
Recreation And Culture							
Hydrotherapy Pool	30415	0	0	25,856	(25,856)		WIP - Planning Expenses
Swimming Pool Building Renewal	32317	32,330	32,330	0	32,330	0	
Skate Park & Bike Track Upgrade	33305	11,450	11,450	9,450	2,000		WIP - Planning Expenses
Moora Recreation Centre - Furniture & Fittings Upgrade	33321	12,500	12,500	7,314	5,186	7,314	
Community Sporting Facilities	33326	15,000	15,000	4,630	10,370	4,630	
Moora Performing Arts Centre Renewal	33117	0	0	2,600	(2,600)	2,600	
Shed - Equipment Storage	33011	6,390	6,390	0	6,390	0	
Mens Shed	33014	10,000	10,000	9,136	864		WIP - Planning Expenses
Miling Pavilion	33318	40,000	40,000	0	40,000	0	
Watheroo Pavilion Upgrade	33340	14,909	14,909	24,949	(10,040)	24,949	Includes \$8005 WIP - Planning Expenses
Recreation And Culture Total		142,579	142,579	83,934	58,645	39,492	
Economic Services							
Entry Statements	34604	20,000	20,000	500	19,500		WIP - Planning Expenses
Land Purchases 14/15	32306	0	0	439,091	(439,091)		
Moora Lifestyle Village Development	35001	12,000	12,000	2,945	9,055		
Caravan Park Buildings	34612	102,330	102,330	109,431	(7,101)		14/15 WIP t/f
Transport Total		134,330	134,330	551,968	(417,637)	0	
Land and Buildings Total		843,465	843,465	891,939	(48,475)	69,456	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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 Held for Resale							
Economic Services							
Industrial Park - Land Extension	35260	15,000	15,000	0	15,000		
Economic Services Total		15,000	15,000	0	15,000	0	
Land Held for Resale Total		15,000	15,000	0	15,000	0	
Furniture & Office Equip.							
Governance							
Purchase Computing Equipment	30402	24,686	24,686	19,379	5,307	19,379	
Governance Total		24,686	24,686	19,379	5,307	19,379	
Furniture & Office Equip. Total		24,686	24,686	19,379	5,307	19,379	
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	67,100	16,115	50,985	16,115	
Community Amenities Total		282,233	282,233	231,195	51,038	231,195	
Recreation And Culture							
Caravan Park - Washing Machine	34602	0	0	2,081	(2,081)	2,081	
Community Bus/Van	33327	50,300	50,300	0	50,300	0	
Recreation And Culture Total		50,300	50,300	2,081	48,219	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	216,800	196,584	20,216	196,584	
Metro Traffic Classifiers	34077	11,600	11,600	11,600	0	11,600	
Transport Total		538,055	538,055	574,766	(36,711)	247,739	
Other Property and Services							
Water Tanker	34015	52,500	52,500	60,375	(7,875)	60,375	
Work Ute	34067	76,330	76,330	72,924	3,406	72,924	
Cement Mixer	34075	2,500	2,500	0	2,500	0	
Ride on Mower	33302	8,000	8,000	0	8,000	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	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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
Other Property and Services Total		160,723	160,723	154,691	6,031	154,691	
Plant , Equip. & Vehicles Total		1,105,033	1,105,033	1,098,795	130,917	771,768	
Infrastructure Assets - Roads							
Transport							
Road Construction - Regional Road Group	33910	911,329	911,329	905,998	5,331	905,998	
Road Construction - Blackspot	33911	0	0	3,932	(3,932)	3,932	
Road Construction - Roads To Recovery	33913	331,163	331,163	189,669	141,494	189,669	
Drainage Construction	33914	0	0	35,106	(35,106)	35,106	
Footpath Construction	33916	83,747	83,747	123,720	(39,973)	123,720	
Various Footpath Construction TBA		250,000	250,000	0	250,000		
Road Construction - Widen, Seal & Kerb	33917	94,393	94,393	47,640	46,753	47,640	
Road Construction - Town Streets	33918	424,234	424,234	270,167	154,067	270,167	
Road Construction - Rural Bitumen Roads	33919	561,273	561,273	530,207	31,066	530,207	
Road Construction - Rural Regravelling Projects	33920	176,263	176,263	85,703	90,560	85,703	
Transport Total		2,832,402	2,832,402	2,192,142	640,260	2,192,142	
Infrastructure Assets - Roads Total		2,832,402	2,832,402	2,192,142	640,260	2,192,142	
Infrastructure Assets - Other							
Education And Welfare							
Childcare Centre - Renewal	31708	27,500	27,500	15,012	12,488	15,012	
Education And Welfare Total		27,500	27,500	15,012	12,488	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	20,000	0	20,000	0	
Refuse Site Upgrade	33010	0	0	54,235	(54,235)	0	WIP - Not complete
Moora Sewerage System Upgrade	39521	163,000	163,000	164,217	(1,217)	164,217	
Community Amenities Total		183,000	183,000	221,420	(38,420)	167,185	
Recreation And Culture							
Moora Swimming Pool Improvements	32316	0	0	7,450	(7,450)		
Moora Recreation Centre - Upgrade Precinct	33307	25,000	25,000	3,243	21,757		
Caravan Park Infrastructure	34681	0	0	2,660	(2,660)		
Renewal of Park Infrastructure	33308	20,000	20,000	0	20,000	0	
Recreation And Culture Total		45,000	45,000	13,353	31,647	0	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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
Transport							
Moora Airstrip	33901	253,500	253,500	45,316	208,184		WIP - Not complete
Transport Total		253,500	253,500	45,316	208,184	0	
Other Property							
Depot Infrastructure	35950	100,000	100,000	13,304	86,696	13,304	
Remediation of Contamination - Depot	35951	32,330	32,330	0	32,330	0	
Other Property Total		132,330	132,330	13,304	119,026	0	
Infrastructure Assets - Other Total		641,330	641,330	308,406	332,925	167,185	
Capital Expenditure Total		5,461,915	5,461,915	4,510,661	1,075,933	3,219,931	