

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 September 2016

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

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Shire of Moora
Information Summary
For the Period Ended 30 September 2016

Key Information

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 pages 2 - 3.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 30 September 2016 of \$5,538,102.

Items of Significance

The material variance adopted by the Shire of Moora for the 2016/17 year is \$5,000 or 5% whichever is the greater. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Regional Road Group (Moora-Miling/Merewana)	14%	\$ 1,216,202	\$ 304,038	\$ 175,798
Black Spot (Toodyay - Bindi Bindi/Merewana)	0%	\$ 233,467	\$ 58,353	\$ -
Roads To Recovery (Dalwallinu West/Airstrip)	3%	\$ 952,313	\$ 238,065	\$ 32,644
Mens Shed - Moora Sports Oval	0%	\$ 563,000	\$ 140,748	\$ -
CCTV and Security Improvement	0%	\$ 300,000	\$ 75,000	\$ -
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	30%	\$ 1,976,482	\$ 628,606	\$ 590,787
Non-operating Grants, Subsidies and Contributions	15%	\$ 3,093,119	\$ 673,266	\$ 456,131
	21%	\$ 5,069,601	\$ 1,301,872	\$ 1,046,918
Rates Levied	98%	\$ 3,786,699	\$ 3,786,699	\$ 3,714,601

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 30 Sep 2015	Current Year 30 Sep 2016
Adjusted Net Current Assets	92%	\$ 6,004,132	\$ 5,538,102
Cash and Equivalent - Unrestricted	90%	\$ 4,686,751	\$ 4,241,506
Cash and Equivalent - Restricted	86%	\$ 1,890,796	\$ 1,629,720
Receivables - Rates	108%	\$ 1,724,772	\$ 1,856,957
Receivables - Other	148%	\$ 49,609	\$ 73,324
Payables	24%	\$ 698,572	\$ 167,971

% Compares current ytd actuals to prior year actuals at the same time

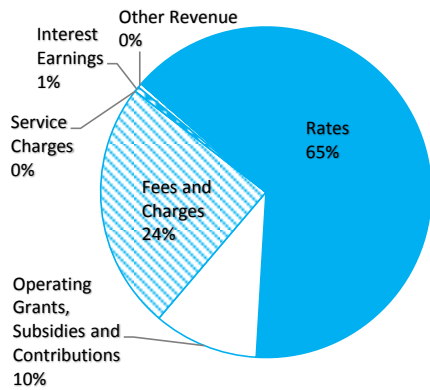
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of

Preparation

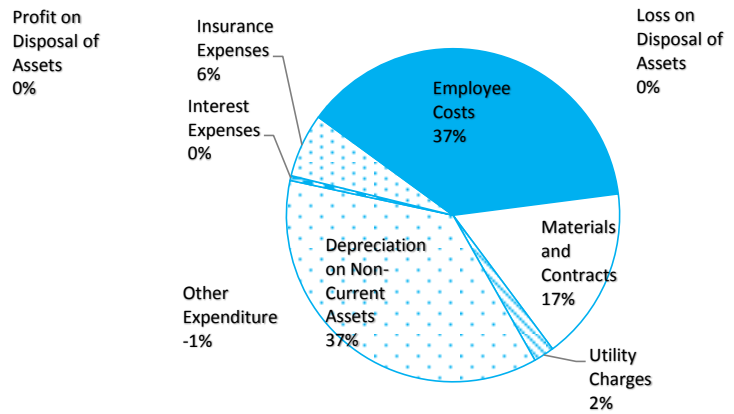
Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 12/10/2016

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

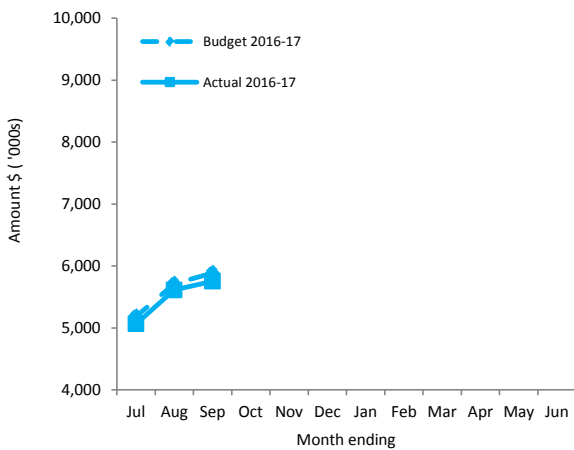
Operating Revenue



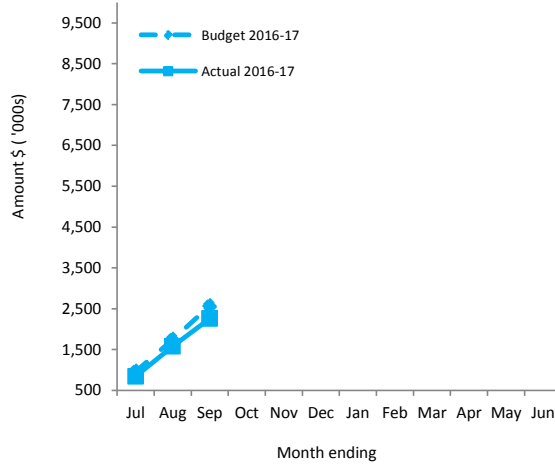
Operating Expenditure



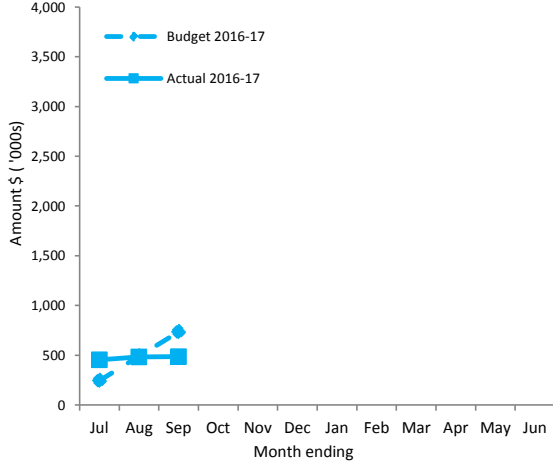
Budget Operating Revenues -v- Actual (Refer Note 2)



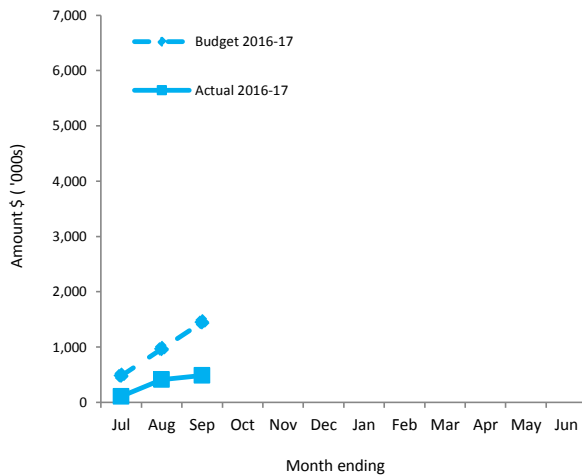
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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



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



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 September 2016

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,281,756	1,281,756	1,230,098	(51,658)	(4%)	
Revenue from operating activities							
Governance		17,900	4,470	26,061	21,591	483%	▲
General Purpose Funding - Rates	9	3,786,699	3,786,699	3,714,601	(72,098)	(2%)	
General Purpose Funding - Other		1,725,629	446,405	443,677	(2,728)	(1%)	
Law, Order and Public Safety		294,601	156,856	120,399	(36,457)	(23%)	▼
Health		19,740	4,932	114	(4,818)	(98%)	
Education and Welfare		352,000	87,999	92,361	4,362	5%	
Housing		119,340	29,826	24,717	(5,109)	(17%)	▼
Community Amenities		1,143,582	1,015,025	996,846	(18,179)	(2%)	
Recreation and Culture		222,323	55,551	9,938	(45,613)	(82%)	▼
Transport		224,802	175,679	159,302	(16,377)	(9%)	▼
Economic Services		415,200	103,788	153,121	49,333	48%	▲
Other Property and Services		80,000	19,998	13,189	(6,809)	(34%)	▼
		8,401,816	5,887,228	5,754,326			
Expenditure from operating activities							
Governance		(807,716)	(240,676)	(205,279)	35,396	15%	▲
General Purpose Funding		(305,179)	(78,979)	(66,120)	12,859	16%	▲
Law, Order and Public Safety		(447,857)	(128,401)	(122,124)	6,277	5%	
Health		(97,166)	(24,255)	(18,536)	5,719	24%	▲
Education and Welfare		(477,827)	(111,903)	(103,215)	8,688	8%	▲
Housing		(97,223)	(24,237)	(22,714)	1,523	6%	▲
Community Amenities		(1,125,428)	(281,208)	(259,264)	21,944	8%	▲
Recreation and Culture		(1,474,564)	(398,413)	(314,674)	83,739	21%	▲
Transport		(4,018,787)	(1,004,661)	(894,133)	110,528	11%	▲
Economic Services		(1,006,354)	(188,964)	(150,927)	38,037	20%	▲
Other Property and Services		(35,152)	(82,891)	(99,730)	(16,839)	(20%)	▼
		(9,893,253)	(2,564,588)	(2,256,717)			
Operating activities excluded from budget							
Add back Depreciation		3,745,450	936,345	845,374	(90,971)	(10%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	180,500	(17,382)	2,909	20,291	(117%)	
Adjust Provisions and Accruals		0	0	15,064	15,064		▲
Amount attributable to operating activities		2,434,513	4,241,603	4,360,956			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	3,093,119	673,266	456,131	(217,135)	(32%)	▼
Proceeds from Disposal of Assets	8	427,000	61,125	29,091	(32,034)	(52%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(779,816)	(194,943)	(53,404)	141,539	73%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(721,632)	(208,843)	512,789	71%	▲
Infrastructure Assets - Public Facilities	13	(835,823)	(208,935)	(123,687)	85,248	41%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(85,464)	(15,278)	70,186	82%	▲
Infrastructure Assets - Drainage	13	(79,627)	(19,902)	0	19,902	100%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(1,565,300)	(197,583)	(82,150)	115,433	58%	▲
Furniture and Equipment	13	(67,515)	(16,881)	0	16,881	100%	▲
Amount attributable to investing activities		(3,036,603)	(710,949)	1,859			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		24,980	0	1,166	1,166		
Self-Supporting Loan Principal		7,020	0	0	0		
Transfer from Reserves	7	50,300	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(311,932)	(10,541)	(55,978)	(45,437)	(431%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	0	75,420	100%	▲
Amount attributable to financing activities		(654,632)	(85,961)	(54,812)			
Closing Funding Surplus(Deficit)	3	25,034	4,726,449	5,538,102			

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 September 2016

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	1,281,756	1,281,756	1,230,098	(51,658)	(4%)	
Revenue from operating activities							
Rates	9	3,786,699	3,786,699	3,714,601	(72,098)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,976,482	628,606	590,787	(37,819)	(6%)	▼
Fees and Charges		2,292,138	1,385,313	1,396,529	11,216	1%	
Service Charges		0	0	0	0		
Interest Earnings		173,597	43,386	28,740	(14,646)	(34%)	▼
Other Revenue		92,900	23,217	23,669	452	2%	
Profit on Disposal of Assets	8	80,000	20,007	0			
		8,401,816	5,887,228	5,754,326			
Expenditure from operating activities							
Employee Costs		(3,446,325)	(894,271)	(845,872)	48,399	5%	▲
Materials and Contracts		(2,294,541)	(602,187)	(390,208)	211,979	35%	▲
Utility Charges		(332,991)	(83,151)	(46,347)	36,804	44%	▲
Depreciation on Non-Current Assets		(3,745,450)	(936,345)	(845,374)	90,971	10%	▲
Interest Expenses		(69,192)	(11,562)	(10,724)	838	7%	▲
Insurance Expenses		(187,757)	(153,088)	(143,781)	9,307	6%	▲
Other Expenditure		443,503	118,641	28,499	(90,142)	76%	
Loss on Disposal of Assets	8	(260,500)	(2,625)	(2,909)			
		(9,893,253)	(2,564,588)	(2,256,717)			
Operating activities excluded from budget							
Add back Depreciation		3,745,450	936,345	845,374	(90,971)	(10%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	180,500	(17,382)	2,909	20,291	(117%)	
Adjust Provisions and Accruals		0	0	15,064	15,064		▲
Amount attributable to operating activities		2,434,513	4,241,603	4,360,956			
Investing activities							
Grants, Subsidies and Contributions	11	3,093,119	673,266	456,131	(217,135)	(32%)	▼
Proceeds from Disposal of Assets	8	427,000	61,125	29,091	(32,034)	(52%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(779,816)	(194,943)	(53,404)	141,539	73%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(721,632)	(208,843)	512,789	71%	▲
Infrastructure Assets - Public Facilities	13	(835,823)	(208,935)	(123,687)	85,248	41%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(85,464)	(15,278)	70,186	82%	▲
Infrastructure Assets - Drainage	13	(79,627)	(19,902)	0	19,902	100%	▲
Plant and Equipment	13	(1,565,300)	(197,583)	(82,150)	115,433	58%	▲
Furniture and Equipment	13	(67,515)	(16,881)	0	16,881	100%	▲
		(3,036,603)	(710,949)	1,859			
Amount attributable to investing activities		(3,036,603)	(710,949)	1,859			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		24,980	0	1,166	1,166		
Self-Supporting Loan Principal		7,020	0	0	0		
Transfer from Reserves	7	50,300	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(311,932)	(10,541)	(55,978)	(45,437)	(431%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	0	75,420	100%	▲
		(654,632)	(85,961)	(54,812)			
Amount attributable to financing activities		(654,632)	(85,961)	(54,812)			
Closing Funding Surplus (Deficit)	3	25,034	4,726,449	5,538,102		17%	

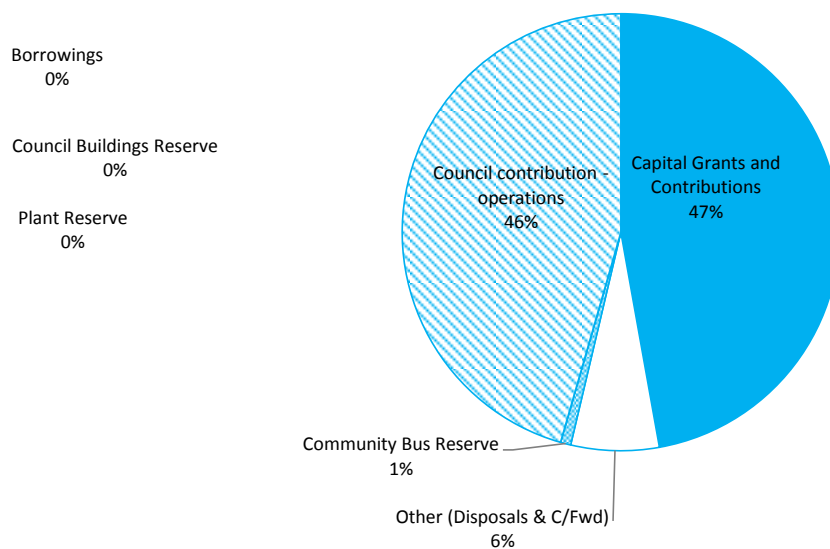
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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 September 2016

Capital Acquisitions

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditur e) (b)	Amended YTD Budget (d)	Amended Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	36,746	16,658	194,943	779,816	53,404	(141,539)
Infrastructure Assets - Roads	13	0	208,843	721,632	2,886,713	208,843	(512,789)
Infrastructure Assets - Public Facilities	13	109,349	14,338	208,935	835,823	123,687	(85,248)
Infrastructure Assets - Footpaths	13	15,278	0	85,464	341,928	15,278	(70,186)
Infrastructure Assets - Drainage	13	0	0	19,902	79,627	0	(19,902)
Plant and Equipment	13	0	82,150	197,583	1,565,300	82,150	(115,433)
Furniture and Equipment	13	0	0	16,881	67,515	0	(16,881)
Capital Expenditure Totals		161,373	321,989	1,445,340	6,556,722	483,362	(961,978)
Capital acquisitions funded by:							
Capital Grants and Contributions				673,266	3,093,119	456,131	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				61,125	427,000	29,091	
Council contribution - Cash Backed Reserves							
Community Bus Reserve				0	50,300	0	
Plant Reserve				0	0	0	
Council Buildings Reserve				0	0	0	
Council contribution - operations				710,949	2,986,303	(1,860)	
Capital Funding Total				1,445,340	6,556,722	483,362	

Budgeted Capital Acquisitions Funding

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

Note 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 2016/17 Adopted Budget.

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

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2016/17 year is \$5,000 or 5% whichever is the greater.

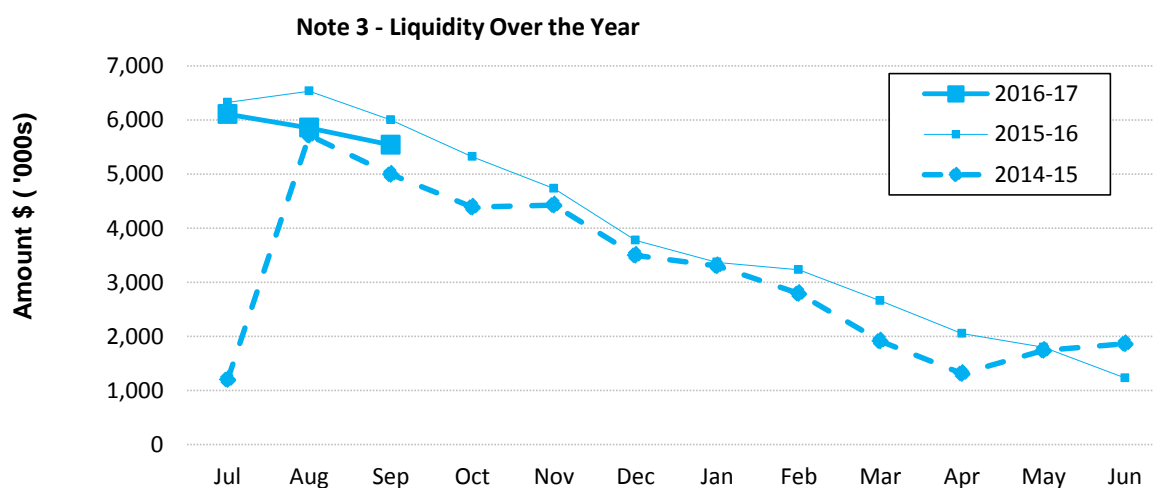
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	21,591	483%	▲	Permanent	Paid parental leave and workers comp reimbursement receipts
Law, Order and Public Safety	(36,457)	(23%)	▼	Timing	Grant receipt timing
Housing	(5,109)	(17%)	▼	Timing	43 Lefroy St - Currently unoccupied
Recreation and Culture	(45,613)	(82%)	▼	Timing	Annual fees and charges not yet invoiced and MPAC acquittal not completed
Transport	(16,377)	(9%)	▼	Timing	Grant receipt timing (RTR)
Economic Services	49,333	48%	▲	Permanent	Chalet and Caravan Park Peak Season Revenue, MLSV - large overdue rent balance from prior year settled
Other Property and Services	(6,809)	(34%)	▼	Timing	Private works Revenue
Operating Expense					
Governance	35,396	15%	▲	Timing	Annual subscriptions paid in full
General Purpose Funding	12,859	16%	▲	Timing	Expenditure delayed
Health	5,719	24%	▲	Timing	43 Lefroy St - Currently unoccupied - no subsidy contribution being applied
Education and Welfare	8,688	8%	▲	Permanent	Clontarf school programme contribution
Community Amenities	21,944	8%	▲	Timing	Expenditure delayed
Recreation and Culture	83,739	21%	▲	Timing	Various Building Renewal Expenditure delayed
Transport	110,528	11%	▲	Timing	Expenditure delayed
Economic Services	38,037	20%	▲	Timing	Expenditure delayed (Growth plan/advertising)
Other Property and Services	(16,839)	(20%)	▼	Timing	Underallocated PWOH and Plant
Capital Revenues					
Grants, Subsidies and Contributions	(217,135)	(32%)	▼	Timing	Capital project grants (mens shed/cctv and RTR) not received
Proceeds from Disposal of Assets	(32,034)	(52%)	▼	Timing	Various P&E trade ins
Capital Expenses					
Land and Buildings	141,539	73%	▲	Timing	Mens Shed Construction Not Started
Infrastructure - Roads	512,789	71%	▲	Timing	Major Road Works Projects not Started
Infrastructure - Public Facilities	85,248	41%	▲	Timing	CCTV and Significant Airstrip Works
Infrastructure - Footpaths	70,186	82%	▲	Timing	Works delayed
Infrastructure - Drainage	19,902	100%	▲	Timing	Works delayed
Plant and Equipment	115,433	58%	▲	Timing	Plant renewals delayed
Furniture and Equipment	16,881	100%	▲	Timing	Computer replacements delayed

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2016	30 Sep 2015	30 Sep 2016
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,221,868	4,686,751	3,447,142
Cash Restricted - Conditions over Grants	11	599,838	0	694,364
Cash Restricted	4	1,629,718	1,890,796	1,629,718
Investments Unrestricted	4	100,000	0	100,000
Receivables - Rates	6	402,620	1,724,772	1,856,957
Receivables - Other	6	65,630	49,609	73,324
Interest / ATO Receivable/Trust		28,748	19,096	49,499
Inventories		37,231	29,931	2,202
		4,085,652	8,400,955	7,853,206
Less: Current Liabilities				
Payables		(698,572)	(75,107)	(167,971)
Provisions		(615,529)	(525,281)	(606,846)
Current Portion of Long Term Borrowings		(311,933)	(244,873)	(255,955)
		(1,626,033)	(845,261)	(1,030,772)
Less: Cash Reserves	7	(1,629,718)	(1,890,796)	(1,629,718)
Less: Current Loans Clubs/Institutions		(24,058)	(17,961)	(22,893)
Add: Current Portion of Long Term Borrowings		311,933	244,873	255,955
Add: Leave Liability Not Required to be Funded		112,323	112,323	112,323
Net Current Funding Position		1,230,098	6,004,132	5,538,102

**Comments - Net Current Funding Position**

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	2,538,906			2,538,906	Westpac	0.25%	At Call
Reserve Bank Account		720		720	Westpac	2.50%	At Call
Trust Bank Account			44,215	44,215	Westpac	0.00%	At Call
Cash On Hand	2,600			2,600	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Funds	600,000			600,000	Westpac	2.65%	30-Nov-16
Municipal Funds	1,000,000			1,000,000	Bankwest	2.70%	06-Mar-17
Reserve Funds		1,629,000		1,629,000	NAB	2.90%	21-Nov-16
(c) Unrestricted Investments							
100,000 Shares @ \$1 per share	100,000			100,000	CMC Pty Ltd	NA	NA
Total	4,241,506	1,629,720	44,215	5,915,441			

Comments/Notes - Investments

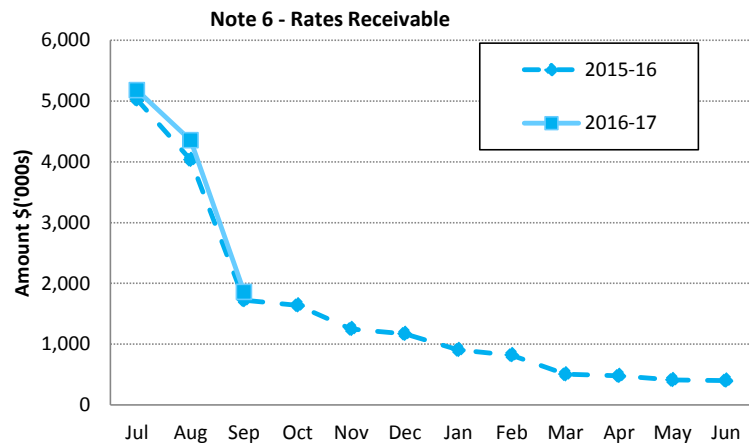
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2016

Note 6: Receivables

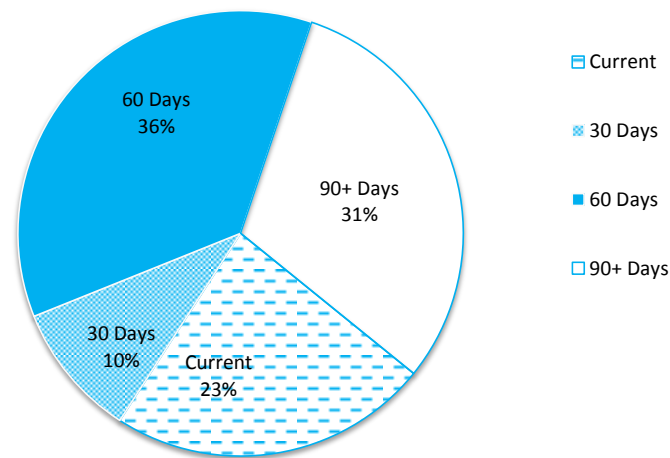
Receivables - Rates Receivable	30 Sep 2016	30 June 2016
	\$	\$
Opening Arrears Previous Years	402,620	359,408
Levied this year	4,812,657	4,801,216
<u>Less</u> Collections to date	(3,358,320)	(4,758,003)
Equals Current Outstanding	1,856,957	402,620
Net Rates Collectable	1,856,957	402,620
% Collected	64.39%	92.20%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	17,345	7,297	26,994	22,836	74,472
Balance per Trial Balance					
Sundry Debtors					73,324
Receivables - Other					49,499
Total Receivables General Outstanding					122,823

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



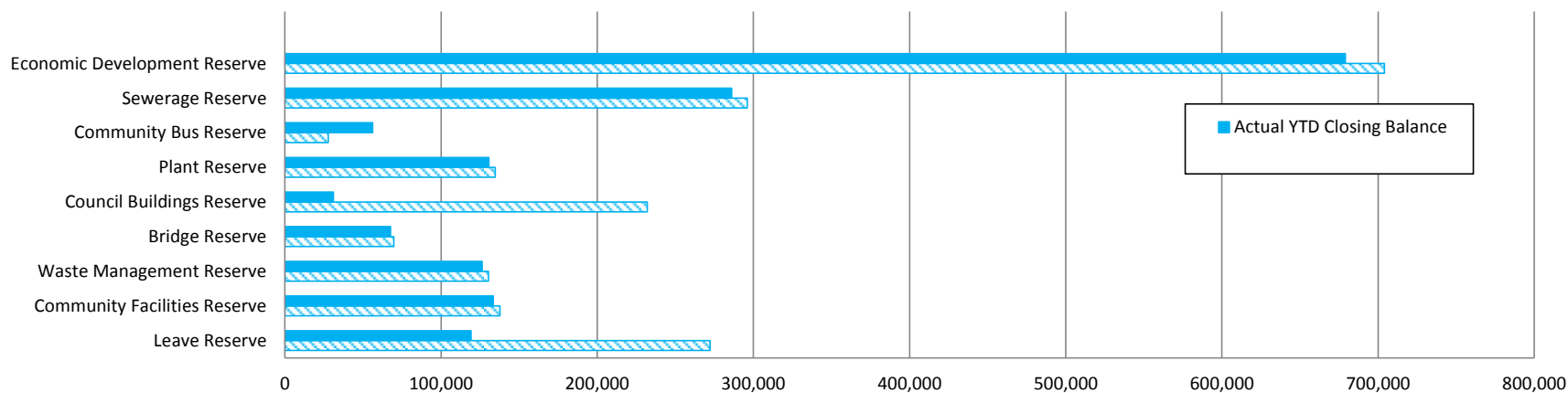
Comments/Notes - Receivables Rates

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

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	119,204	3,000	0	150,000	0	0	0	272,204	119,204
Community Facilities Reserve	133,493	4,200	0	0	0	0	0	137,693	133,493
Waste Management Reserve	126,336	4,000	0	0	0	0	0	130,336	126,336
Bridge Reserve	67,688	2,000	0	0	0	0	0	69,688	67,688
Council Buildings Reserve	31,019	1,000	0	200,000	0	0	0	232,019	31,019
Plant Reserve	130,630	4,000	0	0	0	0	0	134,630	130,630
Community Bus Reserve	56,222	1,800	0	20,000	0	(50,300)	0	27,722	56,222
Sewerage Reserve	286,028	10,000	0	0	0	0	0	296,028	286,028
Economic Development Reserve	679,098	25,000	0	0	0	0	0	704,098	679,098
	1,629,718	55,000	0	370,000	0	(50,300)	0	2,004,418	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 September 2016

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
40178	DCEO Vehicle					21,500	21,500		
40182	MES Vehicle					20,000	20,000		
40184	Asset Manager Vehicle					20,000	20,000		
70022	Doctors Vehicle					0	0		
50046	Ranger Ute					33,000	22,500		(10,500)
100044	Community Bus					0	20,000	20,000	
113018	Ride on Mower					0	0		
120204	Grader					15,000	75,000	60,000	
120208	Loader					80,000	80,000		
113020	Tractor					18,000	18,000		
135005	Industrial Block - 162 Melbourne St					185,000	60,000		(125,000)
135007	Industrial Block - 163 Melbourne St					185,000	60,000		(125,000)
120305	Work Ute 1					10,000	10,000		
120306	Work Ute 2					10,000	10,000		
120300	Work Ute 3					10,000	10,000		
120310	Work Supervisor Ute	32,000	29,091		(2,909)	0	0		
		0	29,091	0	(2,909)	607,500	427,000	80,000	(260,500)

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

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2016	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
			\$	\$	\$	\$	\$	\$
Housing								
Loan 317 - Housing Executive Loan	154,480		0	21,585	154,480	132,895	464	10,293
Loan 326 - 92 Roberts Street (Doctors House)	200,000		0	17,756	200,000	182,244	(31)	5,085
Recreation and Culture								
Loan 314 - Moora Town Hall Upgrade	138,468		10,541	43,205	127,927	95,263	1,126	7,863
Loan 315 - Town Hall Upgrade	194,098		13,623	55,741	180,475	138,357	2,102	10,494
Loan 324 - Moora Bowling Club SSL	76,573		0	7,020	76,573	69,553	(255)	2,387
Transport								
Loan 320 - Tip and Rubbish Truck	0		0	0	0	0	130	0
Economic Services								
Loan 323 - Moora Lifestyle Village	415,819		31,814	130,225	384,005	285,594	7,253	22,645
Loan 325 - Lots 231 and 232 Roberts Street	410,000		0	36,400	410,000	373,600	(64)	10,425
	1,589,438	0	55,978	311,932	1,533,460	1,277,506	10,724	69,192

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 September 2016

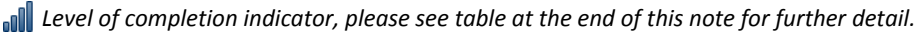
















Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Amended Budget		YTD	Annual	Post	Expected	YTD Actual		Unspent
			Balance	Operating	Capital	Budget	Budget	Variations		Revenue	(Expended)	Grant
			(a)				(d)	(e)	(d)+(e)	(c)	(a)+(b)+(c)	
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
Grants Commission Grant Needs	WALGGC	Operating	0	796,667	0	199,167	796,667		796,667	198,137	0	0
Grants Commission - Road Formula	WALGGC	Operating	0	703,846	0	175,961	703,846		703,846	176,156	0	0
CBH Payment In Lieu Of Rates	CBH	Operating	0	20,019	0	20,019	20,019		20,019	20,300	0	0
Governance												
Parental Leave Reimbursement	Centrelink	Operating	0	0	0	0	0		0	12,107	0	0
Law, Order and Public Safety												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	109,500	0	27,375	109,500		109,500	0	(25,637)	(25,637)
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	999	4,000		4,000	0	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,270	36,810	0	9,204	36,810		36,810	0	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,411	10,238	0	2,559	10,238		10,238	0	0	0
Community Safety Grant	Dept. of Fire & Emergency Serv.	Operating - Tied	0	7,000	0	1,749	7,000		7,000	7,000	(106)	6,894
Contributions - CCTV		Non-operating	0	0	247,000	61,749	247,000		247,000	0	0	0
FESA Plant & Equipment Grant	Dept. of Fire & Emergency Serv.	Non-operating	0	0	400,000	0	400,000		400,000	0	0	0
Health												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	2,300	0	573	2,300		2,300	0	(770)	(770)
Education and Welfare												
Child Care Centre - Operational Support from DEEWR Qu	Health Dept. WA	Operating	0	52,000	0	12,999	52,000		52,000	12,466	0	0
Child Care Centre - Grants		Operating	0	0	0	0	0		0	0	0	0
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	563,316	0	0	0	0		0	0	0	563,316
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	4,000	0	999	4,000		4,000	0	0	0
Recreation and Culture												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	45,000	0	11,250	45,000		45,000	0	(3,395)	(3,395)
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	10,000	0	2,499	10,000		10,000	0	0	6,469
Event Sponsorship	Various	Operating	0	2,500	0	624	2,500		2,500	3,182	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	488,000	121,998	488,000		488,000	59,301	0	59,301
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	30,000	7,500	30,000		30,000	2,909	(6,974)	(4,065)
War Memorial Grant	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0		0	0	0	14,372
Transport												
Street Lighting Subsidy	State Initiative	Operating	0	5,500	0	1,374	5,500		5,500	0	0	0
Direct Grants - Maintenance	Main Roads WA	Operating	0	159,302	0	159,302	159,302		159,302	159,302	0	0
Airstrip Non-Operating Grant	RADs	Non-operating	0	0	126,750	31,686	126,750		126,750	0	(107,600)	(107,600)
Grant - Bridge Renewal	Main Roads WA	Non-operating	0	0	0	0	0		0	0	0	0
Grant - Roads to Recovery	Roads to Recovery	Non-operating	0	0	741,315	185,328	741,315		741,315	0	(32,644)	(32,644)
Black Spot Grants	Blackspot Grants	Non-operating	0	0	160,401	40,098	160,401		160,401	64,160	0	64,160
Regional Road Grants	Regional Road Group	Non-operating	0	0	899,653	224,907	899,653		899,653	329,761	(175,798)	153,963
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	7,500	0	1,878	7,500		7,500	2,139	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	75	300		300	0	0	0
TOTALS			599,838	1,976,482	3,093,119	1,301,872	5,069,601	0	5,069,301	1,046,918	(352,924)	694,364
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		15,681	1,802,682	0	585,160	1,802,682	0	1,802,682	583,787	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		6,469	173,800	0	43,446	173,800	0	173,800	7,000	(29,908)	(16,439)
Non-operating	Non-operating Grants, Subsidies and Contributions		577,688	0	3,093,119	673,266	3,093,119	0	3,093,119	456,131	(323,016)	710,803
TOTALS			599,838	1,976,482	3,093,119	1,301,872	5,069,601	0	5,069,601	1,046,918	(352,924)	694,364

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

Attachment 9.1.2

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
								
Land and Buildings								
Governance								
	Administration Centre Renewal	30410	0	(3,626)	(3,626)	(5,000)	(1,248)	(2,378)
	Governance Total		0	(3,626)	(3,626)	(5,000)	(1,248)	(2,378)
Housing								
	54 Atbara Street - CCTV Installation	32312	(3,105)	0	(3,105)	(4,000)	(1,002)	(2,103)
	Housing Total		(3,105)	0	(3,105)	(4,000)	(1,002)	(2,103)
Law, Order And Public Safety								
	Coomberdale Fire Shed	30502	(13,847)	0	(13,847)	(25,000)	(6,249)	(7,598)
	Law, Order And Public Safety Total		(13,847)	0	(13,847)	(25,000)	(6,249)	(7,598)
Recreation And Culture								
	Swimming Pool Building Renewal	32317	0	(6,974)	(6,974)	(42,000)	(10,500)	3,526
	Moora Recreation Centre Renewal	33361	0	(2,883)	(2,883)	(14,500)	(3,624)	741
	Miling Pavilion	33318	0	0	0	(55,000)	(13,749)	13,749
	Miling Hall	33121	0	0	0	(15,326)	(3,831)	3,831
	Watheroo Pavilion	33340	0	(3,176)	(3,176)	(15,000)	(3,750)	575
	Lions Shed - Equestrian Park	33011	0	0	0	(6,390)	(1,596)	1,596
	Mens Shed - Moora Sports Oval	33014	0	0	0	(563,000)	(140,748)	140,748
	Recreation And Culture Total		0	(13,032)	(13,032)	(711,216)	(177,798)	164,766
Economic Services								
	Moora Lifestyle Village Improvements	35001	0	0	0	(20,000)	(4,998)	4,998
	Caravan Park/Chalets Renewal	34612	0	0	0	(14,600)	(3,648)	3,648
	Lots 231 and 232 Roberts Street Settlement Fees	32306	(19,794)	0	(19,794)	0	0	(19,794)
	Transport Total		(19,794)	0	(19,794)	(34,600)	(8,646)	(11,148)
	Land and Buildings Total		(36,746)	(16,658)	(53,404)	(779,816)	(194,943)	141,539
Drainage/Culverts								
Transport								
	Drainage Construction	33914	0	0	0	(79,627)	(19,902)	19,902
	Transport Total		0	0	0	(79,627)	(19,902)	19,902
	Drainage/Culverts Total		0	0	0	(79,627)	(19,902)	19,902

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


















Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Footpaths								
Transport								
Footpath Construction	33916	(15,278)	0	(15,278)	(341,928)	(85,464)	70,186	
Transport Total		(15,278)	0	(15,278)	(341,928)	(85,464)	70,186	
Footpaths Total		(15,278)	0	(15,278)	(341,928)	(85,464)	70,186	
Furniture & Office Equip.								
Governance								
Computer Hardware Replacement	30402	0	0	0	(67,515)	(16,881)	16,881	
Governance Total		0	0	0	(67,515)	(16,881)	16,881	
Furniture & Office Equip. Total		0	0	0	(67,515)	(16,881)	16,881	
Governance								
Administration Vehicle Replacement	30401	0	0	0	(137,000)	(34,254)	34,254	
Governance Total		0	0	0	(137,000)	(34,254)	34,254	
Law, Order And Public Safety								
Replacement Ranger Ute	30604	0	0	0	(55,000)	(13,749)	13,749	
Koojan Fire Truck	34704	0	0	0	(400,000)	0	0	
Law, Order And Public Safety Total		0	0	0	(455,000)	(13,749)	13,749	
Health								
Doctors car	33362	0	0	0	(30,000)	(7,500)	7,500	
Health Total		0	0	0	(30,000)	(7,500)	7,500	
Community Amenities								
Sewerage plant and equipment	39520	0	(3,256)	(3,256)	0	0	(3,256)	
Community Amenities Total		0	(3,256)	(3,256)	0	0	(3,256)	
Recreation And Culture								
Community Bus	33327	0	0	0	(50,300)	(12,579)	12,579	
Recreation And Culture Total		0	0	0	(50,300)	(12,579)	12,579	

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







Attachment 9.1.2

Note 13: Capital Acquisitions

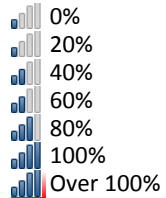
Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Transport								
 Replacement Grader	34061	0	0	0	(375,000)	0	0	
 Replacement Loader	34062	0	0	0	(255,000)	(63,750)	63,750	
 Replacement Tractor	33319	0	0	0	(60,000)	(15,000)	15,000	
 Skid Steer Loader - Broom head	34065	0	0	0	(4,500)	(1,125)	1,125	
 Minor Plant	34054	0	(27,000)	(27,000)	(49,000)	(12,252)	(14,748)	
	Transport Total	0	(27,000)	(27,000)	(743,500)	(92,127)	65,127	
Other Property								
 Work Utes x 3	34067	0	(46,616)	(46,616)	(75,000)	(18,747)	(27,869)	
 Depot Fuel Tank and Roller Door	35950	0	(5,279)	(5,279)	(74,500)	(18,627)	13,348	
	Other Property Total	0	(51,895)	(51,895)	(149,500)	(37,374)	(14,521)	
 Plant , Equip. & Vehicles Total		0	(82,150)	(82,150)	(1,565,300)	(197,583)	115,433	
Public Facilities								
Community Amenities								
 Moora Sewerage System Renewal	39521	0	(14,338)	(14,338)	(149,000)	(37,248)	22,910	
 Electronic Community Notice Board	33720	0	0	0	(20,000)	(4,998)	4,998	
 Watheroo Tip Upgrade	33010	(1,749)	0	(1,749)	(20,000)	(4,998)	3,249	
	Community Amenities Total	(1,749)	(14,338)	(16,087)	(189,000)	(47,244)	31,157	
Law and Order								
 CCTV and Security Improvement	30705	0	0	0	(300,000)	(75,000)	75,000	
	Law and Order Total	0	0	0	(300,000)	(75,000)	75,000	
Economic Services								
 Entry Statements	34604	0	0	0	(20,000)	(4,998)	4,998	
 Industrial Park - Signage	35260	0	0	0	(40,000)	(9,999)	9,999	
	Economic Services Total	0	0	0	(60,000)	(14,997)	14,997	
Recreation And Culture								
 Renewal Park Infrastructure	33308	0	0	0	(30,000)	(7,497)	7,497	
 Skate Park - Watheroo	33305	0	0	0	(5,000)	(1,248)	1,248	
	Recreation And Culture Total	0	0	0	(35,000)	(8,745)	8,745	
Transport								
 Moora Airstip	33901	(107,600)	0	(107,600)	(221,823)	(55,449)	(52,151)	
	Transport Total	(107,600)	0	(107,600)	(221,823)	(55,449)	(52,151)	

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

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Other Property								
 Remediation of Contamination - Depot	35951	0	0	0	(30,000)	(7,500)	7,500	
Other Property Total		0	0	0	(30,000)	(7,500)	7,500	
Public Facilities Total		(109,349)	(14,338)	(123,687)	(835,823)	(208,935)	85,248	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Miling/Merewana)	33910	0	(175,798)	(175,798)	(1,216,202)	(304,038)	128,240	
 Black Spot (Toodyay - Bindi Bindi/Merewana)	33911	0	0	0	(233,467)	(58,353)	58,353	
 Roads To Recovery (Dalwallinu West/Airstrip)	33913	0	(32,644)	(32,644)	(952,313)	(238,065)	205,421	
Transport Total		0	(208,442)	(208,442)	(2,401,982)	(600,456)	392,014	
Roads (Non Town) Total		0	(208,442)	(208,442)	(2,401,982)	(600,456)	392,014	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(80,905)	(20,223)	20,223	
 Micro Surfacing Town Streets	33918	0	(401)	(401)	(403,826)	(100,953)	100,552	
Transport Total		0	(401)	(401)	(484,731)	(121,176)	120,775	
Town Streets Total		0	(401)	(401)	(484,731)	(121,176)	120,775	
Capital Expenditure Total		(161,373)	(321,989)	(483,362)	(6,556,722)	(1,445,340)	961,978	

Level of Completion Indicators



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.