

SHIRE OF MOORA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 October 2016

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

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Shire of Moora
Information Summary
For the Period Ended 31 October 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 31 October 2016 of \$4,569,029.

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)	22%	\$ 1,216,202	\$ 405,384	\$ 273,328
Black Spot (Toodyay - Bindi Bindi/Merewana)	15%	\$ 233,467	\$ 77,804	\$ 34,122
Roads To Recovery (Dalwallinu West/Airstrip)	16%	\$ 952,313	\$ 317,420	\$ 155,409
Mens Shed - Moora Sports Oval	0%	\$ 563,000	\$ 187,664	\$ -
CCTV and Security Improvement	0%	\$ 300,000	\$ 100,000	\$ -
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	32%	\$ 1,976,482	\$ 653,325	\$ 634,010
Non-operating Grants, Subsidies and Contributions	15%	\$ 3,093,119	\$ 897,688	\$ 456,131
	22%	\$ 5,069,601	\$ 1,551,013	\$ 1,090,141
Rates Levied	98%	\$ 3,786,699	\$ 3,786,699	\$ 3,716,069

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 30 Sep 2015	Current Year 30 Sep 2016
Adjusted Net Current Assets	86%	\$ 5,322,125	\$ 4,569,029
Cash and Equivalent - Unrestricted	85%	\$ 4,103,647	\$ 3,468,866
Cash and Equivalent - Restricted	86%	\$ 1,890,796	\$ 1,629,720
Receivables - Rates	104%	\$ 1,639,000	\$ 1,700,985
Receivables - Other	116%	\$ 49,596	\$ 57,351
Payables	35%	\$ 698,572	\$ 245,890

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

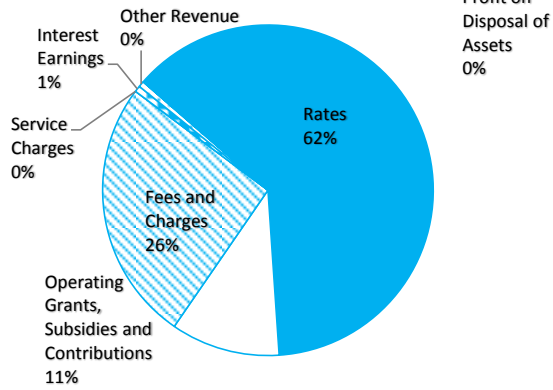
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of

Preparation

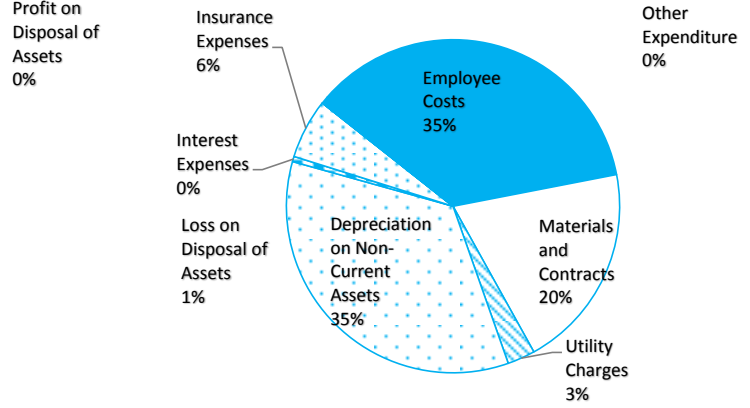
Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 16/11/2016

**Shire of Moora
Information Summary
For the Period Ended 31 October 2016**

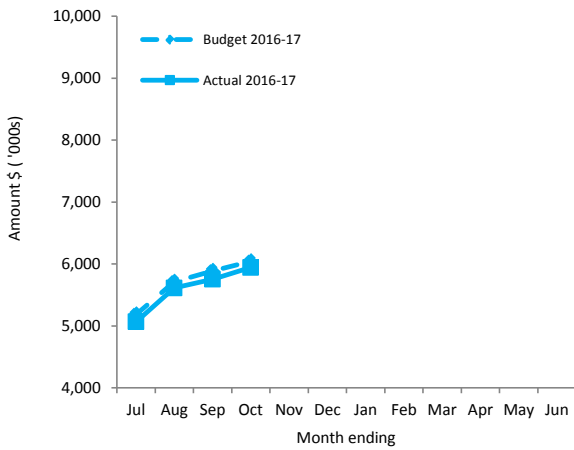
Operating Revenue



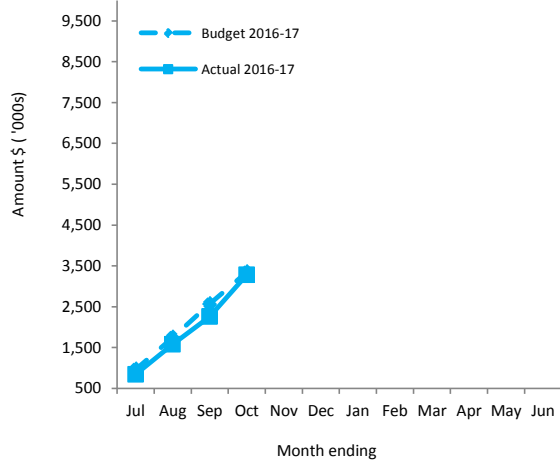
Operating Expenditure



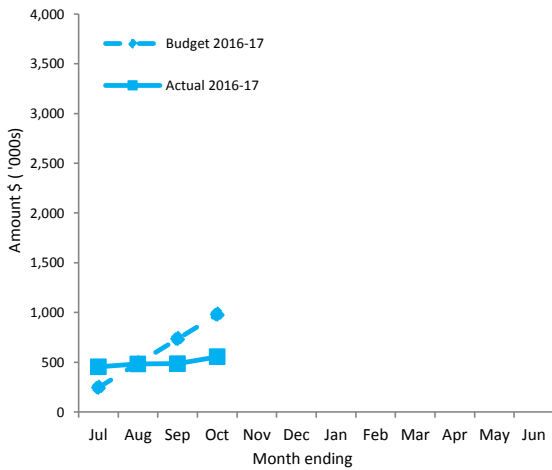
Budget Operating Revenues -v- Actual (Refer Note 2)



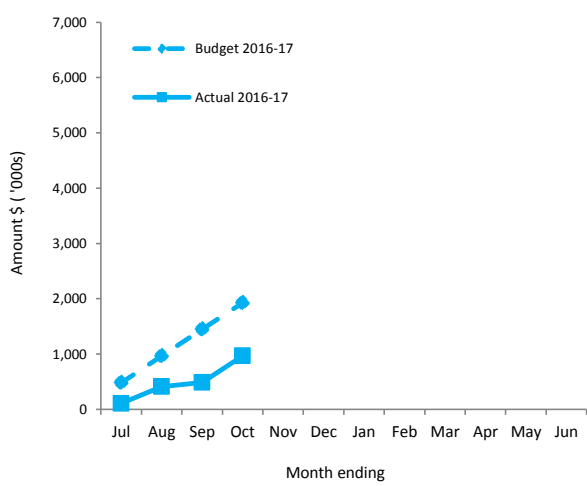
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 31 October 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	5,960	31,355	25,395	426%	▲
General Purpose Funding - Rates	9	3,786,699	3,786,699	3,716,069	(70,630)	(2%)	
General Purpose Funding - Other		1,725,629	463,491	452,881	(10,610)	(2%)	
Law, Order and Public Safety		294,601	172,157	167,046	(5,111)	(3%)	
Health		19,740	6,576	8,203	1,627	25%	
Education and Welfare		352,000	117,332	120,284	2,952	3%	
Housing		119,340	39,768	33,018	(6,750)	(17%)	▼
Community Amenities		1,143,582	1,029,300	1,012,010	(17,290)	(2%)	
Recreation and Culture		222,323	74,068	37,263	(36,805)	(50%)	▼
Transport		224,802	181,138	159,302	(21,836)	(12%)	▼
Economic Services		415,200	138,384	181,799	43,415	31%	▲
Other Property and Services		80,000	26,664	23,455	(3,209)	(12%)	
		8,401,816	6,041,537	5,942,685			
Expenditure from operating activities							
Governance		(807,716)	(303,646)	(332,670)	(29,024)	(10%)	▼
General Purpose Funding		(305,179)	(100,973)	(112,032)	(11,059)	(11%)	▼
Law, Order and Public Safety		(447,857)	(163,868)	(154,354)	9,514	6%	▲
Health		(97,166)	(32,340)	(36,589)	(4,249)	(13%)	
Education and Welfare		(477,827)	(149,204)	(140,669)	8,535	6%	▲
Housing		(97,223)	(32,316)	(34,469)	(2,153)	(7%)	
Community Amenities		(1,125,428)	(374,944)	(367,367)	7,577	2%	
Recreation and Culture		(1,474,564)	(517,842)	(482,734)	35,108	7%	▲
Transport		(4,018,787)	(1,339,548)	(1,223,526)	116,022	9%	▲
Economic Services		(1,006,354)	(251,952)	(230,405)	21,547	9%	▲
Other Property and Services		(35,152)	(77,556)	(167,019)	(89,463)	(115%)	▼
		(9,893,253)	(3,344,189)	(3,281,832)			
Operating activities excluded from budget							
Add back Depreciation		3,745,450	1,248,460	1,139,063	(109,397)	(9%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	180,500	(23,176)	24,380	47,556	(205%)	
Adjust Provisions and Accruals		0	0	5,063	5,063		▲
Amount attributable to operating activities		2,434,513	3,922,632	3,829,359			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	3,093,119	897,688	456,131	(441,557)	(49%)	▼
Proceeds from Disposal of Assets	8	427,000	81,500	97,728	16,228	20%	▲
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(779,816)	(259,924)	(84,772)	175,152	67%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(962,176)	(463,260)	498,916	52%	▲
Infrastructure Assets - Public Facilities	13	(835,823)	(278,580)	(127,541)	151,039	54%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(113,952)	(15,298)	98,655	87%	▲
Infrastructure Assets - Drainage	13	(79,627)	(26,536)	0	26,536	100%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(1,565,300)	(263,444)	(275,386)	(11,942)	(5%)	
Furniture and Equipment	13	(67,515)	(22,508)	0	22,508	100%	▲
Amount attributable to investing activities		(3,036,603)	(947,932)	(412,397)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		24,980	0	2,489	2,489		
Self-Supporting Loan Principal		7,020	0	3,482	3,482		
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)	(84,001)	(73,460)	(697%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	0	75,420	100%	▲
Amount attributable to financing activities		(654,632)	(85,961)	(78,030)			
Closing Funding Surplus(Deficit)	3	25,034	4,170,495	4,569,029			

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 October 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	3,716,069	(70,630)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,976,482	653,325	634,010	(19,315)	(3%)	
Fees and Charges		2,292,138	1,486,033	1,522,269	36,236	2%	
Service Charges		0	0	0	0		
Interest Earnings		173,597	57,848	36,045	(21,803)	(38%)	▼
Other Revenue		92,900	30,956	34,293	3,337	11%	
Profit on Disposal of Assets	8	80,000	26,676	0			
		8,401,816	6,041,537	5,942,685			
Expenditure from operating activities							
Employee Costs		(3,446,325)	(1,177,702)	(1,167,106)	10,596	1%	
Materials and Contracts		(2,294,541)	(790,076)	(656,061)	134,015	17%	▲
Utility Charges		(332,991)	(110,868)	(88,063)	22,805	21%	▲
Depreciation on Non-Current Assets		(3,745,450)	(1,248,460)	(1,139,063)	109,397	9%	▲
Interest Expenses		(69,192)	(14,836)	(16,729)	(1,893)	(13%)	
Insurance Expenses		(187,757)	(156,935)	(190,605)	(33,670)	(21%)	▼
Other Expenditure		443,503	158,188	174	(158,014)	100%	
Loss on Disposal of Assets	8	(260,500)	(3,500)	(24,380)			
		(9,893,253)	(3,344,189)	(3,281,832)			
Operating activities excluded from budget							
Add back Depreciation		3,745,450	1,248,460	1,139,063	(109,397)	(9%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	180,500	(23,176)	24,380	47,556	(205%)	
Adjust Provisions and Accruals		0	0	5,063	5,063		▲
Amount attributable to operating activities		2,434,513	3,922,632	3,829,359			
Investing activities							
Grants, Subsidies and Contributions	11	3,093,119	897,688	456,131	(441,557)	(49%)	▼
Proceeds from Disposal of Assets	8	427,000	81,500	97,728	16,228	20%	▲
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(779,816)	(259,924)	(84,772)	175,152	67%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(962,176)	(463,260)	498,916	52%	▲
Infrastructure Assets - Public Facilities	13	(835,823)	(278,580)	(127,541)	151,039	54%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(113,952)	(15,298)	98,655	87%	▲
Infrastructure Assets - Drainage	13	(79,627)	(26,536)	0	26,536	100%	▲
Plant and Equipment	13	(1,565,300)	(263,444)	(275,386)	(11,942)	(5%)	
Furniture and Equipment	13	(67,515)	(22,508)	0	22,508	100%	▲
		(3,036,603)	(947,932)	(412,397)			
Amount attributable to investing activities		(3,036,603)	(947,932)	(412,397)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		24,980	0	2,489	2,489		
Self-Supporting Loan Principal		7,020	0	3,482	3,482		
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)	(84,001)	(73,460)	(697%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	0	75,420	100%	▲
		(654,632)	(85,961)	(78,030)			
Amount attributable to financing activities		(654,632)	(85,961)	(78,030)			
Closing Funding Surplus (Deficit)	3	25,034	4,170,495	4,569,029		10%	

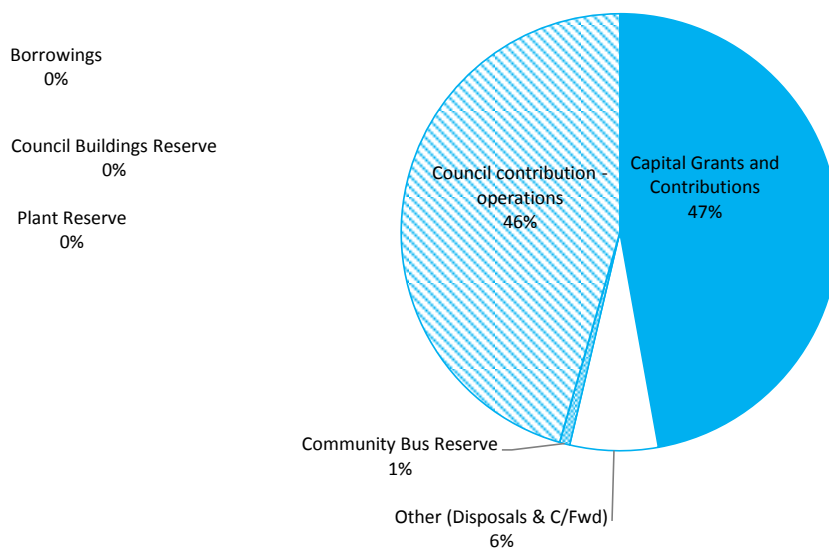
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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 October 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	62,198	22,574	259,924	779,816	84,772	(175,152)
Infrastructure Assets - Roads	13	0	463,260	962,176	2,886,713	463,260	(498,916)
Infrastructure Assets - Public Facilities	13	110,213	17,328	278,580	835,823	127,541	(151,039)
Infrastructure Assets - Footpaths	13	15,298	0	113,952	341,928	15,298	(98,655)
Infrastructure Assets - Drainage	13	0	0	26,536	79,627	0	(26,536)
Plant and Equipment	13	0	275,386	263,444	1,565,300	275,386	11,942
Furniture and Equipment	13	0	0	22,508	67,515	0	(22,508)
Capital Expenditure Totals		187,709	778,548	1,927,120	6,556,722	966,257	(960,864)
Capital acquisitions funded by:							
Capital Grants and Contributions				897,688	3,093,119	456,131	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				81,500	427,000	97,728	
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				947,932	2,986,303	412,397	
Capital Funding Total				1,927,120	6,556,722	966,257	

Budgeted Capital Acquisitions Funding

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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 31 October 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.

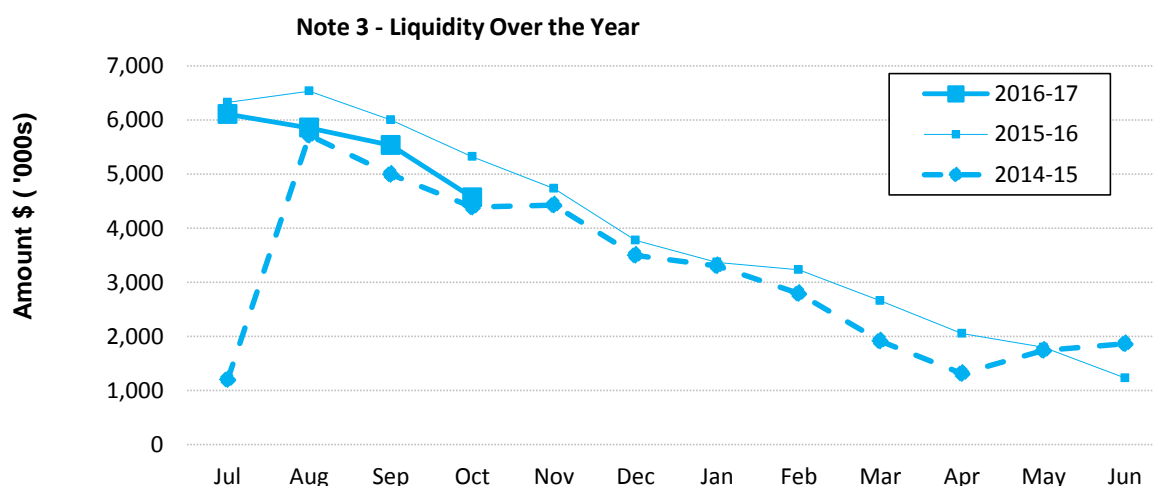
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	25,395	426%	▲	Permanent	Paid parental leave and workers comp reimbursement receipts
Housing	(6,750)	(17%)	▼	Timing	43 Lefroy St - Currently unoccupied
Recreation and Culture	(36,805)	(50%)	▼	Timing	Annual fees and charges not yet invoiced. MPAC acquittal received Nov 16
Transport	(21,836)	(12%)	▼	Timing	Profit on sale of assets not yet realised
Economic Services	43,415	31%	▲	Permanent	Chalet and Caravan Park Peak Season Revenue, MLSV - large overdue rent balance from prior year settled
Other Property and Services	(3,209)	(12%)		Timing	Private works Revenue
Operating Expense					
General Purpose Funding	(11,059)	(11%)	▼	Timing	Unbudgeted rates write-offs
Law, Order and Public Safety	9,514	6%	▲	Timing	ESL Expenditure timing
Education and Welfare	8,535	6%	▲	Permanent	Clontarf school programme contribution
Recreation and Culture	35,108	7%	▲	Timing	Various Building Renewal Expenditure delayed
Transport	116,022	9%	▲	Timing	Road maintenance expenditure delayed
Economic Services	21,547	9%	▲	Timing	Expenditure delayed (Growth plan/advertising)
Other Property and Services	(89,463)	(115%)	▼	Timing	Underallocated PWOH and Plant
Capital Revenues					
Grants, Subsidies and Contributions	(441,557)	(49%)	▼	Timing	Capital project grants (mens shed/cctv and RTR) not received
Proceeds from Disposal of Assets	16,228	20%	▲	Timing	Various P&E trade ins
Capital Expenses					
Land and Buildings	175,152	67%	▲	Timing	Mens Shed Construction Not Started
Infrastructure - Roads	498,916	52%	▲	Timing	Major Road Works Projects
Infrastructure - Public Facilities	151,039	54%	▲	Timing	CCTV and Significant Airstrip Works
Infrastructure - Footpaths	98,655	87%	▲	Timing	Works delayed
Infrastructure - Drainage	26,536	100%	▲	Timing	Works delayed
Furniture and Equipment	22,508	100%	▲	Timing	Computer replacements delayed

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2016	31 Oct 2015	31 Oct 2016
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,221,868	4,103,647	2,921,965
Cash Restricted - Conditions over Grants	11	599,838	0	446,901
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	1,639,000	1,700,985
Receivables - Other	6	65,630	49,596	57,351
Interest / ATO Receivable/Trust		28,748	59,441	79,112
Inventories		37,231	34,796	21,215
		4,085,652	7,777,275	6,957,248
Less: Current Liabilities				
Payables		(698,572)	(135,818)	(245,890)
Provisions		(615,529)	(525,281)	(606,846)
Current Portion of Long Term Borrowings		(311,933)	(225,235)	(231,414)
		(1,626,033)	(886,335)	(1,084,150)
Less: Cash Reserves	7	(1,629,718)	(1,890,796)	(1,629,718)
Less: Current Loans Clubs/Institutions		(24,058)	(15,578)	(18,088)
Add: Current Portion of Long Term Borrowings		311,933	225,235	231,414
Add: Leave Liability Not Required to be Funded		112,323	112,323	112,323
Net Current Funding Position		1,230,098	5,322,125	4,569,029

**Comments - Net Current Funding Position**

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	266,266			266,266	Westpac	0.25%	At Call
Reserve Bank Account		720		720	Westpac	2.50%	At Call
Trust Bank Account			45,392	45,392	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	2.55%	30-Dec-16
Municipal Funds	500,000			500,000	Bankwest	2.70%	30-Jan-17
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	3,468,866	1,629,720	45,392	5,143,978			

Comments/Notes - Investments

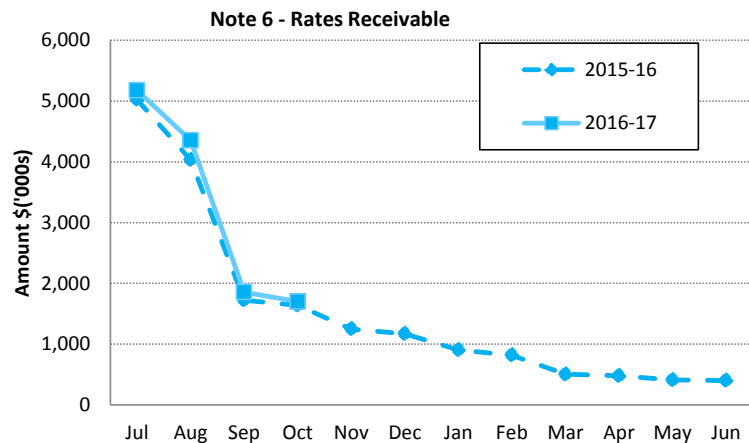
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2016

Note 6: Receivables

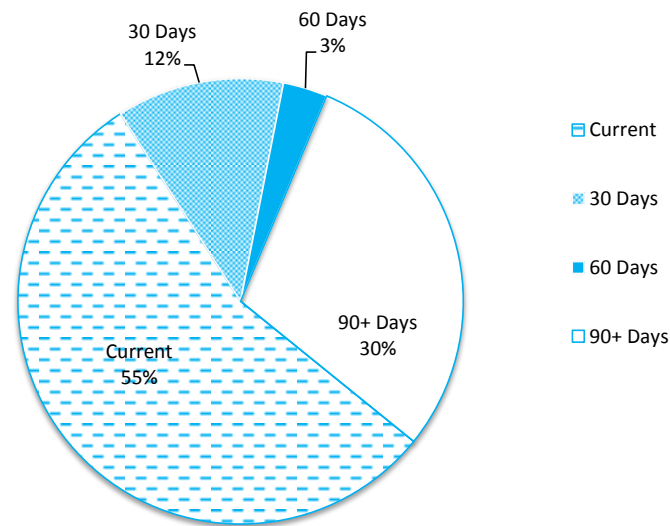
Receivables - Rates Receivable	31 Oct 2016	30 June 2016
	\$	\$
Opening Arrears Previous Years	402,620	359,408
Levied this year	4,379,035	4,496,318
Less Collections to date	(3,080,670)	(4,453,106)
Equals Current Outstanding	1,700,985	402,620
Net Rates Collectable	1,700,985	402,620
% Collected	64.43%	91.71%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	31,598	6,976	1,847	16,930	57,351
Balance per Trial Balance					
Sundry Debtors					57,351
Receivables - Other					79,112
Total Receivables General Outstanding					136,463

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

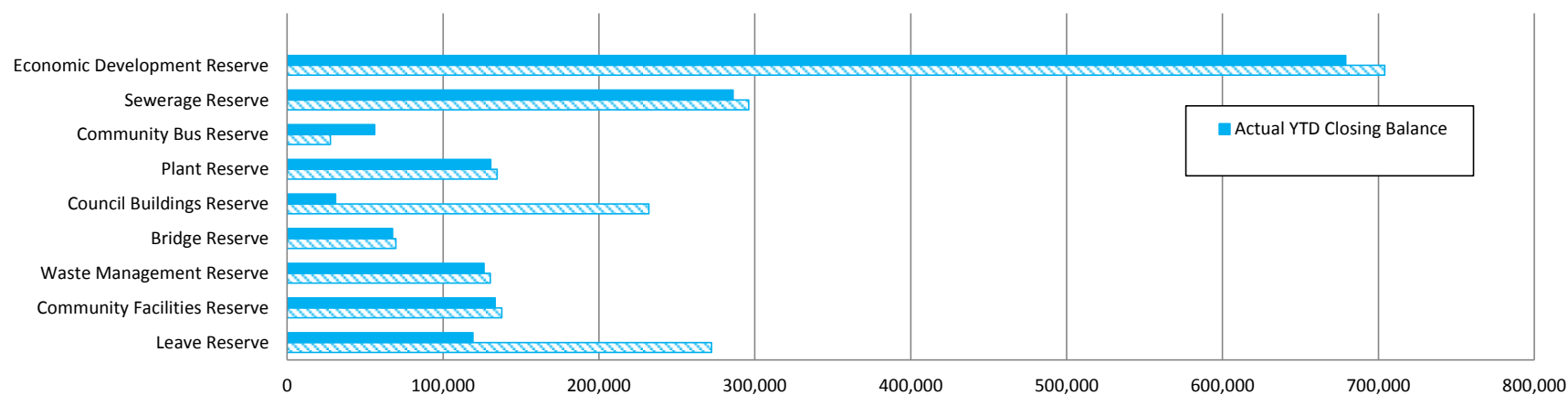


Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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 31 October 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	28,599	21,364	0	(7,235)	20,000	20,000	0	0
40179	MDS Vehicle	22,699	15,455	0	(7,245)	0	0	0	0
40184	Asset Manager Vehicle	27,616	23,636	0	(3,979)	20,000	20,000	0	0
70022	Doctors Vehicle	11,195	8,183	0	(3,012)	0	0	0	0
50046	Ranger Ute					33,000	22,500	0	(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		
		90,108	97,728	0	(24,380)	607,500	427,000	80,000	(260,500)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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		21,253	43,205	117,215	95,263	3,180	7,863
Loan 315 - Town Hall Upgrade	194,098		27,452	55,741	166,646	138,357	4,832	10,494
Loan 324 - Moora Bowling Club SSL	76,573		3,482	7,020	73,091	69,553	967	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	84,001	311,932	1,505,437	1,277,506	16,729	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 31 October 2016

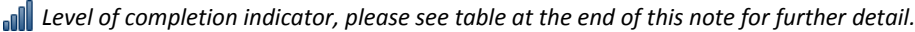















Note 11: Grants and Contributions

	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	36,500	109,500		109,500	22,314	(33,490)	(11,176)
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	1,332	4,000		4,000	4,000	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,270	36,810	0	12,272	36,810		36,810	12,270	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,411	10,238	0	3,412	10,238		10,238	3,413	0	0
Community Safety Grant	Dept. of Fire & Emergency Serv.	Operating - Tied	0	7,000	0	2,332	7,000		7,000	7,000	(106)	6,894
Contributions - CCTV		Non-operating	0	0	247,000	82,332	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	764	2,300		2,300	0	(1,365)	(1,365)
Education and Welfare												
Child Care Centre - Operational Support from DEEWR Qu	Health Dept. WA	Operating	0	52,000	0	17,332	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	(350)	562,966
Community Amenities												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	4,000	0	1,332	4,000		4,000	0	0	0
Recreation and Culture												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	45,000	0	15,000	45,000		45,000	0	(7,772)	(7,772)
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	10,000	0	3,332	10,000		10,000	0	(822)	5,647
Event Sponsorship	Various	Operating	0	2,500	0	832	2,500		2,500	3,455	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	488,000	162,664	488,000		488,000	59,301	0	59,301
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	30,000	10,000	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	(500)	13,872
Transport												
Street Lighting Subsidy	State Initiative	Operating	0	5,500	0	1,832	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	42,248	126,750		126,750	0	(108,464)	(108,464)
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	247,104	741,315		741,315	0	(155,409)	(155,409)
Black Spot Grants	Blackspot Grants	Non-operating	0	0	160,401	53,464	160,401		160,401	64,160	(34,122)	30,038
Regional Road Grants	Regional Road Group	Non-operating	0	0	899,653	299,876	899,653		899,653	329,761	(273,328)	56,433
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	7,500	0	2,504	7,500		7,500	3,092	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	100	300		300	0	0	0
TOTALS			599,838	1,976,482	3,093,119	1,551,013	5,069,601	0	5,069,301	1,090,141	(622,701)	446,901
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		15,681	1,802,682	0	595,397	1,802,682	0	1,802,682	604,696	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		6,469	173,800	0	57,928	173,800	0	173,800	29,314	(43,555)	(7,771)
Non-operating	Non-operating Grants, Subsidies and Contributions		577,688	0	3,093,119	897,688	3,093,119	0	3,093,119	456,131	(579,147)	454,672
TOTALS			599,838	1,976,482	3,093,119	1,551,013	5,069,601	0	5,069,601	1,090,141	(622,701)	446,901

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								
Health								
	Hydrotherpay pool	30415	0	(350)	(350)	0	0	(350)
	Community Amenities Total		0	0	0	0	0	0
Governance								
	Administration Centre Renewal	30410	0	(3,626)	(3,626)	(5,000)	(1,664)	(1,962)
	Governance Total		0	(3,626)	(3,626)	(5,000)	(1,664)	(1,962)
Housing								
	54 Atbara Street - CCTV Installation	32312	(12,075)	0	(12,075)	(4,000)	(1,336)	(10,739)
	Housing Total		(12,075)	0	(12,075)	(4,000)	(1,336)	(10,739)
Law, Order And Public Safety								
	Coomberdale Fire Shed	30502	(30,327)	0	(30,327)	(25,000)	(8,332)	(21,995)
	Law, Order And Public Safety Total		(30,327)	0	(30,327)	(25,000)	(8,332)	(21,995)
Recreation And Culture								
	Swimming Pool Building Renewal	32317	0	(6,974)	(6,974)	(42,000)	(14,000)	7,026
	Moora Recreation Centre Renewal	33361	0	(2,883)	(2,883)	(14,500)	(4,832)	1,949
	Miling Pavilion	33318	0	(5,566)	(5,566)	(55,000)	(18,332)	12,766
	Miling Hall	33121	0	0	0	(15,326)	(5,108)	5,108
	Watheroo Pavilion	33340	0	(3,176)	(3,176)	(15,000)	(5,000)	1,825
	Lions Shed - Equestrian Park	33011	0	0	0	(6,390)	(2,128)	2,128
	Mens Shed - Moora Sports Oval	33014	0	0	0	(563,000)	(187,664)	187,664
	Recreation And Culture Total		0	(18,598)	(18,598)	(711,216)	(237,064)	218,466
Economic Services								
	Moora Lifestyle Village Improvements	35001	0	0	0	(20,000)	(6,664)	6,664
	Caravan Park/Chalets Renewal	34612	0	0	0	(14,600)	(4,864)	4,864
	Lots 231 and 232 Roberts Street Settlement Fees	32306	(19,796)	0	(19,796)	0	0	(19,796)
	Transport Total		(19,796)	0	(19,796)	(34,600)	(11,528)	(8,268)
	Land and Buildings Total		(62,198)	(22,574)	(84,772)	(779,816)	(259,924)	175,152

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	
		\$	\$	\$	\$	\$	\$	
Drainage/Culverts								
	Transport							
	Drainage Construction	33914	0	0	(79,627)	(26,536)	26,536	
	Transport Total		0	0	(79,627)	(26,536)	26,536	
	Drainage/Culverts Total		0	0	(79,627)	(26,536)	26,536	
Footpaths								
	Transport							
	Footpath Construction	33916	(15,298)	0	(341,928)	(113,952)	98,655	
	Transport Total		(15,298)	0	(341,928)	(113,952)	98,655	
	Footpaths Total		(15,298)	0	(341,928)	(113,952)	98,655	
Furniture & Office Equip.								
	Governance							
	Computer Hardware Replacement	30402	0	0	(67,515)	(22,508)	22,508	
	Governance Total		0	0	(67,515)	(22,508)	22,508	
	Furniture & Office Equip. Total		0	0	(67,515)	(22,508)	22,508	
	Governance							
	Administration Vehicle Replacement	30401	0	(104,811)	(137,000)	(45,672)	(59,139)	
	Governance Total		0	(104,811)	(137,000)	(45,672)	(59,139)	
Law, Order And Public Safety								
	Replacement Ranger Ute	30604	0	0	(55,000)	(18,332)	18,332	
	Koojan Fire Truck	34704	0	0	(400,000)	0	0	
	Law, Order And Public Safety Total		0	0	(455,000)	(18,332)	18,332	
Health								
	Doctors car	33362	0	(20,890)	(30,000)	(10,000)	(10,890)	
	Health Total		0	(20,890)	(30,000)	(10,000)	(10,890)	
Community Amenities								
	Sewerage plant and equipment	39520	0	(3,256)	0	0	(3,256)	
	Community Amenities Total		0	(3,256)	0	0	(3,256)	

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

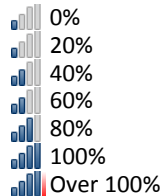
Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Recreation And Culture								
	Community Bus	33327	0	(55,435)	(55,435)	(50,300)	(16,772)	(38,663)
	Recreation And Culture Total		0	(55,435)	(55,435)	(50,300)	(16,772)	(38,663)
Transport								
	Replacement Grader	34061	0	0	0	(375,000)	0	0
	Replacement Loader	34062	0	0	0	(255,000)	(85,000)	85,000
	Replacement Tractor	33319	0	0	0	(60,000)	(20,000)	20,000
	Skid Steer Loader - Broom head	34065	0	0	0	(4,500)	(1,500)	1,500
	Minor Plant	34054	0	(27,000)	(27,000)	(49,000)	(16,336)	(10,664)
	Transport Total		0	(27,000)	(27,000)	(743,500)	(122,836)	95,836
Other Property								
	Work Utes x 3	34067	0	(46,616)	(46,616)	(75,000)	(24,996)	(21,620)
	Depot Fuel Tank and Roller Door	35950	0	(17,379)	(17,379)	(74,500)	(24,836)	7,457
	Other Property Total		0	(63,994)	(63,994)	(149,500)	(49,832)	(14,162)
	Plant , Equip. & Vehicles Total		0	(275,386)	(275,386)	(1,565,300)	(263,444)	(11,942)
Public Facilities								
Community Amenities								
	Moora Sewerage System Renewal	39521	0	(15,443)	(15,443)	(149,000)	(49,664)	34,221
	Electronic Community Notice Board	33720	0	0	0	(20,000)	(6,664)	6,664
	Watheroo Tip Upgrade	33010	(1,749)	0	(1,749)	(20,000)	(6,664)	4,915
	Community Amenities Total		(1,749)	(15,443)	(17,192)	(189,000)	(62,992)	45,800
Law and Order								
	CCTV and Security Improvement	30705	0	0	0	(300,000)	(100,000)	100,000
	Law and Order Total		0	0	0	(300,000)	(100,000)	100,000
Economic Services								
	Entry Statements	34604	0	0	0	(20,000)	(6,664)	6,664
	Industrial Park - Signage	35260	0	0	0	(40,000)	(13,332)	13,332
	Economic Services Total		0	0	0	(60,000)	(19,996)	19,996
Recreation And Culture								
	Renewal Park Infrastructure	33308	0	(500)	(500)	(30,000)	(9,996)	9,496
	Skate Park - Watheroo	33305	0	0	0	(5,000)	(1,664)	1,664
	Recreation And Culture Total		0	(500)	(500)	(35,000)	(11,660)	11,160

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	
		\$	\$	\$	\$	\$	\$	
Transport								
Moora Airstip	33901	(108,464)	0	(108,464)	(221,823)	(73,932)	(34,532)	
Transport Total		(108,464)	0	(108,464)	(221,823)	(73,932)	(34,532)	
Other Property								
Remediation of Contamination - Depot	35951	0	(1,385)	(1,385)	(30,000)	(10,000)	8,615	
Other Property Total		0	(1,385)	(1,385)	(30,000)	(10,000)	8,615	
Public Facilities Total		(110,213)	(17,328)	(127,541)	(835,823)	(278,580)	151,039	
Roads (Non Town)								
Transport								
Regional Road Group (Moora-Miling/Merewana)	33910	0	(273,328)	(273,328)	(1,216,202)	(405,384)	132,056	
Black Spot (Toodyay - Bindi Bindi/Merewana)	33911	0	(34,122)	(34,122)	(233,467)	(77,804)	43,682	
Roads To Recovery (Dalwallinu West/Airstrip)	33913	0	(155,409)	(155,409)	(952,313)	(317,420)	162,011	
Transport Total		0	(462,859)	(462,859)	(2,401,982)	(800,608)	337,749	
Roads (Non Town) Total		0	(462,859)	(462,859)	(2,401,982)	(800,608)	337,749	
Town Streets								
Transport								
Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(80,905)	(26,964)	26,964	
Micro Surfacing Town Streets	33918	0	(401)	(401)	(403,826)	(134,604)	134,203	
Transport Total		0	(401)	(401)	(484,731)	(161,568)	161,167	
Town Streets Total		0	(401)	(401)	(484,731)	(161,568)	161,167	
Capital Expenditure Total		(187,709)	(778,548)	(966,257)	(6,556,722)	(1,927,120)	960,864	

Level of Completion Indicators



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