

SHIRE OF MOORA

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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Monthly Summary Information		2 - 3
Statement of Financial Activity by Program		4
Statement of Financial Activity By Nature or Type		5
Statement of Capital Acquisitions and Capital Funding		6
Note 1	Significant Accounting Policies	7
Note 2	Explanation of Material Variances	8
Note 3	Net Current Funding Position	9
Note 4	Cash and Investments	10
Note 6	Receivables	11
Note 7	Cash Backed Reserves	12
Note 8	Capital Disposals	13
Note 10	Information on Borrowings	14
Note 11	Grants and Contributions	15
Note 13	Details of Capital Acquisitions	16-19

Shire of Moora
Information Summary
For the Period Ended 30 November 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 November 2016 of \$4,537,548.

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)	23%	\$ 1,216,202	\$ 506,730	\$ 275,585
Black Spot (Toodyay - Bindi Bindi/Merewana)	18%	\$ 233,467	\$ 97,255	\$ 41,339
Roads To Recovery (Dalwallinu West/Airstrip)	40%	\$ 952,313	\$ 396,775	\$ 378,287
Mens Shed - Moora Sports Oval	0%	\$ 563,000	\$ 234,580	\$ 2,418
CCTV and Security Improvement	0%	\$ 300,000	\$ 125,000	\$ -
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	52%	\$ 1,976,482	\$ 1,053,172	\$ 1,022,000
Non-operating Grants, Subsidies and Contributions	37%	\$ 3,093,119	\$ 1,122,110	\$ 1,135,054
	43%	\$ 5,069,601	\$ 2,175,282	\$ 2,157,054
Rates Levied	98%	\$ 3,786,699	\$ 3,786,699	\$ 3,715,887

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 30 Nov 2015	Current Year 30 Nov 2016
Adjusted Net Current Assets	96%	\$ 4,731,920	\$ 4,537,548
Cash and Equivalent - Unrestricted	99%	\$ 3,921,913	\$ 3,897,729
Cash and Equivalent - Restricted	103%	\$ 1,890,796	\$ 1,952,853
Receivables - Rates	102%	\$ 1,251,292	\$ 1,270,186
Receivables - Other	236%	\$ 17,903	\$ 42,186
Payables	35%	\$ 698,572	\$ 243,267

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

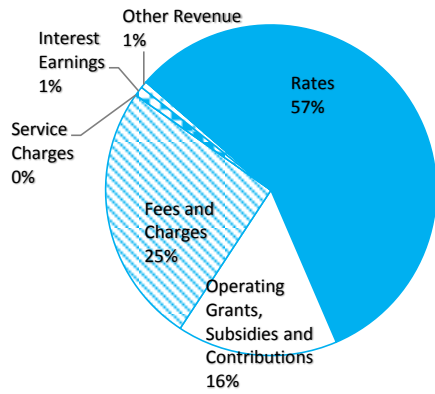
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of

Preparation

Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 2/12/2016

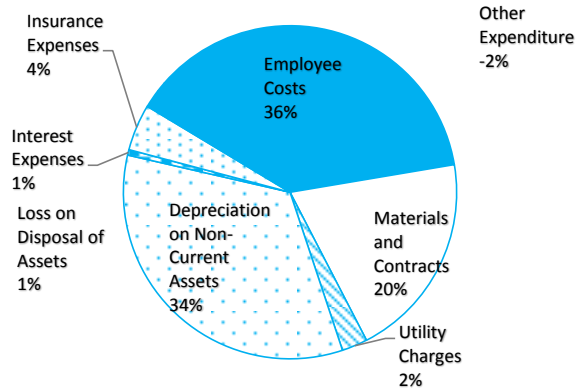
**Shire of Moora
Information Summary
For the Period Ended 30 November 2016**

Operating Revenue

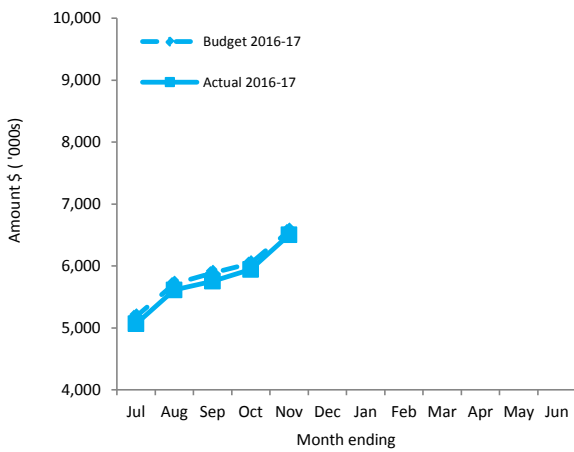


Profit on Disposal of Assets
0%

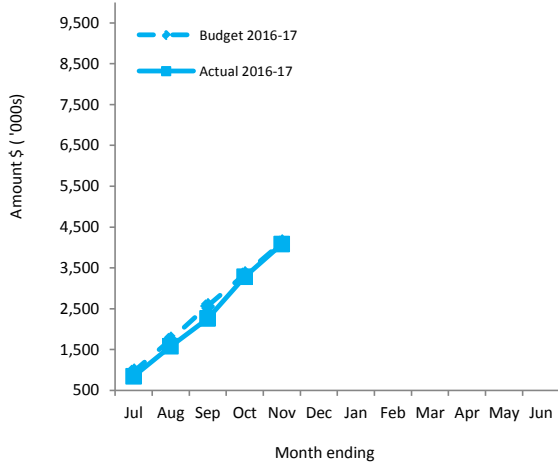
Operating Expenditure



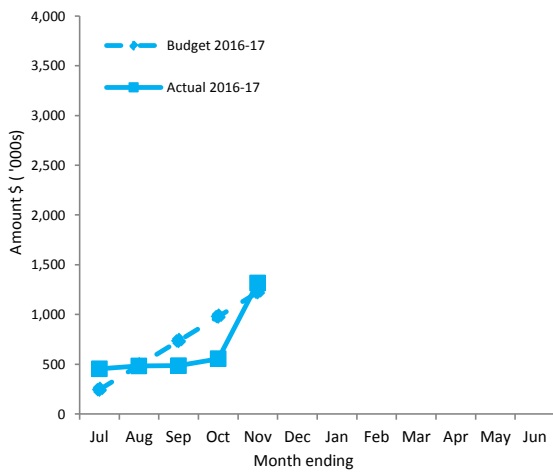
Budget Operating Revenues -v- Actual (Refer Note 2)



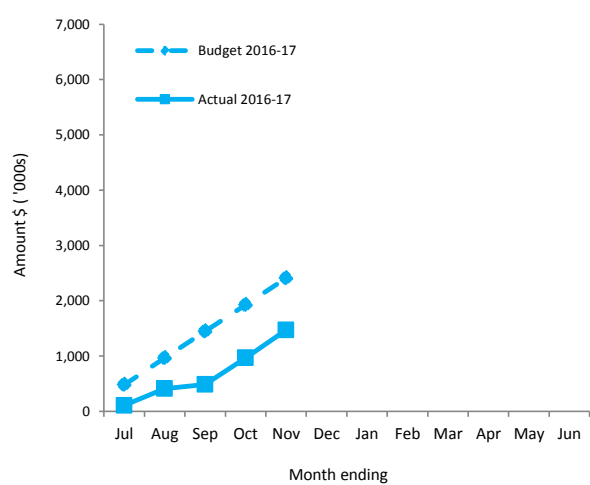
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 November 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	7,450	50,856	43,406	583%	▲
General Purpose Funding - Rates	9	3,786,699	3,786,699	3,715,887	(70,812)	(2%)	
General Purpose Funding - Other		1,725,629	855,705	851,723	(3,982)	(0%)	
Law, Order and Public Safety		294,601	187,458	168,350	(19,108)	(10%)	▼
Health		19,740	8,220	10,005	1,785	22%	
Education and Welfare		352,000	146,665	161,989	15,324	10%	▲
Housing		119,340	49,710	40,804	(8,906)	(18%)	▼
Community Amenities		1,143,582	1,043,575	1,020,933	(22,642)	(2%)	
Recreation and Culture		222,323	92,585	49,961	(42,624)	(46%)	▼
Transport		224,802	186,597	159,302	(27,295)	(15%)	▼
Economic Services		415,200	172,980	235,914	62,934	36%	▲
Other Property and Services		80,000	33,330	36,691	3,361	10%	
		8,401,816	6,570,974	6,502,416			
Expenditure from operating activities							
Governance		(807,716)	(366,616)	(389,866)	(23,250)	(6%)	▼
General Purpose Funding		(305,179)	(122,423)	(132,083)	(9,660)	(8%)	▼
Law, Order and Public Safety		(447,857)	(199,335)	(224,209)	(24,874)	(12%)	▼
Health		(97,166)	(40,425)	(47,295)	(6,870)	(17%)	▼
Education and Welfare		(477,827)	(186,505)	(179,774)	6,731	4%	
Housing		(97,223)	(40,395)	(39,452)	943	2%	
Community Amenities		(1,125,428)	(468,680)	(469,718)	(1,038)	(0%)	
Recreation and Culture		(1,474,564)	(637,271)	(608,136)	29,135	5%	
Transport		(4,018,787)	(1,674,435)	(1,551,050)	123,385	7%	▲
Economic Services		(1,006,354)	(314,940)	(297,297)	17,643	6%	▲
Other Property and Services		(35,152)	(72,221)	(140,680)	(68,459)	(95%)	▼
		(9,893,253)	(4,123,246)	(4,079,559)			
Operating activities excluded from budget							
Add back Depreciation		3,745,450	1,560,575	1,424,524	(136,051)	(9%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	180,500	(28,970)	40,275	69,245	(239%)	
Adjust Provisions and Accruals		0	0	6,063	6,063		▲
Amount attributable to operating activities		2,434,513	3,979,333	3,893,720			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	3,093,119	1,122,110	1,135,054	12,944	1%	
Proceeds from Disposal of Assets	8	427,000	101,875	180,456	78,581	77%	▲
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(779,816)	(324,905)	(100,860)	224,045	69%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(1,202,720)	(695,612)	507,108	42%	▲
Infrastructure Assets - Public Facilities	13	(835,823)	(348,225)	(127,541)	220,684	63%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(142,440)	(42,338)	100,102	70%	▲
Infrastructure Assets - Drainage	13	(79,627)	(33,170)	0	33,170	100%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(1,565,300)	(329,305)	(501,429)	(172,124)	(52%)	▼
Furniture and Equipment	13	(67,515)	(28,135)	(929)	27,206	97%	▲
Amount attributable to investing activities		(3,036,603)	(1,184,915)	(153,199)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		24,980	0	2,884	2,884		
Self-Supporting Loan Principal		7,020	0	3,482	3,482		
Transfer from Reserves	7	50,300	0	50,300	50,300		▲
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(311,932)	(10,541)	(116,305)	(105,764)	(1003%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	(373,433)	(298,013)	(395%)	▼
Amount attributable to financing activities		(654,632)	(85,961)	(433,071)			
Closing Funding Surplus(Deficit)	3	25,034	3,990,213	4,537,548			

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 November 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	3,715,887	(70,812)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,976,482	1,053,172	1,022,000	(31,172)	(3%)	
Fees and Charges		2,292,138	1,586,753	1,659,064	72,311	5%	
Service Charges		0	0	0	0		
Interest Earnings		173,597	72,310	60,084	(12,226)	(17%)	▼
Other Revenue		92,900	38,695	43,399	4,704	12%	
Profit on Disposal of Assets	8	80,000	33,345	1,981			
		8,401,816	6,570,974	6,502,416			
Expenditure from operating activities							
Employee Costs		(3,446,325)	(1,461,133)	(1,520,385)	(59,252)	(4%)	
Materials and Contracts		(2,294,541)	(977,965)	(848,500)	129,465	13%	▲
Utility Charges		(332,991)	(138,585)	(105,229)	33,356	24%	▲
Depreciation on Non-Current Assets		(3,745,450)	(1,560,575)	(1,424,524)	136,051	9%	▲
Interest Expenses		(69,192)	(17,566)	(22,642)	(5,076)	(29%)	▼
Insurance Expenses		(187,757)	(160,782)	(190,605)	(29,823)	(19%)	▼
Other Expenditure		443,503	197,735	74,582	(123,153)	62%	
Loss on Disposal of Assets	8	(260,500)	(4,375)	(42,257)			
		(9,893,253)	(4,123,246)	(4,079,559)			
Operating activities excluded from budget							
Add back Depreciation		3,745,450	1,560,575	1,424,524	(136,051)	(9%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	180,500	(28,970)	40,275	69,245	(239%)	
Adjust Provisions and Accruals		0	0	6,063	6,063		▲
Amount attributable to operating activities		2,434,513	3,979,333	3,893,720			
Investing activities							
Grants, Subsidies and Contributions	11	3,093,119	1,122,110	1,135,054	12,944	1%	
Proceeds from Disposal of Assets	8	427,000	101,875	180,456	78,581	77%	▲
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(779,816)	(324,905)	(100,860)	224,045	69%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(1,202,720)	(695,612)	507,108	42%	▲
Infrastructure Assets - Public Facilities	13	(835,823)	(348,225)	(127,541)	220,684	63%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(142,440)	(42,338)	100,102	70%	▲
Infrastructure Assets - Drainage	13	(79,627)	(33,170)	0	33,170	100%	▲
Plant and Equipment	13	(1,565,300)	(329,305)	(501,429)	(172,124)	(52%)	▼
Furniture and Equipment	13	(67,515)	(28,135)	(929)	27,206	97%	▲
		(3,036,603)	(1,184,915)	(153,199)			
Amount attributable to investing activities		(3,036,603)	(1,184,915)	(153,199)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		24,980	0	2,884	2,884		
Self-Supporting Loan Principal		7,020	0	3,482	3,482		
Transfer from Reserves	7	50,300	0	50,300	50,300		▲
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(311,932)	(10,541)	(116,305)	(105,764)	(1003%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	(373,433)	(298,013)	(395%)	▼
		(654,632)	(85,961)	(433,071)			
Amount attributable to financing activities		(654,632)	(85,961)	(433,071)			
Closing Funding Surplus (Deficit)	3	25,034	3,990,213	4,537,548		14%	

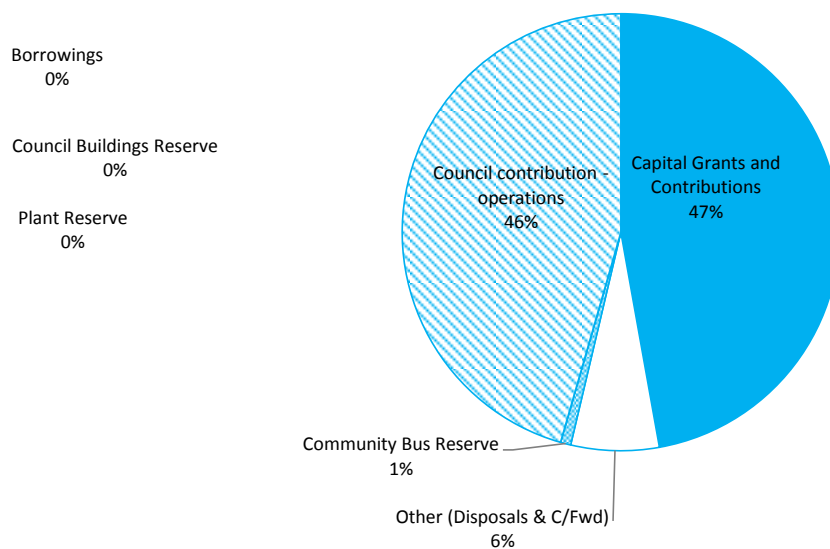
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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 November 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	71,461	29,399	324,905	779,816	100,860	(224,045)
Infrastructure Assets - Roads	13	0	695,612	1,202,720	2,886,713	695,612	(507,108)
Infrastructure Assets - Public Facilities	13	110,213	17,328	348,225	835,823	127,541	(220,684)
Infrastructure Assets - Footpaths	13	42,338	0	142,440	341,928	42,338	(100,102)
Infrastructure Assets - Drainage	13	0	0	33,170	79,627	0	(33,170)
Plant and Equipment	13	0	501,429	329,305	1,565,300	501,429	172,124
Furniture and Equipment	13	0	929	28,135	67,515	929	(27,206)
Capital Expenditure Totals		224,012	1,244,697	2,408,900	6,556,722	1,468,709	(940,191)
Capital acquisitions funded by:							
Capital Grants and Contributions				1,122,110	3,093,119	1,135,054	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				101,875	427,000	180,456	
Council contribution - Cash Backed Reserves							
Community Bus Reserve				0	50,300	50,300	
Plant Reserve				0	0	0	
Council Buildings Reserve				0	0	0	
Council contribution - operations				1,184,915	2,986,303	102,899	
Capital Funding Total				2,408,900	6,556,722	1,468,709	

Budgeted Capital Acquisitions Funding

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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 November 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.

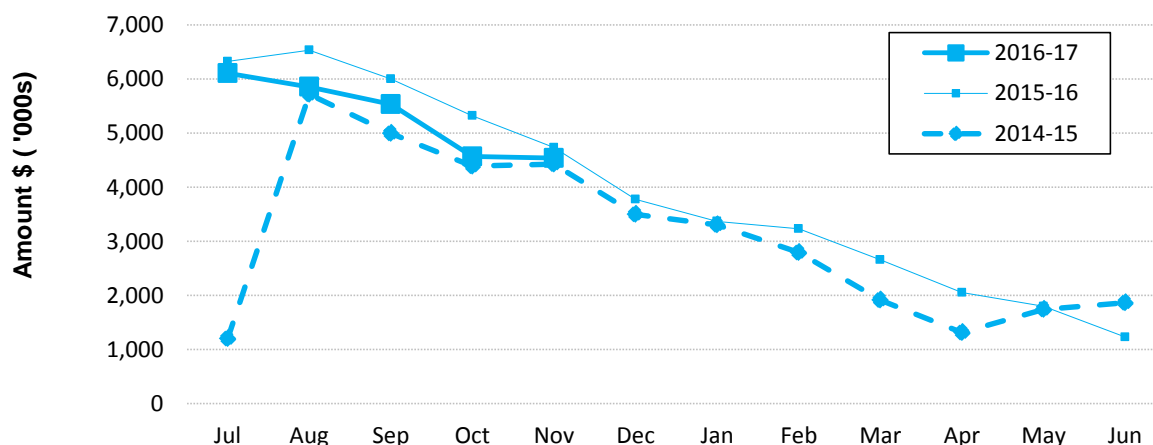
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	43,406	583%	▲	Permanent	Various insurance reimbursements received
Law, Order and Public Safety	(19,108)	(10%)	▼	Timing	CESM DFES contribution
Education and Welfare	15,324	10%	▲	Timing	Child care centre revenue
Housing	(8,906)	(18%)	▼	Timing	43 Lefroy St - Currently unoccupied
Recreation and Culture	(42,624)	(46%)	▼	Timing	MPAC lottery west grant to be receipted in Dec 16 - Gym memberships below budget
Transport	(27,295)	(15%)	▼	Timing	Profit on sale of assets not yet realised
Economic Services	62,934	36%	▲	Permanent	Chalet and Caravan Park Peak Season Revenue, MLSV - large overdue rent balance from prior year settled
Operating Expense					
Governance	(23,250)	(6%)	▼	Timing	Annual subscriptions paid in full
General Purpose Funding	(9,660)	(8%)	▼	Timing	Unbudgeted rates write-offs as per council resolution
Law, Order and Public Safety	(24,874)	(12%)	▼	Timing	ESL Expenditure timing
Health	(6,870)	(17%)	▼	Timing	43 Lefroy St - Currently unoccupied - no subsidy contribution being applied
Recreation and Culture	29,135	5%		Timing	Various Building Renewal Expenditure delayed
Transport	123,385	7%	▲	Timing	Road maintenance expenditure delayed
Economic Services	17,643	6%	▲	Timing	Expenditure delayed (Growth plan/advertising)
Other Property and Services	(68,459)	(95%)	▼	Timing	Underallocated PWOH and Plant
Capital Revenues					
Proceeds from Disposal of Assets	78,581	77%	▲	Timing	Various P&E trade ins
Capital Expenses					
Land and Buildings	224,045	69%	▲	Timing	Mens Shed Construction Not Started
Infrastructure - Roads	507,108	42%	▲	Timing	Major Road Works Projects
Infrastructure - Public Facilities	220,684	63%	▲	Timing	CCTV and Significant Airstrip Works
Infrastructure - Footpaths	100,102	70%	▲	Timing	Works delayed
Infrastructure - Drainage	33,170	100%	▲	Timing	Works delayed
Plant and Equipment	(172,124)	(52%)	▼	Timing	Plant renewal ahead of budget
Furniture and Equipment	27,206	97%	▲	Timing	Computer replacements delayed

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2016	30 Nov 2015	30 Nov 2016
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,221,868	3,921,913	2,920,103
Cash Restricted - Conditions over Grants	11	599,838	0	877,626
Cash Restricted	4	1,629,718	1,890,796	1,952,851
Investments Unrestricted	4	100,000	0	100,000
Receivables - Rates	6	402,620	1,251,292	1,270,186
Receivables - Other	6	65,630	17,903	42,186
Interest / ATO Receivable/Trust		28,748	43,310	44,098
Inventories		37,231	7,536	38,830
		4,085,652	7,132,750	7,245,881
Less: Current Liabilities				
Payables		(698,572)	(81,897)	(243,267)
Provisions		(615,529)	(525,281)	(606,846)
Current Portion of Long Term Borrowings		(311,933)	(194,847)	(199,110)
		(1,626,033)	(802,026)	(1,049,223)
Less: Cash Reserves	7	(1,629,718)	(1,890,796)	(1,952,851)
Less: Current Loans Clubs/Institutions		(24,058)	(15,178)	(17,692)
Add: Current Portion of Long Term Borrowings		311,933	194,847	199,110
Add: Leave Liability Not Required to be Funded		112,323	112,323	112,323
Net Current Funding Position		1,230,098	4,731,920	4,537,548

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 November 2016

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	1,295,129			1,295,129	Westpac	0.25%	At Call
Reserve Bank Account		1,952,853		1,952,853	Westpac	2.50%	At Call
Trust Bank Account			44,781	44,781	Westpac	0.00%	At Call
Cash On Hand	2,600			2,600	N/A	Nil	On Hand
(b) Term Deposits							
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		0		0			
(c) Unrestricted Investments							
100,000 Shares @ \$1 per share	100,000			100,000	CMC Pty Ltd	NA	NA
Total	3,897,729	1,952,853	44,781	5,895,364			

Comments/Notes - Investments

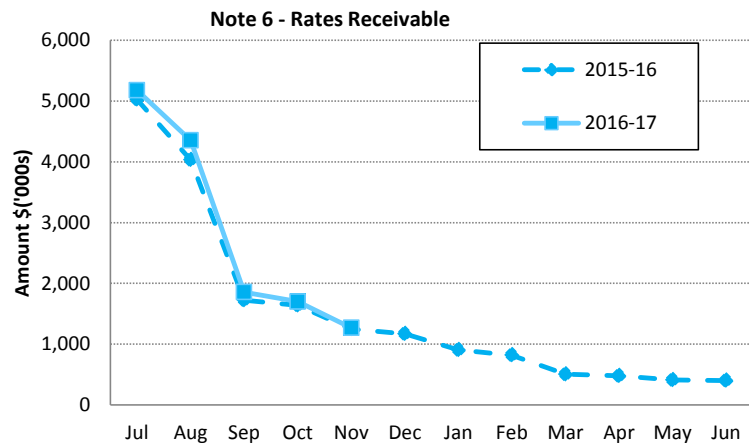
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2016

Note 6: Receivables

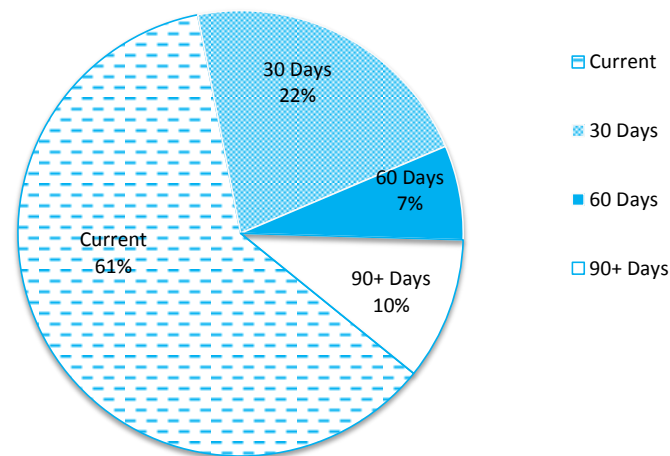
Receivables - Rates Receivable	30 Nov 2016	30 June 2016
	\$	\$
Opening Arrears Previous Years	402,620	359,408
Levied this year	4,389,772	4,496,318
Less Collections to date	(3,522,205)	(4,453,106)
Equals Current Outstanding	1,270,186	402,620
Net Rates Collectable	1,270,186	402,620
% Collected	73.50%	91.71%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	25,766	9,155	2,892	4,373	42,186
Balance per Trial Balance					
Sundry Debtors					42,186
Receivables - Other					44,098
Total Receivables General Outstanding					86,284

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

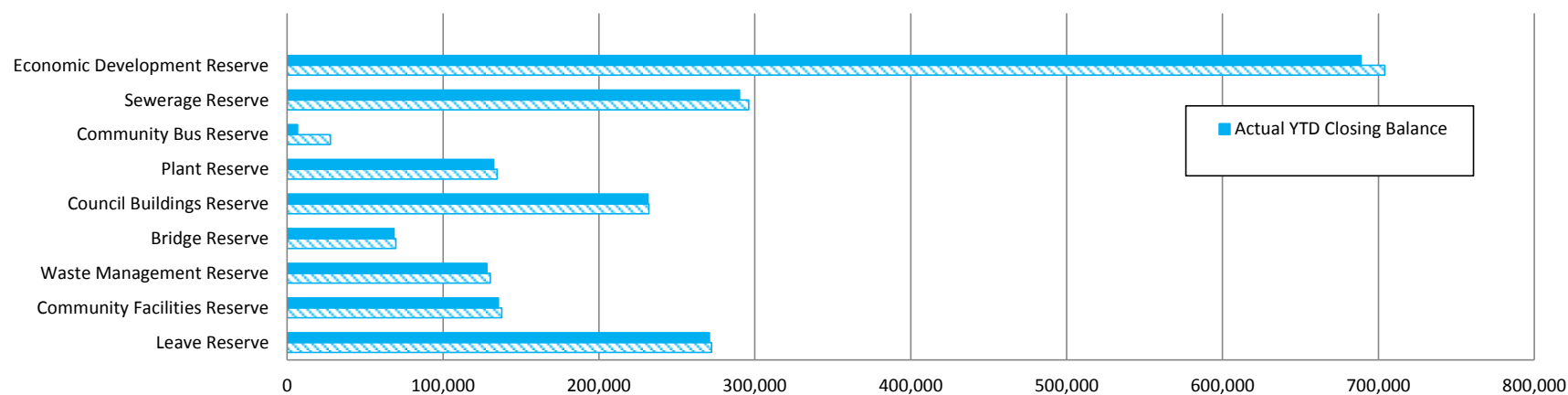


Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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	1,714	150,000	150,000	0	0	272,204	270,918
Community Facilities Reserve	133,493	4,200	1,919	0	0	0	0	137,693	135,412
Waste Management Reserve	126,336	4,000	1,817	0	0	0	0	130,336	128,153
Bridge Reserve	67,688	2,000	973	0	0	0	0	69,688	68,661
Council Buildings Reserve	31,019	1,000	446	200,000	200,000	0	0	232,019	231,465
Plant Reserve	130,630	4,000	1,878	0	0	0	0	134,630	132,508
Community Bus Reserve	56,222	1,800	808	20,000	0	(50,300)	(50,300)	27,722	6,730
Sewerage Reserve	286,028	10,000	4,113	0	0	0	0	296,028	290,141
Economic Development Reserve	679,098	25,000	9,764	0	0	0	0	704,098	688,862
	1,629,718	55,000	23,433	370,000	350,000	(50,300)	(50,300)	2,004,418	1,952,851

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 November 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	22,449	16,364	0	(6,085)	21,500	21,500	0	0
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	28,395	21,364	0	(7,031)	33,000	22,500	0	(10,500)
100044	Community Bus					0	20,000	20,000	0
113018	Ride on Mower					0	0	0	0
120204	Grader					15,000	75,000	60,000	0
120208	Loader					80,000	80,000	0	0
113020	Tractor	13,019	15,000	1,981	0	18,000	18,000	0	0
135005	Industrial Block - 162 Melbourne St					185,000	60,000	0	(125,000)
135007	Industrial Block - 163 Melbourne St					185,000	60,000	0	(125,000)
120305	Work Ute 1 (M874)	17,380	15,000	0	(2,380)	10,000	10,000	0	0
120306	Work Ute 2 (M875)	17,380	15,000	0	(2,380)	10,000	10,000	0	0
120300	Work Ute 3					10,000	10,000	0	0
120310	Work Supervisor Ute	32,000	29,091		(2,909)	0	0	0	0
		140,952	180,456	1,981	(42,257)	607,500	427,000	80,000	(260,500)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 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		64,117	130,225	351,702	285,594	13,166	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	116,305	311,932	1,473,133	1,277,506	22,642	69,192

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

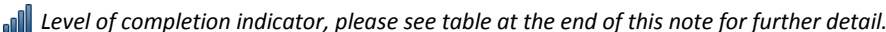














SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2016

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	398,334	796,667		796,667	396,273	0	0
Grants Commission - Road Formula	WALGGC	Operating	0	703,846	0	351,922	703,846		703,846	352,311	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	45,625	109,500		109,500	22,314	(45,372)	(23,058)
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	1,665	4,000		4,000	4,000	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,270	36,810	0	15,340	36,810		36,810	12,270	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,411	10,238	0	4,265	10,238		10,238	3,413	0	0
Community Safety Grant	Dept. of Fire & Emergency Serv.	Operating - Tied	0	7,000	0	2,915	7,000		7,000	7,000	(106)	6,894
Contributions - CCTV		Non-operating	0	0	247,000	102,915	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	955	2,300		2,300	0	(1,750)	(1,750)
Education and Welfare												
Child Care Centre - Operational Support from DEEWR Qu	Health Dept. WA	Operating	0	52,000	0	21,665	52,000		52,000	24,931	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	1,665	4,000		4,000	404	0	0
Recreation and Culture												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	45,000	0	18,750	45,000		45,000	0	(8,932)	(8,932)
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	10,000	0	4,165	10,000		10,000	0	(822)	5,647
Event Sponsorship	Various	Operating	0	2,500	0	1,040	2,500		2,500	3,455	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	488,000	203,330	488,000		488,000	59,301	(2,418)	56,883
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	30,000	12,500	30,000		30,000	34,909	(6,974)	27,935
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	2,290	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	52,810	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	308,880	741,315		741,315	650,343	(378,287)	272,056
Black Spot Grants	Blackspot Grants	Non-operating	0	0	160,401	66,830	160,401		160,401	60,740	(41,339)	19,401
Regional Road Grants	Regional Road Group	Non-operating	0	0	899,653	374,845	899,653		899,653	329,761	(275,585)	54,176
Economic Services												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	7,500	0	3,130	7,500		7,500	3,921	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	125	300		300	0	0	0
TOTALS			599,838	1,976,482	3,093,119	2,175,282	5,069,601	0	5,069,301	2,157,054	(870,899)	877,626
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		15,681	1,802,682	0	980,762	1,802,682	0	1,802,682	992,686	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		6,469	173,800	0	72,410	173,800	0	173,800	29,314	(56,982)	(21,199)
Non-operating	Non-operating Grants, Subsidies and Contributions		577,688	0	3,093,119	1,122,110	3,093,119	0	3,093,119	1,135,054	(813,917)	898,825
TOTALS			599,838	1,976,482	3,093,119	2,175,282	5,069,601	0	5,069,601	2,157,054	(870,899)	877,626

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	
		\$	\$	\$	\$	\$	\$	
								
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)	(2,080)	(1,546)	
Governance Total		0	(3,626)	(3,626)	(5,000)	(2,080)	(1,546)	
Housing								
 54 Atbara Street - CCTV Installation	32312	(12,075)	0	(12,075)	(4,000)	(1,670)	(10,405)	
Housing Total		(12,075)	0	(12,075)	(4,000)	(1,670)	(10,405)	
Law, Order And Public Safety								
 Coomberdale Fire Shed	30502	(37,172)	0	(37,172)	(25,000)	(10,415)	(26,757)	
Law, Order And Public Safety Total		(37,172)	0	(37,172)	(25,000)	(10,415)	(26,757)	
Recreation And Culture								
 Swimming Pool Building Renewal	32317	0	(6,974)	(6,974)	(42,000)	(17,500)	10,526	
 Moora Recreation Centre Renewal	33361	0	(2,883)	(2,883)	(14,500)	(6,040)	3,157	
 Miling Pavilion	33318	0	(12,391)	(12,391)	(55,000)	(22,915)	10,524	
 Miling Hall	33121	0	0	0	(15,326)	(6,385)	6,385	
 Watheroo Pavilion	33340	0	(3,176)	(3,176)	(15,000)	(6,250)	3,075	
 Lions Shed - Equestrian Park	33011	0	0	0	(6,390)	(2,660)	2,660	
 Mens Shed - Moora Sports Oval	33014	(2,418)	0	(2,418)	(563,000)	(234,580)	232,162	
Recreation And Culture Total		(2,418)	(25,423)	(27,841)	(711,216)	(296,330)	268,489	
Economic Services								
 Moora Lifestyle Village Improvements	35001	0	0	0	(20,000)	(8,330)	8,330	
 Caravan Park/Chalets Renewal	34612	0	0	0	(14,600)	(6,080)	6,080	
 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)	(14,410)	(5,386)	
Land and Buildings Total		(71,461)	(29,399)	(100,860)	(779,816)	(324,905)	224,045	

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


















Attachment 9.1.3

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgr e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Drainage/Culverts								
	Transport							
	Drainage Construction	33914	0	0	0	(79,627)	(33,170)	33,170
	Transport Total		0	0	0	(79,627)	(33,170)	33,170
	Drainage/Culverts Total		0	0	0	(79,627)	(33,170)	33,170
Footpaths								
	Transport							
	Footpath Construction	33916	(42,338)	0	(42,338)	(341,928)	(142,440)	100,102
	Transport Total		(42,338)	0	(42,338)	(341,928)	(142,440)	100,102
	Footpaths Total		(42,338)	0	(42,338)	(341,928)	(142,440)	100,102
Furniture & Office Equip.								
	Governance							
	Computer Hardware Replacement	30402	0	(929)	(929)	(67,515)	(28,135)	27,206
	Governance Total		0	(929)	(929)	(67,515)	(28,135)	27,206
	Furniture & Office Equip. Total		0	(929)	(929)	(67,515)	(28,135)	27,206
	Governance							
	Administration Vehicle Replacement	30401	0	(144,832)	(144,832)	(137,000)	(57,090)	(87,742)
	Governance Total		0	(144,832)	(144,832)	(137,000)	(57,090)	(87,742)
Law, Order And Public Safety								
	Replacement Ranger Ute	30604	0	(61,168)	(61,168)	(55,000)	(22,915)	(38,253)
	Koojan Fire Truck	34704	0	0	0	(400,000)	0	0
	Law, Order And Public Safety Total		0	(61,168)	(61,168)	(455,000)	(22,915)	(38,253)
Health								
	Doctors car	33362	0	(20,890)	(20,890)	(30,000)	(12,500)	(8,390)
	Health Total		0	(20,890)	(20,890)	(30,000)	(12,500)	(8,390)
Community Ammenities								
	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)








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

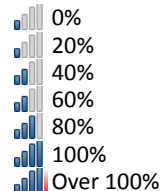
Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Recreation And Culture								
 Community Bus	33327	0	(55,435)	(55,435)	(50,300)	(20,965)	(34,470)	
Recreation And Culture Total		0	(55,435)	(55,435)	(50,300)	(20,965)	(34,470)	
Transport								
 Replacement Grader	34061	0	0	0	(375,000)	0	0	
 Replacement Loader	34062	0	0	0	(255,000)	(106,250)	106,250	
 Replacement Tractor	33319	0	(53,500)	(53,500)	(60,000)	(25,000)	(28,500)	
 Skid Steer Loader - Broom head	34065	0	0	0	(4,500)	(1,875)	1,875	
 Skid Steer Loader - Broom head	34077	0	(6,240)	(6,240)	0	0	(6,240)	
 Minor Plant	34054	0	(27,000)	(27,000)	(49,000)	(20,420)	(6,580)	
Transport Total		0	(86,740)	(86,740)	(743,500)	(153,545)	66,805	
Other Property								
 Work Utes x 3	34067	0	(111,729)	(111,729)	(75,000)	(31,245)	(80,484)	
 Depot Fuel Tank and Roller Door	35950	0	(17,379)	(17,379)	(74,500)	(31,045)	13,666	
Other Property Total		0	(129,108)	(129,108)	(149,500)	(62,290)	(66,818)	
Plant , Equip. & Vehicles Total		0	(501,429)	(501,429)	(1,565,300)	(329,305)	(172,124)	
Public Facilities								
Community Amenities								
 Moora Sewerage System Renewal	39521	0	(15,443)	(15,443)	(149,000)	(62,080)	46,637	
 Electronic Community Notice Board	33720	0	0	0	(20,000)	(8,330)	8,330	
 Watheroo Tip Upgrade	33010	(1,749)	0	(1,749)	(20,000)	(8,330)	6,581	
Community Amenities Total		(1,749)	(15,443)	(17,192)	(189,000)	(78,740)	61,548	
Law and Order								
 CCTV and Security Improvement	30705	0	0	0	(300,000)	(125,000)	125,000	
Law and Order Total		0	0	0	(300,000)	(125,000)	125,000	
Economic Services								
 Entry Statements	34604	0	0	0	(20,000)	(8,330)	8,330	
 Industrial Park - Signage	35260	0	0	0	(40,000)	(16,665)	16,665	
Economic Services Total		0	0	0	(60,000)	(24,995)	24,995	
Recreation And Culture								
 Renewal Park Infrastructure	33308	0	(500)	(500)	(30,000)	(12,495)	11,995	
 Skate Park - Watheroo	33305	0	0	0	(5,000)	(2,080)	2,080	
Recreation And Culture Total		0	(500)	(500)	(35,000)	(14,575)	14,075	

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)	(92,415)	(16,049)	
Transport Total		(108,464)	0	(108,464)	(221,823)	(92,415)	(16,049)	
Other Property								
 Remediation of Contamination - Depot	35951	0	(1,385)	(1,385)	(30,000)	(12,500)	11,115	
Other Property Total		0	(1,385)	(1,385)	(30,000)	(12,500)	11,115	
Public Facilities Total		(110,213)	(17,328)	(127,541)	(835,823)	(348,225)	220,684	
Roads (Non Town)								
Transport								
 Regional Road Group (Moora-Miling/Merewana)	33910	0	(275,585)	(275,585)	(1,216,202)	(506,730)	231,145	
 Black Spot (Toodyay - Bindi Bindi/Merewana)	33911	0	(41,339)	(41,339)	(233,467)	(97,255)	55,916	
 Roads To Recovery (Dalwallinu West/Airstrip)	33913	0	(378,287)	(378,287)	(952,313)	(396,775)	18,488	
Transport Total		0	(695,211)	(695,211)	(2,401,982)	(1,000,760)	305,549	
Roads (Non Town) Total		0	(695,211)	(695,211)	(2,401,982)	(1,000,760)	305,549	
Town Streets								
Transport								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(80,905)	(33,705)	33,705	
 Micro Surfacing Town Streets	33918	0	(401)	(401)	(403,826)	(168,255)	167,854	
Transport Total		0	(401)	(401)	(484,731)	(201,960)	201,559	
Town Streets Total		0	(401)	(401)	(484,731)	(201,960)	201,559	
Capital Expenditure Total		(224,012)	(1,244,697)	(1,468,709)	(6,556,722)	(2,408,900)	940,191	



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