

**SHIRE OF MOORA**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 August 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 31 August 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 August 2016 of \$5,855,349.

### 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
<b>Significant Projects</b>				
Regional Road Group (Moora-Miling/Merewana)	11%	\$ 1,216,202	\$ 202,692	\$ 133,654
Black Spot (Toodyay - Bindi Bindi/Merewana)	0%	\$ 233,467	\$ 38,902	\$ -
Roads To Recovery (Dalwallinu West/Airstrip)	3%	\$ 952,313	\$ 158,710	\$ 29,932
Mens Shed - Moora Sports Oval	0%	\$ 563,000	\$ 93,832	\$ -
CCTV and Security Improvement	0%	\$ 300,000	\$ 50,000	\$ -
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	30%	\$ 1,976,482	\$ 583,868	\$ 586,752
Non-operating Grants, Subsidies and Contributions	15%	\$ 3,093,119	\$ 448,844	\$ 453,222
	21%	\$ 5,069,601	\$ 1,032,712	\$ 1,039,974
Rates Levied	98%	\$ 3,786,699	\$ 3,786,699	\$ 3,714,601

*% Compares current ytd actuals to annual budget*

<b>Financial Position</b>		<b>Prior Year 31 July 2015</b>	<b>Current Year 31 July 2016</b>
Adjusted Net Current Assets	90%	\$ 6,533,557	\$ 5,855,349
Cash and Equivalent - Unrestricted	75%	\$ 2,902,486	\$ 2,181,318
Cash and Equivalent - Restricted	86%	\$ 1,890,796	\$ 1,629,720
Receivables - Rates	108%	\$ 4,029,849	\$ 4,350,873
Receivables - Other	83%	\$ 81,453	\$ 67,211
Payables	38%	\$ 698,572	\$ 267,801

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

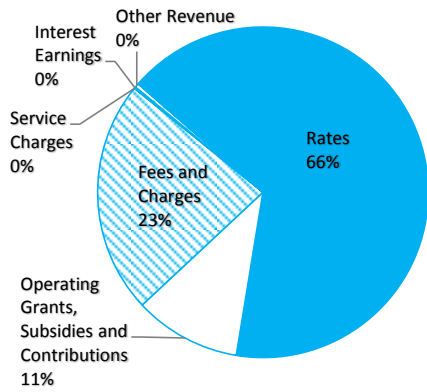
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of

### Preparation

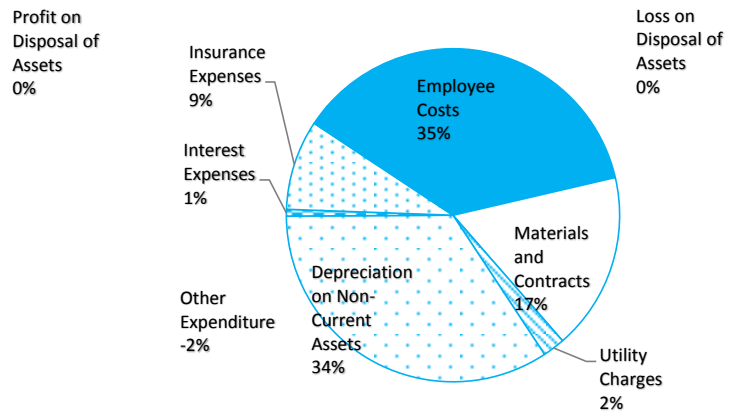
Prepared by: David Trevaskis  
 Reviewed by: David Trevaskis  
 Date prepared: 14/09/2016

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

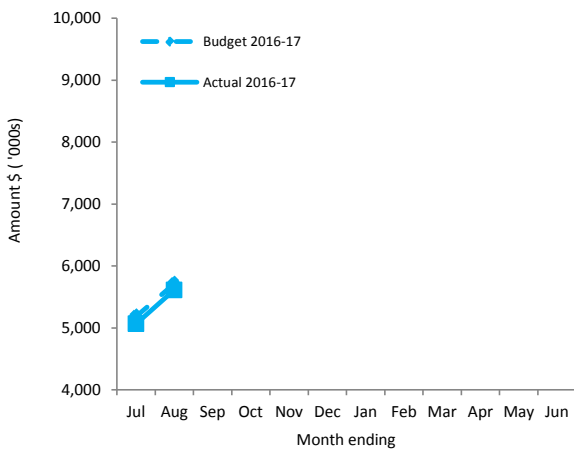
**Operating Revenue**



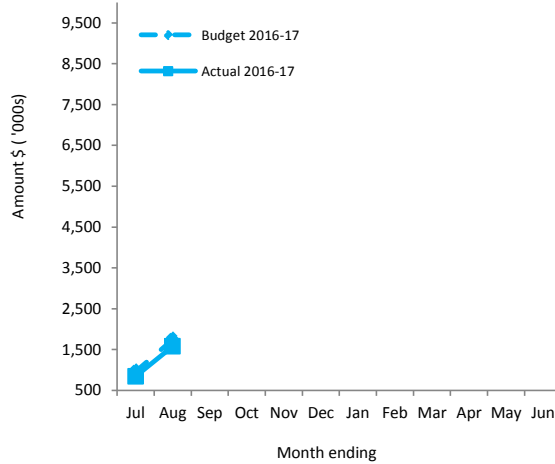
**Operating Expenditure**



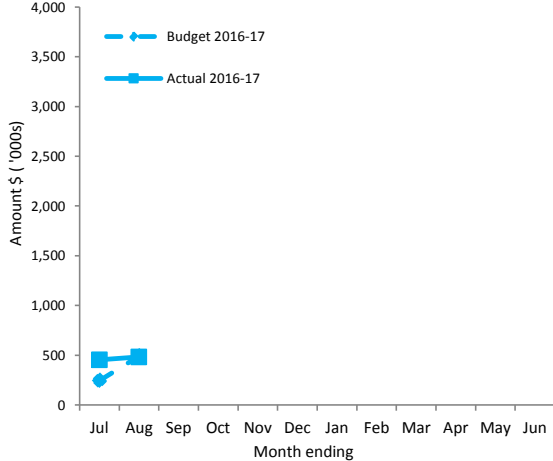
**Budget Operating Revenues -v- Actual (Refer Note 2)**



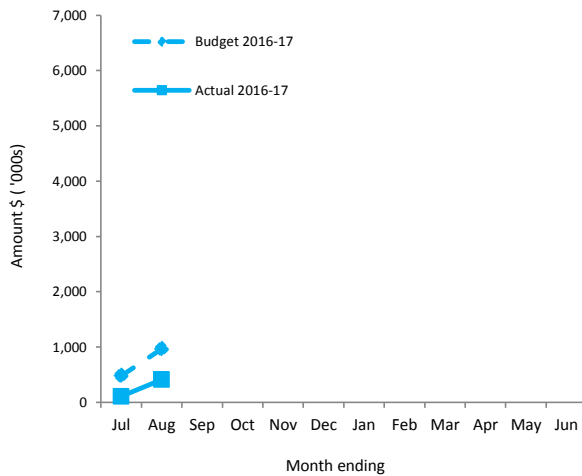
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



**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 August 2016**

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	1,281,756	1,281,756	<b>1,230,098</b>	(51,658)	(4%)	
<b>Revenue from operating activities</b>							
Governance		17,900	2,980	<b>14,719</b>	11,739	394%	▲
General Purpose Funding - Rates	9	3,786,699	3,786,699	<b>3,714,601</b>	(72,098)	(2%)	
General Purpose Funding - Other		1,725,629	409,300	<b>417,842</b>	8,542	2%	
Law, Order and Public Safety		294,601	141,555	<b>119,467</b>	(22,088)	(16%)	▼
Health		19,740	3,288	<b>0</b>	(3,288)	(100%)	
Education and Welfare		352,000	58,666	<b>66,669</b>	8,003	14%	▲
Housing		119,340	19,884	<b>16,930</b>	(2,954)	(15%)	
Community Amenities		1,143,582	1,000,750	<b>991,680</b>	(9,070)	(1%)	
Recreation and Culture		222,323	37,034	<b>7,521</b>	(29,513)	(80%)	▼
Transport		224,802	170,220	<b>159,302</b>	(10,918)	(6%)	▼
Economic Services		415,200	69,192	<b>97,959</b>	28,767	42%	▲
Other Property and Services		80,000	13,332	<b>4,702</b>	(8,630)	(65%)	▼
		<b>8,401,816</b>	<b>5,712,900</b>	<b>5,611,392</b>			
<b>Expenditure from operating activities</b>							
Governance		(807,716)	(177,706)	<b>(150,329)</b>	27,377	15%	▲
General Purpose Funding		(305,179)	(53,855)	<b>(58,030)</b>	(4,175)	(8%)	
Law, Order and Public Safety		(447,857)	(92,934)	<b>(101,728)</b>	(8,794)	(9%)	▼
Health		(97,166)	(16,170)	<b>(9,836)</b>	6,334	39%	▲
Education and Welfare		(477,827)	(74,602)	<b>(75,987)</b>	(1,385)	(2%)	
Housing		(97,223)	(16,158)	<b>(12,570)</b>	3,588	22%	▲
Community Amenities		(1,125,428)	(187,472)	<b>(174,839)</b>	12,633	7%	▲
Recreation and Culture		(1,474,564)	(258,358)	<b>(219,182)</b>	39,176	15%	▲
Transport		(4,018,787)	(669,774)	<b>(590,107)</b>	79,667	12%	▲
Economic Services		(1,006,354)	(125,976)	<b>(98,094)</b>	27,882	22%	▲
Other Property and Services		(35,152)	(70,505)	<b>(91,657)</b>	(21,152)	(30%)	▼
		<b>(9,893,253)</b>	<b>(1,743,510)</b>	<b>(1,582,359)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,745,450	624,230	<b>562,160</b>	(62,070)	(10%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	180,500	(11,588)	<b>2,909</b>	14,497	(125%)	
Adjust Provisions and Accruals		0	0	<b>15,064</b>	15,064		▲
<b>Amount attributable to operating activities</b>		<b>2,434,513</b>	<b>4,582,032</b>	<b>4,609,167</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	3,093,119	448,844	<b>453,222</b>	4,378	1%	
Proceeds from Disposal of Assets	8	427,000	40,750	<b>29,091</b>	(11,659)	(29%)	▼
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(779,816)	(129,962)	<b>(41,076)</b>	88,886	68%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(481,088)	<b>(163,986)</b>	317,102	66%	▲
Infrastructure Assets - Public Facilities	13	(835,823)	(139,290)	<b>(109,169)</b>	30,121	22%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(56,976)	<b>(14,644)</b>	42,332	74%	▲
Infrastructure Assets - Drainage	13	(79,627)	(13,268)	<b>0</b>	13,268	100%	▲
Heritage Assets	13	0	0	<b>0</b>	0		
Plant and Equipment	13	(1,565,300)	(131,722)	<b>(82,150)</b>	49,572	38%	▲
Furniture and Equipment	13	(67,515)	(11,254)	<b>0</b>	11,254	100%	▲
<b>Amount attributable to investing activities</b>		<b>(3,036,603)</b>	<b>(473,966)</b>	<b>71,287</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		0	0	<b>0</b>	0		
Proceeds from Advances		24,980	0	<b>774</b>	774		
Self-Supporting Loan Principal		7,020	0	<b>0</b>	0		
Transfer from Reserves	7	50,300	0	<b>0</b>	0		
Advances to Community Groups		0	0	<b>0</b>	0		
Repayment of Debentures	10	(311,932)	(10,541)	<b>(55,978)</b>	(45,437)	(431%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	<b>0</b>	75,420	100%	▲
<b>Amount attributable to financing activities</b>		<b>(654,632)</b>	<b>(85,961)</b>	<b>(55,203)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>25,034</b>	<b>5,303,861</b>	<b>5,855,349</b>			

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 August 2016**

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	3	1,281,756	1,281,756	<b>1,230,098</b>	(51,658)	(4%)	
<b>Revenue from operating activities</b>							
Rates	9	3,786,699	3,786,699	<b>3,714,601</b>	(72,098)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,976,482	583,868	<b>586,752</b>	2,884	0%	
Fees and Charges		2,292,138	1,284,593	<b>1,278,214</b>	(6,379)	(0%)	
Service Charges		0	0	<b>0</b>	0		
Interest Earnings		173,597	28,924	<b>9,188</b>	(19,736)	(68%)	▼
Other Revenue		92,900	15,478	<b>22,638</b>	7,160	46%	▲
Profit on Disposal of Assets	8	80,000	13,338	<b>0</b>			
		<b>8,401,816</b>	<b>5,712,900</b>	<b>5,611,392</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(3,446,325)	(593,119)	<b>(575,316)</b>	17,803	3%	
Materials and Contracts		(2,294,541)	(414,298)	<b>(283,254)</b>	131,044	32%	▲
Utility Charges		(332,991)	(55,434)	<b>(35,516)</b>	19,918	36%	▲
Depreciation on Non-Current Assets		(3,745,450)	(624,230)	<b>(562,160)</b>	62,070	10%	▲
Interest Expenses		(69,192)	(5,158)	<b>(10,724)</b>	(5,566)	(108%)	▼
Insurance Expenses		(187,757)	(128,615)	<b>(143,781)</b>	(15,166)	(12%)	▼
Other Expenditure		443,503	79,094	<b>31,302</b>	(47,792)	60%	
Loss on Disposal of Assets	8	(260,500)	(1,750)	<b>(2,909)</b>			
		<b>(9,893,253)</b>	<b>(1,743,510)</b>	<b>(1,582,359)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,745,450	624,230	<b>562,160</b>	(62,070)	(10%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	180,500	(11,588)	<b>2,909</b>	14,497	(125%)	
Adjust Provisions and Accruals		0	0	<b>15,064</b>	15,064		▲
<b>Amount attributable to operating activities</b>		<b>2,434,513</b>	<b>4,582,032</b>	<b>4,609,167</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions	11	3,093,119	448,844	<b>453,222</b>	4,378	1%	
Proceeds from Disposal of Assets	8	427,000	40,750	<b>29,091</b>	(11,659)	(29%)	▼
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(779,816)	(129,962)	<b>(41,076)</b>	88,886	68%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(481,088)	<b>(163,986)</b>	317,102	66%	▲
Infrastructure Assets - Public Facilities	13	(835,823)	(139,290)	<b>(109,169)</b>	30,121	22%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(56,976)	<b>(14,644)</b>	42,332	74%	▲
Infrastructure Assets - Drainage	13	(79,627)	(13,268)	<b>0</b>	13,268	100%	▲
Plant and Equipment	13	(1,565,300)	(131,722)	<b>(82,150)</b>	49,572	38%	▲
Furniture and Equipment	13	(67,515)	(11,254)	<b>0</b>	11,254	100%	▲
		<b>(3,036,603)</b>	<b>(473,966)</b>	<b>71,287</b>			
<b>Amount attributable to investing activities</b>		<b>(3,036,603)</b>	<b>(473,966)</b>	<b>71,287</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		0	0	<b>0</b>	0		
Proceeds from Advances		24,980	0	<b>774</b>	774		
Self-Supporting Loan Principal		7,020	0	<b>0</b>	0		
Transfer from Reserves	7	50,300	0	<b>0</b>	0		
Advances to Community Groups		0	0	<b>0</b>	0		
Repayment of Debentures	10	(311,932)	(10,541)	<b>(55,978)</b>	(45,437)	(431%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	<b>0</b>	75,420	100%	▲
		<b>(654,632)</b>	<b>(85,961)</b>	<b>(55,203)</b>			
<b>Amount attributable to financing activities</b>		<b>(654,632)</b>	<b>(85,961)</b>	<b>(55,203)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>25,034</b>	<b>5,303,861</b>	<b>5,855,349</b>		10%	

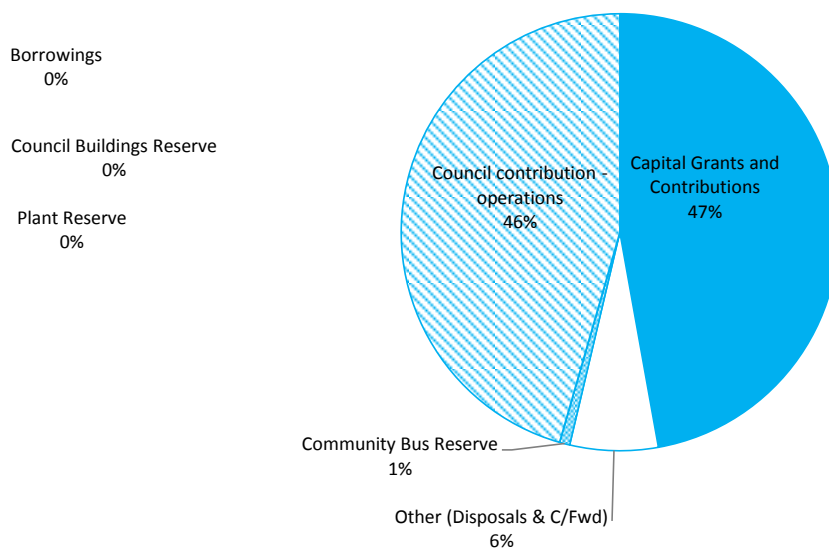
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.  
Refer to Note 2 for an explanation of the reasons for the variance.

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 August 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	31,542	9,534	129,962	779,816	<b>41,076</b>	(88,886)
Infrastructure Assets - Roads	13	0	163,986	481,088	2,886,713	<b>163,986</b>	(317,102)
Infrastructure Assets - Public Facilities	13	109,169	0	139,290	835,823	<b>109,169</b>	(30,121)
Infrastructure Assets - Footpaths	13	14,644	0	56,976	341,928	<b>14,644</b>	(42,332)
Infrastructure Assets - Drainage	13	0	0	13,268	79,627	<b>0</b>	(13,268)
Plant and Equipment	13	0	82,150	131,722	1,565,300	<b>82,150</b>	(49,572)
Furniture and Equipment	13	0	0	11,254	67,515	<b>0</b>	(11,254)
<b>Capital Expenditure Totals</b>		<b>155,355</b>	<b>255,671</b>	<b>963,560</b>	<b>6,556,722</b>	<b>411,026</b>	<b>(552,534)</b>
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions				<b>448,844</b>	<b>3,093,119</b>	<b>453,222</b>	
Borrowings				<b>0</b>	<b>0</b>	<b>0</b>	
Other (Disposals & C/Fwd)				<b>40,750</b>	<b>427,000</b>	<b>29,091</b>	
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				<b>473,966</b>	<b>2,986,303</b>	<b>(71,287)</b>	
<b>Capital Funding Total</b>				<b>963,560</b>	<b>6,556,722</b>	<b>411,026</b>	

**Budgeted Capital Acquisitions Funding**

**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 August 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
<b>Operating Revenues</b>	\$	%			
Governance	11,739	394%	▲	Permanent	Paid parental leave reimbursement receipts
Law, Order and Public Safety	(22,088)	(16%)	▼	Timing	Grant receipt timing
Health	(3,288)	(100%)		Timing	Grant receipt timing
Education and Welfare	8,003	14%	▲	Timing	Child care centre revenue
Recreation and Culture	(29,513)	(80%)	▼	Timing	Annual fees and charges not yet invoiced
Transport	(10,918)	(6%)	▼	Timing	Grant receipt timing
Economic Services	28,767	42%	▲	Timing	Chalet and Caravan Park Peak Season Revenue
Other Property and Services	(8,630)	(65%)	▼	Timing	Private works Revenue
<b>Operating Expense</b>					
Governance	27,377	15%	▲	Timing	Annual subscriptions paid in full
Law, Order and Public Safety	(8,794)	(9%)	▼	Timing	ESL Expenditure timing
Health	6,334	39%	▲	Timing	Expenditure delayed
Community Amenities	12,633	7%	▲	Timing	Expenditure delayed
Recreation and Culture	39,176	15%	▲	Timing	Various Building Renewal Expenditure delayed
Transport	79,667	12%	▲	Timing	Expenditure delayed
Economic Services	27,882	22%	▲	Timing	Expenditure delayed (Growth plan/advertising)
Other Property and Services	(21,152)	(30%)	▼	Timing	Underallocated PWOH and Plant
<b>Capital Revenues</b>					
Proceeds from Disposal of Assets	(11,659)	(29%)	▼	Timing	Various P&E trade ins
<b>Capital Expenses</b>					
Land and Buildings	88,886	68%	▲	Timing	Mens Shed Construction Not Started
Infrastructure - Roads	317,102	66%	▲	Timing	Major Road Works Projects not Started
Infrastructure - Public Facilities	30,121	22%	▲	Timing	CCTV and Significant Airstrip Works
Infrastructure - Footpaths	42,332	74%	▲	Timing	Works delayed
Infrastructure - Drainage	13,268	100%	▲	Timing	Works delayed
Plant and Equipment	49,572	38%	▲	Timing	Plant renewals delayed
Furniture and Equipment	11,254	100%	▲	Timing	Computer replacements delayed

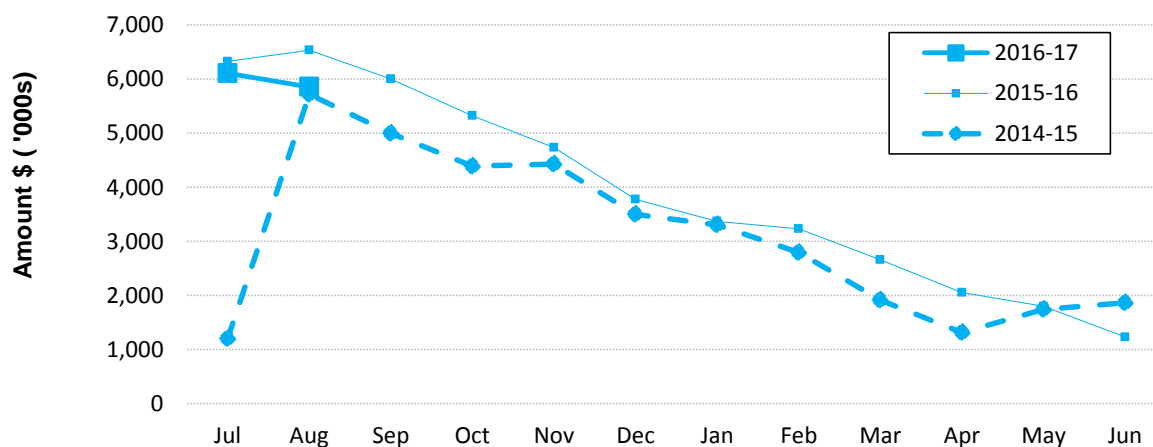


**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2016**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2016	31 Aug 2015	31 Aug 2016
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,221,868	2,902,486	1,327,194
Cash Restricted - Conditions over Grants	11	599,838	0	754,124
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	4,029,849	4,350,873
Receivables - Other	6	65,630	81,453	67,211
Interest / ATO Receivable/Trust		28,748	16,779	41,620
Inventories		37,231	36,992	2,202
		4,085,652	8,958,355	8,272,941
<b>Less: Current Liabilities</b>				
Payables		(698,572)	(102,319)	(267,801)
Provisions		(615,529)	(525,281)	(609,112)
Current Portion of Long Term Borrowings		(311,933)	(274,800)	(255,955)
		(1,626,033)	(902,400)	(1,132,868)
Less: Cash Reserves	7	(1,629,718)	(1,890,796)	(1,629,718)
Less: Current Loans Clubs/Institutions		(24,058)	(18,725)	(23,284)
Add: Current Portion of Long Term Borrowings		311,933	274,800	255,955
Add: Leave Liability Not Required to be Funded		112,323	112,323	112,323
<b>Net Current Funding Position</b>		<b>1,230,098</b>	<b>6,533,557</b>	<b>5,855,349</b>

**Note 3 - Liquidity Over the Year****Comments - Net Current Funding Position**

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

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Municipal Bank Account	1,478,918			1,478,918	Westpac	0.25%	At Call
Reserve Bank Account		720		720	Westpac	2.50%	At Call
Trust Bank Account			44,292	44,292	Westpac	0.00%	At Call
Cash On Hand	2,400			2,400	N/A	Nil	On Hand
<b>(b) Term Deposits</b>							
Municipal Funds	600,000			600,000	Westpac	2.65%	30-Nov-16
Reserve Funds		1,629,000		1,629,000	NAB	2.90%	21-Nov-16
<b>(c) Unrestricted Investments</b>							
100,000 Shares @ \$1 per share	100,000			100,000	CMC Pty Ltd	NA	NA
<b>Total</b>	<b>2,181,318</b>	<b>1,629,720</b>	<b>44,292</b>	<b>3,855,330</b>			

**Comments/Notes - Investments**

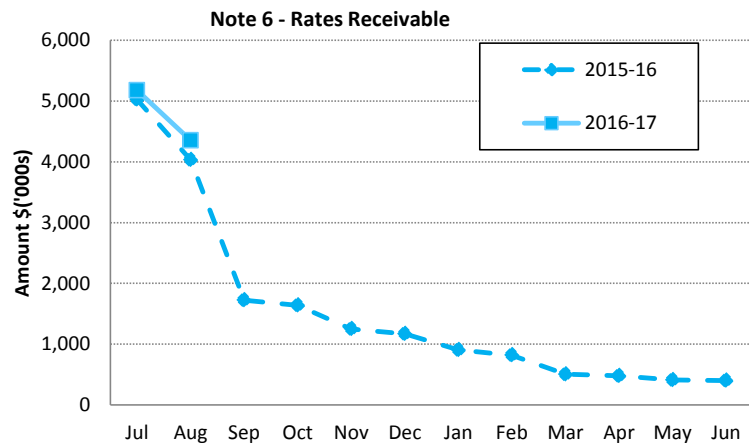
**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2016**

**Note 6: Receivables**

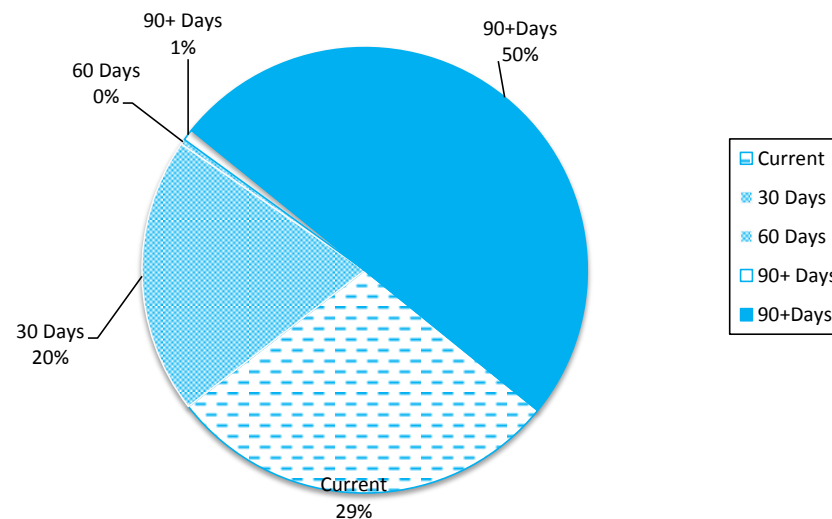
Receivables - Rates Receivable	31 Aug 2016	30 June 2016
	\$	\$
Opening Arrears Previous Years	402,620	359,408
Levied this year	4,807,569	4,801,216
Less Collections to date	(859,316)	(4,758,003)
Equals Current Outstanding	<b>4,350,873</b>	<b>402,620</b>
<b>Net Rates Collectable</b>	<b>4,350,873</b>	<b>402,620</b>
% Collected	16.49%	92.20%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	38,570	26,994	509	1,138	67,211
<b>Balance per Trial Balance</b>					
Sundry Debtors					67,211
Receivables - Other					41,620
<b>Total Receivables General Outstanding</b>					<b>108,831</b>

Amounts shown above include GST (where applicable)



**Note 6 - Accounts Receivable (non-rates)**



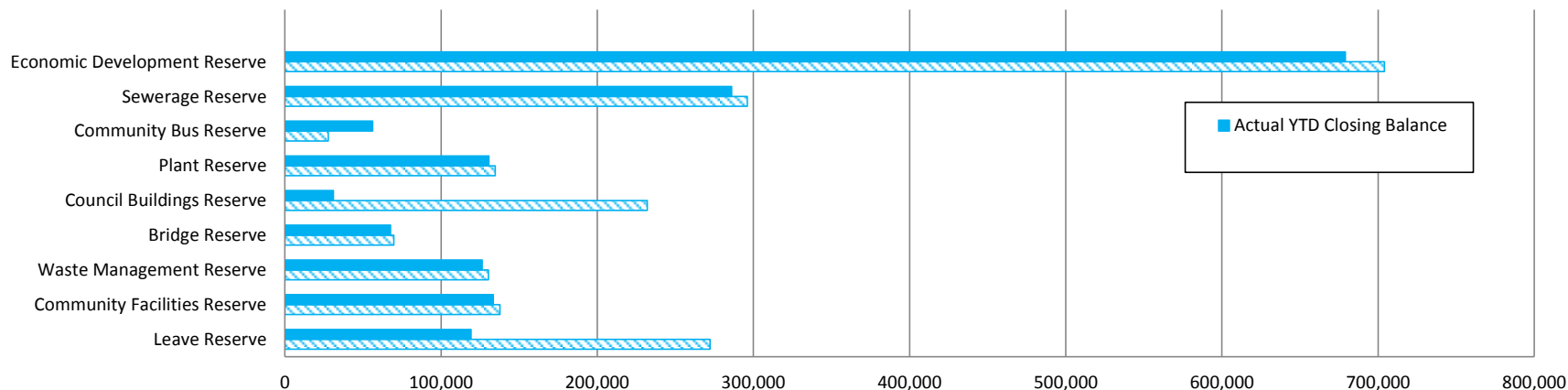
Comments/Notes - Receivables Rates

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 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
	<b>1,629,718</b>	<b>55,000</b>	<b>0</b>	<b>370,000</b>	<b>0</b>	<b>(50,300)</b>	<b>0</b>	<b>2,004,418</b>	<b>1,629,718</b>

**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 August 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)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and Equipment</b>								
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		
		<b>0</b>	<b>29,091</b>	<b>0</b>	<b>(2,909)</b>	<b>607,500</b>	<b>427,000</b>	<b>80,000</b>	<b>(260,500)</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 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
			\$	\$	\$	\$	\$	\$
<b>Housing</b>								
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
<b>Recreation and Culture</b>								
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
<b>Transport</b>								
Loan 320 - Tip and Rubbish Truck	0		0	0	0	0	130	0
<b>Economic Services</b>								
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 31 August 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)	
				\$	\$	\$				\$	\$	\$
<b>General Purpose Funding</b>												
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	0	20,019		20,019	20,300	0	0
<b>Governance</b>												
Parental Leave Reimbursement	Centrelink	Operating	0	0	0	0	0		0	8,071	0	0
<b>Law, Order and Public Safety</b>												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	109,500	0	18,250	109,500		109,500	0	(15,925)	(15,925)
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	666	4,000		4,000	0	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,270	36,810	0	6,136	36,810		36,810	0	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,411	10,238	0	1,706	10,238		10,238	0	0	0
Community Safety Grant	Dept. of Fire & Emergency Serv.	Operating - Tied	0	7,000	0	1,166	7,000		7,000	7,000	0	7,000
Contributions - CCTV		Non-operating	0	0	247,000	41,166	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
<b>Health</b>												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	2,300	0	382	2,300		2,300	0	(595)	(595)
<b>Education and Welfare</b>												
Child Care Centre - Operational Support from DEEWR Qu	Health Dept. WA	Operating	0	52,000	0	8,666	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
<b>Community Amenities</b>												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	4,000	0	666	4,000		4,000	0	0	0
<b>Recreation and Culture</b>												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	45,000	0	7,500	45,000		45,000	0	(2,730)	(2,730)
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	10,000	0	1,666	10,000		10,000	0	0	6,469
Event Sponsorship	Various	Operating	0	2,500	0	416	2,500		2,500	3,182	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	488,000	81,332	488,000		488,000	59,301	0	59,301
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	30,000	5,000	30,000		30,000	0	0	0
War Memorial Grant	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0		0	0	0	14,372
<b>Transport</b>												
Street Lighting Subsidy	State Initiative	Operating	0	5,500	0	916	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	21,124	126,750		126,750	0	(107,420)	(107,420)
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	123,552	741,315		741,315	0	(29,932)	(29,932)
Black Spot Grants	Blackspot Grants	Non-operating	0	0	160,401	26,732	160,401		160,401	64,160	0	64,160
Regional Road Grants	Regional Road Group	Non-operating	0	0	899,653	149,938	899,653		899,653	329,761	(133,654)	196,107
<b>Economic Services</b>												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	7,500	0	1,252	7,500		7,500	2,139	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	50	300		300	0	0	0
<b>TOTALS</b>			<b>599,838</b>	<b>1,976,482</b>	<b>3,093,119</b>	<b>1,032,712</b>	<b>5,069,601</b>	<b>0</b>	<b>5,069,301</b>	<b>1,039,974</b>	<b>(290,255)</b>	<b>754,124</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		15,681	1,802,682	0	554,904	1,802,682	0	1,802,682	579,752	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		6,469	173,800	0	28,964	173,800	0	173,800	7,000	(19,250)	(5,781)
Non-operating	Non-operating Grants, Subsidies and Contributions		577,688	0	3,093,119	448,844	3,093,119	0	3,093,119	453,222	(271,005)	759,904
<b>TOTALS</b>			<b>599,838</b>	<b>1,976,482</b>	<b>3,093,119</b>	<b>1,032,712</b>	<b>5,069,601</b>	<b>0</b>	<b>5,069,601</b>	<b>1,039,974</b>	<b>(290,255)</b>	<b>754,124</b>

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	
		\$	\$	\$	\$	\$	\$	
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>								
<b>Land and Buildings</b>								
<b>Governance</b>								
	Administration Centre Renewal	30410	0	(3,476)	(3,476)	(5,000)	(832)	(2,644)
	<b>Governance Total</b>		<b>0</b>	<b>(3,476)</b>	<b>(3,476)</b>	<b>(5,000)</b>	<b>(832)</b>	<b>(2,644)</b>
<b>Housing</b>								
	54 Atbara Street - CCTV Installation	32312	0	0	0	(4,000)	(668)	668
	<b>Housing Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,000)</b>	<b>(668)</b>	<b>668</b>
<b>Law, Order And Public Safety</b>								
	Coomberdale Fire Shed	30502	(11,748)	0	(11,748)	(25,000)	(4,166)	(7,582)
	<b>Law, Order And Public Safety Total</b>		<b>(11,748)</b>	<b>0</b>	<b>(11,748)</b>	<b>(25,000)</b>	<b>(4,166)</b>	<b>(7,582)</b>
<b>Recreation And Culture</b>								
	Swimming Pool Building Renewal	32317	0	0	0	(42,000)	(7,000)	7,000
	Moora Recreation Centre Renewal	33361	0	(2,883)	(2,883)	(14,500)	(2,416)	(467)
	Miling Pavilion	33318	0	0	0	(55,000)	(9,166)	9,166
	Miling Hall	33121	0	0	0	(15,326)	(2,554)	2,554
	Watheroo Pavilion	33340	0	(3,176)	(3,176)	(15,000)	(2,500)	(676)
	Lions Shed - Equestrian Park	33011	0	0	0	(6,390)	(1,064)	1,064
	Mens Shed - Moora Sports Oval	33014	0	0	0	(563,000)	(93,832)	93,832
	<b>Recreation And Culture Total</b>		<b>0</b>	<b>(6,058)</b>	<b>(6,058)</b>	<b>(711,216)</b>	<b>(118,532)</b>	<b>112,474</b>
<b>Economic Services</b>								
	Moora Lifestyle Village Improvements	35001	0	0	0	(20,000)	(3,332)	3,332
	Caravan Park/Chalets Renewal	34612	0	0	0	(14,600)	(2,432)	2,432
	Lots 231 and 232 Roberts Street Settlement Fees	32306	(19,794)	0	(19,794)	0	0	(19,794)
	<b>Transport Total</b>		<b>(19,794)</b>	<b>0</b>	<b>(19,794)</b>	<b>(34,600)</b>	<b>(5,764)</b>	<b>(14,030)</b>
	<b>Land and Buildings Total</b>		<b>(31,542)</b>	<b>(9,534)</b>	<b>(41,076)</b>	<b>(779,816)</b>	<b>(129,962)</b>	<b>88,886</b>
<b>Drainage/Culverts</b>								
	<b>Transport</b>							
	Drainage Construction	33914	0	0	0	(79,627)	(13,268)	13,268
	<b>Transport Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(79,627)</b>	<b>(13,268)</b>	<b>13,268</b>
	<b>Drainage/Culverts Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(79,627)</b>	<b>(13,268)</b>	<b>13,268</b>



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	
		\$	\$	\$	\$	\$	\$	
<b>Footpaths</b>								
<b>Transport</b>								
Footpath Construction	33916	(14,644)	0	(14,644)	(341,928)	(56,976)	42,332	
<b>Transport Total</b>		<b>(14,644)</b>	<b>0</b>	<b>(14,644)</b>	<b>(341,928)</b>	<b>(56,976)</b>	<b>42,332</b>	
<b>Footpaths Total</b>		<b>(14,644)</b>	<b>0</b>	<b>(14,644)</b>	<b>(341,928)</b>	<b>(56,976)</b>	<b>42,332</b>	
<b>Furniture &amp; Office Equip.</b>								
<b>Governance</b>								
Computer Hardware Replacement	30402	0	0	0	(67,515)	(11,254)	11,254	
<b>Governance Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(67,515)</b>	<b>(11,254)</b>	<b>11,254</b>	
<b>Furniture &amp; Office Equip. Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(67,515)</b>	<b>(11,254)</b>	<b>11,254</b>	
<b>Governance</b>								
Administration Vehicle Replacement	30401	0	0	0	(137,000)	(22,836)	22,836	
<b>Governance Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(137,000)</b>	<b>(22,836)</b>	<b>22,836</b>	
<b>Law, Order And Public Safety</b>								
Replacement Ranger Ute	30604	0	0	0	(55,000)	(9,166)	9,166	
Koojan Fire Truck	34704	0	0	0	(400,000)	0	0	
<b>Law, Order And Public Safety Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(455,000)</b>	<b>(9,166)</b>	<b>9,166</b>	
<b>Health</b>								
Doctors car	33362	0	0	0	(30,000)	(5,000)	5,000	
<b>Health Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(30,000)</b>	<b>(5,000)</b>	<b>5,000</b>	
<b>Community Ammenities</b>								
Sewerage plant and equipment	39520	0	(3,256)	(3,256)	0	0	(3,256)	
<b>Community Amenities Total</b>		<b>0</b>	<b>(3,256)</b>	<b>(3,256)</b>	<b>0</b>	<b>0</b>	<b>(3,256)</b>	
<b>Recreation And Culture</b>								
Community Bus	33327	0	0	0	(50,300)	(8,386)	8,386	
<b>Recreation And Culture Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(50,300)</b>	<b>(8,386)</b>	<b>8,386</b>	

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

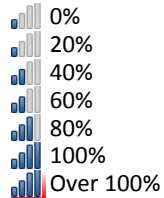
Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Transport</b>								
 Replacement Grader	34061	0	0	0	(375,000)	0	0	
 Replacement Loader	34062	0	0	0	(255,000)	(42,500)	42,500	
 Replacement Tractor	33319	0	0	0	(60,000)	(10,000)	10,000	
 Skid Steer Loader - Broom head	34065	0	0	0	(4,500)	(750)	750	
 Minor Plant	34054	0	(27,000)	(27,000)	(49,000)	(8,168)	(18,832)	
<b>Transport Total</b>		<b>0</b>	<b>(27,000)</b>	<b>(27,000)</b>	<b>(743,500)</b>	<b>(61,418)</b>	<b>34,418</b>	
<b>Other Property</b>								
 Work Utes x 3	34067	0	(46,616)	(46,616)	(75,000)	(12,498)	(34,118)	
 Depot Roller Door	35950	0	(5,279)	(5,279)	(74,500)	(12,418)	7,139	
<b>Other Property Total</b>		<b>0</b>	<b>(51,895)</b>	<b>(51,895)</b>	<b>(149,500)</b>	<b>(24,916)</b>	<b>(26,979)</b>	
<b>Plant , Equip. &amp; Vehicles Total</b>		<b>0</b>	<b>(82,150)</b>	<b>(82,150)</b>	<b>(1,565,300)</b>	<b>(131,722)</b>	<b>49,572</b>	
<b>Public Facilities</b>								
<b>Community Amenities</b>								
 Moora Sewerage System Renewal	39521	0	0	0	(149,000)	(24,832)	24,832	
 Electronic Community Notice Board	33720	0	0	0	(20,000)	(3,332)	3,332	
 Watheroo Tip Upgrade	33010	(1,749)	0	(1,749)	(20,000)	(3,332)	1,583	
<b>Community Amenities Total</b>		<b>(1,749)</b>	<b>0</b>	<b>(1,749)</b>	<b>(189,000)</b>	<b>(31,496)</b>	<b>29,747</b>	
<b>Law and Order</b>								
 CCTV and Security Improvement	30705	0	0	0	(300,000)	(50,000)	50,000	
<b>Law and Order Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(300,000)</b>	<b>(50,000)</b>	<b>50,000</b>	
<b>Economic Services</b>								
 Entry Statements	34604	0	0	0	(20,000)	(3,332)	3,332	
 Industrial Park - Signage	35260	0	0	0	(40,000)	(6,666)	6,666	
<b>Economic Services Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(60,000)</b>	<b>(9,998)</b>	<b>9,998</b>	
<b>Recreation And Culture</b>								
 Renewal Park Infrastructure	33308	0	0	0	(30,000)	(4,998)	4,998	
 Skate Park - Watheroo	33305	0	0	0	(5,000)	(832)	832	
<b>Recreation And Culture Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(35,000)</b>	<b>(5,830)</b>	<b>5,830</b>	
<b>Transport</b>								
 Moora Airstip	33901	(107,420)	0	(107,420)	(221,823)	(36,966)	(70,454)	
<b>Transport Total</b>		<b>(107,420)</b>	<b>0</b>	<b>(107,420)</b>	<b>(221,823)</b>	<b>(36,966)</b>	<b>(70,454)</b>	

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	
		\$	\$	\$	\$	\$	\$	
<b>Other Property</b>								
	Remediation of Contamination - Depot	35951	0	0	0	(30,000)	(5,000)	5,000
	<b>Other Property Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(30,000)</b>	<b>(5,000)</b>	<b>5,000</b>
	<b>Public Facilities Total</b>		<b>(109,169)</b>	<b>0</b>	<b>(109,169)</b>	<b>(835,823)</b>	<b>(139,290)</b>	<b>30,121</b>
<b>Roads (Non Town)</b>								
<b>Transport</b>								
	Regional Road Group (Moora-Miling/Merewana)	33910	0	(133,654)	(133,654)	(1,216,202)	(202,692)	69,038
	Black Spot (Toodyay - Bindi Bindi/Merewana)	33911	0	0	0	(233,467)	(38,902)	38,902
	Roads To Recovery (Dalwallinu West/Airstrip)	33913	0	(29,932)	(29,932)	(952,313)	(158,710)	128,778
	<b>Transport Total</b>		<b>0</b>	<b>(163,585)</b>	<b>(163,585)</b>	<b>(2,401,982)</b>	<b>(400,304)</b>	<b>236,719</b>
	<b>Roads (Non Town) Total</b>		<b>0</b>	<b>(163,585)</b>	<b>(163,585)</b>	<b>(2,401,982)</b>	<b>(400,304)</b>	<b>236,719</b>
<b>Town Streets</b>								
<b>Transport</b>								
	Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(80,905)	(13,482)	13,482
	Micro Surfacing Town Streets	33918	0	(401)	(401)	(403,826)	(67,302)	66,901
	<b>Transport Total</b>		<b>0</b>	<b>(401)</b>	<b>(401)</b>	<b>(484,731)</b>	<b>(80,784)</b>	<b>80,383</b>
	<b>Town Streets Total</b>		<b>0</b>	<b>(401)</b>	<b>(401)</b>	<b>(484,731)</b>	<b>(80,784)</b>	<b>80,383</b>
	<b>Capital Expenditure Total</b>		<b>(155,355)</b>	<b>(255,671)</b>	<b>(411,026)</b>	<b>(6,556,722)</b>	<b>(963,560)</b>	<b>552,534</b>

Level of Completion Indicators



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