

# SHIRE OF MOORA

## MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 January 2017

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 January 2017**

**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 January 2017 of \$3,591,272.

**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)	23%	\$ 1,216,202	\$ 709,422	\$ 277,588
Black Spot (Toodyay - Bindi Bindi/Merewana)	18%	\$ 233,467	\$ 136,157	\$ 41,339
Roads To Recovery (Dalwallinu West/Airstrip)	61%	\$ 952,313	\$ 555,485	\$ 584,537
Mens Shed - Moora Sports Oval	1%	\$ 563,000	\$ 328,412	\$ 8,023
CCTV and Security Improvement	0%	\$ 300,000	\$ 175,000	\$ -
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	55%	\$ 1,976,482	\$ 1,102,610	\$ 1,090,492
Non-operating Grants, Subsidies and Contributions	37%	\$ 3,093,119	\$ 1,570,954	\$ 1,135,054
	44%	\$ 5,069,601	\$ 2,673,564	\$ 2,225,546
Rates Levied	98%	\$ 3,786,699	\$ 3,786,699	\$ 3,715,731

*% Compares current ytd actuals to annual budget*

<b>Financial Position</b>		<b>Prior Year 31 Jan 2016</b>	<b>Current Year 31 Jan 2017</b>
Adjusted Net Current Assets	107%	\$ 3,369,542	\$ 3,591,273
Cash and Equivalent - Unrestricted	117%	\$ 2,881,157	\$ 3,363,194
Cash and Equivalent - Restricted	103%	\$ 1,890,796	\$ 1,952,853
Receivables - Rates	101%	\$ 906,609	\$ 911,684
Receivables - Other	85%	\$ 57,641	\$ 49,255
Payables	37%	\$ 698,572	\$ 257,499

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

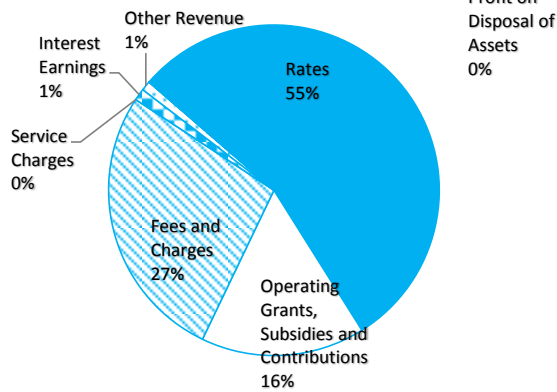
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of

**Preparation**

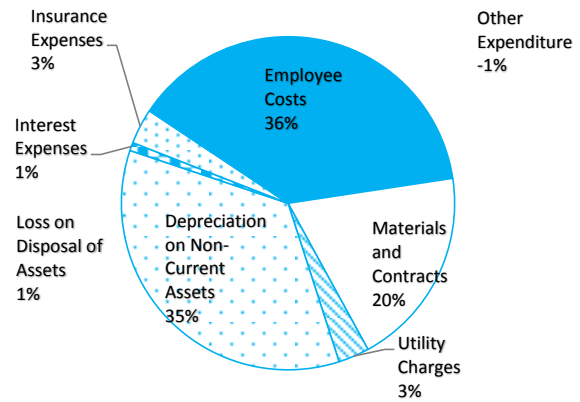
Prepared by: David Trevaskis  
Reviewed by: David Trevaskis  
Date prepared: 9/02/2017

**Shire of Moora  
Information Summary  
For the Period Ended 31 January 2017**

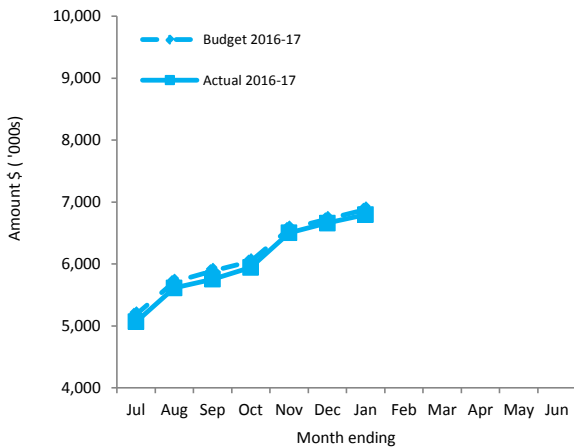
**Operating Revenue**



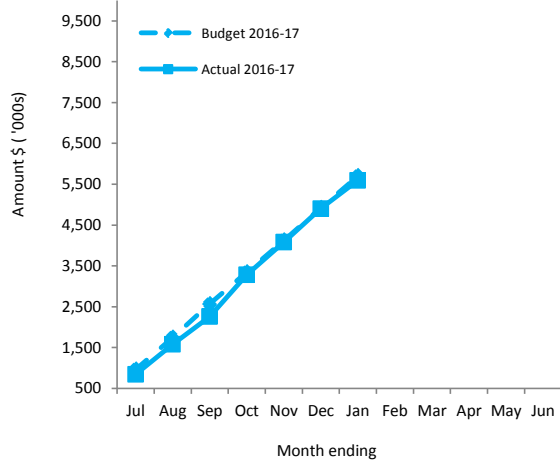
**Operating Expenditure**



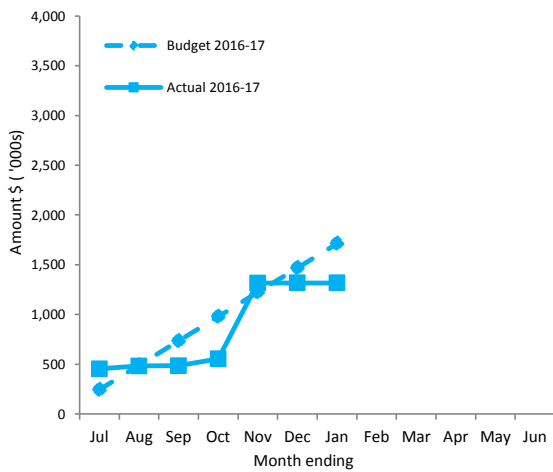
**Budget Operating Revenues -v- Actual (Refer Note 2)**



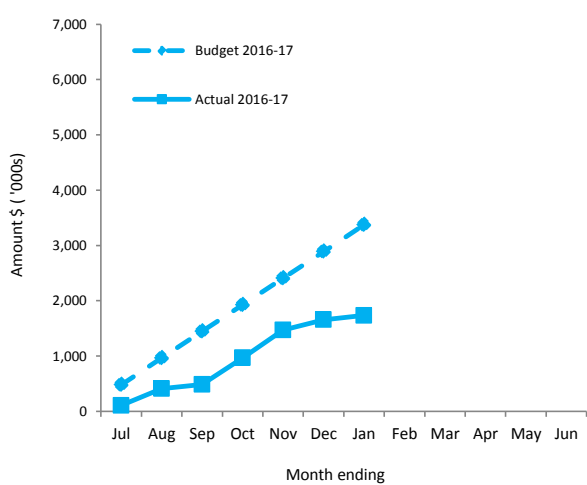
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



**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 January 2017**

	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>							
Governance		17,900	10,430	<b>69,953</b>	59,523	571%	▲
General Purpose Funding - Rates	9	3,786,699	3,786,699	<b>3,715,731</b>	(70,968)	(2%)	
General Purpose Funding - Other		1,725,629	889,877	<b>874,644</b>	(15,233)	(2%)	
Law, Order and Public Safety		294,601	218,060	<b>209,467</b>	(8,593)	(4%)	
Health		19,740	11,508	<b>11,070</b>	(438)	(4%)	
Education and Welfare		352,000	205,331	<b>185,612</b>	(19,719)	(10%)	▼
Housing		119,340	69,594	<b>56,338</b>	(13,256)	(19%)	▼
Community Amenities		1,143,582	1,072,125	<b>1,047,780</b>	(24,345)	(2%)	
Recreation and Culture		222,323	129,619	<b>90,422</b>	(39,197)	(30%)	▼
Transport		224,802	197,515	<b>159,994</b>	(37,521)	(19%)	▼
Economic Services		415,200	242,172	<b>311,325</b>	69,153	29%	▲
Other Property and Services		80,000	46,662	<b>62,650</b>	15,988	34%	▲
		<b>8,401,816</b>	<b>6,879,592</b>	<b>6,794,988</b>			
<b>Expenditure from operating activities</b>							
Governance		(807,716)	(492,556)	<b>(526,883)</b>	(34,327)	(7%)	▼
General Purpose Funding		(305,179)	(180,918)	<b>(176,783)</b>	4,135	2%	
Law, Order and Public Safety		(447,857)	(270,269)	<b>(273,873)</b>	(3,604)	(1%)	
Health		(97,166)	(56,595)	<b>(56,144)</b>	451	1%	
Education and Welfare		(477,827)	(261,107)	<b>(236,181)</b>	24,926	10%	▲
Housing		(97,223)	(56,553)	<b>(58,714)</b>	(2,161)	(4%)	
Community Amenities		(1,125,428)	(656,152)	<b>(643,482)</b>	12,670	2%	
Recreation and Culture		(1,474,564)	(876,129)	<b>(802,299)</b>	73,830	8%	▲
Transport		(4,018,787)	(2,344,209)	<b>(2,191,359)</b>	152,850	7%	▲
Economic Services		(1,006,354)	(440,916)	<b>(391,680)</b>	49,236	11%	▲
Other Property and Services		(35,152)	(61,551)	<b>(234,600)</b>	(173,049)	(281%)	▼
		<b>(9,893,253)</b>	<b>(5,696,955)</b>	<b>(5,591,998)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,745,450	2,184,805	<b>2,014,482</b>	(170,323)	(8%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	180,500	(40,558)	<b>39,583</b>	80,141	(198%)	
Adjust Provisions and Accruals		0	0	<b>16,063</b>	16,063		▲
<b>Amount attributable to operating activities</b>		<b>2,434,513</b>	<b>3,326,884</b>	<b>3,273,119</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	3,093,119	1,570,954	<b>1,135,054</b>	(435,900)	(28%)	▼
Proceeds from Disposal of Assets	8	427,000	142,625	<b>181,956</b>	39,331	28%	▲
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(779,816)	(454,867)	<b>(145,573)</b>	309,294	68%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(1,683,808)	<b>(903,865)</b>	779,943	46%	▲
Infrastructure Assets - Public Facilities	13	(835,823)	(487,515)	<b>(133,497)</b>	354,018	73%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(199,416)	<b>(42,338)</b>	157,078	79%	▲
Infrastructure Assets - Drainage	13	(79,627)	(46,438)	<b>0</b>	46,438	100%	▲
Heritage Assets	13	0	0	<b>0</b>	0		
Plant and Equipment	13	(1,565,300)	(461,027)	<b>(502,929)</b>	(41,902)	(9%)	▼
Furniture and Equipment	13	(67,515)	(39,389)	<b>(6,043)</b>	33,346	85%	▲
<b>Amount attributable to investing activities</b>		<b>(3,036,603)</b>	<b>(1,658,881)</b>	<b>(417,234)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		0	0	<b>0</b>	0		
Proceeds from Advances		24,980	0	<b>3,683</b>	3,683		
Self-Supporting Loan Principal		7,020	0	<b>3,482</b>	3,482		
Transfer from Reserves	7	50,300	0	<b>50,300</b>	50,300		▲
Advances to Community Groups		0	0	<b>0</b>	0		
Repayment of Debentures	10	(311,932)	(10,541)	<b>(178,743)</b>	(168,202)	(1596%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	<b>(373,433)</b>	(298,013)	(395%)	▼
<b>Amount attributable to financing activities</b>		<b>(654,632)</b>	<b>(85,961)</b>	<b>(494,711)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>25,034</b>	<b>2,863,798</b>	<b>3,591,272</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 January 2017**

	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>3,715,731</b>	(70,968)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,976,482	1,102,610	<b>1,090,492</b>	(12,118)	(1%)	
Fees and Charges		2,292,138	1,788,193	<b>1,842,907</b>	54,714	3%	
Service Charges		0	0	<b>0</b>	0		
Interest Earnings		173,597	101,234	<b>79,493</b>	(21,741)	(21%)	▼
Other Revenue		92,900	54,173	<b>63,691</b>	9,518	18%	▲
Profit on Disposal of Assets	8	80,000	46,683	<b>2,673</b>			
		<b>8,401,816</b>	<b>6,879,592</b>	<b>6,794,988</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(3,446,325)	(2,027,995)	<b>(2,079,090)</b>	(51,095)	(3%)	
Materials and Contracts		(2,294,541)	(1,353,743)	<b>(1,115,463)</b>	238,280	18%	▲
Utility Charges		(332,991)	(194,019)	<b>(172,418)</b>	21,601	11%	▲
Depreciation on Non-Current Assets		(3,745,450)	(2,184,805)	<b>(2,014,482)</b>	170,323	8%	▲
Interest Expenses		(69,192)	(38,621)	<b>(45,970)</b>	(7,349)	(19%)	▼
Insurance Expenses		(187,757)	(168,476)	<b>(196,756)</b>	(28,280)	(17%)	▼
Other Expenditure		443,503	276,829	<b>74,439</b>	(202,390)	73%	
Loss on Disposal of Assets	8	(260,500)	(6,125)	<b>(42,257)</b>			
		<b>(9,893,253)</b>	<b>(5,696,955)</b>	<b>(5,591,997)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,745,450	2,184,805	<b>2,014,482</b>	(170,323)	(8%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	180,500	(40,558)	<b>39,583</b>	80,141	(198%)	
Adjust Provisions and Accruals		0	0	<b>16,063</b>	16,063		▲
<b>Amount attributable to operating activities</b>		<b>2,434,513</b>	<b>3,326,884</b>	<b>3,273,120</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions	11	3,093,119	1,570,954	<b>1,135,054</b>	(435,900)	(28%)	▼
Proceeds from Disposal of Assets	8	427,000	142,625	<b>181,956</b>	39,331	28%	▲
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(779,816)	(454,867)	<b>(145,573)</b>	309,294	68%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(1,683,808)	<b>(903,865)</b>	779,943	46%	▲
Infrastructure Assets - Public Facilities	13	(835,823)	(487,515)	<b>(133,497)</b>	354,018	73%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(199,416)	<b>(42,338)</b>	157,078	79%	▲
Infrastructure Assets - Drainage	13	(79,627)	(46,438)	<b>0</b>	46,438	100%	▲
Plant and Equipment	13	(1,565,300)	(461,027)	<b>(502,929)</b>	(41,902)	(9%)	▼
Furniture and Equipment	13	(67,515)	(39,389)	<b>(6,043)</b>	33,346	85%	▲
		<b>(3,036,603)</b>	<b>(1,658,881)</b>	<b>(417,234)</b>			
<b>Amount attributable to investing activities</b>		<b>(3,036,603)</b>	<b>(1,658,881)</b>	<b>(417,234)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		0	0	<b>0</b>	0		
Proceeds from Advances		24,980	0	<b>3,683</b>	3,683		
Self-Supporting Loan Principal		7,020	0	<b>3,482</b>	3,482		
Transfer from Reserves	7	50,300	0	<b>50,300</b>	50,300		▲
Advances to Community Groups		0	0	<b>0</b>	0		
Repayment of Debentures	10	(311,932)	(10,541)	<b>(178,743)</b>	(168,202)	(1596%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	<b>(373,433)</b>	(298,013)	(395%)	▼
		<b>(654,632)</b>	<b>(85,961)</b>	<b>(494,711)</b>			
<b>Amount attributable to financing activities</b>		<b>(654,632)</b>	<b>(85,961)</b>	<b>(494,711)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>25,034</b>	<b>2,863,798</b>	<b>3,591,273</b>		<b>25%</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.

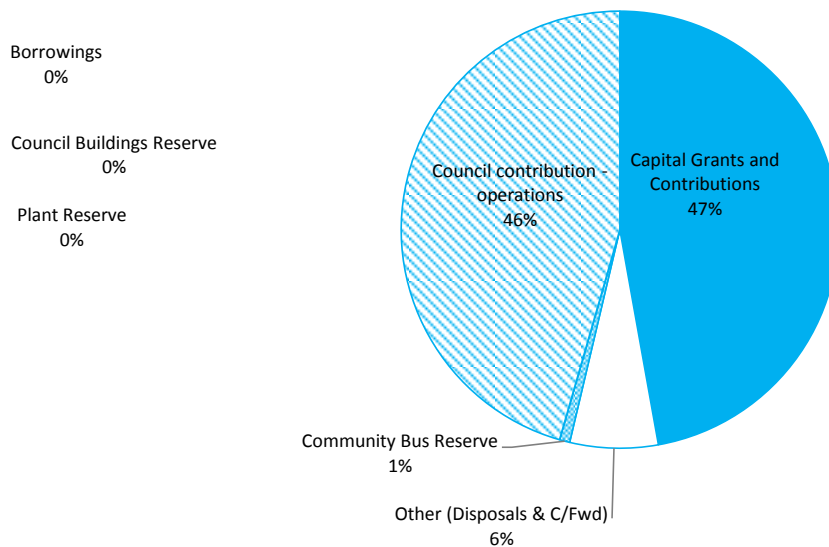
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF MOORA**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
**For the Period Ended 31 January 2017**

**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	100,977	44,595	454,867	779,816	145,573	(309,294)
Infrastructure Assets - Roads	13	0	903,865	1,683,808	2,886,713	903,865	(779,943)
Infrastructure Assets - Public Facilities	13	116,169	17,328	487,515	835,823	133,497	(354,018)
Infrastructure Assets - Footpaths	13	42,338	0	199,416	341,928	42,338	(157,078)
Infrastructure Assets - Drainage	13	0	0	46,438	79,627	0	(46,438)
Plant and Equipment	13	0	502,929	461,027	1,565,300	502,929	41,902
Furniture and Equipment	13	0	6,043	39,389	67,515	6,043	(33,346)
<b>Capital Expenditure Totals</b>		<b>259,484</b>	<b>1,474,759</b>	<b>3,372,460</b>	<b>6,556,722</b>	<b>1,734,244</b>	<b>(1,638,216)</b>
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions				<b>1,570,954</b>	<b>3,093,119</b>	<b>1,135,054</b>	
Borrowings				<b>0</b>	<b>0</b>	<b>0</b>	
Other (Disposals & C/Fwd)				<b>142,625</b>	<b>427,000</b>	<b>181,956</b>	
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				<b>1,658,881</b>	<b>2,986,303</b>	<b>366,934</b>	
<b>Capital Funding Total</b>				<b>3,372,460</b>	<b>6,556,722</b>	<b>1,734,244</b>	

**Budgeted Capital Acquisitions Funding**



**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2017**

**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 January 2017**

**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	59,523	571%	▲	Permanent	Various insurance reimbursements received
Education and Welfare	(19,719)	(10%)	▼	Timing	Child care centre revenue
Housing	(13,256)	(19%)	▼	Timing	43 Lefroy St - unoccupied period
Recreation and Culture	(39,197)	(30%)	▼	Timing	MPAC receipts and gym memberships below budget
Transport	(37,521)	(19%)	▼	Timing	Profit on sale of assets not yet realised
Economic Services	69,153	29%	▲	Permanent	Chalet and Caravan Park Peak Season Revenue, MLSV - large overdue rent balance from prior year settled
Other Property and Services	15,988	34%	▲	Timing	Private works Revenue
<b>Operating Expense</b>					
Governance	(34,327)	(7%)	▼	Timing	accounting loss on sale of exec vehicles (non-cash)
Education and Welfare	24,926	10%	▲	Permanent	Clontarf school programme contribution
Recreation and Culture	73,830	8%	▲	Timing	Various Building maintenance expenditure below budget
Transport	152,850	7%	▲	Timing	Road maintenance expenditure delayed
Economic Services	49,236	11%	▲	Timing	Expenditure delayed (Growth plan/advertising)
Other Property and Services	(173,049)	(281%)	▼	Timing	Underallocated PWOH and Plant
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(435,900)	(28%)	▼	Timing	Capital project grants (mens shed/cctv/RADs and RTR) not received
Proceeds from Disposal of Assets	39,331	28%	▲	Timing	Various P&E trade ins
<b>Capital Expenses</b>					
Land and Buildings	309,294	68%	▲	Timing	Mens Shed Construction Not Started
Infrastructure - Roads	779,943	46%	▲	Timing	Major Road Works Projects
Infrastructure - Public Facilities	354,018	73%	▲	Timing	CCTV and Significant Airstrip Works
Infrastructure - Footpaths	157,078	79%	▲	Timing	Works delayed
Infrastructure - Drainage	46,438	100%	▲	Timing	Works delayed
Plant and Equipment	(41,902)	(9%)	▼	Timing	Plant renewal ahead of budget
Furniture and Equipment	33,346	85%	▲	Timing	Computer replacements delayed

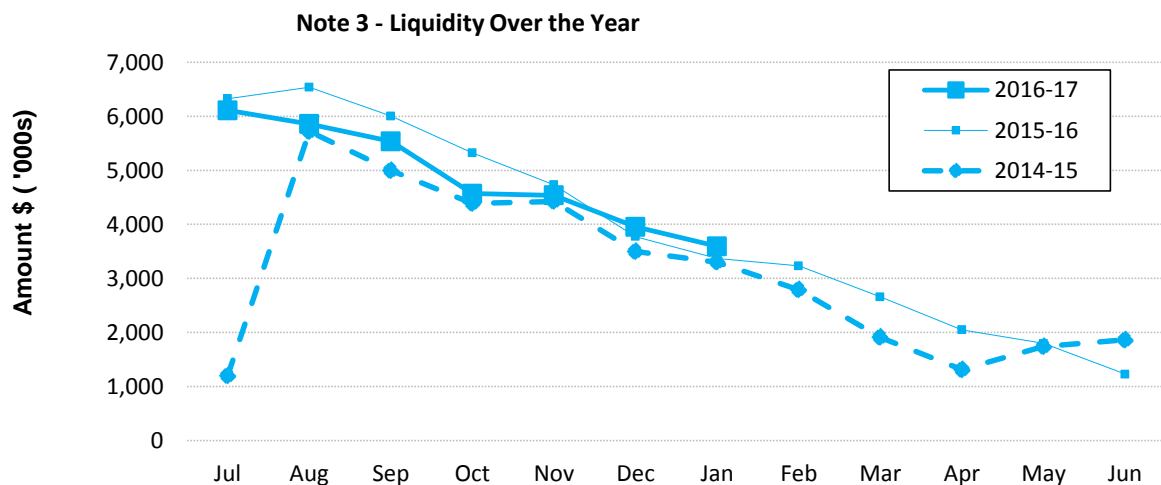


**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 January 2017

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	31 Jan 2016	31 Jan 2017
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,221,868	2,881,157	2,573,924
Cash Restricted - Conditions over Grants	11	599,838	0	689,269
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	906,609	911,684
Receivables - Other	6	65,630	57,641	49,255
Interest / ATO Receivable/Trust		28,748	10,452	2,717
Inventories		37,231	42,331	33,339
		4,085,652	5,788,987	6,313,039
<b>Less: Current Liabilities</b>				
Payables		(698,572)	(101,650)	(257,499)
Provisions		(615,529)	(525,281)	(606,846)
Current Portion of Long Term Borrowings		(311,933)	(161,508)	(133,189)
		(1,626,033)	(788,439)	(997,535)
Less: Cash Reserves	7	(1,629,718)	(1,890,796)	(1,952,851)
Less: Current Loans Clubs/Institutions		(24,058)	(14,041)	(16,894)
Add: Current Portion of Long Term Borrowings		311,933	161,508	133,189
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>3,369,542</b>	<b>3,591,273</b>



**Comments - Net Current Funding Position**

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2017**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Municipal Bank Account	1,510,594			1,510,594	Westpac	0.25%	At Call
Reserve Bank Account		53		53	Westpac	2.50%	At Call
Trust Bank Account			37,909	37,909	Westpac	0.00%	At Call
Cash On Hand	2,600			2,600	N/A	Nil	On Hand
<b>(b) Term Deposits</b>							
Municipal Funds	750,000			750,000	NAB	2.60%	08-May-17
Municipal Funds	1,000,000			1,000,000	Bankwest	2.70%	06-Mar-17
Reserve Funds		1,952,800		1,952,800	Bankwest	2.70%	30-Jun-17
<b>(c) Unrestricted Investments</b>							
100,000 Shares @ \$1 per share	100,000			100,000	CMC Pty Ltd	NA	NA
<b>Total</b>	<b>3,363,194</b>	<b>1,952,853</b>	<b>37,909</b>	<b>5,353,955</b>			

**Comments/Notes - Investments**

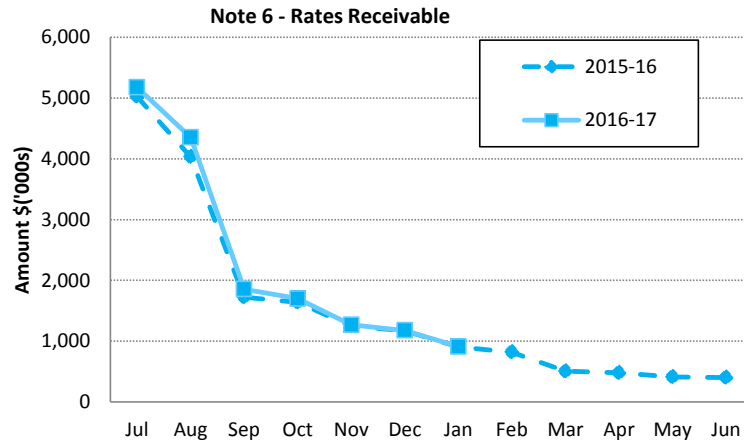
**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2017**

**Note 6: Receivables**

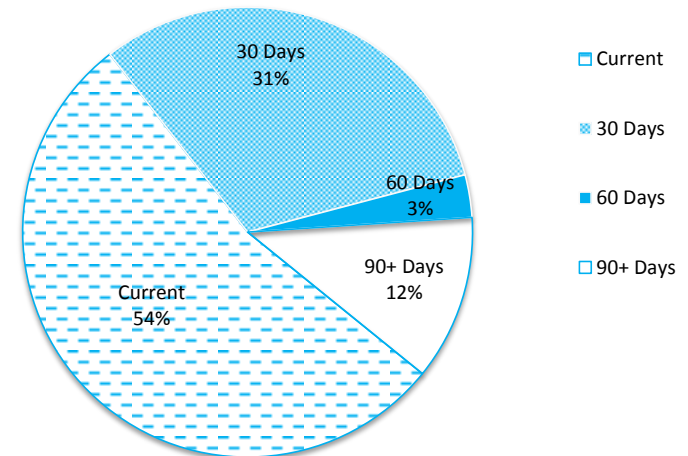
Receivables - Rates Receivable	31 Jan 2017	30 June 2016
	\$	\$
Opening Arrears Previous Years	402,620	359,408
Levied this year	4,816,889	4,801,216
<u>Less</u> Collections to date	(4,307,825)	(4,758,003)
Equals Current Outstanding	<b>911,684</b>	<b>402,620</b>
<b>Net Rates Collectable</b>	<b>911,684</b>	<b>402,620</b>
% Collected	82.53%	92.20%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	26,441	15,457	1,507	5,850	49,255
<b>Balance per Trial Balance</b>					
Sundry Debtors					49,255
Receivables - Other					2,717
<b>Total Receivables General Outstanding</b>					<b>51,972</b>

Amounts shown above include GST (where applicable)



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



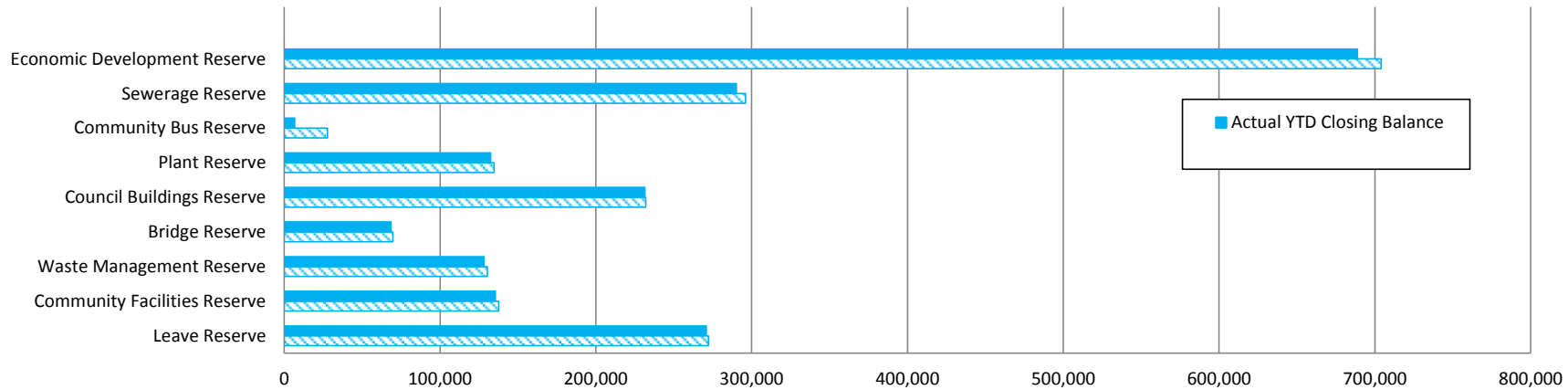
**Comments/Notes - Receivables Rates**

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2017**

**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
	<b>1,629,718</b>	<b>55,000</b>	<b>23,433</b>	<b>370,000</b>	<b>350,000</b>	<b>(50,300)</b>	<b>(50,300)</b>	<b>2,004,418</b>	<b>1,952,851</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 January 2017**

**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	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	0	(2,909)	0	0	0	0
120162	MetroCount Traffic Counter	259	750	491	0	0	0	0	0
120212	MetroCount Traffic Counter	549	750	201	0	0	0	0	0
		<b>140,952</b>	<b>181,956</b>	<b>2,673</b>	<b>(42,257)</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 January 2017**

**Note 10: Information on Borrowings**

(a) Debenture Repayments

Particulars	01 Jul 2016	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Amended		Amended		Amended	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
<b>Housing</b>								
Loan 317 - Housing Executive Loan	154,480		10,610	21,585	143,870	132,895	6,349	10,293
Loan 326 - 92 Roberts Street (Doctors House)	200,000		8,821	17,756	191,179	182,244	3,274	5,085
<b>Recreation and Culture</b>								
Loan 314 - Moora Town Hall Upgrade	138,468		32,140	43,205	106,328	95,263	5,504	7,863
Loan 315 - Town Hall Upgrade	194,098		41,491	55,741	152,608	138,357	8,086	10,494
Loan 324 - Moora Bowling Club SSL	76,573		3,482	7,020	73,091	69,553	1,232	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		64,117	130,225	351,702	285,594	14,685	22,645
Loan 325 - Lots 231 and 232 Roberts Street	410,000		18,083	36,400	391,917	373,600	6,711	10,425
	1,589,438	0	178,743	311,932	1,410,695	1,277,506	45,970	69,192

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

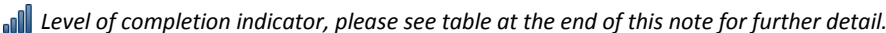














**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2017**

**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	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
<b>Governance</b>												
Parental Leave Reimbursement	Centrelink	Operating	0	0	0	0	0		0	12,107	0	0
<b>Law, Order and Public Safety</b>												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	109,500	0	63,875	109,500		109,500	45,458	(60,483)	(15,025)
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	2,331	4,000		4,000	4,000	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,270	36,810	0	21,476	36,810		36,810	24,540	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,411	10,238	0	5,971	10,238		10,238	6,825	0	0
Community Safety Grant	Dept. of Fire & Emergency Serv.	Operating - Tied	0	7,000	0	4,081	7,000		7,000	7,000	(106)	6,894
Contributions - CCTV		Non-operating	0	0	247,000	144,081	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	1,337	2,300		2,300	0	(2,345)	(2,345)
<b>Education and Welfare</b>												
Child Care Centre - Operational Support from DEEWR Qu	Health Dept. WA	Operating	0	52,000	0	30,331	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
<b>Community Amenities</b>												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	4,000	0	2,331	4,000		4,000	779	0	0
<b>Recreation and Culture</b>												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	45,000	0	26,250	45,000		45,000	26,388	(11,302)	15,086
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	10,000	0	5,831	10,000		10,000	0	(822)	5,647
Event Sponsorship	Various	Operating	0	2,500	0	1,456	2,500		2,500	3,545	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	488,000	284,662	488,000		488,000	59,301	(8,023)	51,278
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	30,000	17,500	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
<b>Transport</b>												
Street Lighting Subsidy	State Initiative	Operating	0	5,500	0	3,206	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	73,934	126,750		126,750	0	(114,420)	(114,420)
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	432,432	741,315		741,315	650,343	(584,537)	65,806
Black Spot Grants	Blackspot Grants	Non-operating	0	0	160,401	93,562	160,401		160,401	60,740	(41,339)	19,401
Regional Road Grants	Regional Road Group	Non-operating	0	0	899,653	524,783	899,653		899,653	329,761	(277,588)	52,173
<b>Economic Services</b>												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	7,500	0	4,382	7,500		7,500	6,733	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	175	300		300	0	0	0
<b>TOTALS</b>			<b>599,838</b>	<b>1,976,482</b>	<b>3,093,119</b>	<b>2,673,564</b>	<b>5,069,601</b>	<b>0</b>	<b>5,069,301</b>	<b>2,225,546</b>	<b>(1,108,788)</b>	<b>689,269</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		15,681	1,802,682	0	1,001,236	1,802,682	0	1,802,682	1,011,646	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		6,469	173,800	0	101,374	173,800	0	173,800	78,846	(75,057)	10,258
Non-operating	Non-operating Grants, Subsidies and Contributions		577,688	0	3,093,119	1,570,954	3,093,119	0	3,093,119	1,135,054	(1,033,731)	679,011
<b>TOTALS</b>			<b>599,838</b>	<b>1,976,482</b>	<b>3,093,119</b>	<b>2,673,564</b>	<b>5,069,601</b>	<b>0</b>	<b>5,069,601</b>	<b>2,225,546</b>	<b>(1,108,788)</b>	<b>689,269</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>Land and Buildings</b>								
<b>Health</b>								
 Hydrotherpay pool	30415	0	(350)	(350)	0	0	(350)	
<b>Community Amenities Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Governance</b>								
 Administration Centre Renewal	30410	0	(8,227)	(8,227)	(5,000)	(2,912)	(5,315)	
<b>Governance Total</b>		<b>0</b>	<b>(8,227)</b>	<b>(8,227)</b>	<b>(5,000)</b>	<b>(2,912)</b>	<b>(5,315)</b>	
<b>Housing</b>								
 54 Atbara Street - CCTV Installation	32312	(12,075)	0	(12,075)	(4,000)	(2,338)	(9,737)	
<b>Housing Total</b>		<b>(12,075)</b>	<b>0</b>	<b>(12,075)</b>	<b>(4,000)</b>	<b>(2,338)</b>	<b>(9,737)</b>	
<b>Law, Order And Public Safety</b>								
 Coomberdale Fire Shed	30502	(38,068)	0	(38,068)	(25,000)	(14,581)	(23,487)	
<b>Law, Order And Public Safety Total</b>		<b>(38,068)</b>	<b>0</b>	<b>(38,068)</b>	<b>(25,000)</b>	<b>(14,581)</b>	<b>(23,487)</b>	
<b>Recreation And Culture</b>								
 Swimming Pool Building Renewal	32317	0	(6,974)	(6,974)	(42,000)	(24,500)	17,526	
 Moora Recreation Centre Renewal	33361	0	(2,883)	(2,883)	(14,500)	(8,456)	5,573	
 Miling Pavilion	33318	0	(12,391)	(12,391)	(55,000)	(32,081)	19,690	
 Miling Hall	33121	0	0	0	(15,326)	(8,939)	8,939	
 Watheroo Pavilion	33340	0	(3,176)	(3,176)	(15,000)	(8,750)	5,575	
 Lions Shed - Equestrian Park	33011	0	0	0	(6,390)	(3,724)	3,724	
 Mens Shed - Moora Sports Oval	33014	(8,023)	0	(8,023)	(563,000)	(328,412)	320,389	
<b>Recreation And Culture Total</b>		<b>(8,023)</b>	<b>(25,423)</b>	<b>(33,446)</b>	<b>(711,216)</b>	<b>(414,862)</b>	<b>381,416</b>	
<b>Economic Services</b>								
 Moora Lifestyle Village Improvements	35001	0	0	0	(20,000)	(11,662)	11,662	
 Caravan Park/Chalets Renewal	34612	0	(10,595)	(10,595)	(14,600)	(8,512)	(2,083)	
 Lots 231 and 232 Roberts Street Settlement Fees	32306	(42,811)	0	(42,811)	0	0	(42,811)	
<b>Transport Total</b>		<b>(42,811)</b>	<b>(10,595)</b>	<b>(53,407)</b>	<b>(34,600)</b>	<b>(20,174)</b>	<b>(33,233)</b>	
<b>Land and Buildings Total</b>		<b>(100,977)</b>	<b>(44,595)</b>	<b>(145,573)</b>	<b>(779,816)</b>	<b>(454,867)</b>	<b>309,294</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>Drainage/Culverts</b>								
	<b>Transport</b>							
	Drainage Construction	33914	0	0	0	(79,627)	(46,438)	46,438
	<b>Transport Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(79,627)</b>	<b>(46,438)</b>	<b>46,438</b>
	<b>Drainage/Culverts Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(79,627)</b>	<b>(46,438)</b>	<b>46,438</b>
<b>Footpaths</b>								
	<b>Transport</b>							
	Footpath Construction	33916	(42,338)	0	(42,338)	(341,928)	(199,416)	157,078
	<b>Transport Total</b>		<b>(42,338)</b>	<b>0</b>	<b>(42,338)</b>	<b>(341,928)</b>	<b>(199,416)</b>	<b>157,078</b>
	<b>Footpaths Total</b>		<b>(42,338)</b>	<b>0</b>	<b>(42,338)</b>	<b>(341,928)</b>	<b>(199,416)</b>	<b>157,078</b>
<b>Furniture &amp; Office Equip.</b>								
	<b>Governance</b>							
	Computer Hardware Replacement	30402	0	(6,043)	(6,043)	(67,515)	(39,389)	33,346
	<b>Governance Total</b>		<b>0</b>	<b>(6,043)</b>	<b>(6,043)</b>	<b>(67,515)</b>	<b>(39,389)</b>	<b>33,346</b>
	<b>Furniture &amp; Office Equip. Total Governance</b>		<b>0</b>	<b>(6,043)</b>	<b>(6,043)</b>	<b>(67,515)</b>	<b>(39,389)</b>	<b>33,346</b>
	<b>Governance</b>							
	Administration Vehicle Replacement	30401	0	(144,832)	(144,832)	(137,000)	(79,926)	(64,906)
	<b>Governance Total</b>		<b>0</b>	<b>(144,832)</b>	<b>(144,832)</b>	<b>(137,000)</b>	<b>(79,926)</b>	<b>(64,906)</b>
<b>Law, Order And Public Safety</b>								
	Replacement Ranger Ute	30604	0	(61,168)	(61,168)	(55,000)	(32,081)	(29,087)
	Koojan Fire Truck	34704	0	0	0	(400,000)	0	0
	<b>Law, Order And Public Safety Total</b>		<b>0</b>	<b>(61,168)</b>	<b>(61,168)</b>	<b>(455,000)</b>	<b>(32,081)</b>	<b>(29,087)</b>
<b>Health</b>								
	Doctors car	33362	0	(20,890)	(20,890)	(30,000)	(17,500)	(3,390)
	<b>Health Total</b>		<b>0</b>	<b>(20,890)</b>	<b>(20,890)</b>	<b>(30,000)</b>	<b>(17,500)</b>	<b>(3,390)</b>
<b>Community Amenities</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>








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

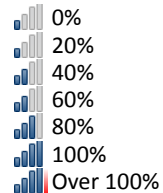
Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Recreation And Culture</b>								
 Community Bus	33327	0	(55,435)	(55,435)	(50,300)	(29,351)	(26,084)	
<b>Recreation And Culture Total</b>		<b>0</b>	<b>(55,435)</b>	<b>(55,435)</b>	<b>(50,300)</b>	<b>(29,351)</b>	<b>(26,084)</b>	
<b>Transport</b>								
 Replacement Grader	34061	0	0	0	(375,000)	0	0	
 Replacement Loader	34062	0	0	0	(255,000)	(148,750)	148,750	
 Replacement Tractor	33319	0	(53,500)	(53,500)	(60,000)	(35,000)	(18,500)	
 Skid Steer Loader - Broom head	34065	0	0	0	(4,500)	(2,625)	2,625	
 Skid Steer Loader - Broom head	34077	0	(7,740)	(7,740)	0	0	(7,740)	
 Minor Plant	34054	0	(27,000)	(27,000)	(49,000)	(28,588)	1,588	
<b>Transport Total</b>		<b>0</b>	<b>(88,240)</b>	<b>(88,240)</b>	<b>(743,500)</b>	<b>(214,963)</b>	<b>126,723</b>	
<b>Other Property</b>								
 Work Utes x 3	34067	0	(111,729)	(111,729)	(75,000)	(43,743)	(67,986)	
 Depot Fuel Tank and Roller Door	35950	0	(17,379)	(17,379)	(74,500)	(43,463)	26,084	
<b>Other Property Total</b>		<b>0</b>	<b>(129,108)</b>	<b>(129,108)</b>	<b>(149,500)</b>	<b>(87,206)</b>	<b>(41,902)</b>	
<b>Plant , Equip. &amp; Vehicles Total</b>		<b>0</b>	<b>(502,929)</b>	<b>(502,929)</b>	<b>(1,565,300)</b>	<b>(461,027)</b>	<b>(41,902)</b>	
<b>Public Facilities</b>								
<b>Community Amenities</b>								
 Moora Sewerage System Renewal	39521	0	(15,443)	(15,443)	(149,000)	(86,912)	71,469	
 Electronic Community Notice Board	33720	0	0	0	(20,000)	(11,662)	11,662	
 Watheroo Tip Upgrade	33010	(1,749)	0	(1,749)	(20,000)	(11,662)	9,913	
<b>Community Amenities Total</b>		<b>(1,749)</b>	<b>(15,443)</b>	<b>(17,192)</b>	<b>(189,000)</b>	<b>(110,236)</b>	<b>93,044</b>	
<b>Law and Order</b>								
 CCTV and Security Improvement	30705	0	0	0	(300,000)	(175,000)	175,000	
<b>Law and Order Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(300,000)</b>	<b>(175,000)</b>	<b>175,000</b>	
<b>Economic Services</b>								
 Entry Statements	34604	0	0	0	(20,000)	(11,662)	11,662	
 Industrial Park - Signage	35260	0	0	0	(40,000)	(23,331)	23,331	
<b>Economic Services Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(60,000)</b>	<b>(34,993)</b>	<b>34,993</b>	
<b>Recreation And Culture</b>								
 Renewal Park Infrastructure	33308	0	(500)	(500)	(30,000)	(17,493)	16,993	
 Skate Park - Watheroo	33305	0	0	0	(5,000)	(2,912)	2,912	
<b>Recreation And Culture Total</b>		<b>0</b>	<b>(500)</b>	<b>(500)</b>	<b>(35,000)</b>	<b>(20,405)</b>	<b>19,905</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>Transport</b>									
 Moora Airstip	33901	(114,420)	0	(114,420)	(221,823)	(129,381)	14,961		
<b>Transport Total</b>		<b>(114,420)</b>	<b>0</b>	<b>(114,420)</b>	<b>(221,823)</b>	<b>(129,381)</b>	<b>14,961</b>		
<b>Other Property</b>									
 Remediation of Contamination - Depot	35951	0	(1,385)	(1,385)	(30,000)	(17,500)	16,115		
<b>Other Property Total</b>		<b>0</b>	<b>(1,385)</b>	<b>(1,385)</b>	<b>(30,000)</b>	<b>(17,500)</b>	<b>16,115</b>		
<b>Public Facilities Total</b>		<b>(116,169)</b>	<b>(17,328)</b>	<b>(133,497)</b>	<b>(835,823)</b>	<b>(487,515)</b>	<b>354,018</b>		
<b>Roads (Non Town)</b>									
<b>Transport</b>									
 Regional Road Group (Moora-Miling/Merewana)	33910	0	(277,588)	(277,588)	(1,216,202)	(709,422)	431,834		
 Black Spot (Toodyay - Bindi Bindi/Merewana)	33911	0	(41,339)	(41,339)	(233,467)	(136,157)	94,818		
 Roads To Recovery (Dalwallinu West/Airstrip)	33913	0	(584,537)	(584,537)	(952,313)	(555,485)	(29,052)		
<b>Transport Total</b>		<b>0</b>	<b>(903,464)</b>	<b>(903,464)</b>	<b>(2,401,982)</b>	<b>(1,401,064)</b>	<b>497,600</b>		
<b>Roads (Non Town) Total</b>		<b>0</b>	<b>(903,464)</b>	<b>(903,464)</b>	<b>(2,401,982)</b>	<b>(1,401,064)</b>	<b>497,600</b>		
<b>Town Streets</b>									
<b>Transport</b>									
 Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(80,905)	(47,187)	47,187		
 Micro Surfacing Town Streets	33918	0	(401)	(401)	(403,826)	(235,557)	235,156		
<b>Transport Total</b>		<b>0</b>	<b>(401)</b>	<b>(401)</b>	<b>(484,731)</b>	<b>(282,744)</b>	<b>282,343</b>		
<b>Town Streets Total</b>		<b>0</b>	<b>(401)</b>	<b>(401)</b>	<b>(484,731)</b>	<b>(282,744)</b>	<b>282,343</b>		
<b>Capital Expenditure Total</b>		<b>(259,484)</b>	<b>(1,474,759)</b>	<b>(1,734,244)</b>	<b>(6,556,722)</b>	<b>(3,372,460)</b>	<b>1,638,216</b>		



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