

**SHIRE OF MOORA**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 June 2017**

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

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**Shire of Moora**  
**Information Summary**  
**For the Period Ended 30 June 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 30 June 2017 of \$2,039,906.

### 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)	94%	\$	1,216,202	\$	1,144,508
Black Spot (Toodyay - Bindi Bindi/Merewana)	53%	\$	233,467	\$	123,258
Roads To Recovery (Dalwallinu West/Airstrip)	86%	\$	952,313	\$	823,112
Mens Shed - Moora Sports Oval (WIP)	5%	\$	563,000	\$	28,590
CCTV and Security Improvement	0%	\$	300,000	\$	-
<b>Grants, Subsidies and Contributions</b>					
Operating Grants, Subsidies and Contributions	145%	\$	1,988,589	\$	2,891,597
Non-operating Grants, Subsidies and Contributions	70%	\$	3,098,028	\$	2,173,152
	100%	\$	5,086,617	\$	5,064,748
Rates Levied	100%	\$	3,786,699	\$	3,800,676

*% Compares current ytd actuals to annual budget*

<b>Financial Position</b>		<b>Prior Year 30 Jun 2016</b>	<b>Current Year 30 Jun 2017</b>
Adjusted Net Current Assets	166%	\$ 1,230,098	\$ 2,039,906
Cash and Equivalent - Unrestricted	116%	\$ 1,821,706	\$ 2,111,060
Cash and Equivalent - Restricted	127%	\$ 1,629,718	\$ 2,067,067
Receivables - Rates	98%	\$ 402,620	\$ 394,623
Receivables - Other	668%	\$ 65,630	\$ 438,660
Payables	75%	\$ 698,572	\$ 524,112

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

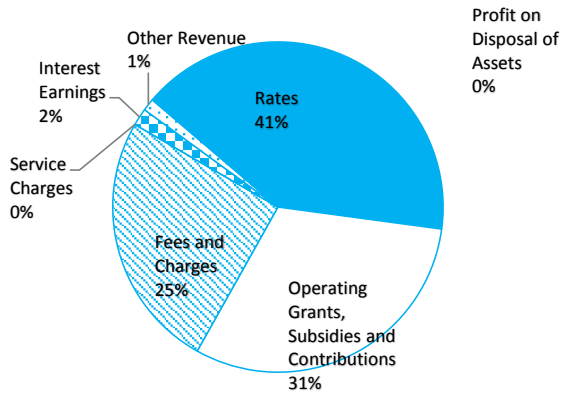
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of

## Preparation

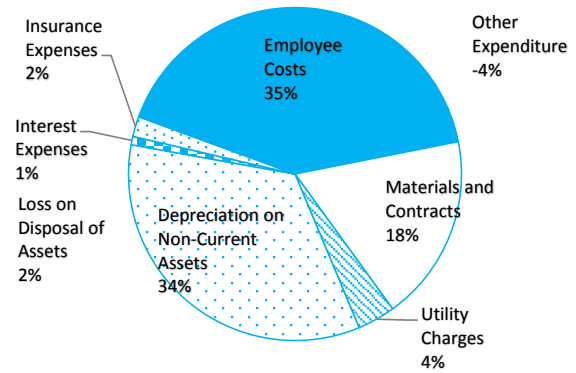
Prepared by: David Trevaskis  
 Reviewed by: David Trevaskis  
 Date prepared: 20/07/2017

**Shire of Moora  
Information Summary  
For the Period Ended 30 June 2017**

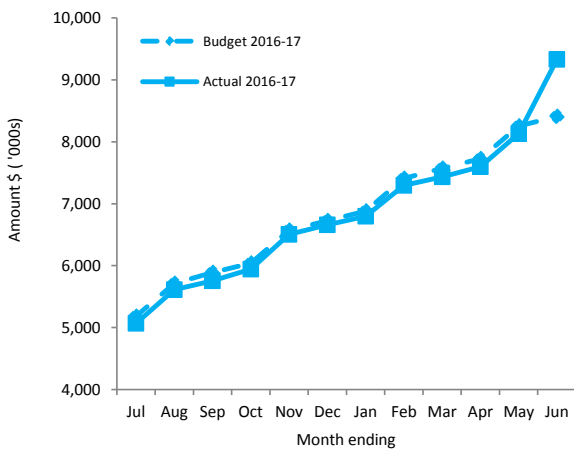
**Operating Revenue**



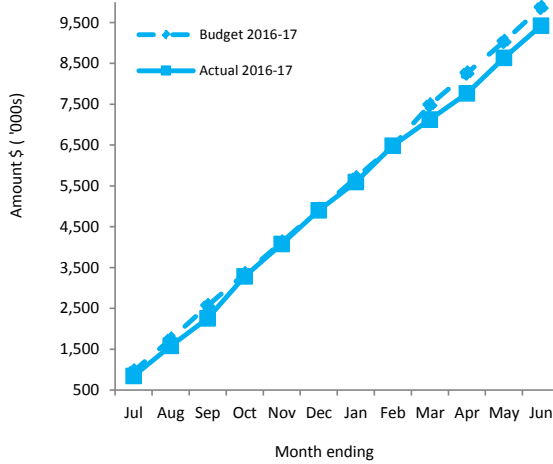
**Operating Expenditure**



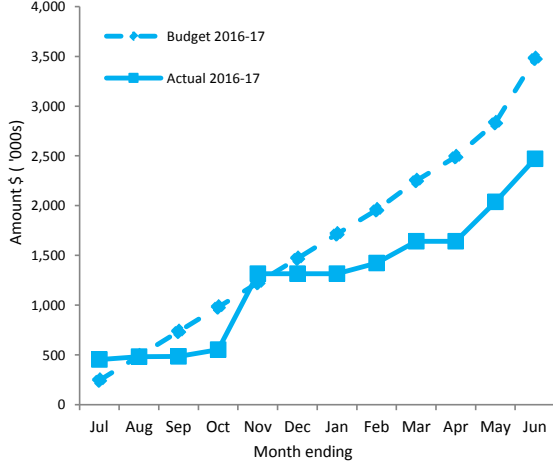
**Budget Operating Revenues -v- Actual (Refer Note 2)**



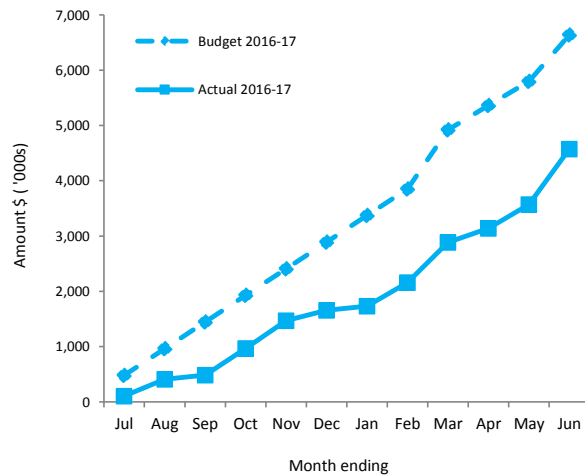
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



**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 30 June 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	1,230,098	1,230,098	1,230,098	0	0%	
<b>Revenue from operating activities</b>							
Governance		30,007	30,007	47,623	17,616	59%	▲
General Purpose Funding - Rates	9	3,786,699	3,786,699	3,800,676	13,977	0%	
General Purpose Funding - Other		1,725,629	1,725,629	2,535,380	809,751	47%	▲
Law, Order and Public Safety		294,601	294,601	289,755	(4,846)	(2%)	
Health		19,740	19,740	21,970	2,230	11%	
Education and Welfare		352,000	352,000	334,113	(17,887)	(5%)	▼
Housing		105,135	105,135	103,811	(1,324)	(1%)	
Community Amenities		1,143,582	1,143,582	1,140,292	(3,290)	(0%)	
Recreation and Culture		222,323	222,323	129,784	(92,539)	(42%)	▼
Transport		164,802	164,802	177,508	12,706	8%	▲
Economic Services		483,853	483,853	551,437	67,584	14%	▲
Other Property and Services		80,000	80,000	195,569	115,569	144%	▲
		<b>8,408,371</b>	<b>8,408,371</b>	<b>9,327,918</b>			
<b>Expenditure from operating activities</b>							
Governance		(842,560)	(842,561)	(831,386)	11,175	1%	
General Purpose Funding		(305,179)	(305,179)	(301,874)	3,305	1%	
Law, Order and Public Safety		(444,388)	(444,388)	(441,367)	3,021	1%	
Health		(100,179)	(100,179)	(94,249)	5,930	6%	▲
Education and Welfare		(477,827)	(477,827)	(408,348)	69,479	15%	▲
Housing		(97,223)	(97,223)	(87,234)	9,989	10%	▲
Community Amenities		(1,125,428)	(1,125,428)	(1,087,750)	37,678	3%	
Recreation and Culture		(1,654,726)	(1,654,726)	(1,585,217)	69,508	4%	
Transport		(4,023,547)	(4,023,547)	(3,730,687)	292,860	7%	▲
Economic Services		(1,006,354)	(756,354)	(683,175)	73,179	10%	▲
Other Property and Services		(38,061)	(38,061)	(170,827)	(132,766)	(349%)	▼
		<b>(10,115,472)</b>	<b>(9,865,471)</b>	<b>(9,422,113)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,745,450	3,745,450	3,456,624	(288,826)	(8%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	452,419	202,419	219,344	16,925	8%	▲
Adjust Provisions and Accruals		0	0	52,575	52,575		▲
<b>Amount attributable to operating activities</b>		<b>2,490,768</b>	<b>2,490,768</b>	<b>3,634,348</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	3,098,028	3,098,028	2,173,152	(924,876)	(30%)	▼
Proceeds from Disposal of Assets	8	479,864	379,455	296,956	(82,499)	(22%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(867,185)	(867,185)	(289,944)	577,241	67%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(2,886,713)	(2,418,800)	467,913	16%	▲
Infrastructure Assets - Public Facilities	13	(816,738)	(816,738)	(359,484)	457,254	56%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(341,928)	(286,459)	55,469	16%	▲
Infrastructure Assets - Drainage	13	(79,627)	(79,627)	(17,167)	62,460	78%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(1,577,759)	(1,577,759)	(1,154,892)	422,867	27%	▲
Furniture and Equipment	13	(67,515)	(67,515)	(47,905)	19,610	29%	▲
<b>Amount attributable to investing activities</b>		<b>(3,059,573)</b>	<b>(3,159,982)</b>	<b>(2,104,544)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		19,187	16,623	22,263	5,640	34%	▲
Self-Supporting Loan Principal		7,020	7,020	7,020	(0)	(0%)	
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)	(311,932)	(301,391)	(2859%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	(487,647)	(412,227)	(547%)	▼
<b>Amount attributable to financing activities</b>		<b>(660,425)</b>	<b>(62,318)</b>	<b>(719,997)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>868</b>	<b>498,566</b>	<b>2,039,906</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 30 June 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	1,230,098	1,230,098	<b>1,230,098</b>	0	0%	
<b>Revenue from operating activities</b>							
Rates	9	3,786,699	3,786,699	<b>3,800,676</b>	13,977	0%	
Operating Grants, Subsidies and Contributions	11	1,988,589	1,988,589	<b>2,891,597</b>	903,008	45%	▲
Fees and Charges		2,346,586	2,346,586	<b>2,350,790</b>	4,204	0%	
Service Charges		0	0	<b>0</b>	0		
Interest Earnings		173,597	173,597	<b>158,512</b>	(15,085)	(9%)	▼
Other Revenue		92,900	92,900	<b>113,004</b>	20,104	22%	▲
Profit on Disposal of Assets	8	20,000	20,000	<b>13,339</b>			
		<b>8,408,371</b>	<b>8,408,371</b>	<b>9,327,917</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(3,446,325)	(3,446,325)	<b>(3,595,956)</b>	(149,632)	(4%)	
Materials and Contracts		(2,304,841)	(2,304,841)	<b>(1,838,790)</b>	466,051	20%	▲
Utility Charges		(332,991)	(332,991)	<b>(373,093)</b>	(40,102)	(12%)	▼
Depreciation on Non-Current Assets		(3,745,450)	(3,745,450)	<b>(3,456,624)</b>	288,826	8%	▲
Interest Expenses		(69,192)	(69,192)	<b>(82,663)</b>	(13,471)	(19%)	▼
Insurance Expenses		(187,757)	(187,757)	<b>(197,430)</b>	(9,673)	(5%)	▼
Other Expenditure		443,503	443,503	<b>355,126</b>	(88,377)	20%	
Loss on Disposal of Assets	8	(472,419)	(222,419)	<b>(232,683)</b>			
		<b>(10,115,472)</b>	<b>(9,865,471)</b>	<b>(9,422,112)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,745,450	3,745,450	<b>3,456,624</b>	(288,826)	(8%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	452,419	202,419	<b>219,344</b>	16,925	8%	▲
Adjust Provisions and Accruals		0	0	<b>52,575</b>	52,575		▲
<b>Amount attributable to operating activities</b>		<b>2,490,768</b>	<b>2,490,768</b>	<b>3,634,348</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions	11	3,098,028	3,098,028	<b>2,173,152</b>	(924,876)	(30%)	▼
Proceeds from Disposal of Assets	8	479,864	379,455	<b>296,956</b>	(82,499)	(22%)	▼
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(867,185)	(867,185)	<b>(289,944)</b>	577,241	67%	▲
Infrastructure Assets - Roads	13	(2,886,713)	(2,886,713)	<b>(2,418,800)</b>	467,913	16%	▲
Infrastructure Assets - Public Facilities	13	(816,738)	(816,738)	<b>(359,484)</b>	457,254	56%	▲
Infrastructure Assets - Footpaths	13	(341,928)	(341,928)	<b>(286,459)</b>	55,469	16%	▲
Infrastructure Assets - Drainage	13	(79,627)	(79,627)	<b>(17,167)</b>	62,460	78%	▲
Plant and Equipment	13	(1,577,759)	(1,577,759)	<b>(1,154,892)</b>	422,867	27%	▲
Furniture and Equipment	13	(67,515)	(67,515)	<b>(47,905)</b>	19,610	29%	▲
<b>Amount attributable to investing activities</b>		<b>(3,059,573)</b>	<b>(3,159,982)</b>	<b>(2,104,544)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		0	0	<b>0</b>	0		
Proceeds from Advances		19,187	16,623	<b>22,263</b>	5,640	34%	▲
Self-Supporting Loan Principal		7,020	7,020	<b>7,020</b>	(0)	(0%)	
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>(311,932)</b>	(301,391)	(2859%)	▼
Transfer to Reserves	7	(425,000)	(75,420)	<b>(487,647)</b>	(412,227)	(547%)	▼
<b>Amount attributable to financing activities</b>		<b>(660,425)</b>	<b>(62,318)</b>	<b>(719,997)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>868</b>	<b>498,566</b>	<b>2,039,906</b>		<b>309%</b>	

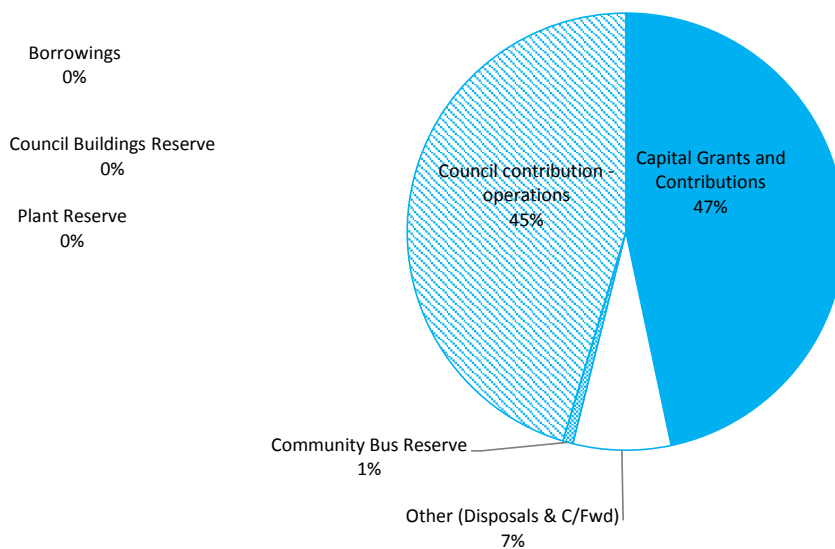
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Refer to Note 2 for an explanation of the reasons for the variance.

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 June 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	182,214	107,730	867,185	867,185	<b>289,944</b>	(577,241)
Infrastructure Assets - Roads	13	0	2,418,800	2,886,713	2,886,713	<b>2,418,800</b>	(467,913)
Infrastructure Assets - Public Facilities	13	245,851	113,633	816,738	816,738	<b>359,484</b>	(457,254)
Infrastructure Assets - Footpaths	13	286,459	0	341,928	341,928	<b>286,459</b>	(55,469)
Infrastructure Assets - Drainage	13	0	17,167	79,627	79,627	<b>17,167</b>	(62,460)
Plant and Equipment	13	0	1,154,892	1,577,759	1,577,759	<b>1,154,892</b>	(422,867)
Furniture and Equipment	13	0	47,905	67,515	67,515	<b>47,905</b>	(19,610)
<b>Capital Expenditure Totals</b>		<b>714,523</b>	<b>3,860,128</b>	<b>6,637,465</b>	<b>6,637,465</b>	<b>4,574,651</b>	<b>(2,062,814)</b>
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions				<b>3,098,028</b>	<b>3,098,028</b>	<b>2,173,152</b>	
Borrowings				<b>0</b>	<b>0</b>	<b>0</b>	
Other (Disposals & C/Fwd)				<b>379,455</b>	<b>479,864</b>	<b>296,956</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>3,159,982</b>	<b>3,009,273</b>	<b>2,054,244</b>	
<b>Capital Funding Total</b>				<b>6,637,465</b>	<b>6,637,465</b>	<b>4,574,651</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 30 June 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	17,616	59%	▲	Permanent	Insurance reimbursements received
General Purpose Funding	809,751	47%	▲	Permanent	2017/18 FAGs received in advance
Education and Welfare	(17,887)	(5%)	▼	Permanent	Child care centre revenue
Recreation and Culture	(92,539)	(42%)	▼	Permanent	Various facility fees and charges
Transport	12,706	8%	▲	Permanent	Profit on sale of Tractor and Loader
Economic Services	67,584	14%	▲	Permanent	Chalet Revenue
Other Property and Services	115,569	144%	▲	Permanent	Private works Revenue
<b>Operating Expense</b>					
Health	5,930	6%	▲	Permanent	Doctor house contribution (House was not required July to December) No payment made towards budgeted Clontarf contribution, safe house or driver program
Education and Welfare	69,479	15%	▲	Permanent	
Housing	9,989	10%	▲	Timing	Expenditure delayed (non cash variance) depreciation 170k, road maintenance 120k
Transport	292,860	7%	▲	Permanent	
Economic Services	73,179	10%	▲	Timing	Growth plan and advertising campaigns
Other Property and Services	(132,766)	(349%)	▼	Timing	Underallocated PWOH and Plant
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(924,876)	(30%)	▼	Timing	Capital project grants (mens shed/cctv/RADs and RTR) not received
Proceeds from Disposal of Assets	(82,499)	(22%)	▼	Permanent	Trade-in on loader
<b>Capital Expenses</b>					
Land and Buildings	577,241	67%	▲	Timing	Mens Shed Construction Works Delayed Dalwallinu West Road (290k). Moora Miling Road (300k - invoiced in June)
Infrastructure - Roads	467,913	16%	▲	Timing	
Infrastructure - Public Facilities	457,254	56%	▲	Timing	CCTV, Sewerage Renewal and Airstrip Works
Infrastructure - Footpaths	55,469	16%	▲	Permanent	Footpaths completed
Infrastructure - Drainage	62,460	78%	▲	Timing	Works delayed Clarke Street
Plant and Equipment	422,867	27%	▲	Permanent	Koojan fire truck not purchased
Furniture and Equipment	19,610	29%	▲	Timing	Computer replacements delayed

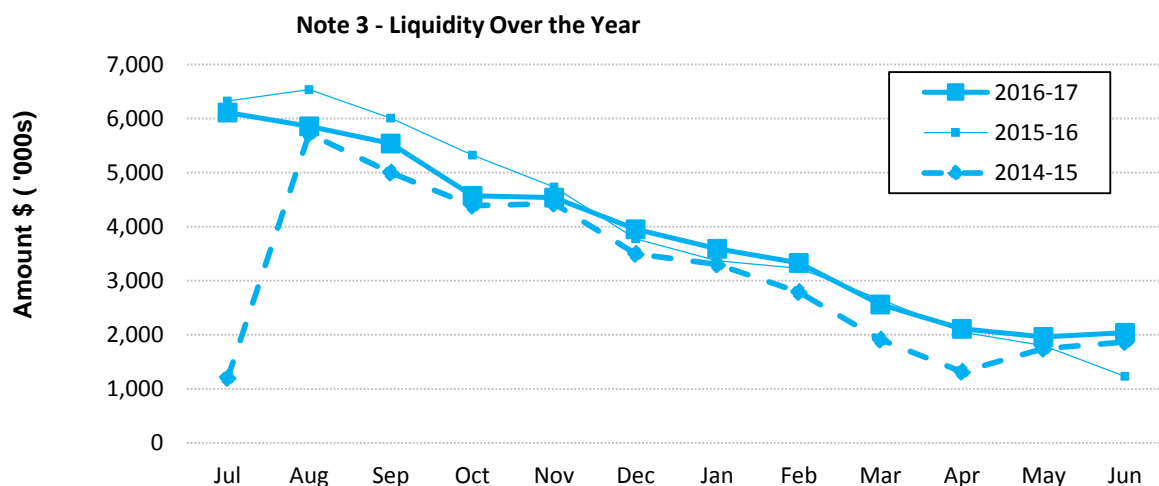


**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2017**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2016	30 Jun 2016	30 Jun 2017
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,785,184	1,785,184	1,734,412
Cash Restricted - Conditions over Grants	11	36,522	36,522	276,648
Cash Restricted	4	1,629,718	1,629,718	2,067,065
Investments Unrestricted	4	100,000	100,000	100,000
Receivables - Rates	6	402,620	402,620	394,623
Receivables - Other	6	65,630	65,630	438,660
Interest / ATO Receivable/Trust		28,748	28,748	145,201
Inventories		37,231	37,231	11,217
		4,085,652	4,085,652	5,167,827
<b>Less: Current Liabilities</b>				
Payables		(698,572)	(698,572)	(524,112)
Provisions		(615,529)	(615,529)	(619,067)
Current Portion of Long Term Borrowings		(311,933)	(311,933)	(351,222)
		(1,626,033)	(1,626,034)	(1,494,401)
Less: Cash Reserves	7	(1,629,718)	(1,629,718)	(2,067,065)
Less: Current Loans Clubs/Institutions		(24,058)	(24,058)	(30,000)
Add: Current Portion of Long Term Borrowings		311,933	311,933	351,222
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>1,230,098</b>	<b>2,039,906</b>

**Comments - Net Current Funding Position**

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2017**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Municipal Bank Account	1,110,060			1,110,060	Westpac	0.25%	At Call
Reserve Bank Account		2,067,067		2,067,067	Westpac	2.50%	At Call
Trust Bank Account			0	0	Westpac	0.00%	At Call
Cash On Hand	1,000			1,000	N/A	Nil	On Hand
<b>(b) Term Deposits</b>							
Municipal Funds	900,000			900,000	NAB	2.40%	20-Dec-17
Reserve Funds		0		0	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>2,111,060</b>	<b>2,067,067</b>	<b>0</b>	<b>4,178,127</b>			

**Comments/Notes - Investments**

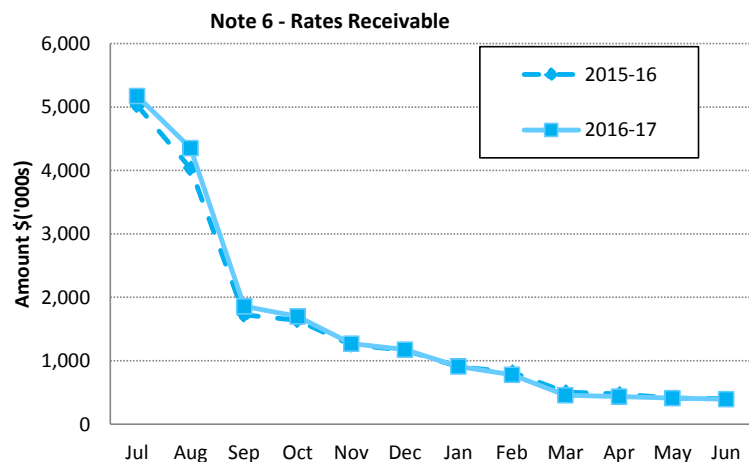
**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2017**

**Note 6: Receivables**

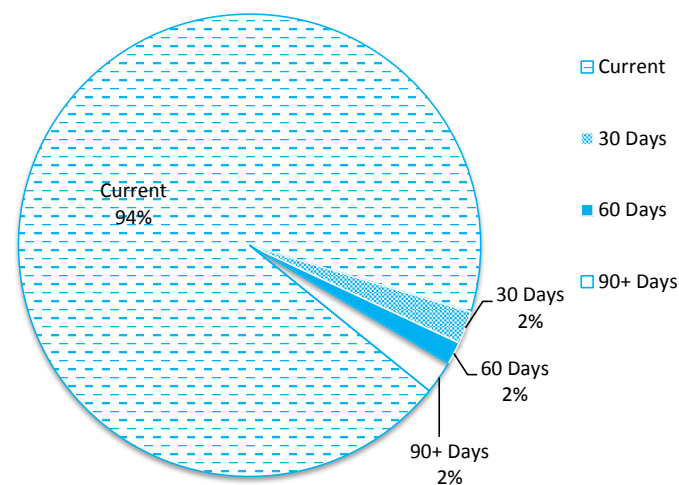
Receivables - Rates Receivable	30 Jun 2017	30 June 2016
	\$	\$
Opening Arrears Previous Years	402,620	359,408
Levied this year	4,897,408	4,831,970
Less Collections to date	(4,905,405)	(4,788,758)
Equals Current Outstanding	<b>394,623</b>	<b>402,620</b>
<b>Net Rates Collectable</b>	<b>394,623</b>	<b>402,620</b>
% Collected	92.55%	92.24%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	411,594	10,033	6,979	10,054	438,660
<b>Balance per Trial Balance</b>					
Sundry Debtors					438,660
Receivables - Other					145,201
<b>Total Receivables General Outstanding</b>					<b>583,861</b>

Amounts shown above include GST (where applicable)



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

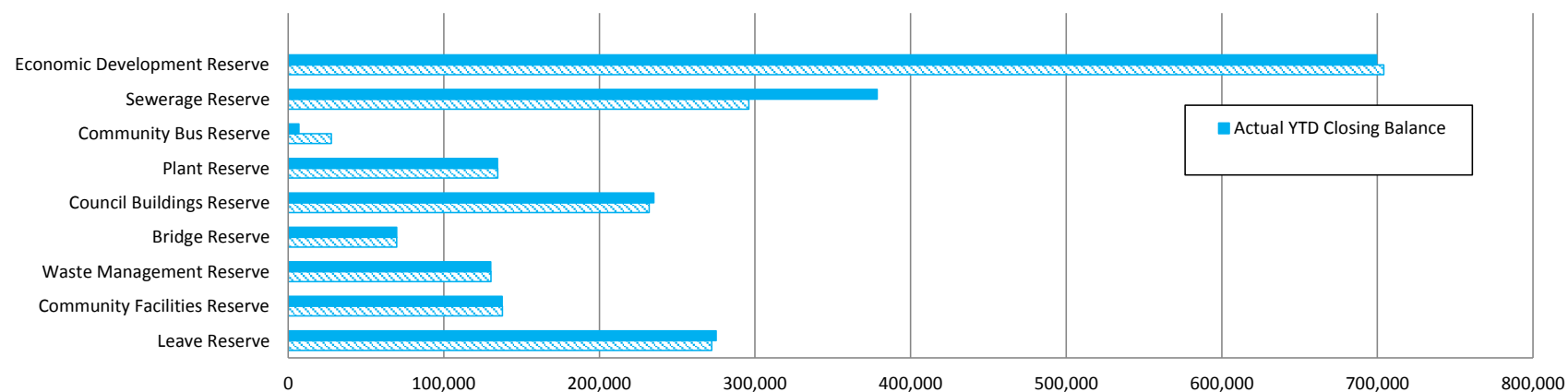


**Comments/Notes - Receivables Rates**

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 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	5,921	150,000	150,000	0	0	272,204	275,125
Community Facilities Reserve	133,493	4,200	4,022	0	0	0	0	137,693	137,515
Waste Management Reserve	126,336	4,000	3,806	0	0	0	0	130,336	130,142
Bridge Reserve	67,688	2,000	2,039	0	0	0	0	69,688	69,727
Council Buildings Reserve	31,019	1,000	4,040	200,000	200,000	0	0	232,019	235,059
Plant Reserve	130,630	4,000	3,936	0	0	0	0	134,630	134,566
Community Bus Reserve	56,222	1,800	913	20,000	0	(50,300)	(50,300)	27,722	6,835
Sewerage Reserve	286,028	10,000	8,618	0	83,891	0	0	296,028	378,537
Economic Development Reserve	679,098	25,000	20,461	0	0	0	0	704,098	699,559
	<b>1,629,718</b>	<b>55,000</b>	<b>53,756</b>	<b>370,000</b>	<b>433,891</b>	<b>(50,300)</b>	<b>(50,300)</b>	<b>2,004,418</b>	<b>2,067,065</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 30 June 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)	22,449	16,364	0	(6,085)
40182	MES Vehicle	28,599	21,364	0	(7,235)	28,599	21,364	0	(7,235)
40179	MDS Vehicle	22,699	15,455	0	(7,245)	22,699	15,454	0	(7,245)
40184	Asset Manager Vehicle	27,616	23,636	0	(3,979)	27,616	23,635	0	(3,981)
70022	Doctors Vehicle	11,195	8,183	0	(3,012)	11,195	8,183	0	(3,012)
50046	Ranger Ute	28,395	21,364	0	(7,031)	28,355	21,324	0	(7,031)
100044	Community Bus	0	0			0	20,000	20,000	0
113018	Ride on Mower	0	0			0	0	0	0
120204	Grader	77,950	75,000	0	(2,950)	77,950	77,950	0	
120208	Loader	29,334	40,000	10,666	0	80,000	80,000	0	0
113020	Tractor	13,019	15,000	1,981	0	15,000	15,000	0	0
135005	Industrial Block - 162 Melbourne St	0	0			185,000	60,000	0	(125,000)
135007	Industrial Block - 163 Melbourne St	0	0			185,000	60,000	0	(125,000)
120305	Work Ute 1 (M874)	17,380	15,000	0	(2,380)	17,380	15,000	0	(2,380)
120306	Work Ute 2 (M875)	17,380	15,000	0	(2,380)	17,380	15,000	0	(2,380)
120300	Work Ute 3					0	0	0	0
120310	Work Supervisor Ute	32,000	29,091	0	(2,909)	32,000	29,091	0	(2,909)
120162	MetroCount Traffic Counter	259	750	491	0	750	750	0	0
120212	MetroCount Traffic Counter	549	750	201	0	750	750	0	0
	<b>Furniture and Equipment</b>								
40197	Administration office server	7,315	0	0	(7,315)	0	0	0	0

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2017**

**Note 8: Disposal of Assets**

<b>Land and Buildings</b>									
110017	Coomberdale Community Hall	180,162	0	0	(180,162)	180,162	0	0	(180,162)
		<b>248,237</b>	<b>296,956</b>	<b>13,339</b>	<b>(232,683)</b>	<b>932,285</b>	<b>479,865</b>	<b>20,000</b>	<b>(472,420)</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 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		21,585	21,585	132,895	132,895	11,928	10,293	
Loan 326 - 92 Roberts Street (Doctors House)	200,000		17,756	17,756	182,244	182,244	6,461	5,085	
<b>Recreation and Culture</b>									
Loan 314 - Moora Town Hall Upgrade	138,468		43,205	43,205	95,263	95,263	8,677	7,863	
Loan 315 - Town Hall Upgrade	194,098		55,741	55,741	138,357	138,357	12,203	10,494	
Loan 324 - Moora Bowling Club SSL	76,573		7,020	7,020	69,553	69,553	3,126	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		130,225	130,225	285,594	285,594	26,892	22,645	
Loan 325 - Lots 231 and 232 Roberts Street	410,000		36,400	36,400	373,600	373,600	13,246	10,425	
	1,589,438	0	311,932	311,932	1,277,506	1,277,506	82,663	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 June 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		(d)+(e)	Revenue	(Expended)
			(a)				(d)	(e)	(d)+(e)	(c)	(a)+(b)+(c)	
				\$	\$	\$				\$	\$	
<b>General Purpose Funding</b>												
Grants Commission Grant Needs	WALGGC	Operating	0	796,667	0	796,667	796,667		796,667	1,205,332	0	0
Grants Commission - Road Formula	WALGGC	Operating	0	703,846	0	703,846	703,846		703,846	1,096,407	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	12,107	0	12,107	12,107		12,107	12,107	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	0	0	0	0	0		0	19,266	0	19,266
<b>Law, Order and Public Safety</b>												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	109,500	0	109,500	109,500		109,500	91,192	(107,666)	0
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	4,000	4,000		4,000	4,000	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,270	36,810	0	36,810	36,810		36,810	49,125	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,411	10,238	0	10,238	10,238		10,238	13,625	0	0
Community Safety Grant	Dept. of Fire & Emergency Serv.	Operating - Tied	0	7,000	0	7,000	7,000		7,000	7,000	(106)	6,894
Contributions - CCTV		Non-operating	0	0	247,000	247,000	247,000		247,000	123,636	0	123,636
FESA Plant & Equipment Grant	Dept. of Fire & Emergency Serv.	Non-operating	0	0	400,000	400,000	400,000		400,000	0	0	0
FESA Buildings Grant (Coomberdale Shed)	Dept. of Fire & Emergency Serv.	Non-operating	0	0	0	0	0		0	28,330	(38,927)	0
<b>Health</b>												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	2,300	0	2,300	2,300		2,300	6,500	(3,903)	0
<b>Education and Welfare</b>												
Child Care Centre - Operational Support from DEEWR Q	Health Dept. WA	Operating	0	52,000	0	52,000	52,000		52,000	49,862	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	0	0	0	0	0		0	20,000	0	20,000
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	0	0	0	0	0		0	0	0	0
Reconciliation Week Grant	Prime minister and cabinet	Non-operating	0	0	0	0	0		0	4,545	(5,244)	0
<b>Community Amenities</b>												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	4,000	0	4,000	4,000		4,000	779	0	0
<b>Recreation and Culture</b>												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	45,000	0	45,000	45,000		45,000	26,388	(25,670)	718
Community Contributions	Various	Operating	0	0	0	0	0		0	9,300	0	0
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	10,000	0	10,000	10,000		10,000	0	(5,099)	1,370
Event Sponsorship	Various	Operating	0	2,500	0	2,500	2,500		2,500	4,159	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	488,000	488,000	488,000		488,000	89,301	(28,590)	60,711
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	34,909	34,909	34,909		34,909	34,909	(31,974)	2,935
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	5,500	5,500		5,500	6,161	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	126,750	126,750		126,750	126,750	(126,750)	0
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	741,315	741,315		741,315	829,044	(823,112)	5,932
Black Spot Grants	Blackspot Grants	Non-operating	0	0	160,401	160,401	160,401		160,401	80,671	(123,258)	0
Regional Road Grants	Regional Road Group	Non-operating	0	0	899,653	899,653	899,653		899,653	855,965	(1,144,508)	0
<b>Economic Services</b>												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	7,500	0	7,500	7,500		7,500	11,349	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	300	300		300	0	0	0
Crossover contributions	Various	Operating	0	0	0	0	0		0	687	0	0
<b>Other Property and Services</b>												
Insurance reimbursements	LGIS	Operating	0	0	0	0	0		0	57,941	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	0	0	0	0	0		0	20,814	0	20,814
<b>TOTALS</b>			<b>36,522</b>	<b>1,988,589</b>	<b>3,098,028</b>	<b>5,086,617</b>	<b>5,086,617</b>	<b>0</b>	<b>5,086,617</b>	<b>5,064,748</b>	<b>(2,464,806)</b>	<b>276,648</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		15,681	1,814,789	0	1,814,789	1,814,789	0	1,814,789	2,700,437	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		6,469	173,800	0	173,800	173,800	0	173,800	191,160	(142,443)	69,063
Non-operating	Non-operating Grants, Subsidies and Contributions		14,372	0	3,098,028	3,098,028	3,098,028	0	3,098,028	2,173,152	(2,322,363)	207,586
<b>TOTALS</b>			<b>36,522</b>	<b>1,988,589</b>	<b>3,098,028</b>	<b>5,086,617</b>	<b>5,086,617</b>	<b>0</b>	<b>5,086,617</b>	<b>5,064,748</b>	<b>(2,464,806)</b>	<b>276,648</b>



SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2017

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>Health</b>								
 Hydrotherpay pool (WIP)	30415	0	(12,385)	(12,385)	0	0	(12,385)	
<b>Health 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	(14,427)	(14,427)	(11,000)	(11,000)	(3,427)	
<b>Governance Total</b>		<b>0</b>	<b>(14,427)</b>	<b>(14,427)</b>	<b>(11,000)</b>	<b>(11,000)</b>	<b>(3,427)</b>	
<b>Housing</b>								
 39 Atbara Street Renewal	32312	(15,475)	0	(15,475)	(14,000)	(14,000)	(1,475)	
<b>Housing Total</b>		<b>(15,475)</b>	<b>0</b>	<b>(15,475)</b>	<b>(14,000)</b>	<b>(14,000)</b>	<b>(1,475)</b>	
<b>Law, Order And Public Safety</b>								
 Coomberdale Fire Shed	30502	(38,927)	0	(38,927)	(38,558)	(38,558)	(369)	
<b>Law, Order And Public Safety Total</b>		<b>(38,927)</b>	<b>0</b>	<b>(38,927)</b>	<b>(38,558)</b>	<b>(38,558)</b>	<b>(369)</b>	
<b>Education</b>								
 Childcare Centre Renewal	31708	(2,131)	0	(2,131)	0	0	(2,131)	
<b>Education Total</b>		<b>(2,131)</b>	<b>0</b>	<b>(2,131)</b>	<b>0</b>	<b>0</b>	<b>(2,131)</b>	
<b>Community Amenities</b>								
 Dog pound renewal	30601	(2,178)	0	(2,178)	0	0	(2,178)	
<b>Community Amenities Total</b>		<b>(2,178)</b>	<b>0</b>	<b>(2,178)</b>	<b>0</b>	<b>0</b>	<b>(2,178)</b>	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 June 2017

Attachment 9.1.2











**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment	
		New/Upgrad	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance		
		e							
		\$	\$	\$	\$	\$	\$		
<b>Recreation And Culture</b>									
 Swimming Pool Building Renewal	32317	0	0	0	(42,000)	(42,000)	42,000		
 MPAC Renewal	33117	0	(4,067)	(4,067)	0	0	(4,067)		
 Youth Centre Renewal	32001	0	0	0	0	0	0		
 Moora Oval Grandstand	33328	0	(5,098)	(5,098)	0	0	(5,098)		
 Moora Recreation Centre Renewal	33361	0	(2,883)	(2,883)	(14,500)	(14,500)	11,617		
 Miling Pavilion	33318	0	(55,099)	(55,099)	(55,000)	(55,000)	(99)		
 Miling Hall	33121	0	0	0	(15,326)	(15,326)	15,326		
 Watheroo Pavilion	33340	0	(3,176)	(3,176)	(15,000)	(15,000)	11,825		
 Lions Shed - Equestrian Park	33011	(18,830)	0	(18,830)	(6,390)	(6,390)	(12,440)		
 Mens Shed - Moora Sports Oval (WIP)	33014	(28,590)	0	(28,590)	(563,000)	(563,000)	534,410		
<b>Recreation And Culture Total</b>			<b>(47,420)</b>	<b>(70,323)</b>	<b>(117,742)</b>	<b>(711,216)</b>	<b>(711,216)</b>	<b>593,474</b>	
<b>Economic Services</b>									
 Moora Lifestyle Village Improvements	35001	0	0	0	(20,000)	(20,000)	20,000		
 Caravan Park/Chalets Renewal	34612	0	(10,595)	(10,595)	(14,600)	(14,600)	4,005		
 Land acquisitions and improvements	32306	(58,403)	0	(58,403)	(57,811)	(57,811)	(592)		
<b>Economic Services Total</b>			<b>(58,403)</b>	<b>(10,595)</b>	<b>(68,999)</b>	<b>(92,411)</b>	<b>(92,411)</b>	<b>23,413</b>	
<b>Other Property</b>									
 Depot Workshed Garage Door	34030	(17,681)	0	(17,681)	0	0	(17,681)		
<b>Other Property Total</b>			<b>(17,681)</b>	<b>0</b>	<b>(17,681)</b>	<b>0</b>	<b>0</b>	<b>(17,681)</b>	
<b>Land and Buildings Total</b>			<b>(182,214)</b>	<b>(107,730)</b>	<b>(289,944)</b>	<b>(867,185)</b>	<b>(867,185)</b>	<b>577,241</b>	
<b>Drainage/Culverts</b>									
<b>Transport</b>									
 Drainage Construction	33914	0	(17,167)	(17,167)	(79,627)	(79,627)	62,460		
<b>Transport Total</b>			<b>0</b>	<b>(17,167)</b>	<b>(17,167)</b>	<b>(79,627)</b>	<b>(79,627)</b>	<b>62,460</b>	
<b>Drainage/Culverts Total</b>			<b>0</b>	<b>(17,167)</b>	<b>(17,167)</b>	<b>(79,627)</b>	<b>(79,627)</b>	<b>62,460</b>	

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2017

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	(286,459)	0	(286,459)	(341,928)	(341,928)	55,469	
<b>Transport Total</b>		<b>(286,459)</b>	<b>0</b>	<b>(286,459)</b>	<b>(341,928)</b>	<b>(341,928)</b>	<b>55,469</b>	
 <b>Footpaths Total</b>		<b>(286,459)</b>	<b>0</b>	<b>(286,459)</b>	<b>(341,928)</b>	<b>(341,928)</b>	<b>55,469</b>	
<b>Furniture &amp; Office Equip.</b>								
<b>Governance</b>								
 Computer Hardware Replacement	30402	0	(47,905)	(47,905)	(67,515)	(67,515)	19,610	
<b>Governance Total</b>		<b>0</b>	<b>(47,905)</b>	<b>(47,905)</b>	<b>(67,515)</b>	<b>(67,515)</b>	<b>19,610</b>	
 <b>Furniture &amp; Office Equip. Total</b>		<b>0</b>	<b>(47,905)</b>	<b>(47,905)</b>	<b>(67,515)</b>	<b>(67,515)</b>	<b>19,610</b>	
<b>Plant , Equip. &amp; Vehicles</b>								
<b>Governance</b>								
 Administration Vehicle Replacement	30401	0	(144,832)	(144,832)	(144,832)	(144,832)	(0)	
<b>Governance Total</b>		<b>0</b>	<b>(144,832)</b>	<b>(144,832)</b>	<b>(144,832)</b>	<b>(144,832)</b>	<b>(0)</b>	
<b>Law, Order And Public Safety</b>								
 Replacement Ranger Ute	30604	0	(61,168)	(61,168)	(61,168)	(61,168)	0	
 Koojan Fire Truck	34704	0	0	0	(400,000)	(400,000)	400,000	
<b>Law, Order And Public Safety Total</b>		<b>0</b>	<b>(61,168)</b>	<b>(61,168)</b>	<b>(461,168)</b>	<b>(461,168)</b>	<b>400,000</b>	
<b>Health</b>								
 Doctors car	33362	0	(20,890)	(20,890)	(20,890)	(20,890)	(0)	
<b>Health Total</b>		<b>0</b>	<b>(20,890)</b>	<b>(20,890)</b>	<b>(20,890)</b>	<b>(20,890)</b>	<b>(0)</b>	
<b>Community Ammenities</b>								
 Sewerage plant and equipment	39520	0	(53,036)	(53,036)	(19,086)	(19,086)	(33,950)	
<b>Community Amenities Total</b>		<b>0</b>	<b>(53,036)</b>	<b>(53,036)</b>	<b>(19,086)</b>	<b>(19,086)</b>	<b>(33,950)</b>	
<b>Recreation And Culture</b>								
 Community Bus	33327	0	(55,435)	(55,435)	(55,435)	(55,435)	(0)	
<b>Recreation And Culture Total</b>		<b>0</b>	<b>(55,435)</b>	<b>(55,435)</b>	<b>(55,435)</b>	<b>(55,435)</b>	<b>(0)</b>	

SHIRE OF MOORA  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 30 June 2017

Attachment 9.1.2


















Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Transport</b>								
 Replacement Grader	34061	0	(350,000)	(350,000)	(350,000)	(350,000)	0	
 Replacement Loader	34062	0	(207,522)	(207,522)	(255,000)	(255,000)	47,478	
 Replacement Tractor	33319	0	(53,500)	(53,500)	(53,500)	(53,500)	0	
 Skid Steer Loader - Broom head	34065	0	(7,225)	(7,225)	(4,500)	(4,500)	(2,725)	
 Metro Traffic Classifiers	34077	0	(7,740)	(7,740)	(7,740)	(7,740)	0	
 Ride on Mower	34054	0	(27,000)	(27,000)	(49,000)	(49,000)	22,000	
<b>Transport Total</b>		<b>0</b>	<b>(652,987)</b>	<b>(652,987)</b>	<b>(719,740)</b>	<b>(719,740)</b>	<b>66,753</b>	
<b>Other Property</b>								
 Work Utes x 3	34067	0	(151,766)	(151,766)	(139,229)	(139,229)	(12,537)	
 Depot Fuel Tank and Roller Door	35950	0	(14,779)	(14,779)	(17,379)	(17,379)	2,600	
<b>Other Property Total</b>		<b>0</b>	<b>(166,545)</b>	<b>(166,545)</b>	<b>(156,608)</b>	<b>(156,608)</b>	<b>(9,937)</b>	
<b>Plant , Equip. &amp; Vehicles Total</b>		<b>0</b>	<b>(1,154,892)</b>	<b>(1,154,892)</b>	<b>(1,577,759)</b>	<b>(1,577,759)</b>	<b>422,867</b>	
<b>Public Facilities</b>								
<b>Community Amenities</b>								
 Moora Sewerage System Renewal	39521	0	(69,475)	(69,475)	(129,915)	(129,915)	60,440	
 Electronic Community Notice Board	33720	0	0	0	(20,000)	(20,000)	20,000	
 Watheroo Tip Upgrade	33010	(8,589)	0	(8,589)	(20,000)	(20,000)	11,411	
<b>Community Amenities Total</b>		<b>(8,589)</b>	<b>(69,475)</b>	<b>(78,063)</b>	<b>(169,915)</b>	<b>(169,915)</b>	<b>91,852</b>	
<b>Law and Order</b>								
 CCTV and Security Improvement	30705	0	0	0	(300,000)	(300,000)	300,000	
<b>Law and Order Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(300,000)</b>	<b>(300,000)</b>	<b>300,000</b>	
<b>Economic Services</b>								
 Entry Statements	34604	0	0	0	(20,000)	(20,000)	20,000	
 Industrial Park - Signage	35260	0	0	0	(40,000)	(40,000)	40,000	
<b>Economic Services Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(60,000)</b>	<b>(60,000)</b>	<b>60,000</b>	

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2017

Attachment 9.1.2

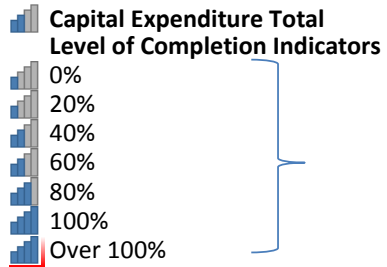
Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrada	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Recreation And Culture</b>								
	Renewal Park Infrastructure	33308	0	0	0	(30,000)	(30,000)	30,000
	32000 Litre Water Tank Nardy / Miling	30504	0	(3,693)	(3,693)	0	0	(3,693)
	Youth Building Flag Poles	31707	0	(5,244)	(5,244)	0	0	(5,244)
	Swimming pool hoist (WIP)		0	(6,974)	(6,974)	0	0	(6,974)
	Swimming pool - surface renewal (WIP)		0	(25,000)	(25,000)	0	0	(25,000)
	Swimming Pool Drink Fountain	32316	0	(3,248)	(3,248)	0	0	(3,248)
	Skate Park Moora	33305	0	0	0	(5,000)	(5,000)	5,000
	<b>Recreation And Culture Total</b>		<b>0</b>	<b>(44,159)</b>	<b>(44,159)</b>	<b>(35,000)</b>	<b>(35,000)</b>	<b>(9,159)</b>
<b>Transport</b>								
	Moora Airstip (WIP)	33901	(237,262)	0	(237,262)	(221,823)	(221,823)	(15,439)
	<b>Transport Total</b>		<b>(237,262)</b>	<b>0</b>	<b>(237,262)</b>	<b>(221,823)</b>	<b>(221,823)</b>	<b>(15,439)</b>
<b>Other Property</b>								
	Remediation of Contamination - Depot	35951	0	0	0	(30,000)	(30,000)	30,000
	<b>Other Property Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>30,000</b>
	<b>Public Facilities Total</b>		<b>(245,851)</b>	<b>(113,633)</b>	<b>(359,484)</b>	<b>(816,738)</b>	<b>(816,738)</b>	<b>457,254</b>
<b>Roads (Non Town)</b>								
<b>Transport</b>								
	Regional Road Group (Moora-Miling/Merewana)	33910	0	(1,144,508)	(1,144,508)	(1,216,202)	(1,216,202)	71,694
	Black Spot (Toodyay - Bindi Bindi/Merewana)	33911	0	(123,258)	(123,258)	(233,467)	(233,467)	110,209
	Roads To Recovery (Dalwallinu West/Airstrip)	33913	0	(823,112)	(823,112)	(952,313)	(952,313)	129,201
	<b>Transport Total</b>		<b>0</b>	<b>(2,090,879)</b>	<b>(2,090,879)</b>	<b>(2,401,982)</b>	<b>(2,401,982)</b>	<b>311,103</b>
	<b>Roads (Non Town) Total</b>		<b>0</b>	<b>(2,090,879)</b>	<b>(2,090,879)</b>	<b>(2,401,982)</b>	<b>(2,401,982)</b>	<b>311,103</b>
<b>Town Streets</b>								
<b>Transport</b>								
	Mcperson Street - Widen, Seal and Kerb	33917	0	0	0	(80,905)	(80,905)	80,905
	Micro Surfacing Town Streets	33918	0	(327,922)	(327,922)	(403,826)	(403,826)	75,904
	<b>Transport Total</b>		<b>0</b>	<b>(327,922)</b>	<b>(327,922)</b>	<b>(484,731)</b>	<b>(484,731)</b>	<b>156,810</b>
	<b>Town Streets Total</b>		<b>0</b>	<b>(327,922)</b>	<b>(327,922)</b>	<b>(484,731)</b>	<b>(484,731)</b>	<b>156,810</b>

SHIRE OF MOORA  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 30 June 2017

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Capital Expenditure Total</b>		(714,523)	(3,860,128)	(4,574,651)	(6,637,465)	(6,637,465)	2,062,814	



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