

SHIRE OF MOORA

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

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

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Shire of Moora
Information Summary
For the Period Ended 31 October 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 October 2017 of \$5,296,738.

Items of Significance

The material variance adopted by the Shire of Moora for the 2017/18 year is \$5,000 or 5% whichever is the greater. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

| | % Collected / | Completed | Annual Budget | YTD Budget | YTD Actual |
|---|------------------|-----------|---------------|------------|------------|
| Significant Projects | | | | | |
| Regional Road Group (Moora-Miling) | 19% | \$ | 982,568 | \$ | 327,516 |
| Roads To Recovery (Barberton East Road) | 0% | \$ | 634,030 | \$ | 211,340 |
| Hydrotherapy pool | 0% | \$ | 1,800,000 | \$ | 600,000 |
| Mens Shed - Moora Sports Oval | 7% | \$ | 530,000 | \$ | 176,664 |
| CCTV and Security Improvement | 55% | \$ | 277,942 | \$ | 92,644 |
| Grants, Subsidies and Contributions | | | | | |
| Operating Grants, Subsidies and Contributions | 33% | \$ | 1,174,180 | \$ | 391,615 |
| Non-operating Grants, Subsidies and Contributions | 10% | \$ | 2,745,317 | \$ | 915,096 |
| | 17% | \$ | 3,919,497 | \$ | 1,306,711 |
| Rates Levied | 98% | \$ | 3,883,287 | \$ | 3,883,287 |
| | | \$ | | \$ | 3,800,557 |

% Compares current ytd actuals to annual budget

| Financial Position | | Prior Year 31 Oct 2016 | Current Year 31 Oct 2017 |
|------------------------------------|------|-----------------------------------|-------------------------------------|
| Adjusted Net Current Assets | 117% | \$ 4,523,221 | \$ 5,296,739 |
| Cash and Equivalent - Unrestricted | 114% | \$ 3,368,866 | \$ 3,827,140 |
| Cash and Equivalent - Restricted | 127% | \$ 1,629,718 | \$ 2,067,082 |
| Receivables - Rates | 101% | \$ 1,700,985 | \$ 1,712,646 |
| Receivables - Other | 842% | \$ 53,673 | \$ 452,037 |
| Payables | 43% | \$ 469,690 | \$ 202,261 |

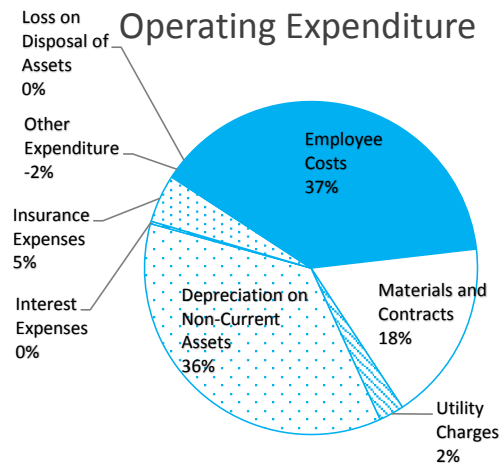
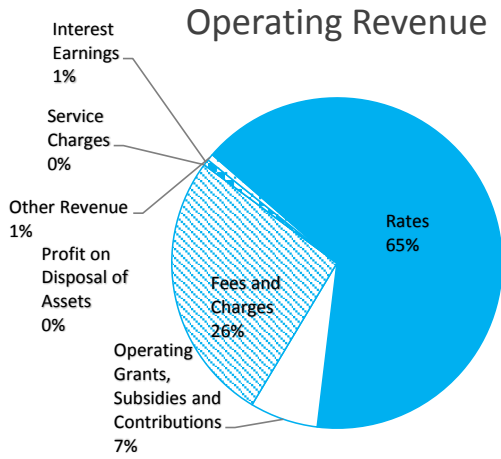
% Compares current ytd actuals to prior year actuals at the same time

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

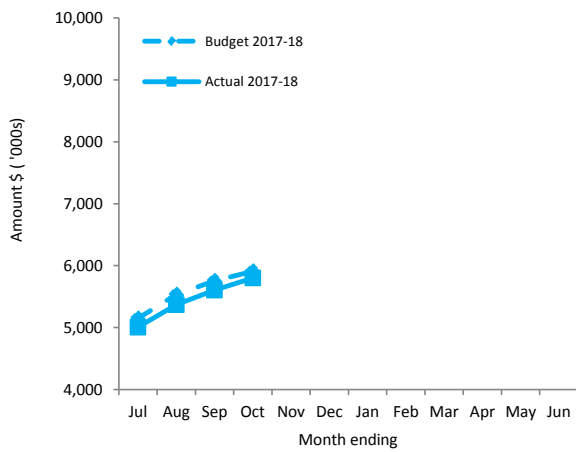
Preparation

Prepared by: David Trevaskis
 Reviewed by: David Trevaskis
 Date prepared: 7/11/2017

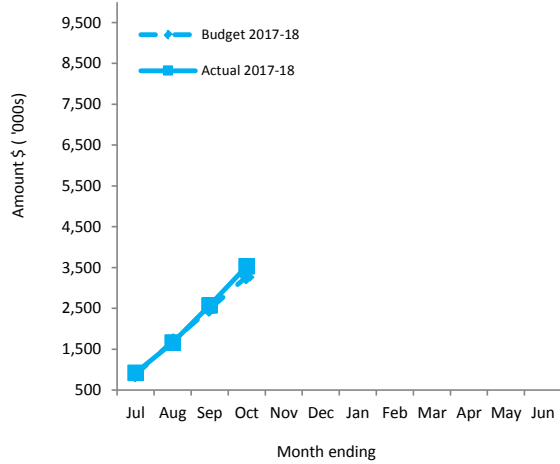
**Shire of Moora
Information Summary
For the Period Ended 31 October 2017**



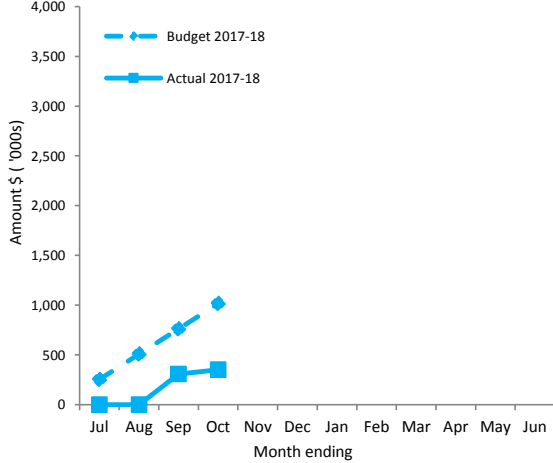
Budget Operating Revenues -v- Actual (Refer Note 2)



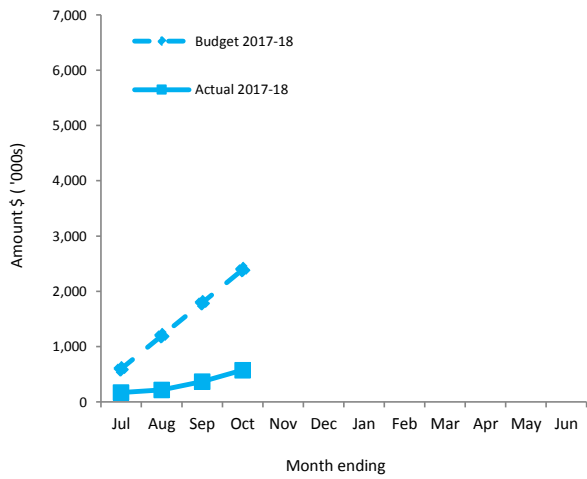
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 October 2017

| | Note | Amended Annual Budget | Amended YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|--|------|--------------------------|------------------------------|----------------------|--------------------|-----------------------|------|
| | | \$ | \$ | \$ | \$ | % | |
| Opening Funding Surplus(Deficit) | 3 | 2,040,151 | 2,040,151 | 2,001,943 | (38,208) | (2%) | |
| Revenue from operating activities | | | | | | | |
| Governance | | 26,706 | 8,888 | 15,004 | 6,116 | 69% | ▲ |
| General Purpose Funding - Rates | 9 | 3,883,287 | 3,883,287 | 3,800,557 | (82,730) | (2%) | |
| General Purpose Funding - Other | | 1,031,092 | 273,255 | 253,066 | (20,189) | (7%) | ▼ |
| Law, Order and Public Safety | | 281,597 | 171,796 | 172,973 | 1,177 | 1% | |
| Health | | 20,690 | 6,892 | 10,663 | 3,771 | 55% | |
| Education and Welfare | | 327,000 | 108,996 | 104,972 | (4,024) | (4%) | |
| Housing | | 120,900 | 40,288 | 34,405 | (5,883) | (15%) | ▼ |
| Community Amenities | | 1,161,394 | 1,045,971 | 1,040,467 | (5,504) | (1%) | |
| Recreation and Culture | | 164,496 | 54,788 | 46,214 | (8,574) | (16%) | ▼ |
| Transport | | 123,936 | 94,644 | 98,532 | 3,888 | 4% | |
| Economic Services | | 550,644 | 183,532 | 185,357 | 1,825 | 1% | |
| Other Property and Services | | 109,000 | 36,328 | 38,019 | 1,691 | 5% | |
| | | 7,800,742 | 5,908,665 | 5,800,229 | | | |
| Expenditure from operating activities | | | | | | | |
| Governance | | (891,804) | (342,786) | (332,942) | 9,844 | 3% | |
| General Purpose Funding | | (276,147) | (93,223) | (87,317) | 5,906 | 6% | ▲ |
| Law, Order and Public Safety | | (443,597) | (150,768) | (177,868) | (27,100) | (18%) | ▼ |
| Health | | (110,270) | (36,708) | (27,562) | 9,146 | 25% | ▲ |
| Education and Welfare | | (432,599) | (134,140) | (139,486) | (5,346) | (4%) | |
| Housing | | (66,668) | (22,156) | (32,715) | (10,559) | (48%) | ▼ |
| Community Amenities | | (1,059,441) | (352,968) | (392,730) | (39,762) | (11%) | ▼ |
| Recreation and Culture | | (1,463,693) | (505,017) | (607,625) | (102,608) | (20%) | ▼ |
| Transport | | (3,813,995) | (1,271,276) | (1,492,430) | (221,154) | (17%) | ▼ |
| Economic Services | | (1,074,633) | (358,024) | (278,394) | 79,630 | 22% | ▲ |
| Other Property and Services | | (36,478) | (12,076) | 36,727 | 48,803 | 404% | ▲ |
| | | (9,669,325) | (3,279,142) | (3,532,342) | | | |
| Operating activities excluded from budget | | | | | | | |
| Add back Depreciation | | 3,456,624 | 1,152,172 | 1,322,872 | 170,700 | 15% | ▲ |
| Adjust (Profit)/Loss on Asset Disposal | 8 | 267,546 | 89,176 | 13,967 | (75,209) | (84%) | ▼ |
| Adjust Provisions and Accruals | | 0 | 0 | 11 | 11 | | |
| Amount attributable to operating activities | | 1,855,587 | 3,870,871 | 3,604,737 | | | |
| Investing Activities | | | | | | | |
| Non-operating Grants, Subsidies and Contributions | 11 | 2,745,317 | 915,096 | 281,225 | (633,871) | (69%) | ▼ |
| Proceeds from Disposal of Assets | 8 | 320,181 | 100,052 | 70,000 | (30,052) | (30%) | ▼ |
| Land Held for Resale | | 0 | 0 | 0 | 0 | | |
| Land and Buildings | 13 | (2,624,550) | (874,836) | (57,302) | 817,534 | 93% | ▲ |
| Infrastructure Assets - Roads | 13 | (2,825,379) | (941,732) | (184,532) | 757,200 | 80% | ▲ |
| Infrastructure Assets - Public Facilities | 13 | (680,781) | (226,912) | (200,149) | 26,763 | 12% | ▲ |
| Infrastructure Assets - Footpaths | 13 | (278,313) | (92,748) | (55) | 92,693 | 100% | ▲ |
| Infrastructure Assets - Drainage | 13 | (157,354) | (52,428) | (15,492) | 36,936 | 70% | ▲ |
| Heritage Assets | 13 | 0 | 0 | 0 | 0 | | |
| Plant and Equipment | 13 | (569,915) | (189,960) | (108,654) | 81,306 | 43% | ▲ |
| Furniture and Equipment | 13 | (42,076) | (14,020) | (9,750) | 4,270 | 30% | ▲ |
| Amount attributable to investing activities | | (4,112,870) | (1,377,488) | (224,709) | | | |
| Financing Activities | | | | | | | |
| Proceeds from New Debentures | | 0 | 0 | 0 | 0 | | |
| Proceeds from Advances | | 15,929 | 2,655 | 10,426 | 7,771 | 293% | ▲ |
| Self-Supporting Loan Principal | | 7,245 | 1,208 | 3,594 | 2,387 | 198% | ▲ |
| Transfer from Reserves | | 580,000 | 0 | 0 | 0 | | |
| Advances to Community Groups | 7 | 0 | 0 | (10,000) | (10,000) | | ▼ |
| Repayment of Debentures | 10 | (351,222) | (10,541) | (89,238) | (78,697) | (747%) | ▼ |
| Transfer to Reserves | 7 | (150,000) | (75,420) | (15) | 75,405 | 100% | ▲ |
| Amount attributable to financing activities | | 101,952 | (82,099) | (85,232) | | | |
| Closing Funding Surplus(Deficit) | 3 | (115,180) | 4,451,435 | 5,296,738 | | | |

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

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 October 2017

| | Note | Amended Annual Budget | Amended YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)- (a)/(a) | Var. |
|--|------|-----------------------------|---------------------------------|----------------------|--------------------|---------------------------|------|
| | | \$ | \$ | \$ | \$ | % | |
| Opening Funding Surplus (Deficit) | 3 | 2,040,151 | 2,040,151 | 2,001,943 | (38,208) | (2%) | |
| Revenue from operating activities | | | | | | | |
| Rates | 9 | 3,883,287 | 3,883,287 | 3,800,557 | (82,730) | (2%) | |
| Operating Grants, Subsidies and Contributions | 11 | 1,174,180 | 391,615 | 387,355 | (4,260) | (1%) | |
| Fees and Charges | | 2,423,040 | 1,544,375 | 1,540,116 | (4,259) | (0%) | |
| Service Charges | | 0 | 0 | 0 | 0 | | |
| Interest Earnings | | 169,243 | 39,068 | 34,345 | (4,723) | (12%) | |
| Other Revenue | | 114,356 | 38,108 | 37,856 | (252) | (1%) | |
| Profit on Disposal of Assets | 8 | 36,636 | 12,212 | 0 | | | |
| | | 7,800,742 | 5,908,665 | 5,800,229 | | | |
| Expenditure from operating activities | | | | | | | |
| Employee Costs | | (3,487,652) | (1,170,054) | (1,347,869) | (177,815) | (15%) | ▼ |
| Materials and Contracts | | (2,313,355) | (781,280) | (643,970) | 137,310 | 18% | ▲ |
| Utility Charges | | (379,731) | (126,452) | (89,432) | 37,020 | 29% | ▲ |
| Depreciation on Non-Current Assets | | (3,456,624) | (1,152,172) | (1,322,872) | (170,700) | (15%) | ▼ |
| Interest Expenses | | (51,534) | (10,477) | (8,798) | 1,679 | 16% | ▲ |
| Insurance Expenses | | (170,545) | (87,052) | (171,218) | (84,166) | (97%) | ▼ |
| Other Expenditure | | 494,298 | 149,733 | 65,785 | (83,948) | 56% | |
| Loss on Disposal of Assets | 8 | (304,182) | (101,388) | (13,967) | | | |
| | | (9,669,325) | (3,279,142) | (3,532,342) | | | |
| Operating activities excluded from budget | | | | | | | |
| Add back Depreciation | | 3,456,624 | 1,152,172 | 1,322,872 | 170,700 | 15% | ▲ |
| Adjust (Profit)/Loss on Asset Disposal | 8 | 267,546 | 89,176 | 13,967 | (75,209) | (84%) | ▼ |
| Adjust Provisions and Accruals | | 0 | 0 | 11 | 11 | | |
| | | | | | | | |
| Amount attributable to operating activities | | 1,855,587 | 3,870,871 | 3,604,737 | | | |
| Investing activities | | | | | | | |
| Grants, Subsidies and Contributions | 11 | 2,745,317 | 915,096 | 281,225 | (633,871) | (69%) | ▼ |
| Proceeds from Disposal of Assets | 8 | 320,181 | 100,052 | 70,000 | (30,052) | (30%) | ▼ |
| Land Held for Resale | | 0 | 0 | 0 | 0 | | |
| Land and Buildings | 13 | (2,624,550) | (874,836) | (57,302) | 817,534 | 93% | ▲ |
| Infrastructure Assets - Roads | 13 | (2,825,379) | (941,732) | (184,532) | 757,200 | 80% | ▲ |
| Infrastructure Assets - Public Facilities | 13 | (680,781) | (226,912) | (200,149) | 26,763 | 12% | ▲ |
| Infrastructure Assets - Footpaths | 13 | (278,313) | (92,748) | (55) | 92,693 | 100% | ▲ |
| Infrastructure Assets - Drainage | 13 | (157,354) | (52,428) | (15,492) | 36,936 | 70% | ▲ |
| Plant and Equipment | 13 | (569,915) | (189,960) | (108,654) | 81,306 | 43% | ▲ |
| Furniture and Equipment | 13 | (42,076) | (14,020) | (9,750) | 4,270 | 30% | ▲ |
| | | (4,112,870) | (1,377,488) | (224,709) | | | |
| Financing Activities | | | | | | | |
| Proceeds from New Debentures | | 0 | 0 | 0 | 0 | | |
| Proceeds from Advances | | 15,929 | 2,655 | 10,426 | 7,771 | 293% | ▲ |
| Self-Supporting Loan Principal | | 7,245 | 1,208 | 3,594 | 2,387 | 198% | |
| Transfer from Reserves | 7 | 580,000 | 0 | 0 | 0 | | |
| Advances to Community Groups | | 0 | 0 | (10,000) | (10,000) | | ▼ |
| Repayment of Debentures | 10 | (351,222) | (10,541) | (89,238) | (78,697) | (747%) | ▼ |
| Transfer to Reserves | 7 | (150,000) | (75,420) | (15) | 75,405 | 100% | ▲ |
| | | 101,952 | (82,099) | (85,232) | | | |
| Closing Funding Surplus (Deficit) | 3 | (115,180) | 4,451,435 | 5,296,739 | | 19% | |

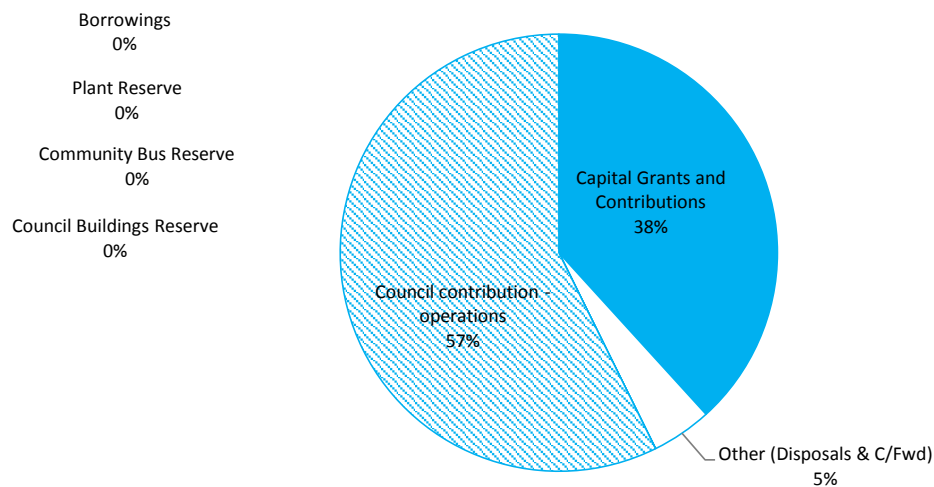
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF MOORA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 October 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 | 42,704 | 14,599 | 874,836 | 2,624,550 | 57,302 | (817,534) |
| Infrastructure Assets - Roads | 13 | 0 | 184,532 | 941,732 | 2,825,379 | 184,532 | (757,200) |
| Infrastructure Assets - Public Facilities | 13 | 129,647 | 70,502 | 226,912 | 680,781 | 200,149 | (26,763) |
| Infrastructure Assets - Footpaths | 13 | 55 | 0 | 92,748 | 278,313 | 55 | (92,693) |
| Infrastructure Assets - Drainage | 13 | 0 | 15,492 | 52,428 | 157,354 | 15,492 | (36,936) |
| Plant and Equipment | 13 | 0 | 108,654 | 189,960 | 569,915 | 108,654 | (81,306) |
| Furniture and Equipment | 13 | 0 | 9,750 | 14,020 | 42,076 | 9,750 | (4,270) |
| Capital Expenditure Totals | | 172,405 | 403,528 | 2,392,636 | 7,178,368 | 575,934 | (1,816,702) |
| Capital acquisitions funded by: | | | | | | | |
| Capital Grants and Contributions | | | | 915,096 | 2,745,317 | 281,225 | |
| Borrowings | | | | 0 | 0 | 0 | |
| Other (Disposals & C/Fwd) | | | | 100,052 | 320,181 | 70,000 | |
| Council contribution - Cash Backed Reserves | | | | | | | |
| Community Bus Reserve | | | | 0 | 0 | 0 | |
| Plant Reserve | | | | 0 | 0 | 0 | |
| Council Buildings Reserve | | | | 0 | 0 | 0 | |
| Council contribution - operations | | | | 1,377,488 | 4,112,870 | 224,709 | |
| Capital Funding Total | | | | 2,392,636 | 7,178,368 | 575,934 | |

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 October 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 2017/18 year is \$5,000 or 5% whichever is the greater.

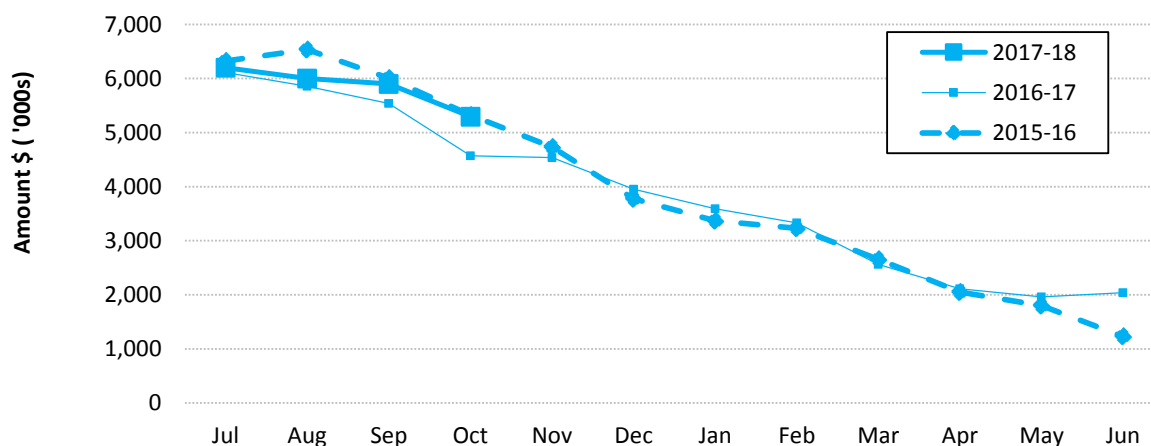
| Reporting Program | Var. \$ | Var. % | Var. | Timing/ Permanent | Explanation of Variance |
|-------------------------------------|-----------|--------|------|----------------------|--|
| Operating Revenues | \$ | % | | | |
| Governance | 6,116 | 69% | ▲ | Timing | 16/17 Motor vehicle insurance rebate received |
| General Purpose Funding | (20,189) | (7%) | ▼ | Timing | Interest revenue and reduction in FAG revenue - (adjusted based on new census figures) |
| Housing | (5,883) | (15%) | ▼ | Permanent | 92 Roberts street - currently vacant (waiting for new doctor) |
| Recreation and Culture | (8,574) | (16%) | ▼ | Timing | MPAC lotterywest grant timing |
| Operating Expense | | | | | |
| General Purpose Funding | 5,906 | 6% | ▲ | Timing | GRV valuation expenses delayed |
| Law, Order and Public Safety | (27,100) | (18%) | ▼ | Timing | Ranger, CESM and ESL levy pmnt timing |
| Health | 9,146 | 25% | ▲ | Timing | Ranger time spent on pest control |
| Housing | (10,559) | (48%) | ▼ | Permanent | Depreciation costs increased - Fair value assessment carried out July 17 |
| Community Amenities | (39,762) | (11%) | ▼ | Timing | Moora and Watheroo refuse site maintenance costs |
| Recreation and Culture | (102,608) | (20%) | ▼ | Permanent | Depreciation costs increased - Fair value assessment carried out July 17 |
| Transport | (221,154) | (17%) | ▼ | Timing | Road maintenance salary and wages |
| Economic Services | 79,630 | 22% | ▲ | Timing | MLSV contract, 2 x industrial lots expected to sell at a loss |
| Other Property and Services | 48,803 | 404% | ▲ | Timing | Over allocated PWOH and Plant |
| Capital Revenues | | | | | |
| Grants, Subsidies and Contributions | (633,871) | (69%) | ▼ | Timing | Delayed capital project so grants not received |
| Proceeds from Disposal of Assets | (30,052) | (30%) | ▼ | Timing | Significant plant not traded in YTD |
| Capital Expenses | | | | | |
| Land and Buildings | 817,534 | 93% | ▲ | Timing | Hydrotherapy pool and Mens Shed Construction |
| Infrastructure - Roads | 757,200 | 80% | ▲ | Timing | Works Delayed |
| Infrastructure - Public Facilities | 26,763 | 12% | ▲ | Timing | CCTV final invoice still to be received |
| Infrastructure - Footpaths | 92,693 | 100% | ▲ | Timing | Works Delayed |
| Infrastructure - Drainage | 36,936 | 70% | ▲ | Timing | Works Delayed |
| Plant and Equipment | 81,306 | 43% | ▲ | Timing | Significant new plant not aquired YTD |
| Furniture and Equipment | 4,270 | 30% | ▲ | Timing | Computer replacements delayed |

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

| | | Last Years Closing | This Time Last Year | Current |
|--|------|-----------------------|------------------------|------------------|
| | Note | 30 June 2017 | 31 Oct 2016 | 31 Oct 2017 |
| | | \$ | \$ | \$ |
| Current Assets | | | | |
| Cash Unrestricted | 4 | 1,211,976 | 2,769,028 | 3,279,195 |
| Cash Restricted - Conditions over Grants | 11 | 799,084 | 599,838 | 447,946 |
| Cash Restricted | 4 | 2,067,067 | 1,629,718 | 2,067,080 |
| Investments Unrestricted | 4 | 100,000 | 100,000 | 100,000 |
| Receivables - Rates | 6 | 385,010 | 1,700,985 | 1,712,646 |
| Receivables - Other | 6 | 457,521 | 53,673 | 452,037 |
| Interest / ATO Receivable/Trust | | 43,569 | 65,496 | (466) |
| Inventories | | 11,217 | 21,215 | 23,458 |
| | | 5,075,444 | 6,939,954 | 8,081,897 |
| Less: Current Liabilities | | | | |
| Payables | | (469,690) | (274,404) | (202,261) |
| Provisions | | (619,067) | (606,846) | (620,067) |
| Current Portion of Long Term Borrowings | | (351,222) | (224,422) | (261,985) |
| | | (1,439,980) | (1,105,672) | (1,084,313) |
| Less: Cash Reserves | 7 | (2,067,067) | (1,629,718) | (2,067,082) |
| Less: Current Loans Clubs/Institutions | | (30,000) | (18,088) | (8,071) |
| Add: Current Portion of Long Term Borrowings | | 351,222 | 224,422 | 261,985 |
| Add: Leave Liability Not Required to be Funded | | 112,323 | 112,323 | 112,323 |
| Net Current Funding Position | | 2,001,943 | 4,523,221 | 5,296,739 |

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 October 2017

Note 4: Cash and Investments

| | Unrestricted | Restricted | Trust | Total Amount | Institution | Interest Rate | Maturity Date |
|-------------------------------------|------------------|------------------|---------------|------------------|-------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | | | |
| (a) Cash Deposits | | | | | | | |
| Municipal Bank Account | 75,940 | | | 75,940 | Westpac | 0.25% | At Call |
| Reserve Bank Account | | 82 | | 82 | Westpac | 2.50% | At Call |
| Trust Bank Account | | | 38,946 | 38,946 | Westpac | 0.00% | At Call |
| Cash On Hand | 1,200 | | | 1,200 | N/A | Nil | On Hand |
| (b) Term Deposits | | | | | | | |
| Municipal Funds | 900,000 | | | 900,000 | NAB | 2.40% | 20-Dec-17 |
| Municipal Funds | 1,000,000 | | | 1,000,000 | NAB | 2.51% | 19-Mar-18 |
| Municipal Funds | 1,500,000 | | | 1,500,000 | Bankwest | 2.53% | 05-Mar-18 |
| Municipal Funds (on-notice) | 0 | | | 0 | Westpac | 1.90% | NA |
| Municipal Funds (on-hold) | 250,000 | | | 250,000 | Westpac | 2.40% | NA |
| Reserve Funds | | 2,067,000 | | 2,067,000 | Westpac | 2.52% | 26-Jun-18 |
| (c) Unrestricted Investments | | | | | | | |
| 100,000 Shares @ \$1 per share | 100,000 | | | 100,000 | CMC Pty Ltd | NA | NA |
| Total | 3,827,140 | 2,067,082 | 38,946 | 5,933,168 | | | |

Comments/Notes - Investments

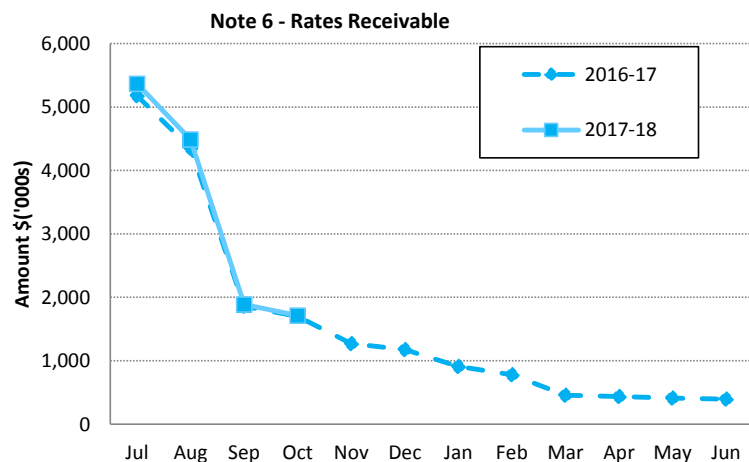
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 6: Receivables

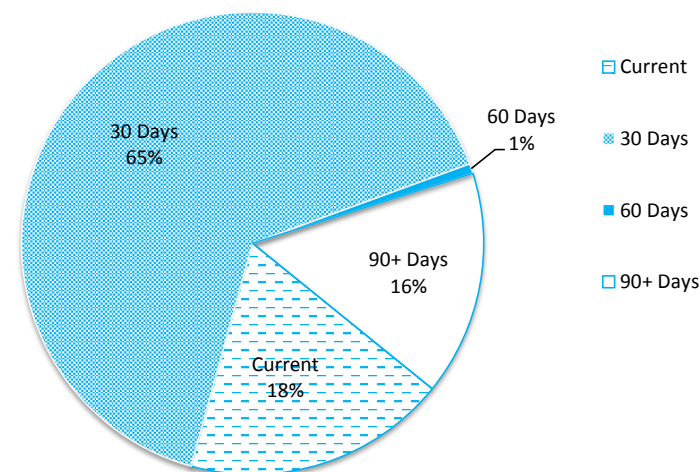
| Receivables - Rates Receivable | 31 Oct 2017 | 30 June 2017 |
|---------------------------------------|--------------------|---------------------|
| | \$ | \$ |
| Opening Arrears Previous Years | 385,010 | 402,620 |
| Levied this year | 5,013,493 | 4,941,804 |
| <u>Less</u> Collections to date | (3,685,857) | (4,959,414) |
| Equals Current Outstanding | 1,712,646 | 385,010 |
| Net Rates Collectable | 1,712,646 | 385,010 |
| % Collected | 68.28% | 92.80% |

| Receivables - General | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|----------------|----------------|----------------|-----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| Receivables - General | 83,418 | 294,428 | 3,079 | 71,112 | 452,037 |
| Balance per Trial Balance | | | | | |
| Sundry Debtors | | | | | 452,037 |
| Receivables - Other | | | | | (466) |
| Total Receivables General Outstanding | | | | | 451,571 |

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



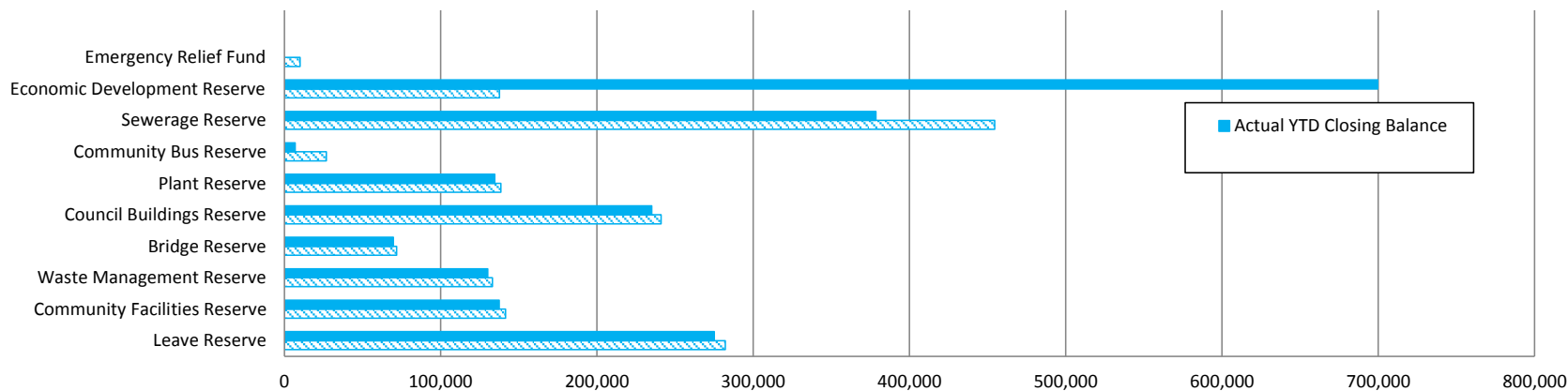
Comments/Notes - Receivables Rates

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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 | 275,128 | 7,000 | 0 | 0 | 0 | 0 | 0 | 282,128 | 275,128 |
| Community Facilities Reserve | 137,515 | 4,000 | 0 | 0 | 0 | 0 | 0 | 141,515 | 137,515 |
| Waste Management Reserve | 130,142 | 3,000 | 0 | 0 | 0 | 0 | 0 | 133,142 | 130,142 |
| Bridge Reserve | 69,727 | 2,000 | 0 | 0 | 0 | 0 | 0 | 71,727 | 69,727 |
| Council Buildings Reserve | 235,059 | 6,000 | 0 | 0 | 0 | 0 | 0 | 241,059 | 235,059 |
| Plant Reserve | 134,565 | 4,000 | 0 | 0 | 0 | 0 | 0 | 138,565 | 134,565 |
| Community Bus Reserve | 6,835 | 0 | 0 | 20,000 | 0 | 0 | 0 | 26,835 | 6,835 |
| Sewerage Reserve | 378,537 | 8,000 | 0 | 68,000 | 0 | 0 | 0 | 454,537 | 378,537 |
| Economic Development Reserve | 699,559 | 18,000 | 15 | 0 | 0 | (580,000) | 0 | 137,559 | 699,574 |
| Emergency Relief Fund | 0 | 0 | 0 | 10,000 | 0 | 0 | 0 | 10,000 | 0 |
| | 2,067,067 | 52,000 | 15 | 98,000 | 0 | (580,000) | 0 | 1,637,067 | 2,067,082 |

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Plant and Equipment | | | | | | | | |
| 40190 | Ford Everest (CEO) | 60,418 | 47,273 | 0 | (13,145) | 58,000 | 47,000 | 0 | (11,000) |
| 50049 | Ford Ranger (CESM) | 23,549 | 22,727 | 0 | (822) | 22,727 | 22,727 | 0 | 0 |
| 100044 | Toyota Deluxe Bus | | | | | 20,000 | 20,000 | 0 | 0 |
| P0087 | Isuzu Crew Cab Chassis Truck | | | | | 15,000 | 22,727 | 7,727 | 0 |
| P1007 | Isuzu NPR 300M Small Tip Truck | | | | | 12,000 | 25,909 | 13,909 | 0 |
| 120301 | Isuzu NPR300 Tipper Truck | | | | | 15,000 | 30,000 | 15,000 | 0 |
| P0007 | Hino Tipping Prime Mover | | | | | 75,000 | 61,818 | 0 | (13,182) |
| | Land and Buildings | | | | | | | | |
| 135005 | Lot 162 Melbourne Street Moora | | | | | 185,000 | 45,000 | 0 | (140,000) |
| 135007 | Lot 163 Melbourne Street Moora | | | | | 185,000 | 45,000 | 0 | (140,000) |
| | | 83,967 | 70,000 | 0 | (13,967) | 587,727 | 320,181 | 36,636 | (304,182) |

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

Note 10: Information on Borrowings

(a) Debenture Repayments

| Particulars | 01 Jul 2017 | New Loans | Principal Repayments | | Principal Outstanding | | Interest Repayments | | |
|--|-------------|--------------|-------------------------|---------|--------------------------|---------|------------------------|--------|--|
| | | | Amended | | Amended | | Amended | | |
| | | | Actual | Budget | Actual | Budget | Actual | Budget | |
| | | | \$ | \$ | \$ | \$ | \$ | \$ | |
| Housing | | | | | | | | | |
| Loan 317 - Housing Executive Loan | 132,895 | | 0 | 44,686 | 132,895 | 88,209 | (100) | 8,778 | |
| Loan 326 - 92 Roberts Street (Doctors House) | 182,244 | | 0 | 18,221 | 182,244 | 164,023 | (39) | 4,621 | |
| Recreation and Culture | | | | | | | | | |
| Loan 314 - Moora Town Hall Upgrade | 95,263 | | 22,673 | 46,092 | 72,590 | 49,171 | 1,771 | 5,021 | |
| Loan 315 - Town Hall Upgrade | 138,357 | | 29,151 | 59,191 | 109,206 | 79,166 | 2,797 | 7,045 | |
| Loan 324 - Moora Bowling Club SSL | 69,553 | | 3,594 | 7,245 | 65,959 | 62,308 | 629 | 2,161 | |
| Transport | | | | | | | | | |
| Loan 320 - Tip and Rubbish Truck | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | |
| Economic Services | | | | | | | | | |
| Loan 323 - Moora Lifestyle Village | 285,594 | | 33,819 | 138,434 | 251,775 | 147,160 | 3,820 | 14,446 | |
| Loan 325 - Lots 231 and 232 Roberts Street | 373,600 | | 0 | 37,353 | 373,600 | 336,247 | (80) | 9,473 | |
| | 1,277,506 | 0 | 89,238 | 351,222 | 1,188,268 | 926,284 | 8,798 | 51,545 | |

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.
















SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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) |
| | | | | \$ | \$ | \$ | | | | \$ | \$ | \$ |
| General Purpose Funding | | | | | | | | | | | | |
| Grants Commission Grant Needs | WALGGC | Operating | 0 | 412,214 | 0 | 103,053 | 412,214 | | 412,214 | 98,666 | 0 | 0 |
| Grants Commission - Road Formula | WALGGC | Operating | 0 | 388,215 | 0 | 97,054 | 388,215 | | 388,215 | 82,724 | 0 | 0 |
| CBH Payment In Lieu Of Rates | CBH | Operating | 0 | 20,420 | 0 | 20,420 | 20,420 | | 20,420 | 24,024 | 0 | 0 |
| Governance | | | | | | | | | | | | |
| CLGF - Trainee Grant | CLGF Regional Funding | Operating - Tied | 19,266 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 19,266 |
| Law, Order and Public Safety | | | | | | | | | | | | |
| Contributions - Emergency Services Coordinator | Dept. of Fire & Emergency Serv. | Operating - Tied | 0 | 97,474 | 0 | 32,488 | 97,474 | | 97,474 | 30,572 | (47,900) | 0 |
| Emergency Services Levy Administration Payment | Dept. of Fire & Emergency Serv. | Operating | 0 | 4,000 | 0 | 1,332 | 4,000 | | 4,000 | 4,336 | 0 | 0 |
| DFES Operating Grant - Fire Brigades | Dept. of Fire & Emergency Serv. | Operating | 12,315 | 36,945 | 0 | 12,316 | 36,945 | | 36,945 | 12,315 | 0 | 0 |
| DFES Operating Grant - SES | Dept. of Fire & Emergency Serv. | Operating | 3,388 | 10,163 | 0 | 3,388 | 10,163 | | 10,163 | 3,388 | 0 | 0 |
| Contributions - CCTV | | Non-operating | 123,636 | 0 | 123,500 | 41,164 | 123,500 | | 123,500 | 0 | (154,131) | (30,495) |
| Health | | | | | | | | | | | | |
| Podiatry Service - Subsidy HDWA | Health Dept. WA | Operating - Tied | 0 | 3,250 | 0 | 1,080 | 3,250 | | 3,250 | 0 | (1,120) | 0 |
| Education and Welfare | | | | | | | | | | | | |
| Child Care Centre - Operational Support from DEEWR Q | Health Dept. WA | Operating | 0 | 52,000 | 0 | 17,332 | 52,000 | | 52,000 | 12,600 | 0 | 0 |
| CLGF - Trainee Grant | CLGF Regional Funding | Operating - Tied | 20,000 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 20,000 |
| Hydrotherapy Pool | CLGF Regional Funding | Non-operating | 578,824 | 0 | 900,000 | 300,000 | 900,000 | | 900,000 | 0 | (6,567) | 572,257 |
| Community Amenities | | | | | | | | | | | | |
| Contribution - Drum Muster Cost | Drum Muster | Operating | 0 | 1,000 | 0 | 332 | 1,000 | | 1,000 | (440) | 0 | 0 |
| Recreation and Culture | | | | | | | | | | | | |
| MPAC - Lotterywest Underwritten Show Revenue | LotteryWest | Operating - Tied | 0 | 20,000 | 0 | 6,664 | 20,000 | | 20,000 | 0 | (7,307) | (7,307) |
| Community Contributions | Various | Operating | 0 | 1,400 | 0 | 464 | 1,400 | | 1,400 | 1,454 | 0 | 0 |
| Grants - Kidsport | Dept. Sport and Rec | Operating - Tied | 6,469 | 6,000 | 0 | 2,000 | 6,000 | | 6,000 | 0 | (559) | 5,910 |
| Event Sponsorship | Various | Operating | 0 | 4,500 | 0 | 1,496 | 4,500 | | 4,500 | 4,091 | 0 | 0 |
| Lottery West Grant - Mens Shed | LotteryWest | Non-operating | 0 | 0 | 400,000 | 133,332 | 400,000 | | 400,000 | 20,000 | (28,590) | (8,590) |
| Swimming Pool Capital Grants | Dept. Sport and Rec | Non-operating | 0 | 0 | 30,000 | 10,000 | 30,000 | | 30,000 | 0 | (31,974) | (31,974) |
| War Memorial Grant | Dept. Veteran Affairs | Non-operating | 14,372 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 14,372 |
| Transport | | | | | | | | | | | | |
| Street Lighting Subsidy | State Initiative | Operating | 0 | 6,300 | 0 | 2,100 | 6,300 | | 6,300 | 0 | 0 | 0 |
| Direct Grants - Maintenance | Main Roads WA | Operating | 0 | 80,000 | 0 | 80,000 | 80,000 | | 80,000 | 98,532 | 0 | 0 |
| Airstrip Non-Operating Grant | RADS | Non-operating | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | (126,750) | (126,750) |
| Grant - Roads to Recovery | Roads to Recovery | Non-operating | 0 | 0 | 641,817 | 213,936 | 641,817 | | 641,817 | 0 | (1,830) | (1,830) |
| Regional Road Grants | Regional Road Group | Non-operating | 0 | 0 | 650,000 | 216,664 | 650,000 | | 650,000 | 261,225 | (181,868) | 0 |
| Economic Services | | | | | | | | | | | | |
| Electricity Reimbursements - Lifestyle Village | Council of the Aged WA | Operating | 0 | 10,000 | 0 | 3,332 | 10,000 | | 10,000 | 4,046 | 0 | 0 |
| Building Commissions - BCITF/BRB | Building Commission | Operating | 0 | 300 | 0 | 100 | 300 | | 300 | 0 | 0 | 0 |
| Crossover contributions | Various | Operating | 0 | 1,000 | 0 | 332 | 1,000 | | 1,000 | 0 | 0 | 0 |
| Other Property and Services | | | | | | | | | | | | |
| Insurance reimbursements | LGIS | Operating | 0 | 15,000 | 0 | 5,000 | 15,000 | | 15,000 | 8,775 | 0 | 0 |
| CLGF - Trainee Grant | CLGF Regional Funding | Operating - Tied | 20,814 | 4,000 | 0 | 1,332 | 4,000 | | 4,000 | 2,273 | 0 | 23,087 |
| TOTALS | | | 799,084 | 1,174,180 | 2,745,317 | 1,306,711 | 3,919,497 | 0 | 3,919,497 | 668,580 | (588,596) | 447,946 |
| SUMMARY | | | | | | | | | | | | |
| Operating | Operating Grants, Subsidies and Contributions | | 15,703 | 1,043,457 | 0 | 348,051 | 1,043,457 | 0 | 1,043,457 | 354,510 | 0 | 0 |
| Operating - Tied | Tied - Operating Grants, Subsidies and Contributions | | 66,549 | 130,724 | 0 | 43,564 | 130,724 | 0 | 130,724 | 32,845 | (56,886) | 60,956 |
| Non-operating | Non-operating Grants, Subsidies and Contributions | | 716,832 | 0 | 2,745,317 | 915,096 | 2,745,317 | 0 | 2,745,317 | 281,225 | (531,710) | 386,990 |
| TOTALS | | | 799,084 | 1,174,180 | 2,745,317 | 1,306,711 | 3,919,497 | 0 | 3,919,497 | 668,580 | (588,596) | 447,946 |

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











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> | | | | | | | | |
| Land and Buildings | | | | | | | | |
| Health | | | | | | | | |
|  | Hydrotherapy pool | 30415 | (6,567) | 0 | (6,567) | (1,800,000) | (600,000) | 593,433 |
| | Health Total | | (6,567) | 0 | (6,567) | (1,800,000) | (600,000) | 593,433 |
| Governance | | | | | | | | |
|  | Administration Centre Renewal | 30410 | 0 | (3,718) | (3,718) | (4,500) | (1,500) | (2,218) |
| | Governance Total | | 0 | (3,718) | (3,718) | (4,500) | (1,500) | (2,218) |
| Housing | | | | | | | | |
|  | 39 Atbara Street Renewal | 32302 | 0 | 0 | 0 | (15,000) | (5,000) | 5,000 |
| | Housing Total | | 0 | 0 | 0 | (15,000) | (5,000) | 5,000 |
| Law, Order And Public Safety | | | | | | | | |
|  | Coomberdale Fire Shed | 30502 | 0 | 0 | 0 | (8,000) | (2,664) | 2,664 |
| | Law, Order And Public Safety Total | | 0 | 0 | 0 | (8,000) | (2,664) | 2,664 |
| Recreation And Culture | | | | | | | | |
|  | Swimming Pool Building Renewal | 32317 | 0 | 0 | 0 | (30,000) | (10,000) | 10,000 |
|  | MPAC Renewal | 33117 | 0 | 0 | 0 | (15,000) | (5,000) | 5,000 |
|  | Youth Centre Renewal | 32000 | 0 | 0 | 0 | (3,000) | (1,000) | 1,000 |
|  | Watheroo hall | 33126 | 0 | 0 | 0 | (28,000) | (9,332) | 9,332 |
|  | Moora Recreation Centre Renewal | 33361 | 0 | 0 | 0 | (31,350) | (10,448) | 10,448 |
|  | Miling Pavilion | 33318 | 0 | (9,093) | (9,093) | 0 | 0 | (9,093) |
|  | Watheroo Pavilion | 33340 | 0 | (1,788) | (1,788) | (2,200) | (732) | (1,056) |
|  | Mens Shed - Moora Sports Oval | 33014 | (35,534) | 0 | (35,534) | (530,000) | (176,664) | 141,130 |
| | Recreation And Culture Total | | (35,534) | (10,881) | (46,415) | (639,550) | (213,176) | 166,761 |
| Economic Services | | | | | | | | |
|  | Moora Lifestyle Village Display Unit | 35001 | (603) | 0 | (603) | (100,000) | (33,336) | 32,733 |
|  | Caravan Park/Chalets Renewal | 34612 | 0 | 0 | 0 | (55,000) | (18,328) | 18,328 |
| | Economic Services Total | | (603) | 0 | (603) | (155,000) | (51,664) | 51,061 |

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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 | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | |
| Other Property | | | | | | | | |
|  | Depot Mechanics Office | 34030 | 0 | 0 | 0 | (2,500) | (832) | 832 |
| | Other Property Total | | 0 | 0 | 0 | (2,500) | (832) | 832 |
|  | Land and Buildings Total | | (42,704) | (14,599) | (57,302) | (2,624,550) | (874,836) | 817,534 |
| Drainage/Culverts | | | | | | | | |
| Transport | | | | | | | | |
|  | Drainage Construction | 33914 | 0 | (15,492) | (15,492) | (157,354) | (52,428) | 36,936 |
| | Transport Total | | 0 | (15,492) | (15,492) | (157,354) | (52,428) | 36,936 |
|  | Drainage/Culverts Total | | 0 | (15,492) | (15,492) | (157,354) | (52,428) | 36,936 |
| Footpaths | | | | | | | | |
| Transport | | | | | | | | |
|  | Footpath Construction | 33916 | (55) | 0 | (55) | (278,313) | (92,748) | 92,693 |
| | Transport Total | | (55) | 0 | (55) | (278,313) | (92,748) | 92,693 |
|  | Footpaths Total | | (55) | 0 | (55) | (278,313) | (92,748) | 92,693 |
| Furniture & Office Equip. | | | | | | | | |
| Governance | | | | | | | | |
|  | Computer Hardware Replacement | 30402 | 0 | (9,750) | (9,750) | (42,076) | (14,020) | 4,270 |
| | Governance Total | | 0 | (9,750) | (9,750) | (42,076) | (14,020) | 4,270 |
|  | Furniture & Office Equip. Total | | 0 | (9,750) | (9,750) | (42,076) | (14,020) | 4,270 |
| Plant , Equip. & Vehicles | | | | | | | | |
| Governance | | | | | | | | |
|  | Administration Vehicle Replacement | 30401 | 0 | (59,954) | (59,954) | (60,000) | (20,000) | (39,954) |
| | Governance Total | | 0 | (59,954) | (59,954) | (60,000) | (20,000) | (39,954) |
| Law, Order And Public Safety | | | | | | | | |
|  | CESM vehicle replacement | 34068 | 0 | (40,432) | (40,432) | (38,432) | (12,808) | (27,624) |
| | Law, Order And Public Safety Total | | 0 | (40,432) | (40,432) | (38,432) | (12,808) | (27,624) |









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

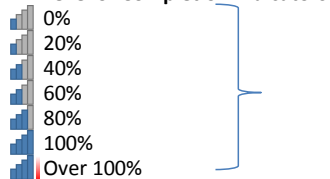
Note 13: Capital Acquisitions

| Assets | Account | YTD Actual | | | Amended Budget | | | Strategic Reference / Comment | |
|---|--|-------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|--|
| | | New/Upgrade | Renewal | Total YTD | Annual Budget | YTD Budget | YTD Variance | | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | | |
| Community Amenities | | | | | | | | | |
|  | Sewerage plant and equipment | 39520 | 0 | 0 | 0 | (30,000) | (10,000) | 10,000 | |
| | Community Amenities Total | | 0 | 0 | 0 | (30,000) | (10,000) | 10,000 | |
| Transport | | | | | | | | | |
|  | 3 x Trucks | 34025 | 0 | 0 | 0 | (164,283) | (54,756) | 54,756 | |
|  | Prime Mover | 34064 | 0 | 0 | 0 | (270,000) | (90,000) | 90,000 | |
|  | Minor Plant | 34054 | 0 | (4,180) | (4,180) | (5,000) | (1,664) | (2,516) | |
|  | Work ute attachment | 34067 | 0 | (1,428) | (1,428) | (2,200) | (732) | (696) | |
| | Transport Total | | 0 | (5,608) | (5,608) | (441,483) | (147,152) | 141,544 | |
| Economic Services | | | | | | | | | |
|  | Caravan park - washing machines | 34602 | 0 | (2,660) | (2,660) | 0 | 0 | (2,660) | |
| | Economic Services Total | | 0 | (2,660) | (2,660) | 0 | 0 | (2,660) | |
|  | Plant , Equip. & Vehicles Total | | 0 | (108,654) | (108,654) | (569,915) | (189,960) | 81,306 | |
| Public Facilities | | | | | | | | | |
| Community Amenities | | | | | | | | | |
|  | Moora Sewerage System Renewal | 39521 | 0 | (70,502) | (70,502) | (137,000) | (45,656) | (24,846) | |
|  | Watheroo Tip Upgrade | 33010 | 0 | 0 | 0 | (15,000) | (5,000) | 5,000 | |
| | Community Amenities Total | | 0 | (70,502) | (70,502) | (152,000) | (50,656) | (19,846) | |
| Law and Order | | | | | | | | | |
|  | CCTV and Security Improvement | 30705 | (154,131) | 0 | (154,131) | (277,942) | (92,644) | (61,487) | |
| | Law and Order Total | | (154,131) | 0 | (154,131) | (277,942) | (92,644) | (61,487) | |
| Economic Services | | | | | | | | | |
|  | Entry Statements | 34604 | 0 | 0 | 0 | (45,000) | (15,004) | 15,004 | |
| | Economic Services Total | | 0 | 0 | 0 | (45,000) | (15,004) | 15,004 | |
| Recreation And Culture | | | | | | | | | |
|  | Renewal Park Infrastructure | 33308 | 0 | 0 | 0 | 0 | 0 | 0 | |
|  | Skate Park Moora | 33305 | 0 | 0 | 0 | (5,000) | (1,664) | 1,664 | |
| | Recreation And Culture Total | | 0 | 0 | 0 | (5,000) | (1,664) | 1,664 | |

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

Note 13: Capital Acquisitions

| Assets | Account | YTD Actual | | | Amended Budget | | | Strategic Reference / Comment |
|---|---------|------------------|------------------|------------------|--------------------|--------------------|------------------|-------------------------------|
| | | New/Upgrade | Renewal | Total YTD | Annual Budget | YTD Budget | YTD Variance | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | |
| Transport | | | | | | | | |
|  Moora Airstip | 33901 | 24,484 | 0 | 24,484 | (200,839) | (66,944) | 91,428 | |
| Transport Total | | 24,484 | 0 | 24,484 | (200,839) | (66,944) | 91,428 | |
| Public Facilities Total | | (129,647) | (70,502) | (200,149) | (680,781) | (226,912) | 26,763 | |
| Roads (Non Town) | | | | | | | | |
| Transport | | | | | | | | |
|  Regional Road Group (Moora-Miling) | 33910 | 0 | (181,868) | (181,868) | (982,568) | (327,516) | 145,648 | |
|  Roads To Recovery (Barberton East Road) | 33913 | 0 | (1,830) | (1,830) | (634,030) | (211,340) | 209,510 | |
|  Rural Bitumen Roads (Dalwallinu West) | 33919 | 0 | (834) | (834) | (753,401) | (251,128) | 250,294 | |
|  Rural Regravelling Projects | 33920 | 0 | 0 | 0 | (224,364) | (74,764) | 74,764 | |
| Transport Total | | 0 | (184,532) | (184,532) | (2,594,364) | (864,748) | 680,216 | |
| Roads (Non Town) Total | | 0 | (184,532) | (184,532) | (2,594,364) | (864,748) | 680,216 | |
| Town Streets | | | | | | | | |
| Transport | | | | | | | | |
|  Mcpherson Street - Widen, Seal and Kerb | 33917 | 0 | 0 | 0 | (105,354) | (35,108) | 35,108 | |
|  Micro Surfacing Town Streets | 33918 | 0 | 0 | 0 | (75,662) | (25,212) | 25,212 | |
|  Padbury Street Upgrade | 33915 | 0 | 0 | 0 | (50,000) | (16,664) | 16,664 | |
| Transport Total | | 0 | 0 | 0 | (231,015) | (76,984) | 76,984 | |
| Town Streets Total | | 0 | 0 | 0 | (231,015) | (76,984) | 76,984 | |
| Capital Expenditure Total | | (172,405) | (403,528) | (575,934) | (7,178,368) | (2,392,636) | 1,816,702 | |



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