

**SHIRE OF MOORA**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 June 2018**

**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 2018**

## 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 2018 of \$2,616,527.

### 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
<b>Significant Projects</b>					
Regional Road Group (Moora-Miling)	105%	\$	982,568	\$	982,568
Roads To Recovery (Barberton East Road)	102%	\$	634,030	\$	634,030
Hydrotherapy pool (WIP)	33%	\$	1,800,000	\$	1,800,000
Mens Shed - Moora Sports Oval (Inc WIP)	32%	\$	686,200	\$	686,200
CCTV and Security Improvement	114%	\$	277,942	\$	277,942
<b>Grants, Subsidies and Contributions</b>					
Operating Grants, Subsidies and Contributions	172%	\$	1,174,172	\$	1,174,172
Non-operating Grants, Subsidies and Contributions	65%	\$	2,901,517	\$	2,901,517
	96%	\$	4,075,689	\$	4,075,689
Rates Levied	100%	\$	3,883,287	\$	3,883,287

*% Compares current ytd actuals to annual budget*

		Prior Year 30 May 2017	Current Year 30 May 2018
<b>Financial Position</b>			
Adjusted Net Current Assets	138%	\$ 1,902,199	\$ 2,616,527
Cash and Equivalent - Unrestricted	127%	\$ 2,011,060	\$ 2,556,095
Cash and Equivalent - Restricted	79%	\$ 2,067,067	\$ 1,634,749
Receivables - Rates	100%	\$ 385,010	\$ 386,076
Receivables - Other	45%	\$ 457,521	\$ 208,067
Payables	68%	\$ 469,434	\$ 320,482

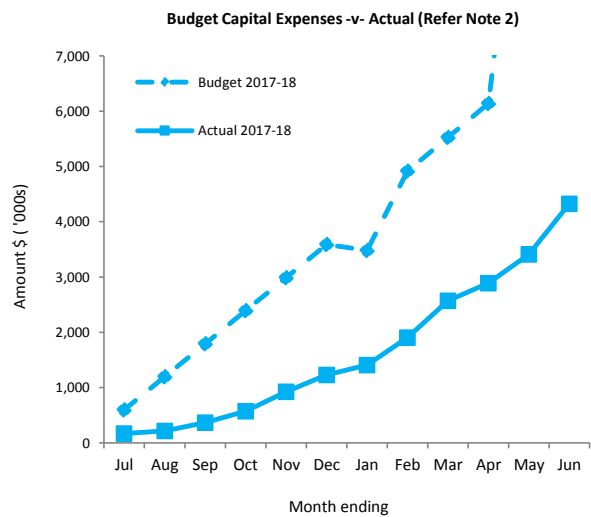
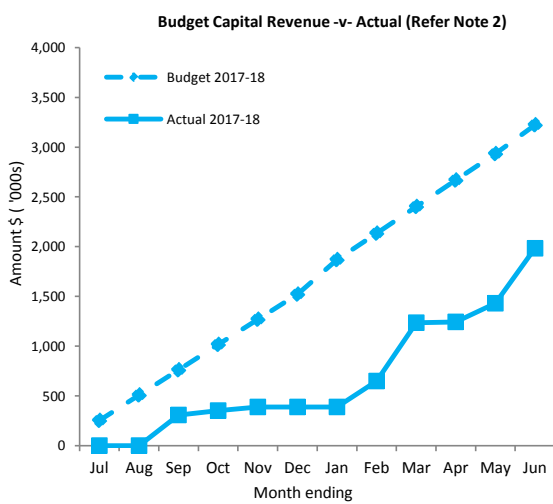
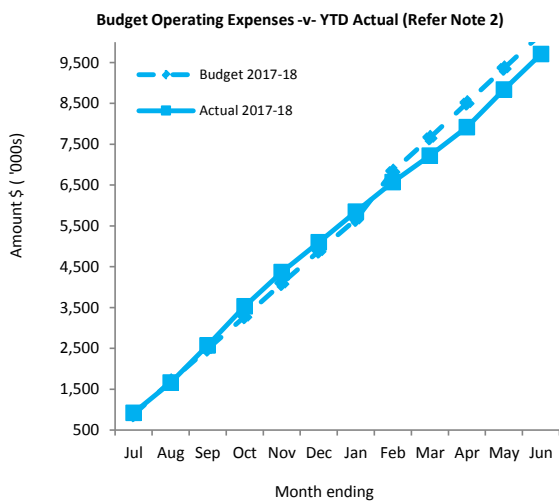
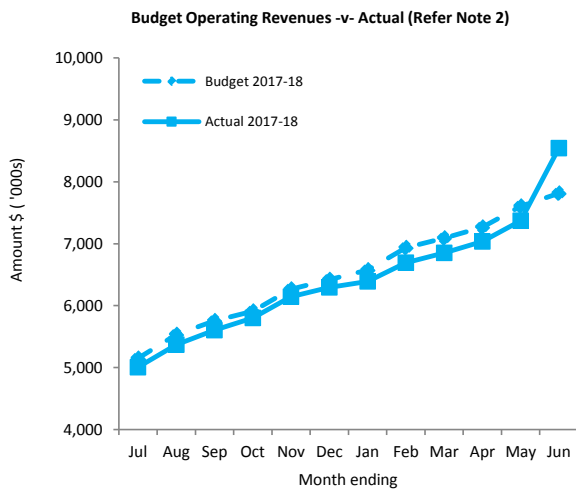
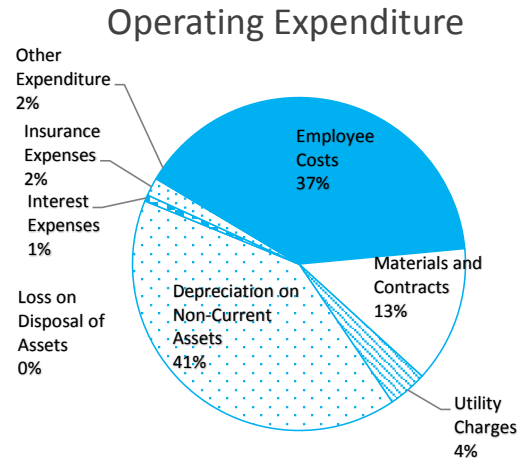
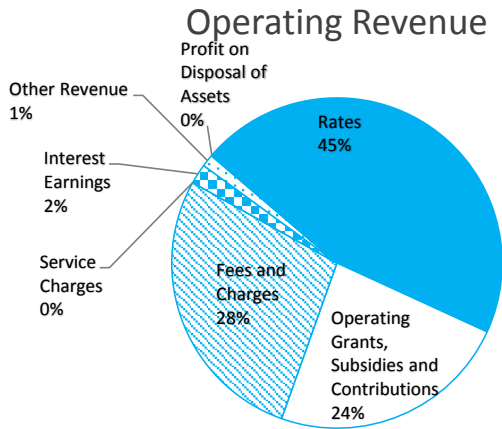
*% Compares current ytd actuals to prior year actuals at the same time*

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: 16/07/2018

**Shire of Moora  
Information Summary  
For the Period Ended 30 June 2018**



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 2018**

	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	1,902,199	1,902,199	<b>1,902,199</b>	(0)	(0%)
<b>Revenue from operating activities</b>						
Governance		46,706	26,706	<b>29,575</b>	2,869	11%
General Purpose Funding - Rates	9	3,883,287	3,883,287	<b>3,883,709</b>	422	0%
General Purpose Funding - Other		959,825	959,825	<b>1,774,176</b>	814,351	85% ▲
Law, Order and Public Safety		281,597	281,597	<b>297,753</b>	16,156	6% ▲
Health		20,690	20,690	<b>21,864</b>	1,174	6%
Education and Welfare		359,727	359,727	<b>339,991</b>	(19,736)	(5%) ▼
Housing		120,900	120,900	<b>114,437</b>	(6,463)	(5%) ▼
Community Amenities		1,162,394	1,182,394	<b>1,188,472</b>	6,078	1%
Recreation and Culture		164,496	164,496	<b>111,933</b>	(52,563)	(32%) ▼
Transport		142,468	142,468	<b>117,023</b>	(25,445)	(18%) ▼
Economic Services		562,344	562,344	<b>551,769</b>	(10,575)	(2%)
Other Property and Services		109,000	109,000	<b>113,704</b>	4,704	4%
		<b>7,813,434</b>	<b>7,813,434</b>	<b>8,544,406</b>		
<b>Expenditure from operating activities</b>						
Governance		(906,344)	(906,344)	<b>(824,315)</b>	82,029	9% ▲
General Purpose Funding		(276,147)	(276,147)	<b>(310,133)</b>	(33,985)	(12%) ▼
Law, Order and Public Safety		(458,546)	(458,547)	<b>(475,277)</b>	(16,731)	(4%)
Health		(115,807)	(115,807)	<b>(78,679)</b>	37,128	32% ▲
Education and Welfare		(469,892)	(469,893)	<b>(490,892)</b>	(20,999)	(4%)
Housing		(92,213)	(92,212)	<b>(84,911)</b>	7,301	8% ▲
Community Amenities		(1,084,108)	(1,084,108)	<b>(1,103,116)</b>	(19,008)	(2%)
Recreation and Culture		(1,699,893)	(1,699,894)	<b>(1,681,027)</b>	18,867	1%
Transport		(3,959,945)	(3,959,945)	<b>(3,921,566)</b>	38,379	1%
Economic Services		(1,103,958)	(1,103,959)	<b>(738,091)</b>	365,868	33% ▲
Other Property and Services		(36,478)	(36,478)	<b>960</b>	37,439	103% ▲
		<b>(10,203,333)</b>	<b>(10,203,334)</b>	<b>(9,707,047)</b>		
<b>Operating activities excluded from budget</b>						
Add back Depreciation		3,961,249	3,961,249	<b>3,944,898</b>	(16,351)	(0%)
Adjust (Profit)/Loss on Asset Disposal	8	267,546	267,546	<b>25,225</b>	(242,321)	(91%) ▼
Adjust Provisions and Accruals		162,805	162,805	<b>159,068</b>	(3,737)	(2%)
<b>Amount attributable to operating activities</b>		<b>2,001,701</b>	<b>2,001,700</b>	<b>2,966,550</b>		
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	11	2,901,517	2,901,517	<b>1,877,881</b>	(1,023,636)	(35%) ▼
Proceeds from Disposal of Assets	8	320,181	320,181	<b>105,909</b>	(214,272)	(67%) ▼
Land Held for Resale		0	0	<b>0</b>	0	
Land and Buildings	13	(2,780,750)	(2,780,750)	<b>(952,582)</b>	1,828,168	66% ▲
Infrastructure Assets - Roads	13	(2,825,379)	(2,825,379)	<b>(2,056,210)</b>	769,170	27% ▲
Infrastructure Assets - Public Facilities	13	(686,781)	(686,781)	<b>(472,276)</b>	214,505	31% ▲
Infrastructure Assets - Footpaths	13	(278,313)	(278,313)	<b>(182,557)</b>	95,756	34% ▲
Infrastructure Assets - Drainage	13	(157,354)	(157,354)	<b>(51,333)</b>	106,022	67% ▲
Heritage Assets	13	0	0	<b>0</b>	0	
Plant and Equipment	13	(591,915)	(591,915)	<b>(575,025)</b>	16,890	3%
Furniture and Equipment	13	(42,076)	(42,076)	<b>(37,564)</b>	4,512	11% ▲
<b>Amount attributable to investing activities</b>		<b>(4,140,870)</b>	<b>(4,140,870)</b>	<b>(2,343,756)</b>		
<b>Financing Activities</b>						
Proceeds from New Debentures		0	0	<b>0</b>	0	
Proceeds from Advances		20,929	20,929	<b>21,608</b>	679	3%
Self-Supporting Loan Principal		7,245	7,245	<b>7,245</b>	0	0%
Transfer from Reserves	7	626,000	626,000	<b>620,000</b>	(6,000)	(1%)
Advances to Community Groups		(40,000)	(40,000)	<b>(40,000)</b>	0	0%
Repayment of Debentures	10	(329,636)	(329,636)	<b>(329,636)</b>	0	0%
Transfer to Reserves	7	(150,000)	(150,000)	<b>(187,683)</b>	(37,683)	(25%) ▼
<b>Amount attributable to financing activities</b>		<b>134,538</b>	<b>134,538</b>	<b>91,534</b>		
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(102,432)</b>	<b>(102,432)</b>	<b>2,616,527</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 2018**

	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	1,902,199	1,902,199	<b>1,902,199</b>	(0)	(0%)	
<b>Revenue from operating activities</b>							
Rates	9	3,883,287	3,883,287	<b>3,883,709</b>	422	0%	
Operating Grants, Subsidies and Contributions	11	1,174,172	1,174,172	<b>2,016,871</b>	842,699	72%	▲
Fees and Charges		2,435,740	2,435,740	<b>2,363,308</b>	(72,432)	(3%)	
Service Charges		0	0	<b>0</b>	0		
Interest Earnings		169,243	169,243	<b>166,297</b>	(2,946)	(2%)	
Other Revenue		114,356	114,356	<b>102,591</b>	(11,765)	(10%)	▼
Profit on Disposal of Assets	8	36,636	36,636	<b>11,629</b>			
		<b>7,813,434</b>	<b>7,813,434</b>	<b>8,544,406</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(3,497,652)	(3,497,652)	<b>(3,604,686)</b>	(107,033)	(3%)	
Materials and Contracts		(1,555,017)	(1,555,017)	<b>(1,285,951)</b>	269,067	17%	▲
Utility Charges		(379,731)	(379,731)	<b>(366,674)</b>	13,057	3%	
Depreciation on Non-Current Assets		(3,961,249)	(3,961,249)	<b>(3,944,898)</b>	16,351	0%	
Interest Expenses		(51,534)	(51,534)	<b>(59,899)</b>	(8,365)	(16%)	▼
Insurance Expenses		(170,545)	(170,545)	<b>(171,221)</b>	(676)	(0%)	
Other Expenditure		(283,423)	(283,423)	<b>(236,864)</b>	46,559	16%	▲
Loss on Disposal of Assets	8	(304,182)	(304,182)	<b>(36,854)</b>			
		<b>(10,203,333)</b>	<b>(10,203,334)</b>	<b>(9,707,047)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,961,249	3,961,249	<b>3,944,898</b>	(16,351)	(0%)	
Adjust (Profit)/Loss on Asset Disposal	8	267,546	267,546	<b>25,225</b>	(242,321)	(91%)	▼
Adjust Provisions and Accruals		162,805	162,805	<b>159,068</b>	(3,737)	(2%)	
<b>Amount attributable to operating activities</b>		<b>2,001,701</b>	<b>2,001,700</b>	<b>2,966,551</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions	11	2,901,517	2,901,517	<b>1,877,881</b>	(1,023,636)	(35%)	▼
Proceeds from Disposal of Assets	8	320,181	320,181	<b>105,909</b>	(214,272)	(67%)	▼
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(2,780,750)	(2,780,750)	<b>(952,582)</b>	1,828,168	66%	▲
Infrastructure Assets - Roads	13	(2,825,379)	(2,825,379)	<b>(2,056,210)</b>	769,170	27%	▲
Infrastructure Assets - Public Facilities	13	(686,781)	(686,781)	<b>(472,276)</b>	214,505	31%	▲
Infrastructure Assets - Footpaths	13	(278,313)	(278,313)	<b>(182,557)</b>	95,756	34%	▲
Infrastructure Assets - Drainage	13	(157,354)	(157,354)	<b>(51,333)</b>	106,022	67%	▲
Plant and Equipment	13	(591,915)	(591,915)	<b>(575,025)</b>	16,890	3%	
Furniture and Equipment	13	(42,076)	(42,076)	<b>(37,564)</b>	4,512	11%	▲
<b>Amount attributable to investing activities</b>		<b>(4,140,870)</b>	<b>(4,140,870)</b>	<b>(2,343,756)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		0	0	<b>0</b>	0		
Proceeds from Advances		20,929	20,929	<b>21,608</b>	679	3%	
Self-Supporting Loan Principal		7,245	7,245	<b>7,245</b>	0	0%	
Transfer from Reserves	7	626,000	626,000	<b>620,000</b>	(6,000)	(1%)	
Advances to Community Groups		(40,000)	(40,000)	<b>(40,000)</b>	0	0%	
Repayment of Debentures	10	(329,636)	(329,636)	<b>(329,636)</b>	0	0%	
Transfer to Reserves	7	(150,000)	(150,000)	<b>(187,683)</b>	(37,683)	(25%)	▼
<b>Amount attributable to financing activities</b>		<b>134,538</b>	<b>134,538</b>	<b>91,534</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>(102,432)</b>	<b>(102,432)</b>	<b>2,616,528</b>		(2654%)	

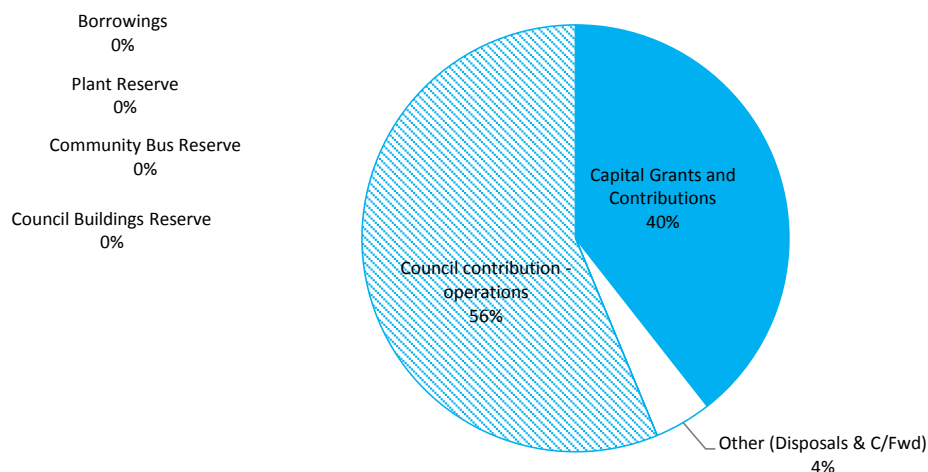
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

**SHIRE OF MOORA**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 30 June 2018

**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	818,217	134,365	2,780,750	2,780,750	952,582	(1,828,168)
Infrastructure Assets - Roads	13	0	2,056,210	2,825,379	2,825,379	2,056,210	(769,170)
Infrastructure Assets - Public Facilities	13	381,988	90,287	686,781	686,781	472,276	(214,505)
Infrastructure Assets - Footpaths	13	182,557	0	278,313	278,313	182,557	(95,756)
Infrastructure Assets - Drainage	13	0	51,333	157,354	157,354	51,333	(106,022)
Plant and Equipment	13	0	575,025	591,915	591,915	575,025	(16,890)
Furniture and Equipment	13	0	37,564	42,076	42,076	37,564	(4,512)
<b>Capital Expenditure Totals</b>		<b>1,382,763</b>	<b>2,944,783</b>	<b>7,362,568</b>	<b>7,362,568</b>	<b>4,327,546</b>	<b>(3,035,022)</b>
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions				2,901,517	2,901,517	1,877,881	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				320,181	320,181	105,909	
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				4,140,870	4,140,870	2,343,756	
<b>Capital Funding Total</b>				<b>7,362,568</b>	<b>7,362,568</b>	<b>4,327,546</b>	

**Budgeted Capital Acquisitions Funding**

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2018**

**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 2017/18 Adopted Budget.

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2018**

**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
<b>Operating Revenues</b>	\$	%			
General Purpose Funding	814,351	85%	▲	Timing	FAGs 18/19 paid in advance
Law, Order and Public Safety	16,156	6%	▲	Timing	DFES Grant 18/19 paid in advance
Education and Welfare	(19,736)	(5%)	▼	Timing	Childcare fees
Housing	(6,463)	(5%)	▼	Permanent	92 Roberts street - vacant until Jan 18 MPAC lotterywest grant timing , kidsport funding won't be received, loss on pool cover disposal and
Recreation and Culture	(52,563)	(32%)	▼	Timing	lower YTD gym/facility hire fees
Transport	(25,445)	(18%)	▼	Timing	Profit on trade-in of plant not realised YTD. Caravan park revenue down YTD. Offset by higher
Economic Services	(10,575)	(2%)		Timing	MLSV income.
<b>Operating Expense</b>					
Governance	82,029	9%	▲	Timing	Various admin costs including staff wages, member payments and training costs Recoverable debt collection costs higher than budget
General Purpose Funding	(33,985)	(12%)	▼	Timing	(10k). Loan interest accrued.
Law, Order and Public Safety	(16,731)	(4%)		Timing	Allocation of ranger wages
Health	37,128	32%	▲	Timing	Ranger time spent on animal control
Housing	7,301	8%	▲	Timing	Lower staff housing maintenance costs
Economic Services	365,868	33%	▲	Timing	Loss on sale of 2 x industrial lots not realised YTD Fuel, parts and repairs of plant items less than budget
Other Property and Services	37,439	103%	▲	Timing	YTD
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(1,023,636)	(35%)	▼	Timing	Delayed capital projects payments - mens shed and hydrotherapy pool/dental space
Proceeds from Disposal of Assets	(214,272)	(67%)	▼	Timing	3 x trucks to be traded in July/August 18
<b>Capital Expenses</b>					
Land and Buildings	1,828,168	66%	▲	Timing	Hydrotherapy pool/Dental space and Mens Shed Construction
Infrastructure - Roads	769,170	27%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	214,505	31%	▲	Timing	Works Delayed
Infrastructure - Footpaths	95,756	34%	▲	Permanent	Works completed
Infrastructure - Drainage	106,022	67%	▲	Timing	Works Delayed
Plant and Equipment	16,890	3%		Timing	3 x trucks to be replaced in July/August 18

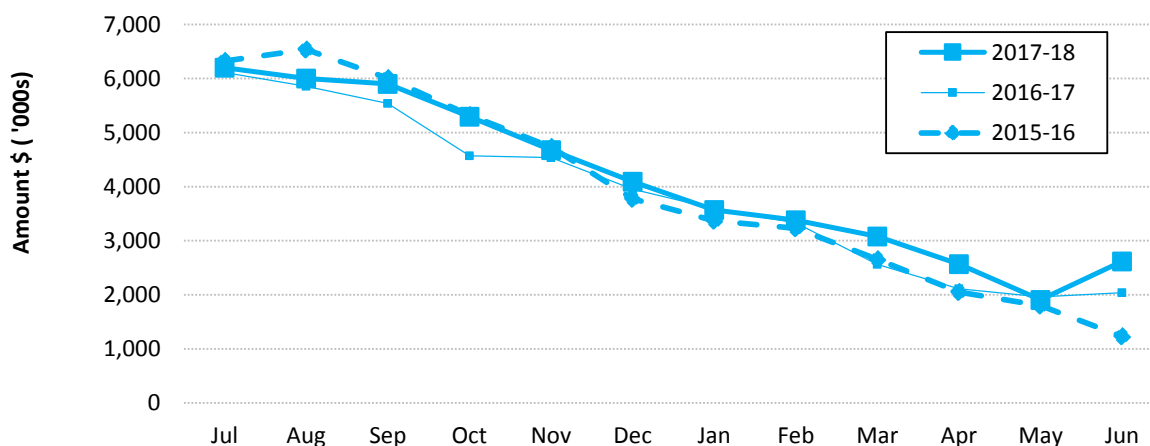


**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2018**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	30 Jun 2017	30 Jun 2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,211,976	1,211,976	1,808,631
Cash Restricted - Conditions over Grants	11	799,084	799,084	747,464
Cash Restricted	4	2,067,067	2,067,067	1,634,746
Investments Unrestricted	4	0	0	0
Receivables - Rates	6	385,010	385,010	386,076
Receivables - Other	6	457,521	457,521	208,067
Interest / ATO Receivable/Trust		43,569	43,569	69,236
Inventories		11,217	11,217	47,709
		4,975,444	4,975,444	4,901,929
<b>Less: Current Liabilities</b>				
Payables		(469,434)	(469,434)	(320,482)
Provisions		(619,067)	(619,067)	(591,648)
Current Portion of Long Term Borrowings		(329,636)	(329,636)	(348,414)
		(1,418,138)	(1,418,137)	(1,260,543)
Less: Cash Reserves	7	(2,067,067)	(2,067,067)	(1,634,750)
Less: Current Loans Clubs/Institutions		(30,000)	(30,000)	(20,036)
Add: Current Portion of Long Term Borrowings		329,636	329,636	348,414
Add: Leave Liability Not Required to be Funded		112,323	112,323	281,514
<b>Net Current Funding Position</b>		<b>1,902,199</b>	<b>1,902,199</b>	<b>2,616,527</b>

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

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2018**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Municipal Bank Account	1,555,095			1,555,095	Westpac	0.25%	At Call
Reserve Bank Account		1,634,749		1,634,749	Westpac	0.00%	At Call
Trust Bank Account			43,076	43,076	Westpac	0.00%	At Call
Cash On Hand	1,000			1,000	N/A	Nil	On Hand
<b>(b) Term Deposits</b>							
Municipal Funds (on-hold)	1,000,000			1,000,000	Westpac	2.35%	NA
Municipal Funds (on-notice)	0			0	Westpac	1.90%	NA
Reserve Funds		0		0			
<b>Total</b>	<b>2,556,095</b>	<b>1,634,749</b>	<b>43,076</b>	<b>4,233,920</b>			

**Comments/Notes - Investments**

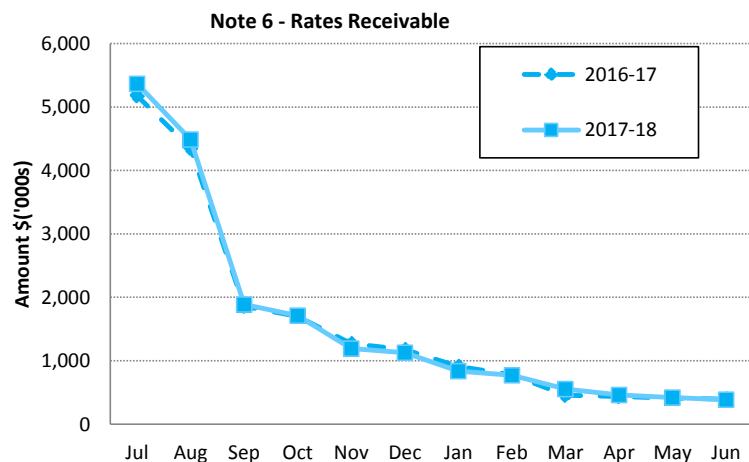
**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2018**

**Note 6: Receivables**

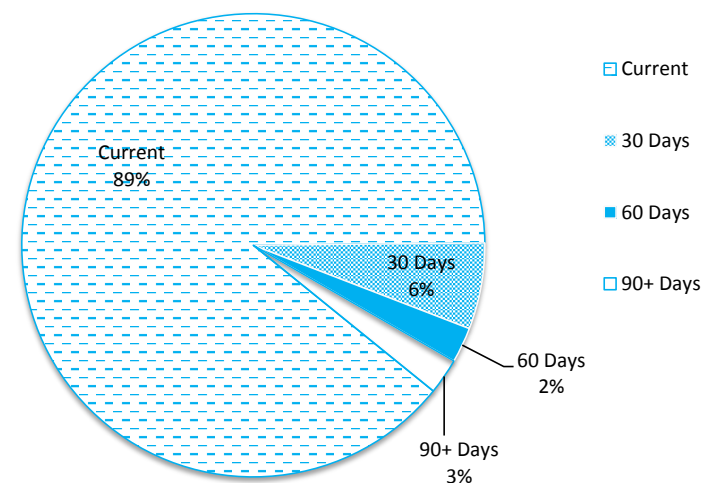
Receivables - Rates Receivable	30 Jun 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	385,010	402,620
Levied this year	5,064,347	4,966,356
Less Collections to date	(5,063,281)	(4,983,965)
Equals Current Outstanding	<b>386,076</b>	<b>385,010</b>
<b>Net Rates Collectable</b>	<b>386,076</b>	<b>385,010</b>
% Collected	92.92%	92.83%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	185,178	12,536	5,138	5,215	208,067
<b>Balance per Trial Balance</b>					
Sundry Debtors					208,067
Receivables - Other					69,236
<b>Total Receivables General Outstanding</b>					<b>277,303</b>

Amounts shown above include GST (where applicable)



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



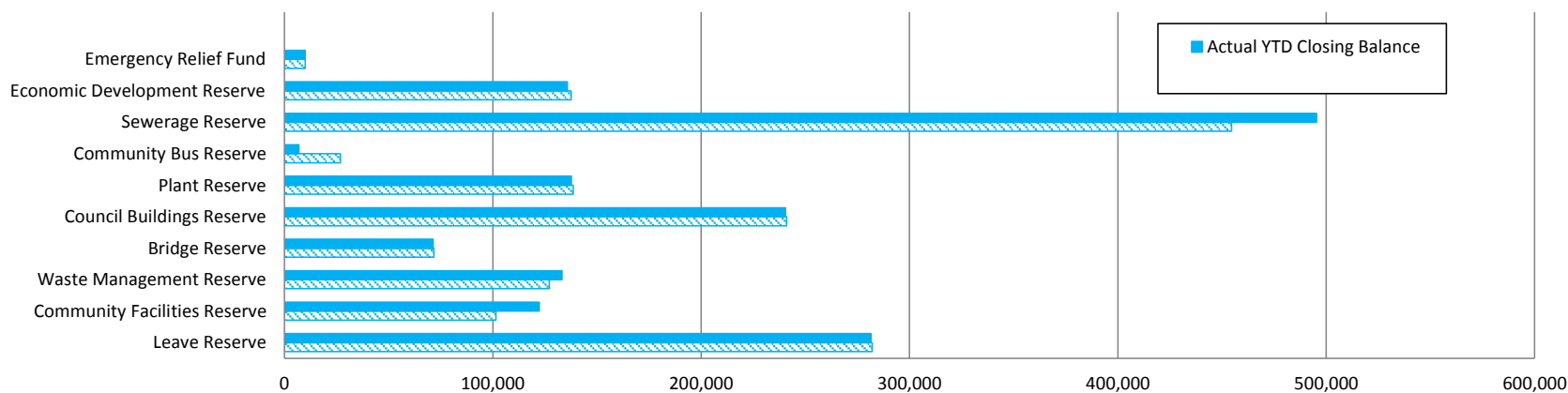
**Comments/Notes - Receivables Rates**

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2018**

**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	6,386	0	0	0	0	282,128	281,514
Community Facilities Reserve	137,515	4,000	3,192	0	21,608	(40,000)	(40,000)	101,515	122,315
Waste Management Reserve	130,142	3,000	3,021	0	0	(6,000)	0	127,142	133,163
Bridge Reserve	69,727	2,000	1,619	0	0	0	0	71,727	71,346
Council Buildings Reserve	235,059	6,000	5,456	0	0	0	0	241,059	240,515
Plant Reserve	134,565	4,000	3,124	0	0	0	0	138,565	137,689
Community Bus Reserve	6,835	0	159	20,000	0	0	0	26,835	6,994
Sewerage Reserve	378,537	8,000	8,787	68,000	108,107	0	0	454,537	495,431
Economic Development Reserve	699,559	18,000	16,226	0	0	(580,000)	(580,000)	137,559	135,785
Emergency Relief Fund	0	0	0	10,000	10,000	0	0	10,000	10,000
	<b>2,067,067</b>	<b>52,000</b>	<b>47,968</b>	<b>98,000</b>	<b>139,715</b>	<b>(626,000)</b>	<b>(620,000)</b>	<b>1,591,067</b>	<b>1,634,750</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 2018**

**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>								
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	20,941	10,000	0	(10,941)	20,000	20,000	0	0
P0087	Isuzu Crew Cab Chassis Truck	14,280	25,909	11,629	0	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)
110291	Swimming pool cover	3,675	0	0	(3,675)	0	0	0	0
P0017	Koojan Fire Vehicle (1996)	8,271	0	0	(8,271)	0	0	0	0
	<b>Land and Buildings</b>								
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)
		<b>119,188</b>	<b>105,909</b>	<b>11,629</b>	<b>(36,854)</b>	<b>587,727</b>	<b>320,181</b>	<b>36,636</b>	<b>(304,182)</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2018**

**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	
			\$	\$	\$	\$	\$	\$	
<b>Housing</b>									
Loan 317 - Housing Executive Loan	132,895		23,100	23,100	109,795	109,795	9,699	8,778	
Loan 326 - 92 Roberts Street (Doctors House)	182,244		18,221	18,221	164,023	164,023	5,860	4,621	
<b>Recreation and Culture</b>									
Loan 314 - Moora Town Hall Upgrade	95,263		46,092	46,092	49,171	49,171	4,977	5,021	
Loan 315 - Town Hall Upgrade	138,357		59,191	59,191	79,166	79,166	7,573	7,045	
Loan 324 - Moora Bowling Club SSL	69,553		7,245	7,245	62,308	62,308	2,575	2,161	
<b>Transport</b>									
Loan 320 - Tip and Rubbish Truck	0		0	0	0	0	0	0	
<b>Economic Services</b>									
Loan 323 - Moora Lifestyle Village	285,594		138,434	138,434	147,160	147,160	16,173	14,436	
Loan 325 - Lots 231 and 232 Roberts Street	373,600		37,353	37,353	336,247	336,247	12,013	9,473	
	1,277,506	0	329,636	329,636	947,870	947,870	58,869	51,535	

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 2018**

**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)	
			(a)				(d)	(e)	(d)+(e)		(c)	(a)+(b)+(c)
				\$	\$	\$				\$	\$	\$
<b>General Purpose Funding</b>												
Grants Commission Grant Needs	WALGGC	Operating	0	394,662	0	394,662	394,662		394,662	817,762	0	0
Grants Commission - Road Formula	WALGGC	Operating	0	330,896	0	330,896	330,896		330,896	733,871	0	0
CBH Payment In Lieu Of Rates	CBH	Operating	0	24,024	0	24,024	24,024		24,024	24,024	0	0
<b>Governance</b>												
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	19,266	0	0	0	0		0	0	0	19,266
<b>Law, Order and Public Safety</b>												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	97,474	0	97,474	97,474		97,474	104,251	(122,549)	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	12,315	36,945	0	36,945	36,945		36,945	49,563	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	3,388	10,163	0	10,163	10,163		10,163	11,559	0	0
Contributions - CCTV		Non-operating	123,636	0	123,500	123,500	123,500		123,500	123,636	(315,862)	0
Koojan Fire Vehicle	Dept. of Fire & Emergency Serv.	Non-operating	0	0	0	0	0		0	377,140	(377,140)	0
<b>Health</b>												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	3,250	3,250		3,250	3,250	(2,870)	0
<b>Education and Welfare</b>												
Child Care Centre - Operational Support from DEEWR Qu.	Health Dept. WA	Operating	0	52,000	0	52,000	52,000		52,000	50,400	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,000	12,727	0	12,727	12,727		12,727	12,727	0	32,727
WAPHA Innovation & Collaboration Project Grant	WA PRIMARY HEALTH ALLIANCE	Operating - Tied	0	20,000	0	20,000	20,000		20,000	20,000	(20,000)	0
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	578,824	0	900,000	900,000	900,000		900,000	0	0	578,824
<b>Community Amenities</b>												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	1,000	1,000		1,000	243	0	0
Waste water oprating grant (trainee)	CLGF Regional Funding	Operating - Tied	0	20,000	0	20,000	20,000		20,000	20,000	0	20,000
<b>Recreation and Culture</b>												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	20,000	0	20,000	20,000		20,000	0	(30,194)	0
Community Contributions	Various	Operating	0	1,400	0	1,400	1,400		1,400	4,804	0	0
Grants - Kidsport	Dept. Sport and Rec	Operating - Tied	6,469	6,000	0	6,000	6,000		6,000	0	(917)	5,552
Event Sponsorship	Various	Operating	0	4,500	0	4,500	4,500		4,500	4,773	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	556,200	556,200	556,200		556,200	82,226	(28,590)	53,636
Swimming Pool Capital Grants	Dept. Sport and Rec	Non-operating	0	0	30,000	30,000	30,000		30,000	0	(31,974)	0
War Memorial Grant	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0		0	0	0	14,372
<b>Transport</b>												
Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	6,300	6,300		6,300	6,274	0	0
Direct Grants - Maintenance	Main Roads WA	Operating	0	98,532	0	98,532	98,532		98,532	98,532	0	0
Airstrip Non-Operating Grant	RADS	Non-operating	0	0	0	0	0		0	0	(65,303)	0
Grant - Roads to Recovery	Roads to Recovery	Non-operating	0	0	641,817	641,817	641,817		641,817	641,816	(647,519)	0
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	650,000	650,000		650,000	653,062	(1,034,608)	0
<b>Economic Services</b>												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	10,000	0	10,000	10,000		10,000	12,199	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	300	300		300	0	0	0
Crossover contributions	Various	Operating	0	1,000	0	1,000	1,000		1,000	588	0	0
Star Gazing Event - Watheroo	SciTech	Operating	0	0	0	0	0		0	1,500	0	0
<b>Other Property and Services</b>												
Insurance reimbursements	LGIS	Operating	0	15,000	0	15,000	15,000		15,000	34,280	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	20,814	4,000	0	4,000	4,000		4,000	2,273	0	23,087
<b>TOTALS</b>			<b>799,084</b>	<b>1,174,172</b>	<b>2,901,517</b>	<b>4,075,689</b>	<b>4,075,689</b>	<b>0</b>	<b>4,075,689</b>	<b>3,894,752</b>	<b>(2,677,527)</b>	<b>747,464</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		15,703	990,722	0	990,722	990,722	0	990,722	1,854,371	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		66,549	183,451	0	183,451	183,451	0	183,451	162,501	(176,530)	100,632
Non-operating	Non-operating Grants, Subsidies and Contributions		716,832	0	2,901,517	2,901,517	2,901,517	0	2,901,517	1,877,881	(2,500,997)	646,832
<b>TOTALS</b>			<b>799,084</b>	<b>1,174,172</b>	<b>2,901,517</b>	<b>4,075,689</b>	<b>4,075,689</b>	<b>0</b>	<b>4,075,689</b>	<b>3,894,752</b>	<b>(2,677,527)</b>	<b>747,464</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2018**

**Note 12: Trust Fund**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

















Description	Opening Balance 01 Jul 2017	Amount Received	Amount Paid	Closing Balance 30 Jun 2018
	\$	\$	\$	\$
BCITF Levy	0	1,860	-1,860	0
BRB Levy	0	6,254	-6,234	20
Standpipe Cards Bond	2,513	400	-152	2,762
Gym Cards Bond	3,662	1,736	-1,316	4,082
Facility Hire Bonds	3,000	1,500	-2,000	2,500
Housing Bonds	6,060	0	-760	5,300
Community Bus Bonds	0	400	-200	200
Moora Lifestyle Village Bond	2,988	556	0	3,544
Other General Trust	10,000	2,989	-400	12,589
Community Group Funds	9,089	9,831	-7,086	11,833
	<b>37,312</b>	<b>25,525</b>	<b>(20,008)</b>	<b>42,829</b>



SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2018

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>								
 Hydrotherapy pool (WIP)	30415	(589,504)	0	(589,504)	(1,800,000)	(1,800,000)	1,210,496	
<b>Health Total</b>		<b>(589,504)</b>	<b>0</b>	<b>(589,504)</b>	<b>(1,800,000)</b>	<b>(1,800,000)</b>	1,210,496	
<b>Governance</b>								
 Administration Centre Renewal	30410	0	(3,718)	(3,718)	(4,500)	(4,500)	782	
<b>Governance Total</b>		<b>0</b>	<b>(3,718)</b>	<b>(3,718)</b>	<b>(4,500)</b>	<b>(4,500)</b>	<b>782</b>	
<b>Housing</b>								
 39 Atbara Street Renewal	32302	0	0	0	(15,000)	(15,000)	15,000	
<b>Housing Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>15,000</b>	
<b>Law, Order And Public Safety</b>								
 Coomberdale Fire Shed	30502	0	0	0	(8,000)	(8,000)	8,000	
<b>Law, Order And Public Safety Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>8,000</b>	
<b>Recreation And Culture</b>								
 Swimming Pool Building Renewal	32317	0	(4,402)	(4,402)	(30,000)	(30,000)	25,598	
 MPAC Renewal	33117	0	(21,580)	(21,580)	(15,000)	(15,000)	(6,580)	
 Youth Centre Renewal	32000	0	0	0	(3,000)	(3,000)	3,000	
 Watheroo hall	33126	0	(37,060)	(37,060)	(28,000)	(28,000)	(9,060)	
 Moora Recreation Centre Renewal	33361	0	(2,700)	(2,700)	(31,350)	(31,350)	28,650	
 Miling Pavilion	33318	0	(9,093)	(9,093)	0	0	(9,093)	
 Watheroo Pavilion (WIP)	33340	0	(2,718)	(2,718)	(2,200)	(2,200)	(518)	
 Mens Shed - Moora Sports Oval (Inc WIP)	33014	(216,789)	0	(216,789)	(686,200)	(686,200)	469,411	
<b>Recreation And Culture Total</b>		<b>(216,789)</b>	<b>(77,553)</b>	<b>(294,342)</b>	<b>(795,750)</b>	<b>(795,750)</b>	<b>501,408</b>	
<b>Community Amenities</b>								
 Shed Riley Street	30412	0	(33,315)	(33,315)	0	0	(33,315)	
<b>Community Amenities Total</b>		<b>0</b>	<b>(33,315)</b>	<b>(33,315)</b>	<b>0</b>	<b>0</b>	<b>(33,315)</b>	
<b>Economic Services</b>								
 Moora Lifestyle Village Display Unit (WIP)	35001	(2,000)	0	(2,000)	(100,000)	(100,000)	98,000	
 Caravan Park/Chalets Renewal	34612	0	(19,780)	(19,780)	(55,000)	(55,000)	35,220	
<b>Economic Services Total</b>		<b>(2,000)</b>	<b>(19,780)</b>	<b>(21,780)</b>	<b>(155,000)</b>	<b>(155,000)</b>	<b>133,220</b>	

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2018

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>Other Property</b>									
	Depot Mechanics Office	34030	(9,924)	0	(9,924)	(2,500)	(2,500)	(7,424)	
	<b>Other Property Total</b>		<b>(9,924)</b>	<b>0</b>	<b>(9,924)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(7,424)</b>	
	<b>Land and Buildings Total</b>		<b>(818,217)</b>	<b>(134,365)</b>	<b>(952,582)</b>	<b>(2,780,750)</b>	<b>(2,780,750)</b>	<b>1,828,168</b>	
<b>Drainage/Culverts</b>									
<b>Transport</b>									
	Drainage Construction	33914	0	(51,333)	(51,333)	(157,354)	(157,354)	106,022	
	<b>Transport Total</b>		<b>0</b>	<b>(51,333)</b>	<b>(51,333)</b>	<b>(157,354)</b>	<b>(157,354)</b>	<b>106,022</b>	
	<b>Drainage/Culverts Total</b>		<b>0</b>	<b>(51,333)</b>	<b>(51,333)</b>	<b>(157,354)</b>	<b>(157,354)</b>	<b>106,022</b>	
<b>Footpaths</b>									
<b>Transport</b>									
	Footpath Construction	33916	(182,557)	0	(182,557)	(278,313)	(278,313)	95,756	
	<b>Transport Total</b>		<b>(182,557)</b>	<b>0</b>	<b>(182,557)</b>	<b>(278,313)</b>	<b>(278,313)</b>	<b>95,756</b>	
	<b>Footpaths Total</b>		<b>(182,557)</b>	<b>0</b>	<b>(182,557)</b>	<b>(278,313)</b>	<b>(278,313)</b>	<b>95,756</b>	
<b>Furniture &amp; Office Equip.</b>									
<b>Governance</b>									
	Computer Hardware Replacement (inc WIP)	30402	0	(37,564)	(37,564)	(42,076)	(42,076)	4,512	
	<b>Governance Total</b>		<b>0</b>	<b>(37,564)</b>	<b>(37,564)</b>	<b>(42,076)</b>	<b>(42,076)</b>	<b>4,512</b>	
	<b>Furniture &amp; Office Equip. Total</b>		<b>0</b>	<b>(37,564)</b>	<b>(37,564)</b>	<b>(42,076)</b>	<b>(42,076)</b>	<b>4,512</b>	
<b>Plant , Equip. &amp; Vehicles</b>									
<b>Governance</b>									
	Administration Vehicle Replacement	30401	0	(59,954)	(59,954)	(60,000)	(60,000)	46	
	<b>Governance Total</b>		<b>0</b>	<b>(59,954)</b>	<b>(59,954)</b>	<b>(60,000)</b>	<b>(60,000)</b>	<b>46</b>	
<b>Law, Order And Public Safety</b>									
	Koojan Fire Vehicle	34704	0	(377,140)	(377,140)	0	0	(377,140)	
	CESM vehicle replacement	34068	0	(40,432)	(40,432)	(38,432)	(38,432)	(2,000)	
	<b>Law, Order And Public Safety Total</b>		<b>0</b>	<b>(417,573)</b>	<b>(417,573)</b>	<b>(38,432)</b>	<b>(38,432)</b>	<b>(379,141)</b>	
<b>Recreation And Culture</b>									
	Swimming pool cover	32315	0	(22,200)	(22,200)	(22,000)	(22,000)	(200)	
	<b>Recreation And Culture Total</b>		<b>0</b>	<b>(22,200)</b>	<b>(22,200)</b>	<b>(22,000)</b>	<b>(22,000)</b>	<b>(200)</b>	

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2018










Attachment 9.1.2

**Note 13: Capital Acquisitions**

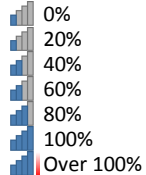
Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment	
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance		
		\$	\$	\$	\$	\$	\$		
<b>Community Amenities</b>									
	Sewerage plant and equipment	39520	0	(5,379)	(5,379)	(30,000)	(30,000)	24,621	
	<b>Community Amenities Total</b>		<b>0</b>	<b>(5,379)</b>	<b>(5,379)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>24,621</b>	
<b>Transport</b>									
	3 x Trucks	34025	0	(63,080)	(63,080)	(164,283)	(164,283)	101,203	
	Prime Mover	34064	0	0	0	(270,000)	(270,000)	270,000	
	Minor Plant	34054	0	(4,180)	(4,180)	(5,000)	(5,000)	820	
	Work ute attachment	34067	0	0	0	(2,200)	(2,200)	2,200	
	<b>Transport Total</b>		<b>0</b>	<b>(67,260)</b>	<b>(67,260)</b>	<b>(441,483)</b>	<b>(441,483)</b>	<b>374,223</b>	
<b>Economic Services</b>									
	Caravan park - washing machines	34602	0	(2,660)	(2,660)	0	0	(2,660)	
	<b>Economic Services Total</b>		<b>0</b>	<b>(2,660)</b>	<b>(2,660)</b>	<b>0</b>	<b>0</b>	<b>(2,660)</b>	
	<b>Plant , Equip. &amp; Vehicles Total</b>		<b>0</b>	<b>(575,025)</b>	<b>(575,025)</b>	<b>(591,915)</b>	<b>(591,915)</b>	<b>16,890</b>	
<b>Public Facilities</b>									
<b>Community Amenities</b>									
	Moora Sewerage System Renewal	39521	0	(90,287)	(90,287)	(137,000)	(137,000)	46,713	
	Watheroo Tip Upgrade	33010	0	0	0	(21,000)	(21,000)	21,000	
	<b>Community Amenities Total</b>		<b>0</b>	<b>(90,287)</b>	<b>(90,287)</b>	<b>(158,000)</b>	<b>(158,000)</b>	<b>67,713</b>	
<b>Law and Order</b>									
	CCTV and Security Improvement	30705	(315,862)	0	(315,862)	(277,942)	(277,942)	(37,920)	
	<b>Law and Order Total</b>		<b>(315,862)</b>	<b>0</b>	<b>(315,862)</b>	<b>(277,942)</b>	<b>(277,942)</b>	<b>(37,920)</b>	
<b>Economic Services</b>									
	Entry Statements	34604	0	0	0	(45,000)	(45,000)	45,000	
	<b>Economic Services Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(45,000)</b>	<b>(45,000)</b>	<b>45,000</b>	
<b>Recreation And Culture</b>									
	Renewal Park Infrastructure	33308	0	0	0	0	0	0	
	Skate Park Moora	33305	(823)	0	(823)	(5,000)	(5,000)	4,177	
	<b>Recreation And Culture Total</b>		<b>(823)</b>	<b>0</b>	<b>(823)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>4,177</b>	

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 June 2018

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 Airstrip	33901	(65,303)	0	(65,303)	(200,839)	(200,839)	135,536	
<b>Transport Total</b>		<b>(65,303)</b>	<b>0</b>	<b>(65,303)</b>	<b>(200,839)</b>	<b>(200,839)</b>	<b>135,536</b>	
<b>Public Facilities Total</b>		<b>(381,988)</b>	<b>(90,287)</b>	<b>(472,276)</b>	<b>(686,781)</b>	<b>(686,781)</b>	<b>214,505</b>	
<b>Roads (Non Town)</b>								
<b>Transport</b>								
 Regional Road Group (Moora-Miling)	33910	0	(1,034,608)	(1,034,608)	(982,568)	(982,568)	(52,040)	
 Blackspot projects (Toodyay Bindi Bindi Road)	33911	0	(48,524)	(48,524)	0	0	(48,524)	
 Roads To Recovery (Barberton East Road)	33913	0	(647,519)	(647,519)	(634,030)	(634,030)	(13,488)	
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(258,884)	(258,884)	(753,401)	(753,401)	494,517	
 Rural Regravelling Projects	33920	0	0	0	(224,364)	(224,364)	224,364	
<b>Transport Total</b>		<b>0</b>	<b>(1,989,536)</b>	<b>(1,989,536)</b>	<b>(2,594,364)</b>	<b>(2,594,364)</b>	<b>604,828</b>	
<b>Roads (Non Town) Total</b>		<b>0</b>	<b>(1,989,536)</b>	<b>(1,989,536)</b>	<b>(2,594,364)</b>	<b>(2,594,364)</b>	<b>604,828</b>	
<b>Town Streets</b>								
<b>Transport</b>								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	(46,035)	(46,035)	(105,354)	(105,354)	59,319	
 Micro Surfacing Town Streets	33918	0	(626)	(626)	(75,662)	(75,662)	75,036	
 Padbury Street Upgrade (WIP)	33915	0	(20,013)	(20,013)	(50,000)	(50,000)	29,987	
<b>Transport Total</b>		<b>0</b>	<b>(66,674)</b>	<b>(66,674)</b>	<b>(231,015)</b>	<b>(231,015)</b>	<b>164,342</b>	
<b>Town Streets Total</b>		<b>0</b>	<b>(66,674)</b>	<b>(66,674)</b>	<b>(231,015)</b>	<b>(231,015)</b>	<b>164,342</b>	
<b>Capital Expenditure Total</b>		<b>(1,382,763)</b>	<b>(2,944,783)</b>	<b>(4,327,546)</b>	<b>(7,362,568)</b>	<b>(7,362,568)</b>	<b>3,035,022</b>	

**Level of Completion Indicators**



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