

**SHIRE OF MOORA**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 August 2018**

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

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**Shire of Moora**  
**Information Summary**  
**For the Period Ended 31 August 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 31 August 2018 of \$6,779,792.

### Items of Significance

The material variance adopted by the Shire of Moora for the 2018/19 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-Caro)	1%	\$ 989,241	\$ 164,868	\$ 13,697	
Roads To Recovery (Dandaragan Road)	6%	\$ 320,651	\$ 53,438	\$ 19,737	
Hydrotherapy pool / Dental Space	11%	\$ 2,000,000	\$ 333,332	\$ 216,585	
Mens Shed - Moora Sports Oval	0%	\$ 475,000	\$ 79,166	\$ 775	
<b>Grants, Subsidies and Contributions</b>					
Operating Grants, Subsidies and Contributions	24%	\$ 1,154,937	\$ 233,135	\$ 278,987	
Non-operating Grants, Subsidies and Contributions	8%	\$ 2,122,927	\$ 353,816	\$ 167,946	
	14%	\$ 3,277,864	\$ 586,951	\$ 446,932	
Rates Levied	98%	\$ 3,999,744	\$ 3,999,744	\$ 3,925,317	

*% Compares current ytd actuals to annual budget*

		Prior Year 31 Aug 2017	Current Year 31 Aug 2018
<b>Financial Position</b>			
Adjusted Net Current Assets	115%	\$ 5,900,337	\$ 6,779,792
Cash and Equivalent - Unrestricted	96%	\$ 1,985,305	\$ 1,915,167
Cash and Equivalent - Restricted	79%	\$ 2,067,082	\$ 1,634,750
Receivables - Rates	115%	\$ 4,488,627	\$ 5,152,213
Receivables - Other	77%	\$ 121,833	\$ 93,963
Payables	53%	\$ 298,588	\$ 158,817

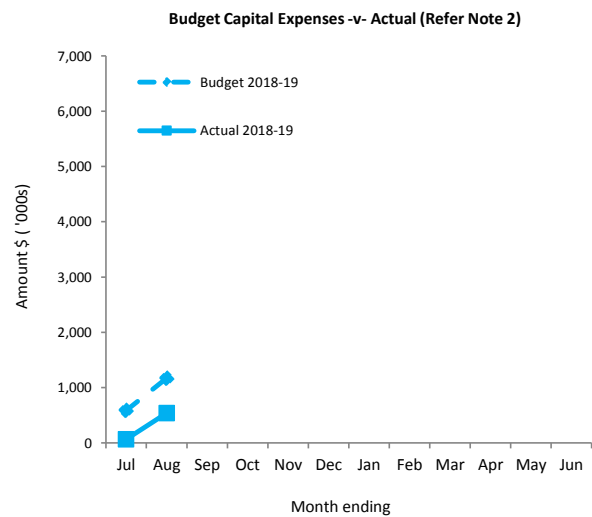
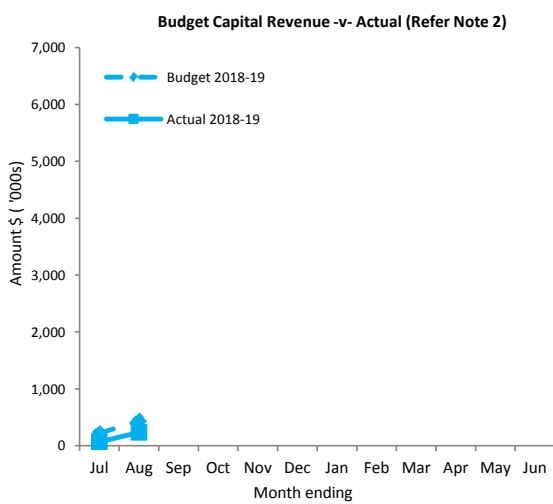
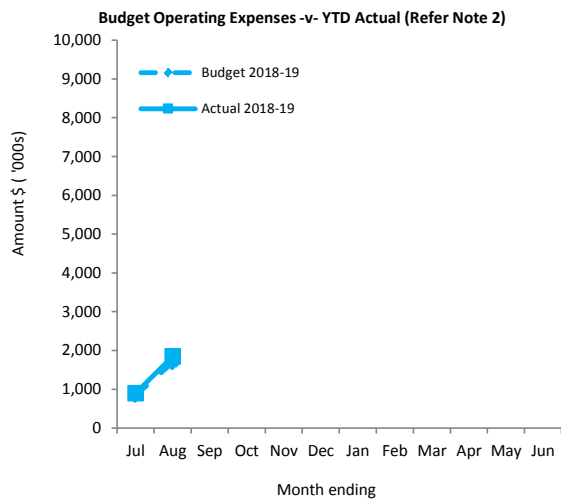
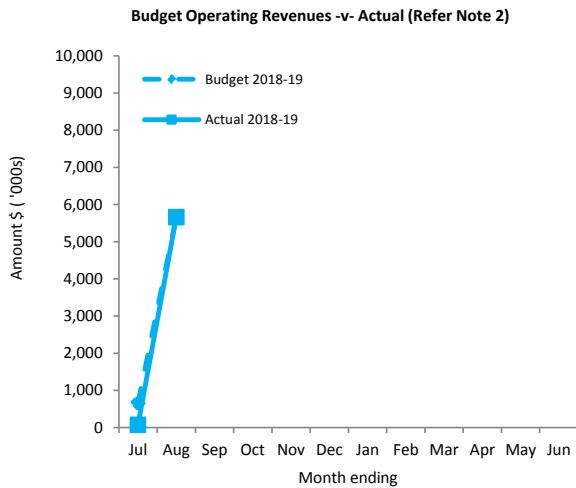
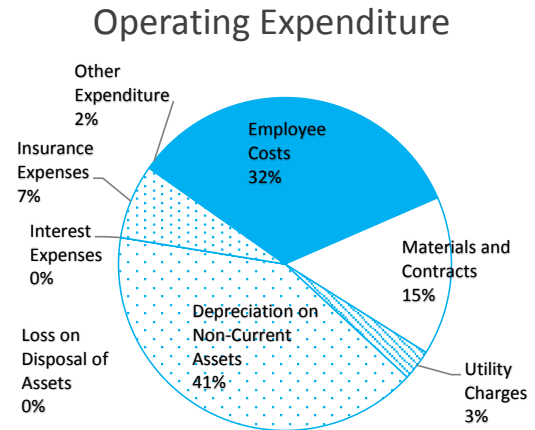
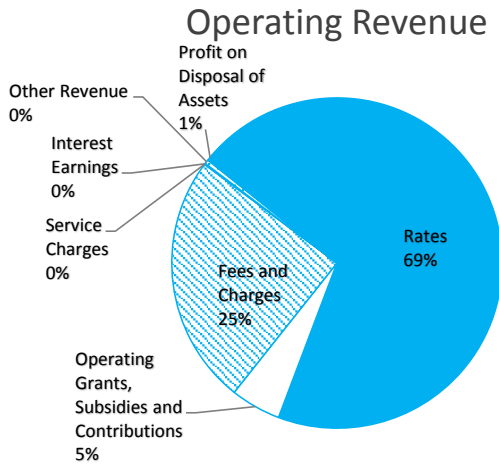
*% Compares current ytd actuals to prior year actuals at the same time*

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

### Preparation

Prepared by: David Trevaskis  
 Reviewed by: David Trevaskis  
 Date prepared: 14/09/2018

**Shire of Moora  
Information Summary  
For the Period Ended 31 August 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 31 August 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	2,616,776	2,616,776	2,588,695	(28,081)	(1%)	
<b>Revenue from operating activities</b>							
Governance		31,938	5,316	9,690	4,374	82%	
General Purpose Funding - Rates	9	3,999,744	3,999,744	3,925,317	(74,427)	(2%)	
General Purpose Funding - Other		971,181	182,684	229,654	46,970	26%	▲
Law, Order and Public Safety		298,325	158,491	131,143	(27,348)	(17%)	▼
Health		20,690	3,446	4,630	1,184	34%	
Education and Welfare		375,970	82,153	81,757	(396)	(0%)	
Housing		116,180	19,358	15,615	(3,743)	(19%)	
Community Amenities		1,176,966	1,040,216	1,045,991	5,775	1%	
Recreation and Culture		143,027	23,804	11,850	(11,954)	(50%)	▼
Transport		155,339	25,888	37,992	12,104	47%	▲
Economic Services		618,650	103,098	123,434	20,336	20%	▲
Other Property and Services		110,750	18,456	41,510	23,054	125%	▲
		<b>8,018,760</b>	<b>5,662,654</b>	<b>5,658,583</b>			
<b>Expenditure from operating activities</b>							
Governance		(959,026)	(159,768)	(172,990)	(13,222)	(8%)	▼
General Purpose Funding		(254,138)	(38,861)	(39,527)	(666)	(2%)	
Law, Order and Public Safety		(493,427)	(82,190)	(124,923)	(42,733)	(52%)	▼
Health		(107,714)	(17,926)	(13,723)	4,203	23%	▲
Education and Welfare		(543,207)	(90,490)	(67,205)	23,285	26%	▲
Housing		(115,429)	(19,192)	(15,835)	3,357	17%	▲
Community Amenities		(1,131,612)	(188,504)	(265,183)	(76,679)	(41%)	▼
Recreation and Culture		(1,862,048)	(310,120)	(302,099)	8,021	3%	
Transport		(3,501,787)	(583,602)	(664,366)	(80,764)	(14%)	▼
Economic Services		(1,143,461)	(190,470)	(123,070)	67,400	35%	▲
Other Property and Services		(42,840)	(7,094)	(58,293)	(51,199)	(722%)	▼
		<b>(10,154,689)</b>	<b>(1,688,217)</b>	<b>(1,847,214)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,556,249	592,692	750,952	158,260	27%	▲
Adjust (Profit)/Loss on Asset Disposal	8	297,000	49,496	(37,992)	(87,488)	(177%)	▼
Adjust Provisions and Accruals		9,000	0	0	0		
<b>Amount attributable to operating activities</b>		<b>1,726,320</b>	<b>4,616,625</b>	<b>4,524,329</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	2,122,927	353,816	167,946	(185,871)	(53%)	▼
Proceeds from Disposal of Assets	8	495,300	82,550	64,091	(18,459)	(22%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,869,965)	(478,310)	(218,227)	260,083	54%	▲
Infrastructure Assets - Roads	13	(2,389,593)	(398,240)	(51,006)	347,234	87%	▲
Infrastructure Assets - Public Facilities	13	(415,643)	(69,266)	(37,134)	32,132	46%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(21,504)	0	21,504	100%	▲
Infrastructure Assets - Drainage	13	(183,538)	(30,580)	(77)	30,503	100%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(1,011,098)	(168,500)	(232,360)	(63,860)	(38%)	▼
Furniture and Equipment	13	(29,000)	(4,832)	0	4,832	100%	▲
<b>Amount attributable to investing activities</b>		<b>(4,409,634)</b>	<b>(734,866)</b>	<b>(306,767)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		500,000	0	0	0		
Proceeds from Advances		12,557	2,093	893	(1,200)	(57%)	
Self-Supporting Loan Principal		7,478	1,246	0	(1,246)	(100%)	
Transfer from Reserves		20,000	0	0	0		
Advances to Community Groups	7	(7,000)	(1,167)	0	1,167	100%	▲
Repayment of Debentures	10	(373,384)	(373,384)	(27,358)	346,026	93%	▲
Transfer to Reserves	7	(99,000)	0	0	0		
<b>Amount attributable to financing activities</b>		<b>60,651</b>	<b>(371,212)</b>	<b>(26,465)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(5,887)</b>	<b>6,127,324</b>	<b>6,779,792</b>			

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

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

**SHIRE OF MOORA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 August 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	2,616,776	2,616,776	<b>2,588,695</b>	(28,081)	(1%)	
<b>Revenue from operating activities</b>							
Rates	9	3,999,744	3,999,744	<b>3,925,317</b>	(74,427)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,156,937	233,135	<b>278,987</b>	45,852	20%	▲
Fees and Charges		2,518,665	1,372,553	<b>1,387,352</b>	14,799	1%	
Service Charges		0	0	<b>0</b>	0		
Interest Earnings		174,026	28,996	<b>5,788</b>	(23,208)	(80%)	▼
Other Revenue		116,588	19,426	<b>23,147</b>	3,721	19%	
Profit on Disposal of Assets	8	52,800	8,800	<b>37,992</b>			
		<b>8,018,760</b>	<b>5,662,654</b>	<b>5,658,583</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(3,627,468)	(604,340)	<b>(592,775)</b>	11,565	2%	
Materials and Contracts		(1,739,463)	(289,528)	<b>(285,329)</b>	4,199	1%	
Utility Charges		(371,585)	(61,876)	<b>(55,070)</b>	6,806	11%	▲
Depreciation on Non-Current Assets		(3,556,249)	(592,692)	<b>(750,952)</b>	(158,260)	(27%)	▼
Interest Expenses		(52,804)	(5,317)	<b>172</b>	5,489	103%	▲
Insurance Expenses		(178,438)	(29,722)	<b>(133,738)</b>	(104,016)	(350%)	▼
Other Expenditure		(278,882)	(46,446)	<b>(29,521)</b>	16,925	36%	▲
Loss on Disposal of Assets	8	(349,800)	(58,296)	<b>0</b>			
		<b>(10,154,689)</b>	<b>(1,688,217)</b>	<b>(1,847,214)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,556,249	592,692	<b>750,952</b>	158,260	27%	▲
Adjust (Profit)/Loss on Asset Disposal	8	297,000	49,496	<b>(37,992)</b>	(87,488)	(177%)	▼
Adjust Provisions and Accruals		9,000	0	<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>1,726,320</b>	<b>4,616,625</b>	<b>4,524,329</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions	11	2,122,927	353,816	<b>167,946</b>	(185,871)	(53%)	▼
Proceeds from Disposal of Assets	8	495,300	82,550	<b>64,091</b>	(18,459)	(22%)	▼
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(2,869,965)	(478,310)	<b>(218,227)</b>	260,083	54%	▲
Infrastructure Assets - Roads	13	(2,389,593)	(398,240)	<b>(51,006)</b>	347,234	87%	▲
Infrastructure Assets - Public Facilities	13	(415,643)	(69,266)	<b>(37,134)</b>	32,132	46%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(21,504)	<b>0</b>	21,504	100%	▲
Infrastructure Assets - Drainage	13	(183,538)	(30,580)	<b>(77)</b>	30,503	100%	▲
Plant and Equipment	13	(1,011,098)	(168,500)	<b>(232,360)</b>	(63,860)	(38%)	▼
Furniture and Equipment	13	(29,000)	(4,832)	<b>0</b>	4,832	100%	▲
		<b>(4,409,634)</b>	<b>(734,866)</b>	<b>(306,767)</b>			
<b>Amount attributable to investing activities</b>		<b>(4,409,634)</b>	<b>(734,866)</b>	<b>(306,767)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		500,000	0	<b>0</b>	0		
Proceeds from Advances		12,557	2,093	<b>893</b>	(1,200)	(57%)	
Self-Supporting Loan Principal		7,478	1,246	<b>0</b>	(1,246)	(100%)	
Transfer from Reserves	7	20,000	0	<b>0</b>	0		
Advances to Community Groups		(7,000)	(1,167)	<b>0</b>	1,167	100%	▲
Repayment of Debentures	10	(373,384)	(373,384)	<b>(27,358)</b>	346,026	93%	▲
Transfer to Reserves	7	(99,000)	0	<b>0</b>	0		
		<b>60,651</b>	<b>(371,212)</b>	<b>(26,465)</b>			
<b>Amount attributable to financing activities</b>		<b>60,651</b>	<b>(371,212)</b>	<b>(26,465)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>(5,887)</b>	<b>6,127,324</b>	<b>6,779,792</b>		<b>11%</b>	

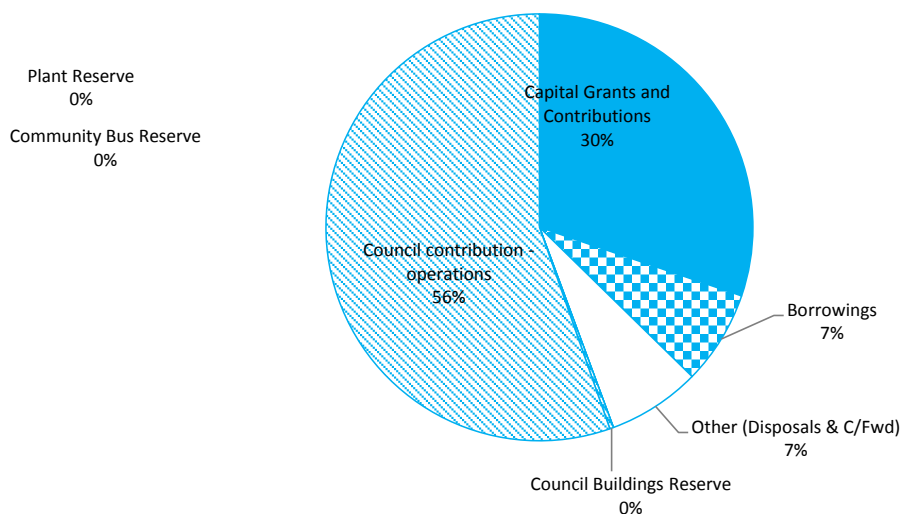
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This statement is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF MOORA**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 August 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	217,360	867	478,310	2,869,965	<b>218,227</b>	(260,083)
Infrastructure Assets - Roads	13	2,047	48,959	398,240	2,389,593	<b>51,006</b>	(347,234)
Infrastructure Assets - Public Facilities	13	31,294	5,840	69,266	415,643	<b>37,134</b>	(32,132)
Infrastructure Assets - Footpaths	13	0	0	21,504	129,024	<b>0</b>	(21,504)
Infrastructure Assets - Drainage	13	0	77	30,580	183,538	<b>77</b>	(30,503)
Plant and Equipment	13	0	232,360	168,500	1,011,098	<b>232,360</b>	63,860
Furniture and Equipment	13	0	0	4,832	29,000	<b>0</b>	(4,832)
<b>Capital Expenditure Totals</b>		<b>250,700</b>	<b>288,103</b>	<b>1,171,232</b>	<b>7,027,861</b>	<b>538,804</b>	<b>(632,428)</b>
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions				<b>353,816</b>	<b>2,122,927</b>	<b>167,946</b>	
Borrowings				<b>0</b>	<b>500,000</b>	<b>500,000</b>	
Other (Disposals & C/Fwd)				<b>82,550</b>	<b>495,300</b>	<b>64,091</b>	
Council contribution - Cash Backed Reserves							
Community Bus Reserve				0	0	0	
Plant Reserve				0	0	0	
Council Buildings Reserve				0	20,000	0	
Council contribution - operations				<b>734,866</b>	<b>3,889,634</b>	<b>(193,233)</b>	
<b>Capital Funding Total</b>				<b>1,171,232</b>	<b>7,027,861</b>	<b>538,804</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 2018/19 Adopted Budget.

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 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 2018/19 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	46,970	26%	▲	Timing	Timing FAGS 18/19 payment
Law, Order and Public Safety	(27,348)	(17%)	▼	Timing	Timing DFES Grant 18/19
Recreation and Culture	(11,954)	(50%)	▼	Timing	Annual club fees 18/19 not raised
Transport	12,104	47%	▲	Timing	Profit on sale of 2 x medium dump trucks
Economic Services	20,336	20%	▲	Timing	Caravan Park revenue (peak season)
Other Property and Services	23,054	125%	▲	Timing	Private works Revenue / Insurance Reimb
<b>Operating Expense</b>					
Governance	(13,222)	(8%)	▼	Timing	Subscriptions / insurance paid in full
Law, Order and Public Safety	(42,733)	(52%)	▼	Timing	insurance paid in full / timing of Q1 ESL payment
Education and Welfare	23,285	26%	▲	Timing	Additional childcare project not started (grant funded). CMSHS projects/support not confirmed
Community Amenities	(76,679)	(41%)	▼	Timing	Depreciation (Fair value adjustment to sewerage assets has increased annual depreciation)
Transport	(80,764)	(14%)	▼	Timing	Road maintenance expenditure
Economic Services	67,400	35%	▲	Timing	Loss on sale of 2 x industrial lots not realised YTD.
Other Property and Services	(51,199)	(722%)	▼	Timing	CMC Pty Ltd contribution delayed. Insurance on motor vehicle items paid in full July 2018
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(185,871)	(53%)	▼	Timing	Delayed capital projects payments - mens shed and hydrotherapy pool/dental space
Proceeds from Disposal of Assets	(18,459)	(22%)	▼	Timing	Delayed plant trade in (including exec vehicles)
<b>Capital Expenses</b>					
Land and Buildings	260,083	54%	▲	Timing	Hydrotherapy pool/Dental space and Mens Shed Construction
Infrastructure - Roads	347,234	87%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	32,132	46%	▲	Timing	Works Delayed
Infrastructure - Footpaths	21,504	100%	▲	Timing	Works Delayed
Infrastructure - Drainage	30,503	100%	▲	Timing	Works Delayed
Plant and Equipment	(63,860)	(38%)	▼	Timing	Delayed plant replacement (including exec vehicles)

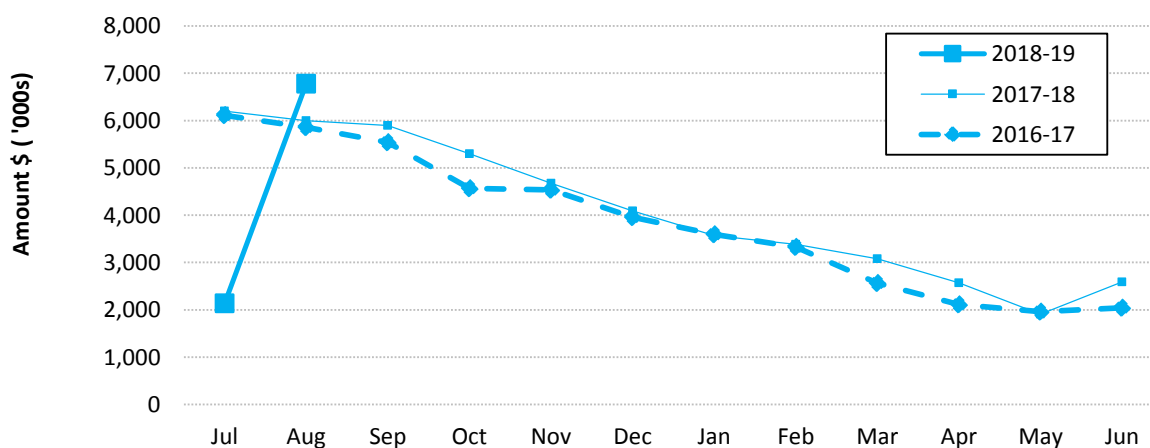


**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2018**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	31 Aug 2017	31 Aug 2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,586,461	1,542,294	1,671,092
Cash Restricted - Conditions over Grants	11	969,881	443,011	244,076
Cash Restricted	4	1,634,749	2,067,082	1,634,750
Receivables - Rates	6	340,984	4,488,627	5,152,213
Receivables - Other	6	235,162	121,833	93,963
Interest / ATO Receivable/Trust		37,257	7,317	70,644
Inventories		47,709	21,668	35,898
		4,852,203	8,691,833	8,902,636
<b>Less: Current Liabilities</b>				
Payables		(298,588)	(197,017)	(158,817)
Provisions		(591,648)	(626,269)	(591,648)
Current Portion of Long Term Borrowings		(348,158)	(273,615)	(321,056)
		(1,238,393)	(1,096,901)	(1,071,521)
Less: Cash Reserves	7	(1,634,750)	(2,067,082)	(1,634,750)
Less: Current Loans Clubs/Institutions		(20,036)	(13,452)	(19,143)
Add: Current Portion of Long Term Borrowings		348,158	273,615	321,056
Add: Leave Liability Not Required to be Funded		281,514	112,323	281,514
<b>Net Current Funding Position</b>		<b>2,588,695</b>	<b>5,900,337</b>	<b>6,779,792</b>

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

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2018**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Municipal Bank Account	214,167			214,167	Westpac	0.25%	At Call
Reserve Bank Account		4,750		4,750	Westpac	0.00%	At Call
Trust Bank Account			41,428	41,428	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)	0			0	Westpac	2.35%	NA
Municipal Funds (on-notice)	500,000			500,000	Westpac	1.70%	26-Aug-18
Municipal Funds	1,200,000			1,200,000	Bankwest	2.75%	29-Jan-19
Reserve Funds		1,000,000		1,000,000	Westpac	2.87%	23-Jul-20
Reserve Funds		630,000		630,000	Bankwest	2.80%	26-Apr-19
<b>Total</b>	<b>1,915,167</b>	<b>1,634,750</b>	<b>41,428</b>	<b>3,591,345</b>			

**Comments/Notes - Investments**

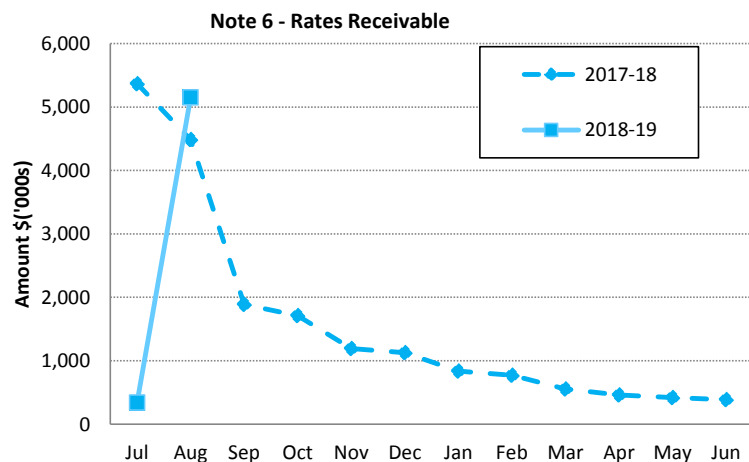
**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2018**

**Note 6: Receivables**

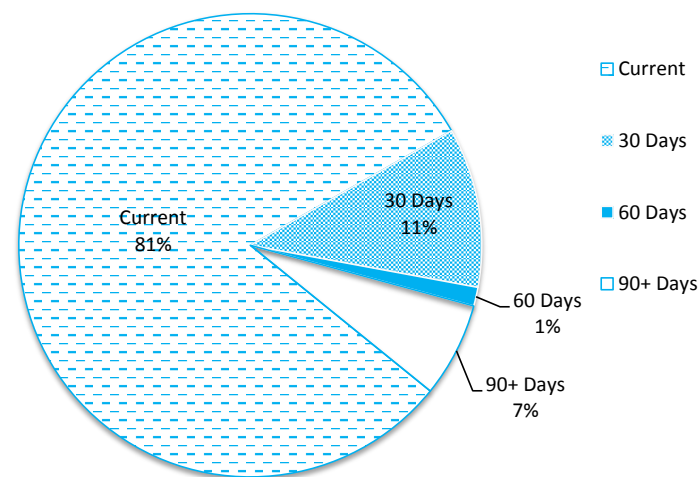
<b>Receivables - Rates Receivable</b>	<b>31 Aug 2018</b>	<b>30 June 2017</b>
	\$	\$
Opening Arrears Previous Years	340,984	385,010
Levied this year	5,109,443	4,941,804
<u>Less</u> Collections to date	(298,213)	(4,985,830)
Equals Current Outstanding	<b>5,152,213</b>	<b>340,984</b>
<b>Net Rates Collectable</b>	<b>5,152,213</b>	<b>340,984</b>
% Collected	5.47%	93.60%

<b>Receivables - General</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	\$	\$	\$	\$	\$
Receivables - General	76,046	10,474	1,229	6,214	93,963
<b>Balance per Trial Balance</b>					
Sundry Debtors					93,963
Receivables - Other					70,644
<b>Total Receivables General Outstanding</b>					<b>164,607</b>

Amounts shown above include GST (where applicable)



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



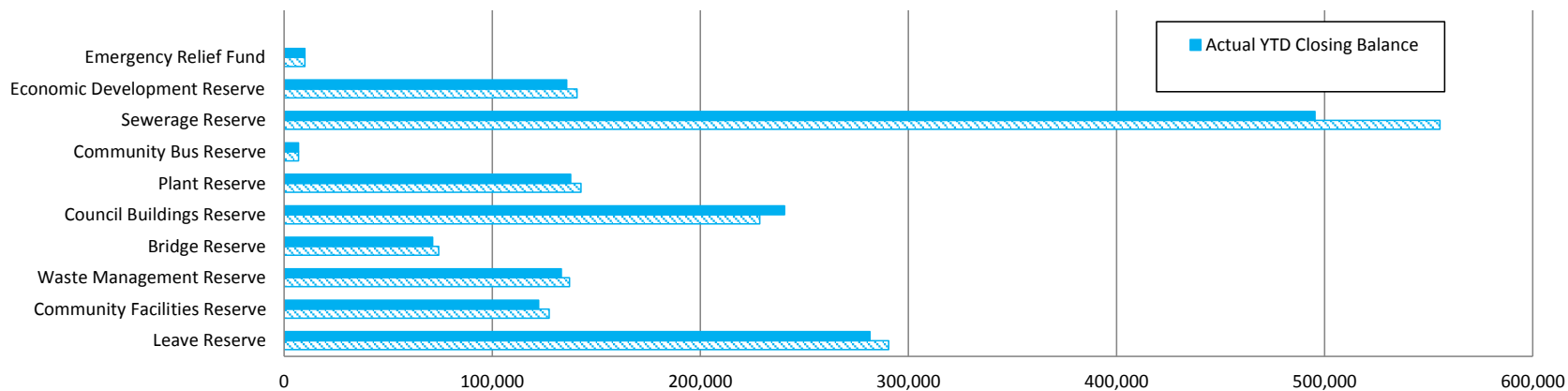
**Comments/Notes - Receivables Rates**

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 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	281,514	9,000	0	0	0	0	0	290,514	281,514
Community Facilities Reserve	122,315	5,000	0	0	0	0	0	127,315	122,315
Waste Management Reserve	133,163	4,000	0	0	0	0	0	137,163	133,163
Bridge Reserve	71,346	3,000	0	0	0	0	0	74,346	71,346
Council Buildings Reserve	240,515	8,000	0	0	0	(20,000)	0	228,515	240,515
Plant Reserve	137,689	5,000	0	0	0	0	0	142,689	137,689
Community Bus Reserve	6,994	0	0	0	0	0	0	6,994	6,994
Sewerage Reserve	495,431	60,000	0	0	0	0	0	555,431	495,431
Economic Development Reserve	135,783	5,000	0	0	0	0	0	140,783	135,783
Emergency Relief Fund	10,000	0	0	0	0	0	0	10,000	10,000
	<b>1,634,750</b>	<b>99,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>0</b>	<b>1,713,750</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 31 August 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>								
	Ford Everest (CEO)					55,000	45,000	0	(10,000)
	Holden Calais Wagon (DCEO)					33,500	23,900	0	(9,600)
	Holden Calais (MES)					31,500	21,900	0	(9,600)
	Nissan Xtrail (MDS)					24,500	20,900	0	(3,600)
P1007	Isuzu NPR 300M Small Tip Truck	11,856	30,909	19,053	0	11,500	34,000	22,500	0
120301	Isuzu NPR300 Tipper Truck	14,243	33,182	18,939	0	14,300	36,500	22,200	0
P0007	Hino Tipping Prime Mover					68,000	60,000	0	(8,000)
	Gardeners Ute					9,000	5,000	0	(4,000)
	<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)
	GNH Block (Miling)					0	8,100	8,100	0
	Dental Surgery					175,000	150,000	0	(25,000)
		<b>26,099</b>	<b>64,091</b>	<b>37,992</b>	<b>0</b>	<b>792,300</b>	<b>495,300</b>	<b>52,800</b>	<b>(349,800)</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2018**

**Note 10: Information on Borrowings**

## (a) Debenture Repayments

Particulars	01 Jul 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Amended		Amended		Amended	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
<b>Education and Welfare</b>								
Hydrotherapy Pool / Dental Space	0	500,000	0	24,971	0	475,029	-	20,000
<b>Housing</b>								
Loan 317 - Housing Executive Loan	132,895		0	24,722	132,895	108,173	(83)	7,157
Loan 326 - 92 Roberts Street (Doctors House)	182,244		0	18,698	182,244	163,546	(35)	4,144
<b>Recreation and Culture</b>								
Loan 314 - Moora Town Hall Upgrade	95,263		11,996	49,171	83,267	46,092	218	1,989
Loan 315 - Town Hall Upgrade	138,357		15,361	62,854	122,996	75,503	528	3,381
Loan 324 - Moora Bowling Club SSL	69,553		0	7,478	69,553	62,075	(430)	1,929
<b>Economic Services</b>								
Loan 323 - Moora Lifestyle Village	285,594		0	147,160	285,594	138,434	(298)	5,709
Loan 325 - Lots 231 and 232 Roberts Street	373,600		0	38,330	373,600	335,270	(72)	8,495
	1,277,506	500,000	27,358	373,384	1,250,148	1,404,122	(172)	52,804

All debenture repayments were financed by general purpose revenue.

## (b) New Debentures

No new debentures were raised during the reporting period.

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 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	
			(a)				(d)	(e)	(d)+(e)	(c)	(a)+(b)+(c)	
				\$	\$	\$				\$	\$	\$
<b>General Purpose Funding</b>												
Grants Commission Grant Needs	WALGGC	Operating	423,100	400,495	0	66,748	400,495		400,495	109,487	0	0
Grants Commission - Road Formula	WALGGC	Operating	402,975	334,160	0	55,692	334,160		334,160	85,244	0	0
CBH Payment In Lieu Of Rates	CBH	Operating	0	25,000	0	25,000	25,000		25,000	22,871	0	0
<b>Governance</b>												
CLGF - Trainee Grant	CLGF Regional Funding	Operating	0	0	0	0	0		0	1,364	0	0
<b>Law, Order and Public Safety</b>												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	101,392	0	16,898	101,392		101,392	0	(16,032)	0
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	666	4,000		4,000	0	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,618	36,643	0	6,108	36,643		36,643	0	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	1,396	10,162	0	1,694	10,162		10,162	0	0	0
<b>Health</b>												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	540	3,250		3,250	2,870	(945)	0
<b>Education and Welfare</b>												
Child Care Centre - Operational Support from DEEWR QI	Health Dept. WA	Operating	0	0	0	0	0		0	0	0	0
Childcare centre grant - additional projects	CLGF Regional Funding	Operating - Tied	0	63,970	0	30,487	63,970		63,970	32,099	0	32,099
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	0	0	900,000	150,000	900,000		900,000	0	(216,585)	0
<b>Community Amenities</b>												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	166	1,000		1,000	0	0	0
<b>Recreation and Culture</b>												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	20,000	0	3,332	20,000		20,000	927	(215)	0
National Volunteer Week Funding	TBA	Operating	0	0	0	0	0		0	795	0	0
Community Contributions	Various	Operating	0	4,477	0	744	4,477		4,477	0	0	0
Event Sponsorship	Various	Operating	0	5,700	0	948	5,700		5,700	1,818	0	0
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	313,188	52,198	313,188		313,188	36,716	(28,590)	8,126
War Memorial Grant	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0		0	0	(5,840)	8,532
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	7,000	1,166	7,000		7,000	0	0	0
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	22,000	3,666	22,000		22,000	0	0	0
Community Contributions - Mens Shed	Mens Shed	Non-operating	0	0	63,000	10,498	63,000		63,000	0	0	0
<b>Transport</b>												
Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	1,050	6,300		6,300	0	0	0
Direct Grants - Maintenance	Main Roads WA	Operating	0	103,339	0	17,222	103,339		103,339	0	0	0
Grant - Roads to Recovery	Roads to Recovery	Non-operating	113,919	0	167,739	27,956	167,739		167,739	100,000	(19,737)	194,182
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	108,332	650,000		650,000	0	(13,697)	0
Black Spot Grant Funding	Blackspot funding	Non-operating	1	0	0	0	0		0	31,230	0	1
<b>Economic Services</b>												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	13,000	0	2,166	13,000		13,000	2,585	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	50	300		300	0	0	0
Crossover contributions	Various	Operating	0	1,000	0	166	1,000		1,000	0	0	0
Star Gazing Event - Watheroo	SciTech	Operating	1,500	0	0	0	0		0	0	0	0
<b>Other Property and Services</b>												
Insurance reimbursements	LGIS	Operating	0	15,000	0	2,500	15,000		15,000	17,791	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	0	5,750	0	958	5,750		5,750	1,136	0	1,136
<b>TOTALS</b>			<b>969,881</b>	<b>1,154,937</b>	<b>2,122,927</b>	<b>586,951</b>	<b>3,277,864</b>	<b>0</b>	<b>3,277,864</b>	<b>446,932</b>	<b>(301,641)</b>	<b>244,076</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		841,589	960,575	0	180,920	960,575	0	960,575	241,955	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	194,362	0	52,215	194,362	0	194,362	37,032	(17,192)	33,235
Non-operating	Non-operating Grants, Subsidies and Contributions		128,292	0	2,122,927	353,816	2,122,927	0	2,122,927	167,946	(284,449)	210,841
<b>TOTALS</b>			<b>969,881</b>	<b>1,154,937</b>	<b>2,122,927</b>	<b>586,951</b>	<b>3,277,864</b>	<b>0</b>	<b>3,277,864</b>	<b>446,932</b>	<b>(301,641)</b>	<b>244,076</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 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 2018	Amount Received	Amount Paid	Closing Balance 31 Aug 2018
	\$	\$	\$	\$
BCITF Levy	0	640	-540	100
BRB Levy	0	500	-432	69
Standpipe Cards Bond	2,762	0	0	2,762
Gym Cards Bond	4,082	300	-60	4,322
Facility Hire Bonds	2,500	2,000	-1,500	3,000
Housing Bonds	5,300	0	-1,400	3,900
Community Bus Bonds	0	0	0	0
Moora Lifestyle Village Bond	3,544	0	0	3,544
Other General Trust	12,589	0	-1,000	11,589
Community Group Funds	11,833	90	0	11,923
	<b>42,609</b>	<b>3,530</b>	<b>(4,932)</b>	<b>41,208</b>



SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 August 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 / Dental Space	30415	(216,585)	0	(216,585)	(2,000,000)	(333,332)	116,747	1.2.5.2
<b>Health Total</b>		<b>(216,585)</b>	<b>0</b>	<b>(216,585)</b>	<b>(2,000,000)</b>	<b>(333,332)</b>	116,747	
<b>Housing</b>								
 2 x Land purchases	32306	0	0	0	(100,000)	(16,664)	16,664	3.4.1.3
<b>Housing Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(100,000)</b>	<b>(16,664)</b>	<b>16,664</b>	
<b>Law, Order And Public Safety</b>								
 Coomberdale Fire Shed	30502	0	0	0	(8,000)	(1,332)	1,332	3.4.1.2
<b>Law, Order And Public Safety Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(8,000)</b>	<b>(1,332)</b>	<b>1,332</b>	
<b>Recreation And Culture</b>								
 Swimming Pool Building Renewal	32317	0	0	0	(23,859)	(3,974)	3,974	1.1.2.3
 MPAC Renewal	33117	0	0	0	(24,880)	(4,146)	4,146	3.4.2.14
 Moora Recreation Centre Renewal	33361	0	0	0	(28,401)	(4,730)	4,730	3.4.2.15
 Miling Pavilion	33318	0	0	0	(18,983)	(3,162)	3,162	3.4.3.1
 Mens Shed - Moora Sports Oval	33014	(775)	0	(775)	(475,000)	(79,166)	78,391	1.1.3.3
 Moora Oval Gardener Shed	34030	0	0	0	(16,000)	(2,666)	2,666	3.4.3.1
<b>Recreation And Culture Total</b>		<b>(775)</b>	<b>0</b>	<b>(775)</b>	<b>(587,123)</b>	<b>(97,844)</b>	<b>97,069</b>	
<b>Economic Services</b>								
 Moora Lifestyle Village Display Unit	35001	0	0	0	(135,000)	(22,500)	22,500	4.1.6.1
 Caravan Park/Chalets Renewal	34612	0	(867)	(867)	(39,842)	(6,638)	5,771	3.4.2.18
<b>Economic Services Total</b>		<b>0</b>	<b>(867)</b>	<b>(867)</b>	<b>(174,842)</b>	<b>(29,138)</b>	<b>28,271</b>	

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 August 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>Land and Buildings Total</b>		<b>(217,360)</b>	<b>(867)</b>	<b>(218,227)</b>	<b>(2,869,965)</b>	<b>(478,310)</b>	<b>260,083</b>	
<b>Drainage/Culverts</b>								
<b>Transport</b>								
Drainage Construction - Moore/Robert St	33914	0	(77)	(77)	(183,538)	(30,580)	30,503	3.3.1.5
<b>Transport Total</b>		<b>0</b>	<b>(77)</b>	<b>(77)</b>	<b>(183,538)</b>	<b>(30,580)</b>	<b>30,503</b>	
<b>Drainage/Culverts Total</b>		<b>0</b>	<b>(77)</b>	<b>(77)</b>	<b>(183,538)</b>	<b>(30,580)</b>	<b>30,503</b>	
<b>Footpaths</b>								
<b>Transport</b>								
Footpath Lefroy, Stafford, Lenane St	33916	0	0	0	(129,024)	(21,504)	21,504	3.3.1.6
<b>Transport Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(129,024)</b>	<b>(21,504)</b>	<b>21,504</b>	
<b>Footpaths Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(129,024)</b>	<b>(21,504)</b>	<b>21,504</b>	
<b>Furniture &amp; Office Equip.</b>								
<b>Governance</b>								
Computer Hardware Replacement	30402	0	0	0	(29,000)	(4,832)	4,832	4.3.2.4
<b>Governance Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(29,000)</b>	<b>(4,832)</b>	<b>4,832</b>	
<b>Furniture &amp; Office Equip. Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(29,000)</b>	<b>(4,832)</b>	<b>4,832</b>	
<b>Plant , Equip. &amp; Vehicles</b>								
<b>Governance</b>								
Administration Vehicle Replacement	30401	0	0	0	(166,000)	(27,664)	27,664	4.3.2.4
<b>Governance Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(166,000)</b>	<b>(27,664)</b>	<b>27,664</b>	
<b>Recreation And Culture</b>								
Swimming pool cover	32315	0	0	0	(3,200)	(532)	532	1.1.2.2
<b>Recreation And Culture Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,200)</b>	<b>(532)</b>	<b>532</b>	

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 August 2018












Attachment 9.1.2

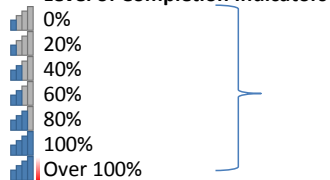
**Note 13: Capital Acquisitions**

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	0	0	(35,000)	(5,832)	5,832	2.2.2.3
	<b>Community Amenities Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(35,000)</b>	<b>(5,832)</b>	<b>5,832</b>	
<b>Transport</b>									
	3 x Trucks	34025	0	(122,360)	(122,360)	(134,596)	(22,432)	(99,928)	4.3.2.4
	Multi Tyre Roller	34019	0	(110,000)	(110,000)	(110,000)	(18,332)	(91,668)	4.3.2.4
	Used 12 Tonne Roller	34051	0	0	0	(80,000)	(13,332)	13,332	4.3.2.4
	2.5 Tonne Multi Spreader	34053	0	0	0	(25,000)	(4,166)	4,166	4.3.2.4
	Minor Plant	34054	0	0	0	(9,000)	(1,498)	1,498	4.3.2.4
	5 axle 25 tonne side tipper	34060	0	0	0	(70,000)	(11,666)	11,666	4.3.2.4
	Logg Grapple (924 Loader)	34062	0	0	0	(35,000)	(5,832)	5,832	4.3.2.4
	Water Carting Truck	34063	0	0	0	(25,000)	(4,166)	4,166	4.3.2.4
	Prime Mover (Hino 700 Series)	34064	0	0	0	(229,102)	(38,182)	38,182	4.3.2.4
	Mini Excavator	34065	0	0	0	(61,200)	(10,200)	10,200	4.3.2.4
	<b>Transport Total</b>		<b>0</b>	<b>(232,360)</b>	<b>(232,360)</b>	<b>(778,898)</b>	<b>(129,806)</b>	<b>(102,554)</b>	
<b>Other property and services</b>									
	Gardeners Ute	34067	0	0	0	(28,000)	(4,666)	4,666	4.3.2.4
	<b>Other property and Services Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(28,000)</b>	<b>(4,666)</b>	<b>4,666</b>	
	<b>Plant , Equip. &amp; Vehicles Total</b>		<b>0</b>	<b>(232,360)</b>	<b>(232,360)</b>	<b>(1,011,098)</b>	<b>(168,500)</b>	<b>(63,860)</b>	
<b>Public Facilities</b>									
<b>Community Amenities</b>									
	Moora Sewerage System Renewal	39521	0	0	0	(130,000)	(21,666)	21,666	2.2.2.3
	Watheroo Tip - Relocate Oil Storage Tank	33010	0	0	0	(5,567)	(926)	926	1.1.2.5
	Electronic Community Notice Board	33720	0	0	0	(20,000)	(3,332)	3,332	3.2.1.5
	<b>Community Amenities Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(155,567)</b>	<b>(25,924)</b>	<b>25,924</b>	
<b>Economic Services</b>									
	Entry Statements and Industrial Signage	34604	0	0	0	(65,000)	(10,832)	10,832	3.2.1.5
	<b>Economic Services Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(65,000)</b>	<b>(10,832)</b>	<b>10,832</b>	
<b>Recreation And Culture</b>									
	Renewal Park Infrastructure	33308	0	(5,840)	(5,840)	(63,000)	(10,500)	4,660	3.2.1.5
	Painting of Pool Shell	32316	0	0	0	(53,000)	(8,832)	8,832	1.1.2.2
	<b>Recreation And Culture Total</b>		<b>0</b>	<b>(5,840)</b>	<b>(5,840)</b>	<b>(116,000)</b>	<b>(19,332)</b>	<b>13,492</b>	

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 August 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	(31,294)	0	(31,294)	(79,076)	(13,178)	(18,116)	3.2.1.5	
<b>Transport Total</b>		<b>(31,294)</b>	<b>0</b>	<b>(31,294)</b>	<b>(79,076)</b>	<b>(13,178)</b>	<b>(18,116)</b>		
 <b>Public Facilities Total</b>		<b>(31,294)</b>	<b>(5,840)</b>	<b>(37,134)</b>	<b>(415,643)</b>	<b>(69,266)</b>	<b>32,132</b>		
<b>Roads (Non Town)</b>									
<b>Transport</b>									
 Regional Road Group (Moora-Caro)	33910	0	(13,697)	(13,697)	(989,241)	(164,868)	151,171	3.3.1.5	
 Roads To Recovery (Dandaragan Road)	33913	0	(19,737)	(19,737)	(320,651)	(53,438)	33,701	3.3.1.5	
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(15,526)	(15,526)	(802,559)	(133,750)	118,224	3.3.1.5	
<b>Transport Total</b>		<b>0</b>	<b>(48,959)</b>	<b>(48,959)</b>	<b>(2,112,451)</b>	<b>(352,056)</b>	<b>303,097</b>		
 <b>Roads (Non Town) Total</b>		<b>0</b>	<b>(48,959)</b>	<b>(48,959)</b>	<b>(2,112,451)</b>	<b>(352,056)</b>	<b>303,097</b>		
<b>Town Streets</b>									
<b>Transport</b>									
 Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(87,909)	(14,648)	14,648	3.3.1.5	
 Micro Surfacing Town Streets	33918	0	0	0	(169,233)	(28,204)	28,204	3.3.1.5	
 Padbury Street Upgrade	33915	(2,047)	0	(2,047)	(20,000)	(3,332)	1,286	3.2.1.10	
<b>Transport Total</b>		<b>(2,047)</b>	<b>0</b>	<b>(2,047)</b>	<b>(277,142)</b>	<b>(46,184)</b>	<b>44,138</b>		
 <b>Town Streets Total</b>		<b>(2,047)</b>	<b>0</b>	<b>(2,047)</b>	<b>(277,142)</b>	<b>(46,184)</b>	<b>44,138</b>		
 <b>Capital Expenditure Total</b>		<b>(250,700)</b>	<b>(288,103)</b>	<b>(538,804)</b>	<b>(7,027,861)</b>	<b>(1,171,232)</b>	<b>632,428</b>		



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