

**SHIRE OF MOORA**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 October 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 October 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 October 2018 of \$5,637,478.

### 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	\$ 329,736	\$ 13,842	
Roads To Recovery (Dandaragan Road)	6%	\$ 320,651	\$ 106,876	\$ 19,737	
Hydrotherapy pool / Dental Space	35%	\$ 2,000,000	\$ 666,664	\$ 691,960	
Mens Shed - Moora Sports Oval	18%	\$ 475,000	\$ 158,332	\$ 85,870	
<b>Grants, Subsidies and Contributions</b>					
Operating Grants, Subsidies and Contributions	27%	\$ 1,154,937	\$ 411,535	\$ 306,634	
Non-operating Grants, Subsidies and Contributions	8%	\$ 2,122,927	\$ 707,632	\$ 167,946	
	14%	\$ 3,277,864	\$ 1,119,167	\$ 474,580	
Rates Levied	98%	\$ 3,999,744	\$ 3,999,744	\$ 3,936,555	

*% Compares current ytd actuals to annual budget*

		Prior Year 31 Oct 2017	Current Year 31 Oct 2018
<b>Financial Position</b>			
Adjusted Net Current Assets	108%	\$ 5,196,797	\$ 5,637,478
Cash and Equivalent - Unrestricted	115%	\$ 3,726,940	\$ 4,303,999
Cash and Equivalent - Restricted	79%	\$ 2,067,082	\$ 1,634,750
Receivables - Rates	100%	\$ 1,712,646	\$ 1,711,777
Receivables - Other	20%	\$ 418,543	\$ 85,542
Payables	82%	\$ 298,588	\$ 244,646

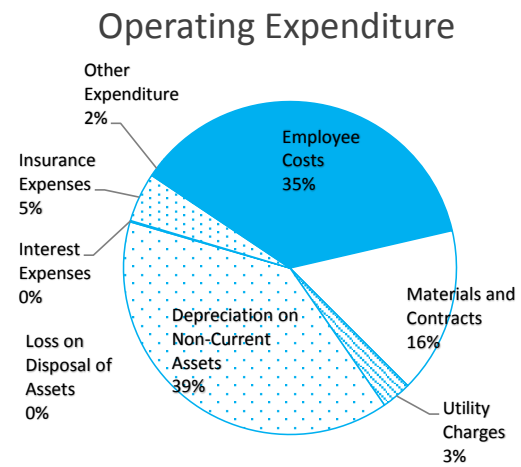
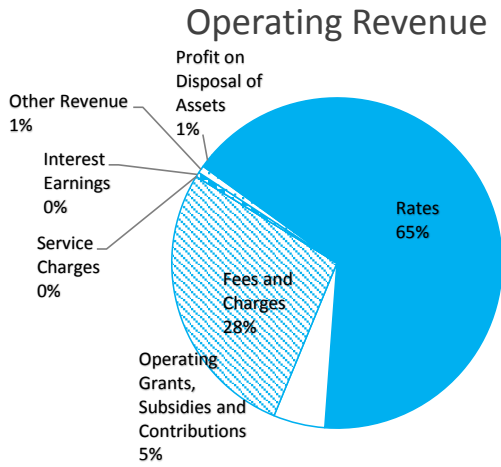
*% Compares current ytd actuals to prior year actuals at the same time*

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

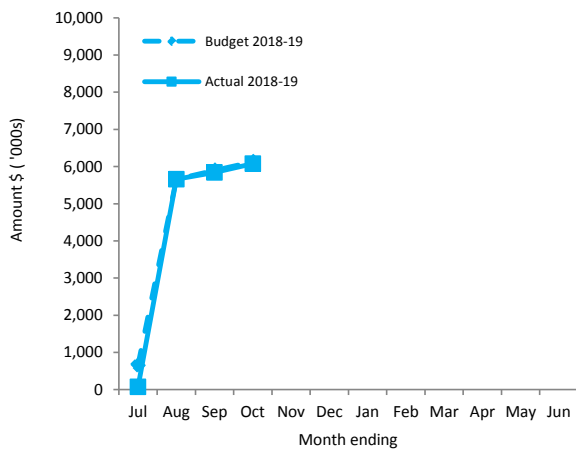
### Preparation

Prepared by: David Trevaskis  
 Reviewed by: David Trevaskis  
 Date prepared: 16/11/2018

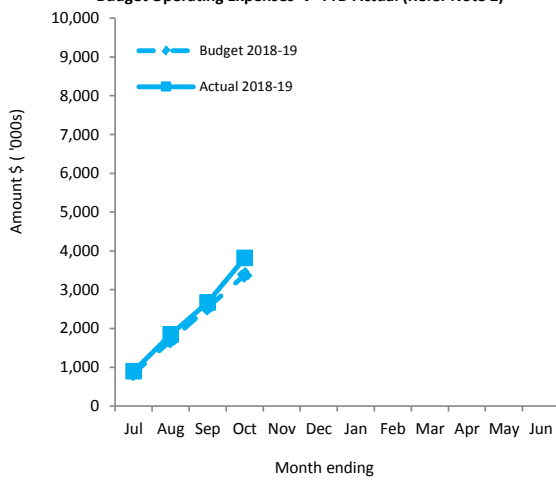
**Shire of Moora  
Information Summary  
For the Period Ended 31 October 2018**



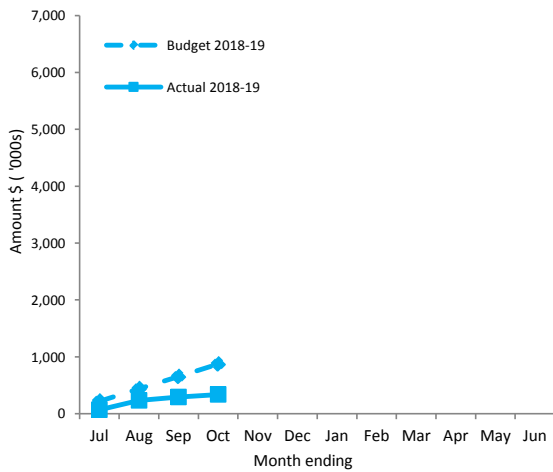
**Budget Operating Revenues -v- Actual (Refer Note 2)**



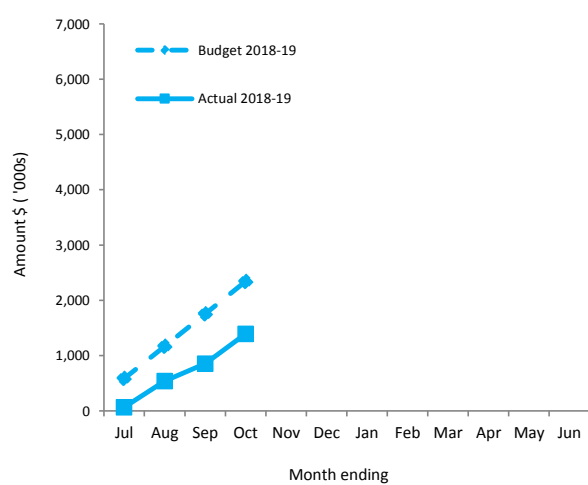
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



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

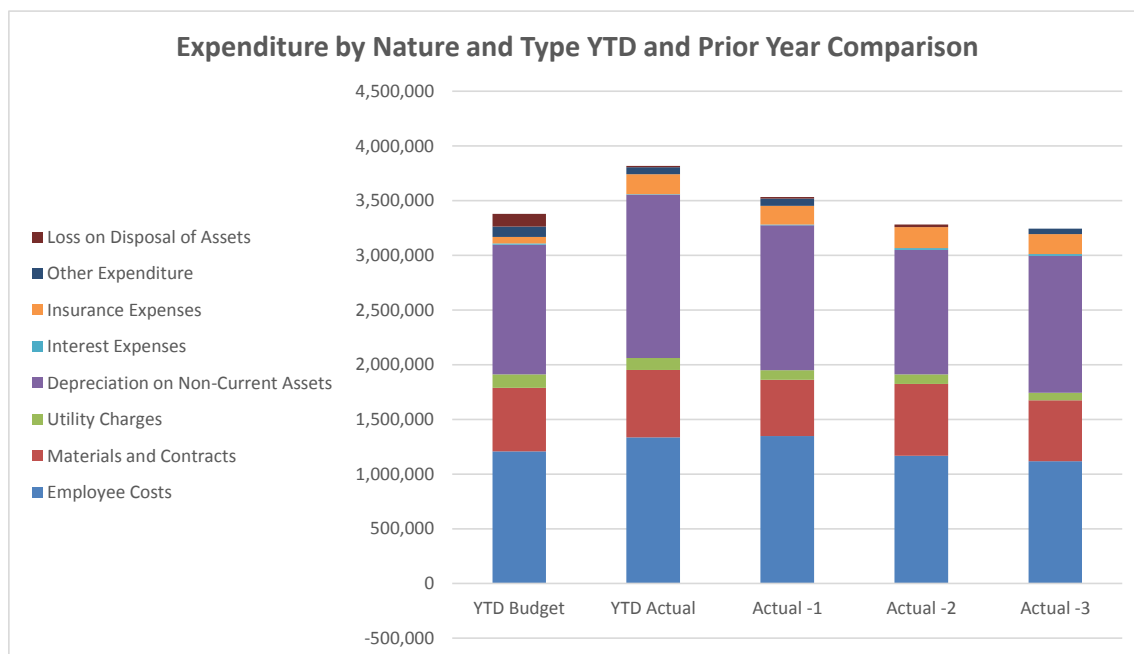
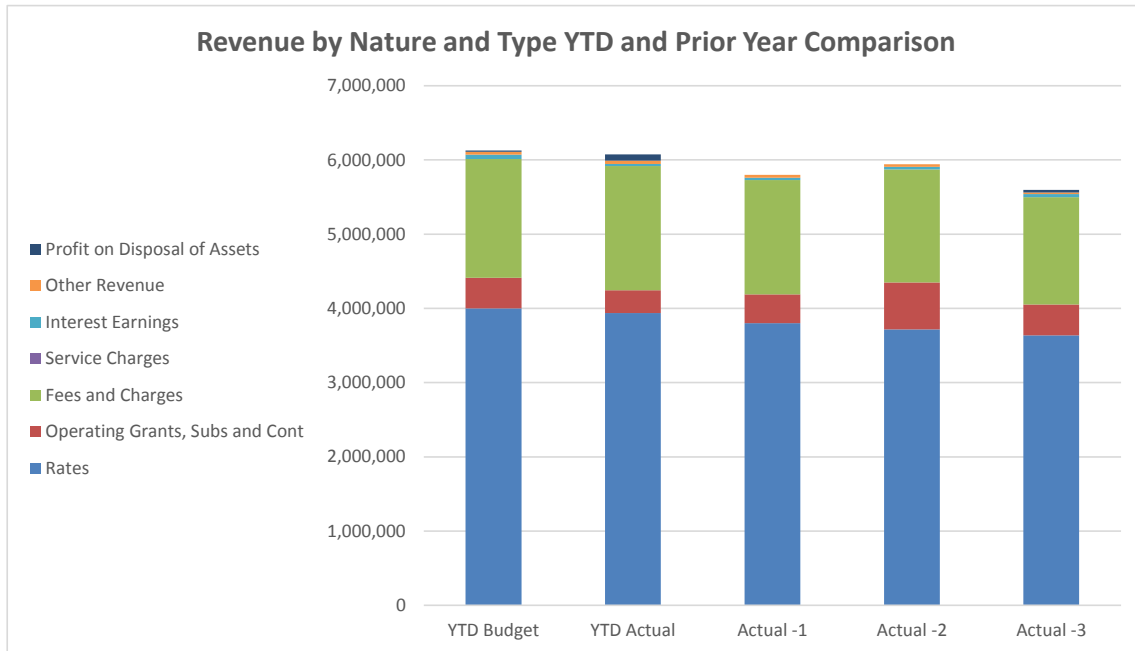


**Budget Capital Expenses -v- Actual (Refer Note 2)**



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

**Shire of Moora  
Information Summary  
For the Period Ended 31 October 2018**



**SHIRE OF MOORA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 October 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	10,632	18,463	7,831	74%	▲
General Purpose Funding - Rates	9	3,999,744	3,999,744	3,936,555	(63,189)	(2%)	▼
General Purpose Funding - Other		971,181	340,368	240,495	(99,873)	(29%)	▼
Law, Order and Public Safety		298,325	186,453	170,324	(16,129)	(9%)	▼
Health		20,690	6,892	11,058	4,166	60%	
Education and Welfare		375,970	134,571	135,036	465	0%	
Housing		116,180	38,716	38,683	(33)	(0%)	
Community Amenities		1,176,966	1,067,556	1,060,158	(7,398)	(1%)	
Recreation and Culture		143,027	47,608	47,808	200	0%	
Transport		155,339	51,776	85,789	34,013	66%	▲
Economic Services		618,650	206,196	267,963	61,767	30%	▲
Other Property and Services		110,750	36,912	63,886	26,974	73%	▲
		<b>8,018,760</b>	<b>6,127,424</b>	<b>6,076,219</b>			
<b>Expenditure from operating activities</b>							
Governance		(959,026)	(319,536)	(385,355)	(65,819)	(21%)	▼
General Purpose Funding		(254,138)	(79,594)	(118,283)	(38,689)	(49%)	▼
Law, Order and Public Safety		(493,427)	(164,380)	(196,056)	(31,676)	(19%)	▼
Health		(107,714)	(35,852)	(43,077)	(7,225)	(20%)	▼
Education and Welfare		(543,207)	(180,980)	(154,185)	26,795	15%	▲
Housing		(115,429)	(38,384)	(29,468)	8,916	23%	▲
Community Amenities		(1,131,612)	(377,008)	(575,748)	(198,740)	(53%)	▼
Recreation and Culture		(1,862,048)	(620,240)	(642,316)	(22,076)	(4%)	
Transport		(3,501,787)	(1,167,204)	(1,343,701)	(176,497)	(15%)	▼
Economic Services		(1,143,461)	(380,940)	(296,165)	84,775	22%	▲
Other Property and Services		(42,840)	(14,188)	(33,391)	(19,203)	(135%)	▼
		<b>(10,154,689)</b>	<b>(3,378,306)</b>	<b>(3,817,745)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,556,249	1,185,384	1,492,072	306,688	26%	▲
Adjust (Profit)/Loss on Asset Disposal	8	297,000	98,992	(73,220)	(172,212)	(174%)	▼
Adjust Provisions and Accruals		9,000	0	0	0		
<b>Amount attributable to operating activities</b>		<b>1,726,320</b>	<b>4,033,494</b>	<b>3,677,326</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	2,122,927	707,632	167,946	(539,687)	(76%)	▼
Proceeds from Disposal of Assets	8	495,300	165,100	168,090	2,990	2%	
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,869,965)	(956,620)	(807,383)	149,237	16%	▲
Infrastructure Assets - Roads	13	(2,389,593)	(796,480)	(78,332)	718,148	90%	▲
Infrastructure Assets - Public Facilities	13	(415,643)	(138,532)	(115,395)	23,137	17%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(43,008)	(1,012)	41,996	98%	▲
Infrastructure Assets - Drainage	13	(183,538)	(61,160)	(168)	60,992	100%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(1,011,098)	(337,000)	(387,378)	(50,378)	(15%)	▼
Furniture and Equipment	13	(29,000)	(9,664)	(4,215)	5,449	56%	▲
<b>Amount attributable to investing activities</b>		<b>(4,409,634)</b>	<b>(1,469,732)</b>	<b>(1,057,847)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	4,186	4,804	618	15%	▲
Self-Supporting Loan Principal		7,478	2,493	3,710	1,217	49%	▲
Transfer from Reserves	7	20,000	0	0	0		
Advances to Community Groups		(7,000)	(2,333)	0	2,333	100%	▲
Repayment of Debentures	10	(373,384)	(373,384)	(79,210)	294,174	79%	▲
Transfer to Reserves	7	(99,000)	0	0	0		
<b>Amount attributable to financing activities</b>		<b>60,651</b>	<b>130,961</b>	<b>429,303</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(5,887)</b>	<b>5,311,499</b>	<b>5,637,478</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 October 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>3,936,555</b>	(63,189)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,156,937	411,535	<b>306,634</b>	(104,901)	(25%)	▼
Fees and Charges		2,518,665	1,601,701	<b>1,674,638</b>	72,937	5%	
Service Charges		0	0	<b>0</b>	0		
Interest Earnings		174,026	57,992	<b>27,594</b>	(30,398)	(52%)	▼
Other Revenue		116,588	38,852	<b>44,363</b>	5,511	14%	▲
Profit on Disposal of Assets	8	52,800	17,600	<b>86,434</b>			
		<b>8,018,760</b>	<b>6,127,424</b>	<b>6,076,218</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(3,627,468)	(1,208,680)	<b>(1,336,176)</b>	(127,496)	(11%)	▼
Materials and Contracts		(1,739,463)	(579,056)	<b>(614,881)</b>	(35,825)	(6%)	▼
Utility Charges		(371,585)	(123,752)	<b>(110,902)</b>	12,850	10%	▲
Depreciation on Non-Current Assets		(3,556,249)	(1,185,384)	<b>(1,492,072)</b>	(306,688)	(26%)	▼
Interest Expenses		(52,804)	(12,506)	<b>(4,716)</b>	7,790	62%	▲
Insurance Expenses		(178,438)	(59,444)	<b>(182,880)</b>	(123,436)	(208%)	▼
Other Expenditure		(278,882)	(92,892)	<b>(62,904)</b>	29,988	32%	▲
Loss on Disposal of Assets	8	(349,800)	(116,592)	<b>(13,214)</b>			
		<b>(10,154,689)</b>	<b>(3,378,306)</b>	<b>(3,817,744)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,556,249	1,185,384	<b>1,492,072</b>	306,688	26%	▲
Adjust (Profit)/Loss on Asset Disposal	8	297,000	98,992	<b>(73,220)</b>	(172,212)	(174%)	▼
Adjust Provisions and Accruals		9,000	0	<b>0</b>	0		
		<b>1,726,320</b>	<b>4,033,494</b>	<b>3,677,327</b>			
<b>Amount attributable to operating activities</b>							
<b>Investing activities</b>							
Grants, Subsidies and Contributions	11	2,122,927	707,632	<b>167,946</b>	(539,687)	(76%)	▼
Proceeds from Disposal of Assets	8	495,300	165,100	<b>168,090</b>	2,990	2%	
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(2,869,965)	(956,620)	<b>(807,383)</b>	149,237	16%	▲
Infrastructure Assets - Roads	13	(2,389,593)	(796,480)	<b>(78,332)</b>	718,148	90%	▲
Infrastructure Assets - Public Facilities	13	(415,643)	(138,532)	<b>(115,395)</b>	23,137	17%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(43,008)	<b>(1,012)</b>	41,996	98%	▲
Infrastructure Assets - Drainage	13	(183,538)	(61,160)	<b>(168)</b>	60,992	100%	▲
Plant and Equipment	13	(1,011,098)	(337,000)	<b>(387,378)</b>	(50,378)	(15%)	▼
Furniture and Equipment	13	(29,000)	(9,664)	<b>(4,215)</b>	5,449	56%	▲
		<b>(4,409,634)</b>	<b>(1,469,732)</b>	<b>(1,057,847)</b>			
<b>Amount attributable to investing activities</b>							
<b>Financing Activities</b>							
Proceeds from New Debentures		500,000	500,000	<b>500,000</b>	0	0%	
Proceeds from Advances		12,557	4,186	<b>4,804</b>	618	15%	
Self-Supporting Loan Principal		7,478	2,493	<b>3,710</b>	1,217	49%	
Transfer from Reserves	7	20,000	0	<b>0</b>	0		
Advances to Community Groups		(7,000)	(2,333)	<b>0</b>	2,333	100%	▲
Repayment of Debentures	10	(373,384)	(373,384)	<b>(79,210)</b>	294,174	79%	▲
Transfer to Reserves	7	(99,000)	0	<b>0</b>	0		
		<b>60,651</b>	<b>130,961</b>	<b>429,303</b>			
<b>Amount attributable to financing activities</b>							
<b>Closing Funding Surplus (Deficit)</b>	3	(5,887)	5,311,499	<b>5,637,478</b>		6%	

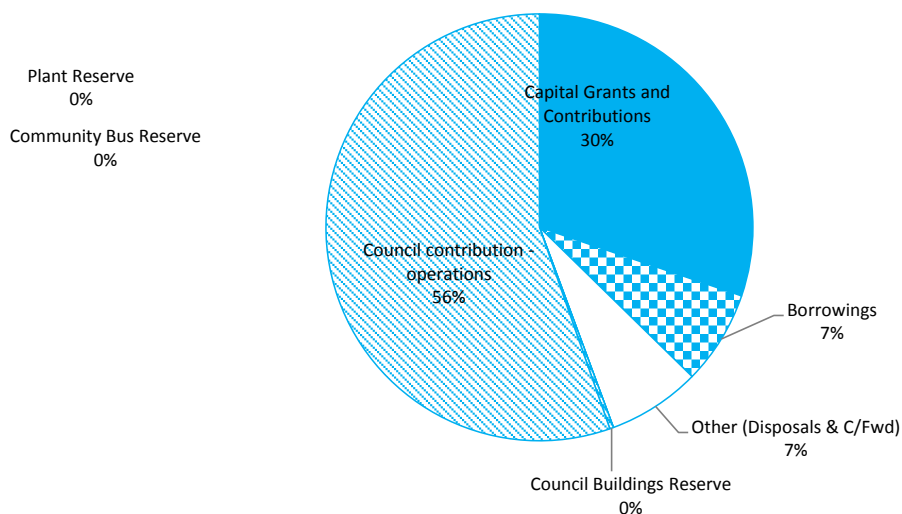
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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 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	\$ 789,351	\$ 18,031	\$ 956,620	\$ 2,869,965	\$ 807,383	\$ (149,237)
Infrastructure Assets - Roads	13	2,047	76,285	796,480	2,389,593	78,332	(718,148)
Infrastructure Assets - Public Facilities	13	38,935	76,461	138,532	415,643	115,395	(23,137)
Infrastructure Assets - Footpaths	13	1,012	0	43,008	129,024	1,012	(41,996)
Infrastructure Assets - Drainage	13	0	168	61,160	183,538	168	(60,992)
Plant and Equipment	13	0	387,378	337,000	1,011,098	387,378	50,378
Furniture and Equipment	13	0	4,215	9,664	29,000	4,215	(5,449)
<b>Capital Expenditure Totals</b>		<b>831,344</b>	<b>562,538</b>	<b>2,342,464</b>	<b>7,027,861</b>	<b>1,393,882</b>	<b>(948,582)</b>
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions				<b>707,632</b>	<b>2,122,927</b>	<b>167,946</b>	
Borrowings				<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	
Other (Disposals & C/Fwd)				<b>165,100</b>	<b>495,300</b>	<b>168,090</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>969,732</b>	<b>3,889,634</b>	<b>557,847</b>	
<b>Capital Funding Total</b>				<b>2,342,464</b>	<b>7,027,861</b>	<b>1,393,882</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 October 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.

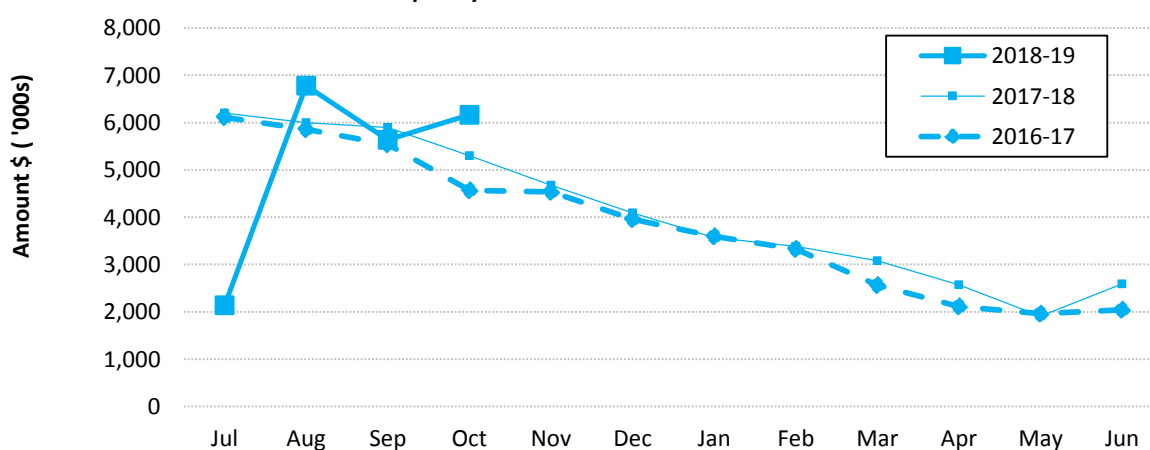
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Governance	7,831	74%	▲	Timing	Insurance scheme dividend received in full Timing of 2nd Q FAGs payment and Interest income not raised until TD matures
General Purpose Funding	(99,873)	(29%)	▼	Timing	Timing CESM co-contribution 18/19
Law, Order and Public Safety	(16,129)	(9%)	▼	Timing	Non-budgeted profit on sale of items auctioned 18/09/2018 - Offset by direct grant not received
Transport	34,013	66%	▲	Permanent	Caravan Park revenue (peak season)
Economic Services	61,767	30%	▲	Timing	Private works Revenue / Insurance Reimb
Other Property and Services	26,974	73%	▲	Timing	
<b>Operating Expense</b>					
Governance	(65,819)	(21%)	▼	Timing	Computer maintenance agreements and other subscriptions paid in full
General Purpose Funding	(38,689)	(49%)	▼	Timing	Workers compensation insurance - allocation to be adjusted November
Law, Order and Public Safety	(31,676)	(19%)	▼	Timing	insurance on plant items paid in full
Health	(7,225)	(20%)	▼	Timing	Property insurance - allocation to be adjusted November
Education and Welfare	26,795	15%	▲	Timing	Childcare centre employee costs
Housing	8,916	23%	▲	Timing	Loss on sale of property timing
Community Amenities	(198,740)	(53%)	▼	Permanent	Depreciation (Fair value adjustment to sewerage assets has significantly increased annual depreciation)
Transport	(176,497)	(15%)	▼	Timing	Road maintenance expenditure
Economic Services	84,775	22%	▲	Timing	Loss on sale of 2 x industrial lots not realised YTD. CMC Pty Ltd contribution delayed.
Other Property and Services	(19,203)	(135%)	▼	Timing	Insurance on motor vehicle items paid in full July 2018
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(539,687)	(76%)	▼	Timing	Delayed capital projects payments - mens shed and hydrotherapy pool/dental space
<b>Capital Expenses</b>					
Land and Buildings	149,237	16%	▲	Timing	Hydrotherapy pool/Dental space and Mens Shed Construction
Infrastructure - Roads	718,148	90%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	23,137	17%	▲	Timing	Works Delayed
Infrastructure - Footpaths	41,996	98%	▲	Timing	Works Delayed
Infrastructure - Drainage	60,992	100%	▲	Timing	Works Delayed
Plant and Equipment	(50,378)	(15%)	▼	Timing	Delayed plant replacement timing
Furniture and Equipment	5,449	56%	▲	Timing	Computer purchases delayed

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

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	31 Oct 2017	31 Oct 2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,586,461	3,278,994	4,070,388
Cash Restricted - Conditions over Grants	11	969,881	447,946	233,611
Cash Restricted	4	1,634,749	2,067,082	1,634,750
Receivables - Rates	6	340,984	1,712,646	1,711,777
Receivables - Other	6	235,162	418,543	85,542
Interest / ATO Receivable/Trust		37,257	16,862	71,913
Inventories		47,709	23,458	30,551
		4,852,203	7,965,532	7,838,531
<b>Less: Current Liabilities</b>				
Payables		(298,588)	(185,838)	(244,646)
Provisions		(591,648)	(620,067)	(591,648)
Current Portion of Long Term Borrowings		(348,158)	(243,908)	(282,088)
		(1,238,393)	(1,049,813)	(1,118,382)
Less: Cash Reserves	7	(1,634,750)	(2,067,082)	(1,634,750)
Less: Current Loans Clubs/Institutions		(20,036)	(8,071)	(11,523)
Add: Current Portion of Long Term Borrowings		348,158	243,908	282,088
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>5,196,797</b>	<b>5,637,478</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 October 2018**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Municipal Bank Account	602,799			602,799	Westpac	0.25%	At Call
Reserve Bank Account		4,750		4,750	Westpac	0.00%	At Call
Trust Bank Account			46,020	46,020	Westpac	0.00%	At Call
Cash On Hand	1,200			1,200	N/A	Nil	On Hand
<b>(b) Term Deposits</b>							
Municipal Funds (on-hold)	500,000			500,000	Westpac	2.35%	NA
Municipal Funds (on-notice)	0			0	Westpac	1.70%	NA
Municipal Funds	1,200,000			1,200,000	Bankwest	2.75%	29-Jan-19
Municipal Funds	2,000,000			2,000,000	NAB	2.68%	12-Mar-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>4,303,999</b>	<b>1,634,750</b>	<b>46,020</b>	<b>5,984,769</b>			

**Comments/Notes - Investments**

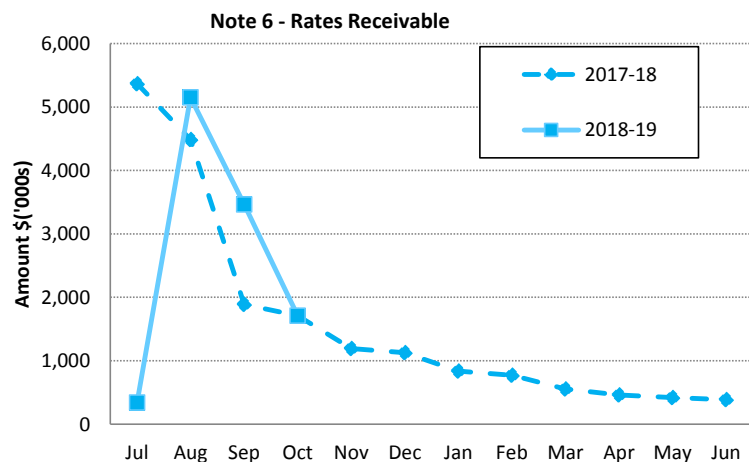
**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2018**

**Note 6: Receivables**

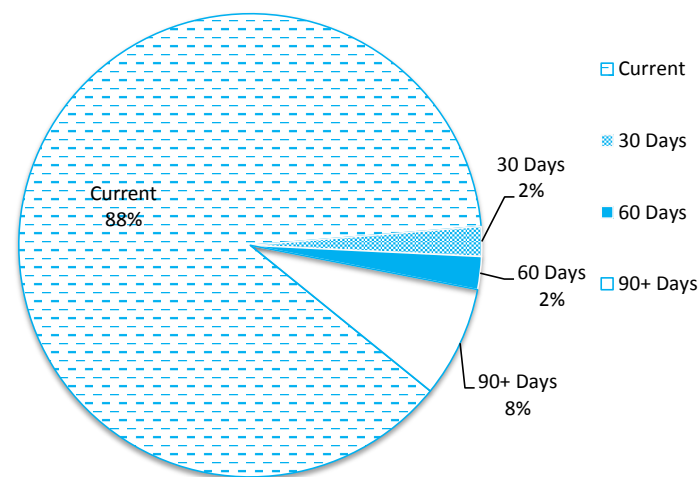
<b>Receivables - Rates Receivable</b>	<b>31 Oct 2018</b>	<b>30 June 2017</b>
	\$	\$
Opening Arrears Previous Years	340,984	385,010
Levied this year	5,150,738	4,941,804
<u>Less</u> Collections to date	(3,779,945)	(4,985,830)
Equals Current Outstanding	<b>1,711,777</b>	<b>340,984</b>
<b>Net Rates Collectable</b>	<b>1,711,777</b>	<b>340,984</b>
% Collected	68.83%	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	75,164	1,772	1,962	6,644	85,542
<b>Balance per Trial Balance</b>					
Sundry Debtors					85,542
Receivables - Other					71,913
<b>Total Receivables General Outstanding</b>					<b>157,455</b>

Amounts shown above include GST (where applicable)



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

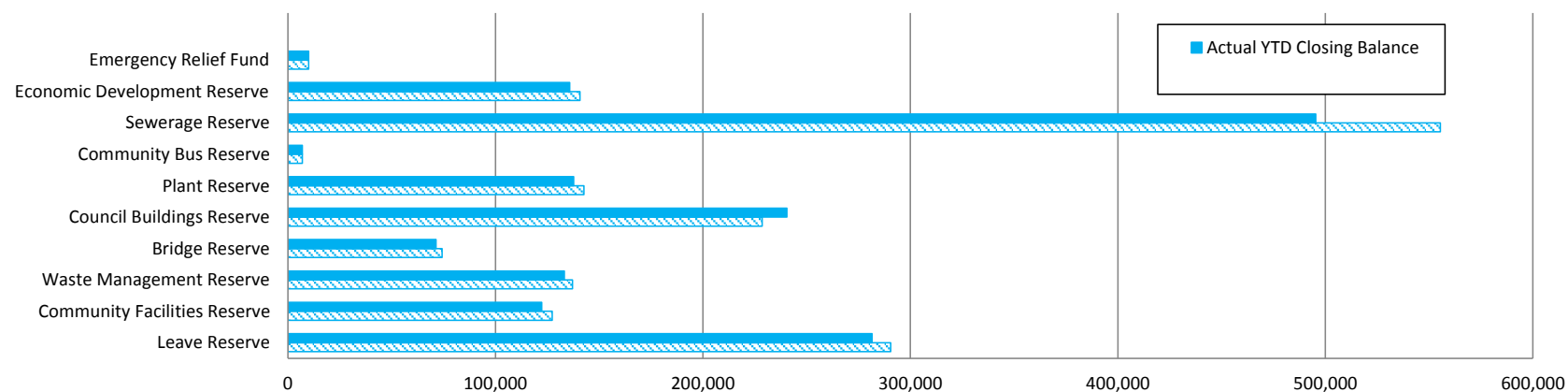


**Comments/Notes - Receivables Rates**

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 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 October 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)	54,459	45,455	0	(9,004)	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)
120060	1994 Dynapac Vibrating Roller (M872)	0	19,048	19,048	0	0	0	0	0
P0018	1994 Howard Porter Pig Trailer (M7433)	0	15,295	15,295	0	0	0	0	0
120090	1998 Howard Porter Pig Trailer (1TAG6)	12,000	7,790	0	(4,210)	0	0	0	0
120016	1963 Multi Tyred Roller	0	4,892	4,892	0	0	0	0	0
120022	1980 Single Drum Roller	0	713	713	0	0	0	0	0
120023	1966 Roller Trailer	0	308	308	0	0	0	0	0
120070	1995 Multipac Tyred Roller	0	5,748	5,748	0	0	0	0	0
50004	1970 International Flat Bed Truck	0	1,995	1,995	0	0	0	0	0
120175	1985 Water Tanker Trailer	2,312	2,755	443	0	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)
	GNH Block (Miling)					0	8,100	8,100	0
	Dental Surgery					175,000	150,000	0	(25,000)
		<b>80,558</b>	<b>168,090</b>	<b>86,434</b>	<b>(13,214)</b>	<b>783,300</b>	<b>490,300</b>	<b>52,800</b>	<b>(345,800)</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 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>								
Loan 327 - Hydrotherapy Pool / Dental Space	0	500,000	0	24,971	500,000	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		24,188	49,171	71,075	46,092	815	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		3,710	7,478	65,843	62,075	564	1,929
<b>Economic Services</b>								
Loan 323 - Moora Lifestyle Village	285,594		35,951	147,160	249,643	138,434	1,968	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	79,210	373,384	1,698,296	1,404,122	3,685	52,804

All debenture repayments were financed by general purpose revenue.

## (b) New Debentures

Hydrotherapy Pool - Loan 327 was received 22 October 2018

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 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)	\$	\$	(a)+(b)+(c)
<b>General Purpose Funding</b>												
Grants Commission Grant Needs	WALGGC	Operating	423,100	400,495	0	133,496	400,495		400,495	109,487	0	0
Grants Commission - Road Formula	WALGGC	Operating	402,975	334,160	0	111,384	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	0	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	33,796	101,392		101,392	19,813	(39,139)	0
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	1,332	4,000		4,000	0	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,618	36,643	0	12,216	36,643		36,643	12,618	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	1,396	10,162	0	3,388	10,162		10,162	3,865	0	0
<b>Health</b>												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	1,080	3,250		3,250	2,870	(1,829)	0
<b>Education and Welfare</b>												
Child Care Centre - Operational Support from DEEWR Qu	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	31,239	63,970		63,970	32,099	(1,465)	30,634
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	0	0	900,000	300,000	900,000		900,000	0	(691,960)	0
<b>Community Amenities</b>												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	332	1,000		1,000	941	0	0
Wastewater Trainee Grant	CLGF Regional Funding	Operating	0	0	0	0	0		0	(15,796)	0	0
<b>Recreation and Culture</b>												
MPAC - Lotterywest Underwritten Show Revenue	LotteryWest	Operating - Tied	0	20,000	0	6,664	20,000		20,000	15,927	227	0
National Volunteer Week Funding	TBA	Operating	0	0	0	0	0		0	795	0	0
Community Contributions	Various	Operating	0	4,477	0	1,488	4,477		4,477	0	0	0
Event Sponsorship	Various	Operating	0	5,700	0	1,896	5,700		5,700	5,000	0	0
Seniors Week	Seniors Week	Operating - Tied	0	0	0	0	0		0	1,000	0	1,000
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	313,188	104,396	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	(15,840)	(1,468)
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	7,000	2,332	7,000		7,000	0	0	0
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	22,000	7,332	22,000		22,000	0	0	0
Community Contributions - Mens Shed	Mens Shed	Non-operating	0	0	63,000	20,996	63,000		63,000	0	0	0
<b>Transport</b>												
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	103,339	0	34,444	103,339		103,339	0	0	0
Grant - Roads to Recovery	Roads to Recovery	Non-operating	113,919	0	167,739	55,912	167,739		167,739	100,000	(19,737)	194,182
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	216,664	650,000		650,000	0	(13,842)	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	4,332	13,000		13,000	4,706	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	(645)	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	5,000	15,000		15,000	26,212	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	0	5,750	0	1,916	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>1,119,167</b>	<b>3,277,864</b>	<b>0</b>	<b>3,277,864</b>	<b>474,580</b>	<b>(812,175)</b>	<b>233,611</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		841,589	960,575	0	336,840	960,575	0	960,575	233,789	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	194,362	0	74,695	194,362	0	194,362	72,845	(42,207)	32,771
Non-operating	Non-operating Grants, Subsidies and Contributions		128,292	0	2,122,927	707,632	2,122,927	0	2,122,927	167,946	(769,968)	200,841
<b>TOTALS</b>			<b>969,881</b>	<b>1,154,937</b>	<b>2,122,927</b>	<b>1,119,167</b>	<b>3,277,864</b>	<b>0</b>	<b>3,277,864</b>	<b>474,580</b>	<b>(812,175)</b>	<b>233,611</b>



**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 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 Oct 2018
	\$	\$	\$	\$
BCITF Levy	0	1,152	-1,152	0
BRB Levy	0	1,425	-890	535
Standpipe Cards Bond	2,762	150	-100	2,812
Gym Cards Bond	4,082	620	-280	4,422
Facility Hire Bonds	2,500	4,000	-3,500	3,000
Housing Bonds	5,300	3,460	-1,400	7,360
Community Bus Bonds	0	1,600	-1,000	600
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	351	-245	11,939
	<b>42,609</b>	<b>12,757</b>	<b>(9,566)</b>	<b>45,800</b>

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 October 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	(691,960)	0	(691,960)	(2,000,000)	(666,664)	(25,296)	1.2.5.2
<b>Health Total</b>		<b>(691,960)</b>	<b>0</b>	<b>(691,960)</b>	<b>(2,000,000)</b>	<b>(666,664)</b>	<b>(25,296)</b>	
<b>Housing</b>								
 2 x Land purchases	32306	0	0	0	(100,000)	(33,328)	33,328	3.4.1.3
<b>Housing Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(100,000)</b>	<b>(33,328)</b>	<b>33,328</b>	
<b>Law, Order And Public Safety</b>								
 Coomberdale Fire Shed	30502	0	0	0	(8,000)	(2,664)	2,664	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>(2,664)</b>	<b>2,664</b>	
<b>Recreation And Culture</b>								
 Swimming Pool Building Renewal	32317	0	(7,967)	(7,967)	(23,859)	(7,948)	(19)	1.1.2.3
 MPAC Renewal	33117	0	(540)	(540)	(24,880)	(8,292)	7,752	3.4.2.14
 Moora Recreation Centre Renewal	33361	0	(8,657)	(8,657)	(28,401)	(9,460)	803	3.4.2.15
 Miling Pavilion	33318	0	0	0	(18,983)	(6,324)	6,324	3.4.3.1
 Mens Shed - Moora Sports Oval	33014	(85,870)	0	(85,870)	(475,000)	(158,332)	72,462	1.1.3.3
 Moora Oval Gardener Shed	34030	0	0	0	(16,000)	(5,332)	5,332	3.4.3.1
<b>Recreation And Culture Total</b>		<b>(85,870)</b>	<b>(17,164)</b>	<b>(103,035)</b>	<b>(587,123)</b>	<b>(195,688)</b>	<b>92,653</b>	
<b>Economic Services</b>								
 Moora Lifestyle Village Display Unit	35001	(11,521)	0	(11,521)	(135,000)	(45,000)	33,479	4.1.6.1
 Caravan Park/Chalets Renewal	34612	0	(867)	(867)	(39,842)	(13,276)	12,409	3.4.2.18
<b>Economic Services Total</b>		<b>(11,521)</b>	<b>(867)</b>	<b>(12,389)</b>	<b>(174,842)</b>	<b>(58,276)</b>	<b>45,887</b>	

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 October 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>(789,351)</b>	<b>(18,031)</b>	<b>(807,383)</b>	<b>(2,869,965)</b>	<b>(956,620)</b>	<b>149,237</b>	
<b>Drainage/Culverts</b>								
<b>Transport</b>								
 Drainage Construction - Moore/Robert St	33914	0	(168)	(168)	(183,538)	(61,160)	60,992	3.3.1.5
<b>Transport Total</b>		<b>0</b>	<b>(168)</b>	<b>(168)</b>	<b>(183,538)</b>	<b>(61,160)</b>	<b>60,992</b>	
 <b>Drainage/Culverts Total</b>		<b>0</b>	<b>(168)</b>	<b>(168)</b>	<b>(183,538)</b>	<b>(61,160)</b>	<b>60,992</b>	
<b>Footpaths</b>								
<b>Transport</b>								
 Footpath Lefroy, Stafford, Lenane St	33916	(1,012)	0	(1,012)	(129,024)	(43,008)	41,996	3.3.1.6
<b>Transport Total</b>		<b>(1,012)</b>	<b>0</b>	<b>(1,012)</b>	<b>(129,024)</b>	<b>(43,008)</b>	<b>41,996</b>	
 <b>Footpaths Total</b>		<b>(1,012)</b>	<b>0</b>	<b>(1,012)</b>	<b>(129,024)</b>	<b>(43,008)</b>	<b>41,996</b>	
<b>Furniture &amp; Office Equip.</b>								
<b>Governance</b>								
 Computer Hardware Replacement	30402	0	(4,215)	(4,215)	(29,000)	(9,664)	5,449	4.3.2.4
<b>Governance Total</b>		<b>0</b>	<b>(4,215)</b>	<b>(4,215)</b>	<b>(29,000)</b>	<b>(9,664)</b>	<b>5,449</b>	
 <b>Furniture &amp; Office Equip. Total</b>		<b>0</b>	<b>(4,215)</b>	<b>(4,215)</b>	<b>(29,000)</b>	<b>(9,664)</b>	<b>5,449</b>	
<b>Plant , Equip. &amp; Vehicles</b>								
<b>Governance</b>								
 Administration Vehicle Replacement	30401	0	(61,441)	(61,441)	(166,000)	(55,328)	(6,113)	4.3.2.4
<b>Governance Total</b>		<b>0</b>	<b>(61,441)</b>	<b>(61,441)</b>	<b>(166,000)</b>	<b>(55,328)</b>	<b>(6,113)</b>	
<b>Recreation And Culture</b>								
 Swimming pool cover	32315	0	(3,320)	(3,320)	(3,200)	(1,064)	(2,256)	1.1.2.2
<b>Recreation And Culture Total</b>		<b>0</b>	<b>(3,320)</b>	<b>(3,320)</b>	<b>(3,200)</b>	<b>(1,064)</b>	<b>(2,256)</b>	

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








Attachment 9.1.2

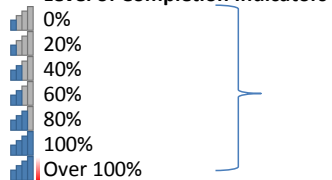
**Note 13: Capital Acquisitions**

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	(30,557)	(30,557)	(35,000)	(11,664)	(18,893)	2.2.2.3
	<b>Community Amenities Total</b>		<b>0</b>	<b>(30,557)</b>	<b>(30,557)</b>	<b>(35,000)</b>	<b>(11,664)</b>	<b>(18,893)</b>	
<b>Transport</b>									
	3 x Trucks	34025	0	(122,360)	(122,360)	(134,596)	(44,864)	(77,496)	4.3.2.4
	Multi Tyre Roller	34019	0	(110,000)	(110,000)	(110,000)	(36,664)	(73,336)	4.3.2.4
	Used 12 Tonne Roller	34051	0	0	0	(80,000)	(26,664)	26,664	4.3.2.4
	2.5 Tonne Multi Spreader	34053	0	0	0	(25,000)	(8,332)	8,332	4.3.2.4
	Minor Plant	34054	0	0	0	(9,000)	(2,996)	2,996	4.3.2.4
	5 axle 25 tonne side tipper	34060	0	0	0	(70,000)	(23,332)	23,332	4.3.2.4
	Logg Grapple (924 Loader)	34062	0	0	0	(35,000)	(11,664)	11,664	4.3.2.4
	Water Carting Truck	34063	0	0	0	(25,000)	(8,332)	8,332	4.3.2.4
	Prime Mover (Hino 700 Series)	34064	0	0	0	(229,102)	(76,364)	76,364	4.3.2.4
	Mini Excavator	34065	0	(59,700)	(59,700)	(61,200)	(20,400)	(39,300)	4.3.2.4
	<b>Transport Total</b>		<b>0</b>	<b>(292,060)</b>	<b>(292,060)</b>	<b>(778,898)</b>	<b>(259,612)</b>	<b>(32,448)</b>	
<b>Other property and services</b>									
	Gardeners Ute	34067	0	0	0	(28,000)	(9,332)	9,332	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>(9,332)</b>	<b>9,332</b>	
	<b>Plant , Equip. &amp; Vehicles Total</b>		<b>0</b>	<b>(387,378)</b>	<b>(387,378)</b>	<b>(1,011,098)</b>	<b>(337,000)</b>	<b>(50,378)</b>	
<b>Public Facilities</b>									
<b>Community Amenities</b>									
	Moora Sewerage System Renewal	39521	0	(7,911)	(7,911)	(130,000)	(43,332)	35,421	2.2.2.3
	Watheroo Tip - Relocate Oil Storage Tank	33010	0	0	0	(5,567)	(1,852)	1,852	1.1.2.5
	Electronic Community Notice Board	33720	0	0	0	(20,000)	(6,664)	6,664	3.2.1.5
	<b>Community Amenities Total</b>		<b>0</b>	<b>(7,911)</b>	<b>(7,911)</b>	<b>(155,567)</b>	<b>(51,848)</b>	<b>43,937</b>	
<b>Economic Services</b>									
	Entry Statements and Industrial Signage	34604	0	0	0	(65,000)	(21,664)	21,664	3.2.1.5
	<b>Economic Services Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(65,000)</b>	<b>(21,664)</b>	<b>21,664</b>	
<b>Recreation And Culture</b>									
	Renewal Park Infrastructure	33308	0	(15,840)	(15,840)	(63,000)	(21,000)	5,160	3.2.1.5
	Painting of Pool Shell	32316	0	(52,710)	(52,710)	(53,000)	(17,664)	(35,046)	1.1.2.2
	<b>Recreation And Culture Total</b>		<b>0</b>	<b>(68,550)</b>	<b>(68,550)</b>	<b>(116,000)</b>	<b>(38,664)</b>	<b>(29,886)</b>	

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 October 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	(38,935)	0	(38,935)	(79,076)	(26,356)	(12,579)	3.2.1.5
<b>Transport Total</b>		<b>(38,935)</b>	<b>0</b>	<b>(38,935)</b>	<b>(79,076)</b>	<b>(26,356)</b>	<b>(12,579)</b>	
<b>Public Facilities Total</b>		<b>(38,935)</b>	<b>(76,461)</b>	<b>(115,395)</b>	<b>(415,643)</b>	<b>(138,532)</b>	<b>23,137</b>	
<b>Roads (Non Town)</b>								
<b>Transport</b>								
 Regional Road Group (Moora-Caro)	33910	0	(13,842)	(13,842)	(989,241)	(329,736)	315,894	3.3.1.5
 Roads To Recovery (Dandaragan Road)	33913	0	(19,737)	(19,737)	(320,651)	(106,876)	87,139	3.3.1.5
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(42,707)	(42,707)	(802,559)	(267,500)	224,793	3.3.1.5
<b>Transport Total</b>		<b>0</b>	<b>(76,285)</b>	<b>(76,285)</b>	<b>(2,112,451)</b>	<b>(704,112)</b>	<b>627,827</b>	
<b>Roads (Non Town) Total</b>		<b>0</b>	<b>(76,285)</b>	<b>(76,285)</b>	<b>(2,112,451)</b>	<b>(704,112)</b>	<b>627,827</b>	
<b>Town Streets</b>								
<b>Transport</b>								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(87,909)	(29,296)	29,296	3.3.1.5
 Micro Surfacing Town Streets	33918	0	0	0	(169,233)	(56,408)	56,408	3.3.1.5
 Padbury Street Upgrade	33915	(2,047)	0	(2,047)	(20,000)	(6,664)	4,618	3.2.1.10
<b>Transport Total</b>		<b>(2,047)</b>	<b>0</b>	<b>(2,047)</b>	<b>(277,142)</b>	<b>(92,368)</b>	<b>90,322</b>	
<b>Town Streets Total</b>		<b>(2,047)</b>	<b>0</b>	<b>(2,047)</b>	<b>(277,142)</b>	<b>(92,368)</b>	<b>90,322</b>	
<b>Capital Expenditure Total</b>		<b>(831,344)</b>	<b>(562,538)</b>	<b>(1,393,882)</b>	<b>(7,027,861)</b>	<b>(2,342,464)</b>	<b>948,582</b>	



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