

**SHIRE OF MOORA**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 November 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 November 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 November 2018 of \$5,225,124.

### 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	\$ 412,170	\$ 13,842	
Roads To Recovery (Dandaragan Road)	6%	\$ 320,651	\$ 133,595	\$ 19,737	
Hydrotherapy pool / Dental Space	62%	\$ 2,000,000	\$ 833,330	\$ 1,248,150	
Mens Shed - Moora Sports Oval	34%	\$ 475,000	\$ 197,915	\$ 161,613	
<b>Grants, Subsidies and Contributions</b>					
Operating Grants, Subsidies and Contributions	65%	\$ 1,154,937	\$ 500,735	\$ 750,505	
Non-operating Grants, Subsidies and Contributions	20%	\$ 2,122,927	\$ 884,540	\$ 427,638	
	36%	\$ 3,277,864	\$ 1,385,275	\$ 1,178,143	
Rates Levied	98%	\$ 3,999,744	\$ 3,999,744	\$ 3,934,967	

*% Compares current ytd actuals to annual budget*

		Prior Year 30 Nov 2017	Current Year 30 Nov 2018
<b>Financial Position</b>			
Adjusted Net Current Assets	112%	\$ 4,675,541	\$ 5,225,124
Cash and Equivalent - Unrestricted	96%	\$ 3,977,991	\$ 3,827,850
Cash and Equivalent - Restricted	79%	\$ 2,067,082	\$ 1,634,750
Receivables - Rates	125%	\$ 1,194,028	\$ 1,488,648
Receivables - Other	750%	\$ 43,698	\$ 327,564
Payables	76%	\$ 298,588	\$ 227,936

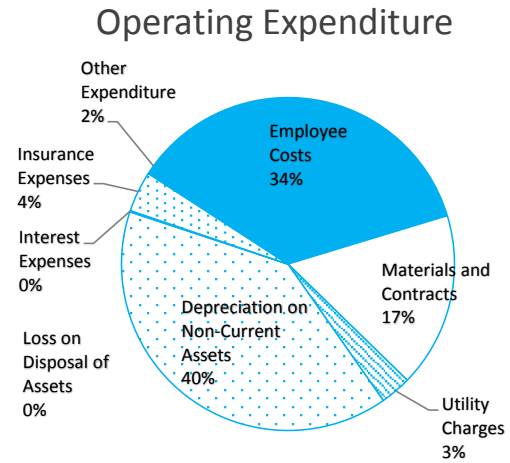
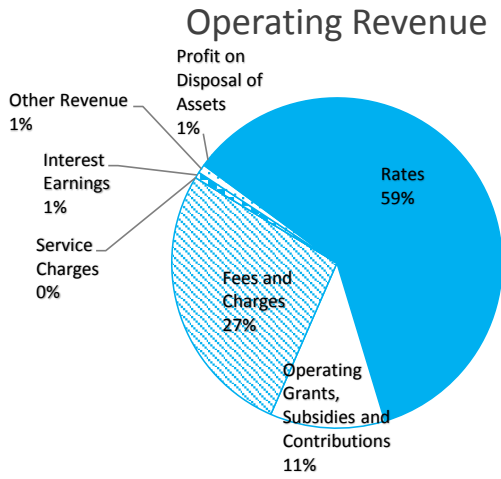
*% Compares current ytd actuals to prior year actuals at the same time*

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

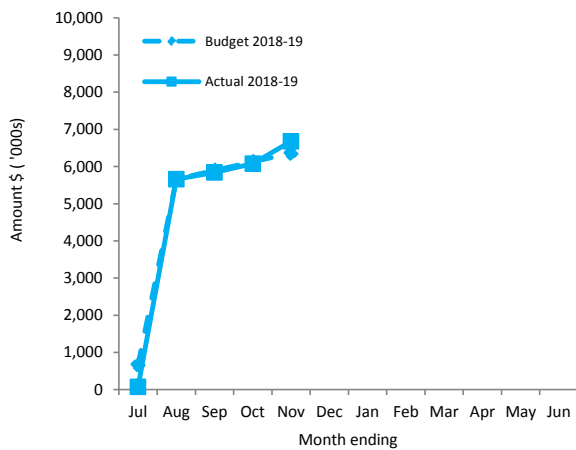
### Preparation

Prepared by: David Trevaskis  
 Reviewed by: David Trevaskis  
 Date prepared: 6/12/2018

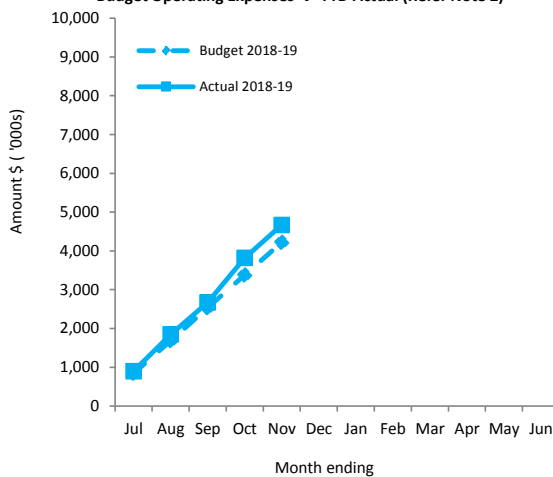
**Shire of Moora  
Information Summary  
For the Period Ended 30 November 2018**



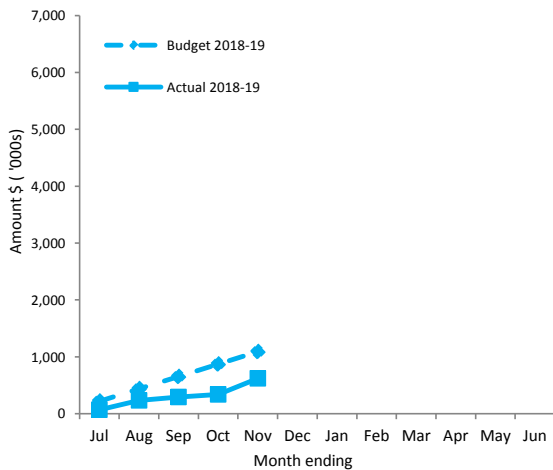
**Budget Operating Revenues -v- Actual (Refer Note 2)**



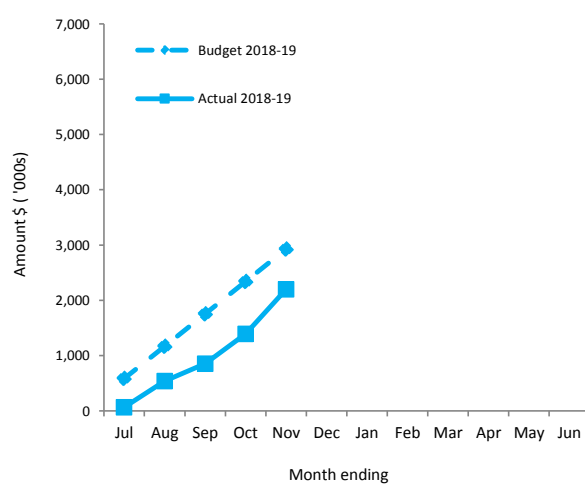
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



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

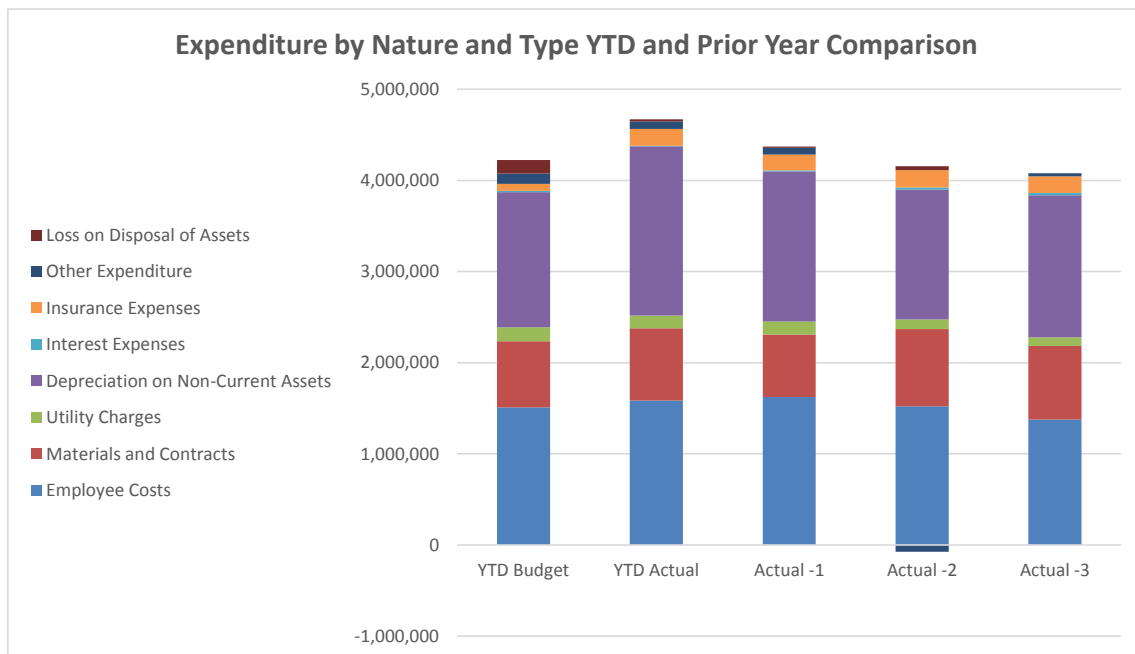
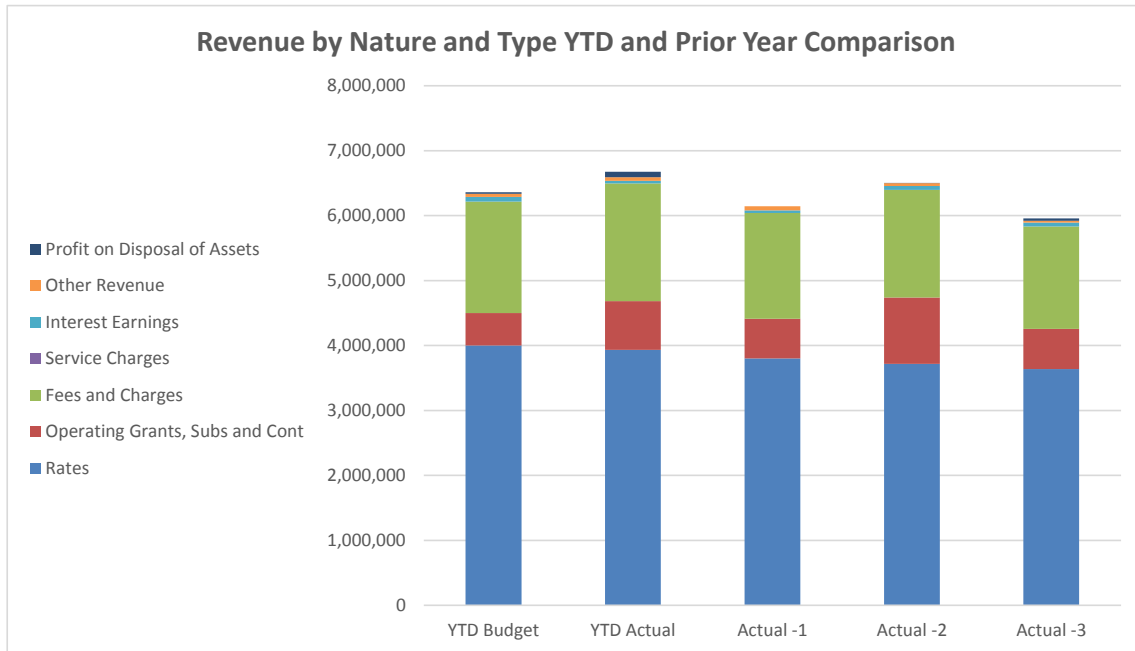


**Budget Capital Expenses -v- Actual (Refer Note 2)**



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

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



**SHIRE OF MOORA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 November 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	13,290	28,407	15,117	114%	▲
General Purpose Funding - Rates	9	3,999,744	3,999,744	3,934,967	(64,777)	(2%)	
General Purpose Funding - Other		971,181	419,210	449,649	30,439	7%	▲
Law, Order and Public Safety		298,325	200,434	176,790	(23,644)	(12%)	▼
Health		20,690	8,615	11,827	3,212	37%	
Education and Welfare		375,970	160,780	171,451	10,671	7%	▲
Housing		116,180	48,395	48,190	(205)	(0%)	
Community Amenities		1,176,966	1,081,226	1,071,391	(9,835)	(1%)	
Recreation and Culture		143,027	59,510	148,280	88,770	149%	▲
Transport		155,339	64,720	253,743	189,023	292%	▲
Economic Services		618,650	257,745	306,183	48,438	19%	▲
Other Property and Services		110,750	46,140	76,364	30,224	66%	▲
		<b>8,018,760</b>	<b>6,359,809</b>	<b>6,677,243</b>			
<b>Expenditure from operating activities</b>							
Governance		(959,026)	(399,420)	(432,968)	(33,548)	(8%)	▼
General Purpose Funding		(254,138)	(98,997)	(90,689)	8,308	8%	▲
Law, Order and Public Safety		(493,427)	(205,475)	(279,629)	(74,154)	(36%)	▼
Health		(107,714)	(44,815)	(33,650)	11,165	25%	▲
Education and Welfare		(543,207)	(226,225)	(195,767)	30,458	13%	▲
Housing		(115,429)	(47,980)	(37,573)	10,407	22%	▲
Community Amenities		(1,131,612)	(471,260)	(728,414)	(257,154)	(55%)	▼
Recreation and Culture		(1,862,048)	(775,300)	(832,067)	(56,767)	(7%)	▼
Transport		(3,501,787)	(1,459,005)	(1,632,393)	(173,388)	(12%)	▼
Economic Services		(1,143,461)	(476,175)	(369,256)	106,919	22%	▲
Other Property and Services		(42,840)	(17,735)	(37,031)	(19,296)	(109%)	▼
		<b>(10,154,689)</b>	<b>(4,222,387)</b>	<b>(4,669,436)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,556,249	1,481,730	1,857,255	375,525	25%	▲
Adjust (Profit)/Loss on Asset Disposal	8	297,000	123,740	(63,384)	(187,124)	(151%)	▼
Adjust Provisions and Accruals		9,000	0	0	0		
<b>Amount attributable to operating activities</b>		<b>1,726,320</b>	<b>3,742,892</b>	<b>3,801,677</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	2,122,927	884,540	427,638	(456,903)	(52%)	▼
Proceeds from Disposal of Assets	8	495,300	206,375	191,272	(15,103)	(7%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,869,965)	(1,195,775)	(1,443,868)	(248,093)	(21%)	▼
Infrastructure Assets - Roads	13	(2,389,593)	(995,600)	(160,830)	834,770	84%	▲
Infrastructure Assets - Public Facilities	13	(415,643)	(173,165)	(155,383)	17,782	10%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(53,760)	(5,912)	47,848	89%	▲
Infrastructure Assets - Drainage	13	(183,538)	(76,450)	(1,714)	74,736	98%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(1,011,098)	(421,250)	(424,930)	(3,680)	(1%)	
Furniture and Equipment	13	(29,000)	(12,080)	(6,189)	5,891	49%	▲
<b>Amount attributable to investing activities</b>		<b>(4,409,634)</b>	<b>(1,837,165)</b>	<b>(1,579,916)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	5,232	5,762	530	10%	▲
Self-Supporting Loan Principal		7,478	3,116	3,710	594	19%	▲
Transfer from Reserves	7	20,000	0	0	0		
Advances to Community Groups		(7,000)	(2,917)	0	2,917	100%	▲
Repayment of Debentures	10	(373,384)	(373,384)	(94,804)	278,580	75%	▲
Transfer to Reserves	7	(99,000)	0	0	0		
<b>Amount attributable to financing activities</b>		<b>60,651</b>	<b>132,047</b>	<b>414,668</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(5,887)</b>	<b>4,654,550</b>	<b>5,225,124</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 November 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>							
Rates	9	3,999,744	3,999,744	3,934,967	(64,777)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,156,937	500,735	750,505	249,770	50%	▲
Fees and Charges		2,518,665	1,716,275	1,808,724	92,449	5%	▲
Service Charges		0	0	0	0		
Interest Earnings		174,026	72,490	40,125	(32,365)	(45%)	▼
Other Revenue		116,588	48,565	56,487	7,922	16%	▲
Profit on Disposal of Assets	8	52,800	22,000	86,434			
		<b>8,018,760</b>	<b>6,359,809</b>	<b>6,677,242</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(3,627,468)	(1,510,850)	(1,583,766)	(72,916)	(5%)	
Materials and Contracts		(1,739,463)	(723,820)	(793,331)	(69,511)	(10%)	▼
Utility Charges		(371,585)	(154,690)	(140,328)	14,362	9%	▲
Depreciation on Non-Current Assets		(3,556,249)	(1,481,730)	(1,857,255)	(375,525)	(25%)	▼
Interest Expenses		(52,804)	(15,137)	(5,681)	9,456	62%	▲
Insurance Expenses		(178,438)	(74,305)	(184,899)	(110,594)	(149%)	▼
Other Expenditure		(278,882)	(116,115)	(81,127)	34,988	30%	▲
Loss on Disposal of Assets	8	(349,800)	(145,740)	(23,050)			
		<b>(10,154,689)</b>	<b>(4,222,387)</b>	<b>(4,669,436)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,556,249	1,481,730	1,857,255	375,525	25%	▲
Adjust (Profit)/Loss on Asset Disposal	8	297,000	123,740	(63,384)	(187,124)	(151%)	▼
Adjust Provisions and Accruals		9,000	0	0	0		
		<b>1,726,320</b>	<b>3,742,892</b>	<b>3,801,677</b>			
<b>Amount attributable to operating activities</b>							
<b>Investing activities</b>							
Grants, Subsidies and Contributions	11	2,122,927	884,540	427,638	(456,903)	(52%)	▼
Proceeds from Disposal of Assets	8	495,300	206,375	191,272	(15,103)	(7%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(2,869,965)	(1,195,775)	(1,443,868)	(248,093)	(21%)	▼
Infrastructure Assets - Roads	13	(2,389,593)	(995,600)	(160,830)	834,770	84%	▲
Infrastructure Assets - Public Facilities	13	(415,643)	(173,165)	(155,383)	17,782	10%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(53,760)	(5,912)	47,848	89%	▲
Infrastructure Assets - Drainage	13	(183,538)	(76,450)	(1,714)	74,736	98%	▲
Plant and Equipment	13	(1,011,098)	(421,250)	(424,930)	(3,680)	(1%)	
Furniture and Equipment	13	(29,000)	(12,080)	(6,189)	5,891	49%	▲
		<b>(4,409,634)</b>	<b>(1,837,165)</b>	<b>(1,579,916)</b>			
<b>Amount attributable to investing activities</b>							
<b>Financing Activities</b>							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	5,232	5,762	530	10%	
Self-Supporting Loan Principal		7,478	3,116	3,710	594	19%	
Transfer from Reserves	7	20,000	0	0	0		
Advances to Community Groups		(7,000)	(2,917)	0	2,917	100%	▲
Repayment of Debentures	10	(373,384)	(373,384)	(94,804)	278,580	75%	▲
Transfer to Reserves	7	(99,000)	0	0	0		
		<b>60,651</b>	<b>132,047</b>	<b>414,668</b>			
<b>Amount attributable to financing activities</b>							
<b>Closing Funding Surplus (Deficit)</b>	3	<b>(5,887)</b>	<b>4,654,550</b>	<b>5,225,124</b>		<b>12%</b>	

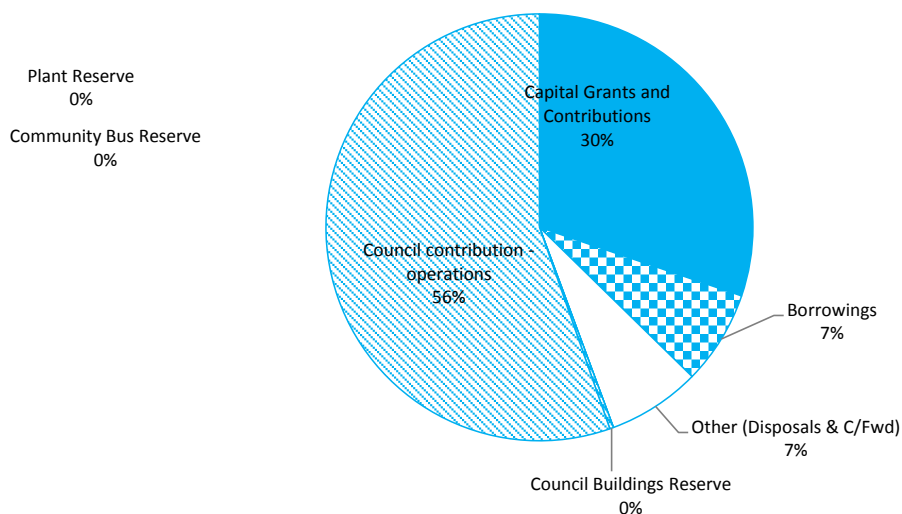
Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

**SHIRE OF MOORA**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 30 November 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	1,423,936	19,933	1,195,775	2,869,965	<b>1,443,868</b>	248,093
Infrastructure Assets - Roads	13	2,047	158,783	995,600	2,389,593	<b>160,830</b>	(834,770)
Infrastructure Assets - Public Facilities	13	39,435	115,948	173,165	415,643	<b>155,383</b>	(17,782)
Infrastructure Assets - Footpaths	13	5,912	0	53,760	129,024	<b>5,912</b>	(47,848)
Infrastructure Assets - Drainage	13	0	1,714	76,450	183,538	<b>1,714</b>	(74,736)
Plant and Equipment	13	0	424,930	421,250	1,011,098	<b>424,930</b>	3,680
Furniture and Equipment	13	0	6,189	12,080	29,000	<b>6,189</b>	(5,891)
<b>Capital Expenditure Totals</b>		<b>1,471,328</b>	<b>727,497</b>	<b>2,928,080</b>	<b>7,027,861</b>	<b>2,198,826</b>	<b>(729,254)</b>
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions				<b>884,540</b>	<b>2,122,927</b>	<b>427,638</b>	
Borrowings				<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	
Other (Disposals & C/Fwd)				<b>206,375</b>	<b>495,300</b>	<b>191,272</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>1,337,165</b>	<b>3,889,634</b>	<b>1,079,916</b>	
<b>Capital Funding Total</b>				<b>2,928,080</b>	<b>7,027,861</b>	<b>2,198,826</b>	

**Budgeted Capital Acquisitions Funding**

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 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 2018/19 Adopted Budget.



**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 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	15,117	114%	▲	Timing	Insurance scheme dividend received in full
General Purpose Funding	30,439	7%	▲	Timing	Timing of 2nd Q FAGs payment
Law, Order and Public Safety	(23,644)	(12%)	▼	Timing	Timing CESH co-contribution payment 18/19
Education and Welfare	10,671	7%	▲	Timing	Childcare revenue
Recreation and Culture	88,770	149%	▲	Permanent	Raise The Roof - MPAC grant received (70k). MPAC show revenue. Non-budgeted profit on sale of items auctioned 18/09/2018 . Main roads invoiced for Direct Grant \$167k
Transport	189,023	292%	▲	Permanent	
Economic Services	48,438	19%	▲	Timing	Caravan Park revenue
Other Property and Services	30,224	66%	▲	Timing	Private works Revenue / Insurance Reimb
<b>Operating Expense</b>					
Governance	(33,548)	(8%)	▼	Timing	Computer maintenance agreements and other subscriptions paid in full
General Purpose Funding	8,308	8%	▲	Permanent	Reclassified staff rate discounts to revenue account
Law, Order and Public Safety	(74,154)	(36%)	▼	Timing	ESL levy payment (25k), insurance (24k), depreciation (10k), control officer exp (10k)
Health	11,165	25%	▲	Timing	Control officer exp
Education and Welfare	30,458	13%	▲	Timing	School programs contribution, additional childcare services to be run over school holidays (grant funded)
Housing	10,407	22%	▲	Timing	Loss on sale of property
Community Amenities	(257,154)	(55%)	▼	Permanent	Moora Refuse Site maintenance 20k, depreciation (fair value adjustment to sewerage infrastructure) 230k
Recreation and Culture	(56,767)	(7%)	▼	Timing	Delayed expenditure including sport and rec plan and various building maintenance
Transport	(173,388)	(12%)	▼	Timing	Road maintenance expenditure
Economic Services	106,919	22%	▲	Timing	Loss on sale of 2 x industrial lots not realised YTD. CMC Pty Ltd contribution delayed.
Other Property and Services	(19,296)	(109%)	▼	Timing	Insurance on motor vehicle items paid in full July 2018
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(456,903)	(52%)	▼	Timing	Delayed capital projects payments - mens shed and hydrotherapy pool/dental space
Proceeds from Disposal of Assets	(15,103)	(7%)	▼	Timing	Delayed plant trade-in
<b>Capital Expenses</b>					
Land and Buildings	(248,093)	(21%)	▼	Timing	Hydrotherapy pool/Dental space and Mens Shed Construction
Infrastructure - Roads	834,770	84%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	17,782	10%	▲	Timing	Works Delayed
Infrastructure - Footpaths	47,848	89%	▲	Timing	Works Delayed

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

**Note 2: Explanation of Material Variances**

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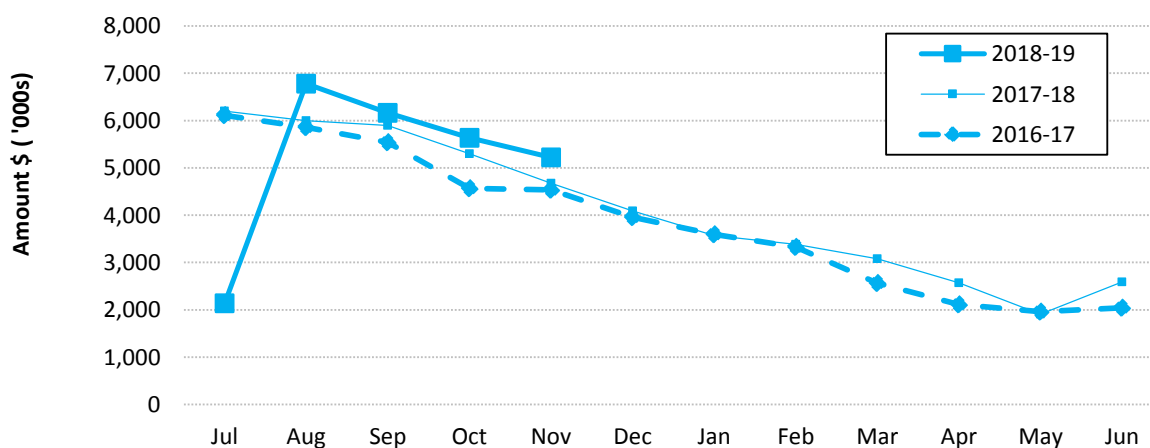
<b>Reporting Program</b>	<b>Var. \$</b>	<b>Var. %</b>	<b>Var.</b>	<b>Timing/ Permanent</b>	<b>Explanation of Variance</b>
Infrastructure - Drainage	74,736	98%	▲	Timing	Works Delayed
Furniture and Equipment	5,891	49%	▲	Timing	Computer purchases delayed

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

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2018	30 Nov 2017	30 Nov 2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,586,461	3,492,505	3,600,591
Cash Restricted - Conditions over Grants	11	969,881	485,486	227,259
Cash Restricted	4	1,634,749	2,067,082	1,634,750
Receivables - Rates	6	340,984	1,194,028	1,488,648
Receivables - Other	6	235,162	43,698	327,564
Interest / ATO Receivable/Trust		37,257	40,061	88,921
Inventories		47,709	35,221	40,776
		4,852,203	7,358,081	7,408,508
<b>Less: Current Liabilities</b>				
Payables		(298,588)	(100,067)	(227,936)
Provisions		(591,648)	(620,067)	(591,648)
Current Portion of Long Term Borrowings		(348,158)	(209,568)	(266,494)
		(1,238,393)	(929,702)	(1,086,078)
Less: Cash Reserves	7	(1,634,750)	(2,067,082)	(1,634,750)
Less: Current Loans Clubs/Institutions		(20,036)	(7,647)	(10,564)
Add: Current Portion of Long Term Borrowings		348,158	209,568	266,494
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>4,675,541</b>	<b>5,225,124</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 November 2018**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Municipal Bank Account	126,650			126,650	Westpac	0.25%	At Call
Reserve Bank Account		4,750		4,750	Westpac	0.00%	At Call
Trust Bank Account			48,370	48,370	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)	0			0	Westpac	2.35%	NA
Municipal Funds (on-notice)	500,000			500,000	Westpac	1.70%	15-Dec-18
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>3,827,850</b>	<b>1,634,750</b>	<b>48,370</b>	<b>5,510,969</b>			

**Comments/Notes - Investments**

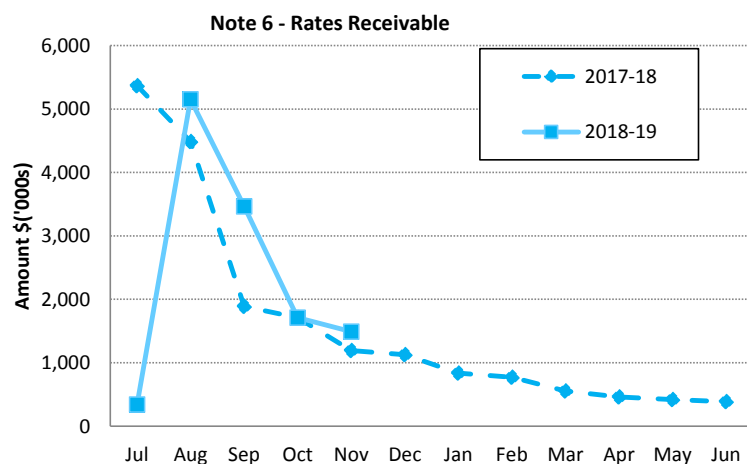
**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2018**

**Note 6: Receivables**

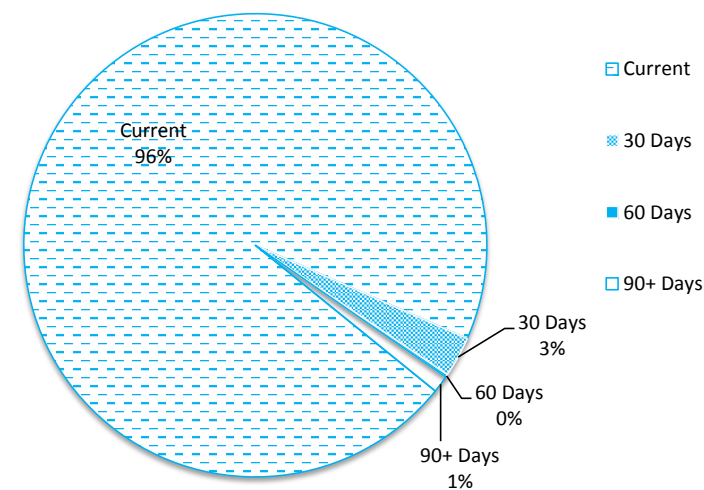
Receivables - Rates Receivable	30 Nov 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	340,984	385,010
Levied this year	4,583,901	4,453,299
Less Collections to date	(3,436,236)	(4,497,325)
Equals Current Outstanding	<b>1,488,648</b>	<b>340,984</b>
<b>Net Rates Collectable</b>	<b>1,488,648</b>	<b>340,984</b>
% Collected	69.77%	92.95%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	313,687	9,288	654	3,935	327,564
<b>Balance per Trial Balance</b>					
Sundry Debtors					327,564
Receivables - Other					88,921
<b>Total Receivables General Outstanding</b>					<b>416,485</b>

Amounts shown above include GST (where applicable)



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



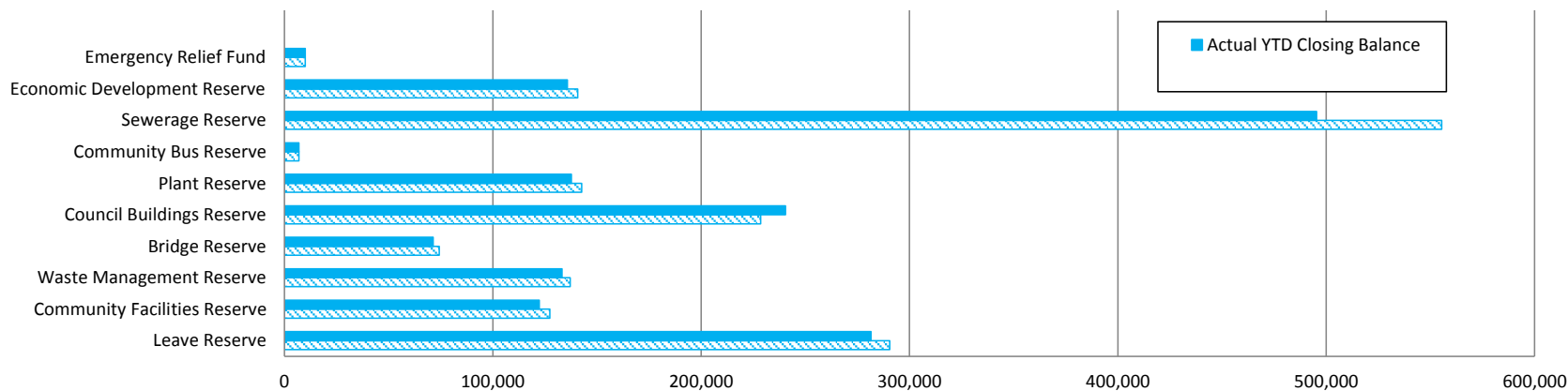
**Comments/Notes - Receivables Rates**

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 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 30 November 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>								
40198	Ford Everest (CEO)	54,459	45,455	0	(9,004)	55,000	45,000	0	(10,000)
40195	Holden Calais Wagon (DCEO)	33,018	23,182	0	(9,836)	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>113,576</b>	<b>191,272</b>	<b>86,434</b>	<b>(23,050)</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 30 November 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		30,955	62,854	107,402	75,503	1,493	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	94,804	373,384	1,682,702	1,404,122	4,650	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 30 November 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	166,870	400,495		400,495	218,974	0	0
Grants Commission - Road Formula	WALGGC	Operating	402,975	334,160	0	139,230	334,160		334,160	170,488	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	3,636	0	0
<b>Law, Order and Public Safety</b>												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	101,392	0	42,245	101,392		101,392	19,813	(46,940)	0
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	1,665	4,000		4,000	4,000	0	0
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,618	36,643	0	15,270	36,643		36,643	12,618	0	0
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	1,396	10,162	0	4,235	10,162		10,162	3,865	0	0
<b>Health</b>												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	1,350	3,250		3,250	2,870	(2,179)	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	31,615	63,970		63,970	32,099	(1,744)	30,355
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	0	0	900,000	375,000	900,000		900,000	0	(1,248,150)	0
<b>Community Amenities</b>												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	415	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	8,330	20,000		20,000	86,412	(15,069)	0
National Volunteer Week Funding	TBA	Operating	0	0	0	0	0		0	795	0	0
Community Contributions	Various	Operating	0	4,477	0	1,860	4,477		4,477	0	0	0
Event Sponsorship	Various	Operating	0	5,700	0	2,370	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	130,495	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	(21,913)	(7,541)
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	7,000	2,915	7,000		7,000	0	0	0
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	22,000	9,165	22,000		22,000	0	0	0
Community Contributions - Mens Shed	Mens Shed	Non-operating	0	0	63,000	26,245	63,000		63,000	0	0	0
<b>Transport</b>												
Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	2,625	6,300		6,300	0	0	0
Direct Grants - Maintenance	Main Roads WA	Operating	0	103,339	0	43,055	103,339		103,339	167,954	0	0
Grant - Roads to Recovery	Roads to Recovery	Non-operating	113,919	0	167,739	69,890	167,739		167,739	100,000	(19,737)	194,182
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	270,830	650,000		650,000	259,692	(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	5,415	13,000		13,000	5,576	0	0
Building Commissions - BCITF/BRB	Building Commission	Operating	0	300	0	125	300		300	0	0	0
Crossover contributions	Various	Operating	0	1,000	0	415	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	6,250	15,000		15,000	29,770	0	0
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	0	5,750	0	2,395	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>1,385,275</b>	<b>3,277,864</b>	<b>0</b>	<b>3,277,864</b>	<b>1,178,143</b>	<b>(1,398,164)</b>	<b>227,259</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		841,589	960,575	0	414,800	960,575	0	960,575	607,175	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	194,362	0	85,935	194,362	0	194,362	143,330	(65,933)	32,491
Non-operating	Non-operating Grants, Subsidies and Contributions		128,292	0	2,122,927	884,540	2,122,927	0	2,122,927	427,638	(1,332,231)	194,768
<b>TOTALS</b>			<b>969,881</b>	<b>1,154,937</b>	<b>2,122,927</b>	<b>1,385,275</b>	<b>3,277,864</b>	<b>0</b>	<b>3,277,864</b>	<b>1,178,143</b>	<b>(1,398,164)</b>	<b>227,259</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 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 30 Nov 2018
	\$	\$	\$	\$
BCITF Levy	0	3,696	-1,152	2,545
BRB Levy	0	3,353	-2,943	409
Standpipe Cards Bond	2,762	200	-150	2,812
Gym Cards Bond	4,082	720	-360	4,442
Facility Hire Bonds	2,500	5,000	-4,500	3,000
Housing Bonds	5,300	3,460	-1,400	7,360
Community Bus Bonds	0	2,000	-1,600	400
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	461	-245	12,049
	<b>42,609</b>	<b>18,890</b>	<b>(13,350)</b>	<b>48,150</b>

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 November 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	(1,248,150)	0	(1,248,150)	(2,000,000)	(833,330)	(414,820)	1.2.5.2
<b>Health Total</b>		<b>(1,248,150)</b>	<b>0</b>	<b>(1,248,150)</b>	<b>(2,000,000)</b>	<b>(833,330)</b>	<b>(414,820)</b>	
<b>Housing</b>								
 2 x Land purchases	32306	0	0	0	(100,000)	(41,660)	41,660	3.4.1.3
 Housing renewal	32302	(2,651)	0	(2,651)	0	0	(2,651)	
<b>Housing Total</b>		<b>(2,651)</b>	<b>0</b>	<b>(2,651)</b>	<b>(100,000)</b>	<b>(41,660)</b>	<b>39,009</b>	
<b>Law, Order And Public Safety</b>								
 Coomberdale Fire Shed	30502	0	0	0	(8,000)	(3,330)	3,330	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>(3,330)</b>	<b>3,330</b>	
<b>Recreation And Culture</b>								
 Swimming Pool Building Renewal	32317	0	0	0	(23,859)	(9,935)	9,935	1.1.2.3
 MPAC Renewal	33117	0	(540)	(540)	(24,880)	(10,365)	9,825	3.4.2.14
 Moora Recreation Centre Renewal	33361	0	(8,657)	(8,657)	(28,401)	(11,825)	3,168	3.4.2.15
 Miling Pavilion	33318	0	0	0	(18,983)	(7,905)	7,905	3.4.3.1
 Mens Shed - Moora Sports Oval	33014	(161,613)	0	(161,613)	(475,000)	(197,915)	36,302	1.1.3.3
 Moora Oval Gardener Shed	34030	0	0	0	(16,000)	(6,665)	6,665	3.4.3.1
<b>Recreation And Culture Total</b>		<b>(161,613)</b>	<b>(9,197)</b>	<b>(170,810)</b>	<b>(587,123)</b>	<b>(244,610)</b>	<b>73,800</b>	
<b>Economic Services</b>								
 Moora Lifestyle Village Display Unit	35001	(11,521)	0	(11,521)	(135,000)	(56,250)	44,729	4.1.6.1
 Caravan Park/Chalets Renewal	34612	0	(10,060)	(10,060)	(39,842)	(16,595)	6,535	3.4.2.18
 Industrial lots - preparation for sale	35260	0	(676)	(676)	0	0	(676)	
<b>Economic Services Total</b>		<b>(11,521)</b>	<b>(10,736)</b>	<b>(22,257)</b>	<b>(174,842)</b>	<b>(72,845)</b>	<b>50,588</b>	

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 November 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>(1,423,936)</b>	<b>(19,933)</b>	<b>(1,443,868)</b>	<b>(2,869,965)</b>	<b>(1,195,775)</b>	<b>(248,093)</b>	
<b>Drainage/Culverts</b>								
<b>Transport</b>								
 Drainage Construction - Moore/Robert St	33914	0	(1,714)	(1,714)	(183,538)	(76,450)	74,736	3.3.1.5
<b>Transport Total</b>		<b>0</b>	<b>(1,714)</b>	<b>(1,714)</b>	<b>(183,538)</b>	<b>(76,450)</b>	<b>74,736</b>	
 <b>Drainage/Culverts Total</b>		<b>0</b>	<b>(1,714)</b>	<b>(1,714)</b>	<b>(183,538)</b>	<b>(76,450)</b>	<b>74,736</b>	
<b>Footpaths</b>								
<b>Transport</b>								
 Footpath Lefroy, Stafford, Lenane St	33916	(5,912)	0	(5,912)	(129,024)	(53,760)	47,848	3.3.1.6
<b>Transport Total</b>		<b>(5,912)</b>	<b>0</b>	<b>(5,912)</b>	<b>(129,024)</b>	<b>(53,760)</b>	<b>47,848</b>	
 <b>Footpaths Total</b>		<b>(5,912)</b>	<b>0</b>	<b>(5,912)</b>	<b>(129,024)</b>	<b>(53,760)</b>	<b>47,848</b>	
<b>Furniture &amp; Office Equip.</b>								
<b>Governance</b>								
 Computer Hardware Replacement	30402	0	(6,189)	(6,189)	(29,000)	(12,080)	5,891	4.3.2.4
<b>Governance Total</b>		<b>0</b>	<b>(6,189)</b>	<b>(6,189)</b>	<b>(29,000)</b>	<b>(12,080)</b>	<b>5,891</b>	
 <b>Furniture &amp; Office Equip. Total</b>		<b>0</b>	<b>(6,189)</b>	<b>(6,189)</b>	<b>(29,000)</b>	<b>(12,080)</b>	<b>5,891</b>	
<b>Plant , Equip. &amp; Vehicles</b>								
<b>Governance</b>								
 Administration Vehicle Replacement	30401	0	(98,993)	(98,993)	(166,000)	(69,160)	(29,833)	4.3.2.4
<b>Governance Total</b>		<b>0</b>	<b>(98,993)</b>	<b>(98,993)</b>	<b>(166,000)</b>	<b>(69,160)</b>	<b>(29,833)</b>	
<b>Recreation And Culture</b>								
 Swimming pool cover	32315	0	(3,320)	(3,320)	(3,200)	(1,330)	(1,990)	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>(1,330)</b>	<b>(1,990)</b>	

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












Attachment 9.1.2

**Note 13: Capital Acquisitions**

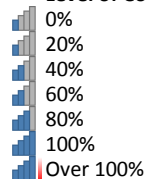
Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Community Amenities</b>								
 Sewerage plant and equipment	39520	0	(30,557)	(30,557)	(35,000)	(14,580)	(15,977)	2.2.2.3
<b>Community Amenities Total</b>		<b>0</b>	<b>(30,557)</b>	<b>(30,557)</b>	<b>(35,000)</b>	<b>(14,580)</b>	<b>(15,977)</b>	
<b>Transport</b>								
 3 x Trucks	34025	0	(122,360)	(122,360)	(134,596)	(56,080)	(66,280)	4.3.2.4
 Multi Tyre Roller	34019	0	(110,000)	(110,000)	(110,000)	(45,830)	(64,170)	4.3.2.4
 Used 12 Tonne Roller	34051	0	0	0	(80,000)	(33,330)	33,330	4.3.2.4
 2.5 Tonne Multi Spreader	34053	0	0	0	(25,000)	(10,415)	10,415	4.3.2.4
 Minor Plant	34054	0	0	0	(9,000)	(3,745)	3,745	4.3.2.4
 5 axle 25 tonne side tipper	34060	0	0	0	(70,000)	(29,165)	29,165	4.3.2.4
 Logg Grapple (924 Loader)	34062	0	0	0	(35,000)	(14,580)	14,580	4.3.2.4
 Water Carting Truck	34063	0	0	0	(25,000)	(10,415)	10,415	4.3.2.4
 Prime Mover (Hino 700 Series)	34064	0	0	0	(229,102)	(95,455)	95,455	4.3.2.4
 Mini Excavator	34065	0	(59,700)	(59,700)	(61,200)	(25,500)	(34,200)	4.3.2.4
<b>Transport Total</b>		<b>0</b>	<b>(292,060)</b>	<b>(292,060)</b>	<b>(778,898)</b>	<b>(324,515)</b>	<b>32,455</b>	
<b>Other property and services</b>								
 Gardeners Ute	34067	0	0	0	(28,000)	(11,665)	11,665	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>(11,665)</b>	<b>11,665</b>	
<b>Plant , Equip. &amp; Vehicles Total</b>		<b>0</b>	<b>(424,930)</b>	<b>(424,930)</b>	<b>(1,011,098)</b>	<b>(421,250)</b>	<b>(3,680)</b>	
<b>Public Facilities</b>								
<b>Community Amenities</b>								
 Moora Sewerage System Renewal	39521	0	(7,911)	(7,911)	(130,000)	(54,165)	46,254	2.2.2.3
 Watheroo Tip - Relocate Oil Storage Tank	33010	0	0	0	(5,567)	(2,315)	2,315	1.1.2.5
 Electronic Community Notice Board	33720	0	0	0	(20,000)	(8,330)	8,330	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>(64,810)</b>	<b>56,899</b>	
<b>Economic Services</b>								
 Entry Statements and Industrial Signage	34604	0	0	0	(65,000)	(27,080)	27,080	3.2.1.5
<b>Economic Services Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(65,000)</b>	<b>(27,080)</b>	<b>27,080</b>	
<b>Recreation And Culture</b>								
 Renewal Park Infrastructure	33308	0	(21,913)	(21,913)	(63,000)	(26,250)	4,337	3.2.1.5
 Painting of Pool Shell	32316	0	(86,125)	(86,125)	(53,000)	(22,080)	(64,045)	1.1.2.2
<b>Recreation And Culture Total</b>		<b>0</b>	<b>(108,038)</b>	<b>(108,038)</b>	<b>(116,000)</b>	<b>(48,330)</b>	<b>(59,708)</b>	

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 November 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	(39,435)	0	(39,435)	(79,076)	(32,945)	(6,490)	3.2.1.5
	<b>Transport Total</b>		<b>(39,435)</b>	<b>0</b>	<b>(39,435)</b>	<b>(79,076)</b>	<b>(32,945)</b>	<b>(6,490)</b>	
	<b>Public Facilities Total</b>		<b>(39,435)</b>	<b>(115,948)</b>	<b>(155,383)</b>	<b>(415,643)</b>	<b>(173,165)</b>	<b>17,782</b>	
<b>Roads (Non Town)</b>									
<b>Transport</b>									
	Regional Road Group (Moora-Caro)	33910	0	(13,842)	(13,842)	(989,241)	(412,170)	398,328	3.3.1.5
	Roads To Recovery (Dandaragan Road)	33913	0	(19,737)	(19,737)	(320,651)	(133,595)	113,858	3.3.1.5
	Rural Bitumen Roads (Dalwallinu West)	33919	0	(125,205)	(125,205)	(802,559)	(334,375)	209,170	3.3.1.5
	<b>Transport Total</b>		<b>0</b>	<b>(158,783)</b>	<b>(158,783)</b>	<b>(2,112,451)</b>	<b>(880,140)</b>	<b>721,357</b>	
	<b>Roads (Non Town) Total</b>		<b>0</b>	<b>(158,783)</b>	<b>(158,783)</b>	<b>(2,112,451)</b>	<b>(880,140)</b>	<b>721,357</b>	
<b>Town Streets</b>									
<b>Transport</b>									
	Mcperson Street - Widen, Seal and Kerb	33917	0	0	0	(87,909)	(36,620)	36,620	3.3.1.5
	Micro Surfacing Town Streets	33918	0	0	0	(169,233)	(70,510)	70,510	3.3.1.5
	Padbury Street Upgrade	33915	(2,047)	0	(2,047)	(20,000)	(8,330)	6,284	3.2.1.10
	<b>Transport Total</b>		<b>(2,047)</b>	<b>0</b>	<b>(2,047)</b>	<b>(277,142)</b>	<b>(115,460)</b>	<b>113,414</b>	
	<b>Town Streets Total</b>		<b>(2,047)</b>	<b>0</b>	<b>(2,047)</b>	<b>(277,142)</b>	<b>(115,460)</b>	<b>113,414</b>	
	<b>Capital Expenditure Total</b>		<b>(1,471,328)</b>	<b>(727,497)</b>	<b>(2,198,826)</b>	<b>(7,027,861)</b>	<b>(2,928,080)</b>	<b>729,254</b>	

**Level of Completion Indicators**



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