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

	1						
	Completed	An	nual Budget	Y	TD Budget	Υ	TD Actual
Significant Projects							
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
Grants, Subsidies and Contributions							
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

Financial Position		rior Year 30 Nov 2017	_	urrent Year O Nov 2018
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

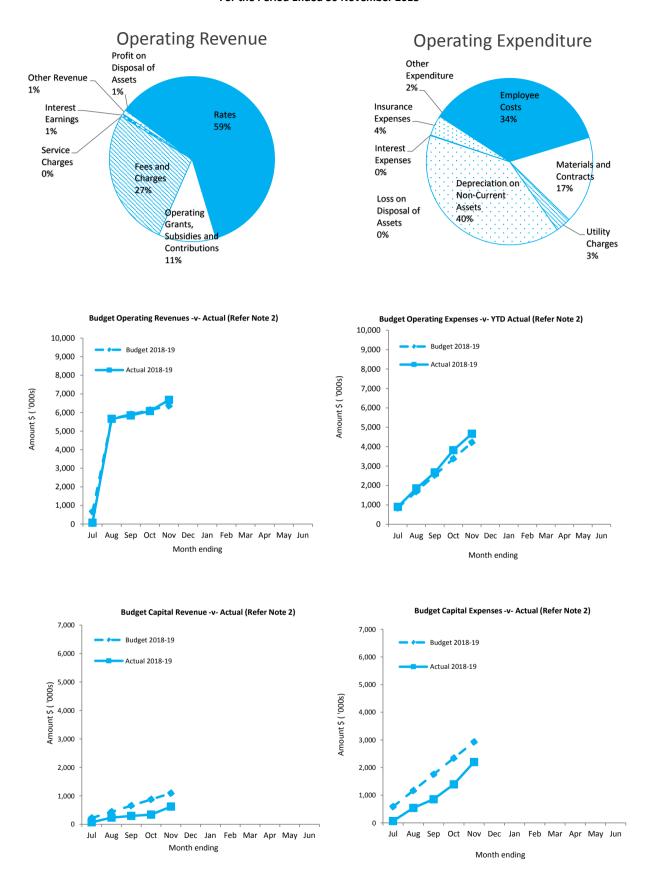
[%] Compares current ytd actuals to prior year actuals at the same time

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

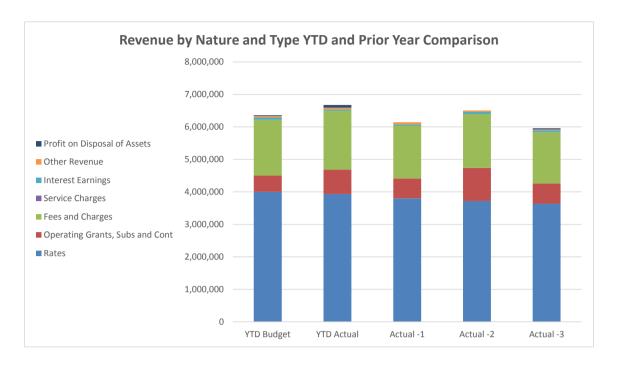
Prepared by:	David Trevaskis
Reviewed by:	David Trevaskis
Date prepared:	6/12/2018

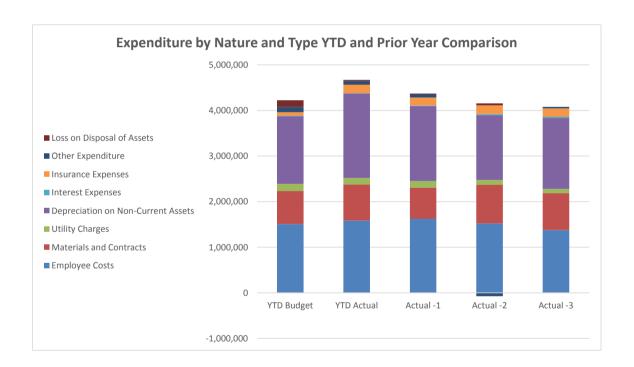
Shire of Moora Information Summary For the Period Ended 30 November 2018



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
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	2,616,776	2,616,776	2,588,695	(28,081)	(1%)	
Revenue from operating activities							
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		449,649	30,439		
Law, Order and Public Safety		298,325		176,790	(23,644)		•
Health Education and Welfare		20,690 375,970		11,827 171,451	3,212 10,671		
Housing		116,180		48,190	(205)		
Community Amenities		1,176,966	•	1,071,391	(9,835)	. ,	
Recreation and Culture		143,027		148,280	88,770	149%	
Transport		155,339		253,743	189,023		
Economic Services		618,650		306,183	48,438		.
Other Property and Services		110,750		76,364	30,224	66%	
Expenditure from operating activities		8,018,760	6,359,809	6,677,243			
Governance		(959,026)	(399,420)	(432,968)	(33,548)	(8%)	_
General Purpose Funding		(254,138)		(90,689)	8,308		
Law, Order and Public Safety		(493,427)		(279,629)	(74,154)		_
Health		(107,714)	, , ,	(33,650)	11,165	. ,	À
Education and Welfare		(543,207)		(195,767)	30,458		
			, , ,				
Housing		(115,429)		(37,573)	10,407		
Community Amenities		(1,131,612)		(728,414)	(257,154)	` '	Y
Recreation and Culture		(1,862,048)		(832,067)	(56,767)		_
Transport		(3,501,787)		(1,632,393)	(173,388)		Y
Economic Services		(1,143,461)		(369,256)	106,919		
Other Property and Services		(42,840)		(37,031)	(19,296)	(109%)	•
Operating activities excluded from budget		(10,154,689)	(4,222,387)	(4,669,436)			
-		2 556 240	1,481,730	1 057 355	275 525	25%	
Add back Depreciation	0	3,556,249		1,857,255	375,525		
Adjust (Profit)/Loss on Asset Disposal	8	297,000	·	(63,384)	(187,124)		•
Adjust Provisions and Accruals Amount attributable to operating activities		9,000 1,726,320		0 3,801,677	0		
, a sum a		_,: _0,0_0	0,: :=,00=	0,002,011			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,122,927	884,540	427,638	(456,903)	(52%)	
Proceeds from Disposal of Assets Land Held for Resale	8	495,300 0		191,272 0	(15,103) 0	. ,	•
	12						_
Land and Buildings	13	(2,869,965)		(1,443,868)	(248,093)	. ,	×
Infrastructure Assets - Roads	13	(2,389,593)		(160,830)	834,770		•
Infrastructure Assets - Public Facilities	13	(415,643)		(155,383)	17,782		-
Infrastructure Assets - Footpaths	13	(129,024)		(5,912)	47,848		.
Infrastructure Assets - Drainage	13	(183,538)		(1,714)	74,736		A
Heritage Assets	13	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%	
Amount attributable to investing activities	3	(4,409,634)	(1,837,165)	(1,579,916)			
Financing Actvities							
Proceeds from New Debentures		E00.000	E00.000	E00.000	^	00/	
		500,000		500,000	0		
Proceeds from Advances		12,557		5,762	530		
Self-Supporting Loan Principal	_	7,478		3,710	594		•
Transfer from Reserves	7	20,000		0	2.017		
Advances to Community Groups	4.0	(7,000)		(04.004)	2,917		
Repayment of Debentures	10	(373,384)		(94,804)	278,580		_
Transfer to Reserves	7	(99,000)		0	0		
Amount attributable to financing activities	;	60,651	132,047	414,668			
Closing Funding Surplus(Deficit)	3	(5,887)	4,654,550	5,225,124			
	-	(-,-,-,					

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

S		Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
Revenue from operating activities Rates 9 3,999,744 3,999,744 3,994,67 (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 1,716,277 1,808,724 92,449 5% ↑ Fees and Charges 0 0 0 0 0 0 Interest Earnings 174,026 72,490 40,125 (32,365) (45%) ♥ Cher Revenue 116,588 48,565 56,487 7,922 16% ↑ Profit on Disposal of Assets 8 52,800 22,000 8,434 7,922 16% ↑ Replayer Costs (3,62,7468) (1,513,806) (72,316) (1,583,766) (72,316) (5%) ↑ Materials and Contracts (1,739,463) (723,820) (793,331) (69,511) (10%) ♥ Utility Charges (373,586) (1,418,730) (1,857,255) (375,525) (25%) ♥ Interest Expenses (178,438) (74,305) (1,418,730) (1,457,236) (110,994						\$	%	
Rates	Opening Funding Surplus (Deficit)	3	2,616,776	2,616,776		(28,081)	(1%)	
Operating Grants, Subsidies and Contributions 11 1,156,937 500,735 750,505 249,770 50% A Service Charges 2,518,665 1,716,275 1,808,724 92,449 5% A Service Charges 0<	Revenue from operating activities							
Contributions 11 1,156,937 50,735 750,505 249,770 50% A Fees and Charges 2,518,665 1,716,275 1,808,724 92,449 5% A Service Charges 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Rates	9	3,999,744	3,999,744	3,934,967	(64,777)	(2%)	
Fees and Charges 2,518,665 1,716,275 1,808,724 92,449 5%	Operating Grants, Subsidies and							
Service Charges	Contributions	11	1,156,937	500,735	750,505	249,770	50%	
Interest Earnings	Fees and Charges		2,518,665	1,716,275	1,808,724	92,449	5%	
Other Revenue 116,588 48,565 56,487 7,922 16% Profit on Disposal of Assets 8 52,800 22,000 86,434 7.922 16% Expenditure from operating activities 8,018,760 6,399,809 6,677,242 Enemolity Costs (1,739,463) (12,510,850) (1,583,766) (72,916) (5%) Materials and Contracts (1,739,463) (123,609) (140,328) 14,362 % 4 Depreciation on Non-Current Assets (3,552,649) (1,41,730) (1,872,55) (355,55) (25%) 1 Interest Expenses (178,438) (74,305) (148,489) (10,504) (149,89) (10,504) (149,89) (10,504) (149,89) (10,104) (23,050) (24,050,30) (24,050,30) (Service Charges		0	0	0	0		
Profit on Disposal of Assets 8 52,800 22,000 86,434	Interest Earnings		-	72,490	40,125	(32,365)	(45%)	\blacksquare
Expenditure from operating activities 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) (100) ▼ Utility Charges (371,585) (14,669) (14,02,81 14,362 9%			116,588	48,565	56,487	7,922	16%	
Expenditure from operating activities Employee Costs	Profit on Disposal of Assets	8	52,800	22,000	86,434			_
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%) ▼ Materials and Contracts (1,739,463) (723,820) (793,331) (69,511) (10%) ▼ Materials and Contracts (3,756,249) (1,481,730) (1,857,255) (375,525) (25%) ▼ Materials Expenses (375,838) (15,137) (5,681) 9,456 62%			8,018,760	6,359,809	6,677,242			
Materials and Contracts								
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%) ▼					-			
Depreciation on Non-Current Assets (3,556,249) (1,481,730) (1,857,255) (375,525) (25%) ▼ Interest Expenses (178,438) (178,438) (74,305) (184,899) (140,594) (149%) ▼ Other Expenditure (278,882) (116,115) (81,127) 34,988 30% ↑ Itoss on Disposal of Assets 8 (349,800) (145,740) (23,050)					-			
Interest Expenses (52,804) (15,137) (5,881) 9,456 62% A Insurance Expenses (178,438) (74,305) (184,899) (110,594) (149%) (149%) Loss on Disposal of Assets 8 (349,800) (145,740) (23,050)					-			
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) (10,154,689) (4,222,387) (4,669,436) (4,669,436) Operating activities excluded from budget 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	•							
Loss on Disposal of Assets 8 (349,800) (145,740) (23,050) (10,154,689) (4,222,387) (4,669,436) Operating activities excluded from budget 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 0 0 0 0 0 0 0 0 0 0 0 0 0 0	· · · · · · · · · · · · · · · · · · ·				· · · · · · · · · · · · · · · · · · ·			
Coperating activities excluded from budget 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 0 0 Amount attributable to operating activities 1,726,320 3,742,892 3,801,677		_			-		30%	
Operating activities excluded from budget 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 0 0 Amount attributable to operating activities 1,726,320 3,742,892 3,801,677 Investing activities 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 </td <td>Loss on Disposal of Assets</td> <td>8</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>_</td>	Loss on Disposal of Assets	8						_
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%) V Adjust Provisions and Accruals 9,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			(10,154,689)	(4,222,387)	(4,669,436)			
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 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Operating activities excluded from budget							
Adjust Provisions and Accruals 9,000 0 0 0	Add back Depreciation		3,556,249	1,481,730	1,857,255	375,525	25%	
Amount attributable to operating activities 1,726,320 3,742,892 3,801,677	Adjust (Profit)/Loss on Asset Disposal	8	297,000	123,740	(63,384)	(187,124)	(151%)	\blacksquare
Investing activities Grants, Subsidies and Contributions 11 2,122,927 884,540 427,638 (456,903) (52%) ▼	Adjust Provisions and Accruals		9,000	0	0	0		_
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 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% △ Amount attributable to investing activities (4,409,634) (1,837,165) (1,579,916) Financing Activities Proceeds from New Debentures 500,000 500,000 500,000 0 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 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% △ Amount attributable to financing activities 60,651 132,047 414,668	Amount attributable to operating activities		1,726,320	3,742,892	3,801,677			
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 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% △ Amount attributable to investing activities (4,409,634) (1,837,165) (1,579,916) Financing Activities Proceeds from New Debentures 500,000 500,000 500,000 0 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 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% △ Amount attributable to financing activities 60,651 132,047 414,668	Incompliant and interest							
Proceeds from Disposal of Assets 8 495,300 206,375 191,272 (15,103) (7%) ▼ Land Held for Resale 0 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% ▲ Amount attributable to investing activities (4,409,634) (1,837,165) (1,579,916) Financing Activities Proceeds from New Debentures 500,000 500,000 0 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 0 Advances to Community Groups (7,000) (2,917) 0 2,917 100% ▲ Repayment of Debentures 7 (99,000) 0 0 0 0 Advances to Reserves 7 (99,000) 0 0 0 0 Amount attributable to financing activities 60,651 132,047 414,668	_	11	2 122 027	994 540	427 620	(456.003)	/E 20/\	_
Land Held for Resale 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 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 9% ▲ 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% ▲ Amount attributable to investing activities (4,409,634) (1,837,165) (1,579,916) Financing Activities Proceeds from New Debentures 500,000 500,000 500,000 0 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 0 Amount attributable to financing activities 60,651 132,047 414,668	•	0	=	•	· ·	, , ,	(770)	•
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% ▲ Amount attributable to investing activities (4,409,634) (1,837,165) (1,579,916) ★ Financing Activities Proceeds from New Debentures 500,000 500,000 0		13					(21%)	_
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% ▲ Amount attributable to investing activities (4,409,634) (1,837,165) (1,579,916) (1,579,916) Financing Activities (4,409,634) (1,837,165) (1,579,916) (5,891) 49% ▲ Financing Activities (4,409,634) (1,837,165) (1,579,916) (5,891) 49% ▲ Financing Activities 500,000 500,000 500,000 0 0 0 Financing Activities 500,000 500,000 500,000 0 0 0 Self-Supporting Loan Principal 7,478 3,116 3,710 594	5				-			
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% ▲ Amount attributable to investing activities (4,409,634) (1,837,165) (1,579,916) ★ Financing Activities Proceeds from New Debentures 500,000 500,000 500,000 0 <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td></t<>					-			
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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% ▲ Amount attributable to investing activities (4,409,634) (1,837,165) (1,579,916) Financing Activities Proceeds from New Debentures 500,000 500,000 500,000 0 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 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 Amount attributable to financing activities 60,651 132,047 414,668	•							_
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Financing Activities Proceeds from New Debentures Proceeds from Advances Self-Supporting Loan Principal Transfer from Reserves 7 20,000 Advances to Community Groups Transfer to Reserves 7 (7,000) (2,917) (373,384) (373,384) (373,384) (94,804) Transfer to Reserves 7 (99,000) Amount attributable to financing activities 500,000 500,000 500,000 0 0 0 0 0 0 0 0 0 2,917 100% Amount attributable to financing activities								
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 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 0 Amount attributable to financing activities	Amount attributable to investing activities		(4,409,634)	(1,837,165)	(1,579,916)			
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 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 0 Amount attributable to financing activities	Financia Astrib's							
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 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 0 Amount attributable to financing activities 60,651 132,047 414,668	_		F00 000	E00.000	F00 000	_	00/	
Self-Supporting Loan Principal 7,478 3,116 3,710 594 19% Transfer from Reserves 7 20,000 0 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 0 Amount attributable to financing activities 60,651 132,047 414,668								
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Repayment of Debentures 10 (373,384) (373,384) (94,804) 278,580 75% ▲ Transfer to Reserves 7 (99,000) 0 0 0 0 Amount attributable to financing activities 60,651 132,047 414,668		/					1000/	A
Transfer to Reserves 7 (99,000) 0 0 0 Amount attributable to financing activities 60,651 132,047 414,668		10						_
Amount attributable to financing activities 60,651 132,047 414,668	• •				-		75%	_
	Transfer to Neserves	,	(33,000)	U	U	U		-
Closing Funding Surplus (Deficit) 3 (5,887) 4,654,550 5,225,124 12%	Amount attributable to financing activities		60,651	132,047	414,668			
	Closing Funding Surplus (Deficit)	3	(5,887)	4,654,550	5,225,124		12%	-

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.

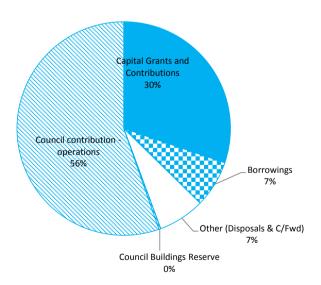
SHIRE OF MOORA STATEMENT OF CAPITAL ACQUSITIONS AND CAPITAL FUNDING For the Period Ended 30 November 2018

Capital Acquisitions

			YTD Actual				
		YTD Actual	(Renewal		Amended		
		New	Expenditur	Amended	Annual	YTD Actual	
	Note	/Upgrade	e)	YTD Budget	Budget	Total	Variance
		(a)	(b)	(d)		(c) = (a)+(b)	(d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	1,423,936	19,933	1,195,775	2,869,965	1,443,868	248,093
Infrastructure Assets - Roads	13	2,047	158,783	995,600	2,389,593	160,830	(834,770)
Infrastructure Assets - Public Facilities	13	39,435	115,948	173,165	415,643	155,383	(17,782)
Infrastructure Assets - Footpaths	13	5,912	0	53,760	129,024	5,912	(47,848)
Infrastructure Assets - Drainage	13	0	1,714	76,450	183,538	1,714	(74,736)
Plant and Equipment	13	0	424,930	421,250	1,011,098	424,930	3,680
Furniture and Equipment	13	0	6,189	12,080	29,000	6,189	(5,891)
Capital Expenditure Totals		1,471,328	727,497	2,928,080	7,027,861	2,198,826	(729,254)
Capital acquisitions funded by:							
Capital Grants and Contributions				884,540	2,122,927	427,638	
Borrowings				500,000	500,000	500,000	
Other (Disposals & C/Fwd)				206,375	495,300	191,272	
Council contribution - Cash Backed Rese	erves						
Community Bus Reserve				0	0	0	
Plant Reserve				0	0	0	
Council Buildings Reserve				0	20,000	0	
Council contribution - operations				1,337,165	3,889,634	1,079,916	
Capital Funding Total				2,928,080	7,027,861	2,198,826	

Budgeted Capital Acquistions Funding

Plant Reserve 0% Community Bus Reserve 0%



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
- (I) 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.

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.

Special Covernance 15.17 114% A Timing Insurance scheme dividend received in full General Purpose Funding 30,439 7% A Timing Timing of 2nd Q FAGs payment Timing Cand Q	Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
General Purpose Funding 15,117 114% A Timing General Purpose Funding 10,671 7% A Timing Timing of 2nd Q. FAGS payment 18/19 Education and Welfare 10,671 7% A Timing Childcare revenue Raises the MPAC grant received (70k). MPAC Recreation and Culture 88,770 149% A Permanent Show revenue. Non-budgeted profit on sale of items auctioned 18/09/2018. Main roads invoiced for Direct Grant 19/09/2018. Main roads invoiced for Direct Gra	Operating Revenues	Ś	%			Explanation of variance
General Purpose Funding 20,439 7% A Timing Timing of 2nd Q FAGs payment 123,644 122% V Timing Timing (ESM co-contribution payment 18/19 149% A Timing Raise The Roof - MPAC grant received (70k), MPAC Recreation and Culture 88,770 149% A Permanent Non-budgeted profit on sale of items auctioned 18/09/2018 Main roads invoiced for Direct Grant 189,023 292% A Permanent Sloff Stock		· ·			Timing	Insurance scheme dividend received in full
Law, Order and Public Safety Heath Housing Hou		•			Ŭ	
Education and Welfare 10,671 7% A Timing Childcare revenue Raise The Roof - MPAC grant received (70k). MPAC Recreation and Culture 88,770 149% A Permanent Show revenue. Non-budgeted profit on sale of items auctioned 18/09/2018. Main roads invoiced for Direct Grant 189,023 292% A Permanent 5167k Economic Services 48,438 19% A Timing Childcare revenue Other Property and Services 30,224 66% A Timing Private works Revenue / Insurance Reimb Operating Expense Governance (33,548) (8%) V Timing Subscriptions paid in full General Purpose Funding 8,308 88% A Permanent ESL levy payment (25k), insurance (24k), depreciation 11,165 25% A Timing (10k), control officer exp (10k) (20k), and the services to be run over school holidays (grant funded) Loss on sale of property Moora Refuse Site maintenance 20k, depreciation (fair value adjustment to sewerage infrastructure) 230k Delayed expenditure including sport and rec plan and various building maintenance Rependiture (173,388) (12%) V Timing (10k), contribution delayed. Insurance on motor vehicle items paid in full Uses on sale of property Moora Refuse Site maintenance 20k, depreciation (fair value adjustment to sewerage infrastructure) 230k Delayed expenditure including sport and rec plan and various building maintenance When the Site of 2 x industrial lots not realised YTD. Contributions (456,690) (19%) V Timing (2018) CMC Pty Ltd contribution delayed. Insurance on motor vehicle items paid in full July 2018 (248,093) (7%) V Timing Delayed capital projects payments - mens shed and hydrotherapy pool/dental space Capital Expenses Land and Buildings (248,093) (21%) V Timing Construction (Morks Delayed) Infrastructure - Poublic Facilities 17,782 10% A Timing Works Delayed	,			_	J	
Recreation and Culture 88,770 Alpha Alpha Permanent Show revenue. S					J	
Recreation and Culture 88,770 189,023 292% A Permanent \$1,03/2018. Main roads invoiced for Direct Grant Transport Economic Services 48,438 292% A Priming Caravan Park revenue Other Property and Services 30,224 66% A Timing Private works Revenue / Insurance Reimb Operating Expense Governance (33,548) (8%) V Timing General Purpose Funding General Purpose Funding Bay Caravan Park revenue (74,154) Bay Caravan Park revenue Computer maintance agreements and other subscriptions paid in full General Purpose Funding Bay Caravan Park revenue Computer maintance agreements and other subscriptions paid in full General Purpose Funding Bay Caravan Park revenue Computer maintance agreements and other subscriptions paid in full General Purpose Funding Bay Caravan Park revenue Computer maintance agreements and other subscriptions paid in full Control office exp (10k) Control office exp	244444161141141141141	10,071	.,,	_	6	
Non-budgeted profit on sale of items auctioned 18/03/2018. Main roads invoiced for Direct Grant 189,023	Recreation and Culture	88.770	149%		Permanent	
Transport 189,023 292% A Permanent School of the Perma		,				
Constitution of the Property and Services 48,438 19% A Timing Caravan Park revenue Other Property and Services 30,224 66% A Timing Private works Revenue / Insurance Reimb						
Constitution of the Property and Services 48,438 19% A Timing Caravan Park revenue Other Property and Services 30,224 66% A Timing Private works Revenue / Insurance Reimb	Transport	189,023	292%		Permanent	
Other Property and Services 30,224 66% A Timing Private works Revenue / Insurance Reimb Operating Expense Governance (33,548) (8%) V Timing subscriptions paid in full General Purpose Funding 8,308 8% A Permanent ESL levy payment (25k), insurance (24k), depreciation (25k), control officer exp (10k) Health 11,165 25% A Timing Control officer exp (10k) Health 11,165 25% A Timing Control officer exp (10k) Health 11,165 25% A Timing Control officer exp (10k) Housing 10,407 22% A Timing Services to be run over school holidays (grant funded) Loss on sale of property Moora Refuse Site maintenance 20k, depreciation (fair value adjustment to sewerage infrastructure) Community Amenities (55,7154) (55%) V Permanent 230k Community Amenities (56,767) (7%) V Timing Palayed expenditure including sport and rec plan and various building maintenance Road maintenance expenditure Loss on sale of 2 k industrial lots not realised YTD. Economic Services 106,919 22% A Timing Control officer exp (10k) Control officer exp (10k) Permanent 230k Delayed expenditure including sport and rec plan and various building maintenance expenditure Loss on sale of 2 k industrial lots not realised YTD. Economic Services (19,296) (109%) V Timing 2018 Capital Revenues Grants, Subsidies and Contribution (456,903) (52%) V Timing Delayed apital projects payments - mens shed and hydrotherapy pool/dental space Proceeds from Disposal of Assets (15,103) (7%) V Timing Delayed plant trade-in Capital Expenses Land and Buildings (248,093) (21%) V Timing Works Delayed Infrastructure - Roads 834,770 84% A Timing Works Delayed	•	48,438	19%			
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Law, Order and Public Safety (74,154) (36%) V Timing (10k), control officer exp (10k) (
Law, Order and Public Safety Health (74,154) (36%) Timing Control officer exp (10k) (11,165 25%	General Purpose Funding	8,308	8%		Permanent	
Health 11,165 25% A Timing Control officer exp School programs contribution, additional childcare services to be run over school holidays (grant funded) Loss on sale of property Moora Refuse Site maintenance 20k, depreciation (fair value adjustment to sewerage infrastructure) 230k Community Amenities (257,154) (55%) V Permanent 230k Recreation and Culture (56,767) (7%) V Timing Condition and Culture (173,388) (12%) V Timing Condition and Contribution delayed. Insurance on motor vehicle items paid in full July (184,504) (185,504) (185,504) V Timing Condition and Contributions (185,603) (185,504) V Timing Contribution delayed. Insurance on motor vehicle items paid in full July (185,504) V Timing Contribution Contribution Contributions (185,603) (185,604) V Timing Contribution						
Education and Welfare Housing 10,407 22% A Timing School programs contribution, additional childcare services to be run over school holidays (grant funded) Loss on sale of property Moora Refuse Site maintenance 20k, depreciation (fair value adjustment to sewerage infrastructutre) 230k Community Amenities (257,154) (55%) V Permanent 230k Community Amenities (56,767) (7%) V Timing Transport (173,388) (12%) V Timing Economic Services 106,919 22% A Timing CMC Pty Ltd contribution delayed. Insurance on motor vehicle items paid in full July Other Property and Services (19,296) (109%) V Timing 2018 Capital Revenues Grants, Subsidies and Contributions (456,903) (52%) V Timing Delayed capital projects payments - mens shed and hydrotherapy pool/dental space Hydrotherapy pool/Dental space and Mens Shed Construction Norser Land and Buildings (248,093) (121%) Infrastructure - Roads 17,782 10% A Timing Vorks Delayed Works Delayed	·				J	
Education and Welfare Housing 10,407 22% A Timing Loss on sale of property Moora Refuse Site maintenance 20k, depreciation (fair value adjustment to sewerage infrastructure) Community Amenities (257,154) (55%) V Permanent 230k Delayed expenditure including sport and rec plan and Recreation and Culture (56,767) (7%) V Timing Transport (173,388) (12%) V Timing CMC Pty Ltd contribution delayed. Insurance on motor vehicle items paid in full July Cher Property and Services (19,296) (109%) V Timing Contribution Delayed capital projects payments - mens shed and hydrotherapy pool/dental space Proceeds from Disposal of Assets (15,103) (7%) V Timing Delayed plant trade-in Hydrotherapy pool/Dental space and Mens Shed Constructure - Roads R84,770 R44 Timing Vorks Delayed Vorks Delayed Vorks Delayed	Health	11,165	25%		Timing	Control officer exp
Education and Welfare Housing 10,407 22% A Timing Loss on sale of property Moora Refuse Site maintenance 20k, depreciation (fair value adjustment to sewerage infrastructure) Community Amenities (257,154) (55%) V Permanent 230k Delayed expenditure including sport and rec plan and Recreation and Culture (56,767) (7%) V Timing Transport (173,388) (12%) V Timing CMC Pty Ltd contribution delayed. Insurance on motor vehicle items paid in full July Cher Property and Services (19,296) (109%) V Timing Contribution Delayed capital projects payments - mens shed and hydrotherapy pool/dental space Proceeds from Disposal of Assets (15,103) (7%) V Timing Delayed plant trade-in Hydrotherapy pool/Dental space and Mens Shed Constructure - Roads R84,770 R44 Timing Vorks Delayed Vorks Delayed Vorks Delayed						Cohool programs contribution additional children
Housing 10,407 22% A Timing Loss on sale of property Moora Refuse Site maintenance 20k, depreciation (fair value adjustment to sewerage infrastructure) Community Amenities (257,154) (55%) V Permanent 230k Delayed expenditure including sport and rec plan and various building maintenance (173,388) (12%) V Timing Road maintenance expenditure including sport and rec plan and various building maintenance expenditure (173,388) (12%) V Timing Road maintenance expenditure (173,388) (12%) V Timing Road maintenance expenditure (173,388) (12%) V Timing (173,388) (193,28	Education and Wolfaro	20.459	1 2 0/	•	Timing	
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Community Amenities (257,154) (55%)	Housing	10,407	22%		Hilling	
Community Amenities (257,154) (55%) V Permanent 230k Delayed expenditure including sport and rec plan and various building maintenance Road maintenance expenditure Loss on sale of 2 x industrial lots not realised YTD. Economic Services 106,919 22% A Timing CMC Pty Ltd contribution delayed. Insurance on motor vehicle items paid in full July Other Property and Services Capital Revenues Grants, Subsidies and Contributions (456,903) (52%) V Timing Delayed capital projects payments - mens shed and hydrotherapy pool/dental space Proceeds from Disposal of Assets (15,103) (7%) V Timing Delayed plant trade-in Capital Expenses Land and Buildings (248,093) (21%) V Timing Construction Infrastructure - Roads 17,782 10% A Timing Works Delayed Works Delayed						
Recreation and Culture Transport (173,388) (12%) Timing Transport (174) Timing Transport (175) Transport Transport (175) Transport Transp	Community Amonities	(257.154)	/EE0/\	_	Dormanant	
Recreation and Culture (56,767) (7%) V Timing various building maintenance Transport (173,388) (12%) V Timing Road maintenance expenditure Loss on sale of 2 x industrial lots not realised YTD. Economic Services 106,919 22%	Community Amenities	(237,134)	(33%)	•	Permanent	
Transport (173,388) (12%) ▼ Timing Road maintenance expenditure Loss on sale of 2 x industrial lots not realised YTD. Economic Services 106,919 22% ▲ Timing CMC Pty Ltd contribution delayed. Insurance on motor vehicle items paid in full July Other Property and Services (19,296) (109%) ▼ Timing 2018 Capital Revenues 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 Capital Expenses Hydrotherapy pool/Dental space and Mens Shed Constructure - Roads 834,770 84% ▲ Timing Works Delayed Infrastructure - Public Facilities 17,782 10% ▲ Timing Works Delayed	Recreation and Culture	(56.767)	(7%)	_	Timing	
Economic Services 106,919 22% ▲ Timing CMC Pty Ltd contribution delayed. Insurance on motor vehicle items paid in full July 2018 Capital Revenues 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 Hydrotherapy pool/Dental space and Mens Shed Construction Hydrotherapy pool/Dental space and Mens Shed Construction Infrastructure - Roads 834,770 84% Timing Works Delayed Works Delayed					_	
Economic Services 106,919 22%	Transport	(175,500)	(12/0)	•	111111111111111111111111111111111111111	
Other Property and Services (19,296) (109%) Timing 2018 Capital Revenues 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 Capital Expenses Hydrotherapy pool/Dental space and Mens Shed Land and Buildings (248,093) (21%) Infrastructure - Roads 17,782 10% Timing Works Delayed	Economic Services	106.919	22%		Timing	
Capital Revenues Capital Revenues Capital Revenues Delayed capital projects payments - mens shed and hydrotherapy pool/dental space Proceeds from Disposal of Assets (15,103) (7%) ▼ 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 Capital Expenses Hydrotherapy pool/Dental space and Mens Shed Land and Buildings (248,093) (21%) ▼ Timing Construction Infrastructure - Roads 834,770 84% ▲ Timing Works Delayed Infrastructure - Public Facilities 17,782 10% ▲ Timing Works Delayed		,-			O	·
Grants, Subsidies and Contributions (456,903) (52%) ▼ Timing hydrotherapy pool/dental space Proceeds from Disposal of Assets (15,103) (7%) ▼ Timing Delayed plant trade-in Capital Expenses Land and Buildings (248,093) (21%) ▼ Timing Construction Infrastructure - Roads 834,770 84% ▲ Timing Works Delayed Infrastructure - Public Facilities 17,782 10% ▲ Timing Works Delayed	Other Property and Services	(19,296)	(109%)	\blacksquare	Timing	
Grants, Subsidies and Contributions (456,903) (52%) ▼ Timing hydrotherapy pool/dental space Proceeds from Disposal of Assets (15,103) (7%) ▼ Timing Delayed plant trade-in Capital Expenses Land and Buildings (248,093) (21%) ▼ Timing Construction Infrastructure - Roads 834,770 84% ▲ Timing Works Delayed Infrastructure - Public Facilities 17,782 10% ▲ Timing Works Delayed						
Contributions (456,903) (52%) ▼ Timing hydrotherapy pool/dental space Proceeds from Disposal of Assets (15,103) (7%) ▼ Timing Delayed plant trade-in Capital Expenses Hydrotherapy pool/Dental space and Mens Shed Land and Buildings (248,093) (21%) ▼ Timing Construction Infrastructure - Roads 834,770 84% ▲ Timing Works Delayed Infrastructure - Public Facilities 17,782 10% ▲ Timing Works Delayed	Capital Revenues					
Proceeds from Disposal of Assets (15,103) (7%) ▼ Timing Delayed plant trade-in Capital Expenses Hydrotherapy pool/Dental space and Mens Shed Land and Buildings (248,093) (21%) ▼ Timing Construction Infrastructure - Roads 834,770 84% ▲ Timing Works Delayed Infrastructure - Public Facilities 17,782 10% ▲ Timing Works Delayed	Grants, Subsidies and					Delayed capital projects payments - mens shed and
Capital Expenses Land and Buildings (248,093) (21%) ▼ Timing Construction Infrastructure - Roads 834,770 84% ▲ Timing Works Delayed Infrastructure - Public Facilities 17,782 10% ▲ Timing Works Delayed	Contributions	(456,903)	(52%)		Timing	hydrotherapy pool/dental space
Capital Expenses Land and Buildings (248,093) (21%) ▼ Timing Construction Infrastructure - Roads 834,770 84% ▲ Timing Works Delayed Infrastructure - Public Facilities 17,782 10% ▲ Timing Works Delayed						
Hydrotherapy pool/Dental space and Mens Shed Land and Buildings (248,093) (21%) Timing Construction Infrastructure - Roads 834,770 84% Timing Works Delayed Infrastructure - Public Facilities 17,782 10% Timing Works Delayed	Proceeds from Disposal of Assets	(15,103)	(7%)		Timing	Delayed plant trade-in
Hydrotherapy pool/Dental space and Mens Shed Land and Buildings (248,093) (21%) Timing Construction Infrastructure - Roads 834,770 84% Timing Works Delayed Infrastructure - Public Facilities 17,782 10% Timing Works Delayed	Conital Function					
Land and Buildings (248,093) (21%) ▼ Timing Construction Infrastructure - Roads 834,770 84% ▲ Timing Works Delayed Infrastructure - Public Facilities 17,782 10% ▲ Timing Works Delayed	Capital Expenses					Hydrotherapy pool/Dental space and Mons Shed
Infrastructure - Roads 834,770 84% Timing Works Delayed Infrastructure - Public Facilities 17,782 10% Timing Works Delayed	Land and Buildings	(248 002)	(21%)	_	Timing	
Infrastructure - Public Facilities 17,782 10% ▲ Timing Works Delayed	_				· ·	
·	imastructure nodus	034,770	04/0		Tittilig	Works belayed
·	Infrastructure - Public Facilities	17.782	10%		Timing	Works Delayed
		•			_	

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.

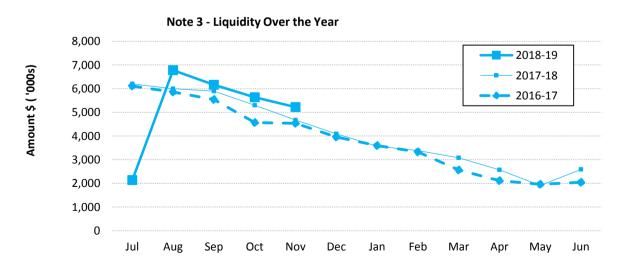
The material variance adopted by Council for the 2018/19 year is \$5,000 or 5% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/	
	vai. y	Vai. 70	vu	Permanent	Explanation of Variance
Infrastructure - Drainage	74,736	98%		Timing	Works Delayed
Furniture and Equipment	5,891	49%		Timing	Computer purchases delayed

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years	This Time Last	
		Closing	Year	Current
	Note	30 June 2018	30 Nov 2017	30 Nov 2018
		\$	\$	\$
Current Assets				
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
Less: Current Liabilities				
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
Net Current Funding Position		2,588,695	4,675,541	5,225,124



Comments - Net Current Funding Position

Note 4: Cash and Investments

				Total		Interest	Maturity
	Unrestricted	Restricted	Trust	Amount	Institution	Rate	Date
	\$	\$	\$	\$			
(a) Cash Deposits							
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) Term Deposits							
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
Total	3,827,850	1,634,750	48,370	5,510,969			

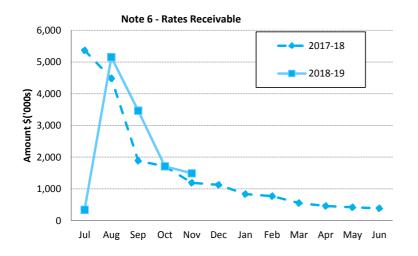
Comments/Notes - Investments

Note 6: Receivables

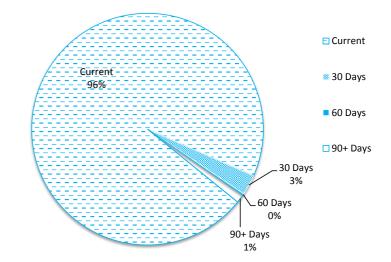
Receivables - Rates Receivable	30 Nov 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	340,984	385,010
Levied this year	4,583,901	4,453,299
Less Collections to date	(3,436,236)	(4,497,325)
Equals Current Outstanding	1,488,648	340,984
Net Rates Collectable	1,488,648	340,984
% Collected	69.77%	92.95%

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

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

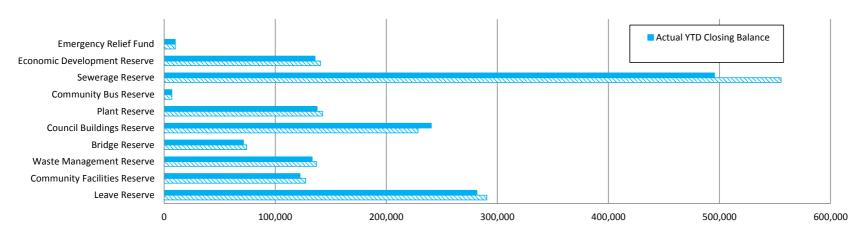


Comments/Notes - Receivables Rates

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
	1,634,750	99,000	0	0	0	(20,000)	0	1,713,750	1,634,750

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



Note 8: Disposal of Assets

			YTD A	ctual		Amended Budget					
Asset		Net Book				Net Book					
Number	Asset Description	Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)		
	•	\$	\$	\$	\$	\$	\$	\$	\$		
	Plant and Equipment										
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		
	Land and Buildings										
135005	Lot 162 Melbourne Street Moora					185,000	45,000	0	(140,000)		
135007	Lot 163 Melbourne Street Moora					185,000	45,000	0	(140,000)		
	GNH Block (Miling)					0	8,100	8,100	0		
	Dental Surgery					175,000	150,000	0	(25,000)		
		113,576	191,272	86,434	(23,050)	783,300	490,300	52,800	(345,800)		

Note 10: Information on Borrowings

(a) Debenture Repayments

			Prin	cipal	Princ	cipal	Inte	rest
			Repay	ments	Outsta	ınding	Repay	ments
		New	v Amend			Amended		Amended
Particulars	01 Jul 2018	Loans	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Education and Welfare								
Loan 327 - Hydrotherapy Pool / Dental Space	0	500,000	0	24,971	500,000	475,029	-	20,000
Housing								
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
Recreation and Culture								
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
Economic Services								
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

Hydrotherpy Pool - Loan 327 was received 22 October 2018

Note 11: Grants and Contributions

General Purpose Funding		Grant Provider	Туре	Opening Balance (a)	Amended Operating	l Budget Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)		Actual (Expended) (c)	Unspent Grant (a)+(b)+(c)
Grants Commission Fraed Fernmus WALGOC Operating 402,975 32,416 0 166,870 400,485 218,774 0 0 0 0 0 0 0 0 0				. ,	\$	\$	\$. ,	, , , ,	\$		
General Commission—Floads Formula WALGOC Operating 40,975 334,140 0 139,230 234,160 334,160 370,488 0 CBH Operating Operat	General Purpose Funding												
Case Payment In Lew Of Raters Case Operating Case Operating Case Coverance Coverance Coverance Coverance Case	Grants Commission Grant Needs	WALGGC	Operating	423,100	400,495	0	166,870	400,495		400,495	218,974	0	0
Close-Trainee Grant - Trainee Grant CLGF Regional Funding Operating Op	Grants Commission - Road Formula	WALGGC	Operating	402,975	334,160	0	139,230	334,160		334,160	170,488	0	0
Cut Trainer Grant Cut Free September Operating Opera	CBH Payment In Lieu Of Rates	СВН	Operating	0	25,000	0	25,000	25,000		25,000	0	0	0
Law. Order and Public Stafety Contributions Dept. of Fire & Emergency Serv. Operating Tied O 101,392 O 42,245 101,392 101,392 19,813 (46,940 Fire Regency Serv. Operating 10 A,000 0 1,500 A,000	Governance												
Contributions	CLGF - Trainee Grant	CLGF Regional Funding	Operating	0	0	0	0	0		0	3,636	0	0
Emergency Services Levy Administration Payment Dept. of Fire & Emergency Serv. Dept. of Fire & Emergen	Law, Order and Public Safety												
Dept. Of Free & Emergency Serv. Dept. of Serv. Dept	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
Post Operating Grant - SES	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
Post Operating Grant - SES	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
Health Podistry Service - Subsidy HDWA Health Dept. WA Operating - Tied 0 3,250 0 1,350 3,250 3,250 2,870 (2,179)			Operating	1,396	10,162	0	4,235				3,865	0	0
Podiatry Service - Subsidy HDWA Health Dept. WA Operating Country Service - Subsidy HDWA Health Dept. WA Operating Country Service - Subsidy HDWA Operating Country Service - Subsidiary Subsidiary Subsidiary Subsidiary Subsidiary Subsidiary Subsidiary Subsidiary Su			, ,										
Childicare Centre - Operation DELWR OJ Health Dept. WA	Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	1,350	3,250		3,250	2,870	(2,179)	
Childcare centre grant - additional projects CLGF Regional Funding Operating Tied O 63,970 O 331,615 63,970 900,000 900,000 O (1,246,150) Community Amenities CLGF Regional Funding Operating O 1,000 O 0 0 0 0 0 0 0 0		Ou Health Dent WA	Operating	0	0	0	0	0		0	0	0	0
Hydrotherapy Pool CLEF Regional Funding Non-operating O O 900,000 375,000 900,0								-			~	-	30,355
Community Amentities Contribution Drum Muster Operating													0
Contribution - Drum Muster Cost Our Muster Operating Our Drum Secretary Our Drum Se		CLOF Regional Funding	Non-operating	U	U	300,000	373,000	300,000		300,000	U	(1,246,130)	U
Wastewater Trainee Grant CLGF Regional Funding Operating O		Drum Muster	Operating	0	1 000	0	/115	1 000		1 000	0/11	0	0
Recreation and Culture MPAC - Lotterywest Inderwritten Show Revenue LotteryWest Operating TBA Operating O 20,000 0 8,330 20,000 20,000 86,412 (15,069) National Volunteer Week Funding TBA Operating O 4,477 O 1,860 4,477 4,477 4,477 O 1,000 Event Sponsorship Various Operating O 5,700 O 0 0 0 0 0 0 0 0												-	0
MPAC - Lotterywest Underwritten Show Revenue LotteryWest Operating - Tide O 0 0 0 0 0 0 0 0 0		CLOT Regional Funding	Operating	Ū	Ü	Ū	O	O		o	(13,730)	Ū	O
National Volunteer Week Funding		Lottery/Mest	Operating - Tied	0	20,000	0	8 330	20,000		20,000	86 /112	(15.069)	0
Community Contributions	•	•											0
Event Sponsorship	-									ū		Ū	0
Seniors Week Seniors Week Operating -Tied O O O O O O O O O	•				,		,	,				Ū	0
Lottery West Grant - Mens Shed Lottery West Non-operating 14,372 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	·											_	
War Memorial Grant				-				•		-	,	Ū	,
Miling Tennis Club Contribution Miling Tennis Club Non-operating 0 0 7,000 2,915 7,000 7,000 0 0 0 0 0 0 0 0 0	•	•				,	,						
Milling Tennis Club Contribution Milling Tennis Club Non-operating 0 0 22,000 22,000 22,000 0 0 0 0 0 0 0 0 0		•						•		Ü	_		(7,541) 0
Community Contributions - Mens Shed Mens Shed Non-operating O O 63,000 26,245 63,000 63,000 O O O Transport Street Lighting Subsidy State Initiative Operating O 0 63,000 O 2,625 6,300 6,300 O O Direct Grants - Maintenance Main Roads WA Operating O 0 103,339 O 43,055 103,339 103,339 103,339 167,739 167,739 100,000 (19,737) Regional Road Grants Regional Road Group Non-operating O O 0 O O O O O O O	-	~		-							~	Ū	
Transport Street Lighting Subsidy State Initiative Operating O 6,300 O 2,625 6,300 6,300 O O O O O O O O O	-	~				,						-	0
Street Lighting Subsidy	•	Mens Sned	Non-operating	U	U	63,000	26,245	63,000		63,000	Ü	U	0
Direct Grants - Maintenance Main Roads WA Operating O 103,339 O 43,055 103,339 103,339 167,954 O Grant - Roads to Recovery Roads to Recovery Non-operating 113,919 O 167,739 69,890 167,739 100,000 (19,737) 194,11 Regional Road Grants Regional Road Group Non-operating O O 0 0 0 0 0 0 0 0	•	Charles Individuals as	0		6 200		2.625	6 200		6 200	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) 194,1 Regional Road Grants Regional Road Group Non-operating 0 0 650,000 270,830 650,000 650,000 259,692 (13,842) 13,842 13,842 13,842 13,842 13,843 13,842 13,843 13,842 13,843 13,844 13,8	,				-,		,	,		,	Ū	Ū	0
Regional Road Grants Regional Road Group Non-operating 0 0 0 650,000 270,830 650,000 650,000 259,692 (13,842) Black Spot Grant Funding Black Spot Grant Funding Non-operating 1 0 0 0 0 0 0 0 31,230 0 ECONOMICS PRICES Electricity Reimbursements - Lifestyle Village Council of the Aged WA Operating 0 13,000 0 5,415 13,000 13,000 5,576 0 Building Commissions - BCITF/BRB Building Commission Operating 0 13,000 0 125 300 300 0 0 0 Crossover contributions Various Operating 0 1,000 0 415 1,000 10,000 (645) 0 Star Gazing Event - Watheroo SciTech Operating 1,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 Other Property and Services Insurance reimbursements LGIS Operating - Tied 0 5,775 0 2,395 5,750 5,750 1,135 0 1,136 0 1,1 TOTALS SUMMARY Operating Operating Grants, Subsidies and Contributions 841,589 960,575 0 414,800 960,575 0 960,575 607,175 0 Operating - Tied Tied - Operating Grants, Subsidies and Contributions 0 194,362 0 85,935 194,362 0 194,362 143,330 (65,933) 32,4 Non-operating Grants Subsidies and Contributions 128,292 0 2,122,927 884,540 2,122,927 0 2,122,927 427,688 (1,332,231) 194,7							,					-	0
Black Spot Grant Funding Black Spot Grant Funding Black Spot Grant Funding Black Spot Grant Funding Council of the Aged WA Operating Ope	·	•									,		- , -
Economic Services Electricity Reimbursements - Lifestyle Village Council of the Aged WA Operating O 13,000 O 5,415 13,000 13,000 5,576 O Building Commissions - BCITF/BRB Building Commission Operating O 300 O 125 300 300 O O O O O O O O O					-	,							0
Electricity Reimbursements - Lifestyle Village Council of the Aged WA Operating Op	· -	Blackspot funding	Non-operating	1	0	0	0	0		0	31,230	Ü	1
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 Star Gazing Event - Watheroo SciTech Operating 1,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		_ , , , , , , , , , , , , , , , , , , ,		_		_						_	_
Crossover contributions Various Operating 0 1,000 0 415 1,000 1,000 (645) 0 Star Gazing Event - Watheroo SciTech Operating 1,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		S			,		,	,				-	0
Star Gazing Event - Watheroo SciTech Operating 1,500 0<	,	S				•					Ū	Ū	0
Other Property and Services Insurance reimbursements LGIS Operating 0 15,000 0 6,250 15,000 15,000 29,770 0 1,12 0 1,12 0 2,395 5,750 5,750 1,136 0 1,1 0 0 1,1 0 0 1,1 0 0 1,1 0 0 1,1 0 0 3,277,864 0 3,277,864 1,18,143 1,38,164 227,2 0 0 0 0 0					,			,		,		-	0
Insurance reimbursements LGIS Operating Operat		SciTech	Operating	1,500	0	0	0	0		0	0	0	0
CLGF - Trainee Grant CLGF Regional Funding Operating - Tied Operating - Tied Operating Operatin													
TOTALS 969,881 1,154,937 2,122,927 1,385,275 3,277,864 0 3,277,864 1,178,143 (1,398,164) 227,2 SUMMARY Operating Operating Operating Grants, Subsidies and Contributions Operating - Tied Operating Grants, Subsidies and Contributions Operating Grants, Subsidies All Cont												_	0
SUMMARY Operating Operating Grants, Subsidies and Contributions 841,589 960,575 0 414,800 960,575 0 960,575 607,175 0 Operating - Tied Tied - Operating Grants, Subsidies and Contributions 0 194,362 0 85,935 194,362 0 194,362 143,330 (65,933) 32,4 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) 194,70	CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	0	5,750	0	2,395	5,750		5,750	1,136	0	1,136
Operating Operating Grants, Subsidies and Contributions 841,589 960,575 0 414,800 960,575 0 960,575 607,175 0 Operating - Tied Tied - Operating Grants, Subsidies and Contributions 0 194,362 0 85,935 194,362 0 194,362 143,330 (65,933) 32,4 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) 194,762	TOTALS			969,881	1,154,937	2,122,927	1,385,275	3,277,864	0	3,277,864	1,178,143	(1,398,164)	227,259
Operating Operating Grants, Subsidies and Contributions 841,589 960,575 0 414,800 960,575 0 960,575 607,175 0 Operating - Tied Tied - Operating Grants, Subsidies and Contributions 0 194,362 0 85,935 194,362 0 194,362 143,330 (65,933) 32,4 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) 194,762	SUMMARY												
Operating - Tied Tied - Operating Grants, Subsidies and Contributions 0 194,362 0 85,935 194,362 0 194,362 143,330 (65,933) 32,4 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) 194,7		Operating Grants, Subsidies and	Contributions	841.589	960.575	0	414.800	960.575	n	960.575	607.175	0	0
Non-operating Mon-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) 194,7		. 0 ,		,	,				-				32,491
	· -						,	,					194,768
TOTALS 969,881 1,154,937 2,122,927 1,385,275 3,277,864 0 3,277,864 1,178,143 (1,398,164) 227,2	TOTALS	Sperating Grants, Subsidies				2,122,927		3,277,864		3,277,864			227,259

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
	42,609	18,890	(13,350)	48,150

Note 13: Capital Acquisitions

			YTD Actual			Amended Budget			
Assets	Account	New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	Strategic Reference	
		\$	\$	\$	\$	\$	\$		
Level of completion indicator, please see table at the end	of this note for	further detail.							
Land and Buildings									
Health									
Hydrotherapy pool / Dental Space	30415	(1,248,150)	0	(1,248,150)	(2,000,000)	(833,330)	(414,820)	1.2.5.2	
Health Total		(1,248,150)	0	(1,248,150)	(2,000,000)	(833,330)	(414,820)		
Housing									
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)		
Housing Total		(2,651)	0	(2,651)	(100,000)	(41,660)	39,009		
Law, Order And Public Safety									
Coomberdale Fire Shed	30502	0	0	0	(8,000)	(3,330)	3,330	3.4.1.2	
Law, Order And Public Safety Total		0	0	0	(8,000)	(3,330)	3,330		
Recreation And Culture									
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	
Recreation And Culture Total		(161,613)	(9,197)	(170,810)	(587,123)	(244,610)	73,800		
Economic Services									
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)		
Economic Services Total		(11,521)	(10,736)	(22,257)	(174,842)	(72,845)	50,588		

Note 13: Capital Acquisitions

			YTD Actual		Aı				
Assets		Account	New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	Strategic Reference / Comment
			\$	\$	\$	\$	\$	\$	
4	Land and Buildings Total		(1,423,936)	(19,933)	(1,443,868)	(2,869,965)	(1,195,775)	(248,093)	
	Drainage/Culverts								
	Transport								
ď	Drainage Construction - Moore/Robert St	33914	0	(1,714)	(1,714)	(183,538)	(76,450)	74,736	3.3.1.5
	Transport Total		0	(1,714)	(1,714)	(183,538)	(76,450)	74,736	
ď	Drainage/Culverts Total		0	(1,714)	(1,714)	(183,538)	(76,450)	74,736	
	Footpaths								
	Transport								
1	Footpath Lefroy, Stafford, Lenane St	33916	(5,912)	0	(5,912)	(129,024)	(53,760)	47,848	3.3.1.6
	Transport Total		(5,912)	0	(5,912)	(129,024)	(53,760)	47,848	
ď	Footpaths Total		(5,912)	0	(5,912)	(129,024)	(53,760)	47,848	
	Furniture & Office Equip.								
	Governance								
₫.	Computer Hardware Replacement	30402	0	(6,189)	(6,189)	(29,000)	(12,080)	5,891	4.3.2.4
	Governance Total		0	(6,189)	(6,189)	(29,000)	(12,080)	5,891	
d	Furniture & Office Equip. Total		0	(6,189)	(6,189)	(29,000)	(12,080)	5,891	
	Plant , Equip. & Vehicles								
	Governance								
1	Administration Vehicle Replacement	30401	0	(98,993)	(98,993)	(166,000)	(69,160)	(29,833)	4.3.2.4
	Governance Total		0	(98,993)	(98,993)	(166,000)	(69,160)	(29,833)	
	Recreation And Culture								
4	Swimming pool cover	32315	0	(3,320)	(3,320)	(3,200)	(1,330)	(, ,	1.1.2.2
	Recreation And Culture Total		0	(3,320)	(3,320)	(3,200)	(1,330)	(1,990)	

Note 13: Capital Acquisitions

	Note 13. Capital Acquisitions			YTD Actual		Aı			
,	Assets	Account	New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	Strategic Reference /
			\$	\$	\$	\$	\$	\$	
	Community Ammenities		•	·	·	·		•	
4	Sewerage plant and equipment	39520	0	(30,557)	(30,557)	(35,000)	(14,580)	(15,977)	2.2.2.3
_	Community Amenities Total		0	(30,557)	(30,557)	(35,000)	(14,580)		
	Transport								
	3 x Trucks	34025	0	(122,360)	(122,360)	(134,596)	(56,080)	(66,280)	4.3.2.4
1	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)		4.3.2.4
d	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
	Transport Total		0	(292,060)	(292,060)	(778,898)	(324,515)	32,455	
	Other property and services								
dl	Gardeners Ute	34067	0	0	0	(28,000)	(11,665)	11,665	4.3.2.4
_	Other property and Services Total		0	0	0	(28,000)	(11,665)	11,665	
1	Plant , Equip. & Vehicles Total		0	(424,930)	(424,930)	(1,011,098)	(421,250)	(3,680)	
	Public Facilities								
	Community Amenities								
1	Moora Sewerage System Renewal	39521	0	(7,911)	(7,911)	(130,000)	(54,165)	46,254	2.2.2.3
d	Watheroo Tip - Relocate Oil Storage Tank	33010	0	0	0	(5,567)	(2,315)	2,315	1.1.2.5
d	Electronic Community Notice Board	33720	0	0	0	(20,000)	(8,330)	8,330	3.2.1.5
_	Community Amenities Total		0	(7,911)	(7,911)	(155,567)	(64,810)	56,899	
	Economic Services								
	Entry Statements and Industrial Signage	34604	0	0	0	(65,000)	(27,080)	27,080	3.2.1.5
_	Economic Services Total		0	0	0	(65,000)	(27,080)	27,080	
	Recreation And Culture								
d	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
	Recreation And Culture Total		0	(108,038)	(108,038)	(116,000)	(48,330)	(59,708)	

Note 13: Capital Acquisitions

			YTD Actual		Ar	nended Budge	t		
Assets	Account	New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	Strategic Reference Comment	
		\$	\$	\$	\$	\$	\$		
Transport									
Moora Airstrip	33901	(39,435)	0	(39,435)	(79,076)	(32,945)	(6,490)	3.2.1.5	
Transport Total		(39,435)	0	(39,435)	(79,076)	(32,945)	(6,490)		
Public Facilities Total		(39,435)	(115,948)	(155,383)	(415,643)	(173,165)	17,782		
Roads (Non Town)									
Transport									
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	
Transport Total		0	(158,783)	(158,783)	(2,112,451)	(880,140)	721,357		
Roads (Non Town) Total		0	(158,783)	(158,783)	(2,112,451)	(880,140)	721,357		
Town Streets									
Transport									
Mcpherson 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	
Transport Total		(2,047)	0	(2,047)	(277,142)	(115,460)	113,414		
Town Streets Total		(2,047)	0	(2,047)	(277,142)	(115,460)	113,414		
Capital Expenditure Total Level of Completion Indicators		(1,471,328)	(727,497)	(2,198,826)	(7,027,861)	(2,928,080)	729,254		

1 0% 20% 40% 60% 80% 100% Over 100%

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