# SHIRE OF MOORA

# MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 28 February 2019

## LOCAL GOVERNMENT ACT 1995

## LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

# TABLE OF CONTENTS

Monthly Summary Information 2							
Statement o	f Financial Activity by Program	5					
Statement o	f Financial Activity By Nature or Type	6					
Statement o	f Capital Acquisitions and Capital Funding	7					
Note 1	Significant Accounting Policies	8					
Note 2	Explanation of Material Variances	9					
Note 3	Net Current Funding Position	10					
Note 4	Cash and Investments	11					
Note 6	Receivables	12					
Note 7	Cash Backed Reserves	13					
Note 8	Capital Disposals	14-15					
Note 10	Information on Borrowings	16					
Note 11	Grants and Contributions	17					
Note 12	Trust Funds	18					
Note 13	Details of Capital Acquisitions	19-22					

# Shire of Moora

## **Information Summary**

## For the Period Ended 28 February 2019

# **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 - 4.

## Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 28 February 2019 of \$3,462,147.

## **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	An	nual Budget	Y	YTD Budget		TD Actual
Significant Projects							
Regional Road Group (Moora-Caro)	26%	\$	989,241	\$	659,472	\$	253,904
Roads To Recovery (Dandaragan Road)	6%	\$	320,651	\$	213,752	\$	19,737
Hydrotherapy pool / Dental Space	94%	\$	2,250,000	\$	1,500,008	\$	2,119,725
Mens Shed - Moora Sports Oval	54%	\$	475,000	\$	316,664	\$	258,769
Grants, Subsidies and Contributions							
Operating Grants, Subsidies and Contributions	75%	\$	1,368,073	\$	954,529	\$	1,023,886
Non-operating Grants, Subsidies and Contributions	62%	\$	2,180,599	\$	1,472,201	\$	1,360,538
	67%	\$	3,548,672	\$	2,426,730	\$	2,384,424
Rates Levied	98%	\$	4,012,965	\$	4,012,965	\$	3,935,172

% Compares current ytd actuals to annual budget

Financial Position	Prior Year 2 Feb 2018				urrent Year 8 Feb 2019
Adjusted Net Current Assets	108%	\$	3,220,056	\$	3,462,146
Cash and Equivalent - Unrestricted	89%	\$	2,937,061	\$	2,618,118
Cash and Equivalent - Restricted	79%	\$	2,067,082	\$	1,634,749
Receivables - Rates	104%	\$	771,277	\$	799,808
Receivables - Other	131%	\$	314,794	\$	411,866
Payables	43%	\$	298,588	\$	127,741

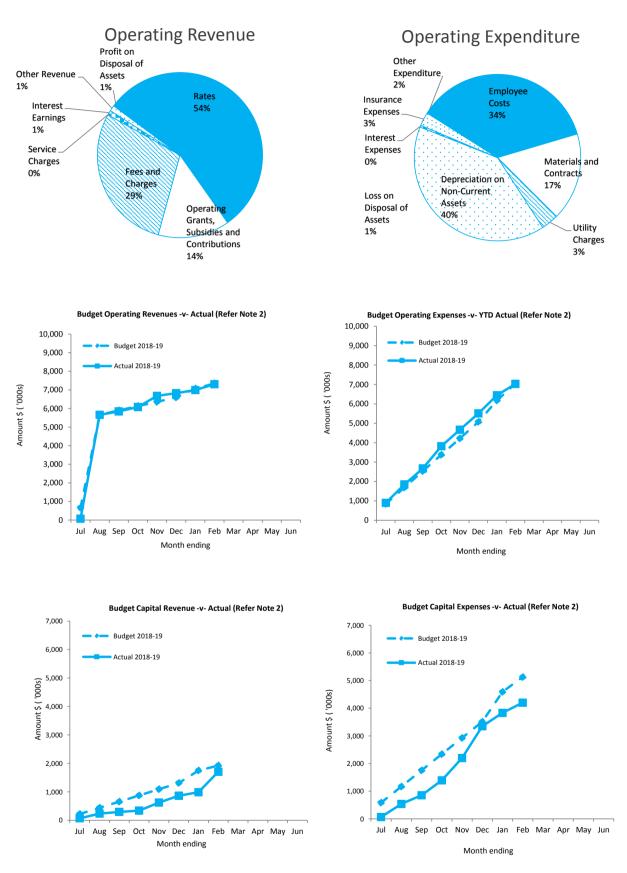
% Compares current ytd actuals to prior year actuals at the same time

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

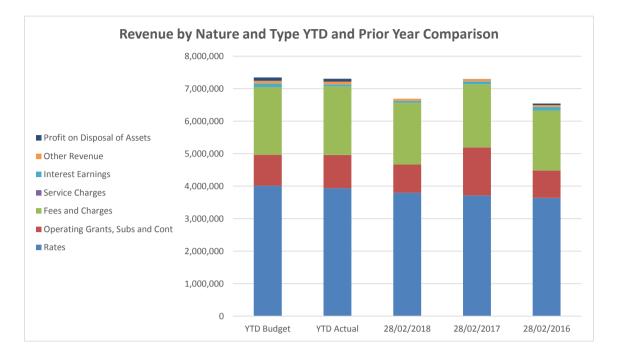
Prepared by:David TrevaskisReviewed by:David TrevaskisDate prepared:7/03/2019

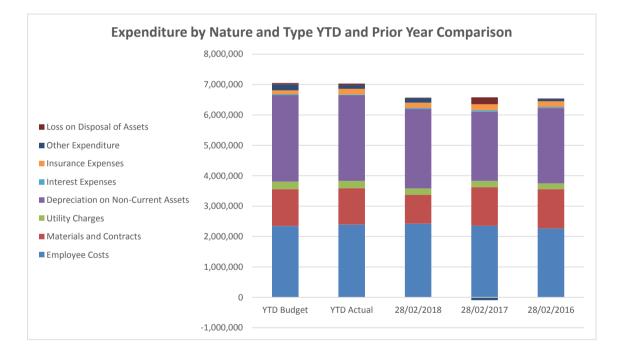
#### Shire of Moora Information Summary For the Period Ended 28 February 2019



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

#### Shire of Moora Information Summary For the Period Ended 28 February 2019





### SHIRE OF MOORA STATEMENT OF FINANCIAL ACTIVITY (Statutory Reporting Program) For the Period Ended 28 February 2019

Note    Punder    Actual    (b)    (b)-(a)    (b)-(a				Amended YTD	YTD	Var. \$	Var. %	
S    S			Amended	Budget	Actual	(b)-(a)	(b)-(a)/(a)	Var.
Opening Funding Surplus(Deficit)    3    2,588,695    2,588,695    2,588,695    2,588,695    0    0%      Revenue from operating activities General Purpose Funding - Natus    9    3,5,574    24,200    3,35,712    (77,793)    (23)      Law, Order and Public Safety    230,257    221,323    (33)    21,433    3%    21,433    3%    21,433    3%    21,433    3%    21,433    3%    21,433    3%    21,433    3%    21,433    3%    21,433    3%    21,433    3%    22,655    23,834    (22,133)    (31),130    (93)    7%    20,055    23,834    (22,133)    (31,31)    (93)    7%    20,055    23,834    (22,130)    (31,31)    (93)    7%    20,055    23,842    (22,130)    (33,13)    (93)    8    64    30,252    23,343    (22,130)    (33,13)    (93)    22,34    42,257    (33,751)    (33,751)    (33,751)    (33,751)    (33,751)    (33,751)    (33,751)    (33,751)    (33,751) <th< th=""><th></th><th>Note</th><th>Annual Budget</th><th>(a)</th><th>(b)</th><th></th><th></th><th></th></th<>		Note	Annual Budget	(a)	(b)			
Revenue from operating activities Governance General Purpose Funding - Rates    9    35,574    24,900    26,445    1,544    6%      General Purpose Funding - Rates    9    4,012,666    4,012,900    26,445    1,544    6%      General Purpose Funding - Other Education and Weffare    20,690    1,374    14,467    937,570    230,562    228,554    (22,072)    (5%) V    V      Health    20,690    1,374    14,667    937,570    230,562    228,554    (22,072)    (5%) V    V <t< th=""><th></th><th></th><th>\$</th><th>\$</th><th>\$</th><th>\$</th><th>%</th><th></th></t<>			\$	\$	\$	\$	%	
Governance    35,574    22,900    25,445    1,544    6%      General Purpose Funding - Other    990,448    660,280    681,713    21,143    3%      Law, Order and Nubic Safety    2980,448    660,280    681,713    21,143    3%      Feath    20,690    13,724    148,687    903    7%      Education and Welfare    37,570    250,652    235,524    (22,072)    (1%)    Y      Recreation and Outbure    21,137,700    250,652    235,574    (1%)    Y      Community Amenities    11,178,170    1,117,768    1,108,594    (1,17,30)    (1%)      Commonit Services    632,8242    421,123    (1%)    X    A      Commonit Services    632,842    421,137    81,137    101,293    20,155    25%    A      Commonit Amenities    (1,53,551    (1,37,51    1,37,55    138    A      Commonit Services    (64,488)    (166,0384)    (621,156)    39,188    K    A      Commonit Amenities	Opening Funding Surplus(Deficit)	3	2,588,695	2,588,695	2,588,695	0	0%	
General Purpose Funding - Chers    9    4,012,965    4,012,965    4,012,965    3,325,172    (7,73)    (21)      Law, Order and Public Safety    228,325    221,184    (21,13)    (98)    7%      Health    20,900    13,74    13,667    9.003    7%    13,507 <t< td=""><td>Revenue from operating activities</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Revenue from operating activities							
General Purpose Funding:    990,448    660,280    681,713    21,433    3%      Health    990,448    660,280    681,713    21,433    3%      Health    20,690    13,784    14,687    903    7%      Community Amenities    115,610    77,452    20,755    135    0%      Community Amenities    1,784,70    1,117,76    1,005,524    24,847    13%    0%    7%      Community Amenities    1,784,70    1,117,76    1,005,524    24,847    245,853    36,212    5%    4      Community Amenities    1,717,718    1,005,551    13,342    13%    4      Community Amenities    1,113,7    1,113,7    10,122,93    20,156    25,524    5%    4      Community Amenities    (976,180)    (660,384)    (621,196)    39,188    6%    4      Contrast and Hublis Safety    (544,003)    (362,552)    (367,550)    1,3322    1,437,76    1%    4      Community Amenities    (2,555,533)								
Law, Order and Public Safety  298,225  242,377  221,184  (21,133)  (98)    Education and Welfare  2000  13,7570  135,070  (98)  75    Education and Welfare  1,178,170  1,103,5594  (14,174)  (156)    Ecreation and Culture  21,184  (21,174)  (156)  (157)  (156)  (156)  (156)  (156)  (156)  (156)  (156)  (156)  (156)  (156)  (156)  (156)  (156)  (156)  (156)  (156)  (156)  (156)		9	, ,				. ,	
Health  20,690  13,784  14,687  003  7%    Housing  37,770  25,056  22,828  (22,072)  095  7    Housing  116,180  77,452  20,775  135  0%  7    Transport  204,809  22,2477  135  0%  22,172  131,578  141,174  155,091  255,233  36,212  3%  4    Economic Services  111,17  11,137 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
Education and Welfare Housing 375,370 250,656 228,884 (22,072) (9,98) ▼ Community Amenities 1,178,170 1,117,78,17 1,137,7857 133 0% Expenditure from operating activities 625,252 233,743 (5,509) (2,50) Cher Property and Services 625,242 42,1272 485,8293 36,622 9% A Expenditure from operating activities (976,180) (660,384) (621,196) 39,188 676 13% Expenditure from operating activities (976,180) (660,384) (621,196) 39,188 676 13% Expenditure from operating activities (976,180) (660,384) (621,196) 39,188 676 13% Expenditure from operating activities (144,588) (161,085) (159,409) 1,676 13% Expenditure from operating activities (144,588) (161,085) (159,409) (5,408) (18) Health (103,129) (68,688) (55,356) 13,332 19% A Education and Welfare (544,344) (360,486) (18,157) (3,375) (678) Community Amenities (14,53,1613) (1,020,776) (1,003,369) 10,776 8% A Housing (84,249) (50,640) (18,3564) 10,37,76 8% A Conomic Services (66,1593) (57,4032) (63,864) 10,37,76 8% A Conomic Services (65,1591 (3,32,611) (11,45,79) (79,791) (79,788) (22,578) (1,35,252) (1,35,252) (1,35,252) (1,35,252) (1,35,252) (1,35,252) (1,35,252) (1,35,252) (1,35,252) (1,50,652) (1,50,67) (1,50,59) (7,029,694) Conomic Services (65,1591 (33,241) (11,45,79) (79,738) (22676) (1,46) Adjust (Profit/Los on Asset Disposal 8 (55,951 (3,25,256) (35,900) (1,35,52 (25,56) (1,50) (35,900) (35,900) (0,000) (0,	•		-	,	•	,	. ,	
Community Amenities    1,178,170    1,117,178,180    1,03,594    (14,174)    (14)      Recreation and Culture    271,892    181,862    204,609    22,474    1335      Commonic Services    623,242    424,1272    458,293    36,621    9%    A      Commonic Services    632,442    42,1872    458,293    36,621    9%    A      Expenditure from operating activities    6,761,800    (160,085)    (159,909)    1,576    1%      Governance    (976,180)    (660,384)    (621,196)    39,188    6%    A      Governance    (976,180)    (150,551    13,332    19%    A      Education and Velfare    (161,0129)    (165,688)    (153,556)    13,332    19%    A      Community Amenities    (153,1613)    (1,020,776)    (1,003,369)    17,407    2%      Community Amenities    (1,531,613)    (1,020,776)    (1,003,369)    17,407    2%      Community Amenities    (1,531,613)    (1,020,776)    (1,033,6592)    (17,979)	Education and Welfare				228,584			
Recreation and Culture    271,892    181,862    204,809    22,947    1358    ▲      Commonic Services    632,842    421,872    458,293    35,421    9%    ▲      Commonic Services    632,842    421,872    458,293    35,421    9%    ▲      Commonic Services    11,137    101,293    20,155    25%    ▲      Governance    (976,180)    (660,384)    (560,340)    (51,409)    39,188    6%    ▲      Governance    (976,180)    (660,384)    (560,360)    (15,400)    (563,175)    (56%)    Law, Order and Public Safety    (16,40,348)    (560,064)    (12,53,656)    11,676    13%      Health    (103,129)    (66,688)    (15,53,550)    (13,67,510)    (13,81,10)    (13,87,163)    (13,87,163)    (14,69,41)    (14,69,41)    (16,53,21)    (16,53,21)    (16,59,21)    (74,83,20)    (86,133)    (14,69,21)    (77,71,81)    (26,65,11)    (14,69,21)    (77,71,81)    (26,65,11)    (14,69,21)    (77,71,81)    (26,50,51)    (70,29,59			,	,	-			
Transport  261.688  259.252  253,743  (5.09)  (2.8)    Coher Property and Services  63.2442  42.1672  438.293  36.421  9%  ▲    Coher Property and Services  8,315,881  7,344.285  7,307,083  ■  ■  ■    Expenditure from operating activities  (976,180)  (660,384)  (621,196)  39,188  6%  ▲    Governance  (976,180)  (660,684)  (652,196)  (1.57  1%    Education and Public Safety  (544,003)  (362,552)  (357,950)  (5,408)  (1.167,610)  (1.03,369)  17,407  2%    Housing  (1531,613)  (1,020,776)  (1,003,369)  17,407  2%  A    Community Amenities  (1,531,613)  (1,020,776)  (1,003,369)  17,407  2%  A    Community Amenities  (1,531,613)  (1,020,776)  (1,003,369)  17,407  2%  A    Community Amenities  (1,531,613)  (1,202,760)  (1,063,032)  (176,919)  (7,029,694)  A    Coher Property and Services  (680,1539)  (7,238,64)  (3,0						,	. ,	
Economic Services    632,842    421,872    4358,293    36,421    995    ▲      Chher Property and Services    8,315,881    7,344,285    7,307,083     ▲      Expenditure from operating activities    697,6180    (660,384)    (621,196)    39,188    6%    ▲      General Purpose Funding    (244,888)    (150,085)    (137,900)    1,676    1%      Law, Order and Public Safety    (544,003)    (362,552)    (367,950)    (5,408)    (1%)      Education and Welfare    (103,129)    (68,688)    (55,356)    (13,375)    (6%)    ▲      Community Amenities    (1,35,161)    (1,202,776)    (1,203,3694)    103,776    %    ▲      Community Amenities    (1,35,67,140)    (1,367,460)    (53,052,41)    43,508    %    ▲      Community Amenities    (1,35,7514)    (2,38,364)    (13,756    %    ▲      Conomic Services    (56,1533)    (7,048,699)    (7,029,694)    (79,738)    (226%)    ▼      Add back Depreciation    4,267,514 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td>					-			
Expenditure from operating activities    8,315,881    7,344,285    7,307,083      Expenditure from operating activities    (976,180)    (660,384)    (621,196)    39,188    6%    A      General Purpose Funding    (244,888)    (150,085)    (137,409)    1,676    1%      Law, Order and Public Safety    (544,003)    (362,522)    (367,960)    (5,408)    (1%)      Health    (103,129)    (68,688)    (55,356)    13,332    19%    A      Education and Welfare    (54,044)    (360,064)    (244,513)    (1,003,369)    17,407    2%      Recreation and Culture    (2,052,536)    (1,367,640)    (1263,864)    103,776    8%    A      Transport    (35,512)    (35,241)    (14,979)    (79,788)    (256)    A      Other Property and Services    (51,916)    (35,241)    (14,979)    (79,788)    (255,506)    (1%)      Adjust (Profity/Loss on Asset Disposal    8    (58,905)    (52,250)    (111,613)    (26%)    V      Proceeds from Disposal of Assets	•		-		-	,	. ,	
Expenditure from operating activities    Image: Constraint of the section	Other Property and Services		121,137	81,137	101,293	20,156	25%	
Governance    (976,180)    (660,384)    (621,196)    39,188    6%      General Purpose Funding    (244,588)    (115,085)    (155,909)    1,576    1%      Law, Order and Public Safety    (544,003)    (362,552)    (367,960)    (5,502)    (18)      Education and Welfare    (103,129)    (68,688)    (55,355)    (13,375)    (68)      Community Amenities    (1,531,613)    (1,007,76)    (1,003,776)    (30,375)    (68)      Recreation and Culture    (2,052,356)    (13,376)    (78)    ▼      Economic Services    (61,593)    (574,032)    (530,522)    (176,919)    (7%)    ▼      Other Property and Services    (51,916)    (35,275)    (2,848,905)    (7,023,694)    (2,26%)    ▼      Adjust Provisions and Accruals    9,000    6,000    0    (6,000)    (100%)    ▼      Infrastructure Assets - Roads    11    2,180,599    1,472,201    1,360,538    (111,663)    (8%)    ▼      Infrastructure Assets - Potalis    13    (3,140,599)			8,315,881	7,344,285	7,307,083			
General Purpose Funding    (244,588)    (151,085)    (159,409)    1,676    1%      Law, Order and Public Safety    (54,4003)    (362,552)    (367,960)    (5,408)    (18)      Education and Welfare    (54,4003)    (362,552)    (367,960)    (58,175)    (3,375)    (56%)      Community Amenities    (1,531,451)    (1,020,776)    (1,003,369)    (17,407)    2%      Recreation and Culture    (2,252,336)    (1,367,540)    (1,263,364)    103,776    8%    ▲      Transport    (3,567,519)    (2,383,433)    (2,560,352)    (176,619)    (79,738)    (226%)    ▼      Operating activities excluded from budget    (10,555,853)    (7,048,695)    (7,029,694)    ▼    √    ₹    4,267,514    2,845,088    2,819,522    (25,506)    (1%)    ▲      Adjust Profit/Loss on Asset Disposal    8    (58,905)    (1,263,864)    (10,31,322    (26%)    ▼      Aduout attributable to operating activities    1,977,638    3,094,422    3,058,067    ▼      Investing Activities <t< td=""><td></td><td></td><td>1070 1071</td><td></td><td>1000 000</td><td></td><td><u> </u></td><td></td></t<>			1070 1071		1000 000		<u> </u>	
Law, Order and Public Safety  (54,003)  (362,552)  (367,900)  (5,008)  (1%)    Health  (103,129)  (68,688)  (55,356)  13,332  19%  ▲    Education and Welfare  (54,0348)  (300,064)  (294,512)  65,552  18%  ▲    Community Amenities  (1,531,613)  (1,020,776)  (1,033,369)  17,4707  2%    Recreation and Culture  (2,052,536)  (1,367,640)  (1,263,864)  103,776  8%  ▲    Community Amenities  (3,357,719)  (2,383,433)  (2,365,523)  (17,619)  (7%)  ¥    Consonic Services  (51,916)  (35,241)  (114,979)  (79,738)  (226%)  ¥    Operating activities excluded from budget  4,267,514  2,845,088  2,819,862  (25,506)  (1%)    Add back Depreciation  4,267,514  2,845,088  2,819,862  (156,000)  (100%)  ▼    Adust (Porfi/Loss on Asset Disposal  8  (51,916)  (33,904,422  3,058,667  1  1,307,638  (111,663)  (8%)  ▼    Proceeds from Disposal of Assets  8			,		• • •			
Health  (103,129)  (68,688)  (55,356)  13,332  19%  ▲    Education and Welfare  (540,348)  (350,064)  (254,312)  65,552  18%  ▲    Health  (10,31,22)  (54,0348)  (350,064)  (254,122)  (55,552)  18%  ▲    Community Amenities  (1,531,613)  (1,020,776)  (1,003,369)  17,407  2%    Recreation and Culture  (2,552,536)  (1,367,640)  (1,258,364)  103,776  8%  ▲    Economic Services  (3567,519)  (2,385,7519)  (2,385,751)  (2,357,514)  4,3508  8%  ▲    Other Property and Services  (51,916)  (35,241)  (114,979)  (79,738)  (226%)  ▼    Adjust Provisions and Accruals  4,267,514  2,845,088  2,819,582  (25,506)  (18)    Adjust Provisions and Accruals  9,000  6,000  0  (6,000)  (100%)  ▼    Investing Activities  11  2,180,599  1,472,201  1,360,538  (111,663)  (8%)  ▼    Indel for Reside  0  0  0  0<								
Education and Welfare  (540,349)  (360,064)  (294,512)  65,552  18%  ▲    Housing  (82,429)  (54,800)  (58,175)  (3,375)  (6%)    Community Amenities  (1,531,613)  (1,003,369)  17,407  2%    Recreation and Culture  (2,052,536)  (1,367,640)  (1,263,864)  103,776  8%  ▲    Commonity Amenities  (2,052,536)  (1,367,640)  (1,263,864)  103,776  %  ▼    Commonity Amenities  (2,052,536)  (1,367,640)  (1,263,864)  103,776  %  ▼    Commonity Amenities  (3,567,519)  (2,383,433)  (2,560,532)  (17,69,19)  (79,738)  (2,26%)  ▼    Operating activities excluded from budget  (3,567,519)  (3,52,51)  (3,89,04)  13,352  (2,66)  √    Adjust (Profit)/Loss on Asset Disposal  8  (58,905)  (52,256)  (18)  √    Adjust (Profit)/Loss on Asset Disposal of Assets  8  (51,910)  0  0  0  0  0  0  0  0  0  0  0  0  0	-						. ,	
Housing  (82,429)  (54,800)  (58,175)  (3,375)  (6%)    Community Amenities  (1,531,613)  (1,020,776)  (1,003,369)  17,407  2%    Recreation and Culture  (2,052,356)  (1,367,610)  (1,263,864)  (103,776)  8%  ▲    Transport  (3,567,519)  (2,383,433)  (2,560,352)  (176,919)  (7%)  ▼    Commic Services  (861,593)  (574,032)  (530,524)  43,508  8%  ▲    Operating activities excluded from budget  (10,555,853)  (7,048,695)  (7,029,694)  ▼    Adjust Provisions and Accruals  9,000  6,000  0  (10,000)  ▼    Adjust Provisions and Accruals  1,977,638  3,904,422  3,058,000  100%)  ▼    Non-operating Grants, Subsidies and Contributions  11  2,180,599  1,472,201  1,360,538  (111,663)  (8%)  ▼    Proceeds from Disposal of Assets  8  451,190  451,190  346,189  (100,210  63%  ▲    Infrastructure Assets - Roads  13  (2,389,593)  (1,592,960)  (582,750)  1,0					• • •	-		
Community Amenities  (1,531,613)  (1,020,776)  (1,003,369)  17,407  2%    Recreation and Culture  (2,052,536)  (1,367,640)  (1,263,864)  103,776  8%  A    Community Amenities  (2,052,536)  (13,67,640)  (1,263,864)  103,776  8%  A    Community Amenities  (3,567,514)  (2,384,33)  (2,563,854)  (103,776)  8%  A    Operating activities excluded from budget  (3,567,514)  (3,807,514)  (114,979)  (79,738)  (226%)  V    Add back Depreciation  (4,267,514)  2,845,088  2,819,582  (25,506)  (1%)    Adjust (Profit/Loss on Asset Disposal  8  (58,050)  (52,256)  (38,904)  (13,353,22  (26%)  V    Proceeds from Disposal of Assets  8  (51,190)  4,61,190  0  (6,000)  (100%)  V    Land Helf for Resale  0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td></td<>						-		
Recreation and Culture  (2,052,536)  (1,367,640)  (1,263,864)  103,776  8%  A    Transport  (3,367,519)  (2,383,433)  (2,50,352)  (176,919)  (7%)  V    Economic Services  (3,167,519)  (2,383,433)  (2,203,252)  (30,776)  8%  A    Other Property and Services  (51,916)  (35,241)  (114,979)  (79,738)  (226%)  V    Operating activities excluded from budget  (3,67,514)  2,845,088  2,819,582  (25,506)  (1%)    Adjust (Profit)/Loss on Asset Disposal  8  (58,905)  (52,256)  (38,904)  13,352  (26%)    Adjust (Profit)/Loss on Asset Disposal of Assets  8  (3,094,422)  3,058,067  V    Investing Activities  1  2,180,599  1,472,201  1,360,538  (111,663)  (8%) <v< td="">    Non-operating Grants, Subsidies and Contributions  11  2,180,599  1,472,201  1,360,538  (111,663)  (8%)<v< td="">    Infrastructure Assets - Poads  13  (2,199,189)  (400,273)  (19%)<v< td="">  Infrastructure Assets - Poads  13  (2,29,24)  (8(016)  (5,912</v<></v<></v<>	0							
Transport  (3,567,519)  (2,383,433)  (2,560,352)  (176,919)  (7%)  ▼    Economic Services  (3561,593)  (174,012)  (134,797)  (79,738)  (226%)  ▼    Other Property and Services  (10,555,853)  (7,048,695)  (7,029,694)  ▼  ▼    Operating activities excluded from budget  4,267,514  2,845,088  2,819,582  (25,506)  (1%)    Adjust (Profit)/Loss on Asset Disposal  8  (58,905)  (52,256)  (38,904)  13,352  (26%)    Adjust Provisions and Accruals  9,000  6,000  0  (6,000)  (100%)  ▼    Investing Activities  1,977,638  3,094,422  3,058,067  ▼  ▼    Non-operating Grants, Subsidies and Contributions  11  2,180,599  1,472,201  1,360,538  (111,663)  (8%)<								
Economic Services  (861,593)  (574,032)  (530,524)  (43,508  8%  A    Other Property and Services  (51,916)  (35,211)  (114,979)  (7,9738)  (225%)  V    Operating activities excluded from budget  4,267,514  2,845,088  2,819,582  (25,506)  (1%)    Adjust Provisions and Accruals  9,000  6,000  0  (6,000)  (100%)  V    Amount attributable to operating activities  1,977,638  3,094,422  3,058,067  (111,663)  (8%)  V    Investing Activities  1,977,638  3,094,422  3,058,067  0								
Other Property and Services  (51,916)  (35,241)  (114,979)  (79,738)  (226%)    Operating activities excluded from budget  (10,555,853)  (7,048,695)  (7,029,694)  (7,029,694)    Add back Depreciation  4,267,514  2,845,088  2,819,582  (25,506)  (1%)    Adjust Provisions and Accruals  9,000  6,000  0  (6,000)  (100%)  V    Amount attributable to operating activities  1,977,638  3,094,422  3,058,067  V  V    Investing Activities  1,2180,599  1,472,201  1,360,538  (111,663)  (8%)  V    Non-operating Grants, Subsidies and Contributions  11  2,180,599  1,472,201  1,360,538  (111,663)  (8%)  V    Infrastructure Assets - Roads  13  (3,114,054)  (2,079,316)  (2,479,589)  (400,273)  (19%)  V    Infrastructure Assets - Footpaths  13  (12,29,024)  (86,016)  (5,912)  80,104  93%  A    Infrastructure Assets - Footpaths  13  (129,024)  (86,016)  (5,921)  80,104  93%  A    Infrastru	•							
Operating activities excluded from budget  (10,555,853)  (7,048,695)  (7,029,694)    Add back Depreciation  4,267,514  2,845,088  2,819,582  (25,506)  (1%)    Adjust (Profit)/Loss on Asset Disposal  8  (58,905)  (52,256)  (38,904)  13,352  (26%)    Adjust Provisions and Accruals  9,000  6,000  0  (6,000)  (100%)  ▼    Amount attributable to operating activities  1,977,638  3,094,422  3,058,067  1  ▼    Investing Grants, Subsidies and Contributions  11  2,180,599  1,472,201  1,360,538  (111,663)  (8%)  ▼    Proceeds from Disposal of Assets  8  451,190  451,190  346,189  (105,001)  (23%)  ▼    Land Held for Resale  0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Operating activities excluded from budget    4,267,514    2,845,888    2,819,582    (25,506)    (1%)      Adjust Provisions and Accruals    9,000    6,000    0    (6,000)    (100)///////////////////////////////////	Other Property and Services						(22078)	
Adjust (Profit)/Loss on Asset Disposal  8  (58,905)  (52,256)  (38,904)  13,352  (26%)    Adjust Provisions and Accruals  9,000  6,000  0  (6,000)  (100%)  ▼    Amount attributable to operating activities  1,977,638  3,094,422  3,058,067  ▼    Investing Activities  1  2,180,599  1,472,201  1,360,538  (111,663)  (8%)  ▼    Proceeds from Disposal of Assets  8  451,190  346,189  (105,001)  (23%)  ▼    Land Held for Resale  0  0  0  0  0  0  0  0  0    Linfrastructure Assets - Roads  13  (2,189,593)  (1,592,960)  (582,750)  1,010,210  63%  A    Infrastructure Assets - Footpaths  13  (129,024)  (86,161  (5,912)  80,014  93%  A    Infrastructure Assets - Footpaths  13  (123,536)  (133,536)  (124,3230)  (1,714)  120,606  99%  A    Heritage Assets  10  0  0  0  0  0  0  0	Operating activities excluded from budget		(,,,	(-,,	(,,,==,==,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Adjust Provisions and Accruals  9,000  6,000  0  (6,000)  (100%)  ▼    Amount attributable to operating activities  1,977,638  3,094,422  3,058,067 <td< td=""><td></td><td></td><td>4,267,514</td><td>2,845,088</td><td>2,819,582</td><td>(25,506)</td><td>(1%)</td><td></td></td<>			4,267,514	2,845,088	2,819,582	(25,506)	(1%)	
Amount attributable to operating activities  1,977,638  3,094,422  3,058,067    Investing Activities  1  2,180,599  1,472,201  1,360,538  (111,663)  (8%)  ▼    Proceeds from Disposal of Assets  8  451,190  451,190  346,189  (105,001)  (23%)  ▼    Land Held for Resale  0  1,010,210  63%  4  1,016,431  30%  4  1,016,431  30%  4  1,016,431  30%  4  1,016,431  30%  4  1,016,431  30%  4  1,016,431  30%  4  1,016,431  30%  4  1,016,431  30%  4  1,016,431  30%	Adjust (Profit)/Loss on Asset Disposal	8	(58,905)	(52,256)	(38,904)	13,352	(26%)	
Investing Activities  11  2,180,599  1,472,201  1,360,538  (111,663)  (8%)  ▼    Proceeds from Disposal of Assets  8  451,190  451,190  346,189  (105,001)  (23%)  ▼    Land Held for Resale  0  0  0  0  0  0  0    Land and Buildings  13  (3,114,054)  (2,079,316)  (2,479,589)  (400,273)  (19%)  ▼    Infrastructure Assets - Roads  13  (2,389,593)  (1,592,960)  (582,750)  1,010,210  63%  ▲    Infrastructure Assets - Public Facilities  13  (1454,468)  (347,264)  (241,821)  105,443  30%  ▲    Infrastructure Assets - Drainage  13  (129,024)  (86,016)  (5,912)  80,104  93%  ▲    Infrastructure Assets - Drainage  13  (123,330)  (127,320)  (1,714)  120,606  99%  ▲    Heritage Assets  13  (937,114)  (857,418)  (885,734)  (28,316)  (3%)    Furniture and Equipment  13  (65,303)  (43,2536)  (6,189)	Adjust Provisions and Accruals		9,000	6,000	0	(6,000)	(100%)	
Non-operating Grants, Subsidies and Contributions  11  2,180,599  1,472,201  1,360,538  (111,663)  (8%)  V    Proceeds from Disposal of Assets  8  451,190  451,190  346,189  (105,001)  (23%)  V    Land Held for Resale  0	Amount attributable to operating activities		1,977,638	3,094,422	3,058,067			
Non-operating Grants, Subsidies and Contributions  11  2,180,599  1,472,201  1,360,538  (111,663)  (8%)  V    Proceeds from Disposal of Assets  8  451,190  451,190  346,189  (105,001)  (23%)  V    Land Held for Resale  0	Investing Activities							
Land Held for Resale  0	-	11	2,180,599	1,472,201	1,360,538	(111,663)	(8%)	
Land and Buildings  13  (3,114,054)  (2,079,316)  (2,479,589)  (400,273)  (19%)  ▼    Infrastructure Assets - Roads  13  (2,389,593)  (1,592,960)  (582,750)  1,010,210  63%  ▲    Infrastructure Assets - Public Facilities  13  (454,468)  (347,264)  (241,821)  105,443  30%  ▲    Infrastructure Assets - Footpaths  13  (129,024)  (86,016)  (5,912)  80,104  93%  ▲    Infrastructure Assets - Dorainage  13  (129,024)  (86,016)  (5,912)  80,104  93%  ▲    Heritage Assets  13  0	Proceeds from Disposal of Assets	8	451,190	451,190	346,189	(105,001)	(23%)	
Infrastructure Assets - Roads  13  (2,389,593)  (1,592,960)  (582,750)  1,010,210  63%  A    Infrastructure Assets - Public Facilities  13  (454,468)  (347,264)  (241,821)  105,443  30%  A    Infrastructure Assets - Footpaths  13  (129,024)  (86,016)  (5,912)  80,104  93%  A    Infrastructure Assets - Drainage  13  (183,538)  (122,320)  (1,714)  120,606  99%  A    Heritage Assets  13  0  0  0  0  0  Passets  93%  A    Funniture and Equipment  13  (937,114)  (857,418)  (885,734)  (28,316)  (3%)    Funniture and Equipment  13  (65,303)  (43,536)  (6,189)  37,347  86%  A    Amount attributable to investing activities  (4,641,305)  (3,205,439)  (2,496,982)  A    Financing Actvities  7,478  4,985  3,710  (1,276)  (26%)    Proceeds from New Debentures  7  20,000  0  0  0  A    Advances to C	Land Held for Resale		0	0	0	0		
Infrastructure Assets - Public Facilities  13  (454,468)  (347,264)  (241,821)  105,443  30%  ▲    Infrastructure Assets - Footpaths  13  (129,024)  (86,016)  (5,912)  80,104  93%  ▲    Infrastructure Assets - Drainage  13  (129,024)  (86,016)  (5,912)  80,104  93%  ▲    Heritage Assets  13  0  0  0  0  0  0    Plant and Equipment  13  (937,114)  (857,418)  (885,734)  (28,316)  (3%)    Furniture and Equipment  13  (65,303)  (43,536)  (6,189)  37,347  86%  ▲    Amount attributable to investing activities  (4,641,305)  (3,205,439)  (2,496,982)   ▲    Financing Actvities	Land and Buildings	13	(3,114,054)	(2,079,316)	(2,479,589)	(400,273)	(19%)	
Infrastructure Assets - Footpaths  13  (129,024)  (86,016)  (5,912)  80,104  93%  ▲    Infrastructure Assets - Drainage  13  (183,538)  (122,320)  (1,714)  120,606  99%  ▲    Heritage Assets  13  0<	Infrastructure Assets - Roads	13	(2,389,593)	(1,592,960)	(582,750)	1,010,210	63%	
Infrastructure Assets - Drainage  13  (183,538)  (122,320)  (1,714)  120,606  99%  ▲    Heritage Assets  13  0  0  0  0  0  0    Plant and Equipment  13  (937,114)  (857,418)  (885,734)  (28,316)  (3%)    Furniture and Equipment  13  (65,303)  (43,536)  (6,189)  37,347  86%  ▲    Amount attributable to investing activities  (4,641,305)  (3,205,439)  (2,496,982)  ▲    Financing Actvities  500,000  500,000  500,000  0  0%    Proceeds from New Debentures  500,000  500,000  500,000  0%  4    Self-Supporting Loan Principal  7,478  4,985  3,710  (1,276)  (26%)    Transfer from Reserves  7  20,000  0  0  0  0    Repayment of Debentures  10  (373,384)  (373,384)  (200,010)  173,374  46%  ▲    Amount attributable to financing activities  67,651  139,973  312,366  ▲  ▲	Infrastructure Assets - Public Facilities	13	(454,468)	(347,264)	(241,821)	105,443	30%	
Heritage Assets  13  0  0  0  0    Plant and Equipment  13  (937,114)  (857,418)  (885,734)  (28,316)  (3%)    Furniture and Equipment  13  (65,303)  (43,536)  (6,189)  37,347  86%  ▲    Amount attributable to investing activities  (4,641,305)  (3,205,439)  (2,496,982)	·		(129,024)	(86,016)	(5,912)	80,104		
Plant and Equipment  13  (937,114)  (857,418)  (885,734)  (28,316)  (3%)    Furniture and Equipment  13  (65,303)  (43,536)  (6,189)  37,347  86%  ▲    Amount attributable to investing activities  (4,641,305)  (3,205,439)  (2,496,982)   ▲    Financing Actvities  (4,641,305)  (3,205,439)  (2,496,982)  ▲  ▲    Proceeds from New Debentures  500,000  500,000  0  0%  ●    Proceeds from Advances  12,557  8,371  8,666  295  4%    Self-Supporting Loan Principal  7,478  4,985  3,710  (1,276)  (26%)    Transfer from Reserves  7  20,000  0  0  0  0    Repayment of Debentures  10  (373,384)  (373,384)  (200,010)  173,374  46%  ▲    Amount attributable to financing activities  67,651  139,973  312,366  ▲	Ū.		(183,538)	(122,320)	(1,714)	120,606	99%	
Furniture and Equipment Amount attributable to investing activities  13  (65,303)  (43,536)  (6,189)  37,347  86%  ▲    Financing Actvities  (4,641,305)  (3,205,439)  (2,496,982)  -								
Amount attributable to investing activities  (4,641,305)  (3,205,439)  (2,496,982)    Financing Actvities  500,000  500,000  0  0%    Proceeds from New Debentures  500,000  500,000  0  0%    Proceeds from Advances  12,557  8,371  8,666  295  4%    Self-Supporting Loan Principal  7,478  4,985  3,710  (1,276)  (26%)    Transfer from Reserves  7  20,000  0  0  0  0    Repayment of Debentures  10  (373,384)  (373,384)  (200,010)  173,374  46%     Transfer to Reserves  7  (99,000)  0  0  0      Amount attributable to financing activities  67,651  139,973  312,366			,					
Financing Actvities  500,000  500,000  0  0%    Proceeds from New Debentures  500,000  500,000  0  0%    Proceeds from Advances  12,557  8,371  8,666  295  4%    Self-Supporting Loan Principal  7,478  4,985  3,710  (1,276)  (26%)    Transfer from Reserves  7  20,000  0  0  0    Advances to Community Groups  0  0  0  0  0    Repayment of Debentures  10  (373,384)  (373,384)  (200,010)  173,374  46%     Amount attributable to financing activities  67,651  139,973  312,366							86%	
Proceeds from New Debentures  500,000  500,000  0  0%    Proceeds from Advances  12,557  8,371  8,666  295  4%    Self-Supporting Loan Principal  7,478  4,985  3,710  (1,276)  (26%)    Transfer from Reserves  7  20,000  0  0  0  0    Advances to Community Groups  0  0  0  0  0  0    Repayment of Debentures  10  (373,384)  (373,384)  (200,010)  173,374  46%     Amount attributable to financing activities  67,651  139,973  312,366	Amount attributable to investing activities		(4,641,305)	(3,205,439)	(2,496,982)			
Proceeds from New Debentures  500,000  500,000  0  0%    Proceeds from Advances  12,557  8,371  8,666  295  4%    Self-Supporting Loan Principal  7,478  4,985  3,710  (1,276)  (26%)    Transfer from Reserves  7  20,000  0  0  0  0    Advances to Community Groups  0  0  0  0  0  0    Repayment of Debentures  10  (373,384)  (373,384)  (200,010)  173,374  46%     Amount attributable to financing activities  67,651  139,973  312,366	Financing Actvities							
Proceeds from Advances  12,557  8,371  8,666  295  4%    Self-Supporting Loan Principal  7,478  4,985  3,710  (1,276)  (26%)    Transfer from Reserves  7  20,000  0  0  0  0    Advances to Community Groups  0  0  0  0  0  0    Repayment of Debentures  10  (373,384)  (373,384)  (200,010)  173,374  46%  ▲    Transfer to Reserves  7  (99,000)  0  0  0  ▲    Amount attributable to financing activities  67,651  139,973  312,366  ▲  ▲	-		500,000	500,000	500,000	0	0%	
Self-Supporting Loan Principal  7,478  4,985  3,710  (1,276)  (26%)    Transfer from Reserves  7  20,000  0  0  0    Advances to Community Groups  0  0  0  0  0    Repayment of Debentures  10  (373,384)  (373,384)  (200,010)  173,374  46%  ▲    Transfer to Reserves  7  (99,000)  0  0  0  ▲    Amount attributable to financing activities  67,651  139,973  312,366  ▲  ▲	Proceeds from Advances			-	-			
Transfer from Reserves  7  20,000  0  0  0    Advances to Community Groups  0  0  0  0  0    Repayment of Debentures  10  (373,384)  (373,384)  (200,010)  173,374  46%  ▲    Transfer to Reserves  7  (99,000)  0  0  0  ●    Amount attributable to financing activities  67,651  139,973  312,366  ■	Self-Supporting Loan Principal							
Repayment of Debentures  10  (373,384)  (373,384)  (200,010)  173,374  46%    Transfer to Reserves  7  (99,000)  0  0  0  0    Amount attributable to financing activities  67,651  139,973  312,366  1	Transfer from Reserves	7	20,000	0	0	0		
Transfer to Reserves  7  (99,000)  0  0  0    Amount attributable to financing activities  67,651  139,973  312,366								
Amount attributable to financing activities 67,651 139,973 312,366	Repayment of Debentures		(373,384)	(373,384)	(200,010)	173,374	46%	
			(99,000)		0	0		
Closing Funding Surplus(Deficit) 3 (7,321) 2,617,650 3,462,147	Amount attributable to financing activities		67,651	139,973	312,366			
	Closing Funding Surplus(Deficit)	3	(7,321)	2,617,650	3,462,147			

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 28 February 2019

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
		\$	( <u>≤</u> , \$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	2,588,695	2,588,695	2,588,695	• 0	0%	
Revenue from operating activities							
Rates	9	4,012,965	4,012,965	3,935,172	(77,793)	(2%)	
Operating Grants, Subsidies and							
Contributions	11	1,352,277	954,529	1,023,886	69,357	7%	
Fees and Charges		2,551,000	2,081,589	2,109,707	28,118	1%	
Service Charges		0	0	0	0		
Interest Earnings		174,026	115,984	67,098	(48,886)	(42%)	
Other Revenue		116,888	77,912	82,494	4,582	6%	
Profit on Disposal of Assets	8	108,726	101,306	88,726			
		8,315,881	7,344,285	7,307,083			
Expenditure from operating activities							
Employee Costs		(3,522,069)	(2,347,352)	(2,392,067)	(44,715)	(2%)	
Materials and Contracts		(1,816,049)	(1,209,272)	(1,198,864)	10,408	1%	
Utility Charges		(371,585)	(247,504)	(238,646)	8,858	4%	
Depreciation on Non-Current Assets		(4,267,514)	(2,845,088)	(2,819,582)	25,506	1%	
Interest Expenses		(52,804)	(33,269)	(25,843)	7,426	22%	
Insurance Expenses		(189,129)	(126,032)	(184,899)	(58,867)	(47%)	
Other Expenditure		(286,882)	(191,128)	(119,971)	71,157	37%	
Loss on Disposal of Assets	8	(49,821)	(49,050)	(49,821)			
		(10,555,853)	(7,048,695)	(7,029,694)			•
Operating activities excluded from budget							
Add back Depreciation		4,267,514	2,845,088	2,819,582	(25,506)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	(58,905)	(52,256)	(38,904)	13,352	(26%)	
Adjust Provisions and Accruals		9,000	6,000	0	(6,000)	(100%)	. 🔻
Amount attributable to operating activities	s	1,977,638	3,094,422	3,058,067			
Investing activities							
Grants, Subsidies and Contributions	11	2 190 500	1 472 201	1 260 529	(111 662)	(00/)	-
Proceeds from Disposal of Assets	11 8	2,180,599	1,472,201	1,360,538	(111,663)	(8%)	
Land Held for Resale	o	451,190 0	451,190 0	346,189 0	(105,001) 0	(23%)	•
Land and Buildings	10	(3,114,054)	(2,079,316)	(2,479,589)	(400,273)	(10%)	-
Infrastructure Assets - Roads	13 13	(2,389,593)	(2,079,510) (1,592,960)			(19%) 63%	
Infrastructure Assets - Robits Facilities	13			(582,750) (241,821)	1,010,210 105,443	30%	
		(454,468)	(347,264)				
Infrastructure Assets - Footpaths Infrastructure Assets - Drainage	13 13	(129,024) (183,538)	(86,016) (122,320)	(5,912) (1,714)	80,104 120,606	93% 99%	
-				(1,714)			
Plant and Equipment Furniture and Equipment	13 13	(937,114) (65,303)	(857,418) (43,536)	(885,734) (6,189)	(28,316) 37,347	(3%) 86%	
	15	(05,505)	(43,330)	(0,185)	57,547	80%	
Amount attributable to investing activities	S	(4,641,305)	(3,205,439)	(2,496,982)			
Financing Activities							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	8,371	8,666	295	4%	
Self-Supporting Loan Principal		7,478	4,985	3,710	(1,276)	(26%)	
Transfer from Reserves	7	20,000	0	0	(1)(1)(0)	()	
Advances to Community Groups	-	0	0	0	0		
Repayment of Debentures	10	(373,384)	(373,384)	(200,010)	173,374	46%	
Transfer to Reserves	7	(99,000)	(575,504)	(200,010)	1/3,3/4	.0/5	-
Amount attributable to financing activitie		67,651	139,973	312,366			-
-							
Closing Funding Surplus (Deficit)	3	(7,321)	2,617,650	3,462,146		32%	-

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.

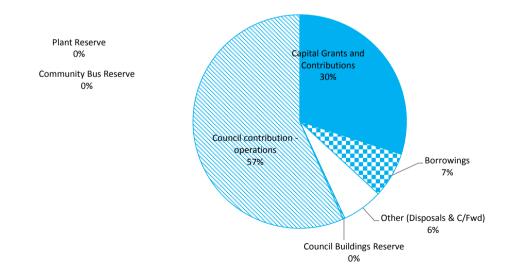
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

## SHIRE OF MOORA STATEMENT OF CAPITAL ACQUSITIONS AND CAPITAL FUNDING For the Period Ended 28 February 2019

### **Capital Acquisitions**

		YTD Actual New	YTD Actual (Renewal Expenditur	Amended	Amended Annual	YTD Actual	
	Note	/Upgrade	e)	YTD Budget	Budget	Total	Variance
		(a)	(b)	(d)		(c) = (a)+(b)	(d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	2,400,584	79,005	2,079,316	3,114,054	2,479,589	400,273
Infrastructure Assets - Roads	13	2,047	580,704	1,592,960	2,389,593	582,750	(1,010,210)
Infrastructure Assets - Public Facilities	13	39,435	202,387	347,264	454,468	241,821	(105,443)
Infrastructure Assets - Footpaths	13	5,912	0	86,016	129,024	5,912	(80,104)
Infrastructure Assets - Drainage	13	0	1,714	122,320	183,538	1,714	(120,606)
Plant and Equipment	13	47,063	838,671	857,418	937,114	885,734	28,316
Furniture and Equipment	13	0	6,189	43,536	65,303	6,189	(37,347)
Capital Expenditure Totals		2,495,039	1,708,670	5,128,830	7,273,094	4,203,709	(925,121)
Capital acquisitions funded by:							
Capital Grants and Contributions				1,472,201	2,180,599	1,360,538	
Borrowings				500,000	500,000	500,000	
Other (Disposals & C/Fwd)				451,190	451,190	346,189	
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				2,705,439	4,121,305	1,996,982	
Capital Funding Total				5,128,830	7,273,094	4,203,709	

# **Budgeted Capital Acquistions Funding**



# **Note 1: Significant Accounting Policies**

The significant accounting policies adopted in the preparation of this statement of financial activity are the same as those adopted through the budget process and explain the treatment of the following issues:

- (a) Basis of Accounting
- (b) The Local Government Reporting Entity
- (d) Rates, Grants, Donations and Other Contributions
- (e) Goods and Services Tax
- (f) Cash and Cash Equivalents
- (g) Trade and Other Receivables
- (h) Inventories
- (i) Fixed Assets
- (j) Depreciation of Non-Current Assets
- (k) Trade and Other Payables
- (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

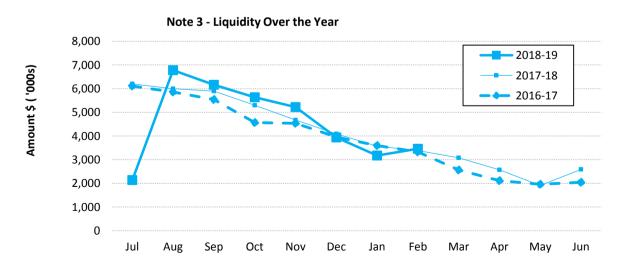
The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially. The material variance adopted by Council for the 2018/19 year is \$5,000 or 5% whichever is the greater.

Timing/ **Reporting Program** Var. \$ Var. % Var. Permanent **Explanation** of Variance **Operating Revenues** \$ % Law, Order and Public Safety (21, 193)(9%) Timing Timing CESM co-contribution payment Mar guarter Childcare revenue (10k) - Supplementary program Education and Welfare grant (12k) (22,072)(9%) Timing **Recreation and Culture** 22,947 13% Timing MPAC grants received in full **Economic Services** 36,421 9% Timing Caravan Park revenue Private works Revenue / Insurance Reimb Other Property and Services 20,156 25% Timing **Operating Expense** Pest control wages / legal fees Health 13,332 19% Timing School programs contribution, additional childcare **Education and Welfare** 65,552 18% Timing services to be run over school holidays (grant funded) **Recreation and Culture** 103,776 8% Timing Building and oval maintenance YTD Road maintenance expenditure YTD Transport (176,919) (7%) Timing Lower building control wages YTD 20k. CMC/ICM **Economic Services** 43,508 8% Timing contribution decision delayed (226%) Underallocated plant overheads YTD Other Property and Services (79,738) Timing **Capital Revenues** Grants, Subsidies and Delayed capital projects payments Regional Road Contributions (111,663) (8%) Timing Group and Mens Shed Sale of 2 x industrial lots delayed. To be listed for sale Proceeds from Disposal of Assets (23%) in March 2019 (105,001)Timing **Capital Expenses** Hydrotherapy pool and Mens Shed construction costs Land and Buildings - buildings near completion (400, 273)Timing (19%)Works Delayed Infrastructure - Roads 1,010,210 63% Timing Infrastructure - Public Facilities 105,443 30% Timing Works Delayed Infrastructure - Footpaths 80,104 93% Timing Works Delayed 99% Infrastructure - Drainage 120,606 Timing Works Delayed Computer purchases delayed - March 2019 Furniture and Equipment 37,347 86% Timing

## **Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2019	28 Feb 2018	28 Feb 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,585,065	2,175,773	2,187,074
Cash Restricted - Conditions over Grants	11	971,277	761,288	431,044
Cash Restricted	4	1,634,749	2,067,082	1,634,749
Receivables - Rates	6	340,984	771,277	799,808
Receivables - Other	6	235,162	314,794	411,866
Interest / ATO Receivable/Trust		37,257	24,215	37,250
Inventories		47,709	40,960	40,639
		4,852,203	6,155,388	5,542,430
Less: Current Liabilities				
Payables		(298,588)	(354,150)	(127,741)
Provisions		(591,648)	(620,067)	(591,648)
Current Portion of Long Term Borrowings		(348,414)	(144,084)	(161,288)
		(1,238,649)	(1,118,302)	(880,677)
Less: Cash Reserves	7	(1,634,750)	(2,067,082)	(1,634,750)
Less: Current Loans Clubs/Institutions		(20,036)	(6,357)	(7,660)
Add: Current Portion of Long Term Borrowings		348,414	144,084	161,288
Add: Leave Liability Not Required to be Funded		281,514	112,323	281,514
Net Current Funding Position		2,588,695	3,220,056	3,462,146



**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	616,918			616,918	Westpac	0.25%	At Call
Reserve Bank Account		4,749		4,749	Westpac	0.00%	At Call
Trust Bank Account			33,978	33,978	Westpac	0.00%	At Call
Cash On Hand	1,200			1,200	N/A	Nil	On Hand
(b) Term Deposits							
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	2,618,118	1,634,749	33,978	4,286,845			

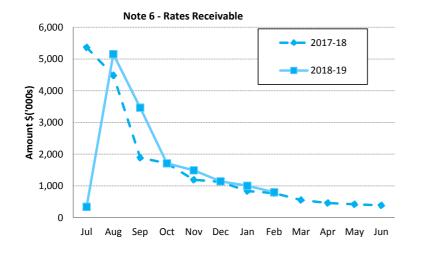
**Comments/Notes - Investments** 

#### Note 6: Receivables

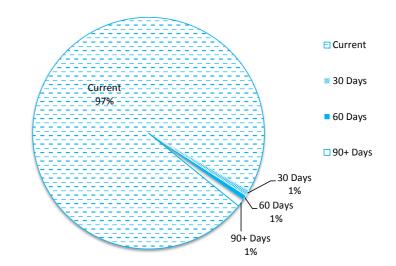
Receivables - Rates Receivable	28 Feb 2019	30 June 2018
	\$	\$
Opening Arrears Previous Years	340,984	385,010
Levied this year	4,660,503	4,448,252
Less Collections to date	(4,201,679)	(4,492,278)
Equals Current Outstanding	799,808	340,984
Net Rates Collectable	799,808	340,984
% Collected	84.01%	92.95%

<b>Receivables - General</b>	Current	urrent 30 Days		90+ Days	Total	
	\$	\$	\$	\$	\$	
Receivables - General	401,323	3,243	2,637	4,663	411,866	
Balance per Trial Balance	9					
Sundry Debtors					411,866	
Receivables - Other					37,250	
Total Receivables Genera	449,116					

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

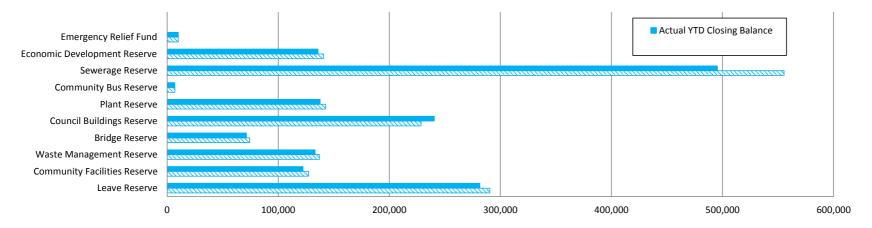


**Comments/Notes - Receivables Rates** 

#### 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 8: Disposal of Assets

		YTD Actual			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)	54,459	45,455	0	(9,004)
40195	Holden Calais Wagon (DCEO)	33,018	23,182	0	(9,836)	33,018	23,182	0	(9,836)
40193	Holden Calais (MES)	30,746	23,636	0	(7,110)	30,746	23,636	0	(7,110)
	Nissan Xtrail (MDS)			0		15,000	15,000	0	0
40192	Ford Ranger (Sewerage Operations)	30,951	28,636	0	(2,315)	30,951	28,636	0	(2,315)
126620	Ford Ranger (Works Supervisor)	37,255	33,636	0	(3,619)	37,255	33,636	0	(3,619)
120300	Ford Ranger (Work Ute)	8,748	6,364	0	(2,384)	8,748	6,364	0	(2,384)
P1007	Isuzu NPR 300M Small Tip Truck	11,856	30,909	19,053	0	11,856	30,909	19,053	0
120301	Isuzu NPR300 Tipper Truck	14,243	33,182	18,939	0	14,243	33,182	18,939	0
P0007	Hino Tipping Prime Mover	65,888	54,545	0	(11,343)	65,888	54,545	0	(11,343)
120060	1994 Dynapac Vibrating Roller (M872)	0	19,048	19,048	0	0	19,048	19,048	0
P0018	1994 Howard Porter Pig Trailer (M7433	0	15,295	15,295	0	0	15,295	15,295	0
120090	1998 Howard Porter Pig Trailer (1TAG6	12,000	7,790	0	(4,210)	12,000	7,790	0	(4,210)
120016	1963 Multi Tyred Roller	0	4,892	4,892	0	0	4,892	4,892	0
120022	1980 Single Drum Roller	0	713	713	0	0	713	713	0
120023	1966 Roller Trailer	0	308	308	0	0	308	308	0
120070	1995 Multipac Tyred Roller	0	5,748	5,748	0	0	5,748	5,748	0
50004	1970 International Flat Bed Truck	0	1,995	1,995	0	0	1,995	1,995	0
120175	1985 Water Tanker Trailer	2,312	2,755	443	0	2,312	2,755	443	0
	Land and Buildings								
135005	Lot 162 Melbourne Street Moora					35,000	45,000	10,000	0
135007	Lot 163 Melbourne Street Moora					35,000	45,000	10,000	0
105043	GNH Partial Land Sale (Walebing)	5,808	8,100	2,292	0	5,808	8,100	2,292	0

# Note 8: Disposal of Assets

					0	0	0 0	
2	287,164	346,189	88,726	(49,821)	392,284	451,189	108,726	(49,821)

# Note 10: Information on Borrowings

(a) Debenture Repayments

			Prin	cipal	Prine	cipal	Inte	rest
			Repay	ments	Outsta	Inding	Repay	ments
		New		Amended		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		12,151	24,722	120,744	108,173	4,125	7,157
Loan 326 - 92 Roberts Street (Doctors House)	182,244		9,288	18,698	172,956	163,546	2,675	4,144
Recreation and Culture								
Loan 314 - Moora Town Hall Upgrade	95,263		36,579	49,171	58,684	46,092	1,338	1,989
Loan 315 - Town Hall Upgrade	138,357		46,785	62,854	91,572	75,503	2,604	3,381
Loan 324 - Moora Bowling Club SSL	69,553		3,710	7,478	65,843	62,075	778	1,929
Economic Services								
Loan 323 - Moora Lifestyle Village	285,594		72,456	147,160	213,138	138,434	4,379	5,709
Loan 325 - Lots 231 and 232 Roberts Street	373,600		19,041	38,330	354,559	335,270	5,484	8,495
	1,277,506	500,000	200,010	373,384	1,577,496	1,404,122	21,384	52 <i>,</i> 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

	Grant Provider	Туре	Opening Balance	Amended Operating	Budget Capital	YTD Budget	Annual Budget	Post Variations (e)	Expected (d)+(e)	YTD A Revenue		Unspen Grant
			(a)	Ś	Ś	\$	(d)	(e)	(u)+(e)	Ś	Ś	(a)+(b)+( \$
General Purpose Funding				•	•					•	•	·
Grants Commission Grant Needs	WALGGC	Operating	423,100	437,947	0	291,976	437,947		437,947	328,460	0	
Grants Commission - Road Formula	WALGGC	Operating	402,975	340,975	0	227,328	340,975		340,975	255,731	0	
Governance												
CLGF - Trainee Grant	CLGF Regional Funding	Operating	0	3,636	0	3,636	3,636		3,636	3,636	0	
Law, Order and Public Safety												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	101,392	0	67,592	101,392		101,392	46,085	(67,809)	
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	2,664	4,000		4,000	4,000	0	
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,618	36,643	0	24,432	36,643		36,643	25,235	0	
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	1,396	10,162	0	6,776	10,162		10,162	7,730	0	
Safe Driving Campaign	WA Police	Operating	1,396	0	0	0	0		0	0	0	
Health		operating	2,550	0	Ū	Ū	Ū		Ū	Ŭ	°,	
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	2,160	3,250		3,250	2,870	(3,194)	
Education and Welfare	Health Dept. WA	operating - neu	0	3,230	0	2,100	5,250		5,250	2,070	(3,134)	
Child Care Centre - Operational Support from DEEWR (	Du Health Dept WA	Operating	0	0	0	0	0		0	0	0	
Childcare centre grant - additional projects	CLGF Regional Funding	Operating - Tied	0	65,970	0	43,992	65,970		65,970	32,099	(8,579)	23,
	CLGF Regional Funding		0	05,970	900,000	43,992 600,000	900,000		900,000	720,000	(2,119,725)	25
Hydrotherapy Pool	CLGF Regional Funding	Non-operating	0	0	900,000	600,000	900,000		900,000	720,000	(2,119,725)	
Community Amenities Contribution - Drum Muster Cost	Davies Muster	Onenation	0	1.000	0	664	1 000		1 000	941	0	
Wastewater Trainee Grant	Drum Muster	Operating	0	1,000	0		1,000 0		1,000 0		0	
	CLGF Regional Funding	Operating	0	0	0	(15,796)	0		0	(15,796)	0	
Recreation and Culture		Output in Tind	0	435.005		00.004	435.005		425.005	442 442	(24.456)	
MPAC - Performance/Promotion Grants	Circuit West and LotteryWest	Operating - Tied	0	135,985	0	90,664	135,985		135,985	112,412	(34,456)	
National Volunteer Week Funding	ТВА	Operating	0	0	0	0	0		0	0	0	
Community Contributions	Various	Operating	0	0	0	0	0		0	0	0	
Event Sponsorship	Various	Operating	0	5,700	0	3,792	5,700		5,700	5,455	0	
Small community grants	Various	Operating	0	2,022	0	2,022	2,022		2,022	2,022	0	
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	313,188	208,792	313,188		313,188	190,381	(28,590)	161
War Memorial Grant	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0		0	0	(23,193)	(8,8
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	0	0	0		0	0	0	
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	31,239	20,832	31,239		31,239	35,032	0	35
Community Contributions - Mens Shed	Mens Shed	Non-operating	0	0	63,000	41,992	63,000		63,000	0	0	
MPAC Technical equipment	DLGSC	Non-operating	0	0	24,203	24,203	24,203		24,203	24,203	0	24
Transport												
Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	4,200	6,300		6,300	0	0	
Direct Grants - Maintenance	Main Roads WA	Operating	0	167,954	0	167,954	167,954		167,954	167,954	0	
Grant - Roads to Recovery	Roads to Recovery	Non-operating	113,919	0	167,739	111,824	167,739		167,739	100,000	(19,737)	194
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	433,328	650,000		650,000	259,692	(253,904)	
Black Spot Grant Funding	Blackspot funding	Non-operating	1	0	31,230	31,230	31,230		31,230	31,230	(200,000.)	
Economic Services	Diackspot funding	Non-operating	1	0	51,250	51,250	51,250		51,250	51,250	0	
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	13,000	0	8,664	13,000		13,000	8,856	0	
Crossover contributions	Various	Operating	0	1,000	0	664	1,000		1,000	(645)	0	
Star Gazing Event - Watheroo	SciTech	Operating	1,500	1,000	0	004	1,000		1,000	(043)	0	
Other Property and Services	Schech	Operating	1,500	0	0	0	0		0	U	0	
Insurance reimbursements	LGIS	Onenation	0	30,000	0	20,008	20.000		30,000	25 704	0	
		Operating	-	,		,	30,000		,	35,704	-	
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	0	1,137	0	1,137	1,137		1,137	1,136	0	1,
ALS			971,277	1,368,073	2,180,599	2,426,730	3,548,672	0	3,548,672	2,384,424	(2,559,187)	431
MMARY												
Operating	Operating Grants, Subsidies and	Contributions	842,985	1,060,339	0	748,984	1,060,339	0	1,060,339	829,284	0	
Operating - Tied	Tied - Operating Grants, Subsidie		0	307,734	0	205,545	307,734	0	307,734	194,602	(114,038)	24,
Non-operating	Non-operating Grants, Subsidies		128,292	0	2,180,599	1,472,201	2,180,599	0	2,180,599	1,360,538	(2,445,149)	406,
	1.1.1.0.1.1,1.0.0.0.0		-,	-	, ,	, , •=	,,	-	,,	,,	. , .,,	431

# 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 28 Feb 2019
	\$	\$	\$	\$
BCITF Levy	0	4,650	-4,423	227
BRB Levy	20	4,253	-3,994	279
Standpipe Cards Bond	2,762	300	-250	2,812
Gym Cards Bond	4,082	1,440	-4,060	1,462
Facility Hire Bonds	2,500	7,000	-5,500	4,000
Housing Bonds	5,300	4,340	-2,280	7,360
Community Bus Bonds	200	2,200	-1,800	600
Moora Lifestyle Village Bond	3,544	0	0	3,544
Other General Trust	12,589	100	-1,000	11,689
Community Group Funds	11,833	511	-10,338	2,006
	42,829	24,794	(33,645)	33,978

#### Note 13: Capital Acquisitions

		YTD Actual			Ar			
Assets	Account	New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	Strategic Reference Comment
	6.1.1. · · · ·	\$	\$	\$	\$	\$	\$	
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	(2,119,725)	0	(2,119,725)	(2,250,000)	(1,500,008)	(619,717)	1.2.5.2
Health Total		(2,119,725)	0	(2,119,725)	(2,250,000)	(1,500,008)	(619,717)	
Housing								
2 x Land purchases	32306	0	0	0	(100,000)	(66,656)	66,656	3.4.1.3
Housing renewal	32302	(7,964)	0	(7,964)	(8,000)	(5,344)	(2,620)	
Housing Total		(7,964)	0	(7,964)	(108,000)	(72,000)	64,036	
Law, Order And Public Safety								
Coomberdale Fire Shed	30502	0	0	0	(8,000)	(5,328)	5,328	3.4.1.2
Law, Order And Public Safety Total		0	0	0	(8,000)	(5,328)	5,328	
Recreation And Culture								
Swimming Pool Building Renewal	32317	0	(9,948)	(9,948)	(9,948)	(9,948)	0	1.1.2.3
MPAC Renewal	33117	0	(10,800)	(10,800)	(24,880)	(16,584)	5,784	3.4.2.14
Moora Recreation Centre Renewal	33361	0	(28,510)	(28,510)	(28,401)	(18,920)	(9,590)	3.4.2.15
Miling Pavilion	33318	0	(5,045)	(5,045)	(18,983)	(12,648)	7,603	3.4.3.1
Mens Shed - Moora Sports Oval	33014	(258,769)	0	(258,769)	(475,000)	(316,664)	57,895	1.1.3.3
Moora Oval Gardener Shed	34030	(2,604)	0	(2,604)	(16,000)	(10,664)	8,060	3.4.3.1
Recreation And Culture Total		(261,373)	(54,303)	(315,676)	(573,212)	(385,428)	69,752	
Economic Services								
Moora Lifestyle Village Display Unit	35001	(11,521)	0	(11,521)	(135,000)	(90,000)	78,479	4.1.6.1
Caravan Park/Chalets Renewal	34612	0	(23,230)	(23,230)	(39,842)	(26,552)	3,322	3.4.2.18
Industrial lots - preparation for sale	35260	0	(1,472)	(1,472)	0	0	(1,472)	
Economic Services Total		(11,521)	(24,702)	(36,224)	(174,842)	(116,552)	80,328	

#### Note 13: Capital Acquisitions

			YTD Actual		Ai			
Assets	Account	New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	Strategic Reference / Comment
		\$	\$	\$	\$	\$	\$	
Land and Buildings Total		(2,400,584)	(79,005)	(2,479,589)	(3,114,054)	(2,079,316)	(400,273)	
Drainage/Culverts								
Transport								
Drainage Construction - Moore/Robert St	33914	0	(1,714)	(1,714)	(183,538)	(122,320)	120,606	3.3.1.5
Transport Total		0	(1,714)	(1,714)	(183,538)	(122,320)	120,606	
Drainage/Culverts Total		0	(1,714)	(1,714)	(183,538)	(122,320)	120,606	
Footpaths								
Transport								
Footpath Lefroy, Stafford, Lenane St	33916	(5,912)	0	(5,912)	(129,024)	(86,016)	80,104	3.3.1.6
Transport Total		(5,912)	0	(5,912)	(129,024)	(86,016)	80,104	
Footpaths Total		(5,912)	0	(5,912)	(129,024)	(86,016)	80,104	
Furniture & Office Equip.								
Governance								
Computer Hardware Replacement	30402	0	(6,189)	(6,189)	(29,000)	(19,328)	13,139	4.3.2.4
Governance Total		0	(6,189)	(6,189)	(29,000)	(19,328)	13,139	
Recreation And Culture								
Rec Centre - Furniture & Equipment	33122	0	0	0	(36,303)	(24,208)	24,208	
Recreation And Culture Total		0	0	0	(36,303)	(24,208)	24,208	
Furniture & Office Equip. Total		0	(6,189)	(6,189)	(65,303)	(43,536)	37,347	
Plant , Equip. & Vehicles								
Governance								
Administration Vehicle Replacement	30401	0	(188,387)	(188,387)	(188,387)	(188,387)	0	4.3.2.4
Governance Total		0	(188,387)	(188,387)	(188,387)	(188,387)	0	
Recreation And Culture	22245	2	(2.220)	(2.220)	(2.222)	(2.220)	2	1 1 2 2
Swimming pool cover	32315	0	(3,320)	(3,320)	(3,320)	(3,320)		1.1.2.2
Recreation And Culture Total		0	(3,320)	(3,320)	(3,320)	(3,320)	0	

#### Note 13: Capital Acquisitions

ote 13: Capital Acquisitions			YTD Actual		Ar			
					Annual	Strategic Reference		
sets	Account	New/Upgrad e	Renewal	Total YTD	Budget	YTD Budget	YTD Variance	Comment
		\$	\$	\$	\$	\$	\$	
Community Ammenities								
Sewerage motor vehicles	39522	0	(34,893)	(34,893)	(34,893)	(34,893)	(0)	4.3.2.4
Sewerage plant and equipment	39520	0	(30,557)	(30,557)	(35,000)	(23,328)	(7,229)	2.2.2.3
Community Amenities Total		0	(65,450)	(65,450)	(69,893)	(58,221)	(7,229)	
Transport								
3 x Trucks	34025	0	(122,360)	(122,360)	(122,360)	(122,360)	0	4.3.2.4
Multi Tyre Roller	34019	0	(110,000)	(110,000)	(110,000)	(73,328)	(36,672)	4.3.2.4
Used 12 Tonne Roller	34051	0	0	0	0	0	0	4.3.2.4
2.5 Tonne Multi Spreader	34053	(23,750)	0	(23,750)	(25,000)	(16,664)	(7,086)	4.3.2.4
Minor Plant	34054	0	0	0	(9,000)	(5,992)	5,992	4.3.2.4
5 axle 25 tonne side tipper	34060	0	(50,000)	(50,000)	(50,000)	(50,000)	0	4.3.2.4
Logg Grapple (924 Loader)	34062	(23,313)	0	(23,313)	(35,000)	(23,328)	16	4.3.2.4
Water Carting Truck	34063	0	0	0	(25,000)	(16,664)	16,664	4.3.2.4
Prime Mover (Hino 700 Series)	34064	0	(208,300)	(208,300)	(208,300)	(208,300)	0	4.3.2.4
Mini Excavator	34065	0	(60,894)	(60,894)	(60,894)	(60,894)	0	4.3.2.4
Transport Total		(47,063)	(551,554)	(598,616)	(645,554)	(577,530)	(21,086)	
Other property and services								
Gardeners Ute	34067	0	(29,960)	(29,960)	(29,960)	(29,960)	(0)	4.3.2.4
Other property and Services Total		0	(29,960)	(29,960)	(29,960)	(29,960)	(0)	
Plant, Equip. & Vehicles Total		(47,063)	(838,671)	(885,734)	(937,114)	(857,418)	(28,316)	
Public Facilities								
Community Amenities								
Moora Sewerage System Renewal	39521	0	(39,348)	(39,348)	(130,000)	(86,664)	47,316	2.2.2.3
Watheroo Tip - Relocate Oil Storage Tank	33010	0	0	0	(5,567)	(3,704)	3,704	1.1.2.5
Electronic Community Notice Board	33720	0	0	0	(20,000)	(13,328)	13,328	3.2.1.5
Community Amenities Total		0	(39,348)	(39,348)	(155,567)	(103,696)	64,348	
Economic Services								
Entry Statements and Industrial Signage	34604	0	0	0	(65,000)	(43,328)	43,328	3.2.1.5
Economic Services Total		0	0	0	(65,000)	(43,328)	43,328	
Recreation And Culture								
Renewal Park Infrastructure	33308	0	(23,193)	(23,193)	(21,913)	(14,616)	(8,577)	3.2.1.5
Miling Tennis Courts Resurface	33326	0	(43,700)	(43,700)	(43,700)	(43,700)	0	3.4.2.10
Radio Tower Renewal (Damaged)	33450	0	(6,934)	(6,934)	0	0	(6,934)	
Painting of Pool Shell	32316	0	(89,212)	(89,212)	(89,212)	(89,212)	0	1.1.2.2
Recreation And Culture Total		0	(163,039)	(163,039)	(154,825)	(147,528)		

21

#### Note 13: Capital Acquisitions

		YTD Actual		Aı				
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)	(52,712)	13,277	3.2.1.5
Transport Total		(39 <i>,</i> 435)	0	(39,435)	(79,076)	(52,712)	13,277	
Public Facilities Total		(39,435)	(202,387)	(241,821)	(454,468)	(347,264)	105,443	
Roads (Non Town)								
Transport								
Regional Road Group (Moora-Caro)	33910	0	(253,904)	(253,904)	(989,241)	(659,472)	405,568	3.3.1.5
Roads To Recovery (Dandaragan Road)	33913	0	(19,737)	(19,737)	(320,651)	(213,752)	194,015	3.3.1.5
Rural Bitumen Roads (Dalwallinu West)	33919	0	(307,063)	(307,063)	(802,559)	(535,000)	227,937	3.3.1.5
Transport Total		0	(580,704)	(580,704)	(2,112,451)	(1,408,224)	827,520	
Roads (Non Town) Total		0	(580,704)	(580,704)	(2,112,451)	(1,408,224)	827,520	
Town Streets								
Transport								
Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(87,909)	(58,592)	58,592	3.3.1.5
Micro Surfacing Town Streets	33918	0	0	0	(169,233)	(112,816)	112,816	3.3.1.5
Padbury Street Upgrade	33915	(2,047)	0	(2,047)	(20,000)	(13,328)	11,282	3.2.1.10
Transport Total		(2,047)	0	(2,047)	(277,142)	(184,736)	182,690	
Town Streets Total		(2,047)	0	(2,047)	(277,142)	(184,736)	182,690	
Capital Expenditure Total Level of Completion Indicators		(2,495,039)	(1,708,670)	(4,203,709)	(7,273,094)	(5,128,830)	925,121	

20% 40% 60% 80% 100%

Over 100%

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