### **SHIRE OF MOORA**

### **MONTHLY FINANCIAL REPORT**

### (Containing the Statement of Financial Activity) For the Period Ended 30 November 2017

## 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 2017

### **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 2017 of \$4,678,420.

### **Items of Significance**

The material variance adopted by the Shire of Moora for the 2017/18 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.

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	Completed	An	nual Budget	Y	TD Budget	Υ	TD Actual
Significant Projects							
Regional Road Group (Moora-Miling)	31%	\$	982,568	\$	409,395	\$	302,867
Roads To Recovery (Barberton East Road)	2%	\$	634,030	\$	264,175	\$	10,310
Hydrotherapy pool	1%	\$	1,800,000	\$	750,000	\$	16,567
Mens Shed - Moora Sports Oval	13%	\$	530,000	\$	220,830	\$	70,784
CCTV and Security Improvement	55%	\$	277,942	\$	115,805	\$	154,230
Grants, Subsidies and Contributions							
Operating Grants, Subsidies and Contributions	52%	\$	1,174,180	\$	614,495	\$	612,879
Non-operating Grants, Subsidies and Contributions	12%	\$	2,745,317	\$	1,143,870	\$	318,037
	24%	\$	3,919,497	\$	1,758,365	\$	930,916
Rates Levied	98%	\$	3,883,287	\$	3,883,287	\$	3,800,024

<sup>%</sup> Compares current ytd actuals to annual budget

		Prior Year 30		Cı	ırrent Year
Financial Position	Nov 2016 30 No		Nov 2016		Nov 2017
Adjusted Net Current Assets 10	04%	\$	4,491,740	\$	4,678,420
Cash and Equivalent - Unrestricted 10	05%	\$	3,797,729	\$	3,978,191
Cash and Equivalent - Restricted 10	06%	\$	1,952,851	\$	2,067,082
Receivables - Rates	94%	\$	1,270,186	\$	1,194,028
Receivables - Other 23	32%	\$	33,427	\$	77,617
Payables	23%	\$	469,690	\$	108,370

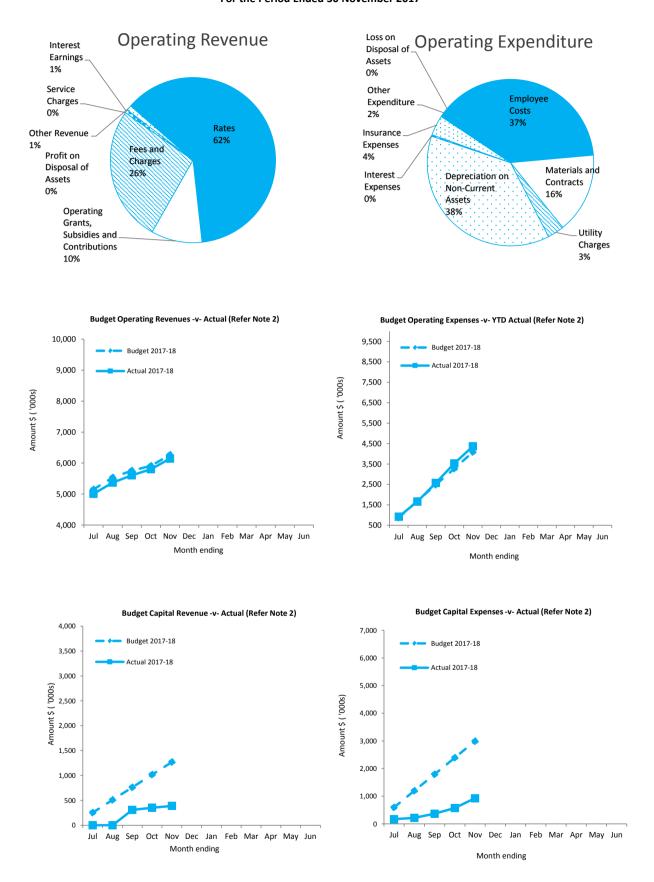
<sup>%</sup> Compares current ytd actuals to prior year actuals at the same time

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:	11/12/2017

#### Shire of Moora Information Summary For the Period Ended 30 November 2017



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

# SHIRE OF MOORA STATEMENT OF FINANCIAL ACTIVITY (Statutory Reporting Program) For the Period Ended 30 November 2017

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
0	2	\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	2,040,151	2,040,151	1,901,943	(138,208)	(7%)	
Revenue from operating activities							
Governance		26,706		15,017	3,907	35%	
General Purpose Funding - Rates	9	3,883,287		3,800,024		. ,	
General Purpose Funding - Other Law, Order and Public Safety		1,031,092 281,597		458,946 173,892		. ,	
Health		20,690		15,124		. ,	
Education and Welfare		327,000		165,534			
Housing		120,900	50,360	42,128			$\blacksquare$
Community Amenities		1,161,394		1,049,014			
Recreation and Culture		164,496		56,396		. ,	
Transport  Economic Sorvices		123,936		98,532			
Economic Services Other Property and Services		550,644 109,000		217,036 51,520			
other Property and Services		7,800,742		6,143,165		1570	
Expenditure from operating activities							
Governance		(891,804)		(388,117)			
General Purpose Funding		(276,147)	(112,823)	(117,649)	(4,826)	(4%)	
Law, Order and Public Safety		(443,597)	(205,606)	(238,713)	(33,108)	(16%)	
Health		(110,270)	(45,885)	(33,916)	11,969	26%	
Education and Welfare		(432,599)	(167,675)	(182,674)	(14,999)	(9%)	$\blacksquare$
Housing		(66,668)	(27,695)	(39,528)	(11,833)	(43%)	$\blacksquare$
Community Amenities		(1,059,441)	(441,210)	(489,619)	(48,409)	(11%)	$\blacksquare$
Recreation and Culture		(1,463,693)	(624,710)	(742,448)	(117,738)	(19%)	$\blacksquare$
Transport		(3,813,995)	(1,589,095)	(1,843,555)	(254,460)	(16%)	$\blacksquare$
Economic Services		(1,074,633)		(349,960)			
Other Property and Services		(36,478)		58,027			
. ,		(9,669,325)		(4,368,153)			•
Operating activities excluded from budget							
Add back Depreciation		3,456,624	1,440,215	1,646,090	205,875	14%	
Adjust (Profit)/Loss on Asset Disposal	8	267,546	111,470	13,967	(97,503)	(87%)	$\blacksquare$
Adjust Provisions and Accruals		0	0	251	251		
Amount attributable to operating activities		1,855,587	3,726,681	3,435,320			_
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,745,317	1,143,870	318,037	(825,833)	(72%)	_
Proceeds from Disposal of Assets	8	320,181		70,000	(55,065)		•
Land Held for Resale	Ū	0		0	0	. ,	
Land and Buildings	13	(2,624,550)	(1,093,545)	(131,514)	962,031	88%	
Infrastructure Assets - Roads	13	(2,825,379)		(378,287)	798,878	68%	
Infrastructure Assets - Public Facilities	13	(680,781)		(241,741)			
Infrastructure Assets - Footpaths	13	(278,313)		(36,611)			
Infrastructure Assets - Drainage	13	(157,354)		(21,176)	44,359		
Heritage Assets	13	0		0	0		
Plant and Equipment	13	(569,915)		(108,654)			
Furniture and Equipment	13	(42,076)		(9,750)	7,775		
Amount attributable to investing activities		(4,112,870)		(539,695)			•
Financing Actvities		-	_		_		
Proceeds from New Debentures		0		0	0		
Proceeds from Advances		15,929		10,851	·		
Self-Supporting Loan Principal	_	7,245		3,594			
Transfer from Reserves	7	580,000		(4.0.000)	(10,000)		_
Advances to Community Groups		(254, 222)		(10,000)			_
Repayment of Debentures	10	(351,222)	(10,541)	(123,578)			
Transfer to Reserves	7	(150,000)		(15)	75,405	100%	- ^
Amount attributable to financing activities		101,952	(82,099)	(119,148)			
Closing Funding Surplus(Deficit)	3	(115,180)	3,962,873	4,678,420			•

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 2017

Depreting Grants, Subsidies and     1		Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
Revenue from operating activities  Raters 9 3,883,287 3,883,287 3,800,024 (83,263) (2%)  Operating Grants, Subsidies and  Contributions 11 1,174,180 614,495 612,879 (1,616) (0%)  Fees and Charges 2,423,040 1,654,166 1,629,711 (24,695) (1%)  Fees and Charges 0 0 0 0 0 0  Interest Earnings 169,243 48,835 39,250 (9,585) (20%) ▼  The Revenue 114,356 47,635 61,540 13,905 29% △  The Revenue 114,356 47,635 61,540 13,905 29% △  The Revenue 114,356 1,636,683 61,540 13,905 29% △  Expenditure from operating activities  Employee Costs (3,487,652) (1,459,607) (1,624,133) (164,526) (11%) ▼  Expenditure from operating activities  Employee Costs (3,487,652) (1,459,607) (1,624,133) (164,526) (11%) ▼  Expenditure from operating activities  Employee Costs (3,487,652) (1,459,607) (1,624,133) (164,526) (11%) ▼  Expenditure from operating activities  Employee Costs (3,487,652) (1,459,607) (1,624,133) (164,526) (11%) ▼  Expenditure from operating activities  Employee Costs (3,487,652) (1,459,607) (1,624,133) (164,526) (11%) ▼  Expenditure from operating activities (1,440,215) (1,466,090) (205,875) (14%) ▼  Interest Expenses (170,545) (174,788) (111,1218) (73,740) (76%) ▼  The Expenditure (270,104) (122,571) (1,466,090) (205,875) (14%) ▼  Robuster Expenses (170,545) (174,987) (174,997) (1			•	•	-	-		
Rates 9 3,883,287 3,883,287 3,800,024 (83,263) (2%) Deparating Grants, Subsidies and Contributions 11 1,174,180 614,495 612,879 (1,616) (0%) Fees and Charges 2,423,040 1,544,166 1,62,471 (24,695) (1%) Service Charges 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Opening Funding Surplus (Deficit)	3	2,040,151	2,040,151	1,901,943	(138,208)	(7%)	•
Rates 9 3,883,287 3,883,287 3,800,024 (83,263) (2%) Deparating Grants, Subsidies and Contributions 11 1,174,180 614,495 612,879 (1,616) (0%) Fees and Charges 2,423,040 1,544,166 1,62,471 (24,695) (1%) Service Charges 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Revenue from operating activities							
Depreting Grants, Subsidies and Contributions   11   1,174,180   614,495   612,879   (1,616   (0%)	Rates	9	3.883.287	3.883.287	3.800.024	(83.263)	(2%)	
Contributions 11 1,174,180 614,495 612,879 (1,616) (0%) Fees and Charges 2,423,040 1,654,166 1,629,471 (24,695) (1%) Fees and Charges 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			2,222,221	5,555,25	2,222,22	(00)=00)	(-/-/	
Pees and Charges   2,423,040   1,654,166   1,629,471   (24,695)   (159)   Cervice Charges   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	· -	11	1.174.180	614.495	612.879	(1.616)	(0%)	
Service Charges				•	-			
Interest Earnings   169,243   48,835   39,250   (9,585)   (20%) ▼	_						(170)	
Other Revenue         114,356         47,635         61,540         13,905         29%           Aprelit on Disposal of Assets         8         36,636         15,265         0         13,905         29%           Expenditure from operating activities         7,800,742         6,263,683         6,143,165         61,540         13,905         29%           Materials and Contracts         (3,487,652)         (1,499,607)         (1,624,133)         (164,526)         (11%)         V           Depreciation on Non-Current Assets         (3,485,624)         (1,440,215)         (1,640,690)         (205,510)         (1,642,133)         (164,526)         (11%)         V           Depreciation on Non-Current Assets         (3,456,624)         (1,440,215)         (1,640,690)         (205,875)         (14%)         V           Interest Expenses         (170,545)         (97,478)         (11,1218)         (73,740)         (76%)         V           Other Expenditure         (271,040)         (122,571)         (74,997)         47,574         39%         A           Loss on Disposal of Assets         8         267,366         1,141,470         13,967         (97,503)         (87,503)         (87,503)         (87,503)         V           Add back Depreciation	_						(20%)	_
Profit on Disposal of Assets 8 36,636 15,265 0 7,800,742 6,263,683 6,143,165  Expenditure from operating activities Employee Costs (1,548,017) (671,665) (683,080) (11,415) (2%) Materials and Contracts (1,548,017) (671,665) (683,080) (11,415) (2%) Utility Charges (379,731) (158,065) (141,992) (16,073 10% △ Depreciation on Non-Current Assets (3,456,624) (1,440,215) (1,675) (324) (3%) Disposal of Assets (1,534) (1,2351) (1,2,675) (324) (3%) Disposal of Assets (1,70,545) (97,478) (171,218) (73,740) (76%) ▼ Other Expenditure (271,040) (122,571) (74,997) 47,574 39% △ Doperating activities excluded from budget Add back Depreciation Asset Disposal 8 267,546 111,470 13,967 (97,503) (87%) ▼ Adjust Provisions and Accruals 0 0 0 251 251  Amount attributable to operating activities  Investing activities  Grants, Subsidies and Contributions 11 2,745,317 1,143,870 318,037 (825,833) (72%) ▼ Adjust Provisions and Asset Disposal of Assets 8 320,181 125,065 70,000 (55,065) (44%) ▼ Aunal Held for Resale 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			· ·					
T,800,742    6,263,683    6,143,165		0	•			15,905	2970	
Expenditure from operating activities  Imployee Costs	Profit off Disposal of Assets	8						
Employee Costs (3,487,652) (1,459,607) (1,624,133) (164,526) (11%) ▼ Materials and Contracts (1,548,017) (671,665) (683,080) (11,415) (2%)  Utility Charges (379,731) (158,065) (144,992) 16,073 10%  Depreciation on Non-Current Assets (3,456,624) (1,440,215) (1,646,090) (205,875) (14%) ▼ Insurance Expenses (170,545) (97,478) (171,218) (73,740) (76%) ▼ Other Expenditure (271,040) (122,571) (74,997) 47,574 39% ▲ Loss on Disposal of Assets 8 (304,182) (126,755) (139,675) (148,060) (149,0669,325) (149	Formal transfer of the second		7,800,742	6,263,683	6,143,165			
Materials and Contracts  (1,548,017) (671,665) (683,080) (11,415) (2%)    More of the proper of the			(2.407.652)	(4, 450, 607)	(4.624.422)	(4.5.4.53.5)	(4.40/)	_
Utility Charges								•
Depreciation on Non-Current Assets   (3,456,624) (1,440,215) (1,646,090) (205,875) (14%)   V   Interest Expenses   (51,534) (12,351) (12,675) (324) (336)   Interest Expenses   (7170,545) (97,478) (171,218) (73,40) (76%)   V   Interest Expenses   (170,545) (97,478) (171,218) (73,40) (76%)   V   Interest Expenditure   (271,040) (122,571) (74,997)   47,574   39%   V   Interest Expenditure   (271,040) (122,571) (74,997)   47,574   39%   V   Interest Expenditure   (271,040) (122,571) (74,997)   47,574   39%   V   Interest Expenditure   (304,1822) (126,735) (13,967)   (4,368,153)   Interest Expenditure   (3,456,624  1,440,215  1,646,090  205,875  14%   V   Interest Expenditure   (4,40,815  1,646,090  205,875  14%   V   Interest Expenditure   (4,412,815  1,646,090  205,875  14%   V   Interest Expenses   (4,412,816  1,440,215  1,646,090  125,833  17,950  1,775  14%   V   Interest Expenses   (4,412,816  1,440,215  1,440,215  1,646,090  1,440,215  1,440,					-			
Interest Expenses   (51,534)   (12,351)   (12,675)   (324)   (3%)     Insurance Expenses   (170,545)   (97,478)   (171,218)   (73,740)   (76%)   ▼     Loss on Disposal of Assets   (271,040)   (122,571)   (74,997)   47,574   39%     Loss on Disposal of Assets   (304,182)   (126,735)   (13,967)     (9,669,325)   (4,088,687)   (4,368,153)     Operating activities excluded from budget     Add back Depreciation   (9,669,325)   (4,088,687)   (4,368,153)     Operating activities excluded from budget     Add back Depreciation   (9,669,325)   (4,040,215   1,646,090   205,875   14%     Adjust Provisions and Accruals   (9,7503)   (87%)     Adjust Provisions and Accruals   (9,7503)   (87%)     Amount attributable to operating activities     Investing activities     Intrastructure Assets - Roads   13 (2,224,550) (1,093,545) (131,514)     Intrastructure Assets - Public Facilities   13 (880,781) (283,640) (241,741)     Intrastructure Assets - Public Facilities   13 (880,781) (283,640) (241,741)     Intrastructure Assets - Propriating   13 (278,313) (115,935) (36,611)     Intrastructure Assets - Propriating   13 (278,313) (115,935) (36,611)     Intrastructure Assets - Propriating   13 (278,313) (115,935) (36,611)     Intrastructure Assets - Propriating   13 (289,915) (237,450) (108,654) (243,745)     Intrastructure Assets - Propriating   13 (278,213) (172,860)     Intrastructure Assets - Propriation   13 (278,213) (172,860)     Intrast					-	=		
Insurance Expenses   (170,545) (97,478) (171,218) (73,740) (76%)	•		(3,456,624)	,		(205,875)	(14%)	•
Other Expenditure (271,040) (122,571) (74,997) 47,574 39%   Loss on Disposal of Assets 8 (304,182) (126,735) (13,967) (	Interest Expenses			(12,351)			(3%)	
Comparison Disposal of Assets   8   (304,182) (126,735) (13,967)   (9,669,325) (4,088,687) (4,368,153)   (4,368	Insurance Expenses		(170,545)	(97,478)	(171,218)	(73,740)	(76%)	
(9,669,325) (4,088,687) (4,368,153)   Capacita   Cap	Other Expenditure		(271,040)	(122,571)	(74,997)	47,574	39%	
Operating activities excluded from budget Add back Depreciation         3,456,624         1,440,215         1,646,090         205,875         14%         Add Adjust (Profit)/Loss on Asset Disposal         8         267,546         111,470         13,967         (97,503)         (87%)         V           Adjust Provisions and Accruals         0         0         251         251         V           Amount attributable to operating activities         1,855,587         3,726,681         3,435,320         3435,320           Investing activities         11         2,745,317         1,143,870         318,037         (825,833)         (72%)         V           Proceeds from Disposal of Assets         8         320,181         125,065         70,000         (55,065)         (44%)         V           Land Held for Resale         0	Loss on Disposal of Assets	8	(304,182)	(126,735)	(13,967)			
Add back Depreciation  Adjust (Profit)/Loss on Asset Disposal  8			(9,669,325)	(4,088,687)	(4,368,153)			
Add back Depreciation  Adjust (Profit)/Loss on Asset Disposal  8	Operating activities evaluded from hudget							
Adjust (Profit)/Loss on Asset Disposal 8			2.456.624	1 440 245	1 646 000	205.075	1.40/	
Adjust Provisions and Accruals    0   0   251   251	-	•				-		
Amount attributable to operating activities  Investing activities  Grants, Subsidies and Contributions  I1 2,745,317 1,143,870 318,037 (825,833) (72%) ▼ Proceeds from Disposal of Assets  8 320,181 125,065 70,000 (55,065) (44%) ▼ Land Held for Resale  0 0 0 0  Land Held for Resale  1 (2,624,550) (1,093,545) (131,514) 962,031 88% △ Infrastructure Assets - Roads  I3 (2,825,379) (1,177,165) (378,287) 798,878 68% △ Infrastructure Assets - Public Facilities  I3 (680,781) (283,640) (241,741) 41,899 15% △ Infrastructure Assets - Footpaths  I3 (278,313) (115,935) (36,611) 79,324 68% △ Infrastructure Assets - Drainage  I3 (157,354) (65,535) (21,176) 44,359 68% △ Plant and Equipment  I3 (569,915) (237,450) (108,654) 128,796 54% △ Eurniture and Equipment  I3 (42,076) (17,525) (9,750) 7,775 44% △  Amount attributable to investing activities  Francing Activities  Proceeds from New Debentures  0 0 0 0  0 0  Proceeds from New Debentures  0 0 0 0  0 0  Advances  15,929 2,655 10,851 8,196 309% △ Self-Supporting Loan Principal  7,245 1,208 3,594 2,387 198%  Transfer from Reserves  7 580,000 0 0 (10,000) (10,000)  ▼ Repayment of Debentures  10 (351,222) (10,541) (123,578) (113,037) (1072%) ▼ Transfer for Reserves  7 (150,000) (75,420) (15) 75,405 100%  Amount attributable to financing activities  101,952 (82,099) (119,148)		8					(87%)	•
Investing activities  Grants, Subsidies and Contributions  11 2,745,317 1,143,870 318,037 (825,833) (72%) ▼  Proceeds from Disposal of Assets  8 320,181 125,065 70,000 (55,065) (44%) ▼  Land Held for Resale  0 0 0 0  Land and Buildings 13 (2,624,550) (1,093,545) (131,514) 962,031 88% △  Infrastructure Assets - Roads 13 (2,825,379) (1,177,165) (378,287) 798,878 68% △  Infrastructure Assets - Public Facilities 13 (680,781) (283,640) (241,741) 41,899 15% △  Infrastructure Assets - Footpaths 13 (278,313) (115,935) (36,611) 79,324 68% △  Infrastructure Assets - Drainage 13 (157,354) (65,535) (21,176) 44,359 68% △  Pleant and Equipment 13 (569,915) (237,450) (108,654) 128,796 54% △  Amount attributable to investing activities  Financing Activities  Proceeds from New Debentures 0 0 0 0  Proceeds from Advances 15,929 2,655 10,851 8,196 309% △  Self-Supporting Loan Principal 7,245 1,208 3,594 2,387 198%  Transfer from Reserves 7 580,000 0 0  Advances to Community Groups 0 0 0 (10,000) (10,000) ▼  Repayment of Debentures 10 (351,222) (10,541) (123,578) (113,037) (1072%) ▼  Transfer to Reserves 7 (150,000) (75,420) (15) 75,405 100%  Amount attributable to financing activities  101,952 (82,099) (119,148)	Adjust Provisions and Accruals		0	0	251	251		
Grants, Subsidies and Contributions 11 2,745,317 1,143,870 318,037 (825,833) (72%) ▼ Proceeds from Disposal of Assets 8 320,181 125,065 70,000 (55,065) (44%) ▼ Land Held for Resale 0 0 0 0 0 0 0 Land and Buildings 13 (2,624,550) (1,093,545) (131,514) 962,031 88% △ Infrastructure Assets - Roads 13 (2,825,379) (1,177,165) (378,287) 798,878 68% △ Infrastructure Assets - Public Facilities 13 (680,781) (283,640) (241,741) 41,899 15% △ Infrastructure Assets - Footpaths 13 (278,313) (115,935) (36,611) 79,324 68% △ Infrastructure Assets - Drainage 13 (157,354) (65,535) (21,176) 44,359 68% △ Infrastructure Assets - Drainage 13 (157,354) (65,535) (21,176) 44,359 68% △ Infrastructure Assets - Drainage 13 (569,915) (237,450) (108,654) 128,796 54% △ Plant and Equipment 13 (569,915) (237,450) (108,654) 128,796 54% △ Furniture and Equipment 13 (42,076) (17,525) (9,750) 7,775 44% △ Amount attributable to investing activities (4,112,870) (1,721,860) (539,695)   Financing Activities Proceeds from New Debentures 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Amount attributable to operating activities		1,855,587	3,726,681	3,435,320			
Grants, Subsidies and Contributions 11 2,745,317 1,143,870 318,037 (825,833) (72%) ▼ Proceeds from Disposal of Assets 8 320,181 125,065 70,000 (55,065) (44%) ▼ Land Held for Resale 0 0 0 0 0 0 0 Land and Buildings 13 (2,624,550) (1,093,545) (131,514) 962,031 88% △ Infrastructure Assets - Roads 13 (2,825,379) (1,177,165) (378,287) 798,878 68% △ Infrastructure Assets - Public Facilities 13 (680,781) (283,640) (241,741) 41,899 15% △ Infrastructure Assets - Footpaths 13 (278,313) (115,935) (36,611) 79,324 68% △ Infrastructure Assets - Drainage 13 (157,354) (65,535) (21,176) 44,359 68% △ Infrastructure Assets - Drainage 13 (157,354) (65,535) (21,176) 44,359 68% △ Infrastructure Assets - Drainage 13 (569,915) (237,450) (108,654) 128,796 54% △ Plant and Equipment 13 (569,915) (237,450) (108,654) 128,796 54% △ Furniture and Equipment 13 (42,076) (17,525) (9,750) 7,775 44% △ Amount attributable to investing activities (4,112,870) (1,721,860) (539,695)   Financing Activities Proceeds from New Debentures 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Investing activities							
Proceeds from Disposal of Assets 8 320,181 125,065 70,000 (55,065) (44%) V Land Held for Resale 0 0 0 0 0 Land and Buildings 13 (2,624,550) (1,093,545) (131,514) 962,031 88%    Infrastructure Assets - Roads 13 (2,825,379) (1,177,165) (378,287) 798,878 68%    Infrastructure Assets - Public Facilities 13 (680,781) (283,640) (241,741) 41,899 15%    Infrastructure Assets - Footpaths 13 (278,313) (115,935) (36,611) 79,324 68%    Infrastructure Assets - Drainage 13 (157,354) (65,535) (21,176) 44,359 68%    Plant and Equipment 13 (569,915) (237,450) (108,654) 128,796 54%    Furniture and Equipment 13 (42,076) (17,525) (9,750) 7,775 44%     Amount attributable to investing activities (4,112,870) (1,721,860) (539,695)  Financing Activities  Proceeds from New Debentures 0 0 0 0 0 0  Proceeds from New Debentures 0 0 0 0 0 0  Proceeds from Advances 15,929 2,655 10,851 8,196 309%    Self-Supporting Loan Principal 7,245 1,208 3,594 2,387 198%    Transfer from Reserves 7 580,000 0 0 0 0 0  Advances to Community Groups 0 0 0 (10,000) (10,000)    Repayment of Debentures 10 (351,222) (10,541) (123,578) (113,037) (1072%)    Transfer to Reserves 7 (150,000) (75,420) (15) 75,405 100%    Amount attributable to financing activities 101,952 (82,099) (119,148)	_	11	2.745.317	1.143.870	318.037	(825.833)	(72%)	•
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 (2,624,550) (1,093,545) (131,514) 962,031 88%   Infrastructure Assets - Roads 13 (2,825,379) (1,177,165) (378,287) 798,878 68%   Infrastructure Assets - Public Facilities 13 (680,781) (283,640) (241,741) 41,899 15%   Infrastructure Assets - Footpaths 13 (278,313) (115,935) (36,611) 79,324 68%   Infrastructure Assets - Drainage 13 (157,354) (65,535) (21,176) 44,359 68%   Infrastructure Assets - Orainage 13 (157,354) (65,535) (21,176) 44,359 68%   Infrastructure Assets - Drainage 13 (157,354) (65,535) (21,176) 44,359 68%   Infrastructure Assets - Proinage 13 (157,354) (65,535) (21,176) 44,359 68%   Infrastructure Assets - Proinage 13 (157,354) (65,535) (21,176) 44,359 68%   Infrastructure Assets - Proinage 13 (157,354) (65,535) (21,176) 44,359 68%   Infrastructure Assets - Proinage 13 (157,354) (65,535) (21,176) 44,359 68%   Infrastructure Assets - Proinage 13 (42,076) (17,525) (9,750) 7,775 44%    Infrastructure Assets - Proinage 13 (157,354) (17,525) (9,750) 7,775 44%    Infrastructure Assets - Proinage 13 (157,354) (17,525) (9,750) 7,775 44%    Infrastructure Assets - Proinage 13 (157,354) (17,525) (9,750) 7,775 44%    Infrastructure Assets - Proinage 13 (157,354) (17,525) (9,750) 7,775 44%    Infrastructure Assets - Proinage 13 (157,354) (17,525) (9,750) 7,775 44%    Infrastructure Assets - Proinage 13 (157,354) (17,525) (9,750) 7,775 44%    Infrastructure Assets - Proinage 13 (157,354) (17,525) (9,750) 7,775 44%    Infrastructure Assets - Proinage 13 (157,354) (17,525) (9,750) 7,775 44%    Infrastructure Assets - Proinage 13 (157,354) (17,525) (9,750) (17,525) (9,750) 7,775 44%    Infrastructure Assets - Proinage 13 (157,354) (112,476) (17,525) (17,5	•	Ŭ					(1170)	•
Infrastructure Assets - Roads		13					88%	•
Infrastructure Assets - Public Facilities 13 (680,781) (283,640) (241,741) 41,899 15% A Infrastructure Assets - Footpaths 13 (278,313) (115,935) (36,611) 79,324 68% A Infrastructure Assets - Drainage 13 (157,354) (65,535) (21,176) 44,359 68% A Infrastructure Assets - Drainage 13 (157,354) (65,535) (237,450) (108,654) 128,796 54% A Infrastructure and Equipment 13 (42,076) (17,525) (9,750) 7,775 44% A Infrastructure and Equipment 13 (42,076) (17,525) (9,750) 7,775 44% A Infrastructure and Equipment 13 (42,076) (17,525) (9,750) 7,775 44% A Infrastructure and Equipment 13 (42,076) (17,525) (9,750) 7,775 44% A Infrastructure and Equipment 13 (42,076) (17,525) (9,750) 7,775 44% A Infrastructure and Equipment 13 (42,076) (17,525) (9,750) 7,775 44% A Infrastructure and Equipment 13 (42,076) (17,525) (9,750) 7,775 44% A Infrastructure and Equipment 13 (42,076) (17,525) (9,750) 7,775 44% A Infrastructure and Equipment 13 (42,076) (17,525) (9,750) 7,775 44% A Infrastructure and Equipment 13 (42,076) (17,525) (9,750) 7,775 44% A Infrastructure and Equipment 13 (42,076) (17,525) (9,750) 7,775 44% A Infrastructure and Equipment 13 (42,076) (17,525) (9,750) 7,775 44% A Infrastructure and Equipment 13 (42,076) (1,721,860) (539,695) Infrastructure and Equipment 13 (42,076) (1,721,860) (539,695) Infrastructure and Equipment 13 (42,076) (1,721,860) (1,721,860) (539,695) Infrastructure and Equipment 14 (4,112,870) (1,721,860) (1,721,860) Infrastructure and Equipment 14 (4,112,870) (1,721,860) (1,721,860) Infrastructure and Equipment 14 (4,112,870) Infrastructure and Equip						=		_
Infrastructure Assets - Footpaths					-	=		
Infrastructure Assets - Drainage 13 (157,354) (65,535) (21,176) 44,359 68% A Plant and Equipment 13 (569,915) (237,450) (108,654) 128,796 54% A Furniture and Equipment 13 (42,076) (17,525) (9,750) 7,775 44% A Amount attributable to investing activities (4,112,870) (1,721,860) (539,695)  Financing Activities  Proceeds from New Debentures 0 0 0 0 0 0 Proceeds from Advances 15,929 2,655 10,851 8,196 309% A Self-Supporting Loan Principal 7,245 1,208 3,594 2,387 198% Transfer from Reserves 7 580,000 0 0 0 0 Advances to Community Groups 0 0 (10,000) (10,000) Proceeds to Repayment of Debentures 10 (351,222) (10,541) (123,578) (113,037) (1072%) Transfer to Reserves 7 (150,000) (75,420) (15) 75,405 100% A Amount attributable to financing activities						•		
Plant and Equipment 13 (569,915) (237,450) (108,654) 128,796 54%   Furniture and Equipment 13 (42,076) (17,525) (9,750) 7,775 44%    Amount attributable to investing activities (4,112,870) (1,721,860) (539,695)  Financing Activities  Proceeds from New Debentures 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								
Amount attributable to investing activities  (4,112,870) (1,721,860) (539,695)  Financing Activities  Proceeds from New Debentures  0 0 0 0 0  Proceeds from Advances  15,929 2,655 10,851 8,196 309% A  Self-Supporting Loan Principal 7,245 1,208 3,594 2,387 198%  Transfer from Reserves 7 580,000 0 0 0  Advances to Community Groups 0 0 (10,000) (10,000)  Repayment of Debentures 10 (351,222) (10,541) (123,578) (113,037) (1072%)  Transfer to Reserves 7 (150,000) (75,420) (15) 75,405 100%  Amount attributable to financing activities 101,952 (82,099) (119,148)	=							
Amount attributable to investing activities  (4,112,870) (1,721,860) (539,695)  Financing Activities  Proceeds from New Debentures  0 0 0 0  Proceeds from Advances  15,929 2,655 10,851 8,196 309% ▲  Self-Supporting Loan Principal 7,245 1,208 3,594 2,387 198%  Transfer from Reserves  7 580,000 0 0  Advances to Community Groups  0 0 (10,000) (10,000) ▼  Repayment of Debentures  10 (351,222) (10,541) (123,578) (113,037) (1072%) ▼  Transfer to Reserves  7 (150,000) (75,420) (15) 75,405 100% ▲  Amount attributable to financing activities					-			
Financing Activities  Proceeds from New Debentures  0 0 0 0 0  Proceeds from Advances  15,929 2,655 10,851 8,196 309% A  Self-Supporting Loan Principal  7,245 1,208 3,594 2,387 198%  Transfer from Reserves  7 580,000 0 0 0  Advances to Community Groups  0 0 (10,000) (10,000)  Repayment of Debentures  10 (351,222) (10,541) (123,578) (113,037) (1072%)  Transfer to Reserves  7 (150,000) (75,420) (15) 75,405 100%  Amount attributable to financing activities	rumiture and Equipment	15	(42,070)	(17,323)	(3,730)	7,775	4470	
Proceeds from New Debentures 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Amount attributable to investing activities		(4,112,870)	(1,721,860)	(539,695)			
Proceeds from New Debentures 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Financing Activities							
Proceeds from Advances 15,929 2,655 10,851 8,196 309% ▲ Self-Supporting Loan Principal 7,245 1,208 3,594 2,387 198%  Transfer from Reserves 7 580,000 0 0 0  Advances to Community Groups 0 0 (10,000) (10,000) ▼  Repayment of Debentures 10 (351,222) (10,541) (123,578) (113,037) (1072%) ▼  Transfer to Reserves 7 (150,000) (75,420) (15) 75,405 100% ▲  Amount attributable to financing activities 101,952 (82,099) (119,148)	Proceeds from New Debentures		0	0	0	0		
Self-Supporting Loan Principal       7,245       1,208       3,594       2,387       198%         Transfer from Reserves       7       580,000       0       0       0       0         Advances to Community Groups       0       0       (10,000)       (10,000)       ▼         Repayment of Debentures       10       (351,222)       (10,541)       (123,578)       (113,037)       (1072%)       ▼         Transfer to Reserves       7       (150,000)       (75,420)       (15)       75,405       100%       ▲         Amount attributable to financing activities       101,952       (82,099)       (119,148)	Proceeds from Advances						309%	
Transfer from Reserves       7       580,000       0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>=</td><td></td><td></td></t<>						=		
Advances to Community Groups 0 0 (10,000) (10,000) V  Repayment of Debentures 10 (351,222) (10,541) (123,578) (113,037) (1072%) V  Transfer to Reserves 7 (150,000) (75,420) (15) 75,405 100% A  Amount attributable to financing activities 101,952 (82,099) (119,148)	Transfer from Reserves	7			-	· ·		
Repayment of Debentures 10 (351,222) (10,541) (123,578) (113,037) (1072%) ▼ Transfer to Reserves 7 (150,000) (75,420) (15) 75,405 100% ▲  Amount attributable to financing activities 101,952 (82,099) (119,148)			•					•
Transfer to Reserves 7 (150,000) (75,420) (15) 75,405 100% A  Amount attributable to financing activities 101,952 (82,099) (119,148)		10					(1072%)	•
Amount attributable to financing activities 101,952 (82,099) (119,148)								•
	Transfer to Reserves	,	(130,000)	(73,420)	(13)	73,403	10070	
Closing Funding Surplus (Deficit) 3 (115.180) 3.962.873 <b>4.678.420</b> 18%	Amount attributable to financing activities		101,952	(82,099)	(119,148)			
	Closing Funding Surplus (Deficit)	3	(115,180)	3,962,873	4,678,420		18%	

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.

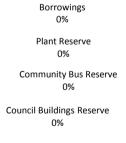
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

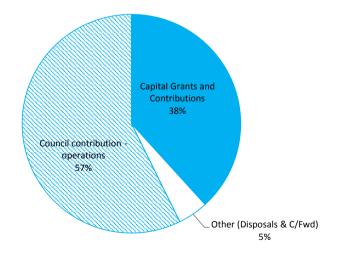
# SHIRE OF MOORA STATEMENT OF CAPITAL ACQUSITIONS AND CAPITAL FUNDING For the Period Ended 30 November 2017

### **Capital Acquisitions**

		YTD Actual	YTD Actual (Renewal		Amended		
	Note	New /Upgrade	Expenditur e)	Amended YTD Budget	Annual Budget	YTD Actual Total	Variance
		(a)	(b)	(d)		(c) = (a)+(b)	(d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	87,953	43,560	1,093,545	2,624,550	131,514	(962,031)
Infrastructure Assets - Roads	13	0	378,287	1,177,165	2,825,379	378,287	(798,878)
Infrastructure Assets - Public Facilities	13	161,068	80,673	283,640	680,781	241,741	(41,899)
Infrastructure Assets - Footpaths	13	36,611	0	115,935	278,313	36,611	(79,324)
Infrastructure Assets - Drainage	13	0	21,176	65,535	157,354	21,176	(44,359)
Plant and Equipment	13	0	108,654	237,450	569,915	108,654	(128,796)
Furniture and Equipment	13	0	9,750	17,525	42,076	9,750	(7,775)
Capital Expenditure Totals		285,632	642,100	2,990,795	7,178,368	927,732	(2,063,063)
Capital acquisitions funded by:							
Capital Grants and Contributions				1,143,870	2,745,317	318,037	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				125,065	320,181	70,000	
Council contribution - Cash Backed Res	erves						
Community Bus Reserve				0	0	0	
Plant Reserve				0	0	0	
Council Buildings Reserve				0	0	0	
Council contribution - operations				1,721,860	4,112,870	539,695	
Capital Funding Total				2,990,795	7,178,368	927,732	

### **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 2016/17 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 2017/18 year is \$5,000 or 5% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
					Interest revenue and reduction in FAG revenue -
General Purpose Funding	(27,599)	(6%)	_	Timing	(adjusted based on new cenus figures)
Concrain an pose i amaning	(=1,000)	(0,0)		8	FESA and Shire of Victoria Plains CESM contribution
Law, Order and Public Safety	(11,624)	(6%)	•	Timing	to be invoiced in Jan 18
					Food licences and podiatry subsidy received. Dental
Health	6,509	76%		Timing	surgery invoices from 16/7 invoiced in 17/18
	5,5 5 5			8	
					\$20,000 WAPHA Innovation & Collaboration Project
Education and Welfare	29,289	21%		Timing	Grant. Childcare revenue YTD above budget
Haveine	(0.222)	(1.00/)	_	Dawasanant	92 Roberts street - currently vacant (waiting for new
Housing Recreation and Culture	(8,232)	(16%)	_		doctor - Jan 2018)
Recreation and Culture	(12,089)	(18%)		Timing	MPAC lotterywest grant timing Chalet revenue YTD. West End lease will be invoiced
Economic Services	(12,379)	(5%)	_	Timing	in Feb 2018
	(==,0:0)	(0.1)		8	
Operating Expense					
					Oct - Dec member fees to be paid and Election fees
Governance	23,246	6%		Timing	still to be invoiced.
					Ranger time on animal control \$12,000, CESM co-
Law, Order and Public Safety	(33,108)	(16%)	$\blacksquare$	Timing	ordinator \$9,000 and ESL levy pmnt timing \$11,000
Health	11,969	26%		Timing	Ranger time spent on animal control
					Childcare centre wages \$5,000. Increased
					depreciation costs due to fair value assessment
Education and Welfare	(14,999)	(9%)		Timing	carried out July 2017 \$10,000
			_		Depreciation costs increased - Fair value assessment
Housing	(11,833)	(43%)	•	Permanent	carried out July 17
Community Amenities	(48,409)	(11%)	_	Timing	Moora and Watheroo refuse site maintenance costs
.,	( -,,	( , ,		Ö	Depreciation costs increased - Fair value assessment
Recreation and Culture	(117,738)	(19%)	$\blacksquare$	Permanent	carried out July 17
Transport	(254,460)	(16%)	•	Timing	Road maintenance salary and wages
Economic Services	97,570	22%	•	Timing	MLSV contract, loss on sale of 2 x industrial lots
Other Property and Services	73,122	484%		Timing	Over allocated PWOH and Plant
Other Property and Services	73,122	40470		riiiiiig	Over anotated r worr and riant
Capital Revenues					
Grants, Subsidies and					Delayed capital projects including roads to recovery,
Contributions	(825,833)	(72%)	•	Timing	mens shed and hydrotherapy pool/dental space
	. , ,	. ,		J	, , , , , , , , , , , , , , , , , , , ,
Proceeds from Disposal of Assets	(55,065)	(44%)	•	Timing	Significant plant not traded in YTD

### **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.

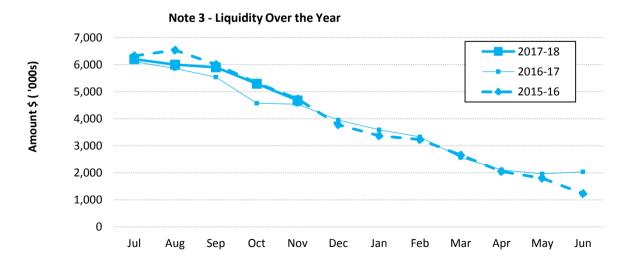
The material variance adopted by Council for the 2017/18 year is \$5,000 or 5% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/	
		3 411 75		Permanent	Explanation of Variance
Capital Expenses					
					Hydrotherapy pool/Dental space and Mens Shed
Land and Buildings	962,031	88%		Timing	Construction
Infrastructure - Roads	798,878	68%		Timing	Works Delayed
Infrastructure - Public Facilities	41,899	15%		Timing	CCTV final invoice still to be received
Infrastructure - Footpaths	79,324	68%		Timing	Works Delayed
Infrastructure - Drainage	44,359	68%		Timing	Works Delayed
Plant and Equipment	128,796	54%		Timing	Significant new plant not aquired YTD
Furniture and Equipment	7,775	44%		Timing	Computer replacements delayed

**Note 3: Net Current Funding Position** 

Positive=Surplus (Negative=Deficit)

		<b>Last Years</b>	This Time Last	
		Closing	Year	Current
	Note	30 June 2017	30 Nov 2016	30 Nov 2017
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,211,976	2,920,103	3,492,705
Cash Restricted - Conditions over Grants	11	799,084	877,626	485,486
Cash Restricted	4	2,067,067	1,952,851	2,067,080
Investments Unrestricted	4	0	100,000	0
Receivables - Rates	6	385,010	1,270,186	1,194,028
Receivables - Other	6	457,521	33,427	77,617
Interest / ATO Receivable/Trust		43,569	34,749	17,126
Inventories		11,217	38,830	35,221
		4,975,444	7,227,773	7,369,262
Less: Current Liabilities				
Payables		(469,690)	(270,967)	(108,370)
Provisions		(619,067)	(606,846)	(620,067)
Current Portion of Long Term Borrowings		(329,636)	(192,118)	(206,059)
	•	(1,418,394)	(1,069,931)	(934,495)
Less: Cash Reserves	7	(2,067,067)	(1,952,851)	(2,067,082)
Less: Current Loans Clubs/Institutions		(30,000)	(17,692)	(7,647)
Add: Current Portion of Long Term Borrowings		329,636	192,118	206,059
Add: Leave Liability Not Required to be Funded		112,323	112,323	112,323
Net Current Funding Position		1,901,943	4,491,740	4,678,420



**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	326,991			326,991	Westpac	0.25%	At Call
Reserve Bank Account		82		82	Westpac	2.50%	At Call
Trust Bank Account			39,425	39,425	Westpac	0.00%	At Call
Cash On Hand	1,200			1,200	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Funds	900,000			900,000	NAB	2.40%	20-Dec-17
Municipal Funds	1,000,000			1,000,000	NAB	2.51%	19-Mar-18
Municipal Funds	1,500,000			1,500,000	Bankwest	2.53%	05-Mar-18
Municipal Funds (on-notice)	0			0	Westpac	1.90%	NA
Municipal Funds (on-hold)	250,000			250,000	Westpac	2.40%	NA
Reserve Funds		2,067,000		2,067,000	Westpac	2.52%	26-Jun-18
Total	3,978,191	2,067,082	39,425	6,084,698			

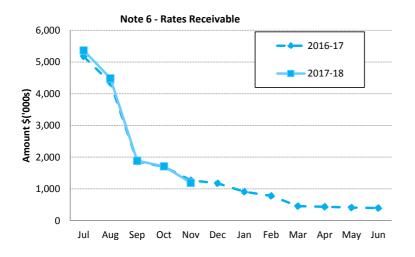
**Comments/Notes - Investments** 

Note 6: Receivables

Receivables - Rates Receivable	30 Nov 2017	30 June 2017
	\$	\$
Opening Arrears Previous Years	385,010	402,620
Levied this year	4,444,482	4,458,442
Less Collections to date	(3,635,464)	(4,476,052)
Equals Current Outstanding	1,194,028	385,010
Net Rates Collectable	1,194,028	385,010
% Collected	75.28%	92.08%

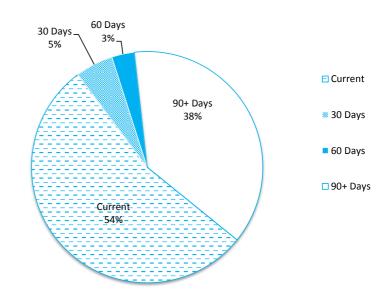
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	41,871	4,104	2,435	29,207	77,617
Balance per Trial Balance					
Sundry Debtors					77,617
Receivables - Other					17,126
Total Receivables Genera	l Outstanding				94,743

Amounts shown above include GST (where applicable)



**Comments/Notes - Receivables Rates** 

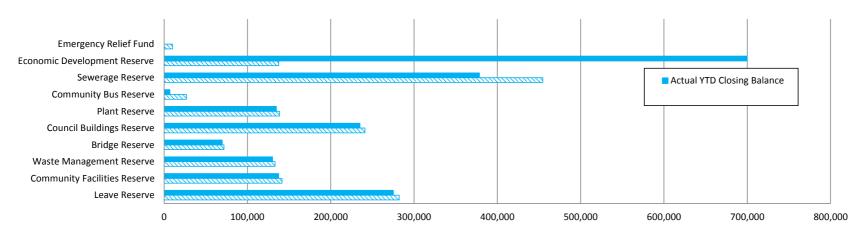
### Note 6 - Accounts Receivable (non-rates)



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	275,128	7,000	0	0	0	0	0	282,128	275,128
Community Facilities Reserve	137,515	4,000	0	0	0	0	0	141,515	137,515
Waste Management Reserve	130,142	3,000	0	0	0	0	0	133,142	130,142
Bridge Reserve	69,727	2,000	0	0	0	0	0	71,727	69,727
Council Buildings Reserve	235,059	6,000	0	0	0	0	0	241,059	235,059
Plant Reserve	134,565	4,000	0	0	0	0	0	138,565	134,565
Community Bus Reserve	6,835	0	0	20,000	0	0	0	26,835	6,835
Sewerage Reserve	378,537	8,000	0	68,000	0	0	0	454,537	378,537
Economic Development Reserve	699,559	18,000	15	0	0	(580,000)	0	137,559	699,574
Emergency Relief Fund	0	0	0	10,000	0	0	0	10,000	0
	2,067,067	52,000	15	98,000	0	(580,000)	0	1,637,067	2,067,082

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								
40190	Ford Everest (CEO)	60,418	47,273	0	(13,145)	58,000	47,000	0	(11,000)
50049	Ford Ranger (CESM)	23,549	22,727	0	(822)	22,727	22,727	0	0
100044	Toyota Deluxe Bus					20,000	20,000	0	0
P0087	Isuzu Crew Cab Chassis Truck					15,000	22,727	7,727	0
P1007	Isuzu NPR 300M Small Tip Truck					12,000	25,909	13,909	0
120301	Isuzu NPR300 Tipper Truck					15,000	30,000	15,000	0
P0007	Hino Tipping Prime Mover					75,000	61,818	0	(13,182)
	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)
		83,967	70,000	0	(13,967)	587,727	320,181	36,636	(304,182)

### **Note 10: Information on Borrowings**

(a) Debenture Repayments

			Princ	cipal	Princ	ipal	Inte	rest
			Repay	ments	Outsta	nding	Repayı	ments
		New		Amended		Amended		Amended
Particulars	01 Jul 2017	Loans	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Housing								
Loan 317 - Housing Executive Loan	132,895		0	44,686	132,895	88,209	(100)	8,778
Loan 326 - 92 Roberts Street (Doctors House)	182,244		0	18,221	182,244	164,023	(39)	4,621
Recreation and Culture								
Loan 314 - Moora Town Hall Upgrade	95,263		22,673	46,092	72,590	49,171	1,771	5,021
Loan 315 - Town Hall Upgrade	138,357		29,151	59,191	109,206	79,166	2,797	7,045
Loan 324 - Moora Bowling Club SSL	69,553		3,594	7,245	65,959	62,308	629	2,161
Transport								
Loan 320 - Tip and Rubbish Truck	0		0	0	0	0	0	0
Economic Services								
Loan 323 - Moora Lifestyle Village	285,594		68,159	138,434	217,435	147,160	7,697	14,446
Loan 325 - Lots 231 and 232 Roberts Street	373,600		0	37,353	373,600	336,247	(80)	9,473
	1,277,506	0	123,578	351,222	1,153,928	926,284	12,675	51,545

All debenture repayments were financed by general purpose revenue.

### (b) New Debentures

No new debentures were raised during the reporting period.

Note 11: Grants and Contributions

General Purpose Funding   Grants Commission Grant Meeds   WALGGC   Operating   O   3412,214   O   206,107   412,214   412,214   197,331   Grants Commission -Road Formula   WALGGC   Operating   O   382,215   0   194,108   388,215   388	•	Expended)	YTD Ad Revenue (I	Expected	Post Variations	Annual Budget	YTD Budget	Budget Capital	Amended Operating	Opening Balance	Туре	Grant Provider	
General Purpose Funding	(a)+(b)+(c) \$	(c) \$	ć	(d)+(e)	(e)	(d)	ė	ć	ć	(a)			
Grants Commission Forant Needs WALGGC Operating 0 412,214 0 206,107 412,214 412,214 197,331 Crants Commission - Road Formula WALGGC Operating 0 20,042 0 20,420 194,008 388,215 165,448 CBH Payment in Lieu of Rates CBH Operating 0 20,420 0 20,420 20,420 20,420 20,420 24,024 CGOvernance  CLGF - Trainee Grant CLGF Regional Funding Operating - Tied 19,266 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ş	Þ	Þ				ş	ş	ş				General Purpose Funding
Gents Commission - Road Formula   WALGGC   Operating   O   388,215   O   194,108   388,215   388,215   388,215   Gent   Gent   Gent   Operating   Operating   O   20,420   20,420   20,420   20,420   20,420   20,420   Governance   CLGF - Trainee Grant   CLGF Regional Funding   Operating - Tied   19,266   O   O   O   O   O   O   O   O   O	0 0	0	197 331	412 214		412 214	206 107	0	412 214	0	Operating	WALGGC	•
Cell Payment In Lieu Of Rates   Cell	0 0	_				,	,		,				
Contributions   CLGF   Regional Funding   Operating   Tied   19,266   0   0   0   0   0   0   0   0   0	0 0	·	,			,	,		,	-			
CLGF Traines Grant   CLGF Regional Funding   Operating - Tied   19,266   0   0   0   0   0   0   0   0   0		ŭ	2 1,02 1	20, 120		20,120	20,120	Ü	20, .20	· ·	operating.	55	•
Law, Order and Public Safety   Contributions - Emergency Services Log - Services Coordinator   Dept. of Fire & Emergency Serv.   Operating - Tied   0   97,474   0   40,610   97,474   97,474   30,572	0 19,266	0	0	0		0	0	0	0	19.266	Operating - Tied	CLGF Regional Funding	
Contributions - Emergency Services Coordinator   Dept. of Fire & Emergency Serv.   Operating   3.36.945   0. 15.395   36.945   36.945   12.315   36.945   0. 15.395   36.945   12.315   36.945   0. 15.395   36.945   12.315   36.945   0. 15.395   36.945   12.315   36.945   0. 15.395   36.945   0. 15.395   36.945   12.315   36.945   0. 15.395   36.945   0.	==,===										- por a time		
Emergency Services Lewy Administration Payment   Dept. of Fire & Emergency Serv.   Operating   0, 4,000   0, 1,665   4,000   4,000   4,000   4,000   DFES Operating Grant Fire Fire glades   Dept. of Fire & Emergency Serv.   Operating   3,388   10,163   0, 4,235   10,163   10,163   3,388   10,163   0, 123,500   123,500   123,500   123,500   123,500   123,500   123,500   123,500   123,500   1	648) 0	(56,648)	30,572	97,474		97,474	40,610	0	97,474	0	Operating - Tied	Dept. of Fire & Emergency Serv.	•
Dept. Operating Grant - SES	0 0							0	,	0			<u> </u>
Dept. Operating Grant - SES	0 0	0						0	,	12.315			• , , ,
Contributions - CCTV   Non-operating   123,636   0   123,500   51,455   123,500   123,500   0   Neather	0 0	0							,	,			
Neath	(30,594)	(154,230)						123.500	,			.,	. •
Podiatry Service - Subsidy HDWA   Health Dept. WA   Operating - Tied   O   3,250   O   1,350   3,250	(==,====,	(== :,===;		,		,	,	,		,			
Education and Welfare   Child Care Centre - Operating   Operatin	40)	(1,540)	3.250	3.250		3.250	1.350	0	3.250	0	Operating - Tied	Health Dept. WA	
Child Care Centre - Operational Support from DEEWR Qt Health Dept. WA	/	(=,= :=,	0,200	5,250		-,	_,		-,		- por a time		
CLGF - Trainee Grant	0 0	0	25.200	52.000		52,000	21.665	0	52.000	0	Operating	R Or Health Dept. WA	
WAPHA Innovation & Collaboration Project Grant         WA PRIMARY HEALTH ALLIANCE         Operating of 78,824         0         0         0         0         0         20,000           Hydrotherapy Pool         CLGF Regional Funding         Non-operating         578,824         0         900,000         375,000         900,000         900,000         0           Community Amenities           Contribution - Drum Muster Cost         Drum Muster         Operating         0         1,000         0         415         1,000         1,000         (440)           Recreation and Culture           MPAC - Lotterywest Underwritten Show Revenue         LotteryWest         Operating         0         1,000         0         8,330         20,000         20,000         0           Community Contributions         Various         Operating         0         1,400         0         580         1,400         1,454         1,454         1,450         1,454         1,454         1,450         1,454         1,454         1,454         1,450         1,454         1,450         1,454         1,454         1,450         1,454         1,454         1,450         1,454         1,454         1,450         1,450         1,454         1,450         1	0 20.000	0					,		,	20.000			
Hydrotherapy Pool   CLGF Regional Funding   Non-operating   578,824   0   900,000   375,000   900,000   900,000   0   Community Amenities   Contribution - Drum Muster Cost   Drum Muster   Operating   0   1,000   0   415   1,000   1,000   (440)   Recreation and Culture	0 20,000	0	20.000	0		0	0	0	0	,		c c	WAPHA Innovation & Collaboration Project Grant
Community Amenities   Contribution - Drum Muster   Cost   Drum Muster   Operating   Oper		(16,567)		900.000		900.000			0	578.824			
Contribution - Drum Muster Cost   Drum Muster   Operating   Oper	, .	( 1/1 1 /		111,111		,	,	,		,-			
Recreation and Culture   MPAC - Lotterywest Underwritten Show Revenue   LotteryWest   Operating - Tied   O   20,000   O   8,330   20,000   20,000   O   Community Contributions   Various   Operating   O   1,400   O   580   1,400   1,400   1,454   Grants - Kidsport   Operating   O   0   0,000   O   0,000   O   Event Sponsorship   Various   Operating   O   4,500   O   1,870   4,500   4,500   3,864   LotteryWest Grant - Mens Shed   LotteryWest   Non-operating   O   O   400,000   16,6665   400,000   400,000   56,812   Swiming Pool Capital Grants   Operating   O   O   0   O   O   O   O   O   O   O	0 0	0	(440)	1,000		1,000	415	0	1,000	0	Operating	Drum Muster	•
Community Contributions         Various         Operating         0         1,400         0         580         1,400         1,454           Grants - Kidsport         Dept. Sport and Rec         Operating - Tied         6,469         6,000         0         2,500         6,000         6,000         0           Event Sponsorship         Various         Operating         0         4,500         0         1,870         4,500         4,500         3,864           Lottery West Grant - Mens Shed         LotteryWest         Non-operating         0         0         400,000         166,665         400,000         400,000         30,000         30,000         56,812           Swiming Pool Capital Grants         Dept. Sport and Rec         Non-operating         0         0         30,000         12,500         30,000			` -,	,		,			,				
Grants - Kidsport         Dept. Sport and Rec         Operating - Tied         6,469         6,000         0         2,500         6,000         6,000         0           Event Sponsorship         Various         Operating         0         4,500         0         1,870         4,500         4,500         3,864           Lottery West Grant - Mens Shed         LotteryWest         Non-operating         0         0         400,000         166,665         400,000         400,000         56,812           Swiming Pool Capital Grants         Dept. Sport and Rec         Non-operating         0         0         30,000         30,000         30,000         30,000         30,000         0	999) (7,999)	(7,999)	0	20,000		20,000	8,330	0	20,000	0	Operating - Tied	LotteryWest	MPAC - Lotterywest Underwritten Show Revenue
Grants - Kidsport   Dept. Sport and Rec   Operating - Tied   6,469   6,000   0   2,500   6,000   6,000   0	0 0							0	,	0		•	•
Event Sponsorship   Various   Operating   O   4,500   O   1,870   4,500   4,500   3,864	559) 5,910	(559)	0	6,000		6,000	2,500	0	6,000	6,469		Dept. Sport and Rec	·
Lottery West Grant - Mens Shed         LotteryWest         Non-operating         0         400,000         166,665         400,000         400,000         56,812           Swiming Pool Capital Grants         Dept. Sport and Rec         Non-operating         0         0         30,000         12,500         30,000         30,000         0           War Memorial Grant         Dept. Veteran Affairs         Non-operating         14,372         0         0         0         0         0         0           Transport           Street Lighting Subsidy         State Initiative         Operating         0         6,300         0         2,625         6,300         6,300         0           Direct Grants - Maintenance         Main Roads WA         Operating         0         80,000         0         80,000         80,000         80,000         98,532           Airstrip Non-Operating Grant         RADs         Non-operating         0	0 0		3.864					0	4.500				·
Swiming Pool Capital Grants         Dept. Sport and Rec         Non-operating         0         0         30,000         12,500         30,000         30,000         0           War Memorial Grant         Dept. Veteran Affairs         Non-operating         14,372         0         0         0         0         0           Transport         Street Lighting Subsidy         State Initiative         Operating         0         6,300         0         2,625         6,300         6,300         0           Direct Grants - Maintenance         Main Roads WA         Operating         0         80,000         0         80,000         80,000         80,000         80,000         98,532           Airstrip Non-Operating Grant         RADs         Non-operating         0 </td <td>90) 28,222</td> <td>(28,590)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>,</td> <td>0</td> <td></td> <td></td> <td>·</td>	90) 28,222	(28,590)							,	0			·
War Memorial Grant         Dept. Veteran Affairs         Non-operating         14,372         0         0         0         0         0           Transport         Street Lighting Subsidy         State Initiative         Operating         0         6,300         0         2,625         6,300         6,300         0           Direct Grants - Maintenance         Main Roads WA         Operating         0         80,000         0         80,000 <td></td> <td>(31,974)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td></td> <td>•</td> <td>·</td>		(31,974)							0	0		•	·
Street Lighting Subsidy   State Initiative   Operating   O   6,300   O   2,625   6,300   6,300   O	0 14,372	. , ,	0				,	,	0	14,372	, ,		
Street Lighting Subsidy         State Initiative         Operating         0         6,300         0         2,625         6,300         6,300         0           Direct Grants - Maintenance         Main Roads WA         Operating         0         80,000         0         80,000         80,000         80,000         80,000         98,532           Airstrip Non-Operating Grant         RADs         Non-operating         0	-									,-			
Direct Grants - Maintenance         Main Roads WA         Operating         0         80,000         0         80,000         80,000         80,000         80,000         98,532           Airstrip Non-Operating Grant         RADs         Non-operating         0 <td>0 0</td> <td>0</td> <td>0</td> <td>6,300</td> <td></td> <td>6,300</td> <td>2,625</td> <td>0</td> <td>6,300</td> <td>0</td> <td>Operating</td> <td>State Initiative</td> <td>•</td>	0 0	0	0	6,300		6,300	2,625	0	6,300	0	Operating	State Initiative	•
Airstrip Non-Operating Grant RADs Non-operating 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0	0	98,532			80,000	80,000	0	80,000	0		Main Roads WA	
Grant - Roads to Recovery         Roads to Recovery         Non-operating         0         0         641,817         267,420         641,817         641,817         0           Regional Road Grants         Regional Road Group         Non-operating         0         0         650,000         270,830         650,000         650,000         261,225         0           Economic Services         Electricity Reimbursements - Lifestyle Village         Council of the Aged WA         Operating         0         10,000         0         4,165         10,000         10,000         4,949           Building Commissions - BCITF/BRB         Building Commission         Operating         0         300         0         125         300         300         0           Crossover contributions         Various         Operating         0         1,000         0         415         1,000         1,000         0           Other Property and Services         Insurance reimbursements         LGIS         Operating         0         15,000         0         6,250         15,000         15,000         16,721	(50) (126,750)	(126,750)						0	0	0		RADs	
Regional Road Grants         Regional Road Group         Non-operating         0         0         650,000         270,830         650,000         650,000         261,225         Cecomomic Services           Electricity Reimbursements - Lifestyle Village         Council of the Aged WA         Operating         0         10,000         0         4,165         10,000         10,000         4,949           Building Commissions - BCITF/BRB         Building Commission         Operating         0         300         0         125         300         300         0           Crossover contributions         Various         Operating         0         1,000         0         415         1,000         1,000         0           Other Property and Services         Insurance reimbursements         LGIS         Operating         0         15,000         0         6,250         15,000         15,000         16,721	(10,310)	(10,310)	0	641,817		641,817	267,420	641,817	0	0	Non-operating	Roads to Recovery	
Electricity Reimbursements - Lifestyle Village Council of the Aged WA Operating 0 10,000 0 4,165 10,000 10,000 4,949 Building Commissions - BCITF/BRB Building Commission Operating 0 300 0 125 300 300 0 Crossover contributions Various Operating 0 1,000 0 415 1,000 1,000 0 Other Property and Services  Insurance reimbursements LGIS Operating 0 15,000 0 6,250 15,000 15,000 16,721	367) 0	(302,867)	261,225	650,000		650,000	270,830	650,000	0	0		Regional Road Group	Regional Road Grants
Building Commissions - BCITF/BRB Building Commission Operating 0 300 0 125 300 300 0 Crossover contributions Various Operating 0 1,000 0 415 1,000 1,000 0 Other Property and Services Insurance reimbursements LGIS Operating 0 15,000 0 6,250 15,000 15,000 16,721		` ' '											•
Building Commissions - BCITF/BRB Building Commission Operating 0 300 0 125 300 300 0 Crossover contributions Various Operating 0 1,000 0 415 1,000 1,000 0 Other Property and Services Insurance reimbursements LGIS Operating 0 15,000 0 6,250 15,000 15,000 16,721	0 0	0	4,949	10,000		10,000	4,165	0	10,000	0	Operating	Council of the Aged WA	Electricity Reimbursements - Lifestyle Village
Crossover contributions         Various         Operating         0         1,000         0         415         1,000         1,000         0           Other Property and Services         Insurance reimbursements         LGIS         Operating         0         15,000         0         6,250         15,000         15,000         16,721	0 0	0							,	0		•	
Other Property and Services         Insurance reimbursements         LGIS         Operating         0         15,000         0         6,250         15,000         15,000         16,721	0 0	0	0			1,000		0	1,000	0		_	,
Insurance reimbursements LGIS Operating 0 15,000 0 6,250 15,000 15,000 16,721				,		,			,				
	0 0	0	16,721	15,000		15,000	6,250	0	15,000	0	Operating	LGIS	• •
CLGF - Trainee Grant CLGF Regional Funding Operating - Fied 20,814 4,000 0 1,665 4,000 4,000 2,273	0 23,087	0	2,273	4,000		4,000	1,665	0	4,000	20,814	Operating - Tied	CLGF Regional Funding	CLGF - Trainee Grant
			,	,		,	,		,	-,-	.,		
TOTALS 799,084 1,174,180 2,745,317 1,758,365 3,919,497 0 3,919,497 930,916 (	<b>485,486</b>	(738,034)	930,916	3,919,497	0	3,919,497	1,758,365	2,745,317	1,174,180	799,084			TOTALS
SUMMARY													SUMMARY
Operating Operating Grants, Subsidies and Contributions 15,703 1,043,457 0 560,040 1,043,457 0 1,043,457 556,784	0 0	0	556,784	1,043,457	0	1,043,457	560,040	0	1,043,457	15,703	Contributions	Operating Grants, Subsidies and O	
Operating - Tied	(46) 80,264	(66,746)						0		,			
		(671,288)			0			2,745,317	,				. •
		(738,034)			0							, , , , , , , , , , , , , , , , , , , ,	· •

Note 13: Capital Acquisitions

	YTD Actual Amended Budget							
Assets	Account	New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	Strategic Reference / Comment
		\$	\$	\$	\$	\$	\$	
📶 Level of completion indicator, please see table at the end	of this note for	further detail.						
Land and Buildings								
Health			_					
Hydrotherapy pool	30415	(16,567)	0	(16,567)	(1,800,000)	(750,000)		
Health Total		(16,567)	0	(16,567)	(1,800,000)	(750,000)	733,433	
Governance								
Administration Centre Renewal	30410	0	(3,718)	(3,718)	(4,500)	(1,875)	(1,843)	
Governance Total		0	(3,718)	(3,718)	(4,500)	(1,875)	(1,843)	
Housing								
39 Atbara Street Renewal	32302	0	0	0	(15,000)	(6,250)	6,250	
Housing Total		0	0	0	(15,000)	(6,250)	6,250	
Law, Order And Public Safety								
Coomberdale Fire Shed	30502	0	0	0	(8,000)	(3,330)	3,330	
Law, Order And Public Safety Total		0	0	0	(8,000)	(3,330)	3,330	
Recreation And Culture								
Swimming Pool Building Renewal	32317	0	(4,402)	(4,402)	(30,000)	(12,500)	8,098	
MPAC Renewal	33117	0	0	0	(15,000)	(6,250)	6,250	
Youth Centre Renewal	32000	0	0	0	(3,000)	(1,250)	1,250	
Watheroo hall	33126	0	(24,560)	(24,560)	(28,000)	(11,665)	(12,895)	
Moora Recreation Centre Renewal	33361	0	0	0	(31,350)	(13,060)	13,060	
Miling Pavilion	33318	0	(9,093)	(9,093)	0	0		
Watheroo Pavilion	33340	0	(1,788)	(1,788)	(2,200)	(915)		
Mens Shed - Moora Sports Oval	33014	(70,784)	0	(70,784)	(530,000)	(220,830)	150,046	
Recreation And Culture Total		(70,784)	(39,843)	(110,626)	(639,550)	(266,470)	155,844	
Economic Services		,	• • •				-	
Moora Lifestyle Village Display Unit	35001	(603)	0	(603)	(100,000)	(41,670)	41,067	
Caravan Park/Chalets Renewal	34612	0	0	0	(55,000)	(22,910)		
Economic Services Total		(603)	0	(603)	(155,000)	(64,580)	-	

### Note 13: Capital Acquisitions

				YTD Actual		P			
F	Assets	Account	New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	Strategic Reference / Comment
			\$	\$	\$	\$	\$	\$	
	Other Property								
Щ	Depot Mechanics Office	34030	0	0	0	(2,500)	(1,040)	1,040	
	Other Property Total		0	0	0	(2,500)	(1,040)	1,040	
Ш	Land and Buildings Total		(87,953)	(43,560)	(131,514)	(2,624,550)	(1,093,545)	962,031	
	Drainage/Culverts								
	Transport								
ď	Drainage Construction	33914	0	(21,176)	(21,176)	(157,354)	(65,535)	44,359	
	Transport Total		0	(21,176)	(21,176)	(157,354)	(65,535)	44,359	
d	Drainage/Culverts Total		0	(21,176)	(21,176)	(157,354)	(65,535)	44,359	
	Footpaths								
	Transport								
ď	Footpath Construction	33916	(36,611)	0	(36,611)	(278,313)	(115,935)	79,324	
	Transport Total		(36,611)	0	(36,611)	(278,313)	(115,935)	79,324	
	Footpaths Total		(36,611)	0	(36,611)	(278,313)	(115,935)	79,324	
	Furniture & Office Equip.								
	Governance								
<u>_</u>	Computer Hardware Replacement	30402	0	(9,750)	(9,750)	(42,076)	(17,525)	7,775	
	Governance Total		0	(9,750)	(9,750)	(42,076)	(17,525)	7,775	
	Furniture & Office Equip. Total		0	(9,750)	(9,750)	(42,076)	(17,525)	7,775	
	Plant , Equip. & Vehicles								
	Governance								
ď	Administration Vehicle Replacement	30401	0	(59,954)	(59,954)	(60,000)	(25,000)	(34,954)	
	Governance Total		0	(59,954)	(59,954)	(60,000)	(25,000)	(34,954)	
	Law, Order And Public Safety								
ď	CESM vehicle replacement	34068	0	(40,432)	(40,432)	(38,432)	(16,010)	(24,422)	
	Law, Order And Public Safety Total		0	(40,432)	(40,432)	(38,432)	(16,010)	(24,422)	

Note 13: Capital Acquisitions

vote 13. Capital Acquisitions		YTD Actual		Δ	mended Budg	et	
	New/Upgrad		Tatal VTD	Annual	J		Strategic Reference /
Account	е	Renewal	Iotal YID	Budget	YID Budget	YID Variance	Comment
	\$	\$	\$	\$	\$	\$	
39520	0	0	0	(30,000)	(12,500)	12,500	
	0	0	0	(30,000)	(12,500)	12,500	
34025	0	0	0	(164,283)	(68,445)	68,445	
34064	0	0	0	(270,000)	(112,500)	112,500	
34054	0	(4,180)	(4,180)	(5,000)	(2,080)	(2,100)	
34067	0	(1,428)	(1,428)	(2,200)	(915)	(513)	
	0	(5,608)	(5,608)	(441,483)	(183,940)	178,332	
34602	0	(2,660)	(2,660)	0	0	(2,660)	
	0	(2,660)	(2,660)	0	0	(2,660)	
	0	(108,654)	(108,654)	(569,915)	(237,450)	128,796	
39521	0	(80,673)	(80,673)	(137,000)	(57,070)	(23,603)	
33010	0	0	0	(15,000)	(6,250)	6,250	
	0	(80,673)	(80,673)	(152,000)	(63,320)	(17,353)	
30705	(154,230)	0	(154,230)	(277,942)	(115,805)	(38,425)	
	(154,230)	0	(154,230)	(277,942)	(115,805)	(38,425)	
34604	0	0	0	(45,000)	(18,755)	18,755	
	0	0	0	(45,000)	(18,755)	18,755	
33308	0	0	0	0	0	0	
33305	(803)	0	(803)	(5,000)	(2,080)	1,277	
	(803)	0	(803)	(5,000)	(2,080)	1,277	
	34025 34064 34054 34067 34602 39521 33010 30705	Account     New/Upgrad e       \$     \$       39520     0       0     0       34025     0       34064     0       34057     0       0     0       34602     0       0     0       39521     0       33010     0       0     (154,230)       (154,230)     (154,230)       34604     0       33308     0       33305     (803)	Account         e         Renewal           \$         \$         \$           39520         0         0           0         0         0           34025         0         0           34064         0         0           34054         0         (4,180)           34067         0         (1,428)           0         (5,608)         0           34602         0         (2,660)           0         (108,654)         0           39521         0         (80,673)           33010         0         0           0         (80,673)         0           34604         0         0           34604         0         0           33308         0         0           33305         (803)         0	Account         Renewal         Total YTD           \$         \$         \$           39520         0         0         0           0         0         0         0           34025         0         0         0           34064         0         0         0           34054         0         (4,180)         (4,180)           34067         0         (1,428)         (1,428)           34602         0         (2,660)         (2,660)           0         (2,660)         (2,660)         (2,660)           0         (108,654)         (108,654)           39521         0         (80,673)         (80,673)           33010         0         0         0           0         (80,673)         (80,673)         (80,673)           30705         (154,230)         0         (154,230)           34604         0         0         0           0         0         0         0           33308         0         0         0           33305         (803)         0         (803)	Account         New/Upgrad e         Renewal         Total YTD         Annual Budget           \$ <td>Account         Renewal         Total YTD         Annual Budget         YTD Budget           \$</td> <td>Account         New/Upgrad e         Renewal         Total YTD         Annual Budget MYTD Budget WYTD Variance           \$         &lt;</td>	Account         Renewal         Total YTD         Annual Budget         YTD Budget           \$	Account         New/Upgrad e         Renewal         Total YTD         Annual Budget MYTD Budget WYTD Variance           \$         <

### **Note 13: Capital Acquisitions**

			YTD Actual		Δ			
Assets	Account	New/Upgrad e	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	Strategic Reference A
		\$	\$	\$	\$	\$	\$	
Transport								
Moora Airstip	33901	(6,035)	0	(6,035)	(200,839)	(83,680)	77,645	
Transport Total		(6,035)	0	(6,035)	(200,839)	(83,680)	77,645	
Public Facilities Total		(161,068)	(80,673)	(241,741)	(680,781)	(283,640)	41,899	
Roads (Non Town)								
Transport								
Regional Road Group (Moora-Miling)	33910	0	(302,867)	(302,867)	(982,568)	(409,395)	106,528	
Roads To Recovery (Barberton East Road)	33913	0	(10,310)	(10,310)	(634,030)	(264,175)	253,865	
Rural Bitumen Roads (Dalwallinu West)	33919	0	(25,757)	(25,757)	(753,401)	(313,910)	288,153	
Rural Regravelling Projects	33920	0	0	0	(224,364)	(93,455)	93,455	
Transport Total		0	(338,934)	(338,934)	(2,594,364)	(1,080,935)	742,001	
Roads (Non Town) Total		0	(338,934)	(338,934)	(2,594,364)	(1,080,935)	742,001	
Town Streets								
Transport								
Mcpherson Street - Widen, Seal and Kerb	33917	0	(38,697)	(38,697)	(105,354)	(43,885)	5,188	
Micro Surfacing Town Streets	33918	0	(656)	(656)	(75,662)	(31,515)	30,859	
Padbury Street Upgrade	33915	0	0	0	(50,000)	(20,830)	20,830	
Transport Total		0	(39,353)	(39,353)	(231,015)	(96,230)	56,877	
Town Streets Total		0	(39,353)	(39,353)	(231,015)	(96,230)	56,877	
Capital Expenditure Total Level of Completion Indicators		(285,632)	(642,100)	(927,732)	(7,178,368)	(2,990,795)	2,063,063	

Level of Completion Indicators

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

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