

**SHIRE OF MOORA**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 April 2019**

**LOCAL GOVERNMENT ACT 1995**  
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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**Shire of Moora**  
**Information Summary**  
**For the Period Ended 30 April 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 30 April 2019 of \$2,864,574.

**Items of Significance**

The material variance adopted by the Shire of Moora for the 2018/19 year is \$5,000 or 5% whichever is the greater. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

	% Collected /	Completed	Annual Budget	YTD Budget	YTD Actual
<b>Significant Projects</b>					
Regional Road Group (Moora-Caro)	49%	\$	989,241	\$	824,340
Roads To Recovery (Dandaragan Road)	6%	\$	320,651	\$	267,190
Hydrotherapy pool / Dental Space	94%	\$	2,250,000	\$	1,875,010
Mens Shed - Moora Sports Oval	74%	\$	475,000	\$	395,830
<b>Grants, Subsidies and Contributions</b>					
Operating Grants, Subsidies and Contributions	88%	\$	1,368,073	\$	1,153,423
Non-operating Grants, Subsidies and Contributions	80%	\$	2,180,599	\$	1,826,393
	83%	\$	3,548,672	\$	2,979,816
Rates Levied	98%	\$	4,012,965	\$	4,012,965
		\$		\$	3,933,421

*% Compares current ytd actuals to annual budget*

<b>Financial Position</b>		<b>Prior Year 30 Apr 2018</b>	<b>Current Year 30 Apr 2019</b>
Adjusted Net Current Assets	119%	\$ 2,405,994	\$ 2,864,574
Cash and Equivalent - Unrestricted	100%	\$ 2,480,140	\$ 2,481,052
Cash and Equivalent - Restricted	80%	\$ 2,067,082	\$ 1,647,810
Receivables - Rates	102%	\$ 458,442	\$ 466,121
Receivables - Other	795%	\$ 57,890	\$ 460,195
Payables	93%	\$ 298,588	\$ 276,955

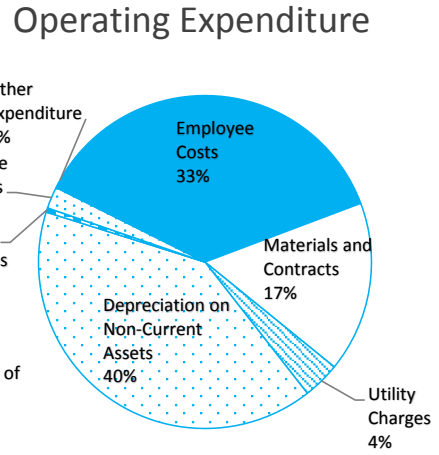
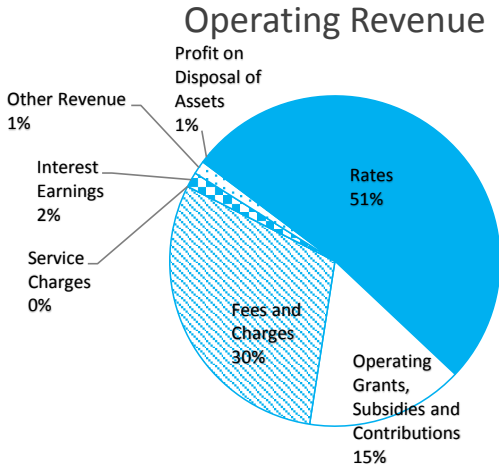
*% Compares current ytd actuals to prior year actuals at the same time*

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

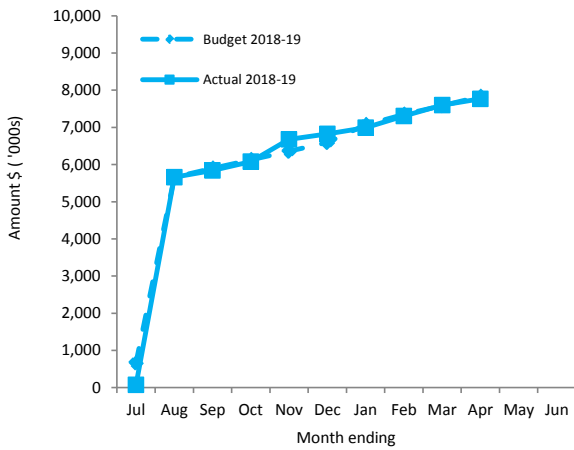
**Preparation**

Prepared by: David Trevaskis  
 Reviewed by: David Trevaskis  
 Date prepared: 9/05/2019

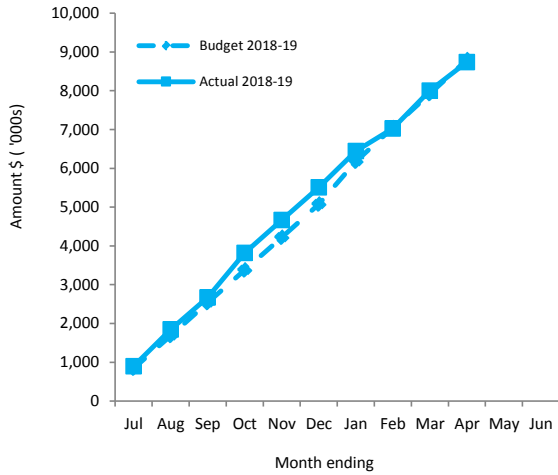
**Shire of Moora  
Information Summary  
For the Period Ended 30 April 2019**



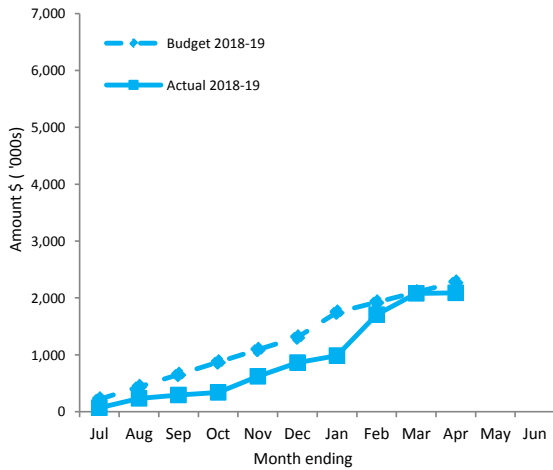
**Budget Operating Revenues -v- Actual (Refer Note 2)**



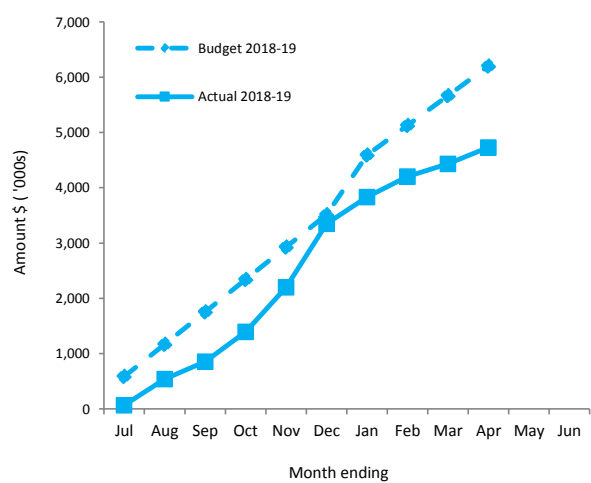
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



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

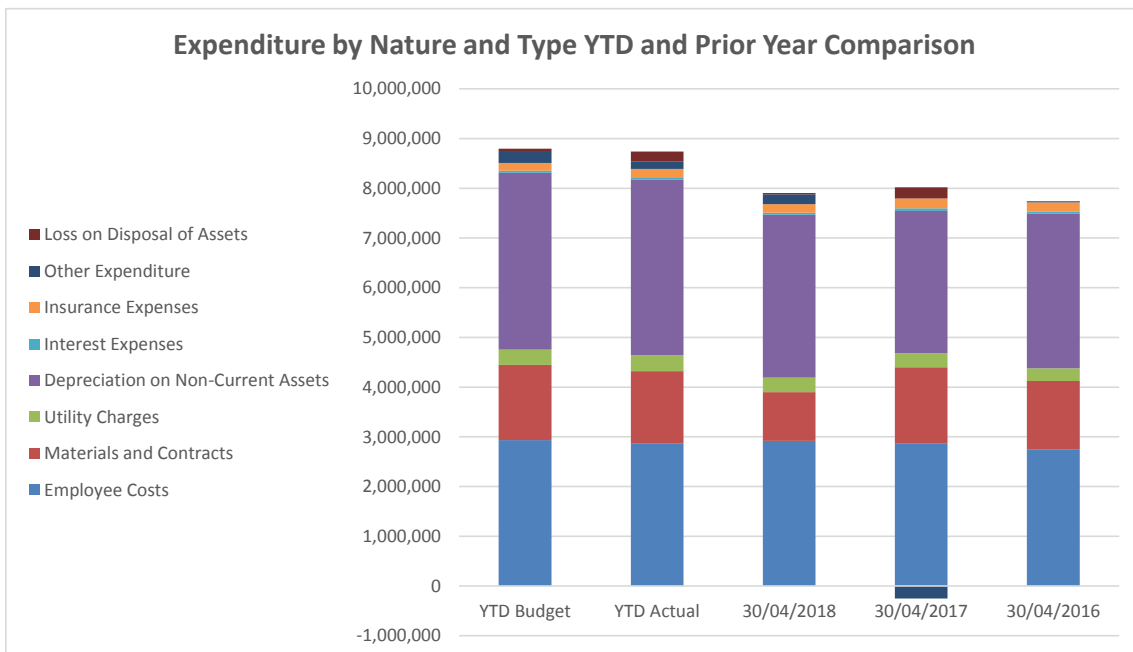
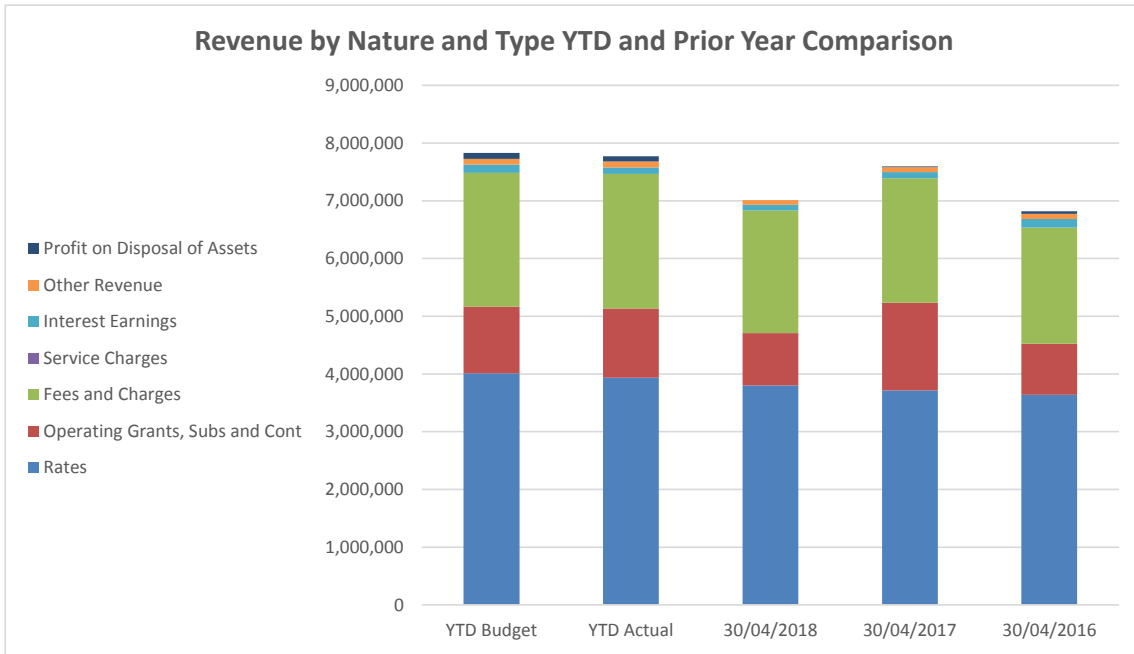


**Budget Capital Expenses -v- Actual (Refer Note 2)**



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

**Shire of Moora  
Information Summary  
For the Period Ended 30 April 2019**



**SHIRE OF MOORA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 April 2019**

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	2,588,695	2,588,695	2,588,695	0	0%	
<b>Revenue from operating activities</b>							
Governance		35,574	30,216	37,677	7,461	25%	▲
General Purpose Funding - Rates	9	4,012,965	4,012,965	3,933,421	(79,544)	(2%)	▼
General Purpose Funding - Other		990,448	825,350	732,038	(93,312)	(11%)	▼
Law, Order and Public Safety		298,325	270,339	262,091	(8,248)	(3%)	
Health		20,690	17,230	16,776	(454)	(3%)	
Education and Welfare		375,970	313,320	306,638	(6,682)	(2%)	
Housing		116,180	96,790	93,791	(2,999)	(3%)	
Community Amenities		1,178,170	1,147,940	1,153,290	5,350	0%	
Recreation and Culture		271,892	226,822	219,125	(7,697)	(3%)	
Transport		261,688	260,468	253,743	(6,725)	(3%)	
Economic Services		632,842	527,340	550,646	23,306	4%	
Other Property and Services		121,137	101,137	209,057	107,920	107%	▲
		<b>8,315,881</b>	<b>7,829,917</b>	<b>7,768,293</b>			
<b>Expenditure from operating activities</b>							
Governance		(976,180)	(818,088)	(782,016)	36,072	4%	
General Purpose Funding		(244,588)	(198,658)	(204,479)	(5,821)	(3%)	
Law, Order and Public Safety		(544,003)	(453,190)	(475,802)	(22,612)	(5%)	
Health		(103,129)	(85,860)	(66,984)	18,876	22%	▲
Education and Welfare		(540,348)	(450,080)	(379,065)	71,015	16%	▲
Housing		(82,429)	(68,500)	(73,296)	(4,796)	(7%)	
Community Amenities		(1,531,613)	(1,275,970)	(1,281,290)	(5,320)	(0%)	
Recreation and Culture		(2,052,536)	(1,709,550)	(1,590,307)	119,243	7%	▲
Transport		(3,567,519)	(2,975,403)	(3,156,083)	(180,680)	(6%)	▼
Economic Services		(861,593)	(717,540)	(647,282)	70,258	10%	▲
Other Property and Services		(51,916)	(43,455)	(82,861)	(39,406)	(91%)	▼
		<b>(10,555,853)</b>	<b>(8,796,294)</b>	<b>(8,739,466)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		4,267,514	3,556,360	3,529,692	(26,668)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	(58,905)	(55,588)	117,104	172,692	(311%)	
Adjust Provisions and Accruals		9,000	7,500	(60)	(7,560)	(101%)	▼
<b>Amount attributable to operating activities</b>		<b>1,977,638</b>	<b>2,541,895</b>	<b>2,675,563</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	2,180,599	1,826,393	1,743,273	(83,120)	(5%)	
Proceeds from Disposal of Assets	8	451,190	451,190	346,189	(105,001)	(23%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(3,114,054)	(2,596,658)	(2,577,040)	19,618	1%	
Infrastructure Assets - Roads	13	(2,389,593)	(1,991,200)	(875,504)	1,115,696	56%	▲
Infrastructure Assets - Public Facilities	13	(454,468)	(400,852)	(241,821)	159,031	40%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(107,520)	(5,912)	101,608	95%	▲
Infrastructure Assets - Drainage	13	(183,538)	(152,900)	(1,714)	151,186	99%	▲
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(937,114)	(897,244)	(993,766)	(96,522)	(11%)	▼
Furniture and Equipment	13	(65,303)	(54,420)	(34,120)	20,300	37%	▲
<b>Amount attributable to investing activities</b>		<b>(4,641,305)</b>	<b>(3,923,211)</b>	<b>(2,640,415)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	10,464	12,557	2,093	20%	▲
Self-Supporting Loan Principal		7,478	6,232	7,478	1,247	20%	▲
Transfer from Reserves	7	20,000	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(373,384)	(373,384)	(266,323)	107,061	29%	▲
Transfer to Reserves	7	(99,000)	0	(12,982)	(12,982)		▼
<b>Amount attributable to financing activities</b>		<b>67,651</b>	<b>143,312</b>	<b>240,732</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(7,321)</b>	<b>1,350,691</b>	<b>2,864,574</b>			

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

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

**SHIRE OF MOORA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 April 2019**

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	3	2,588,695	2,588,695	2,588,695	0	0%	
<b>Revenue from operating activities</b>							
Rates	9	4,012,965	4,012,965	3,933,421	(79,544)	(2%)	
Operating Grants, Subsidies and Contributions	11	1,352,277	1,153,423	1,198,787	45,363	4%	
Fees and Charges		2,551,000	2,316,135	2,330,866	14,731	1%	
Service Charges		0	0	0	0		
Interest Earnings		174,026	144,980	114,807	(30,173)	(21%)	▼
Other Revenue		116,888	97,390	101,685	4,295	4%	
Profit on Disposal of Assets	8	108,726	105,024	88,726			
		<b>8,315,881</b>	<b>7,829,917</b>	<b>7,768,292</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(3,522,069)	(2,934,190)	(2,873,090)	61,100	2%	
Materials and Contracts		(1,816,049)	(1,511,590)	(1,449,686)	61,904	4%	
Utility Charges		(371,585)	(309,380)	(315,635)	(6,255)	(2%)	
Depreciation on Non-Current Assets		(4,267,514)	(3,556,360)	(3,529,692)	26,668	1%	
Interest Expenses		(52,804)	(38,888)	(36,705)	2,183	6%	▲
Insurance Expenses		(189,129)	(157,540)	(184,899)	(27,359)	(17%)	▼
Other Expenditure		(286,882)	(238,910)	(143,929)	94,981	40%	▲
Loss on Disposal of Assets	8	(49,821)	(49,436)	(205,829)			
		<b>(10,555,853)</b>	<b>(8,796,294)</b>	<b>(8,739,466)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		4,267,514	3,556,360	3,529,692	(26,668)	(1%)	
Adjust (Profit)/Loss on Asset Disposal	8	(58,905)	(55,588)	117,104	172,692	(311%)	
Adjust Provisions and Accruals		9,000	7,500	(60)	(7,560)	(101%)	▼
		<b>1,977,638</b>	<b>2,541,895</b>	<b>2,675,562</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions	11	2,180,599	1,826,393	1,743,273	(83,120)	(5%)	
Proceeds from Disposal of Assets	8	451,190	451,190	346,189	(105,001)	(23%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(3,114,054)	(2,596,658)	(2,577,040)	19,618	1%	
Infrastructure Assets - Roads	13	(2,389,593)	(1,991,200)	(875,504)	1,115,696	56%	▲
Infrastructure Assets - Public Facilities	13	(454,468)	(400,852)	(241,821)	159,031	40%	▲
Infrastructure Assets - Footpaths	13	(129,024)	(107,520)	(5,912)	101,608	95%	▲
Infrastructure Assets - Drainage	13	(183,538)	(152,900)	(1,714)	151,186	99%	▲
Plant and Equipment	13	(937,114)	(897,244)	(993,766)	(96,522)	(11%)	▼
Furniture and Equipment	13	(65,303)	(54,420)	(34,120)	20,300	37%	▲
		<b>(4,641,305)</b>	<b>(3,923,211)</b>	<b>(2,640,415)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		500,000	500,000	500,000	0	0%	
Proceeds from Advances		12,557	10,464	12,557	2,093	20%	
Self-Supporting Loan Principal		7,478	6,232	7,478	1,247	20%	
Transfer from Reserves	7	20,000	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(373,384)	(373,384)	(266,323)	107,061	29%	▲
Transfer to Reserves	7	(99,000)	0	(12,982)	(12,982)		▼
		<b>67,651</b>	<b>143,312</b>	<b>240,732</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>(7,321)</b>	<b>1,350,691</b>	<b>2,864,574</b>		<b>112%</b>	

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

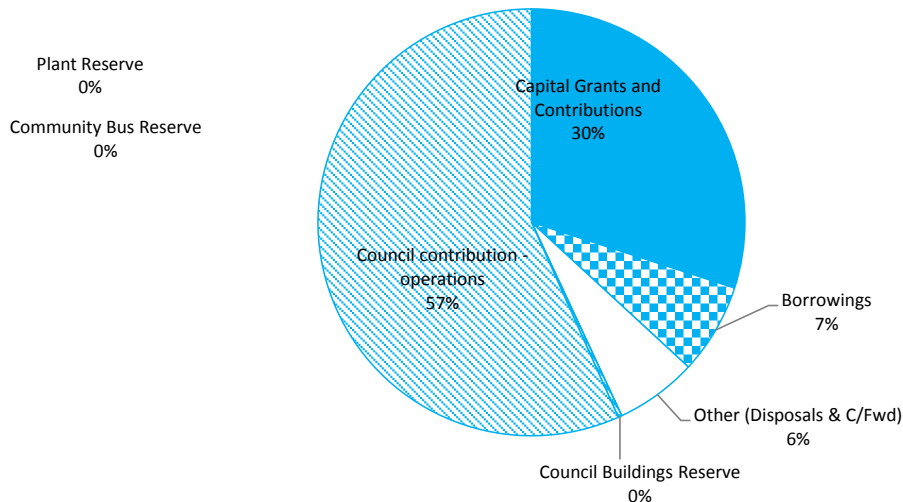
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF MOORA**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 30 April 2019

**Capital Acquisitions**

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditur e) (b)	Amended YTD Budget (d)	Amended Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	2,507,509	69,531	2,596,658	3,114,054	<b>2,577,040</b>	(19,618)
Infrastructure Assets - Roads	13	2,047	873,458	1,991,200	2,389,593	<b>875,504</b>	(1,115,696)
Infrastructure Assets - Public Facilities	13	39,435	202,387	400,852	454,468	<b>241,821</b>	(159,031)
Infrastructure Assets - Footpaths	13	5,912	0	107,520	129,024	<b>5,912</b>	(101,608)
Infrastructure Assets - Drainage	13	0	1,714	152,900	183,538	<b>1,714</b>	(151,186)
Plant and Equipment	13	47,063	946,704	897,244	937,114	<b>993,766</b>	96,522
Furniture and Equipment	13	0	34,120	54,420	65,303	<b>34,120</b>	(20,300)
<b>Capital Expenditure Totals</b>		<b>2,601,964</b>	<b>2,127,913</b>	<b>6,200,794</b>	<b>7,273,094</b>	<b>4,729,878</b>	<b>(1,470,917)</b>
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions				<b>1,826,393</b>	<b>2,180,599</b>	<b>1,743,273</b>	
Borrowings				<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	
Other (Disposals & C/Fwd)				<b>451,190</b>	<b>451,190</b>	<b>346,189</b>	
Council contribution - Cash Backed Reserves							
Community Bus Reserve				0	0	0	
Plant Reserve				0	0	0	
Council Buildings Reserve				0	20,000	0	
Council contribution - operations				<b>3,423,211</b>	<b>4,121,305</b>	<b>2,140,415</b>	
<b>Capital Funding Total</b>				<b>6,200,794</b>	<b>7,273,094</b>	<b>4,729,878</b>	

**Budgeted Capital Acquisitions Funding**



**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2019**

**Note 1: Significant Accounting Policies**

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

- (a) Basis of Accounting
- (b) The Local Government Reporting Entity
- (d) Rates, Grants, Donations and Other Contributions
- (e) Goods and Services Tax
- (f) Cash and Cash Equivalents
- (g) Trade and Other Receivables
- (h) Inventories
- (i) Fixed Assets
- (j) Depreciation of Non-Current Assets
- (k) Trade and Other Payables
- (l) Employee Benefits
- (m) Interest-bearing Loans and Borrowings
- (n) Provisions
- (o) Current and Non-Current Classification
- (p) Nature or Type Classifications
- (r) Statement of Objectives

A full copy of these policies is available within the Shire of Moora 2018/19 Adopted Budget.



**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2019**

**Note 2: Explanation of Material Variances**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

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

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>					
Governance	\$ 7,461	25%	▲	Timing	Sundry reimbursements
General Purpose Funding	(93,312)	(11%)	▼	Timing	Reserve term deposit interest income and timing of final 2018/19 FAGs instalment (due May 19)
Other Property and Services	107,920	107%	▲	Permanent	Insurance Reimbursements including 93k for damaged plant from truck accident on Dandaragan Road
<b>Operating Expense</b>					
Health	18,876	22%	▲	Timing	Pest control wages / legal fees
Education and Welfare	71,015	16%	▲	Timing	School programs contribution, additional childcare services to be run over school holidays (grant funded)
Recreation and Culture	119,243	7%	▲	Timing	Various, building and oval maintenance and Sport and Rec Strat plan
Transport	(180,680)	(6%)	▼	Timing	Road maintenance expenditure YTD - Delayed capital works
Economic Services	70,258	10%	▲	Timing	Lower building control wages YTD 20k. CMC/ICM contribution decision delayed
Other Property and Services	(39,406)	(91%)	▼	Timing	Underallocated plant overheads YTD
<b>Capital Revenues</b>					
Proceeds from Disposal of Assets	(105,001)	(23%)	▼	Timing	Sale of 2 x industrial lots delayed. Listed for sale April 2019
<b>Capital Expenses</b>					
Infrastructure - Roads	1,115,696	56%	▲	Timing	Works Delayed
Infrastructure - Public Facilities	159,031	40%	▲	Timing	Works Delayed
Infrastructure - Footpaths	101,608	95%	▲	Timing	Works Delayed
Infrastructure - Drainage	151,186	99%	▲	Timing	Works Delayed
Plant and Equipment	(96,522)	(11%)	▼	Permanent	New truck bought - insurance claim
Furniture and Equipment	20,300	37%	▲	Permanent	Computer purchases reclassified as operating (requirement to expense low value assets < \$5k)

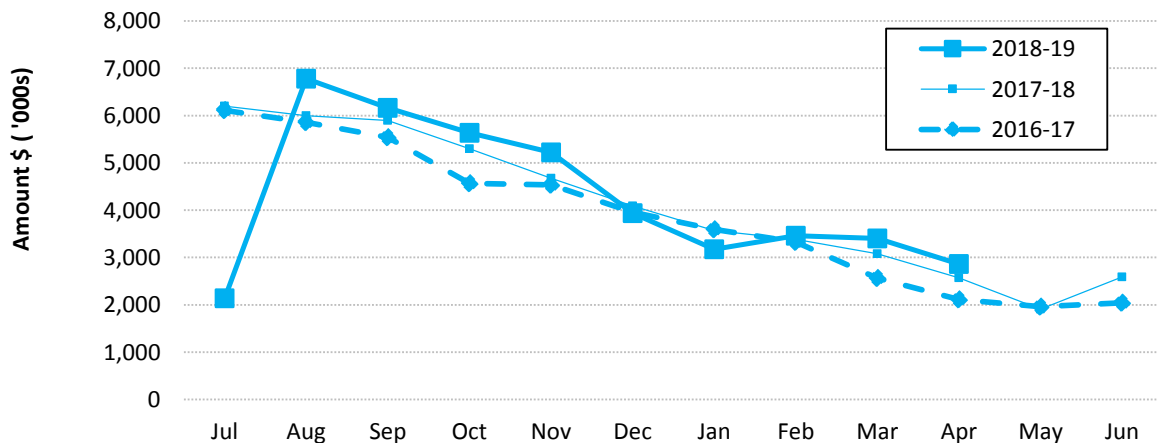
**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 2019

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2019	30 Apr 2018	30 Apr 2019
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,585,065	2,205,730	1,922,090
Cash Restricted - Conditions over Grants	11	971,277	274,410	558,962
Cash Restricted	4	1,634,749	2,067,082	1,647,810
Receivables - Rates	6	340,984	458,442	466,121
Receivables - Other	6	235,162	57,890	460,195
Interest / ATO Receivable/Trust		37,257	16,987	14,013
Inventories		47,709	29,445	30,204
		4,852,203	5,109,985	5,099,394
<b>Less: Current Liabilities</b>				
Payables		(298,588)	(128,283)	(276,955)
Provisions		(591,648)	(620,067)	(591,648)
Current Portion of Long Term Borrowings		(348,414)	(78,628)	(107,860)
		(1,238,649)	(826,978)	(976,463)
Less: Cash Reserves	7	(1,634,750)	(2,067,082)	(1,647,732)
Less: Current Loans Clubs/Institutions		(20,036)	(883)	0
Add: Current Portion of Long Term Borrowings		348,414	78,628	107,860
Add: Leave Liability Not Required to be Funded		281,514	112,323	281,514
<b>Net Current Funding Position</b>		<b>2,588,695</b>	<b>2,405,994</b>	<b>2,864,574</b>

**Note 3 - Liquidity Over the Year**



**Comments - Net Current Funding Position**

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2019**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Municipal Bank Account	480,052			480,052	Westpac	0.25%	At Call
Reserve Bank Account		10		10	Westpac	0.00%	At Call
Trust Bank Account			32,617	32,617	Westpac	0.00%	At Call
Cash On Hand	1,000			1,000	N/A	Nil	On Hand
<b>(b) Term Deposits</b>							
Municipal Funds (on-hold)	1,500,000			1,500,000	Westpac	2.35%	NA
Municipal Funds (on-notice)	500,000			500,000	Westpac	1.70%	29-May-19
Reserve Funds		1,000,000		1,000,000	Westpac	2.87%	23-Jul-20
Reserve Funds		647,800		647,800	Westpac	2.35%	N/A
<b>Total</b>	<b>2,481,052</b>	<b>1,647,810</b>	<b>32,617</b>	<b>4,161,479</b>			

**Comments/Notes - Investments**

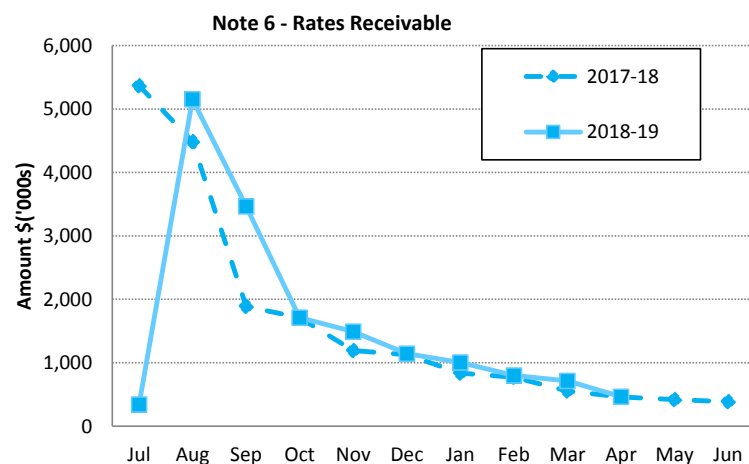
**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 2019

**Note 6: Receivables**

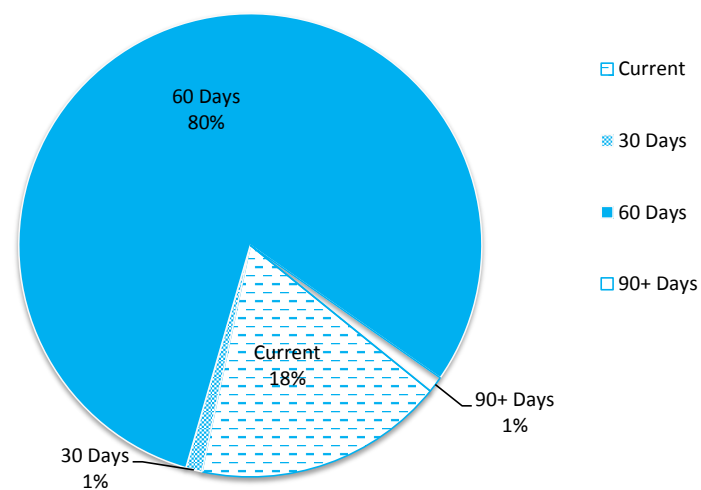
Receivables - Rates Receivable	30 Apr 2019	30 June 2018
	\$	\$
Opening Arrears Previous Years	340,984	385,010
Levied this year	4,690,461	4,636,621
<u>Less</u> Collections to date	(4,565,324)	(4,680,647)
Equals Current Outstanding	<b>466,121</b>	<b>340,984</b>
<b>Net Rates Collectable</b>	<b>466,121</b>	<b>340,984</b>
% Collected	90.74%	93.21%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	80,624	5,218	369,132	5,222	460,195
<b>Balance per Trial Balance</b>					
Sundry Debtors					460,195
Receivables - Other					14,013
<b>Total Receivables General Outstanding</b>					<b>474,208</b>

Amounts shown above include GST (where applicable)



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



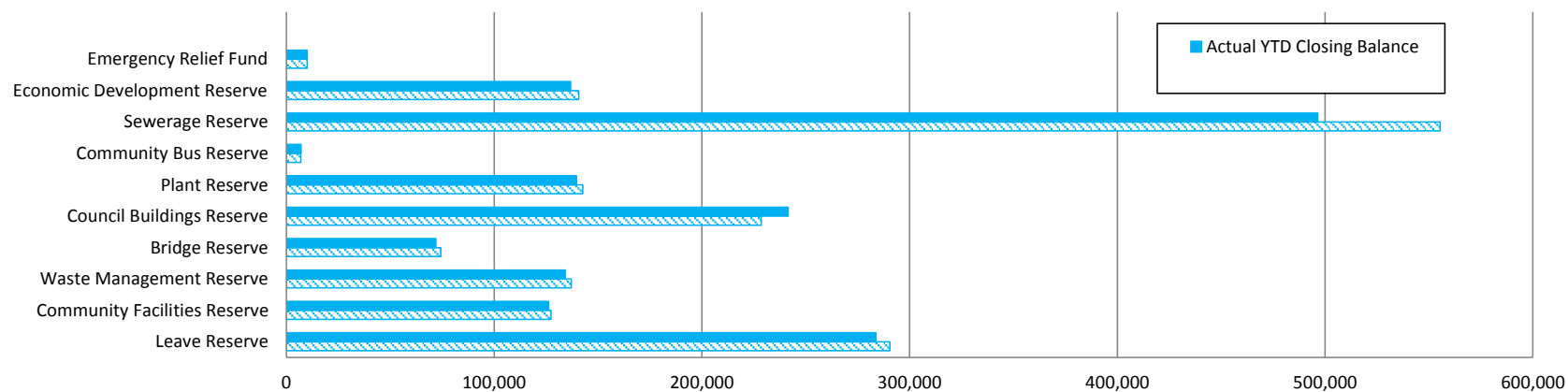
**Comments/Notes - Receivables Rates**

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 2019

**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	2,249	0	0	0	0	290,514	283,763
Community Facilities Reserve	122,315	5,000	3,958	0	0	0	0	127,315	126,273
Waste Management Reserve	133,163	4,000	1,064	0	0	0	0	137,163	134,227
Bridge Reserve	71,346	3,000	570	0	0	0	0	74,346	71,916
Council Buildings Reserve	240,515	8,000	977	0	0	(20,000)	0	228,515	241,492
Plant Reserve	137,689	5,000	1,922	0	0	0	0	142,689	139,611
Community Bus Reserve	6,994	0	56	0	0	0	0	6,994	7,050
Sewerage Reserve	495,431	60,000	1,100	0	0	0	0	555,431	496,531
Economic Development Reserve	135,783	5,000	1,085	0	0	0	0	140,783	136,868
Emergency Relief Fund	10,000	0	0	0	0	0	0	10,000	10,000
	<b>1,634,750</b>	<b>99,000</b>	<b>12,982</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>0</b>	<b>1,713,750</b>	<b>1,647,732</b>

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



**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2019**

**Note 8: Disposal of Assets**

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
		\$	\$	\$	\$	\$	\$	\$	
	<b>Plant and Equipment</b>								
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
126634	Hino 300 Series 917 Truck (w/o)	58,652	0	0	(58,652)	0	0	0	0
120295	Bomag Plate Compactor	1,154	0	0	(1,154)	0	0	0	0
various	Low value PE less than \$5k	57,516	0	0	(57,516)	0	0	0	0
various	Low value FE less than \$5k	38,686	0	0	(38,686)	0	0	0	0

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2019**

**Note 8: Disposal of Assets**

<b>Land and Buildings</b>									
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
	Dental surgery and residence					0	0	0	0
		<b>287,164</b>	<b>346,189</b>	<b>88,726</b>	<b>(205,829)</b>	<b>392,284</b>	<b>451,189</b>	<b>108,726</b>	<b>(49,821)</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2019**

**Note 10: Information on Borrowings**

(a) Debenture Repayments

Particulars	01 Jul 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments		
			Amended		Amended		Amended		
			Actual	Budget	Actual	Budget	Actual	Budget	
			\$	\$	\$	\$	\$	\$	
<b>Education and Welfare</b>									
Loan 327 - Hydrotherapy Pool / Dental Space	0	500,000	12,885	24,971	500,000	475,029	9,256	20,000	
<b>Housing</b>									
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	
<b>Recreation and Culture</b>									
Loan 314 - Moora Town Hall Upgrade	95,263		49,171	49,171	46,092	46,092	1,540	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		7,478	7,478	62,075	62,075	1,713	1,929	
<b>Economic Services</b>									
Loan 323 - Moora Lifestyle Village	285,594		109,523	147,160	176,071	138,434	5,529	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	266,323	373,384	1,524,068	1,404,122	32,927	52,804	

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Hydrotherapy Pool - Loan 327 was received 22 October 2018



**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2019**

**Note 11: Grants and Contributions**

Grant Provider	Type	Opening Balance (a)	Amended Budget Operating	Budget Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue	YTD Actual (Expended) (c)	Unspent Grant (a)+(b)+(c)	
			\$	\$	\$				\$	\$	\$	
<b>General Purpose Funding</b>												
Grants Commission Grant Needs	WALGGC	Operating	423,100	437,947	0	364,970	437,947	437,947	328,460	0	0	
Grants Commission - Road Formula	WALGGC	Operating	402,975	340,975	0	284,160	340,975	340,975	255,731	0	0	
<b>Governance</b>												
CLGF - Trainee Grant	CLGF Regional Funding	Operating	0	3,636	0	3,636	3,636	3,636	3,636	0	0	
<b>Law, Order and Public Safety</b>												
Contributions - Emergency Services Coordinator	Dept. of Fire & Emergency Serv.	Operating - Tied	0	101,392	0	84,490	101,392	101,392	69,463	(90,376)	0	
Emergency Services Levy Administration Payment	Dept. of Fire & Emergency Serv.	Operating	0	4,000	0	3,330	4,000	4,000	4,000	0	0	
DFES Operating Grant - Fire Brigades	Dept. of Fire & Emergency Serv.	Operating	12,618	36,643	0	30,540	36,643	36,643	37,853	0	0	
DFES Operating Grant - SES	Dept. of Fire & Emergency Serv.	Operating	1,396	10,162	0	8,470	10,162	10,162	11,595	0	0	
Safe Driving Campaign	WA Police	Operating	1,396	0	0	0	0	0	0	0	0	
<b>Health</b>												
Podiatry Service - Subsidy HDWA	Health Dept. WA	Operating - Tied	0	3,250	0	2,700	3,250	3,250	2,870	(3,194)	0	
<b>Education and Welfare</b>												
Child Care Centre - Operational Support from DEEWR Qu	Health Dept. WA	Operating	0	0	0	0	0	0	0	0	0	
Childcare centre grant - additional projects	CLGF Regional Funding	Operating - Tied	0	65,970	0	54,990	65,970	65,970	62,834	(8,707)	54,127	
Hydrotherapy Pool	National Stronger Regions Funding	Non-operating	0	0	900,000	750,000	900,000	900,000	720,000	(2,124,211)	0	
<b>Community Amenities</b>												
Contribution - Drum Muster Cost	Drum Muster	Operating	0	1,000	0	830	1,000	1,000	7,662	0	0	
Wastewater Trainee Grant	CLGF Regional Funding	Operating	0	0	0	(15,796)	0	0	(15,796)	0	0	
<b>Recreation and Culture</b>												
MPAC - Performance/Promotion Grants	Circuit West and LotteryWest	Operating - Tied	0	135,985	0	113,330	135,985	135,985	112,412	(42,627)	0	
National Volunteer Week Funding	TBA	Operating	0	0	0	0	0	0	0	0	0	
Community Contributions	Various	Operating	0	0	0	0	0	0	0	0	0	
Event Sponsorship	Various	Operating	0	5,700	0	4,740	5,700	5,700	5,909	0	0	
Small community grants	Various	Operating	0	2,022	0	2,022	2,022	2,022	2,022	0	0	
Lottery West Grant - Mens Shed	LotteryWest	Non-operating	0	0	313,188	260,990	313,188	313,188	190,381	(28,590)	161,791	
War Memorial Grant	Dept. Veteran Affairs	Non-operating	14,372	0	0	0	0	0	0	(23,193)	(8,821)	
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	0	0	0	0	0	0	0	
Miling Tennis Club Contribution	Miling Tennis Club	Non-operating	0	0	31,239	26,040	31,239	31,239	36,335	0	36,335	
Community Contributions - Mens Shed	Mens Shed	Non-operating	0	0	63,000	52,490	63,000	63,000	10,000	0	10,000	
MPAC Technical equipment	DLGSC	Non-operating	0	0	24,203	24,203	24,203	24,203	24,203	(25,733)	(1,530)	
<b>Transport</b>												
Street Lighting Subsidy	State Initiative	Operating	0	6,300	0	5,250	6,300	6,300	0	0	0	
Direct Grants - Maintenance	Main Roads WA	Operating	0	167,954	0	167,954	167,954	167,954	167,954	0	0	
Grant - Roads to Recovery	Roads to Recovery	Non-operating	113,919	0	167,739	139,780	167,739	167,739	167,740	(19,737)	261,922	
Regional Road Grants	Regional Road Group	Non-operating	0	0	650,000	541,660	650,000	650,000	519,384	(485,423)	0	
Black Spot Grant Funding	Blackspot funding	Non-operating	1	0	31,230	31,230	31,230	31,230	31,230	0	1	
<b>Economic Services</b>												
Electricity Reimbursements - Lifestyle Village	Council of the Aged WA	Operating	0	13,000	0	10,830	13,000	13,000	10,958	0	0	
Crossover contributions	Various	Operating	0	1,000	0	830	1,000	1,000	(645)	0	0	
Star Gazing Event - Watheroo	SciTech	Operating	1,500	0	0	0	0	0	0	0	0	
Miling Entry Statements Grant	Main Roads WA	Non-operating	0	0	0	0	0	0	44,000	0	44,000	
<b>Other Property and Services</b>												
Insurance reimbursements	LGIS	Operating	0	30,000	0	25,010	30,000	30,000	130,732	0	0	
CLGF - Trainee Grant	CLGF Regional Funding	Operating - Tied	0	1,137	0	1,137	1,137	1,137	1,136	0	1,136	
<b>TOTALS</b>			<b>971,277</b>	<b>1,368,073</b>	<b>2,180,599</b>	<b>2,979,816</b>	<b>3,548,672</b>	<b>0</b>	<b>3,548,672</b>	<b>2,942,060</b>	<b>(2,851,791)</b>	<b>558,962</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		842,985	1,060,339	0	896,776	1,060,339	0	1,060,339	950,072	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	307,734	0	256,647	307,734	0	307,734	248,715	(144,904)	55,263
Non-operating	Non-operating Grants, Subsidies and Contributions		128,292	0	2,180,599	1,826,393	2,180,599	0	2,180,599	1,743,273	(2,706,887)	503,698
<b>TOTALS</b>			<b>971,277</b>	<b>1,368,073</b>	<b>2,180,599</b>	<b>2,979,816</b>	<b>3,548,672</b>	<b>0</b>	<b>3,548,672</b>	<b>2,942,060</b>	<b>(2,851,791)</b>	<b>558,962</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2019**















**Note 12: Trust Fund**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 30 Apr 2019
	\$	\$	\$	\$
BCITF Levy	0	5,534	-5,056	478
BRB Levy	20	4,929	-4,622	327
Standpipe Cards Bond	2,762	350	-300	2,812
Gym Cards Bond	4,082	1,660	-4,300	1,442
Facility Hire Bonds	2,500	8,000	-6,500	4,000
Housing Bonds	5,300	4,340	-3,980	5,660
Community Bus Bonds	200	2,400	-2,000	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
	<b>42,829</b>	<b>27,824</b>	<b>(38,096)</b>	<b>32,557</b>












**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 2019

**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 <i>Level of completion indicator, please see table at the end of this note for further detail.</i>								
<b>Land and Buildings</b>								
<b>Health</b>								
 Hydrotherapy pool / Dental Space	30415	(2,124,211)	0	(2,124,211)	(2,250,000)	(1,875,010)	(249,201)	1.2.5.2
<b>Health Total</b>		<b>(2,124,211)</b>	<b>0</b>	<b>(2,124,211)</b>	<b>(2,250,000)</b>	<b>(1,875,010)</b>	<b>(249,201)</b>	
<b>Housing</b>								
 2 x Land purchases	32306	(7,254)	0	(7,254)	(100,000)	(83,320)	76,066	3.4.1.3
 Housing renewal	32302	(7,964)	0	(7,964)	(8,000)	(6,680)	(1,284)	
<b>Housing Total</b>		<b>(15,218)</b>	<b>0</b>	<b>(15,218)</b>	<b>(108,000)</b>	<b>(90,000)</b>	<b>74,782</b>	
<b>Law, Order And Public Safety</b>								
 Coomberdale Fire Shed	30502	0	0	0	(8,000)	(6,660)	6,660	3.4.1.2
<b>Law, Order And Public Safety Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(8,000)</b>	<b>(6,660)</b>	<b>6,660</b>	
<b>Recreation And Culture</b>								
 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)	(20,730)	9,930	3.4.2.14
 Moora Recreation Centre Renewal	33361	0	(20,123)	(20,123)	(28,401)	(23,650)	3,527	3.4.2.15
 Miling Pavilion	33318	0	(5,045)	(5,045)	(18,983)	(15,810)	10,765	3.4.3.1
 Mens Shed - Moora Sports Oval	33014	(353,607)	0	(353,607)	(475,000)	(395,830)	42,223	1.1.3.3
 Moora Oval Gardener Shed	34030	(2,604)	0	(2,604)	(16,000)	(13,330)	10,726	3.4.3.1
<b>Recreation And Culture Total</b>		<b>(356,211)</b>	<b>(45,916)</b>	<b>(402,127)</b>	<b>(573,212)</b>	<b>(479,298)</b>	<b>77,171</b>	
<b>Economic Services</b>								
 Moora Lifestyle Village Display Unit	35001	(11,869)	0	(11,869)	(135,000)	(112,500)	100,631	4.1.6.1
 Caravan Park/Chalets Renewal	34612	0	(22,143)	(22,143)	(39,842)	(33,190)	11,047	3.4.2.18
 Industrial lots - preparation for sale	35260	0	(1,472)	(1,472)	0	0	(1,472)	
<b>Economic Services Total</b>		<b>(11,869)</b>	<b>(23,615)</b>	<b>(35,484)</b>	<b>(174,842)</b>	<b>(145,690)</b>	<b>110,206</b>	























SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 April 2019

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 <b>Land and Buildings Total</b>		<b>(2,507,509)</b>	<b>(69,531)</b>	<b>(2,577,040)</b>	<b>(3,114,054)</b>	<b>(2,596,658)</b>	<b>19,618</b>	
<b>Drainage/Culverts</b>								
<b>Transport</b>								
 Drainage Construction - Moore/Robert St	33914	0	(1,714)	(1,714)	(183,538)	(152,900)	151,186	3.3.1.5
<b>Transport Total</b>		<b>0</b>	<b>(1,714)</b>	<b>(1,714)</b>	<b>(183,538)</b>	<b>(152,900)</b>	<b>151,186</b>	
 <b>Drainage/Culverts Total</b>		<b>0</b>	<b>(1,714)</b>	<b>(1,714)</b>	<b>(183,538)</b>	<b>(152,900)</b>	<b>151,186</b>	
<b>Footpaths</b>								
<b>Transport</b>								
 Footpath Lefroy, Stafford, Lenane St	33916	(5,912)	0	(5,912)	(129,024)	(107,520)	101,608	3.3.1.6
<b>Transport Total</b>		<b>(5,912)</b>	<b>0</b>	<b>(5,912)</b>	<b>(129,024)</b>	<b>(107,520)</b>	<b>101,608</b>	
 <b>Footpaths Total</b>		<b>(5,912)</b>	<b>0</b>	<b>(5,912)</b>	<b>(129,024)</b>	<b>(107,520)</b>	<b>101,608</b>	
<b>Furniture &amp; Office Equip.</b>								
<b>Governance</b>								
 Computer Hardware Replacement	30402	0	0	0	(29,000)	(24,160)	24,160	4.3.2.4
<b>Governance Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(29,000)</b>	<b>(24,160)</b>	<b>24,160</b>	
<b>Recreation And Culture</b>								
 Rec Centre - 14 x Pin Boards	33104	0	(8,387)	(8,387)	0	0	(8,387)	
 MPAC - Sound Equipment	33122	0	(25,733)	(25,733)	(36,303)	(30,260)	4,527	
<b>Recreation And Culture Total</b>		<b>0</b>	<b>(34,120)</b>	<b>(34,120)</b>	<b>(36,303)</b>	<b>(30,260)</b>	<b>(3,860)</b>	
 <b>Furniture &amp; Office Equip. Total</b>		<b>0</b>	<b>(34,120)</b>	<b>(34,120)</b>	<b>(65,303)</b>	<b>(54,420)</b>	<b>20,300</b>	
<b>Plant , Equip. &amp; Vehicles</b>								
<b>Governance</b>								
 Administration Vehicle Replacement	30401	0	(188,387)	(188,387)	(188,387)	(188,387)	0	4.3.2.4
<b>Governance Total</b>		<b>0</b>	<b>(188,387)</b>	<b>(188,387)</b>	<b>(188,387)</b>	<b>(188,387)</b>	<b>0</b>	
<b>Recreation And Culture</b>								
 Swimming pool cover	32315	0	0	0	(3,320)	(3,320)	3,320	1.1.2.2
<b>Recreation And Culture Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,320)</b>	<b>(3,320)</b>	<b>3,320</b>	








SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 April 2019

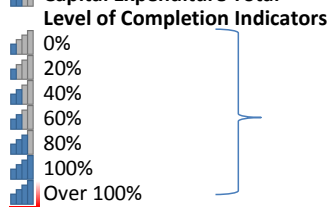
Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Community Amenities</b>								
	Sewerage motor vehicles	39522	0	(34,893)	(34,893)	(34,893)	(0)	4.3.2.4
	Sewerage plant and equipment	39520	0	(30,557)	(30,557)	(35,000)	(29,160)	(1,397) 2.2.2.3
	<b>Community Amenities Total</b>		<b>0</b>	<b>(65,450)</b>	<b>(65,450)</b>	<b>(69,893)</b>	<b>(64,053)</b>	<b>(1,397)</b>
<b>Transport</b>								
	3 x Trucks	34025	0	(191,656)	(191,656)	(122,360)	(122,360)	(69,296) 4.3.2.4
	Multi Tyre Roller	34019	0	(110,000)	(110,000)	(110,000)	(91,660)	(18,340) 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)	(20,830)	(2,920) 4.3.2.4
	Minor Plant	34054	0	(14,950)	(14,950)	(9,000)	(7,490)	(7,460) 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)	(29,160)	5,848 4.3.2.4
	Water Carting Truck	34063	0	(28,300)	(28,300)	(25,000)	(20,830)	(7,470) 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	(59,700)	(59,700)	(60,894)	(60,894)	1,194 4.3.2.4
	<b>Transport Total</b>		<b>(47,063)</b>	<b>(662,906)</b>	<b>(709,969)</b>	<b>(645,554)</b>	<b>(611,524)</b>	<b>(98,445)</b>
<b>Other property and services</b>								
	Gardeners Ute	34067	0	(29,960)	(29,960)	(29,960)	(29,960)	(0) 4.3.2.4
	<b>Other property and Services Total</b>		<b>0</b>	<b>(29,960)</b>	<b>(29,960)</b>	<b>(29,960)</b>	<b>(29,960)</b>	<b>(0)</b>
	<b>Plant , Equip. &amp; Vehicles Total</b>		<b>(47,063)</b>	<b>(946,704)</b>	<b>(993,766)</b>	<b>(937,114)</b>	<b>(897,244)</b>	<b>(96,522)</b>
<b>Public Facilities</b>								
<b>Community Amenities</b>								
	Moora Sewerage System Renewal	39521	0	(39,348)	(39,348)	(130,000)	(108,330)	68,982 2.2.2.3
	Watheroo Tip - Relocate Oil Storage Tank	33010	0	0	0	(5,567)	(4,630)	4,630 1.1.2.5
	Electronic Community Notice Board	33720	0	0	0	(20,000)	(16,660)	16,660 3.2.1.5
	<b>Community Amenities Total</b>		<b>0</b>	<b>(39,348)</b>	<b>(39,348)</b>	<b>(155,567)</b>	<b>(129,620)</b>	<b>90,272</b>
<b>Economic Services</b>								
	Entry Statements and Industrial Signage	34604	0	0	0	(65,000)	(54,160)	54,160 3.2.1.5
	<b>Economic Services Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(65,000)</b>	<b>(54,160)</b>	<b>54,160</b>
<b>Recreation And Culture</b>								
	Renewal Park Infrastructure	33308	0	(23,193)	(23,193)	(21,913)	(18,270)	(4,923) 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
	<b>Recreation And Culture Total</b>		<b>0</b>	<b>(163,039)</b>	<b>(163,039)</b>	<b>(154,825)</b>	<b>(151,182)</b>	<b>(11,857)</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 2019

**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Transport</b>								
 Moora Airstrip	33901	(39,435)	0	(39,435)	(79,076)	(65,890)	26,455	3.2.1.5
<b>Transport Total</b>		<b>(39,435)</b>	<b>0</b>	<b>(39,435)</b>	<b>(79,076)</b>	<b>(65,890)</b>	<b>26,455</b>	
<b>Public Facilities Total</b>		<b>(39,435)</b>	<b>(202,387)</b>	<b>(241,821)</b>	<b>(454,468)</b>	<b>(400,852)</b>	<b>159,031</b>	
<b>Roads (Non Town)</b>								
<b>Transport</b>								
 Regional Road Group (Moora-Caro)	33910	0	(485,423)	(485,423)	(989,241)	(824,340)	338,917	3.3.1.5
 Roads To Recovery (Dandaragan Road)	33913	0	(19,737)	(19,737)	(320,651)	(267,190)	247,453	3.3.1.5
 Rural Bitumen Roads (Dalwallinu West)	33919	0	(368,297)	(368,297)	(802,559)	(668,750)	300,453	3.3.1.5
<b>Transport Total</b>		<b>0</b>	<b>(873,458)</b>	<b>(873,458)</b>	<b>(2,112,451)</b>	<b>(1,760,280)</b>	<b>886,822</b>	
<b>Roads (Non Town) Total</b>		<b>0</b>	<b>(873,458)</b>	<b>(873,458)</b>	<b>(2,112,451)</b>	<b>(1,760,280)</b>	<b>886,822</b>	
<b>Town Streets</b>								
<b>Transport</b>								
 Mcpherson Street - Widen, Seal and Kerb	33917	0	0	0	(87,909)	(73,240)	73,240	3.3.1.5
 Micro Surfacing Town Streets	33918	0	0	0	(169,233)	(141,020)	141,020	3.3.1.5
 Padbury Street Upgrade	33915	(2,047)	0	(2,047)	(20,000)	(16,660)	14,614	3.2.1.10
<b>Transport Total</b>		<b>(2,047)</b>	<b>0</b>	<b>(2,047)</b>	<b>(277,142)</b>	<b>(230,920)</b>	<b>228,874</b>	
<b>Town Streets Total</b>		<b>(2,047)</b>	<b>0</b>	<b>(2,047)</b>	<b>(277,142)</b>	<b>(230,920)</b>	<b>228,874</b>	
<b>Capital Expenditure Total</b>		<b>(2,601,964)</b>	<b>(2,127,913)</b>	<b>(4,729,878)</b>	<b>(7,273,094)</b>	<b>(6,200,794)</b>	<b>1,470,917</b>	



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