

Shire of Moora
MONTHLY FINANCIAL REPORT
For the Period Ended 30 June 2013

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

Shire of Moora
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 June 2013

	Note	Revised Annual Budget 4	2012/13 Forecast	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)-(a)/(b) 3	Var.
Operating Revenues								
Governance		\$ 91,825	139,667	\$ 91,825	\$ 139,667	\$ 47,842	34%	▲
General Purpose Funding		1,560,000	2,626,207	1,560,000	2,626,207	1,066,207	41%	▲
Law, Order and Public Safety		405,341	416,842	405,341	392,934	(12,407)	(3%)	
Health		15,151	14,249	15,151	14,249	(902)	(6%)	
Education and Welfare		417,807	404,413	417,807	404,413	(13,394)	(3%)	
Housing		48,130	45,205	48,130	45,205	(2,925)	(6%)	
Community Amenities		1,008,815	1,000,606	1,008,815	1,000,606	(8,209)	(1%)	
Recreation and Culture		233,391	263,576	233,391	248,954	15,563	6%	
Transport		1,122,063	1,032,057	1,122,063	1,032,057	(90,006)	(9%)	
Economic Services		599,632	339,719	599,632	339,719	(259,913)	(77%)	▼
Other Property and Services		240,500	221,809	240,500	215,575	(24,925)	(12%)	▼
Total (Excluding Rates)		5,742,655	6,504,350	5,742,655	6,459,587	716,932	11%	▲
Operating Expense								
Governance		(695,497)	(791,346)	(695,497)	(786,663)	(91,165)	(12%)	▲
General Purpose Funding		(308,144)	(315,539)	(308,144)	(309,351)	(1,207)	(0%)	
Law, Order and Public Safety		(421,904)	(406,754)	(421,904)	(406,754)	15,150	4%	
Health		(84,635)	(74,387)	(84,635)	(74,387)	10,247	14%	▼
Education and Welfare		(484,891)	(446,700)	(484,891)	(444,700)	40,191	9%	
Housing		(83,791)	(74,110)	(83,791)	(74,110)	9,682	13%	▼
Community Amenities		(902,272)	(764,652)	(902,272)	(764,652)	137,620	18%	▼
Recreation and Culture		(1,619,323)	(1,483,392)	(1,619,323)	(1,480,936)	138,387	9%	
Transport		(2,764,646)	(2,410,773)	(2,764,646)	(2,410,773)	353,874	15%	▼
Economic Services		(601,363)	(571,043)	(601,363)	(571,043)	30,320	5%	
Other Property and Services		(135,165)	(193,978)	(135,165)	(193,978)	(58,813)	(30%)	▲
Total		(8,101,632)	(7,532,674)	(8,101,632)	(7,517,346)	584,286	8%	
Funding Balance Adjustment								
Add back Depreciation		2,395,393	2,037,765	2,395,393	2,037,764	(357,629)	(18%)	▼
(Profit)/Loss on Asset Disposal		(53,241)	(8,442)	(53,241)	(8,442)	44,799	(531%)	
Add back Funding Portion of								
Provision for Employee Benefits		394,768	0			0		
Movement in Non-Current								
Debtors		0	12,675	0	12,675	12,675	100%	
Movement in Accrued Expenses		0	38,502	0	38,502	38,502	100%	
Movement in Accrued Interest		0	10,674	0	10,674	10,674	100%	
Movement in Rate Non-Current		0	2,105	0	2,105	2,105	100%	
Movement in Leave Liability								
Funded			5,336		5,336			
Movement in Employee Benefit								
Provision (non current)	10	0	10,875	0	10,875	10,875	100%	▲
Movement in Accrued Salaries &								
Wages		0	2,326	0	2,326	2,326	100%	
Net Operating (Ex. Rates)		377,943	1,003,325	(16,825)	1,054,055	956,789	(102%)	
Capital Revenues								
Proceeds from Disposal of Assets	10	185,226	151,367	185,226	151,367	(33,859)	(22%)	▼
Proceeds from Advances		4,238	3,159	4,238	3,159	(1,079)	(34%)	
Transfer from Reserves	9	158,499	0	179,974	0	(179,974)	(100%)	▼
Total		347,963	154,526	369,438	154,526	(214,912)	(139%)	
Capital Expenses								
Land Held for Resale		(480,066)	(46,420)	(480,066)	(46,420)	433,646	934%	▼
Land and Buildings	10	(211,626)	(177,096)	(211,626)	(164,797)	46,829	28%	▼
Plant and Equipment	10	(712,351)	(378,485)	(712,351)	(378,485)	333,866	88%	▼
Furniture and Equipment	10	(89,278)	(90,446)	(89,278)	(90,446)	(1,168)	(1%)	
Infrastructure Assets - Roads	10	(1,588,253)	(1,304,513)	(1,588,253)	(1,304,513)	283,740	22%	▼
Infrastructure Assets - Other	10	(231,819)	(94,273)	(231,819)	(94,274)	137,545	146%	▼
Repayment of Debentures		(317,674)	(326,356)	(317,674)	(326,356)	(8,682)	(3%)	
Transfer to Reserves	9	(1,042,328)	(1,377,106)	(800,402)	(1,377,106)	(576,704)	(42%)	▲
Total		(4,673,395)	(3,794,695)	(4,431,469)	(3,782,396)	649,073	17%	
Net Capital		(4,325,432)	(3,640,169)	(4,062,031)	(3,627,870)	434,161	12%	
Total Net Operating + Capital		(3,947,489)	(2,636,844)	(4,078,856)	(2,573,815)	1,390,950	58%	
Rate Revenue		3,347,113	3,371,365	3,347,113	3,371,365	24,252	1%	
Opening Funding Surplus(Deficit)		651,173	651,173	651,173	651,173	0	0%	
Closing Funding Surplus(Deficit)	3	50,797	1,385,694	(80,570)	1,448,723	1,415,202	106%	

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2013

1. SIGNIFICANT ACCOUNTING POLICIES

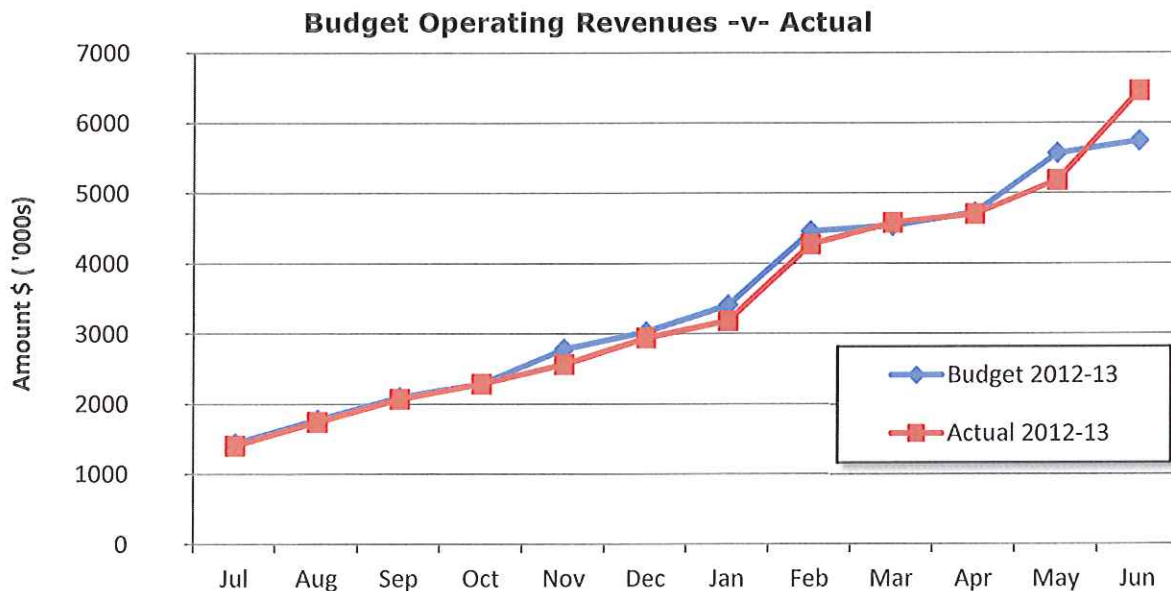
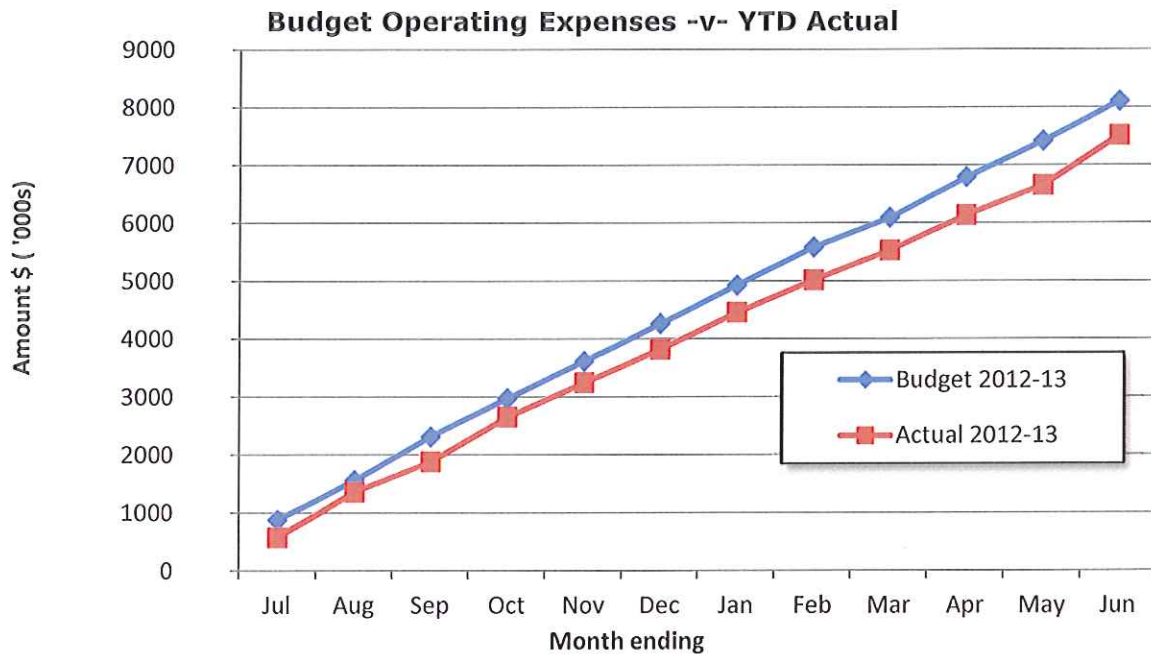
The significant accounting policies adopted in the preparation of this statement of financial activity are the same as those adopted through the budget process and explain the treatment of the following issues:

- (a) Basis of Accounting
- (b) The Local Government Reporting Entity
- (c) Rounding Off Figures
- (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 2012/13 Adopted Budget.

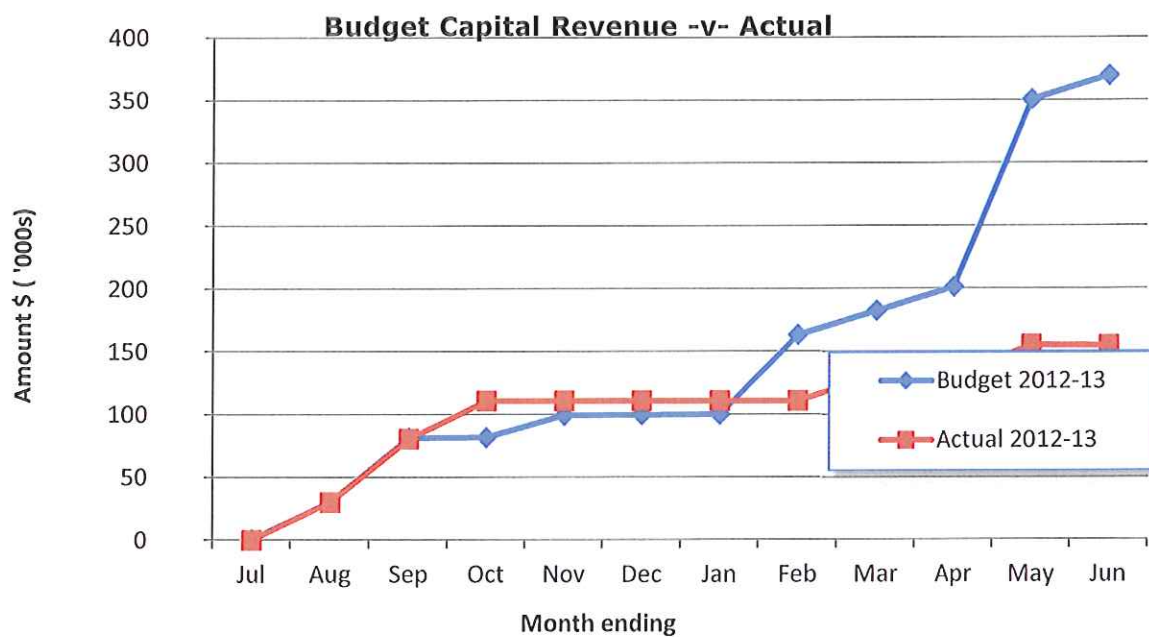
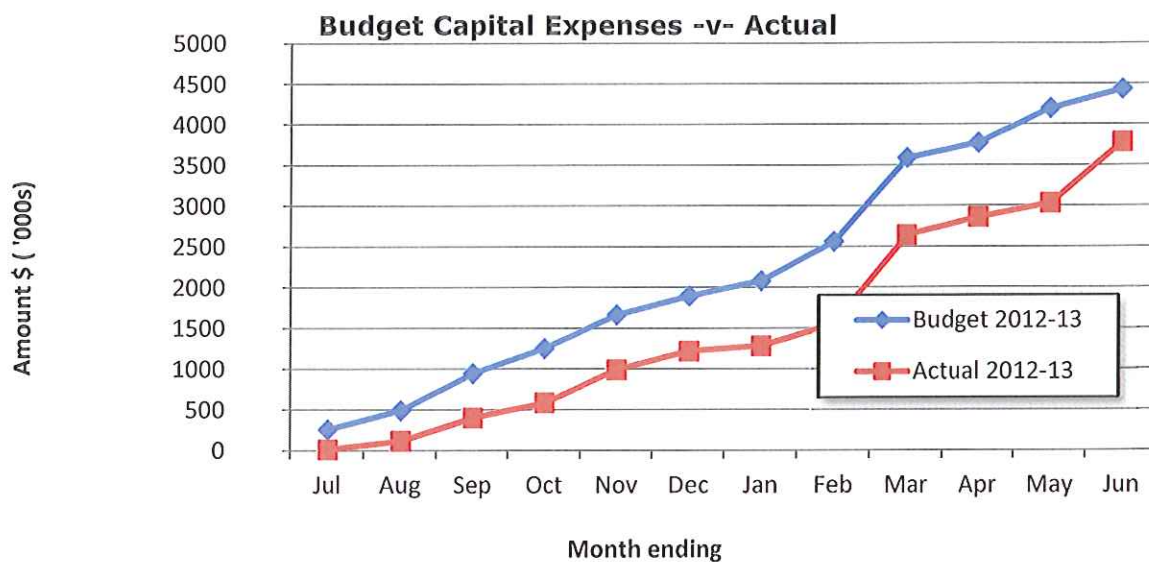
Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2013

Note 2 - Graphical Representation - Source Statement of Financial Activity



Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2013

Note 2 - Graphical Representation - Source Statement of Financial Activity



Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2013

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)			
2012-13			
	This Period	30 June 12	Same Period Last Year
	\$	\$	\$
Current Assets			
Cash - Unrestricted	1,532,427	734,657	734,657
Cash - Restricted Reserves & Cash	2,153,841	776,735	776,735
Receivables:			
Rates O/S - Current	250,623	299,986	299,988
Sundry Debtors	252,940	225,107	225,107
Prov for DD	(30,002)	(30,002)	(30,002)
Accrued Income	0	370	370
GST Rec	59,699	(7,315)	(7,315)
Inventory	471	15,583	15,583
	4,220,001	2,015,123	2,015,124
Less: Current Liabilities			
Payables:			
Sundry Creditors	(89,876)	(165,921)	(165,921)
PAYG	(41,654)	0	0
GST Payable	(85,814)	(372)	(372)
Provision for Employee Benefits (Current	(443,444)	(450,961)	(450,961)
Accrued Exp	(68,972)	(76,949)	(76,949)
Rates Income in Advance	0	0	0
	(729,760)	(694,203)	(694,203)
Add: Leave Liability Not Required to be Funded	112,324	106,988	106,988
Less: Cash Restricted	(2,153,841)	(776,735)	(776,735)
Net Current Funding Position	1,448,723	651,173	651,174

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2013

Note 4: CASH AND INVESTMENTS

- (a) **Cash Deposits**
Municipal Account
Reserve Account
Trust Account
- (b) **Term Deposits**
None held

Total

Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
0.25%	1,531,427			1,531,427	Westpac	
3.60%		(77,703)		(77,703)	Westpac	
0.00%			26,938	26,938	Westpac	
	1,531,427	(77,703)	26,938	1,480,662		

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2013

Note 5: MAJOR VARIANCES

5.1 OPERATING REVENUE (EXCLUDING RATES)

Governance

Income is \$47,842 more than budgeted as a result of a large backlog of insurance claims having been made and an unbudgeted grant of \$25,000 being received from the Department of Local Government for Workforce Planning.

General Purpose Funding

Income is \$1,066,207 more than budgeted, as a result of 50% of the 2013/14 Financial Assistance Grants being received in advance (\$680,505) and the 2012/13 Country Local Government Fund grant being received and not budgeted for (\$367,037). The Country Local Government Fund income will be shown in the Annual Financial Report as Restricted Cash, whereas the Financial Assistance Grants are untied.

Economic Services

Income is \$259,913 less than budgeted as a result of funding for the Industrial Park Subdivision not being claimed (\$251,475) and Caravan Park income being \$8,596 less than budgeted. The Grant for the Industrial Park Subdivision has been included in the draft 2013/14 Budget.

Other Property & Services

Income is \$24,925 less than budgeted, largely as a result of less private works being carried out than budgeted (\$38,468) which was partially offset by a back log of insurance claims resulting in higher income than budgeted (\$38,468).

5.2 OPERATING EXPENSES

Governance

Expenditure is \$88,351 higher than budgeted. This is partly as a result of higher than budgeted expenditure on strategic planning (\$28,699) which was largely offset by unbudgeted income, and consultants for regional CLGF projects (\$25,750). The balance is made up of minor over expenditure across a number of accounts.

Health

Expenditure is \$10,261 less than budgeted largely as a result of less depreciation being raised than expected (\$8,071).

Housing

Expenditure is \$10,779 less than budgeted. This is largely as a result of under expenditure on non-staff housing maintenance (\$9,300) which is more than offset by the overexpenditure of capital funds on renewal of staff housing (\$14,875).

Community Amenities

Expenditure is \$138,388 less than budgeted as a result of under expenditure across sewerage operating accounts (\$82,612), the Moora Cemetery (\$37,467) and a number of minor amounts across a number of other accounts.

The estimated unspent portion of funds in the sewerage area was transferred to reserves (\$260,404).

Transport

Expenditure is \$359,607 less than the year to date budget, largely as a result of depreciation being lower than budgeted (\$242,711) and underexpenditure on road maintenance (\$111,387) and footpath maintenance (\$6,981).

Other Property & Services

Expenditure is currently \$48,050 more than the year to date budget as a result of underallocation of works and plant overheads which will be addressed prior to preparing the 2012/13 Financial Statements.

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2013

Note 5: MAJOR VARIANCES

Statements, but will have no impact on the carried forward surplus.

5.3 CAPITAL EXPENDITURE

Land Held for Resale

Expenditure is \$433,646 less than budgeted as a result of little expenditure having been incurred on the Industrial Park Subdivision. Funds have been included in the draft 2013/14 Budget, however the project has been scaled back to spent grant funding only.

Land and Buildings

Expenditure is \$52,656 less than budgeted largely as a result of less works being carried out at the Depot than budgeted (\$32,626), renewal works at the Child Care not having been carried out (\$10,424) and a number of small projects not being done. These works have been carried forward into the draft 2013/14 Budget.

Plant and Equipment

Expenditure is \$333,866 less budgeted as a result of the new 6x4 truck not being available until September 2013 (\$280,000), the CCTV equipment not being available prior to 30 June 2013 (\$33,500) and minor savings across a number of items. The truck and CCTV project have been carried forward to the draft 2013/14 Budget.

Infrastructure Assets - Roads

Expenditure is \$283,740 less than budgeted, largely as a result of little rural regraveling having been carried out (\$162,640), the balance of the Wirralda Road project being deferred to 2013/14 and savings in Town Street - Road Construction (\$86,998).

Infrastructure Assets - Other

Expenditure is \$138,595 less than budgeted largely as a result little progress being made on the acquisition of the airstrip (\$73,051), reserve rehabilitation (\$18,417) and industrial park drainage (\$33,550). Funds will be carried forward in the draft 2013/14 Budget for the airstrip and reserve rehabilitation.

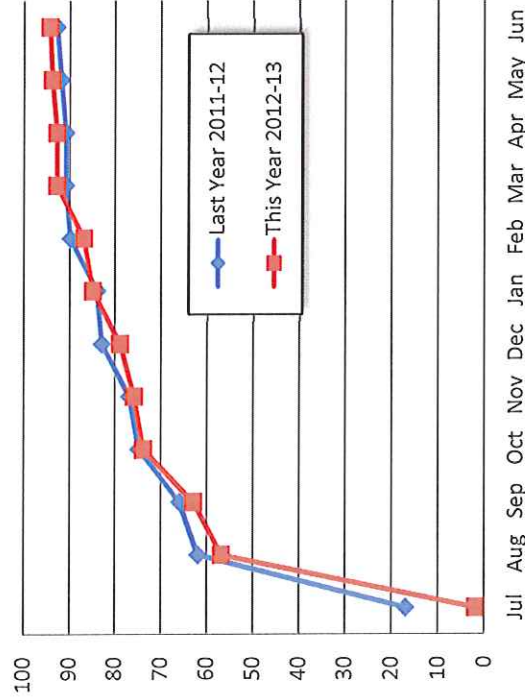
Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2013

Note 7: RECEIVABLES

Rates, Rubbish & Sewerage

	Current 2012-13	Previous 2011-12
Opening Arrears Previous Years	\$ 299,988	\$ 273,070
Rates Levied this year	4,270,047	3,980,883
Less Collections to date	(4,319,412)	(3,953,965)
Equals Current Outstanding	250,623	299,988
Net Rates Collectable		
% Collected	94.52%	92.95%

Note 7 - Rates % Collected

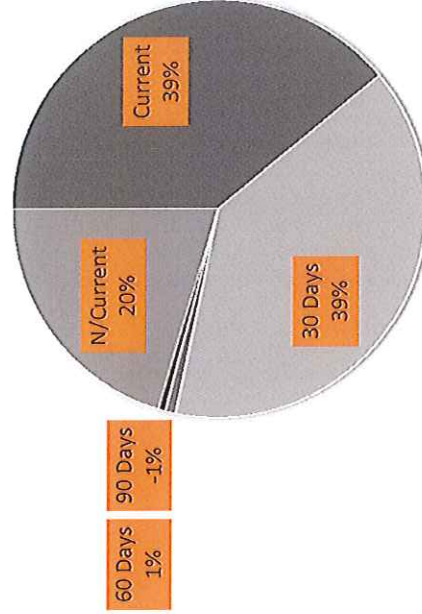


Receivables - General

	Current	30 Days	60 Days	90 Days	N/Current
Debtors Trial Balance	\$ 123,750	\$ 124,307	\$ 2,581	\$ (1,786)	\$ 64,538
Total Outstanding					313,390

Amounts shown above include GST (where applicable)

Note 7 - Accounts Receivable (non-rates)



Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2013

Note 8: GRANTS AND CONTRIBUTIONS

Program/Details GL	Provider	Approval Yes	2012-13 Budget	Variations Additions	Revised Grant	Recoup Status Received	Not Received
		(Yes/No)	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING							
20201 Grants Commission Grant Needs	Grants Commission	Yes	310,898		310,898	629,860	0
20202 Grants Commission - Road Formula	Grants Commission	Yes	286,822		286,822	648,365	0
20203 Country Local Government Fund Grant	Dept Local Government	Yes	760,402		760,402	1,127,439	0
20116 CBH Payment In Lieu Of Rates	CBH Group	Yes	17,325		17,325	17,325	0
GOVERNANCE							
20407 Parental Leave Income	Centrelink	Yes	14,542		14,542	14,542	(0)
LAW, ORDER, PUBLIC SAFETY							
20502 FESA Operating Grant	FESA	Yes	41,260		41,260	41,262	0
20503 Emergency Services Levy Administration	FESA	Yes	4,000		4,000	4,000	0
20701 F.E.S.A. Contribution/Commission	FESA	Yes	11,820		11,820	11,820	0
20702 Contributions - Emergency Services Code	FESA	Yes	81,081		81,081	65,404	15,677
20705 Community Road Safety Grant	WALGA	Yes	20,000		20,000	20,000	0
40501 FESA Plant & Equipment Grant	FESA	No	0		0	0	0
40502 FESA Building Grant	FESA	No	114,560		114,560	109,023	5,537
40503 LotteryWest Grant - Koojan Fire Shed	LotteryWest	Yes	11,093		11,093	11,093	0
40705 Contributions - CCTV	?	No	23,500		23,500	6,609	16,891
40707 Crime Prevention Grant - Capital	?	No	0		0	25,000	0
HEALTH							
21403 Podiatry Service - Subsidy HDWA	Health WA	Yes	2,290		2,290	2,290	0
EDUCATION AND WELFARE							
20801 Contribution - Moora Toy Library	Moora Toy Library	Yes	148		148	148	(0)
21703 Child Care Centre - Fee Subsidy from F.	Family Assistance Office	Yes	76,780		76,780	91,195	0
21704 Child Care Centre - Fundraising		No	0		0	716	0
21705 Child Care Centre - Operational Support	DEEWR	Yes	70,000		70,000	47,107	22,893
21707 Child Care Centre - Grants		No	0		0	0	0
23397 Grant - Youth Program	Dept Child Protection	Yes	84,988		84,988	80,019	4,969
23398 Grants and Contributions - Youth Activities	Various		5,000		18	5,273	0
23399 Youth Centre Fundraising	Various		261		261	261	(0)
41701 Child Care - Capital Grants	Various	No	0		0	0	0

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2013

Note 8: GRANTS AND CONTRIBUTIONS

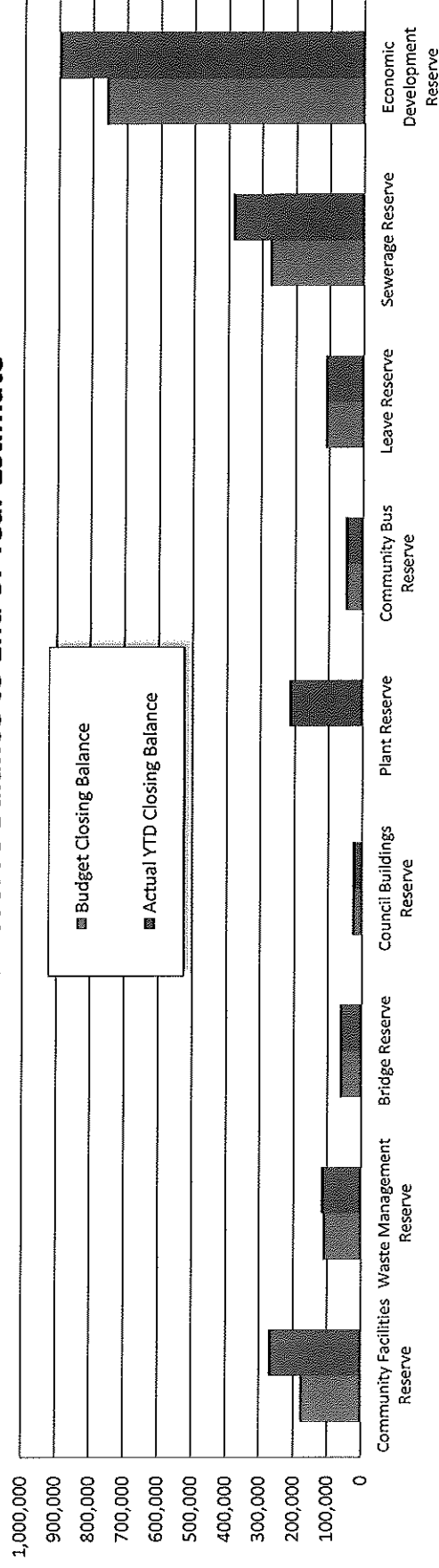
Program/Details GL	Provider	Approval Yes	2012-13 Budget	Variations Additions	Revised Grant	Recoup Status	
						Received	Not Received
HOUSING							
22201 Reimbursements/Insurance			390		390	390	0
COMMUNITY AMENITIES							
22501 Contribution - Drum Muster Cost	Drum Muster		5,529		5,529	5,529	0
RECREATION AND CULTURE							
23103 MPAC - Lotterywest Underwritten Show	Lotterywest	Yes	44,755		44,755	34,369	10,386
23203 Swimming Pool Operating Subsidy	Dept Local Government	Yes	3,000		3,000	3,000	0
23351 Contribution - Other Shires - Be Active	Vic Plains & Chittering	Yes	30,916		30,916	16,684	14,232
23353 Grant - Be Active Co-ordinator (Healthw	Healthways	Yes	35,000		35,000	34,500	500
23354 Be Active - Registration Fees for Partici	Participants	Yes	4,500		4,500	6,709	0
23355 Grants - Be Active Co-ordinator	Various	Yes	20,000		20,000	27,059	0
2355 Active Kids Grant	Dept Sport & Recreation		0		0	0	0
23400 MCRC Contribution - Recreation Centre	MCRC		9,000		9,000	9,000	0
TRANSPORT							
23901 Direct Grants - Maintenance	Main Roads	Yes	116,065		116,065	240,877	0
23902 Street Lighting Subsidy	Main Roads		4,200		4,200	5,532	0
23903 Contribution - Crossovers	Various		500		500	0	500
25903 Sponsorship - Tidy Towns Competition	Sponsors	Yes	818		818	818	0
43801 Regional Road Grants	Main Roads	Yes	597,386		597,386	890,049	0
43803 Grant - Roads to Recovery	Federal Govt	Yes	311,972		311,972	286,558	25,414
ECONOMIC SERVICES							
24703 Building Commissions - BCITF/BRB	Residents	Yes	160		160	190	0
25205 Reimbursement - Relocation Costs	Residents		13,116		13,116	13,116	0
25206 Electricity Reimbursements - Lifestyle V	Residents	Yes	4,700		4,700	4,562	138
45202 Industrial Park Extension - WRGS Grant	Wheatbelt Dev Commission	Yes	251,475		251,475	0	251,475
45211 Contributions - Industrial Park Entry Sta	Businesses		4,000		4,000	0	4,000
OTHER PROPERTY & SERVICES							
25602 Insurance Reimbursements	LGIS		8,000		8,000	21,373	0
TOTALS			3,403,972	0	3,398,990	4,560,500	372,584

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2013

Note 9: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer-out Reference	Budget Closing Balance	Actual YTD Closing Balance
Community Facilities Reserve	\$ 172,456	\$ 8,187	\$ 8,601	\$ 0	\$ 91,500	\$ 0	\$ 0		\$ 180,643	\$ 272,557
Waste Management Reserve	106,288	6,350	12,756	0	0	0	0		112,638	119,044
Bridge Reserve	60,752	3,435	3,030	0	0	0	0		64,187	63,782
Council Buildings Reserve	27,841	1,635	1,388	0	0		0		29,476	29,229
Plant Reserve	0	0	0	0	217,875		0		0	217,875
Community Bus Reserve	49,761	2,814	2,482	0	734	0	0		52,575	52,977
Leave Reserve	106,988	6,049	5,336	0	0	0	0		113,037	112,324
Sewerage Reserve	121,236	6,091	6,046	150,026	260,404	0	0		277,353	387,686
Economic Development Reserve	131,414	5,439	6,554	760,402	760,402	(136,853)	0	Industrial Park	760,402	898,370
	776,736	40,000	46,191	910,428	1,330,915	(136,853)	0		1,590,311	2,153,842

Note 9 - 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 June 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Profit(Loss) of Asset Disposal				Current Budget			
Cost	Accum Depr	Proceeds	Profit (Loss)	Disposals			
\$	\$	\$	\$	Budget	2012/13 Forecast	YTD Budget	Variance
33,958	11,611	14,545	(7,802)	14,545	14,545	14,545	0
31,505	10,772	14,091	(6,642)	13,636	14,091	13,636	455
28,497	7,354	15,909	(5,234)	15,909	15,909	15,909	0
30,388	19,756	10,909	277	10,909	10,909	10,909	0
39,527	963	35,909	(2,655)	36,000	35,909	36,000	(91)
0	0	0	0	500	0	0	(500)
26,705	21,038	10,000	4,333	10,000	10,000	10,000	0
26,572	7,972	7,274	(11,326)	7,273	7,274	7,274	1
0	0	0	0	45,000	0	45,000	(45,000)
52,533	52,533	20,000	20,000	18,000	20,000	18,000	2,000
44,940	39,702	22,730	17,492	13,454	22,730	13,454	9,276
314,625	171,701	151,367	8,443	185,226	151,367	173,818	(33,859)
Contributions Information				Current Budget			
Grants	Reserves	Borrowing	Total	Summary Acquisitions			
\$	\$	\$	\$	Budget	2012/13 Forecast	YTD Budget	Variance
0	0	0	0	480,066	46,420	480,066	(433,646)
109,023	0	0	109,023	211,626	177,096	211,626	(46,829)
6,609	0	0	6,609	712,351	378,485	712,351	(333,866)
9,000	0	0	9,000	89,278	90,446	89,278	1,168
1,463,165	0	0	1,463,165	1,588,253	1,304,513	1,588,253	(283,740)
0	28,998	0	28,998	65,306	27,806	65,306	(37,500)
0	0	0	0	24,134	24,546	24,134	412
25,000	0	0	25,000	142,379	41,922	142,379	(100,457)
1,612,797	28,998	0	1,641,795	3,313,393	2,091,233	3,313,393	(1,234,459)

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Current Budget			
Grants	Reserves	Borrowing	Total	This Year			
				Budget	2012/13 Forecast	YTD Budget	Variance
\$	\$	\$	\$	\$	\$	\$	\$
0	0	0	0	480,066	46,420	480,066	(433,646)
0	0	0	0	480,066	46,420	480,066	(433,646)
Totals							
Contributions				Current Budget			
Grants	Reserves	Borrowing	Total	2012/13			
				Budget	Forecast	YTD Budget	Variance
\$	\$	\$	\$	\$	\$	\$	\$
109,023	0	0	109,023	60,545	57,020	60,545	(3,525)
0	0	0	0	3,000	5,863	3,000	2,863
				18,000	7,632	18,000	(10,368)
				4,515	4,515	4,515	(0)
				4,000	0	4,000	(4,000)
				13,127	13,127	13,127	0
				0	14,480	0	2,182
				14,480	14,480	14,480	(0)
				7,300	7,300	7,300	0
				5,000	0	5,000	(5,000)
				6,659	6,659	6,659	0
				75,000	46,020	75,000	(28,980)
109,023	0	0	109,023	211,626	177,096	211,626	(46,829)
Totals							
Contributions				Current Budget			
Grants	Reserves	Borrowing	Total	2012/13			
				Budget	Forecast	YTD Budget	Variance
\$	\$	\$	\$	\$	\$	\$	\$
6,609	0	0	6,609	143,402	143,402	143,402	0
				23,981	23,981	23,981	(0)
				10,000	11,098	10,000	1,098
				10,487	11,222	10,487	735
				3,000	3,690	3,000	690
				0	3,160	0	3,160
				57,379	57,379	57,379	(0)
				33,500	0	33,500	(33,500)
				4,376	4,376	4,376	(0)
				4,500	2,846	4,500	(1,654)
				280,000	0	280,000	(280,000)
				75,000	54,400	75,000	(20,600)
				60,000	56,205	60,000	(3,795)
				6,726	6,726	6,726	0
Totals							

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

6,609	0	0	6,609	Totals	712,351	378,485	712,351	378,485	(333,866)
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Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions			Furniture & Equipment	Current Budget This Year				
Grants	Reserves	Borrowing		Total	2012/13			
					Budget	Forecast	YTD Budget	
\$	\$	\$	\$	\$	\$	\$	\$	
9,000			0	Purchase Computing Equipment	27,000	14,291	27,000	14,291
				Admin Centre - Renewal of Furnitu	5,840	5,828	5,840	5,828
				Moora Recreation Centre - Furnitu	13,023	13,856	13,023	13,856
			0	FESA Equipment	0	2,371	0	2,371
				Staff Housing - Renewal of Fitting	29,815	44,690	29,815	44,690
			0	Community Resource Centre - F&	7,100	7,100	7,100	7,100
			0	Moora Performing Arts Centre - E	3,000	0	3,000	0
			0	Gym Fitness Equipment	3,500	2,309	3,500	2,309
9,000	0	0	0	Totals	89,278	90,446	89,278	90,446

Contributions				Roads	Current Budget This Year				
Grants	Reserves	Borrowing	Total		2012/13			Variance	
					Budget	Forecast	YTD Budget		
\$ 890,049 286,558	\$ 	\$ 	\$ 890,049 286,558 0 0	Road Construction - Regional Road Road Construction - Roads To Reconstruct Road Construction - Town Streets Road Construction - Rural Regrav	\$ 860,604 334,252 192,260 201,137	917,640 243,114 105,262 38,497	\$ 860,604 334,252 192,260 201,137	\$ 57,036 (91,139) (86,998) (162,640)	
1,463,165	0	0	1,463,165	Totals	1,588,253	1,304,513	1,588,253	1,304,513	(283,740)

Contributions				Drainage	Current Budget This Year				
Grants	Reserves	Borrowing	Total		2012/13		YTD Budget	Actual	Variance
					Budget	Forecast			
\$	\$	\$	\$		\$	65,306	27,806	\$	
			0	Drainage Construction		65,306	65,306	(37,500)	
0	0	0	0	Totals		65,306	27,806	(37,500)	

Shire of Moora

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Footpaths & Cycleways	Current Budget				
Grants	Reserves	Borrowing	Total		This Year				
					2012/13		YTD		Variance
					Budget	Forecast	Budget	Actual	
\$ 0	\$	\$	\$	0	\$ 24,134	24,546	24,134	\$ 24,546	\$ 412 ▲
0	0	0	0	0	24,134	24,546	24,134	24,546	412

Contributions			Parks, Gardens & Reserves	Current Budget				
Grants	Reserves	Borrowing		Total	This Year			Variance
					Budget	2012/13 Forecast	YTD Budget	
\$	\$	\$	\$	\$			\$	\$
0	0		0	73,051	0	73,051	0	(73,051)
			0	16,212	16,212	16,212	16,212	0
0	0		0	19,016	599	19,016	599	(18,417)
			0	22,000	20,834	22,000	20,834	(1,166)
25,000				7,000	0	7,000	0	(7,000)
			25,000	0	0	0	0	0
			0	5,100	4,276	5,100	4,276	(824)
25,000	0	0	25,000	142,379	41,922	142,379	41,922	(100,457)
Totals			25,000	142,379	41,922	142,379	41,922	(100,457)