

Shire of Moora
MONTHLY FINANCIAL REPORT
For the Period Ended 31 May 2013

TABLE OF CONTENTS

Statement of Financial Activity	2
Note 1 Significant Accounting Policies	4
Note 2 Graphical Representation	5
Note 3 Net Current Funding Position	7
Note 4 Cash and Investments	8
Note 5 Major Variances	9
Note 6 Removed	
Note 7 Receivables	11
Note 8 Grants and Contributions	12
Note 9 Cash Backed Reserves	14
Note 10 Capital Disposals and Acquisitions	15

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

Shire of Moora
STATEMENT OF FINANCIAL ACTIVITY
(Nature or Type)
For the Period Ended 31 May 2013

	Note	Revised Annual Budget 4	2012/13 Forecast	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)- (a)/(b) 3	
Operating Revenues								
Rate Revenue		\$ 3,347,113	3,357,781	\$ 3,347,113	\$ 3,316,210	\$ (30,903)	% (1%)	
Grants, Subsidies and Contributions	8	1,318,176	1,349,937	1,241,588	1,258,729	17,141	1%	
Fees and Charges		2,019,100	1,905,090	1,940,041	1,848,772	(91,269)	(5%)	
Service Charges		6,617	6,617	6,617	6,617	(0)	(0%)	
Interest Earnings		148,672	176,481	134,144	158,465	24,321	15%	▲
Other Revenue		118,000	198,958	113,163	167,025	53,862	32%	▲
Total		6,957,678	6,994,864	6,782,666	6,755,818	(26,848)	(0%)	
Operating Expense								
Employee Costs		(2,860,978)	(2,778,048)	(2,621,911)	(2,502,643)	119,268	5%	
Materials and Contracts		(2,383,292)	(2,348,331)	(2,173,557)	(1,759,084)	414,473	24%	▼
Utilities Charges		(300,836)	(374,290)	(275,616)	(343,085)	(67,469)	(20%)	▲
Interest Expenses		(125,699)	(125,699)	(104,759)	(93,456)	11,303	12%	▼
Insurance Expenses		(175,112)	(193,230)	(174,312)	(193,230)	(18,918)	(10%)	
Other Expenditure		135,020	160,866	126,522	142,960	16,438	(11%)	
Total		(5,710,898)	(5,658,732)	(5,223,633)	(4,748,538)	475,095	10%	
Funding Balance Adjustment								
Add back Provision for Employee Benefits		394,768	0		0		0	
Net Operating		1,641,548	1,336,132	1,559,033	2,007,280	448,247	(22%)	
Capital Items - Assets								
Grants, Subsidies and Contributions	8	2,083,388	2,206,321	2,081,428	1,704,622	(376,806)	(22%)	▼
Proceeds from Disposal of Assets	10	185,226	151,367	170,684	151,366	(19,318)	(13%)	▼
Land Held for Resale		(480,066)	(45,000)	(480,016)	(38,282)	441,734	(1154%)	
Land and Buildings	10	(211,626)	(170,987)	(204,702)	(131,368)	73,334	(56%)	
Plant and Equipment	10	(712,351)	(407,635)	(677,764)	(371,635)	306,129	(82%)	
Furniture and Equipment	10	(89,278)	(100,098)	(86,523)	(86,611)	(88)	0%	
Infrastructure Assets - Roads	10	(1,588,253)	(1,351,314)	(1,480,174)	(1,245,660)	234,514	(19%)	
Infrastructure Assets - Other	10	(231,819)	(132,292)	(218,268)	(90,569)	127,699	(141%)	
		(1,044,779)	150,362	(895,335)	(108,136)	787,199	728%	
Capital Items - Reserves								
Transfer from Reserves	9	158,499	0	175,804	0	(175,804)	(100%)	▼
Transfer to Reserves	9	(1,042,328)	(1,056,512)	(797,499)	(797,338)	161	(0%)	
		(883,829)	(1,056,512)	(621,695)	(797,338)	(175,643)	(22%)	
Capital Items - Loans								
Proceeds from Advances		4,238	4,238	3,883	3,626	(257)	(7%)	
Repayment of Debentures		(317,674)	(317,674)	(250,910)	(272,727)	(21,817)	8%	
Total		(313,436)	(313,436)	(247,027)	(269,101)	(22,074)	(8%)	
Net Capital		(2,242,044)	(1,219,586)	(1,764,057)	(1,174,576)	589,481	(50%)	
Total Net Operating + Capital		(600,495)	116,546	(205,024)	832,704	1,037,728	(125%)	
Opening Funding Surplus(Deficit)		651,173	651,173	651,173	651,173	0	0%	
Closing Funding Surplus(Deficit)	3	50,678	767,719	446,149	1,483,877	1,037,728		

Shire of Moora
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 May 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	132,207	\$ 91,827	\$ 130,316	\$ 38,489	30%	▲
General Purpose Funding		1,558,764	2,262,724	1,543,108	1,565,687	22,579	1%	
Law, Order and Public Safety		405,341	374,136	371,601	367,549	(4,052)	(1%)	
Health		15,151	13,337	14,095	12,457	(1,638)	(13%)	
Education and Welfare		417,807	402,224	390,601	383,334	(7,267)	(2%)	
Housing		48,130	41,705	44,170	41,505	(2,665)	(6%)	
Community Amenities		1,008,815	998,860	1,000,198	995,183	(5,015)	(1%)	
Recreation and Culture		233,391	257,634	197,367	221,100	23,733	11%	▲
Transport		1,122,063	1,032,057	1,121,592	952,936	(168,656)	(18%)	▼
Economic Services		599,632	333,180	572,483	308,267	(264,216)	(86%)	▼
Other Property and Services		240,500	213,511	220,473	209,234	(11,239)	(5%)	
Total (Excluding Rates)		5,741,419	6,061,575	5,567,515	5,187,568	(379,947)	(7%)	
Operating Expense								
Governance		(695,497)	(756,890)	(650,274)	(631,258)	19,016	3%	
General Purpose Funding		(308,144)	(309,720)	(274,885)	(234,128)	40,757	17%	▼
Law, Order and Public Safety		(421,904)	(431,760)	(388,782)	(388,128)	654	0%	
Health		(84,635)	(80,243)	(77,871)	(62,467)	15,404	25%	▼
Education and Welfare		(484,891)	(465,298)	(442,932)	(368,814)	74,118	20%	▼
Housing		(83,791)	(73,609)	(76,919)	(69,550)	7,369	11%	▼
Community Amenities		(902,272)	(802,833)	(800,526)	(696,228)	104,298	15%	▼
Recreation and Culture		(1,619,323)	(1,493,116)	(1,485,478)	(1,319,643)	165,835	13%	▼
Transport		(2,764,646)	(2,421,569)	(2,535,365)	(2,142,654)	392,711	18%	▼
Economic Services		(601,363)	(597,595)	(551,318)	(516,602)	34,716	7%	
Other Property and Services		(135,165)	(98,458)	(130,511)	(228,459)	(97,948)	(43%)	▲
Total		(8,101,632)	(7,531,091)	(7,414,861)	(6,657,932)	756,929	11%	▼
Funding Balance Adjustment								
Add back Depreciation		2,406,396	2,056,412	2,201,360	1,875,733	(325,627)	(17%)	▼
(Profit)/Loss on Asset Disposal		(53,241)	(13,681)	(53,241)	(8,442)	44,799	(531%)	
Add back Provision for Employee Benefits		394,768			0	0		
Net Operating (Ex. Rates)		387,710	573,215	300,773	396,926	51,354	(24%)	
Capital Revenues								
Proceeds from Disposal of Assets	10	185,226	151,367	170,684	151,367	(19,317)	(13%)	▼
Proceeds from Advances		4,238	4,238	3,883	3,626	(257)	(7%)	
Transfer from Reserves	9	158,499	0	175,804	0	(175,804)	(100%)	▼
Total		347,963	155,605	350,371	154,993	(195,378)	(126%)	
Capital Expenses								
Land Held for Resale		(480,066)	(45,000)	(480,016)	(38,282)	441,734	1154%	▼
Land and Buildings	10	(211,626)	(170,987)	(204,702)	(131,368)	73,334	56%	▼
Plant and Equipment	10	(712,351)	(407,635)	(677,764)	(371,635)	306,129	82%	▼
Furniture and Equipment	10	(89,278)	(100,098)	(86,523)	(86,611)	(88)	(0%)	
Infrastructure Assets - Roads	10	(1,588,253)	(1,351,314)	(1,480,174)	(1,245,660)	234,514	19%	▼
Infrastructure Assets - Other	10	(231,819)	(132,292)	(218,268)	(90,569)	127,699	141%	▼
Repayment of Debentures		(317,674)	(317,674)	(250,910)	(272,727)	(21,817)	(8%)	
Transfer to Reserves	9	(1,042,328)	(1,056,512)	(797,499)	(797,338)	161	0%	
Total		(4,673,395)	(3,581,511)	(4,195,856)	(3,034,190)	1,161,666	38%	
Net Capital		(4,325,432)	(3,425,906)	(3,845,485)	(2,879,197)	966,288	34%	
Total Net Operating + Capital		(3,937,722)	(2,852,691)	(3,544,712)	(2,482,270)	1,017,642	43%	
Rate Revenue		3,347,113	3,361,546	3,347,113	3,314,974	(32,139)	(1%)	
Opening Funding Surplus(Deficit)		651,173	651,173	651,173	651,173	0	0%	
Closing Funding Surplus(Deficit)	3	60,564	1,160,028	453,574	1,483,877	985,504	69%	

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2013

1. SIGNIFICANT ACCOUNTING POLICIES

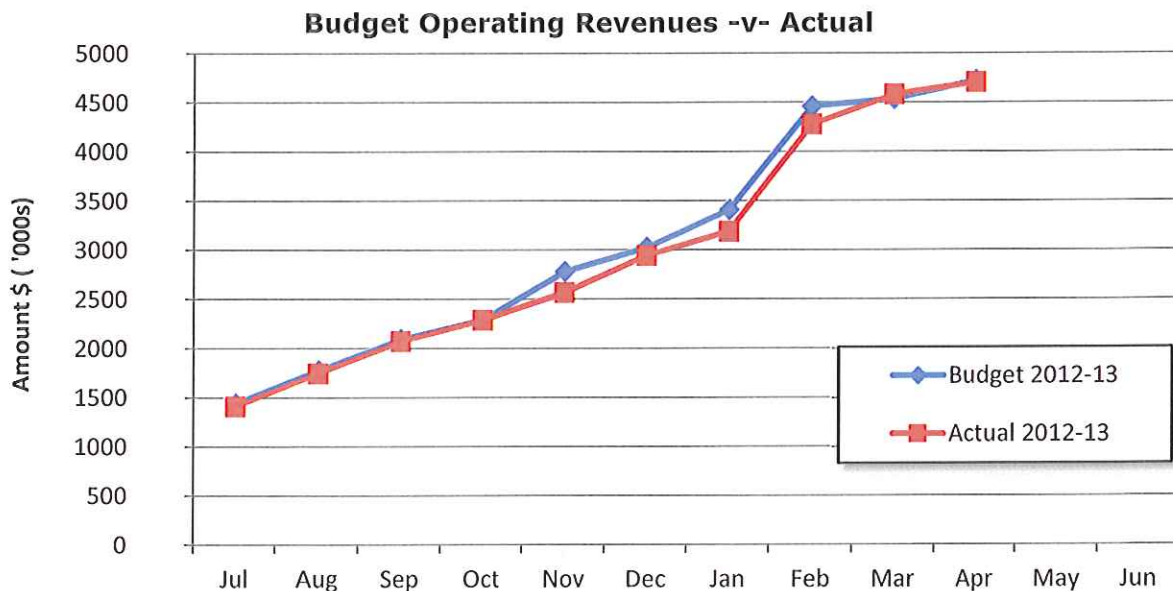
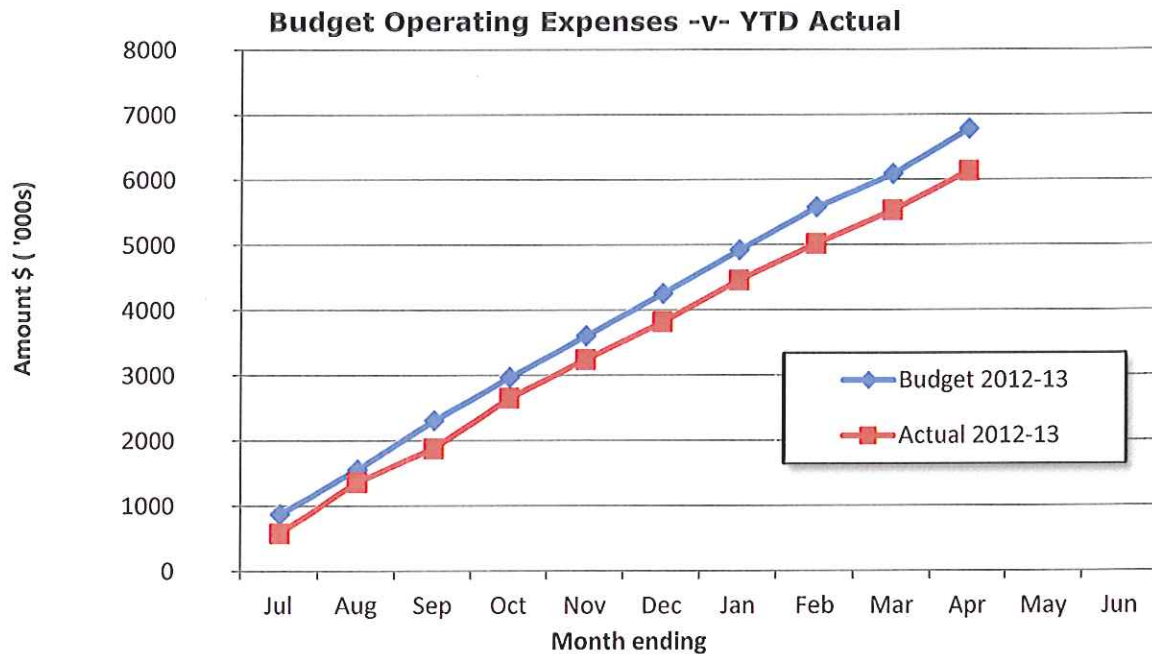
The significant accounting policies adopted in the preparation of this statement of financial activity are the same as those adopted through the budget process and explain the treatment of the following issues:

- (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.

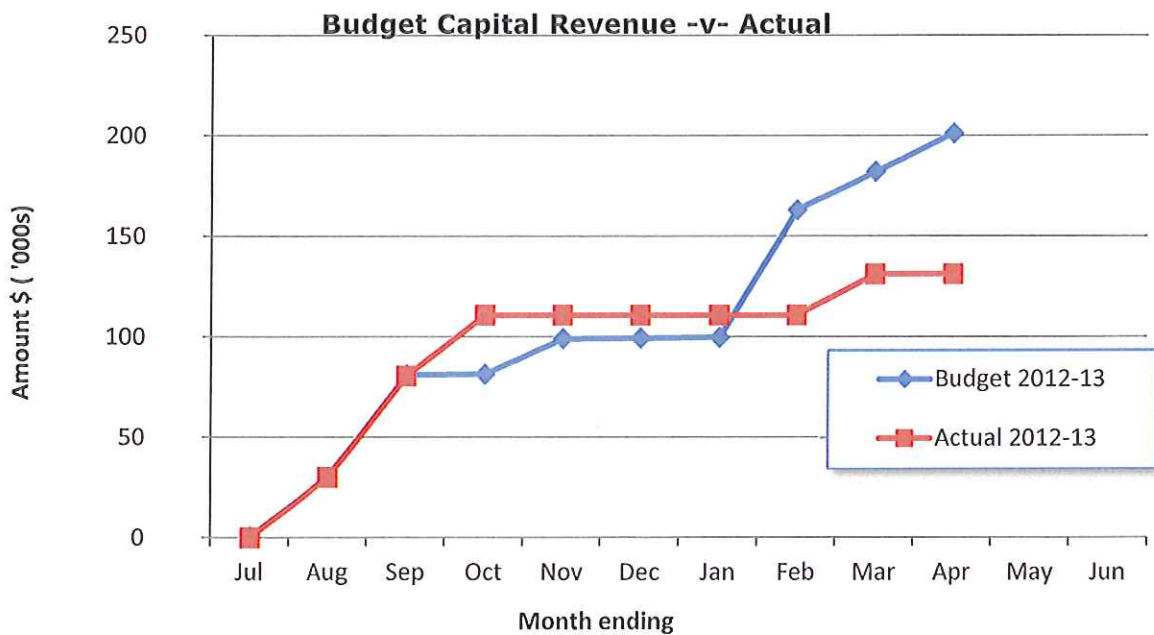
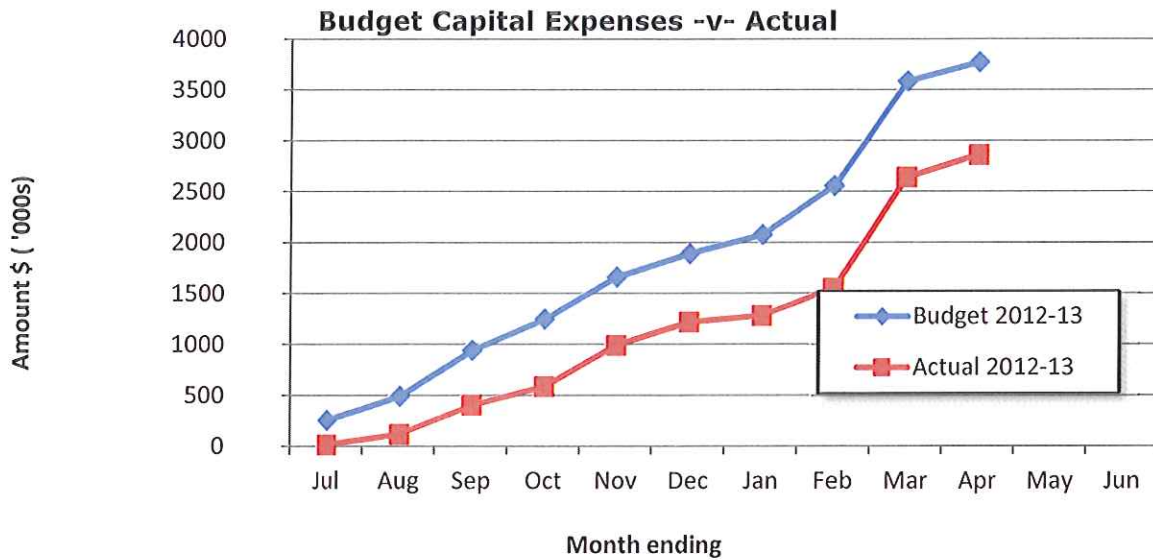
Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2013

Note 2 - Graphical Representation - Source Statement of Financial Activity



Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2013

Note 2 - Graphical Representation - Source Statement of Financial Activity



Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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	1,585,575	734,657	406,624
Cash - Restricted Reserves & Cash	1,582,699	776,735	910,398
Receivables:			
Rates O/S - Current	273,063	299,986	372,559
Sundry Debtors	109,238	225,107	173,610
Prov for DD	(30,002)	(30,002)	(29,975)
Accrued Income	0	370	0
GST Rec	39,186	(7,315)	68,325
Inventory	15,179	15,583	11,205
	3,574,940	2,015,123	1,912,746
Less: Current Liabilities			
Payables:			
Sundry Creditors	(58,765)	(165,921)	(113,934)
PAYG	(37,861)	0	(89,933)
GST Payable	(25,320)	(372)	(372)
Provision for Employee Benefits (Current	(450,961)	(450,961)	0
Accrued Exp	0	(76,949)	0
Rates Income in Advance	(46,712)	0	(28,176)
	(619,619)	(694,203)	(232,415)
Add: Leave Liability Not Required to be Funded	111,255	106,988	
Less: Cash Restricted	(1,582,699)	(776,735)	(910,398)
Net Current Funding Position	1,483,877	651,173	769,933

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2013

Note 4: CASH AND INVESTMENTS

(a) **Cash Deposits**
Municipal Account
Reserve Account
Trust Account

(b) **Term Deposits**
Municipal Account
Municipal Account
Municipal Account
Reserve Account
Reserve Account
Total

Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
0.25%	484,575			484,575	Westpac	
3.60%		(77,703)		(77,703)	Westpac	
0.00%			26,938	26,938	Westpac	
4.00%	200,000				BankWest	10/06/2013
4.40%	500,000			500,000	ME Bank	5/06/2013
4.40%	600,000			600,000	BankWest	23/06/2013
4.40%		760,402		760,402	ME Bank	5/06/2013
3.75%		900,000		900,000	ME Bank	23/06/2013
	1,784,575	1,582,699	26,938	3,194,212		

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2013

Note 5: MAJOR VARIANCES

5.1 OPERATING REVENUE (EXCLUDING RATES)

Governance

Income is currently \$38,489 more than the year to date budget as a result of a large backlog of insurance claims having been made. It is anticipated that this program will be some \$40,000 above budgeted income by 30 June 2013.

Recreation & Culture

Income is currently \$23,733 more than the year to date budget, largely as a result of the Gardener's truck being turned over instead of the Mechanic's and the resulting profit (\$17,492).

Transport

Income is currently \$168,656 less than the year to date budget as a result of the 6x4 Truck not having been replaced (\$45,000) and less grant funding having been acquitted than budgeted (\$79,123 Regional Road Group funds, \$25,414 Roads to Recovery funds). It is expected that the income for this program will be some \$90,000 less than budgeted by 30 June 2013.

Economic Services

Income is currently \$264,216 less than the year to date budget as a result of funding for the Industrial Park Subdivision not being claimed (\$251,475) and less income for the Caravan Park (\$11,615) and Chalets (\$5,559) than anticipated at this stage.

5.2 OPERATING EXPENSES

General Purpose Funding

Expenditure is currently \$40,757 less than the year to date budget. This is largely as a result of the account for GRV revaluations not yet having been received (\$28,642), and timing differences in loan repayments (\$10,303).

Health

Expenditure is currently \$15,404 less than the year to date budget. This is as a result of minor under expenditure over a number of accounts including depreciation (\$6,402) and legal costs (\$5,820).

Education & Welfare

Expenditure is currently \$69,609 less than the year to date budget. This is a result of under expenditure in the Youth Services area (\$48,795) and savings in Child Care staff expenses (\$18,625).

Community Amenities

Expenditure is currently \$103,501 less than the year to date budget as a result of under expenditure across a number of sewerage accounts (\$40,062), refuse accounts (\$17,905) and the Moora Cemetery (\$34,767).

Recreation & Culture

Expenditure is currently \$147,811 less than the year to date budget as a result of under expenditure across a large number of accounts including the swimming pool (\$16,021), ovals (\$40,348), halls (\$41,363) and Be Active (\$12,805).

Transport

Expenditure is currently \$336,463 less than the year to date budget, largely as a result of depreciation being lower than budgeted at this stage (\$197,140) and underexpenditure on road maintenance (\$122,669) and other maintenance items (\$16,702).

Other Property & Services

Expenditure is currently \$75,318 more than the year to date budget as a result of underallocation of works and plant overheads.

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2013

Note 5: MAJOR VARIANCES

5.3 CAPITAL EXPENDITURE

Land Held for Resale

Expenditure is currently \$202,933 less than the year to date budget as a result of little expenditure having been incurred on the Industrial Park Subdivision to date.

Land and Buildings

Expenditure is currently \$66,418 less than the year to date budget largely as a result of less works being carried out at the Depot than budgeted at this stage (\$36,614), renewal works at the Child Care not having been carried out (\$15,619) and a number of small projects not having yet commenced.

Plant and Equipment

Expenditure is currently \$347,881 less than the year to date budget as a result of not yet purchasing the new 6x4 truck, mechanic's truck and CCTV.

Infrastructure Assets - Roads

Expenditure is currently \$182,683 less than the year to date budget, largely as a result of a number of road projects running behind due to staff losses and little regravelling works being done (\$129,103).

Infrastructure Assets - Other

Expenditure is currently \$114,059 less than the year to date budget as a result of few costs having been incurred on the acquisition of the airstrip, reserve rehabilitation and industrial park drainage to date.

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2013

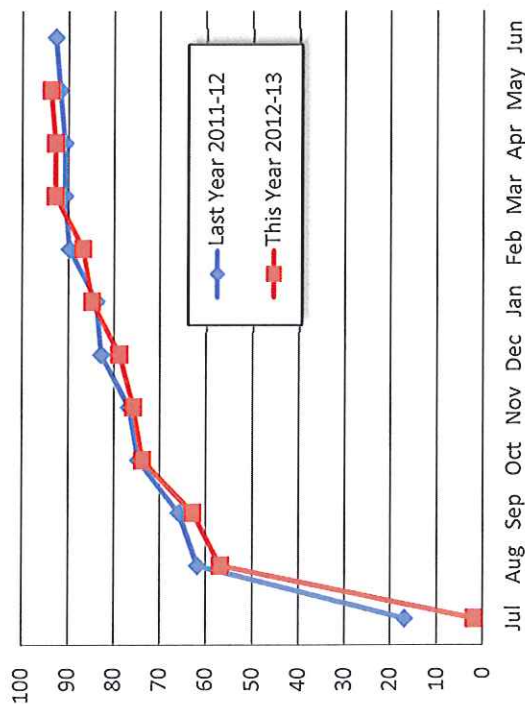
Note 7: RECEIVABLES

Rates, Rubbish & Sewerage

Opening Arrears Previous Years
Rates Levied this year
Less Collections to date
Equals Current Outstanding

	Current 2012-13	Previous 2011-12
	\$	\$
Opening Arrears Previous Years	299,988	273,070
Rates Levied this year	4,213,656	3,980,883
Less Collections to date	(4,240,581)	(3,881,394)
Equals Current Outstanding	273,063	372,559
Net Rates Collectable		
% Collected	93.95%	91.24%

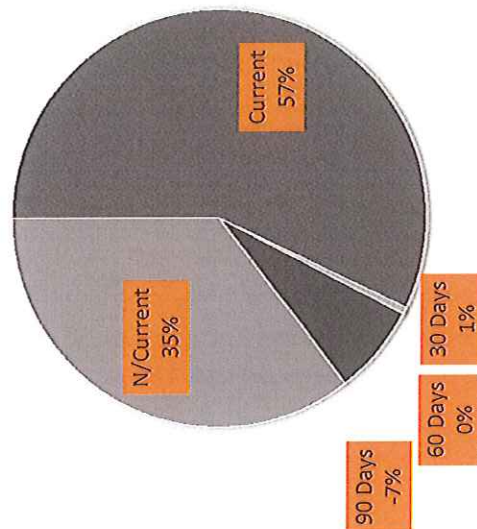
Note 7 - Rates % Collected



Receivables - General	Current	30 Days	60 Days	90 Days	N/Current
	\$	\$	\$	\$	\$
Debtors Trial Balance	131,517	(1,152)	(24)	(16,005)	81,685
Total Outstanding					196,021

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 31 May 2013

Note 8: GRANTS AND CONTRIBUTIONS

Program/Details GL	Provider	Approval Yes (Yes/No)	2012-13 Budget	Variations Additions	Revised Grant	Recoup Status	
						Received	Not Received
GENERAL PURPOSE FUNDING			\$	\$	\$	\$	\$
20201 Grants Commission Grant Needs	Grants Commission	Yes	310,898		310,898	310,898	0
20202 Grants Commission - Road Formula	Grants Commission	Yes	286,822		286,822	286,822	0
20203 Country Local Government Fund Grant	Dept Local Government	Yes	760,402		760,402	760,402	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	(2)
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 Com	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	0	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	83,035	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 Activit	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 31 May 2013

Note 8: GRANTS AND CONTRIBUTIONS

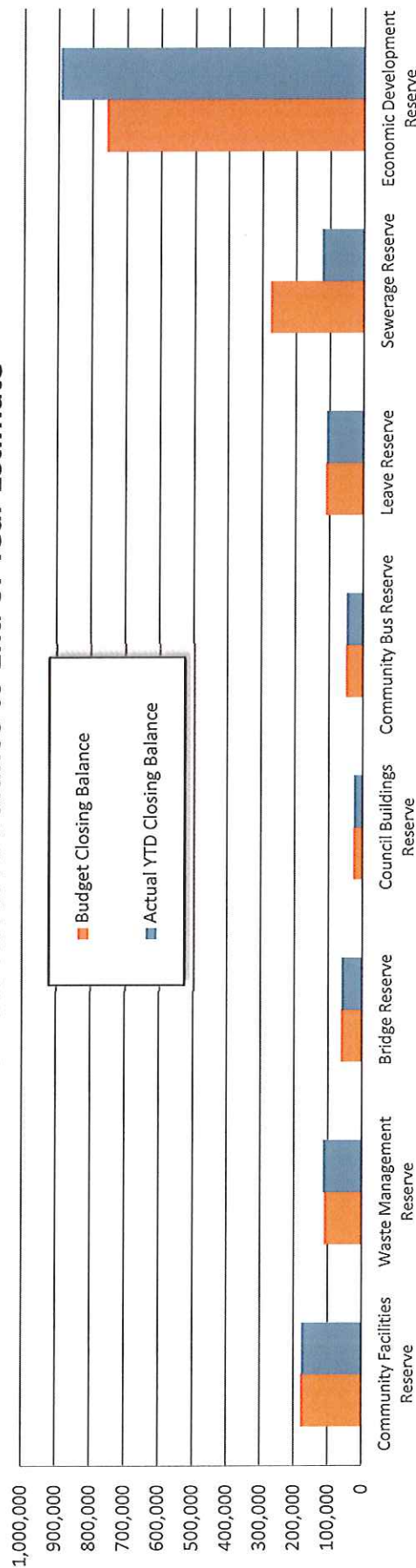
Program/Details GL	Provider	Approval Yes	2012-13 Budget	Variations Additions	Revised Grant	Recoup Status	
						Received	Not Received
HOUSING							
22201 Reimbursements/Insurance			390		390	390	0
COMMUNITY AMENITIES							
22501 Contribution - Drum Muster Cost	Drum Muster		5,529		5,529	5,529	0
RECREATION 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	0	30,916
23353 Grant - Be Active Co-ordinator (Healthways)	Healthways	Yes	35,000		35,000	34,500	500
23354 Be Active - Registration Fees for Participants	Participants	Yes	4,500		4,500	6,200	0
23355 Grants - Be Active Co-ordinator	Various	Yes	20,000		20,000	23,877	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	116,065	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	518,265	79,121
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	20,752	0
TOTALS			3,403,972	0	3,398,990	2,962,177	468,415

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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	\$ 6,877	0	0	0	0		\$ 180,643	\$ 179,333
Waste Management Reserve	106,288	6,350	10,200	0	0	0	0		112,638	116,488
Bridge Reserve	60,752	3,435	2,423	0	0	0	0		64,187	63,175
Council Buildings Reserve	27,841	1,635	1,110	0	0	0	0		29,476	28,951
Community Bus Reserve	49,761	2,814	1,984	0	0	0	0		52,575	51,745
Leave Reserve	106,988	6,049	4,267	0	0	0	0		113,037	111,255
Sewerage Reserve	121,236	6,091	4,835	150,026	0	0	0		277,353	126,071
Economic Development Reserve	131,414	5,439	5,241	760,402	760,402	(136,853)	0	Industrial Park	760,402	897,057
	776,736	40,000	36,936	910,428	760,402	(136,853)	0		1,590,311	1,574,074

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 31 May 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Profit(Loss) of Asset Disposal				Disposals	Current Budget				
Cost	Accum Depr	Proceeds	Profit (Loss)		Budget	2012/13 Forecast	YTD Budget	Actual	Variance
\$	\$	\$	\$		\$			\$	\$
33,958	11,611	14,545	(7,802)	Holden Berlina Wagon 103M	14,545	14,545	14,545	14,545	0
31,505	10,772	14,091	(6,642)	Holden Berlina Sedan 105M	13,636	14,091	13,636	14,091	455
28,497	7,354	15,909	(5,234)	Toyota Rav4 SUV 106M	15,909	15,909	15,909	15,909	0
30,388	19,756	10,909	277	Holden Berlina M11361	10,909	10,909	0	10,909	0
39,527	963	35,909	(2,655)	Holden Caprice Sedan 110M	36,000	35,909	36,000	35,909	(91)
0			0	Slasher	500	0	0	0	(500)
26,705	21,038	10,000	4,333	2009 Ford Ranger Utility	10,000	10,000	10,000	10,000	0
26,572	7,972	7,274	(11,326)	2007 Ford Ranger Utility	7,273	7,274	7,274	7,274	1
0			0	6x4 Trip Truck	45,000	0	45,000	0	(45,000)
52,533	52,533	20,000	20,000	John Deere 6010 Tractor	18,000	20,000	18,000	20,000	2,000
44,940	39,702	22,730	17,492	Hino Flat Top	13,454	22,730	13,454	22,730	9,276
314,625	171,701	151,367	8,443	Totals	185,226	151,367	173,818	151,367	(33,859)

Contributions Information				Summary Acquisitions	Current Budget				
Grants	Reserves	Borrowing	Total		Budget	2012/13 Forecast	YTD Budget	Actual	Variance
\$	\$	\$	\$		\$				\$
0	0	0	0	Property, Plant & Equipment Land for Resale Land and Buildings Plant & Property Furniture & Equipment	480,066	45,000	480,016	38,282	▼ (441,734)
109,023	0	0	109,023		211,626	170,987	204,702	131,368	▼ (73,334)
6,609	0	0	6,609		712,351	407,635	677,764	371,635	▼ (306,129)
9,000	0	0	9,000		89,278	100,098	86,523	86,611	▼ 88
1,091,381	0	0	1,091,381	Infrastructure Roadworks Drainage Footpath & Cycleways Parks, Gardens & Reserves	1,588,253	1,351,314	1,480,174	1,245,660	▼ (234,514)
0	28,998	0	28,998		65,306	35,302	59,862	20,302	▼ (39,560)
0	0	0	0		24,134	24,546	22,132	24,546	▲ 2,414
0	0	0	0		142,379	72,445	136,274	45,722	▲ (90,552)
1,216,013	28,998	0	1,245,011	Totals	3,313,393	2,207,326	3,147,447	1,964,124	▼ (1,183,323)

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Current Budget			
				This Year			
Grants	Reserves	Borrowing	Total	Land for Resale			
				Budget	2012/13 Forecast	YTD Budget	Variance
\$	\$	\$	\$	\$			\$
0	0	0	0	480,066	45,000	480,016	(441,734)
0	0	0	0	480,066	45,000	480,016	(441,734)
				Totals			
Contributions				Current Budget			
				Land & Buildings			
Grants	Reserves	Borrowing	Total	Budget	2012/13 Forecast	YTD Budget	Variance
\$	\$	\$	\$	\$			\$
109,023	0	0	109,023	60,545	57,020	60,545	(3,525)
0	0	0	0	3,000	3,000	2,750	(2,750)
				18,000	15,000	18,000	(15,619)
				4,515	4,515	4,515	(0)
				4,000	4,000	4,000	(4,000)
				13,127	13,127	13,127	0
				14,480	14,480	14,480	(0)
				7,300	7,300	7,300	0
				5,000	5,000	4,576	(4,576)
				6,659	6,659	6,659	0
				75,000	40,886	68,750	(42,864)
109,023	0	0	109,023	211,626	170,987	204,702	(73,334)
				Totals			
Contributions				Current Budget			
				Plant & Equipment			
Grants	Reserves	Borrowing	Total	Budget	2012/13 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	11,222	735
				3,000	2,500	3,000	(3,000)
				57,379	57,379	57,379	(0)
				33,500	33,500	33,500	(33,500)
				4,376	4,376	4,376	(0)
				4,500	2,846	4,500	(1,654)
				280,000	0	256,663	(256,663)
				75,000	54,400	68,750	(14,350)
				60,000	56,205	55,000	1,205
				6,726	6,726	6,726	0
6,609	0	0	6,609	712,351	407,635	677,764	(306,129)
				Totals			

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions			Furniture & Equipment				Current Budget This Year			
Grants	Reserves	Borrowing	Total	Budget	2012/13 Forecast	YTD Budget	Actual	Variance		
\$	\$	\$	\$	\$				\$		
9,000			0	27,000	24,777	24,761	14,291	(10,470)	▼	
				5,840	5,828	5,840	5,828	(12)		
			0	13,023	13,856	13,023	13,856	833	▲	
			0	0	2,337	0	2,337	2,337	▲	
			0	29,815	40,890	29,815	40,890	11,075	▲	
			0	7,100	7,100	7,100	7,100	0		
			0	3,000	3,000	2,761	0	(2,761)	▼	
			0	3,500	2,309	3,223	2,309	(914)	▼	
9,000	0	0	0	89,278	100,098	86,523	86,611	88		

Contributions			Roads				Current Budget This Year			
Grants	Reserves	Borrowing	Total	Budget	2012/13 Forecast	YTD Budget	Actual	Variance		
\$	\$	\$	\$	\$				\$		
518,265			518,265	860,604	915,977	813,233	860,323	47,091	▼	
286,558			286,558	334,252	241,578	306,372	241,578	(64,794)	▼	
			0	192,260	105,262	176,209	105,262	(70,947)	▼	
			0	201,137	88,497	184,360	38,497	(145,863)	▼	
1,091,381	0	0	1,091,381	1,588,253	1,351,314	1,480,174	1,245,660	(234,514)		

Contributions			Drainage				Current Budget This Year			
Grants	Reserves	Borrowing	Total	Budget	2012/13 Forecast	YTD Budget	Actual	Variance		
\$	\$	\$	\$	\$				\$		
			0	65,306	35,302	59,862	20,302	(39,560)	▼	
0	0	0	0	65,306	35,302	59,862	20,302	(39,560)		

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Footpaths & Cycleways			
Grants	Reserves	Borrowing	Total	Current Budget This Year			
				Budget	2012/13 Forecast	YTD Budget	Actual
\$ 0	\$	\$	\$	\$ 24,134	24,546	22,132	\$ 24,546
0	0	0	0	24,134	24,546	22,132	24,546
							\$ 2,414 ▲
							2,414

Contributions				Parks, Gardens & Reserves			
Grants	Reserves	Borrowing	Total	Current Budget This Year			
				Budget	2012/13 Forecast	YTD Budget	Actual
\$	\$	\$	\$	\$ 73,051	3,117	66,946	\$ 3,117
0	0	0	0	16,212	16,212	16,212	16,212
0	0	0	0	19,016	19,016	19,016	599
0	0	0	0	22,000	22,000	22,000	20,834
0	0	0	0	7,000	7,000	7,000	683
				0	0	0	0
				5,100	5,100	5,100	4,276
0	0	0	0	142,379	72,445	136,274	45,722
							(90,552)