

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

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

Shire of Moora
STATEMENT OF FINANCIAL ACTIVITY
(Nature or Type)
For the Period Ended 30 April 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	3,356,495	\$ 3,347,113	\$ 3,315,062	\$ (32,051)	(1%)	
Grants, Subsidies and Contributions	8	1,318,176	1,370,999	1,009,987	1,046,639	36,652	4%	
Fees and Charges		2,019,100	1,930,703	1,860,714	1,784,689	(76,025)	(4%)	
Service Charges		6,617	6,617	6,617	6,617	(0)	(0%)	
Interest Earnings		148,672	160,785	125,600	134,564	8,964	7%	
Other Revenue		118,000	185,954	108,330	131,640	23,310	18%	▲
Total		6,957,678	7,011,552	6,458,361	6,419,211	(39,150)	(1%)	
Operating Expense								
Employee Costs		(2,860,978)	(2,711,575)	(2,391,982)	(2,310,930)	81,052	4%	
Materials and Contracts		(2,373,405)	(2,301,009)	(1,989,253)	(1,613,890)	375,363	23%	▼
Utilities Charges		(300,836)	(379,850)	(250,560)	(338,162)	(87,602)	(26%)	▲
Interest Expenses		(125,699)	(125,699)	(95,252)	(84,950)	10,302	12%	▼
Insurance Expenses		(175,112)	(193,230)	(173,558)	(193,230)	(19,672)	(10%)	▲
Other Expenditure		135,020	215,711	115,664	139,717	24,053	(17%)	
Total		(5,701,011)	(5,495,652)	(4,784,941)	(4,401,446)	383,495	9%	
Funding Balance Adjustment								
Add back Provision for Employee Benefits		394,768	0		0		0	
Net Operating		1,651,435	1,515,900	1,673,420	2,017,765	344,345	(17%)	
Capital Items - Assets								
Grants, Subsidies and Contributions	8	2,083,388	2,242,208	1,560,088	1,572,358	12,270	1%	
Proceeds from Disposal of Assets	10	185,226	197,367	156,159	128,636	(27,523)	(21%)	▼
Land Held for Resale		(480,066)	(480,066)	(240,215)	(37,282)	202,933	(544%)	
Land and Buildings	10	(211,626)	(208,101)	(197,786)	(131,368)	66,418	(51%)	
Plant and Equipment	10	(712,351)	(677,307)	(640,181)	(292,300)	347,881	(119%)	
Furniture and Equipment	10	(89,278)	(100,490)	(83,728)	(84,781)	(1,053)	1%	
Infrastructure Assets - Roads	10	(1,588,253)	(1,588,253)	(1,372,195)	(1,189,512)	182,683	(15%)	
Infrastructure Assets - Other	10	(231,819)	(232,231)	(204,728)	(90,569)	114,159	(126%)	
		(1,044,779)	(846,872)	(1,022,586)	(124,816)	897,769	719%	
Capital Items - Reserves								
Transfer from Reserves	9	158,499	0	41,640	0	(41,640)	(100%)	▼
Transfer to Reserves	9	(1,042,328)	(1,058,375)	(794,621)	(797,338)	(2,717)	0%	
		(883,829)	(1,058,375)	(752,981)	(797,338)	(44,357)	(6%)	
Capital Items - Loans								
Proceeds from Advances		4,238	4,238	3,530	2,566	(964)	(38%)	
Repayment of Debentures		(317,674)	(317,674)	(239,951)	(238,473)	1,478	(1%)	
Total		(313,436)	(313,436)	(236,421)	(235,907)	514	0%	
Net Capital		(2,242,044)	(2,218,683)	(2,011,988)	(1,158,062)	853,926	(74%)	
Total Net Operating + Capital		(590,608)	(702,784)	(338,568)	859,703	1,198,271	(139%)	
Opening Funding Surplus(Deficit)		651,173	651,173	651,173	651,173	0	0%	
Closing Funding Surplus(Deficit)	3	60,565	(51,611)	312,605	1,510,876	1,198,271		

Shire of Moora
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 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	100,400	\$ 91,825	\$ 98,508	\$ 6,683	7%	
General Purpose Funding		1,558,764	1,576,536	1,382,759	1,391,964	9,205	1%	
Law, Order and Public Safety		405,341	380,084	253,596	258,288	4,692	2%	
Health		15,151	15,097	13,047	11,577	(1,470)	(13%)	
Education and Welfare		417,807	389,020	341,379	343,732	2,353	1%	
Housing		48,130	48,946	40,190	41,305	1,115	3%	
Community Amenities		1,008,815	1,001,989	991,455	981,495	(9,960)	(1%)	
Recreation and Culture		233,391	236,838	146,940	160,907	13,967	9%	
Transport		1,122,063	1,123,785	971,788	932,459	(39,329)	(4%)	
Economic Services		599,632	329,650	289,751	281,845	(7,906)	(3%)	
Other Property and Services		240,500	231,577	200,430	200,270	(160)	(0%)	
Total (Excluding Rates)		5,741,419	5,433,923	4,723,160	4,702,353	(20,807)	(0%)	
Operating Expense								
Governance		(695,497)	(757,862)	(610,150)	(622,450)	(12,300)	(2%)	
General Purpose Funding		(308,144)	(309,800)	(253,095)	(211,725)	41,370	20%	▼
Law, Order and Public Safety		(421,904)	(427,647)	(354,741)	(355,182)	(441)	(0%)	
Health		(84,635)	(78,555)	(69,652)	(54,789)	14,863	27%	▼
Education and Welfare		(484,891)	(459,319)	(403,028)	(333,419)	69,609	21%	▼
Housing		(83,791)	(73,468)	(70,245)	(65,161)	5,084	8%	
Community Amenities		(902,272)	(785,022)	(740,342)	(636,841)	103,501	16%	▼
Recreation and Culture		(1,619,323)	(1,494,206)	(1,353,138)	(1,205,327)	147,811	12%	▼
Transport		(2,764,646)	(2,264,477)	(2,306,219)	(1,969,756)	336,463	17%	▼
Economic Services		(601,363)	(583,967)	(497,034)	(478,852)	18,182	4%	
Other Property and Services		(135,165)	(156,630)	(129,004)	(204,322)	(75,318)	(37%)	▲
Total		(8,101,632)	(7,390,953)	(6,786,648)	(6,137,824)	648,824	11%	▼
Funding Balance Adjustment								
Add back Depreciation		2,406,396	2,395,396	2,001,799	1,702,717	(299,082)	(18%)	▼
Profit/Loss on Asset Disposal		(53,241)	(59,681)	(52,741)	9,050	61,791	683%	
Add back Provision for Employee Benefits		394,768			0	0		
Net Operating (Ex. Rates)		387,710	378,685	(114,430)	276,295	328,934	(141%)	
Capital Revenues								
Proceeds from Disposal of Assets	10	185,226	197,367	156,159	128,637	(27,522)	(21%)	▼
Proceeds from Advances		4,238	4,238	3,530	2,566	(964)	(38%)	
Transfer from Reserves	9	158,499	0	41,640	0	(41,640)	(100%)	▼
Total		347,963	201,605	201,329	131,203	(70,126)	(53%)	
Capital Expenses								
Land and Held for Resale		(480,066)	(480,066)	(240,215)	(37,282)	202,933	544%	▼
Land and Buildings	10	(211,626)	(208,101)	(197,786)	(131,368)	66,418	51%	▼
Plant and Equipment	10	(712,351)	(677,307)	(640,181)	(292,300)	347,881	119%	▼
Furniture and Equipment	10	(89,278)	(100,490)	(83,728)	(84,781)	(1,053)	(1%)	
Infrastructure Assets - Roads	10	(1,588,253)	(1,588,253)	(1,372,195)	(1,189,512)	182,683	15%	▼
Infrastructure Assets - Other	10	(231,819)	(232,231)	(204,728)	(90,569)	114,159	126%	▼
Repayment of Debentures		(317,674)	(317,674)	(239,951)	(238,473)	1,478	1%	
Transfer to Reserves	9	(1,042,328)	(1,058,375)	(794,621)	(797,338)	(2,717)	(0%)	
Total		(4,673,395)	(4,662,496)	(3,773,405)	(2,861,622)	911,782	32%	
Net Capital		(4,325,432)	(4,460,891)	(3,572,076)	(2,730,419)	841,656	31%	
Total Net Operating + Capital								
		(3,937,722)	(4,082,206)	(3,686,506)	(2,454,124)	1,170,591	50%	
Rate Revenue		3,347,113	3,360,259	3,347,113	3,313,827	(33,286)	(1%)	
Opening Funding Surplus(Deficit)		651,173	651,173	651,173	651,173	0	0%	
Closing Funding Surplus(Deficit)	3	60,564	(70,774)	311,780	1,510,876	1,137,304	79%	

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

1. SIGNIFICANT ACCOUNTING POLICIES

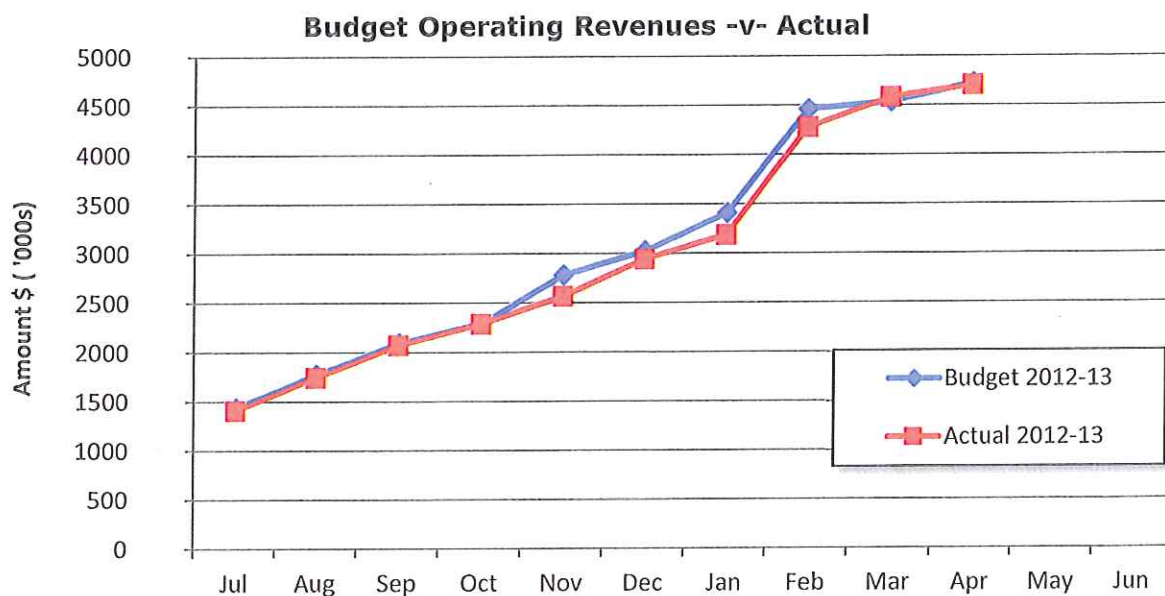
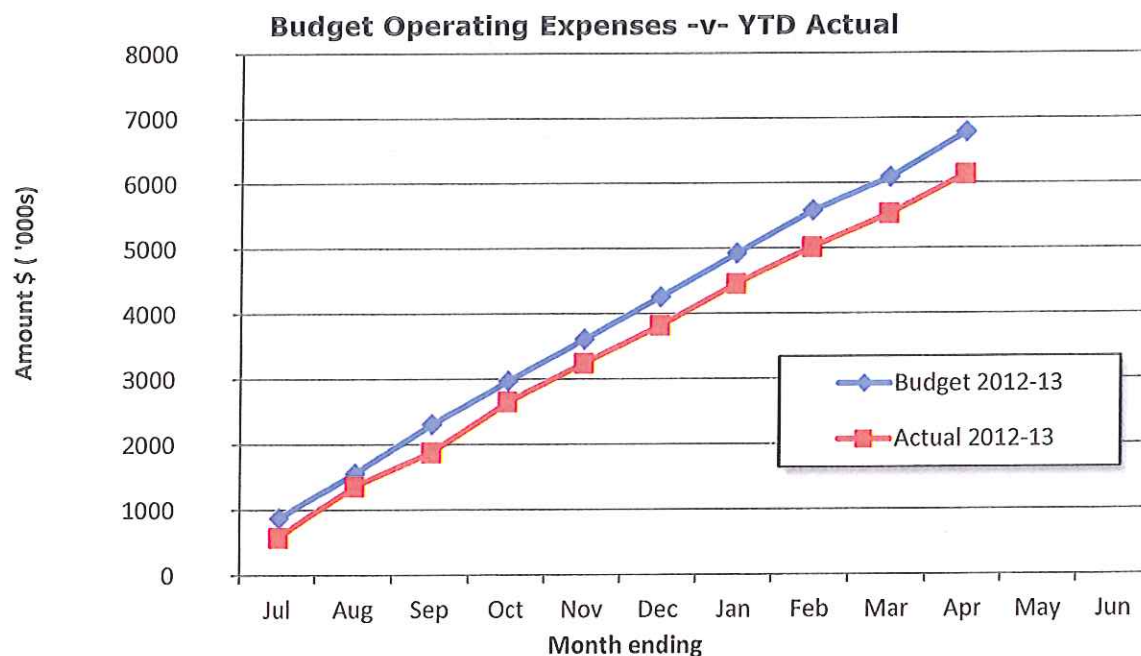
The significant accounting policies adopted in the preparation of this statement of financial activity are the same as those adopted through the budget process and explain the treatment of the following issues:

- (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.

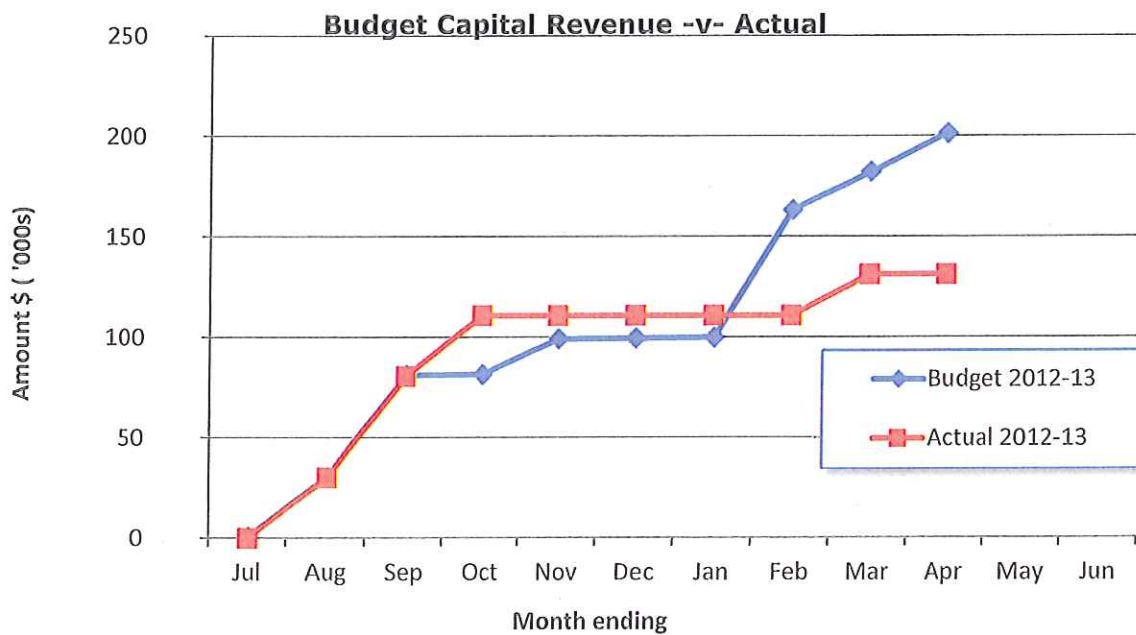
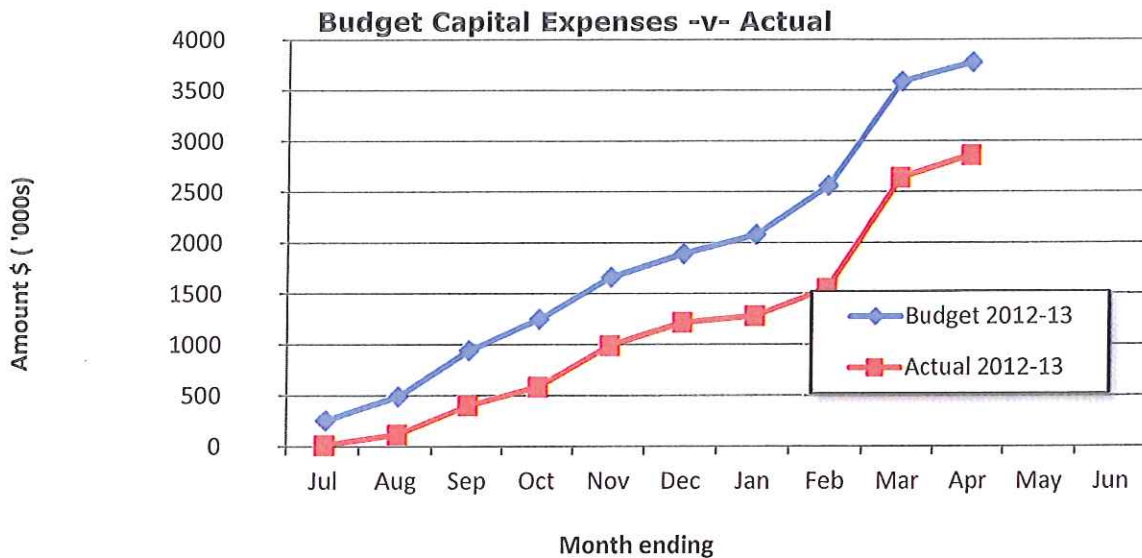
Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2013

Note 2 - Graphical Representation - Source Statement of Financial Activity



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

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)

Current Assets

Cash - Unrestricted
Cash - Restricted Reserves & Cash
Receivables:

Rates O/S - Current
Sundry Debtors
Prov for DD
Accrued Income
GST Rec
Inventory

Less: Current Liabilities

Payables:

Sundry Creditors
PAYG
GST Payable
Provision for Employee Benefits (Current
Accrued Exp
Rates Income in Advance

Add: Leave Liability Not Required to be Funded
Less: Cash Restricted

Net Current Funding Position

2012-13		
This Period	30 June 12	Same Period Last Year
\$	\$	\$
1,534,555	734,657	727,490
1,574,073	776,735	910,398
297,083	299,986	377,508
87,652	225,107	215,067
(30,002)	(30,002)	(29,975)
0	370	0
55,757	(7,315)	77,644
1,163	15,583	15,887
3,520,283	2,015,123	2,294,020
(5,726)	(165,921)	(78,676)
(39,093)	0	(89,639)
(11,106)	(372)	(372)
(450,961)	(450,961)	0
0	(76,949)	0
(39,703)	0	(24,198)
(546,588)	(694,203)	(192,885)
111,255	106,988	
(1,574,073)	(776,735)	(910,398)
1,510,876	651,173	1,190,737

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

Note 4: CASH AND INVESTMENTS

- (a) **Cash Deposits**
Municipal Account
Reserve Account
Trust Account
- (b) **Term Deposits**
Municipal Account
Municipal Account
Municipal Account
Municipal Account
Municipal Account
Reserve Account
Reserve Account
Total

Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
0.25%	33,555			33,555	Westpac	
3.60%		13,671		13,671	Westpac	
0.00%			29,986	29,986	Westpac	
4.50%	200,000			200,000	ME Bank	6/05/2013
4.40%	200,000			200,000	ME Bank	20/05/2013
4.40%	400,000			400,000	ME Bank	22/05/2013
4.00%	200,000				BankWest	10/06/2013
4.40%	500,000			500,000	ME Bank	5/06/2013
4.40%		760,402		760,402	ME Bank	5/06/2013
4.40%		800,000		800,000	ME Bank	21/06/2013
	1,533,555	1,574,073	29,986	2,937,614		

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

Note 5: MAJOR VARIANCES

5.1 OPERATING REVENUE (EXCLUDING RATES)

All Programs are currently within the \$5,000 and 10% variation from budget threshold.

5.2 OPERATING EXPENSES

General Purpose Funding

Expenditure is currently \$41,370 less than the year to date budget. This is largely as a result of the account for GRV revaluations not yet having been received (\$34,023), and timing differences in loan repayments (\$10,302).

Health

Expenditure is currently \$14,863 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.

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.

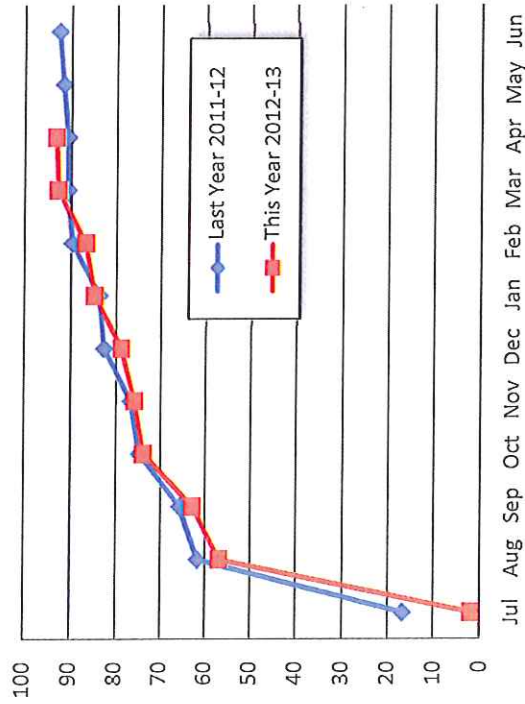
Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2013

Note 7: RECEIVABLES

Rates, Rubbish & Sewerage

	Current 2012-13	Previous 2011-12
	\$	\$
Opening Arrears Previous Years	299,988	273,070
Rates Levied this year	4,211,018	3,980,883
Less Collections to date	(4,213,923)	(3,881,394)
Equals Current Outstanding	297,083	372,559
Net Rates Collectable		
% Collected	93.41%	91.24%

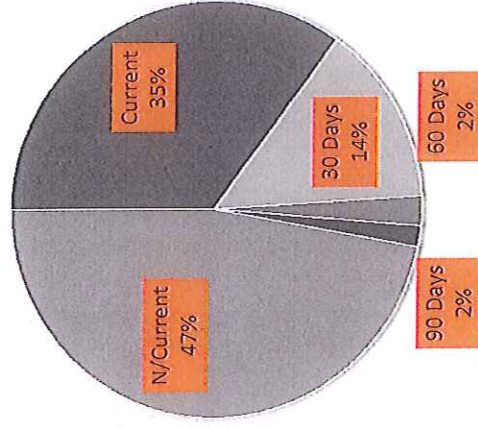
Note 7 - Rates % Collected



Receivables - General	Current	30 Days	60 Days	90 Days	N/Current
	\$	\$	\$	\$	\$
Debtors Trial Balance	60,607	24,455	4,012	2,827	81,685
Total Outstanding					173,585

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 April 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	233,174	77,725
20202 Grants Commission - Road Formula	Grants Commission	Yes	286,822		286,822	215,117	71,706
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 Co	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	0	114,560
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	72,780	4,000
21704 Child Care Centre - Fundraising		No	0		0	716	(716)
21705 Child Care Centre - Operational Support	DEEWR	Yes	70,000		70,000	35,330	34,670
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 Activi	Various		5,000		18	5,273	(5,255)
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 April 2013

Note 8: GRANTS AND CONTRIBUTIONS

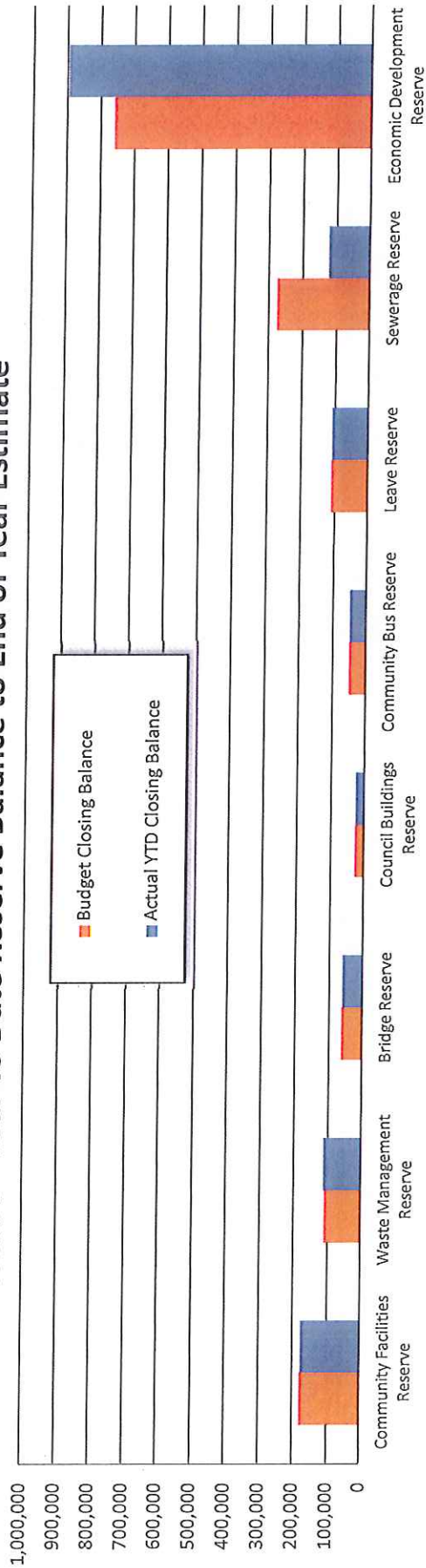
Program/Details GL	Provider	Approval Yes	2012-13 Budget	Variations Additions	Revised Grant	Recoup Status	
						Received	Not Received
HOUSING							
22201 Reimbursements/Insurance			390		390	390	0
COMMUNITY AMENITIES							
22501 Contribution - Drum Muster Cost	Drum Muster		5,529		5,529	5,529	0
RECREATION AND CULTURE							
23103 MPAC - Lotterywest Underwritten Show	Lotterywest	Yes	44,755		44,755	(376)	45,131
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 (Healthw	Healthways	Yes	35,000		35,000	34,500	500
23354 Be Active - Registration Fees for Particip	Participants	Yes	4,500		4,500	6,200	(1,700)
23355 Grants - Be Active Co-ordinator	Various	Yes	20,000		20,000	20,268	(268)
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	4,624	(424)
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	266,989	44,983
ECONOMIC SERVICES							
24703 Building Commissions - BCITF/BRB	Residents	Yes	160		160	169	(9)
25205 Reimbursement - Relocation Costs	Residents		13,116		13,116	13,116	(0)
25206 Electricity Reimbursements - Lifestyle V	Residents	Yes	4,700		4,700	4,243	457
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	(12,752)
TOTALS			3,403,972	0	3,398,990	2,622,523	776,153

Shire of Moora
NC S TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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 30 April 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			(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	46,000	45,000		(45,000)
52,533	52,533	20,000	20,000	John Deere 6010 Tractor	18,000	20,000	18,000	20,000	2,000
0			0	Hino Flat Top	13,454	22,730	13,454		(13,454)
269,685	131,999	128,637	(9,049)	Totals	185,226	197,367	173,818	128,637	(56,589)

Contributions Information				Summary Acquisitions	Current Budget				
Grants	Reserves	Borrowing	Total		Budget	2012/13 Forecast	YTD Budget	Actual	Variance
\$	\$	\$	\$		\$				\$
					Property, Plant & Equipment				
	0	0	0		Land for Resale	480,066	480,066	240,215	37,282
	0	0	0		Land and Buildings	211,626	208,101	197,786	131,368
6,609		0	6,609		Plant & Property	712,351	677,307	640,181	292,300
9,000		0	9,000		Furniture & Equipment	89,278	100,490	83,728	84,781
					Infrastructure				
1,052,243		0	1,052,243		Roadworks	1,588,253	1,588,253	1,372,195	1,189,512
0	28,998	0	28,998		Drainage	65,306	65,306	54,420	20,302
0	0	0	0		Footpath & Cycleways	24,134	24,546	20,120	24,546
0	0	0	0		Parks, Gardens & Reserves	142,379	142,379	130,188	45,722
1,067,852	28,998	0	1,096,850	Totals		3,313,393	3,286,447	2,738,833	1,825,811
									(913,022)
									(202,933)
									(66,418)
									(347,881)
									1,053
									(182,683)
									(34,118)
									4,426
									(84,466)

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Current Budget This Year			
Grants	Reserves	Borrowing	Total	Budget	2012/13 Forecast	YTD Budget	Actual
\$	\$	\$	\$	\$	\$	\$	\$
0	0	0	0	480,066	480,066	240,215	37,282
0	0	0	0	480,066	480,066	240,215	37,282
							(202,933)
							(202,933)

Contributions				Current Budget			
Grants	Reserves	Borrowing	Total	Budget	2012/13 Forecast	YTD Budget	Actual
\$	\$	\$	\$	\$	\$	\$	\$
0	0	0	0	60,545	57,020	60,545	57,020
0	0	0	0	3,000	3,000	2,500	0
				18,000	18,000	18,000	2,381
				4,515	4,515	4,515	4,515
				4,000	4,000	4,000	0
				13,127	13,127	13,127	13,127
				14,480	14,480	14,480	14,480
				7,300	7,300	7,300	7,300
				5,000	5,000	4,160	0
				6,659	6,659	6,659	6,659
				75,000	75,000	62,500	25,886
0	0	0	0	211,626	208,101	197,786	131,368
							(36,614)
							(66,418)

Contributions				Current Budget			
Grants	Reserves	Borrowing	Total	Budget	2012/13 Forecast	YTD Budget	Actual
\$	\$	\$	\$	\$	\$	\$	\$
6,609	0	0	6,609	143,402	143,402	143,402	143,402
				23,981	23,981	23,981	23,981
				10,000	10,000	10,000	11,098
				10,487	11,222	10,487	11,222
				3,000	3,000	0	0
				57,379	57,379	57,379	57,379
				33,500	33,500	33,500	0
				4,376	4,376	4,376	4,376
				4,500	3,846	4,500	2,846
				280,000	263,875	233,330	0
				75,000	62,000	62,500	(22,730)
				60,000	54,000	50,000	54,000
				6,726	6,726	6,726	6,726
6,609	0	0	6,609	712,351	677,307	640,181	292,300
							(347,881)

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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Furniture & Equipment	Current Budget					
Grants	Reserves	Borrowing	Total		This Year			Variance		
					Budget	2012/13 Forecast	YTD Budget			
\$	\$	\$	\$	\$			\$			
9,000			0		Purchase Computing Equipment	27,000	27,000	22,510	14,291	(8,219)
					Admin Centre - Renewal of Furnit	5,840	5,828	5,840	5,828	(12)
					Moora Recreation Centre - Kitchen	13,023	13,856	13,023	13,856	833
			0		FESA Equipment	0	985	0	985	985
					Staff Housing - Renewal of Fitting	29,815	40,411	29,815	40,411	10,596
					Community Resource Centre - F&	7,100	7,100	7,100	7,100	0
			0		Moora Performing Arts Centre - E	3,000	3,000	2,510	0	(2,510)
			0		Gym Fitness Equipment	3,500	2,309	2,930	2,309	(621)
9,000	0	0	0		Totals	89,278	100,490	83,728	84,781	1,053

Contributions				Roads	Current Budget					
Grants	Reserves	Borrowing	Total		This Year					
					YTD					
					Budget	Forecast	Budget	Actual	Variance	
\$	\$	\$	\$	\$					\$	
518,265			518,265	Road Construction - Regional Road	860,604	860,604	765,885	804,393	38,508	▼
266,989			266,989	Road Construction - Roads To Road	334,252	334,252	278,520	241,578	(36,942)	▼
			0	Road Construction - Town Streets	192,260	192,260	160,190	105,045	(55,145)	▼
			0	Road Construction - Rural Regrav	201,137	201,137	167,600	38,497	(129,103)	▼
1,052,243	0	0	1,052,243	Totals	1,588,253	1,588,253	1,372,195	1,189,512	(182,683)	

Contributions				Drainage	Current Budget				
Grants	Reserves	Borrowing	Total		This Year				
					2012/13			YTD	
					Budget	Forecast	Budget		
\$	\$	\$	\$		\$	\$	\$	\$	
				0	Drainage Construction	65,306	65,306	54,420	20,302
0	0	0	0	0	Totals	65,306	65,306	54,420	20,302
									(34,118)
									(34,118)

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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions			Footpaths & Cycleways		Current Budget This Year			
Grants	Reserves	Borrowing	Total		Budget	2012/13 Forecast	YTD Budget	Variance
\$	\$	\$	\$		\$			\$
0	0	0	0	Salinity Management Projects	24,134	24,546	20,120	4,426 ▲
0	0	0	0	Totals	24,134	24,546	20,120	4,426

Contributions			Parks, Gardens & Reserves		Current Budget This Year			
Grants	Reserves	Borrowing	Total		Budget	2012/13 Forecast	YTD Budget	Variance
\$	\$	\$	\$		\$			\$
0	0	0	0	Moora Airstrip	73,051	73,051	60,860	(12,187) ▼
0	0	0	0	Urban Art Program (Catalyst Fund)	16,212	16,212	16,212	0 ▲
0	0	0	0	Reserve Rehabilitation Project	19,016	19,016	19,016	0 ▲
0	0	0	0	Skate Park & Bike Track Redevelo	22,000	22,000	22,000	0 ▲
0	0	0	0	Ranfurly Park	7,000	7,000	7,000	0 ▲
0	0	0	0	Street Lighting Upgrade Program	0	0	0	0 ▲
0	0	0	0	Moora Sculptural Park	5,100	5,100	5,100	0 ▲
0	0	0	0	Totals	142,379	142,379	130,188	(12,191)