

Shire of Moora
MONTHLY FINANCIAL REPORT
For the Period Ended 31 March 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 31 March 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	3,360,098	\$ 3,347,113	\$ 3,315,160	\$ (31,953)	% (1%)	
Grants, Subsidies and Contributions	8	1,318,176	1,340,576	974,018	991,225	17,207	2%	
Fees and Charges		2,019,100	1,945,860	1,774,646	1,735,423	(39,223)	(2%)	
Service Charges		6,617	6,617	6,617	6,617	(0)	(0%)	
Interest Earnings		148,672	169,212	117,056	131,010	13,954	11%	▲
Other Revenue		118,000	175,433	103,497	117,841	14,344	12%	▲
Total		6,957,678	6,997,796	6,322,947	6,297,276	(25,671)	(0%)	
Operating Expense								
Employee Costs		(2,860,978)	(2,683,787)	(2,161,961)	(2,118,162)	43,800	2%	
Materials and Contracts		(2,373,405)	(2,251,354)	(1,742,611)	(1,440,915)	301,696	21%	▼
Utilities Charges		(300,836)	(355,893)	(225,504)	(288,011)	(62,507)	(22%)	▲
Interest Expenses		(125,699)	(125,699)	(90,997)	(67,748)	23,249	34%	▼
Insurance Expenses		(175,112)	(186,737)	(172,804)	(186,737)	(13,933)	(7%)	
Other Expenditure		135,020	265,414	105,517	137,327	31,810	(23%)	
Total		(5,701,011)	(5,338,056)	(4,288,360)	(3,964,245)	324,115	8%	
Funding Balance Adjustment								
Add back Provision for Employee Benefits		394,768	394,768		0		0	
Net Operating		1,651,435	2,054,508	2,034,587	2,333,031	298,444	(13%)	
Capital Items - Assets								
Grants, Subsidies and Contributions	8	2,083,388	2,242,208	1,506,158	1,572,358	66,200	4%	
Proceeds from Disposal of Assets	10	185,226	199,640	141,634	128,636	(12,998)	(10%)	▼
Land Held for Resale		(480,066)	(480,066)	(240,169)	(28,245)	211,924	(750%)	
Land and Buildings	10	(211,626)	(211,626)	(190,870)	(126,644)	64,226	(51%)	
Plant and Equipment	10	(712,351)	(704,961)	(595,598)	(301,086)	294,512	(98%)	
Furniture and Equipment	10	(89,278)	(97,830)	(80,933)	(82,265)	(1,332)	2%	
Infrastructure Assets - Roads	10	(1,588,253)	(1,588,253)	(1,264,216)	(1,018,122)	246,093	(24%)	
Infrastructure Assets - Other	10	(231,819)	(231,819)	(191,188)	(90,127)	101,061	(112%)	
		(1,044,779)	(872,707)	(915,182)	54,506	969,688	(1779%)	
Capital Items - Reserves								
Transfer from Reserves	9	158,499	0	37,476	0	(37,476)	(100%)	▼
Transfer to Reserves	9	(1,042,328)	(1,055,571)	(791,743)	(797,338)	(5,595)	1%	
		(883,829)	(1,055,571)	(754,267)	(797,338)	(43,071)	(5%)	
Capital Items - Loans								
Proceeds from Advances		4,238	4,238	3,177	2,566	(611)	(24%)	
Repayment of Debentures		(317,674)	(317,674)	(231,612)	(198,693)	32,919	(17%)	
Total		(313,436)	(313,436)	(228,435)	(196,127)	32,308	16%	
Net Capital		(2,242,044)	(2,241,714)	(1,897,884)	(938,959)	958,925	(102%)	
Total Net Operating + Capital		(590,608)	(187,206)	136,703	1,394,072	1,257,369	(90%)	
Opening Funding Surplus(Deficit)		651,173	651,173	651,173	651,173	0	0%	
Closing Funding Surplus(Deficit)	3	60,565	463,967	787,876	2,045,245	1,257,369		

Shire of Moora
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 March 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	97,161	\$ 91,823	\$ 92,572	\$ 749	1%	
General Purpose Funding		1,558,764	1,583,076	1,371,839	1,385,472	13,633	1%	
Law, Order and Public Safety		405,341	380,053	229,611	222,491	(7,120)	(3%)	
Health		15,151	14,078	11,999	10,697	(1,302)	(12%)	
Education and Welfare		417,807	397,472	314,145	318,383	4,238	1%	
Housing		48,130	48,946	36,210	41,105	4,895	12%	
Community Amenities		1,008,815	1,003,568	982,712	976,669	(6,043)	(1%)	
Recreation and Culture		233,391	229,111	135,027	147,659	12,632	9%	
Transport		1,122,063	1,125,105	919,359	932,459	13,100	1%	
Economic Services		599,632	345,806	262,494	261,083	(1,411)	(1%)	
Other Property and Services		240,500	229,041	180,387	191,728	11,341	6%	
Total (Excluding Rates)		5,741,419	5,453,418	4,535,606	4,580,320	44,714	1%	
Operating Expense								
Governance		(695,497)	(737,697)	(564,955)	(564,331)	624	0%	
General Purpose Funding		(308,144)	(296,265)	(206,557)	(177,238)	29,319	17%	▼
Law, Order and Public Safety		(421,904)	(427,330)	(321,700)	(331,191)	(9,491)	(3%)	
Health		(84,635)	(78,148)	(62,905)	(49,998)	12,907	26%	▼
Education and Welfare		(484,891)	(416,416)	(362,624)	(300,190)	62,434	21%	▼
Housing		(83,791)	(72,195)	(63,571)	(60,712)	2,859	5%	
Community Amenities		(902,272)	(764,699)	(638,745)	(548,576)	90,169	16%	▼
Recreation and Culture		(1,619,323)	(1,497,718)	(1,221,594)	(1,075,485)	146,109	14%	▼
Transport		(2,764,646)	(2,254,111)	(2,077,073)	(1,794,515)	282,558	16%	▼
Economic Services		(601,363)	(567,719)	(444,250)	(433,870)	10,380	2%	
Other Property and Services		(135,165)	(131,273)	(127,497)	(195,511)	(68,014)	(35%)	▲
Total		(8,101,632)	(7,243,572)	(6,091,471)	(5,531,617)	559,854	10%	▼
Funding Balance Adjustment								
Add back Depreciation		2,406,396	2,395,396	1,802,238	1,533,710	(268,528)	(18%)	▼
(Profit)/Loss on Asset Disposal		(53,241)	(61,954)	(52,741)	9,050	61,791	683%	
Add back Provision for Employee Benefits		394,768	394,768		0	0		
Net Operating (Ex. Rates)		387,710	938,057	193,632	591,463	336,041	(67%)	
Capital Revenues								
Proceeds from Disposal of Assets	10	185,226	199,640	141,634	128,637	(12,997)	(10%)	▼
Proceeds from Advances		4,238	4,238	3,177	2,566	(611)	(24%)	
Transfer from Reserves	9	158,499	0	37,476	0	(37,476)	(100%)	▼
Total		347,963	203,878	182,287	131,203	(51,084)	(39%)	
Capital Expenses								
Land Held for Resale		(480,066)	(480,066)	(240,169)	(28,245)	211,924	750%	▼
Land and Buildings	10	(211,626)	(211,626)	(190,870)	(126,644)	64,226	51%	▼
Plant and Equipment	10	(712,351)	(704,961)	(595,598)	(301,086)	294,512	98%	▼
Furniture and Equipment	10	(89,278)	(97,830)	(80,933)	(82,265)	(1,332)	(2%)	
Infrastructure Assets - Roads	10	(1,588,253)	(1,588,253)	(1,264,216)	(1,018,122)	246,093	24%	▼
Infrastructure Assets - Other	10	(231,819)	(231,819)	(191,188)	(90,127)	101,061	112%	▼
Repayment of Debentures		(317,674)	(317,674)	(231,612)	(198,693)	32,919	17%	▼
Transfer to Reserves	9	(1,042,328)	(1,055,571)	(791,743)	(797,338)	(5,595)	(1%)	
Total		(4,673,395)	(4,687,800)	(3,586,329)	(2,642,519)	943,809	36%	
Net Capital		(4,325,432)	(4,483,922)	(3,404,042)	(2,511,316)	892,725	36%	
Total Net Operating + Capital								
		(3,937,722)	(3,545,865)	(3,210,410)	(1,919,853)	1,228,766	67%	
Rate Revenue		3,347,113	3,358,659	3,347,113	3,313,925	(33,188)	(1%)	
Opening Funding Surplus(Deficit)		651,173	651,173	651,173	651,173	0	0%	
Closing Funding Surplus(Deficit)	3	60,564	463,967	787,876	2,045,245	1,195,578	61%	

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

1. SIGNIFICANT ACCOUNTING POLICIES

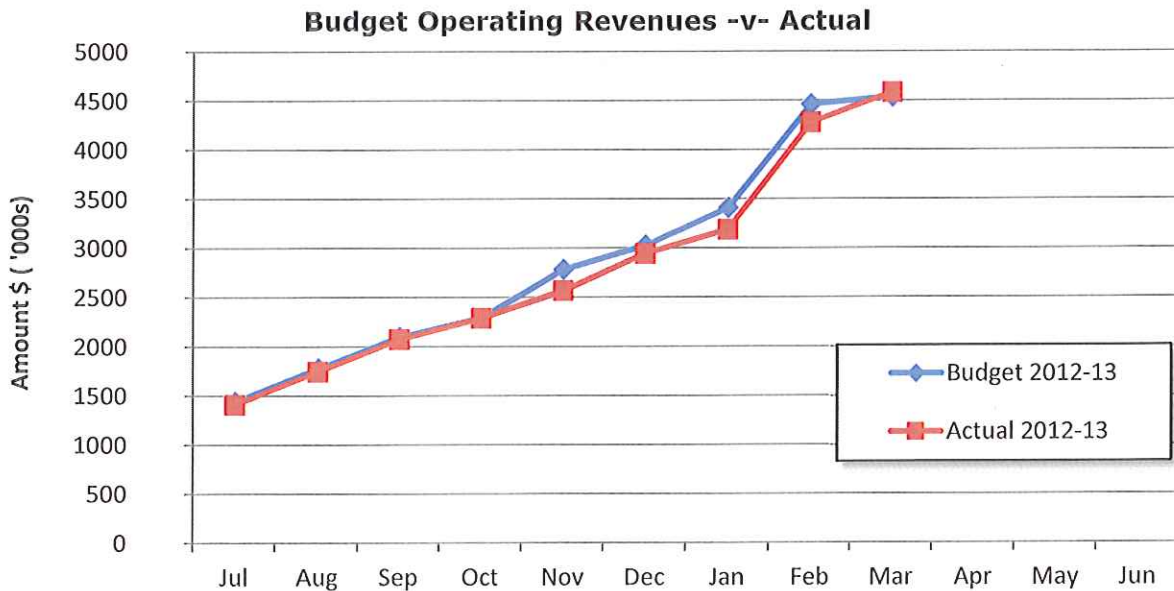
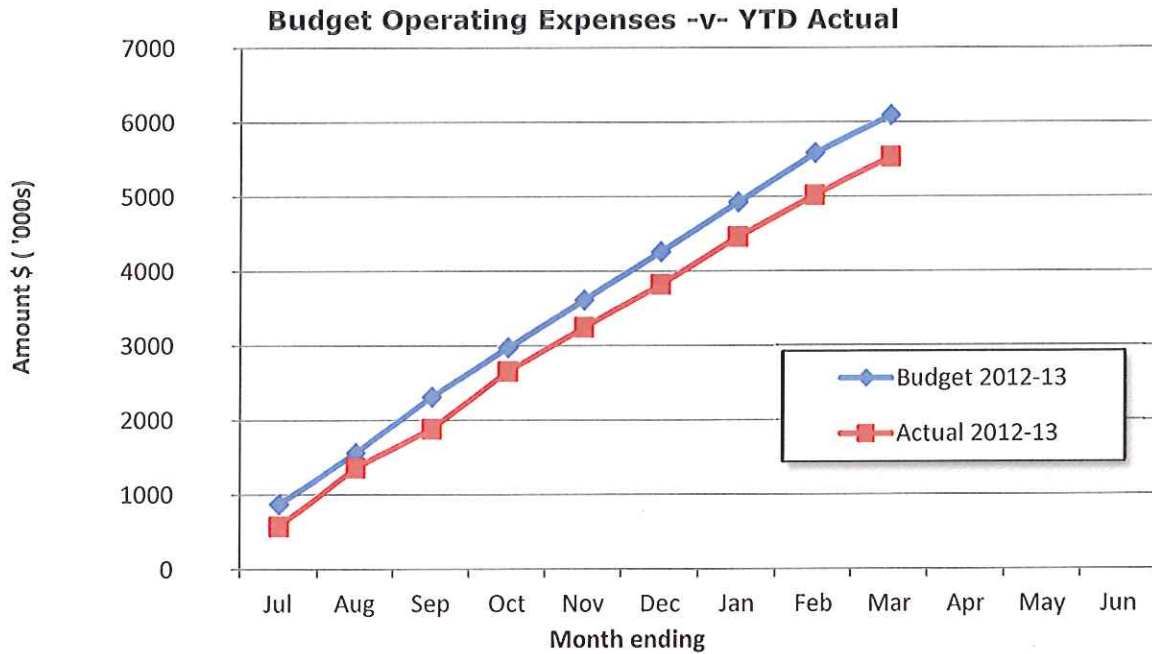
The significant accounting policies adopted in the preparation of this statement of financial activity are the same as those adopted through the budget process and explain the treatment of the following issues:

- (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.

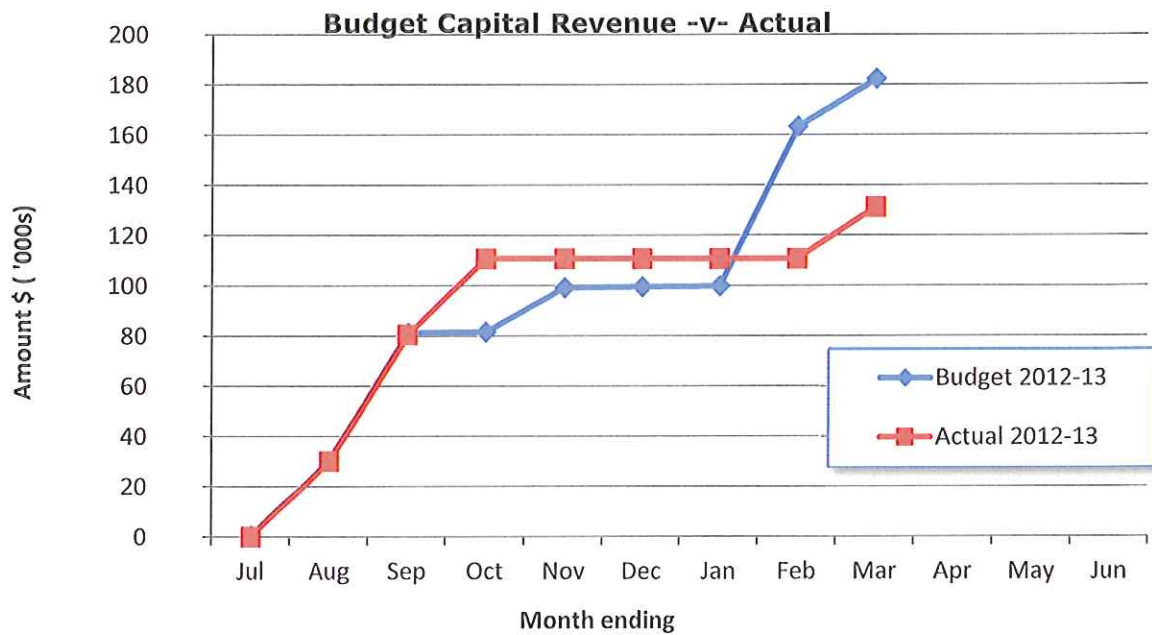
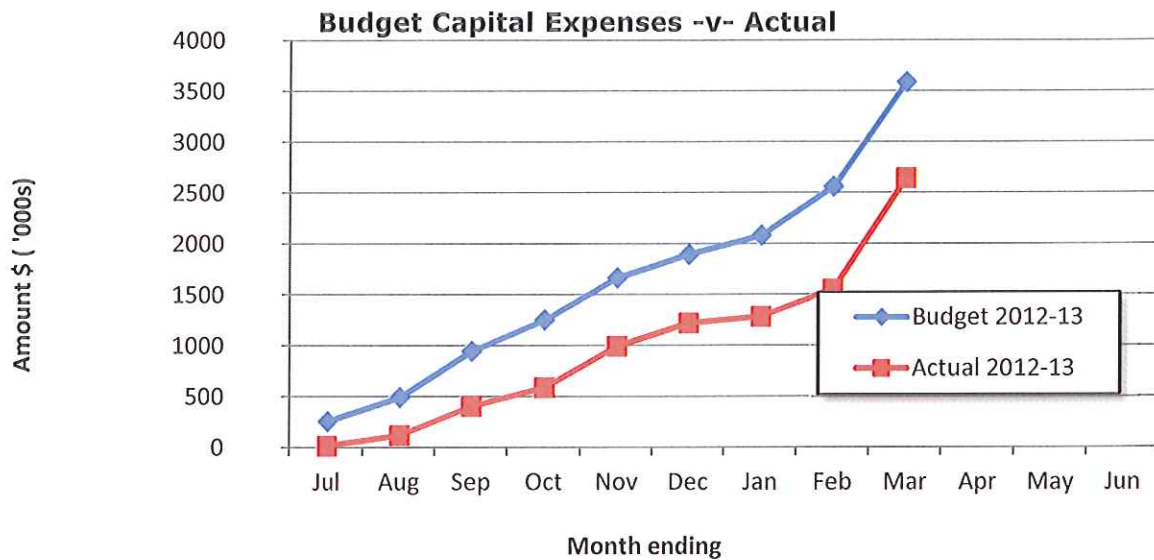
Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2013

Note 2 - Graphical Representation - Source Statement of Financial Activity



Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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 March 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	2,004,440	734,657	727,490
Cash - Restricted Reserves & Cash	1,574,073	776,735	910,398
Receivables:			
Rates O/S - Current	325,156	299,986	377,508
Sundry Debtors	132,144	225,107	215,067
Prov for DD	(30,002)	(30,002)	(29,975)
Accrued Income	0	370	0
GST Rec	50,940	(7,315)	77,644
Inventory	7,920	15,583	15,887
	4,064,672	2,015,123	2,294,020
Less: Current Liabilities			
Payables:			
Sundry Creditors	(1,964)	(165,921)	(78,676)
PAYG	(48,921)	0	(89,639)
GST Payable	(18,780)	(372)	(372)
Provision for Employee Benefits (Current	(450,961)	(450,961)	0
Accrued Exp	0	(76,949)	0
Rates Income in Advance	(35,982)	0	(24,198)
	(556,608)	(694,203)	(192,885)
Add: Leave Liability Not Required to be Funded	111,255	106,988	
Less: Cash Restricted	(1,574,073)	(776,735)	(910,398)
Net Current Funding Position	2,045,245	651,173	1,190,737

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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
Municipal Account
Reserve Account
Reserve Account

Total

Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
0.25%	303,340			303,340	Westpac	
3.60%		13,671		13,671	Westpac	
0.00%			29,986	29,986	Westpac	
4.00%	200,000			200,000	BankWest	8/04/2013
4.40%	200,000			200,000	ME Bank	8/04/2013
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
4.40%	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
	2,003,340	1,574,073	29,986	3,607,399		

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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 \$29,319 less than the year to date budget. This is largely as a result of timing differences in the payment of loans (\$23,249).

Health

Expenditure is currently \$12,907 less than the year to date budget. This is as a result of minor under expenditure over a number of accounts.

Education & Welfare

Expenditure is currently \$62,434 less than the year to date budget. This is a result of under expenditure in the Youth Services area (\$43,415) and savings in Child Care staff expenses (\$13,173).

Community Amenities

Expenditure is currently \$90,169 less than the year to date budget as a result of under expenditure across a number of sewerage accounts (\$21,508), refuse accounts (\$21,406) and the Moora Cemetery (\$30,165).

Recreation & Culture

Expenditure is currently \$146,109 less than the year to date budget as a result of under expenditure across a large number of accounts including the swimming pool (\$15,748), ovals (\$43,524), halls maintenance (\$37,619) and Be Active (\$12,045).

Transport

Expenditure is currently \$282,558 less than the year to date budget, largely as a result of depreciation being lower than budgeted at this stage (\$175,195) and underexpenditure on road maintenance (\$90,016) and other maintenance items (\$17,422).

Other Property & Services

Expenditure is currently \$68,014 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 \$211,924 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 \$64,226 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 (\$31,778), renewal works at the Child Care not having been carried out (\$17,560) and a number of small projects not having yet commenced.

Plant and Equipment

Expenditure is currently \$294,512 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 \$246,093 less than the year to date budget, largely as a result of a number of road projects running behind due to staff losses and damage done to Wirralda Road.

Infrastructure Assets - Other

Expenditure is currently \$101,061 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 March 2013

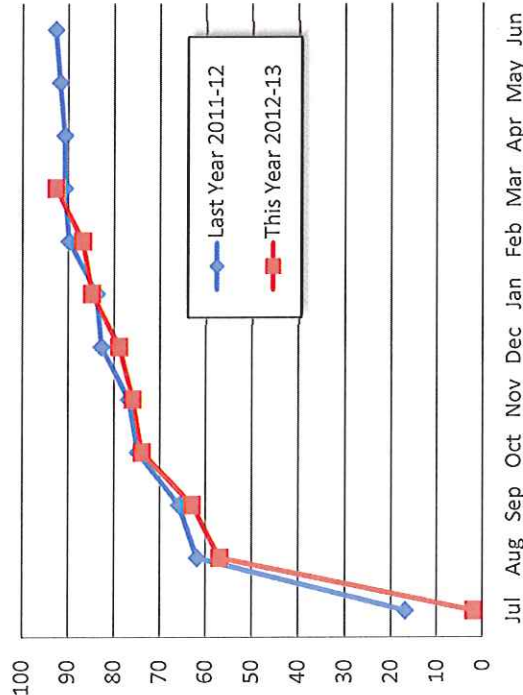
Note 7: RECEIVABLES

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	4,210,822	3,980,883
<u>Less Collections to date</u>	<u>(4,185,654)</u>	<u>(3,876,445)</u>
Equals Current Outstanding	325,156	377,508
Net Rates Collectable		
% Collected	93%	91%

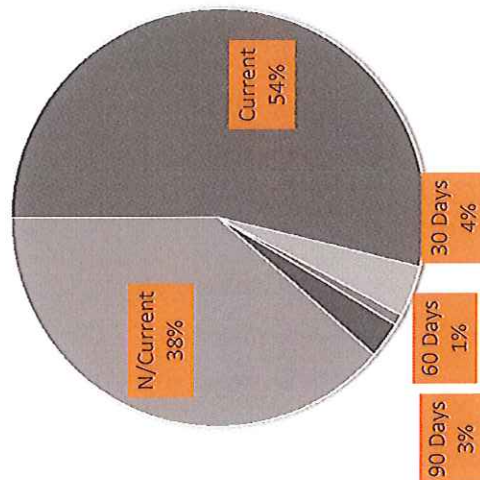
Note 7 - Rates % Collected



Receivables - General	Current	30 Days	60 Days	90 Days	N/Current
	\$	\$	\$	\$	\$
Debtors Trial Balance	115,759	8,507	1,795	6,083	82,803
Total Outstanding					214,947

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 March 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	32,227	9,033
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	8,865	2,955
20702 Contributions - Emergency Services Code	FESA	Yes	81,081		81,081	41,921	39,160
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	63,963	12,817
21704 Child Care Centre - Fundraising		No	0		0	0	0
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 31 March 2013

Note 8: GRANTS AND CONTRIBUTIONS

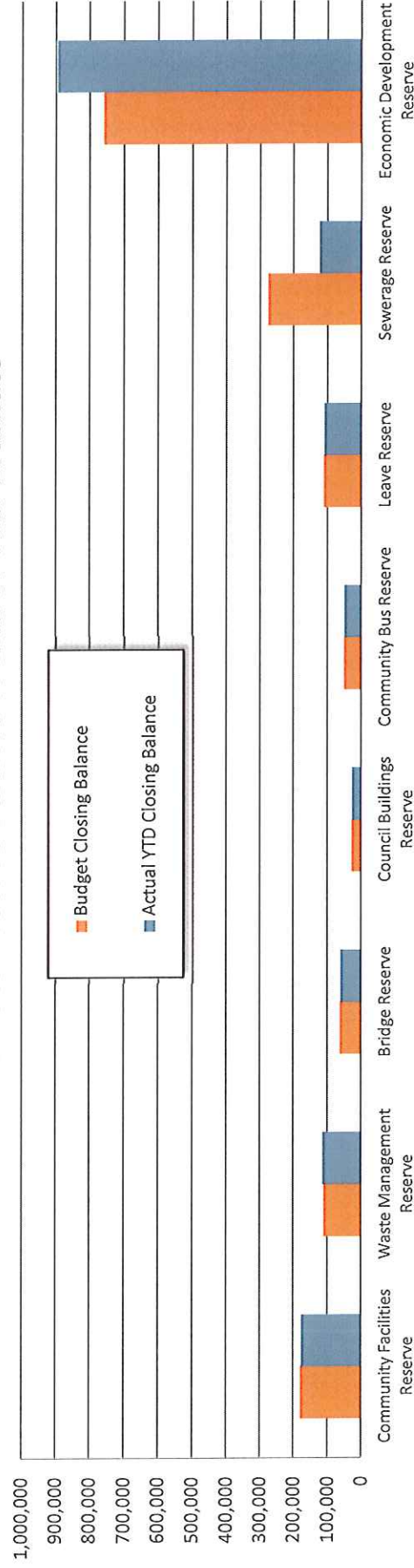
Program/Details GL	Provider	Approval Yes	2012-13 Budget	Variations Additions	Revised Grant	Recoup Status Received	Not Received
HOUSING							
22201 Reimbursements/Insurance			390		390	390	0
COMMUNITY AMENITIES							
22501 Contribution - Drum Muster Cost	Drum Muster		5,529		5,529	5,529	0
RECREATION AND 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 (Healthways)	Healthways	Yes	35,000		35,000	24,000	11,000
23354 Be Active - Registration Fees for Participants	Participants	Yes	4,500		4,500	5,834	(1,334)
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	3,868	832
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	20,685	(12,685)
TOTALS			3,403,972	0	3,398,990	2,566,208	832,469

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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 March 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	0	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	46,000	45,000	(45,000)
52,533	52,533	20,000	20,000	18,000	20,000	18,000	2,000
0	0	0	0	13,454	25,003	13,454	(13,454)
269,685	131,999	128,637	(9,049)	185,226	199,640	173,818	(56,589)
Totals							

Contributions Information				Current Budget			
Grants	Reserves	Borrowing	Total	Summary Acquisitions			
				Budget	2012/13 Forecast	YTD Budget	Variance
\$	\$	\$	\$	\$			\$
0	0	0	0	480,066	480,066	240,169	(211,924)
0	0	0	0	211,626	211,626	190,870	(64,226)
6,609	0	0	6,609	712,351	704,961	595,598	(294,512)
9,000	0	0	9,000	89,278	97,830	80,933	1,332
1,052,243	0	0	1,052,243	1,588,253	1,588,253	1,264,216	(246,093)
0	28,998	0	28,998	65,306	65,306	48,978	(28,676)
0	0	0	0	24,134	24,134	18,108	5,996
0	0	0	0	142,379	142,379	124,102	(78,380)
1,067,852	28,998	0	1,096,850	3,313,393	3,314,555	2,562,974	(916,486)
Totals							

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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	Actual
0	0	0	0	480,066	480,066	240,169	28,245
0	0	0	0	480,066	480,066	240,169	28,245
							Variance
							\$ (211,924)
							(211,924)

Contributions				Current Budget			
Grants	Reserves	Borrowing	Total	Land & Buildings			
\$	\$	\$	\$	Budget	2012/13 Forecast	YTD Budget	Actual
0	0	0	0	60,545	60,545	60,545	55,651
0	0	0	0	3,000	3,000	2,250	0
				18,000	18,000	18,000	440
				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	3,744	0
	0	0	0	6,659	6,659	6,659	6,659
	0	0	0	75,000	75,000	56,250	24,472
0	0	0	0	211,626	211,626	190,870	126,644
							Variance
							\$ (4,894)
							(2,250)
							(17,560)
							(0)
							(4,000)
							0
							(0)
							(3,744)
							0
							(31,778)
							(64,226)

Contributions				Current Budget			
Grants	Reserves	Borrowing	Total	Plant & Equipment			
\$	\$	\$	\$	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	0	0
				10,487	10,487	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	4,500	4,500	0
				280,000	263,875	209,997	0
				75,000	62,000	56,250	0
				60,000	54,000	45,000	54,000
				6,726	6,726	6,726	6,726
6,609	0	0	6,609	712,351	704,961	595,598	301,086
							Variance
							\$ 0
							(0)
							0
							735
							0
							(0)
							(33,500)
							(0)
							(4,500)
							(209,997)
							(56,250)
							9,000
							0
							(294,512)

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 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	
\$	\$	\$	\$	\$	27,000	20,259	\$	
9,000			0	Purchase Computing Equipment	27,000	20,259	14,291	
				Admin Centre - Renewal of Furnit	5,840	5,840	5,828	
				Moora Recreation Centre - Kitchen	13,023	13,023	13,713	
			0	FESA Equipment	0	0	985	
				Staff Housing - Renewal of Fitting	29,815	29,815	37,895	
			0	Community Resource Centre - F&	7,100	7,100	7,100	
		0	Moora Performing Arts Centre - E	3,000	3,000	2,259		
		0	Gym Fitness Equipment	3,500	2,309	2,637	0	
9,000	0	0	Totals	89,278	97,830	80,933	82,265	

Contributions			Roads	Current Budget						
				This Year						
				Grants	Reserves	Borrowing	Total	2012/13		YTD
Budget	Forecast	Budget								
\$	\$	\$	\$		\$	860,604	718,537	\$		\$
518,265			518,265	Road Construction - Regional Roa		860,604	718,537		647,176	(71,360) ▼
266,989			266,989	Road Construction - Roads To Rec		334,252	250,668		228,790	(21,878) ▼
			0	Road Construction - Town Streets		192,260	144,171		103,658	(40,513) ▼
			0	Road Construction - Rural Regrav		201,137	150,840		38,497	(112,343) ▼
1,052,243	0	0	1,052,243	Totals		1,588,253	1,264,216		1,018,122	(246,093) ▼

Contributions				Drainage					Current Budget						
									This Year						
Grants		Reserves		Borrowing		Total		2012/13		YTD		Actual		Variance	
								Budget		Forecast		Budget			
\$		\$		\$		\$		\$		65,306		48,978		\$	
						0		Drainage Construction		65,306		20,302		(28,676)	
0		0		0		0		Totals		65,306		48,978		(28,676)	

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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions			Footpaths & Cycleways				Current Budget This Year		
Grants	Reserves	Borrowing	Total	Budget	2012/13 Forecast	YTD Budget	Actual	Variance	
\$ 0	\$	\$	\$	\$ 24,134	24,134	18,108	\$ 24,104	\$ 5,996	▼
0	0	0	0	24,134	24,134	18,108	24,104	5,996	▼
				24,134	24,134	18,108	24,104	5,996	

Contributions			Parks, Gardens & Reserves				Current Budget This Year		
Grants	Reserves	Borrowing	Total	Budget	2012/13 Forecast	YTD Budget	Actual	Variance	
\$ 0	\$	\$	\$	\$ 73,051	73,051	54,774	\$ 3,117	\$ (51,657)	▼
0	0	0	0	16,212	16,212	16,212	16,212	0	▲
0	0	0	0	19,016	19,016	19,016	599	(18,417)	▼
0	0	0	0	22,000	22,000	22,000	20,834	(1,166)	▼
0	0	0	0	7,000	7,000	7,000	683	(6,317)	▼
0	0	0	0	5,100	5,100	5,100	0	0	0
0	0	0	0	142,379	142,379	124,102	4,276	(824)	▼
				142,379	142,379	124,102	45,722	(78,380)	