

Shire of Moora
MONTHLY FINANCIAL REPORT
For the Period Ended 28 February 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 28 February 2013

	Note	Revised Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)- (a)/(b) 3	
Operating Revenues							
Rate Revenue		\$ 3,345,877	\$ 3,345,877	\$ 3,314,381	\$ (31,496)	% (1%)	
Grants, Subsidies and Contributions	8	1,290,992	922,289	918,185	(4,104)	(0%)	
Fees and Charges		2,056,245	1,728,326	1,681,902	(46,424)	(3%)	
Service Charges		6,617	6,617	6,617	(0)	(0%)	
Interest Earnings		147,012	106,828	123,517	16,689	14%	▲
Other Revenue		73,946	54,274	110,027	55,753	51%	▲
Total		6,920,689	6,164,211	6,154,629	(9,582)	(0%)	
Operating Expense							
Employee Costs		(2,873,073)	(1,937,905)	(1,898,666)	39,239	2%	
Materials and Contracts		(2,505,906)	(1,662,877)	(1,307,801)	355,076	27%	▼
Utilities Charges		(326,679)	(217,600)	(249,981)	(32,381)	(13%)	▲
Interest Expenses		(125,699)	(78,050)	(67,748)	10,302	15%	▼
Insurance Expenses		(176,511)	(172,553)	(186,737)	(14,184)	(8%)	
Other Expenditure		(635,226)	87,262	85,493	(1,769)	2%	
Total		(6,643,094)	(3,981,723)	(3,625,440)	356,283	10%	
Funding Balance Adjustment							
Movement in Non-Current Debtors		0	0	(9,282)	(9,282)	(100%)	
Movement in Accrued Income		0	0	(370)	(370)	(100%)	
Movement in Accrued Interest		0	0	10,304	10,304	(100%)	
Movement in Rate Non-Current		0	0	(30,553)	(30,553)	(100%)	
Adjust Provisions and Accruals				0	0		
Net Operating		277,595	2,182,488	2,499,289	316,801	(13%)	
Capital Items - Assets							
Grants, Subsidies and Contributions	8	2,121,488	1,581,564	1,430,569	(150,995)	(11%)	▼
Proceeds from Disposal of Assets	10	185,226	127,109	108,636	(18,473)	(17%)	▼
Land Held for Resale		(480,066)	(240,123)	(14,545)	225,578	(1551%)	
Land and Buildings	10	(215,908)	(185,900)	(126,271)	59,629	(47%)	
Plant and Equipment	10	(698,109)	(524,273)	(246,350)	277,923	(113%)	
Furniture and Equipment	10	(80,832)	(74,668)	(81,136)	(6,468)	8%	
Infrastructure Assets - Roads	10	(1,588,253)	(1,156,237)	(758,103)	398,133	(53%)	
Infrastructure Assets - Other	10	(263,109)	(172,593)	(87,833)	84,760	(97%)	
		(1,019,563)	(645,121)	224,967	0	870,087	(387%)
Capital Items - Reserves							
Transfer from Reserves	9	136,853	33,312	0	(33,312)	(100%)	▼
Transfer to Reserves	9	(190,026)	(26,648)	(36,936)	(10,288)	28%	
		(53,173)	6,664	(36,936)	0	(43,600)	(118%)
Capital Items - Loans							
Proceeds from Advances		11,631	2,824	2,099	(725)	(35%)	
Repayment of Debentures		(317,674)	(177,998)	(198,693)	(20,695)	10%	
Total		(306,043)	(175,174)	(196,594)	0	(21,420)	(11%)
Net Capital		(1,378,779)	(813,631)	(8,563)	0	805,067	(9401%)
Total Net Operating + Capital		(1,101,184)	1,368,857	2,490,726	1,121,868	(45%)	
Opening Funding Surplus(Deficit)		1,050,766	1,050,766	651,173	(399,593)	(61%)	▼
Closing Funding Surplus(Deficit)	3	(50,418)	2,419,623	3,141,899	722,275		

Shire of Moora
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 28 February 2013

	Note	Revised Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)- (a)/(b) 3	Var.
Operating Revenues							
Governance		\$ 53,938	\$ 53,711	\$ 84,659	\$ 30,948	37%	▲
General Purpose Funding		1,554,857	1,355,867	1,377,391	21,524	2%	
Law, Order and Public Safety		406,947	208,397	201,836	(6,561)	(3%)	
Health		15,384	11,184	9,817	(1,367)	(14%)	
Education and Welfare		447,604	304,750	272,846	(31,904)	(12%)	▼
Housing		42,400	36,280	34,980	(1,300)	(4%)	
Community Amenities		1,017,399	980,358	972,602	(7,756)	(1%)	
Recreation and Culture		244,851	139,625	139,508	(117)	(0%)	
Transport		1,129,718	978,093	766,046	(212,047)	(28%)	▼
Economic Services		599,064	233,705	242,056	8,351	3%	
Other Property and Services		238,500	158,992	174,922	15,930	9%	
Total (Excluding Rates)		5,750,662	4,460,962	4,276,663	(184,299)	(4%)	
Operating Expense							
Governance		(713,912)	(532,839)	(514,385)	18,454	4%	
General Purpose Funding		(315,131)	(188,314)	(167,993)	20,321	12%	▼
Law, Order and Public Safety		(415,829)	(267,952)	(311,831)	(43,879)	(14%)	▲
Health		(84,780)	(55,707)	(45,675)	10,032	22%	▼
Education and Welfare		(1,262,393)	(332,466)	(271,606)	60,860	22%	▼
Housing		(81,017)	(55,107)	(55,894)	(787)	(1%)	
Community Amenities		(932,358)	(598,187)	(490,299)	107,888	22%	▼
Recreation and Culture		(1,693,868)	(1,139,685)	(959,067)	180,618	19%	▼
Transport		(2,765,759)	(1,849,139)	(1,633,139)	216,000	13%	▼
Economic Services		(635,888)	(438,009)	(388,114)	49,895	13%	▼
Other Property and Services		(134,415)	(125,240)	(182,190)	(56,950)	(31%)	▲
Total		(9,035,351)	(5,582,645)	(5,020,194)	562,452	11%	▼
Funding Balance Adjustment							
Add back Depreciation		2,395,393	1,596,856	1,361,093	(235,763)	(17%)	▼
(Profit)/Loss on Asset Disposal		(57,498)	(56,998)	29,050	86,048	296%	
Movement in Non-Current Debtors		0	0	(9,282)	(9,282)	100%	
Movement in Accrued Income		0	0	(370)	(370)	100%	
Movement in Accrued Interest		0	0	10,304	10,304	100%	
Movement in Rate Non-Current		0	0	(30,553)	(30,553)	100%	
Net Operating (Ex. Rates)		(946,794)	418,175	616,712	142,390	(32%)	
Capital Revenues							
Proceeds from Disposal of Assets	10	185,226	127,109	108,637	(18,472)	(17%)	▼
Proceeds from Advances		11,631	2,824	2,099	(725)	(35%)	
Transfer from Reserves	9	136,853	33,312	0	(33,312)	(100%)	▼
Total		333,710	163,245	110,736	(52,509)	(47%)	
Capital Expenses							
Land Held for Resale		(480,066)	(240,123)	(14,545)	225,578	1551%	▼
Land and Buildings	10	(215,908)	(185,900)	(126,271)	59,629	47%	▼
Plant and Equipment	10	(698,109)	(524,273)	(246,350)	277,923	113%	▼
Furniture and Equipment	10	(80,832)	(74,668)	(81,136)	(6,468)	(8%)	
Infrastructure Assets - Roads	10	(1,588,253)	(1,156,237)	(758,103)	398,133	53%	▼
Infrastructure Assets - Other	10	(263,109)	(172,593)	(87,833)	84,760	97%	▼
Repayment of Debentures		(317,674)	(177,998)	(198,693)	(20,695)	(10%)	▲
Transfer to Reserves	9	(190,026)	(26,648)	(36,936)	(10,288)	(28%)	▲
Total		(3,833,977)	(2,558,440)	(1,549,868)	1,008,572	65%	
Net Capital		(3,500,267)	(2,395,195)	(1,439,132)	956,063	66%	
Total Net Operating + Capital							
		(4,447,061)	(1,977,020)	(822,419)	1,098,453	140%	
Rate Revenue		3,345,877	3,345,877	3,313,146	(32,731)	(1%)	
Opening Funding Surplus(Deficit)		1,050,766	1,050,766	651,173	(399,593)	(61%)	▼
Closing Funding Surplus(Deficit)	3	(50,418)	2,419,623	3,141,899	666,129	23%	

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies adopted in the preparation of this statement of financial activity are:

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

(b) The Local Government Reporting Entity

All Funds the Council uses to control resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement.

(c) Rounding Off Figures

All figures shown in this statement are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

(g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectable amounts.

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on financing of the land during development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

(k) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these are television and radio broadcasting.

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy, and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Details expenses related to Councils nine councillors, who normally meet the third Wednesday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

GENERAL PURPOSE FUNDING

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

LAW, ORDER, PUBLIC SAFETY

Supervision of by-laws, fire prevention and animal control. Requirements that Council carries out by statute.

HEALTH

Food quality control, immunisation, contributions to medical and health.

EDUCATION AND WELFARE

Assists in the provision of the Child Care and Youth services.

HOUSING

Provides and maintains housing rented to staff and non-staff.

COMMUNITY AMENITIES

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains two rubbish disposal sites.

RECREATION AND CULTURE

Maintenance of halls, swimming pool, recreation centres, library and various reserves.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets. Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

ECONOMIC SERVICES

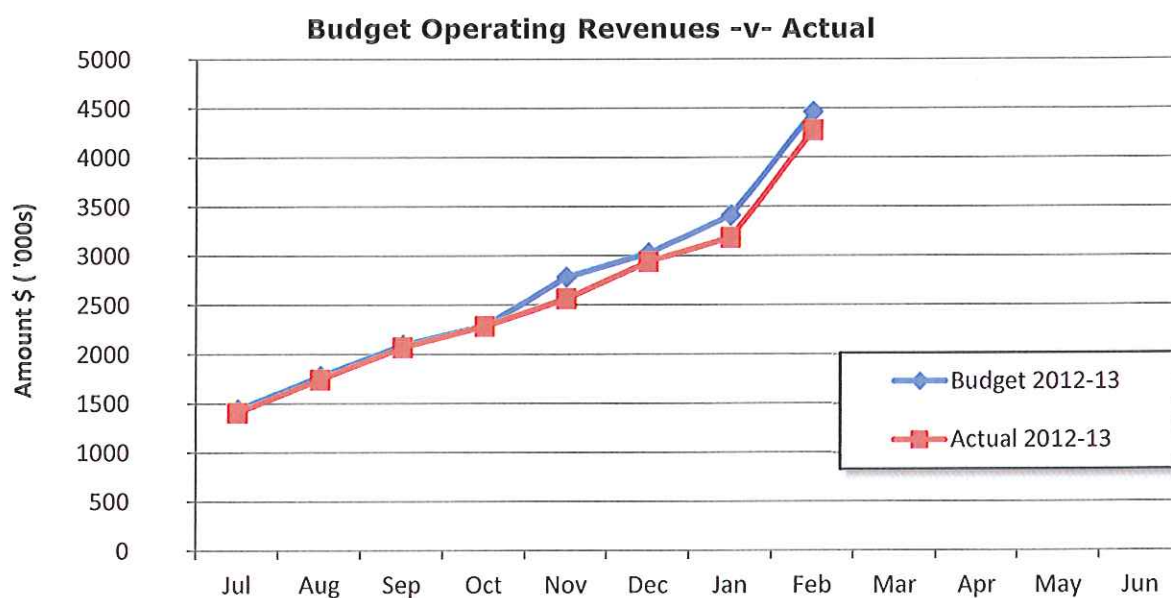
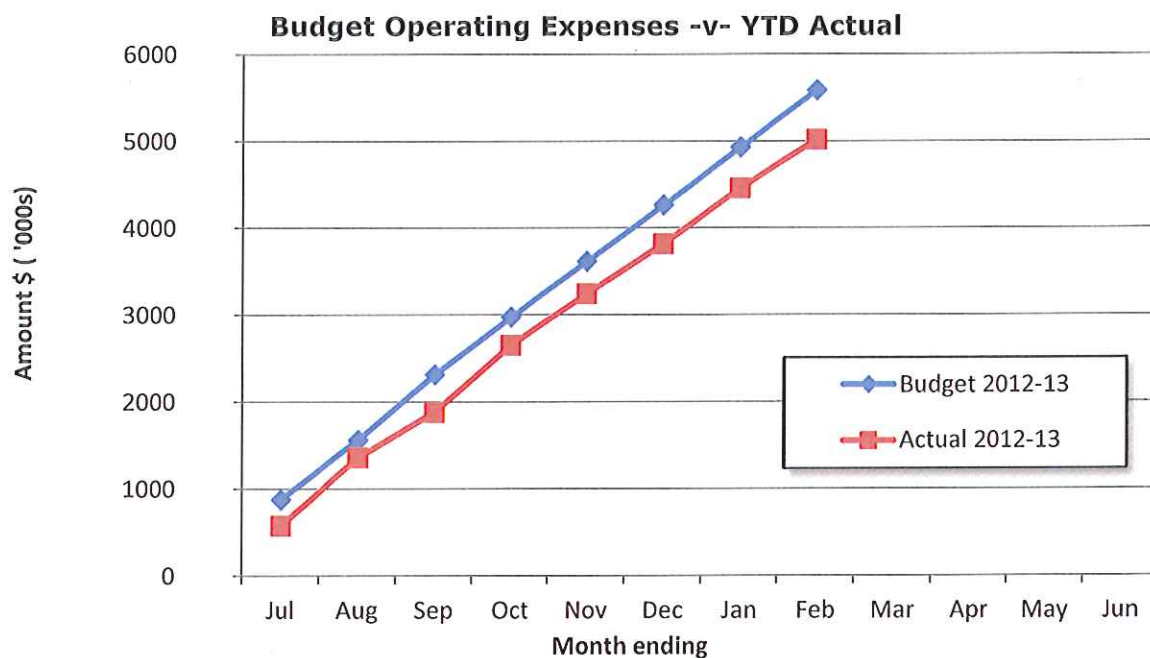
Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

OTHER PROPERTY & SERVICES

Private works carried out by council and indirect cost allocation pools. Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

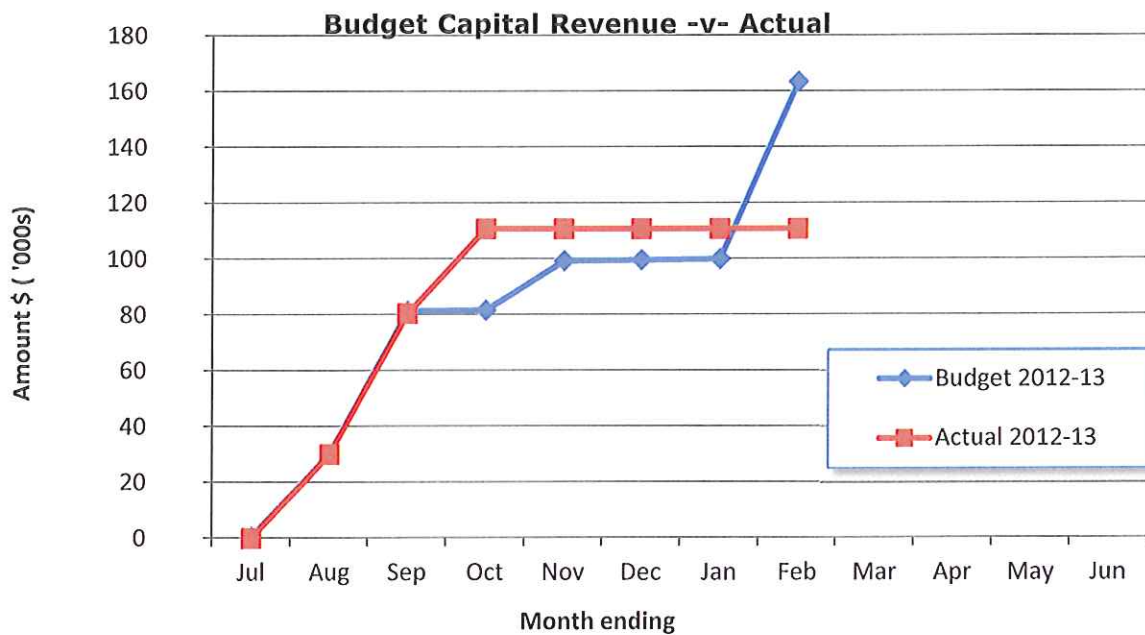
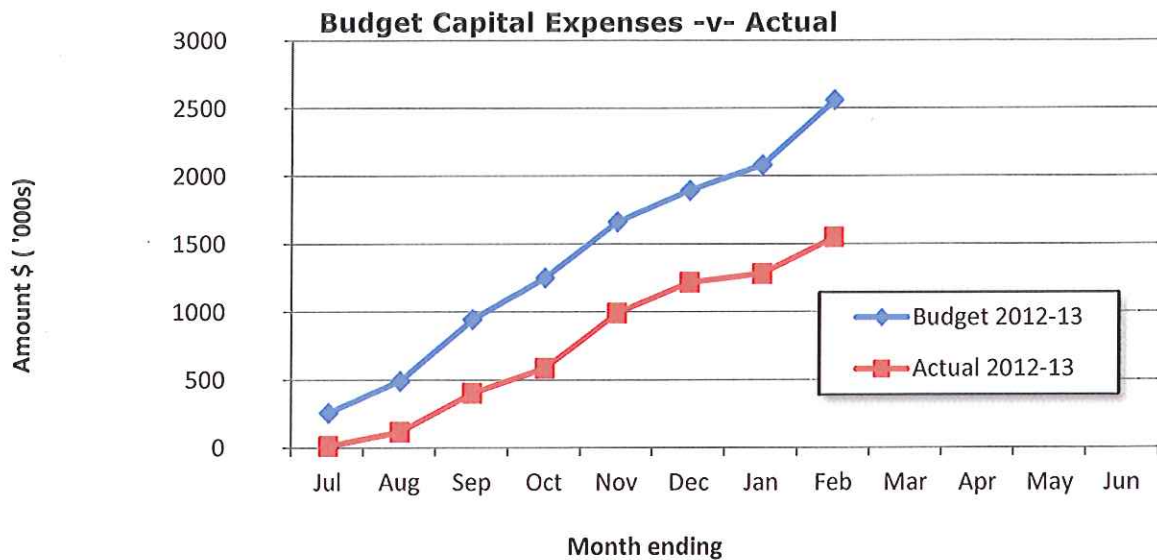
Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 2 - Graphical Representation - Source Statement of Financial Activity



Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 2 - Graphical Representation - Source Statement of Financial Activity



Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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	2,843,675	734,657	1,266,783
Cash - Restricted Reserves & Cash	813,671	776,735	902,462
Receivables:			
Rates O/S - Current	585,865	299,986	661,946
Sundry Debtors	206,274	225,107	218,842
Prov for DD	(30,002)	(30,002)	(29,975)
Accrued Income	0	370	0
GST Rec	(32,345)	(7,315)	55,549
Inventory	35,408	15,583	16,441
	4,422,547	2,015,123	3,092,048
Less: Current Liabilities			
Payables:			
Sundry Creditors	(54,297)	(165,921)	(11,835)
PAYG	(41,910)	0	(107,071)
GST Payable	(512)	(372)	(372)
Provision for Employee Benefits (Current	(450,961)	(450,961)	0
Accrued Exp	0	(76,949)	0
Rates Income in Advance	(30,553)	0	(17,424)
	(578,232)	(694,203)	(136,702)
Add: Leave Liability Not Required to be Funded	111,255	106,988	
Less: Cash Restricted	(813,671)	(776,735)	(902,462)
Net Current Funding Position	3,141,898	651,173	2,052,884

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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
Total

Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
0.25%	1,842,575			1,842,575	Westpac	
3.60%		13,671		13,671	Westpac	
0.00%			30,498	30,498	Westpac	
5.05%	200,000			200,000	ME Bank	4/03/2013
5.00%	200,000			200,000	ME Bank	5/03/2013
5.00%	200,000			200,000	ME Bank	5/03/2013
4.40%	200,000			200,000	ME Bank	8/04/2013
4.50%	200,000			200,000	ME Bank	6/05/2013
4.40%		800,000		800,000	ME Bank	21/06/2013
	2,842,575	813,671	30,498	3,686,744		

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 5: MAJOR VARIANCES

5.1 OPERATING REVENUE (EXCLUDING RATES)

Governance

Income is currently \$30,948 more than the year to date budget as a result of a large backlog of insurance claims having been made. This budget will be increased in the budget review.

Education and Welfare

Income is currently \$31,904 less than the year to date budget largely as a result of a number of grants/contributions for Child Care not received. This will be addressed in the budget review.

Transport

Income is currently \$212,047 less than the year to date budget as a result of no large items of plant having been traded in so therefore the expected profit has yet to be made and not all Roads to Recovery Funding having been received yet.

5.2 OPERATING EXPENSES

General Purpose Funding

Expenditure is currently \$20,321 less than the year to date budget. This is as a result of timing differences in the payment of loans (\$10,303) and less revaluations having been done than budgeted (\$7,120).

Law, Order & Public Safety

Expenditure is currently \$43,879 more than the year to date budget. This is as a result of timing differences in the payment of ESL (\$35,264) and overexpenditure on bush fire brigades (\$10,322) which will be addressed in the budget review.

Health

Expenditure is currently \$10,032 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 \$60,860 less than the year to date budget. This is a result of under expenditure in the Youth Services area (\$39,353) and Child Care (\$19,884).

Community Amenities

Expenditure is currently \$107,888 less than the year to date budget as a result of under expenditure across a number of sewerage accounts (\$47,601), refuse accounts (\$21,406), the Moora Cemetery (\$26,004) and Town Planning (\$11,578).

Recreation & Culture

Expenditure is currently \$180,618 less than the year to date budget as a result of under expenditure across a large number of accounts including the swimming pool (\$39,607), ovals (\$35,328), halls maintenance (\$36,409) and Be Active (\$13,497).

Transport

Expenditure is currently \$216,000 less than the year to date budget, largely as a result of depreciation being lower than budgeted at this stage (\$157,134) and underexpenditure on road maintenance.

Economic Services

Expenditure is currently \$49,895 less than the year to date budget as a result of under expenditure across a number of accounts including the Moora Livestyle Village (\$34,401).

Other Property & Services

Expenditure is currently \$56,950 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 \$225,578 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 \$59,629 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 (\$25,528) and renewal works at the Child Care not having been carried out (\$22,300).

Plant and Equipment

Expenditure is currently \$277,923 less than the year to date budget as a result of no large items of plant having been purchased at this time.

Infrastructure Assets - Roads

Expenditure is currently \$398,133 less than the year to date budget, largely as a result of delays on Wirralda Road and little regravelling work having been done.

Infrastructure Assets - Other

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 5: MAJOR VARIANCES

Expenditure is currently \$84,760 less than the year to date budget as a result of few costs having been incurred on the acquisition of the airstrip and reserve rehabilitation to date.

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 6: BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption			\$	\$	\$	\$
20301	Sundry Income		Opening Surplus(Deficit)				(45,380)
20502	FESA BFB Operating Grant		Operating Income		16,900		(28,480)
20701	FESA SES Contribution		Operating Income			(9,566)	(38,046)
20201	Grants Commission Grant Needs		Operating Income			(6,699)	(44,745)
20202	Grants Commission Road Formula		Operating Income			(23,674)	(68,419)
21401	Rental Income - Other Houses		Operating Income			(30,197)	(98,616)
22202	Staff Housing Rental		Operating Income			(9,600)	(108,216)
22401	Rubbish Tip Revenue		Operating Income		7,600		(100,616)
22402	Domestic Refuse Charge		Operating Income		5,000		(95,616)
40501	FESA Plant & Equipment Grant		Operating Income		19,094		(76,522)
40502	FESA Building Grant		Capital Income			(4,000)	(80,522)
41403	Trade in Vehicle - Moora Medical Centre		Capital Income			(114,560)	(195,082)
45402	Proceeds from Sale of Motor Vehicles		Capital Income		10,909		(184,173)
43123	Transfer from Building Reserve		Capital Income			(17,273)	(201,446)
10303	Members Meeting Payments		Capital Income			(28,500)	(229,946)
10309	Refreshments & Receptions		Operating Expenditure		980		(228,966)
10403	Staff Uniform Subsidy		Operating Expenditure		500		(228,466)
10404	Staff Appointment & Relocation Expenses		Operating Expenditure		1,500		(226,966)
10410	Audit Fees		Operating Expenditure		3,000	(14,000)	(240,966)
10435	Asset Revaluation Program		Operating Expenditure			(11,737)	(237,966)
10501	FESA - Communications/Equipment		Operating Expenditure			(5,120)	(249,703)
10502	FESA - Fire Insurance		Operating Expenditure			(281)	(254,823)
10503	FESA - Fire Control Expenses		Operating Expenditure		4,500		(255,104)
10504	FESA - Land & Building Mtce		Operating Expenditure		0		(250,604)

10505	FESA – Fire Control Vehicle Exp	Operating Expenditure	3,716		(246,888)
10506	FESA – Utilities, Rates, Taxes, Other	Operating Expenditure	700		(246,188)
10507	FESA – Clothing/Accessories Vollies	Operating Expenditure	5,509		(240,679)
LDRC1	Moora Refuse Collection	Operating Expenditure	5,000		(235,679)
LRSM2	Miling Tip Costs (Skip Bin)	Operating Expenditure	1,000		(234,679)
LRSM3	Watheroo Tipsite Maintenance	Operating Expenditure	2,000		(232,679)
15509	Telecommunication Expenses	Operating Expenditure	3,295		(229,384)
15517	Sundry Office Furniture/Equipment	Operating Expenditure	2,000		(227,384)
10701	SES Contribution	Operating Expenditure	6,738		(220,646)
12406	Moora Rubbish Tip Attendant	Operating Expenditure	10,000		(210,646)
12504	Litter Control Expenses	Operating Expenditure	3,000		(207,646)
12901	Consultancy Fees - Town Planning	Operating Expenditure	10,000		(197,646)
13001	Cemetery Operations	Operating Expenditure	20,000		(177,646)
13006	Public Convenience Maintenance	Operating Expenditure	1,000		(176,646)
13106	Moora Performing Arts Centre - Mtce	Operating Expenditure	1,000		(175,646)
13305	Moora Oval - Gardening & Turf Mtce	Operating Expenditure	4,000		(171,646)
13706	Showgrounds Maintenance	Operating Expenditure	9,887		(161,759)
13401	Radio Station Maint Costs	Operating Expenditure	2,000		(159,759)
13402	SBS TV & Radio	Operating Expenditure	1,000		(158,759)
13708	National Tree Day	Operating Expenditure	1,999		(156,760)
13719	Aged Friendly Communities	Operating Expenditure	500		(156,260)
14603	Advertising - Tourism & Area Promotion	Operating Expenditure	500		(155,760)
LMVL2	Moora Lifestyle Village Marking & Promo	Operating Expenditure	2,000		(153,760)
15201	Business Industry Project Investigations	Operating Expenditure	500		(153,260)
15203	Economic Development Strategy	Operating Expenditure	3,000		(150,260)
15908	Local Business Development	Operating Expenditure	2,500		(147,760)
30502	Construction of Fire Shed	Capital Expenditure	114,560		(33,200)
30503	FESA Equipment	Capital Expenditure	4,000		(29,200)
31501	Motor Vehicle - Moora Medical Centre	Capital Expenditure		(23,809)	(53,009)
33102	Moora Performing Arts Centre Equip	Capital Expenditure	1,000		(52,009)
33123	Bindi Bindi Community Centre	Capital Expenditure		(9,500)	(61,509)
32312	Staff Housing - Renewal of Fittings	Capital Expenditure		(20,000)	(81,509)
33450	SBS TV & Radio Installation	Capital Expenditure	28,500		(53,009)
30411	Admin Centre - Renewal of Furniture	Capital Expenditure	3,960		(49,049)
34004	4x4 Utilities	Capital Expenditure		(1,370)	(50,419)
Closing Funding Surplus (Deficit)			324,847	(329,886)	(50,419)
			0		

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

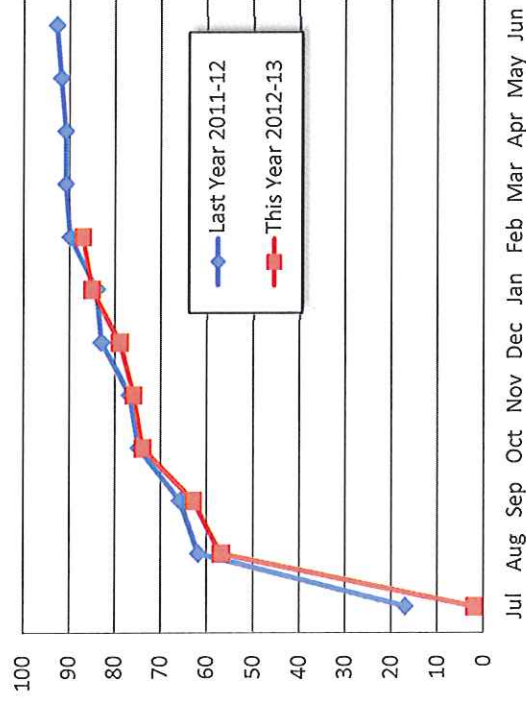
Note 7: RECEIVABLES

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	4,210,043	3,980,883
Less Collections to date	(3,924,166)	(3,846,445)
Equals Current Outstanding	585,865	407,507
Net Rates Collectable	87%	90%
% Collected		

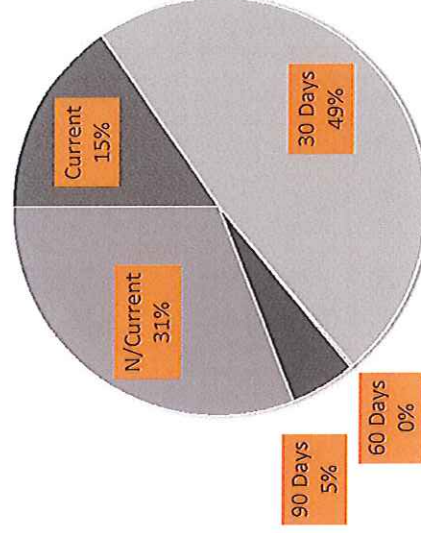
Note 7 - Rates % Collected



	Current	30 Days	60 Days	90 Days	N/Current
	\$	\$	\$	\$	\$
Debtors Trial Balance	42,933	135,347	581	14,222	86,496
Total Outstanding					279,579

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 28 February 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	(23,674)	287,224	233,174	54,051
20202 Grants Commission - Road Formula	Grants Commission	Yes	286,822	(30,197)	256,625	215,117	41,509
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	17,118	137	17,325	17,325	0
GOVERNANCE							
20407 Parental Leave Income	Centrelink	Yes	21,218	(6,676)	14,542	14,542	(0)
LAW, ORDER, PUBLIC SAFETY							
20502 FESA Operating Grant	FESA	Yes	41,260	(14,686)	26,574	32,227	(5,653)
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	(6,699)	5,121	8,865	(3,744)
20702 Contributions - Emergency Services Com	FESA	Yes	81,081		81,081	21,746	59,335
20705 Community Road Safety Grant	WALGA	Yes	0	20,000	20,000	20,000	0
40501 FESA Plant & Equipment Grant	FESA	No	0	(4,000)	(4,000)	0	(4,000)
40502 FESA Building Grant	FESA	No	114,560	(114,560)	0	0	0
40503 LotteryWest Grant - Koojan Fire Shed	LotteryWest	Yes	11,093		11,093	11,093	0
40705 Contributions - CCTV	?		23,500		23,500	6,609	16,891
40707 Crime Prevention Grant - Capital	?	No	25,000		25,000	0	25,000
HEALTH							
21403 Podiatry Service - Subsidy HDWA	Health WA	Yes	2,300	(10)	2,290	2,290	0
EDUCATION AND WELFARE							
20801 Contribution - Moora Toy Library	Moora Toy Library	Yes	174	(26)	148	148	(0)
21703 Child Care Centre - Fee Subsidy from F	Family Assistance Office	Yes	51,500		51,500	52,710	(1,210)
21704 Child Care Centre - Fundraising		No	2,000	(2,000)	0	0	0
21705 Child Care Centre - Operational Support	DEEWR	Yes	63,135		63,135	35,330	27,805
21707 Child Care Centre - Grants		No	4,000	(4,000)	0	0	0
23397 Grant - Youth Program	Dept Child Protection	Yes	84,988		84,988	60,014	24,974
23398 Grants and Contributions - Youth Activi	Various		14,000		18	5,273	(5,255)
23399 Youth Centre Fundraising	Various		500		500	261	239
41701 Child Care - Capital Grants	Various	No	13,100	(13,100)	0	0	0

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 8: GRANTS AND CONTRIBUTIONS

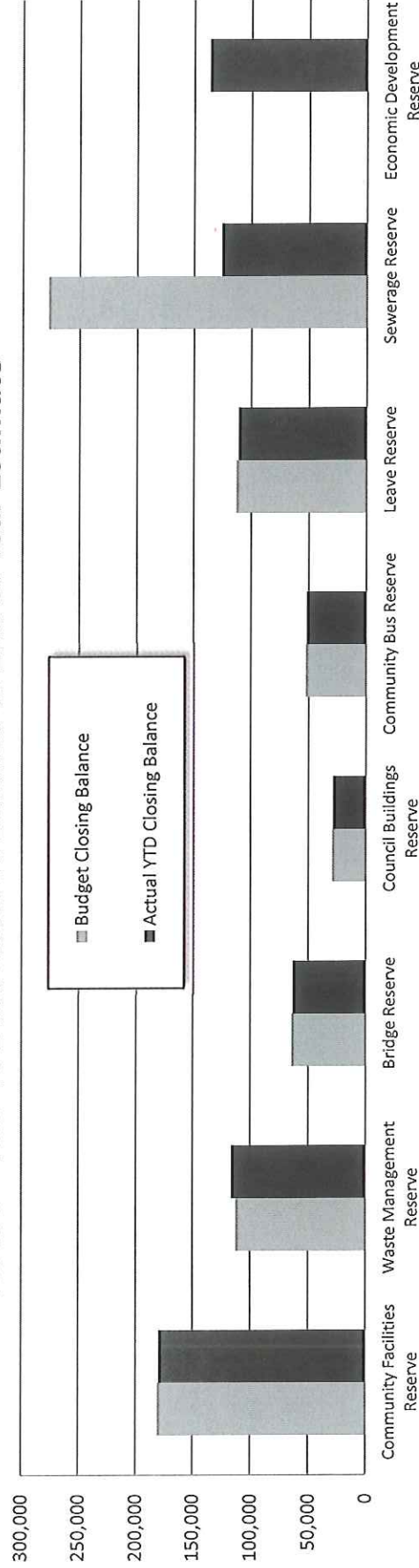
Program/Details GL	Provider	Approval Yes	2012-13 Budget	Variations Additions	Revised Grant	Recoup Status	
						Received	Not Received
HOUSING							
22201 Reimbursements/Insurance			200		200	390	(190)
COMMUNITY AMENITIES							
22501 Contribution - Drum Muster Cost	Drum Muster		6,000		6,000	5,529	471
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	24,000	11,000
23354 Be Active - Registration Fees for Particip	Participants	Yes	4,500		4,500	3,898	602
23355 Grants - Be Active Co-ordinator	Various	Yes	20,000		20,000	19,904	96
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	0	4,200
23903 Contribution - Crossovers	Various		500		500	0	500
25903 Sponsorship - Tidy Towns Competition	Sponsors	Yes	1,300	(482)	818	818	(0)
43801 Regional Road Grants	Main Roads	Yes	597,386		597,386	443,465	153,921
43803 Grant - Roads to Recovery	Federal Govt	Yes	311,972		311,972	200,000	111,972
ECONOMIC SERVICES							
24703 Building Commissions - BCITF/BRB	Residents	Yes	300		300	164	136
25205 Reimbursement - Relocation Costs	Residents		20,942	(7,826)	13,116	13,116	(0)
25206 Electricity Reimbursements - Lifestyle V	Residents	Yes	6,000		6,000	3,416	2,584
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		5,000		5,000	4,660	340
TOTALS			3,418,180	(207,799)	3,196,469	2,349,582	846,463

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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	0	0	(136,853)	0	Industrial Park	0	136,655
	776,736	40,000	36,936	150,026	0	(136,853)	0		829,909	813,672

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 28 February 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Profit(Loss) of Asset Disposal				Current Budget			
Cost	Accum Depr	Proceeds	Profit (Loss)	Disposals			
\$	\$	\$	\$	Budget	YTD Budget	Actual	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	13,636	14,091	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	0	10,909	0
39,527	963	35,909	(2,655)	36,000	36,000	35,909	(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	45,000		(45,000) ▼
0	0	0	0	18,000	18,000		(18,000) ▼
0	0	0	0	13,454	13,454		(13,454) ▼
217,152	79,466	108,637	(29,049)	185,226	173,818	108,637	(76,589) ▼

Contributions Information				Current Budget			
Grants	Reserves	Borrowing	Total	Summary Acquisitions			
\$	\$	\$	\$	Budget	YTD Budget	Actual	Variance
0	0	0	0	480,066	240,123	14,545	(225,578) ▼
0	0	0	0	215,908	185,900	126,271	(59,629) ▼
6,609	0	0	6,609	698,109	524,273	246,350	(277,923) ▼
9,000	0	0	9,000	80,832	74,668	81,136	6,468 ▲
843,465	0	0	843,465	1,588,253	1,156,237	758,103	(398,133) ▼
0	28,998	0	28,998	65,306	43,536	20,302	(23,234) ▼
0	0	0	0	20,386	13,584	22,409	8,825 ▲
0	0	0	0	177,417	115,473	45,123	(70,350) ▼
859,074	28,998	0	888,072	3,326,277	2,353,794	1,314,239	(1,039,555) ▼

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Current Budget This Year			
Grants	Reserves	Borrowing	Total	Budget	YTD Budget	Actual	Variance
\$	\$	\$	\$	\$		\$	\$
0	0	0	0	480,066	240,123	14,545	(225,578) ▼
0	0	0	0	480,066	240,123	14,545	(225,578)

Land for Resale

Contributions				Current Budget			
Grants	Reserves	Borrowing	Total	Budget	YTD Budget	Actual	Variance
\$	\$	\$	\$	\$		\$	\$
0	0	0	0	60,545	60,545	55,278	(5,267) ▼
0	0	0	0	3,000	2,000	0	(2,000) ▼
				22,300	22,300	440	(21,860) ▼
				3,500	3,500	4,515	1,015 ▲
				4,000	4,000	0	(4,000) ▼
				15,763	15,763	13,127	(2,636) ▼
				12,500	12,500	14,480	1,980 ▲
				7,300	7,300	7,300	0
	0		0	5,000	3,328	0	(3,328) ▼
			0	7,000	4,664	6,659	1,995 ▲
	0		0	75,000	50,000	24,472	(25,528) ▼
0	0	0	0	215,908	185,900	126,271	(59,629)

Land & Buildings

Contributions				Current Budget			
Grants	Reserves	Borrowing	Total	Budget	YTD Budget	Actual	Variance
\$	\$	\$	\$	\$		\$	\$
6,609	0	0	6,609	142,000	142,000	143,402	1,402 ▲
				23,739	23,739	23,981	242 ▲
				6,000	4,000	0	(4,000) ▼
				11,000	11,000	10,487	(513) ▼
				0	0	0	0
				57,370	57,370	57,379	9 ▲
				33,500	0	0	0
				0	0	4,376	4,376 ▲
				4,500	4,500	0	(4,500) ▼
				280,000	186,664	0	(186,664) ▼
				75,000	50,000	0	(50,000) ▼
				60,000	40,000	0	(40,000) ▼
				5,000	5,000	6,726	1,726 ▲
6,609	0	0	6,609	698,109	524,273	246,350	(277,923)

Plant & Equipment

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions			Furniture & Equipment	Current Budget This Year				
Grants	Reserves	Borrowing		Total	YTD			
					Budget	Actual	Variance	
\$	\$	\$	\$	\$	\$	\$		
9,000			0	Purchase Computing Equipment	15,500	10,328	3,963 ▼	
				Admin Centre - Renewal of Furnit	3,040	3,040	2,788 ▼	
				Moora Recreation Centre - Kitchen	15,792	15,792	(2,079) ▼	
			0	FESA Equipment	0	0	0 ▼	
				Staff Housing - Renewal of Fitting	31,500	31,500	6,395 ▼	
			0	Community Resource Centre - F&	9,000	9,000	(1,900) ▼	
			0	Moora Performing Arts Centre - E	3,000	2,008	(2,008) ▼	
			0	Gym Fitness Equipment	3,000	3,000	(691) ▼	
9,000	0	0	0	Totals	80,832	74,668	81,136	6,468 ▼

Contributions				Roads	Current Budget This Year			
Grants	Reserves	Borrowing	Total		YTD		Actual	Variance
					Budget	Budget		
\$ 443,465 200,000	\$	\$	\$ 443,465 200,000 0 0	Road Construction - Regional Road Road Construction - Roads To Repav Road Construction - Town Streets Road Construction - Rural Repav	\$ 860,604 334,252 192,260 201,137	671,189 222,816 128,152 134,080	\$ 461,817 157,531 100,258 38,497	\$ (209,372) (65,285) (27,894) (95,583)
843,465	0	0	843,465	Totals	1,588,253	1,156,237	758,103	(398,133)

Contributions				Drainage		Current Budget This Year				
Reserves		Borrowing				Total				
Grants										
\$	\$	\$	\$	\$		\$		\$		
					0	Drainage Construction	65,306	43,536	20,302	▼
0	0	0	0	0	0	Totals	65,306	43,536	20,302	(23,234)

Shire of Moora
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions			Footpaths & Cycleways		Current Budget This Year		
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Variance
\$ 0	\$ 0	\$ 0	\$ 0	Salinity Management Projects	\$ 20,386	13,584	\$ 8,825 ▲
0	0	0	0	Totals	20,386	13,584	8,825

Contributions			Parks, Gardens & Reserves		Current Budget This Year		
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Variance
\$ 0	\$ 0	\$ 0	\$ 0	Moora Airstrip	\$ 73,051	48,688	\$ (45,571) ▼
0	0	0	0	Urban Art Program (Catalyst Fund)	16,700	16,212	(488) ▼
0	0	0	0	Reserve Rehabilitation Project	19,016	16,435	(16,435) ▼
0	0	0	0	Skate Park & Bike Track Redevelo	22,000	22,000	(1,166) ▼
0	0	0	0	Ranfurly Park	7,000	7,000	(6,317) ▼
0	0	0	0	Street Lighting Upgrade Program	35,000	0	0
0	0	0	0	Moora Sculptural Park	4,650	4,650	(374) ▼
0	0	0	0	Totals	177,417	115,473	(70,350)