



**Shire of Moora**

34 Padbury Street

Moora WA 6510

**T** +61 (0) 8 9651 0000

[www.moora.wa.gov.au](http://www.moora.wa.gov.au)

# SHIRE OF MOORA

## MONTHLY FINANCIAL REPORT

**For the Period Ending 31 March 2026**

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

**RSM Australia Pty Ltd**

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61(0) 8 9920 7400

F +61(0) 8 9920 7450

[www.rsm.com.au](http://www.rsm.com.au)

## **Compilation Report**

### **To the Council**

### **Shire of Moora**

#### **Scope**

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

#### **The responsibility of the Shire**

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

#### **Our responsibility**

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Moora, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Moora and the purpose identified above. We do not accept responsibility to any other person for the content of the report.



Travis Bate  
Signed at GERALDTON

RSM Australia Pty Ltd  
Chartered Accountants

Date 15<sup>th</sup> of April 2026

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

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**SHIRE OF MOORA**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 March 2026**  
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**SHIRE OF MOORA**  
**MONTHLY FINANCIAL REPORT**  
For the Period Ending 31 March 2026  
**EXECUTIVE SUMMARY**

**Statement of Financial Activity**

Statements are presented on page 7 showing a surplus/(deficit) as at 31 March 2026 of \$1,691,252

**Significant Revenue and Expenditure**

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Significant Projects</b>				
Wheatbelt Kids Institute	48%	380,000	284,994	184,000
Housing Project - WACHS Residences	68%	1,650,000	1,237,500	1,129,358
Housing Subdivisions	0%	5,700,000	4,275,000	13,820
Water Preservation Initiatives	0%	500,000	374,994	-
Watheroo - Miling Road Widen & Seal	40%	1,401,568	1,051,164	561,438
WSFN - Carot Well Rd - Construction - Survey, design	93%	2,448,000	1,835,982	2,287,162
WSFN - Watheroo West Rd Type 6 Reconstruct & Ove	73%	570,110	427,563	416,264
Moora Airstrip	48%	749,064	561,798	357,869
	37%	13,398,742	10,048,995	4,949,912
<b>Plant &amp; Equipment</b>	13%	1,011,491	758,592	135,719
<b>Grants, Subsidies and Contributions</b>				
Grants, Subsidies and Contributions	85%	1,766,696	1,451,198	1,498,008
Capital Grants, Subsidies and Contributions	34%	11,703,952	3,036,447	3,969,503
	41%	13,470,647	4,487,645	5,467,511
<b>Rates Levied</b>	100%	5,412,517	5,412,011	5,405,326

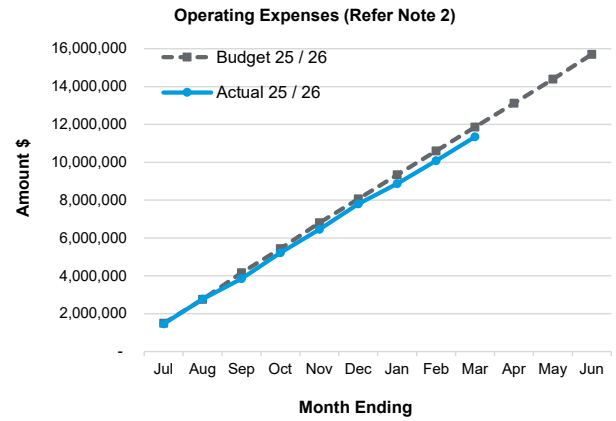
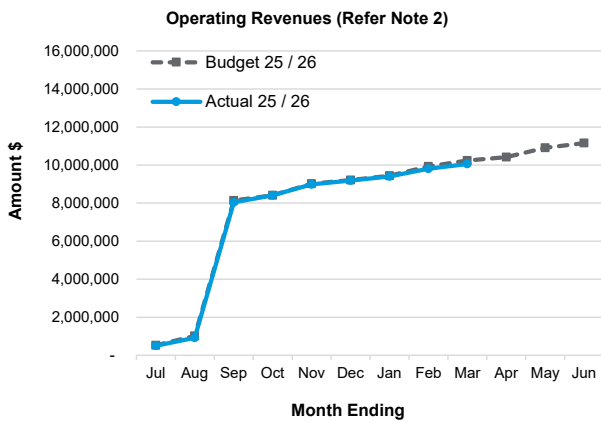
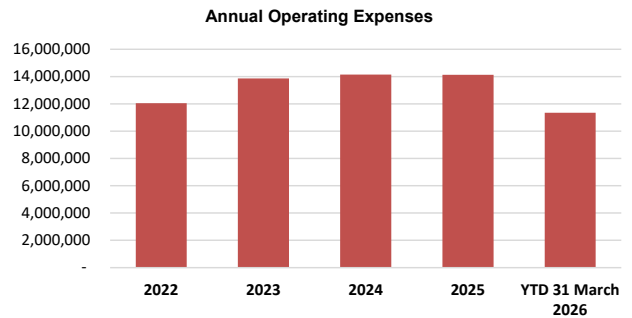
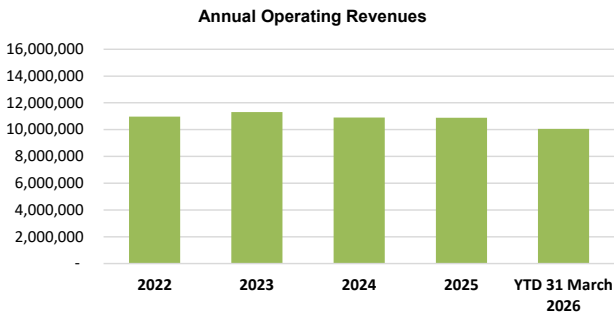
*% - Compares current YTD actuals to the Annual Budget*

**Financial Position**

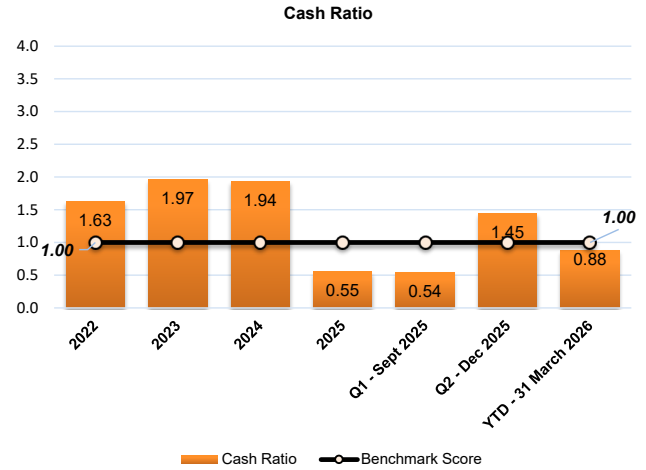
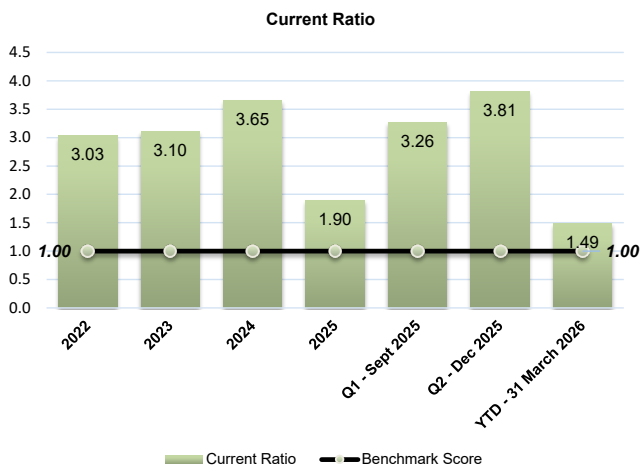
Account	Difference to Prior Year %	Current Year 31 Mar 26 \$	Prior Year 31 Mar 25 \$
Adjusted Net Current Assets	(75%)	1,691,252	2,243,492
Cash and Equivalent - Unrestricted	246%	5,827,954	2,365,085
Cash and Equivalent - Restricted	61%	2,251,910	3,701,474
Receivables - Rates	165%	769,622	465,736
Receivables - Other	61%	103,648	170,598
Total Current Liabilities	238%	(6,751,880)	(2,840,605)

*% - Compares current YTD actuals to prior year actuals*

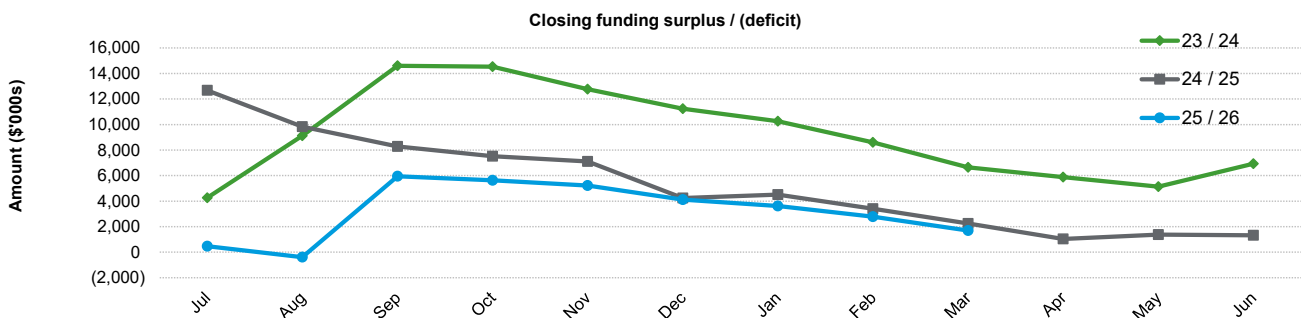
Operating Revenue and Expenditure



Financial Ratios



Nett Funding Position



This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF MOORA**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the Period Ending 31 March 2026**

**NATURE OR TYPE**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Revenue</b>						
Rates	10	5,412,517	5,412,011	5,405,326	(6,685)	(0%)
Grants, Subsidies and Contributions	12(a)	1,766,696	1,451,197	1,498,008	46,811	3%
Fees and Charges		3,406,836	2,936,900	2,777,536	(159,364)	(5%)
Interest Earnings		206,940	159,696	127,110	(32,586)	(20%)
Other Revenue		307,523	218,867	192,194	(26,673)	(12%)
Profit on Disposal of Assets	8	55,478	55,478	55,478	-	0%
		<b>11,155,990</b>	<b>10,234,149</b>	<b>10,055,652</b>		
<b>Expenses</b>						
Employee Costs		(4,987,438)	(3,741,003)	(3,491,499)	249,504	7%
Materials and Contracts		(3,470,350)	(2,596,221)	(2,395,750)	200,471	8%
Utility Charges		(456,900)	(342,351)	(371,512)	(29,161)	(9%)
Depreciation on Non-current Assets		(5,783,869)	(4,337,829)	(4,337,306)	523	0%
Finance Cost		(174,168)	(130,626)	(138,749)	(8,123)	(6%)
Insurance Expenses		(270,727)	(270,161)	(270,727)	(566)	(0%)
Other Expenditure		(467,200)	(349,542)	(339,154)	10,388	3%
		<b>(15,610,652)</b>	<b>(11,767,733)</b>	<b>(11,344,697)</b>		
<b>Other Income and Expenses</b>						
Capital Grants, Subsidies and Contributions	12(b)	11,703,952	3,036,447	3,969,503	933,056	31%
(Loss) on Disposal of Assets	8	(91,706)	(91,706)	-	91,706	100%
Fair value adjustments to financial assets at fair value through profit or loss		-	-	-	-	
		<b>11,612,246</b>	<b>2,944,741</b>	<b>3,969,503</b>		
		<b>7,157,583</b>	<b>1,411,157</b>	<b>2,680,457</b>		
<b>Net Result</b>						

\* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF MOORA**  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Period Ending 31 March 2026  
**REPORTING PROGRAM**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Revenue</b>						
General Purpose Funding		6,701,003	6,382,856	<b>6,344,526</b>	<b>(38,330)</b>	<b>(1%)</b>
Governance		1,974	1,476	<b>1,975</b>	499	34%
Law, Order and Public Safety		335,622	295,244	<b>303,842</b>	8,598	3%
Health		9,636	7,218	<b>7,359</b>	141	2%
Education and Welfare		17,886	13,410	<b>12,650</b>	<b>(760)</b>	<b>(6%)</b>
Housing		155,969	116,973	<b>99,108</b>	<b>(17,865)</b>	<b>(15%)</b>
Community Amenities		1,850,947	1,727,022	<b>1,662,511</b>	<b>(64,511)</b>	<b>(4%)</b>
Recreation and Culture		411,273	367,382	<b>369,942</b>	2,560	1%
Transport		297,534	289,338	<b>291,161</b>	1,823	1%
Economic Services		1,051,627	777,493	<b>749,516</b>	<b>(27,977)</b>	<b>(4%)</b>
Other Property and Services		267,041	200,259	<b>157,585</b>	<b>(42,674)</b>	<b>(21%)</b>
		<b>11,100,512</b>	<b>10,178,671</b>	<b>10,000,174</b>		
<b>Expenses</b>						
General Purpose Funding		<b>(558,348)</b>	<b>(418,716)</b>	<b>(396,786)</b>	21,930	5%
Governance		<b>(346,390)</b>	<b>(238,159)</b>	<b>(248,306)</b>	<b>(10,147)</b>	<b>(4%)</b>
Law, Order and Public Safety		<b>(1,067,882)</b>	<b>(809,857)</b>	<b>(813,459)</b>	<b>(3,602)</b>	<b>(0%)</b>
Health		<b>(181,618)</b>	<b>(138,264)</b>	<b>(114,705)</b>	23,559	17%
Education and Welfare		<b>(446,964)</b>	<b>(338,094)</b>	<b>(333,414)</b>	4,680	1%
Housing		<b>(314,576)</b>	<b>(238,013)</b>	<b>(227,690)</b>	10,323	4%
Community Amenities		<b>(2,200,249)</b>	<b>(1,651,061)</b>	<b>(1,502,167)</b>	148,894	9%
Recreation and Culture		<b>(4,187,067)</b>	<b>(3,160,448)</b>	<b>(2,789,939)</b>	370,509	12%
Transport		<b>(4,580,356)</b>	<b>(3,435,119)</b>	<b>(3,620,078)</b>	<b>(184,959)</b>	<b>(5%)</b>
Economic Services		<b>(1,689,944)</b>	<b>(1,294,397)</b>	<b>(1,237,249)</b>	57,148	4%
Other Property and Services		<b>(37,259)</b>	<b>(45,605)</b>	<b>(60,904)</b>	<b>(15,299)</b>	<b>(34%)</b>
		<b>(15,610,652)</b>	<b>(11,767,733)</b>	<b>(11,344,697)</b>		
<b>Other Income and Expenses</b>						
<b>Capital Grants, Subsidies and Contributions</b>						
Law, Order and Public Safety	12(b)	43,210	-	-	-	
Housing	12(b)	5,700,000	-	13,820	13,820	
Community Amenities	12(b)	400,000	-	-	-	
Recreation and Culture	12(b)	75,017	74,699	74,167	<b>(532)</b>	<b>(1%)</b>
Transport	12(b)	5,485,725	2,961,748	3,881,516	919,768	31%
Profit on Disposal of Assets	8	55,478	55,478	55,479	1	0%
(Loss) on Disposal of Assets	8	<b>(91,706)</b>	<b>(91,706)</b>	-	91,706	100%
Fair value adjustments to financial assets at fair value through profit or		-	-	-	-	
		<b>11,667,724</b>	<b>3,000,219</b>	<b>4,024,981</b>		
		<b>7,157,584</b>	<b>1,411,157</b>	<b>2,680,458</b>		
<b>Net Result</b>						

\* - Note 2 provides an explanation for the relevant variances shown above.  
This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF MOORA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a)	Var
	Note	\$	\$	\$	\$	%	
<b>Revenue from Operating Activities</b>							
Rates		5,412,517	5,412,011	<b>5,405,326</b>	(6,685)	(0%)	
Operating Grants, Subsidies and Contributions		1,766,696	1,451,197	<b>1,498,008</b>	46,811	3%	▲
Fees and Charges		3,406,836	2,936,900	<b>2,777,536</b>	(159,364)	(5%)	▼
Interest Earnings		206,940	159,696	<b>127,110</b>	(32,586)	(20%)	▼
Other Revenue		307,523	218,867	<b>192,194</b>	(26,673)	(12%)	▼
Profit on Disposal of Assets		55,478	55,478	<b>55,478</b>	-	0%	
		<b>11,155,990</b>	<b>10,234,149</b>	<b>10,055,652</b>			
<b>Expenditure from Operating Activities</b>							
Employee Costs		(4,987,438)	(3,741,003)	<b>(3,491,499)</b>	249,504	7%	▲
Materials and Contracts		(3,470,350)	(2,596,221)	<b>(2,395,750)</b>	200,471	8%	▲
Utility Charges		(456,900)	(342,351)	<b>(371,512)</b>	(29,161)	(9%)	▼
Depreciation on Non-current Assets		(5,783,869)	(4,337,829)	<b>(4,337,306)</b>	523	0%	
Finance Cost		(174,168)	(130,626)	<b>(138,749)</b>	(8,123)	(6%)	
Insurance Expenses		(270,727)	(270,161)	<b>(270,727)</b>	(566)	(0%)	
Other Expenditure		(467,200)	(349,542)	<b>(339,154)</b>	10,388	3%	▲
(Loss) on Disposal of Assets		(91,706)	(91,706)	<b>-</b>	91,706	100%	▲
		<b>(15,702,358)</b>	<b>(11,859,439)</b>	<b>(11,344,697)</b>			
<b>Excluded Non-cash Operating Activities</b>							
Depreciation and Amortisation		5,783,869	4,337,829	<b>4,337,306</b>			
(Profit) / Loss on Asset Disposal		36,228	36,228	<b>(55,478)</b>			
Movement in Employee Provision Reserve		5,797	5,797	<b>3,751</b>			
Land Held for Resale Inventory		86,500	86,500	<b>86,500</b>			
<b>Net Amount from Operating Activities</b>		<b>1,366,026</b>	<b>2,841,064</b>	<b>3,083,032</b>			
<b>Investing Activities</b>							
<b>Inflows from Investing Activities</b>							
Capital Grants, Subsidies and Contributions	12(b)	11,703,952	3,036,447	<b>3,969,503</b>	933,056	31%	▲
Proceeds from Disposal of Assets	8	178,908	178,908	<b>103,908</b>	(75,000)	(42%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	11	4,630	3,473	<b>4,630</b>	1,157	33%	
Reclassification of Land to Inventory		-	-	<b>-</b>	-		
		<b>11,887,490</b>	<b>3,218,827</b>	<b>4,078,041</b>			
<b>Outflows from Investing Activities</b>							
Payments for Land and Buildings	9(a)	(7,964,946)	(5,973,669)	<b>(1,528,341)</b>	4,445,328	74%	▲
Payments for Plant and Equipment	9(b)	(1,011,491)	(758,592)	<b>(135,719)</b>	622,873	82%	▲
Payments for Furniture and Equipment	9(c)	(30,000)	(22,500)	<b>(4,943)</b>	17,557	78%	▲
Payments for Infrastructure Assets - Roads	9(d)	(6,084,189)	(4,563,027)	<b>(3,796,044)</b>	766,983	17%	▲
Payments for Infrastructure Assets - Other	9(e)	(1,161,940)	(871,443)	<b>(627,401)</b>	244,042	28%	▲
Payments for financial assets at amortised cost - self supporting loans	11	(4,630)	(3,473)	<b>(4,630)</b>	(1,157)	(33%)	
		<b>(16,257,197)</b>	<b>(12,192,704)</b>	<b>(6,097,077)</b>			
<b>Non-cash Amounts Excluded from Investing Activities</b>							
Property, plant and equipment received for substantially less than fair value	9(a)	-	-	<b>-</b>			
Infrastructure received for substantially less than fair value	9(e)	-	-	<b>-</b>			
Non cash capital grants, subsidies and contributions	12(b)	-	-	<b>-</b>			
		<b>-</b>	<b>-</b>	<b>-</b>			
<b>Net Amount attributable to investing activities</b>		<b>(4,369,707)</b>	<b>(8,973,876)</b>	<b>(2,019,036)</b>			
<b>Financing Activities</b>							
<b>Inflows from Financing Activities</b>							
Proceeds from Long Term Borrowing	11	1,995,000	1,496,250	<b>-</b>			
Transfer from Reserves	7	505,395	379,046	<b>-</b>			
		<b>2,500,395</b>	<b>1,875,296</b>	<b>-</b>			
<b>Outflows from Financing Activities</b>							
Repayment of Borrowings	11	(293,785)	(220,338)	<b>(200,761)</b>			
Transfer to Reserves	7	(93,366)	(70,025)	<b>(62,421)</b>			
		<b>(387,151)</b>	<b>(290,363)</b>	<b>(263,183)</b>			
<b>Net Amount attributable to Financing Activities</b>		<b>2,113,244</b>	<b>1,584,933</b>	<b>(263,183)</b>			
<b>Movement in Surplus or Deficit</b>							
<b>Opening Funding Surplus / (Deficit)</b>	3	890,439	890,439	890,439			
Amount attributable to operating activities		1,366,025	2,841,064	3,083,032			
Amount attributable to investing activities		(4,369,707)	(8,973,876)	(2,019,036)			
Amount attributable to financing activities		2,113,244	1,584,933	(263,183)			
<b>Closing Surplus / (Deficit)</b>	3	<b>0</b>	<b>(3,657,441)</b>	<b>1,691,252</b>			

\* - Note 2 provides an explanation for the relevant variances shown above.

This statement needs to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF MOORA**  
**STATEMENT OF FINANCIAL POSITION**  
For the Period Ending 31 March 2026

	<u>2026</u>	<u>2025</u>
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	8,079,864	3,890,721
Trade and other receivables	828,496	500,791
Inventories	213,330	283,272
Other assets	961,334	539,060
<b>TOTAL CURRENT ASSETS</b>	<b>10,083,025</b>	<b>5,213,844</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	70,070	70,070
Other financial assets	1,040	1,040
Inventories	80,000	80,000
Investment in associate	99,524	99,524
Property, plant and equipment	39,239,725	38,809,729
Infrastructure	196,242,712	194,965,995
Investment property	2,178,570	2,178,570
<b>TOTAL NON-CURRENT ASSETS</b>	<b>237,911,642</b>	<b>236,204,930</b>
<b>TOTAL ASSETS</b>	<b>247,994,667</b>	<b>241,418,774</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	979,820	1,062,895
Other liabilities	4,704,052	520,149
Borrowings	225,453	256,125
Employee related provisions	842,556	842,556
<b>TOTAL CURRENT LIABILITIES</b>	<b>6,751,880</b>	<b>2,681,725</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	2,743,164	2,917,883
Employee related provisions	70,189	70,189
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>2,813,354</b>	<b>2,988,072</b>
<b>TOTAL LIABILITIES</b>	<b>9,565,233</b>	<b>5,669,797</b>
<b>NET ASSETS</b>	<b>238,429,434</b>	<b>235,748,977</b>
<b>EQUITY</b>		
Retained surplus	105,508,743	102,890,708
Reserve accounts	2,154,409	2,091,988
Revaluation surplus	130,766,281	130,766,281
<b>TOTAL EQUITY</b>	<b>238,429,433</b>	<b>235,748,977</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34*.

The material variance adopted by the Shire of Moora for the 2025/26 year is 10,000 or 5%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated.

**Preparation**

Prepared by: Travis Bate

Date prepared: 15 Apr 26

**(a) Basis of Preparation**

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995*, and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

**(b) The Local Government Reporting Entity**

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

**(c) Rounding of Amounts**

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

**(d) Goods and Services Tax (GST)**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(e) Superannuation**

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

**(g) Financial Assets at Amortised Cost**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**(h) Inventories**

**General**

Inventories are measured 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 necessary to make the sale.

**Land Held for Resale**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Shire's intentions to release for sale.

**(i) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed on the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets**

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

**Recognition of Assets**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

**Gains and Losses on Disposal**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**(k) Depreciation of Non-current Assets**

The depreciable amount of fixed assets included in buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

<b>Asset</b>	<b>Years</b>
Buildings	8 to 60 years
Furniture and equipment	4 to 20 years
Plant and equipment	3 to 50 years
Infrastructure - Roads Pavement & Surface	50 to 56 years
Infrastructure - Roads Subgrade	not depreciated
Infrastructure - Footpaths	60 years
Infrastructure - Drainage	73 years
Infrastructure - Parks and Ovals	14 to 65 years
Infrastructure - Bridges	80 to 100 years
Infrastructure - Street Furniture & Lighting	10 to 50 years
Infrastructure - Sewerage	50 to 80 years
Infrastructure - WIP	not depreciated

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Shire 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, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**(m) Prepaid Rates**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

**(n) Employee Benefits**

**Short-term employee benefits**

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in the statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**(o) 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. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

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

**Borrowing Costs**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

**(p) Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measure using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Contract Liabilities**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**(r) Current and Non-current Classification**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

**(s) 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 and service charges and sewerage rates.

**Grants, Subsidies and Contributions**

All amounts received as grants, subsidies and contributions that are not capital grants.

**Capital 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.

**Revenue from Contracts with Customers**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**Profit on Asset Disposal**

Gain on the disposal of assets including gains on the disposal of long term investments.

**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.

**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 as television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. 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.

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(s) Nature or Type Classifications (Continued)**

**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 and housing, 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 (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure 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 and amortisation expenses raised on all classes of assets.

**Finance Cost**

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 DFES levy and State taxes. Donations and subsidies made to community groups.

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(t) Program Classifications (Function / Activity)**

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

Objective	Activities
<b>GOVERNANCE</b>	
To provide a decision making process for the efficient allocation of scarce resources.	All aspects relating to elected members expenses incurred in governing the Council. Other costs relating to administration and assisting elected members and ratepayers on matters which do not concern specific Council services.
<b>GENERAL PURPOSE FUNDING</b>	
To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER AND PUBLIC SAFETY</b>	
To provide services to ensure a safer community.	Supervision and enforcement of various local laws relating to fire prevention and animal control. Provision of premises and support for State Emergency Services.
<b>HEALTH</b>	
To provide an operational framework for good community health.	Provision of child health care facilities, food control, pest control, podiatry services, provision of dental care surgery and premises and assistance to local medial practice.
<b>EDUCATION AND WELFARE</b>	
To meet the needs of the community in these areas.	Provision of premises and support for child care centre and play groups. Provision of services for youth and aged care.
<b>HOUSING</b>	
Help ensure adequate housing at a high standard.	Provision and maintenance of staff and rental housing.
<b>COMMUNITY AMENITIES</b>	
Provide services required by the community	Rubbish collection services and operation of tips. Town sewerage scheme, drainage works, litter control, cemetery administration and administration of the Town Planning Scheme.
<b>RECREATION AND CULTURE</b>	
To establish and manage efficiently infrastructure and resources which will help the social well being of the community.	Provision of swimming pool, public library, community halls, performing arts centre, recreation centre, parks and gardens, tennis courts, sporting pavilions and ovals.
<b>TRANSPORT</b>	
To provide effective and efficient transport services to the community.	Construction and maintenance of roads, streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.
<b>ECONOMIC SERVICES</b>	
To help promote the Shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, enterprise development, building control, noxious weeds, vermin control, standpipes and a lifestyle village.
<b>OTHER PROPERTY AND SERVICES</b>	
To provide effective and efficient administration, works operations and plant and fleet services.	Private works operations, plant repairs and operations costs.

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(r) Revenue Recognition Policy**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns / Refunds / Warranties</b>	<b>Timing of revenue recognition</b>
Rates	General Rates.	Over time	Payment dates adopted by Council during the year.	None.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable.	When assets are controlled.
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue.	None.	On payment and issue of the licence, registration or approval.
Pool inspections.	Compliance safety check.	Single point in time.	Equal proportion based on equal annual fee.	None.	After inspection complete based on a 4 year cycle.
Other inspections.	Regulatory Food, Health and Safety.	Single point in time.	Full payment prior to inspection.	None.	Revenue recognised after inspection event occurs.
Waste management collections.	Kerbside collection service.	Over time.	Payment on an annual basis in advance.	None.	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees.	Waste treatment, recycling and disposal service at disposal sites.	Single point in time.	Payment in advance at gate or on normal trading terms if credit provided .	None.	On entry to facility .
Property hire and entry.	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled within 7 days.	On entry or at conclusion of hire.
Memberships.	Gym and pool membership.	Over time.	Payment in full in advance.	Refund for unused portion on application.	Output method over 12 months matched to access right.
Fees and charges for other goods and services.	Cemetery services, library fees, reinstatements and private works	Single point in time.	Payment in full in advance.	None.	Output method based on provision of service or completion of works.
Sale of stock.	Aviation fuel, kiosk and visitor centre stock	Single point in time.	In full in advance, on 15 day credit.	Refund for faulty goods.	Output method based on goods.
Commissions.	Commissions on licencing and ticket sales.	Over time.	Payment in full on sale.	None.	When assets are controlled.
Reimbursements.	Insurance claims.	Single point in time.	Payment in arrears for claimable event.	None.	When claim is agreed.

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 March 2026

**2. EXPLANATION OF MATERIAL VARIANCES**

**(a) Operating Revenues / Sources**

	31 Mar 26		Budget to Actual YTD %	Budget to Actual YTD \$	Var	Explanation
	YTD Actual \$	YTD Budget \$				
	Favourable / (Unfavourable)					
Grants, Subsidies and Contributions	1,498,008	1,451,197	3%	46,811	▲	Timing of receipt of DFES operating grants versus budget profile. Increased funding received for Hay Bales concert compared to budget. Breakdown of grant income reflected in note 12(a).
Fees and Charges	2,777,536	2,936,900	(5%)	(159,364)	▼	Variance and shortfall to budget consist of various revenue streams, most notable ones include: - Waste water service and travel charge: \$60K - MPAC Show revenue (including Hay Bales): \$38K - Chalet Charges: \$54K
Interest Earnings	127,110	159,696	(20%)	(32,586)	▼	Timing of budget profile compared to actuals, expect variance to reduce towards June 2026.
Other Revenue	192,194	218,867	(12%)	(26,673)	▼	Lower revenue due to budgeted insurance proceeds, no claims to date. Budgeted value consistent with prior financial years.
Capital Grants, Subsidies and Contributions	3,969,503	3,036,447	31%	933,056	▲	Variance due to timing in commencement of projects versus budgeted timeframes. Variance to reduce by June 2026. Funding breakdown appears on in note 12(b).
<b>Total Revenues</b>	<b>14,025,154</b>	<b>13,270,596</b>	<b>6%</b>	<b>754,559</b>		

**(b) (Expenses) / (Applications)**

	31 Mar 26		Budget to Actual YTD %	Budget to Actual YTD \$	Var	Explanation
	YTD Actual \$	YTD Budget \$				
Employee Costs	(3,491,499)	(3,741,003)	7%	249,504	▲	Variance attributed to timing of budget expense versus actual, linked to staff vacancies and appointments.
Materials and Contracts	(2,395,750)	(2,596,221)	8%	200,471	▲	Key factors on timing of the budget variance includes: Expenditure exceeding current budget; - Swimming Pool Manager Salary \$20K - Plant parts & repairs \$46K Maintenance cost trailing budget values; - Parks & Garden maintenance \$32K - Road & bridge maintenance \$103K Event specific expenses being below budgeted values; - MPAC show expenses \$176K - Renewable energy transition project \$45K - Refuse site upgrade review \$11K
Utility Charges	(371,512)	(342,351)	(9%)	(29,161)	▼	Timing difference of actual expenditure incurred versus budget profile.
Other Expenditure	(339,154)	(349,542)	3%	10,388	▲	Variance primarily due to timing of expenditure: - Members allowances and cost behind budget \$43K (pending March claims) - Emergency Services Levies paid exceeding budget by \$26K (offset by income received from rate payers).
Loss on Disposal of Assets	-	(91,706)	100%	91,706	▲	Replacement grader purchase and sale estimated to be complete by June 2026.
<b>Total Expenses</b>	<b>(11,344,697)</b>	<b>(11,859,439)</b>	<b>4%</b>	<b>514,742</b>		

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 March 2026

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 31 Mar 26 \$	Prior Year Closing 30 Jun 25 \$	This Time Last Year 31 Mar 25 \$
<b>Current Assets</b>				
Cash Unrestricted	4	5,827,954	1,701,232	2,365,085
Cash Restricted	4	2,251,910	2,189,489	3,701,474
Other Financial Assets		-	4,630	9,186
Receivables - Rates	6(a)	769,622	298,272	465,736
Receivables - Other	6(b)	103,648	123,675	170,598
Interest / ATO Receivable		-	114,966	61,987
Provision for Doubtful Debts		(44,774)	(44,774)	(36,288)
Accrued Income / Prepayments		-	8,653	-
Contract Assets		961,334	534,431	1,189,347
Inventories		213,330	283,272	293,999
<b>Total Current Assets</b>		<b>10,083,025</b>	<b>5,213,844</b>	<b>8,221,125</b>
<b>Current Liabilities</b>				
Payables		(825,300)	(788,239)	(833,194)
Revenue Received in Advance		(154,520)	(205,724)	(163,320)
Loan Liability		(225,453)	(325,059)	(259,259)
Contract Liabilities		(4,704,052)	(520,149)	(754,543)
<b>Total Payables</b>		<b>(5,909,324)</b>	<b>(1,839,171)</b>	<b>(2,010,316)</b>
Provisions		(842,556)	(842,556)	(830,289)
<b>Total Current Liabilities</b>		<b>(6,751,880)</b>	<b>(2,681,727)</b>	<b>(2,840,605)</b>
Less: Cash Reserves	7	(2,154,409)	(2,091,988)	(3,603,973)
Less: Financial assets at amortised cost - self supporting loans		-	(4,630)	(9,186)
Less: Movement in land held for resale Inventory		86,500	-	15,000
Add: Loan Principal (Current)		294,386	325,059	332,298
Add: Employee Leave Reserve	7	133,631	129,880	128,833
<b>Net Funding Position</b>		<b>1,691,252</b>	<b>890,439</b>	<b>2,243,492</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**4. CASH AND FINANCIAL ASSETS**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Trust</b>	<b>Total</b>	<b>Institution</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>Cash and Cash Equivalents</b>					
Cash on Hand	900			900	N/A
Municipal Fund	1,496,904			1,496,904	Westpac
Municipal Notice Saver	4,330,150			4,330,150	Westpac
Reserve Fund Cash Management Account		232,110		232,110	Westpac
Reserve Notice Saver Account		2,019,685		2,019,685	Westpac
Trust Fund Bank Account			115	115	Westpac
<b>Total Cash and Financial Assets</b>	<b>5,827,954</b>	<b>2,251,795</b>	<b>115</b>	<b>8,079,864</b>	

**Comments / Notes**

No Financial Assets held at reporting date

**5. TRUST FUND**

Funds held at balance date over which the Shire has no control, and which are not included in the statements, are as foll

<b>Description</b>	<b>Opening</b>	<b>Amount</b>	<b>Amount</b>	<b>Closing</b>
	<b>Balance</b>	<b>Received</b>	<b>Paid</b>	<b>Balance</b>
	<b>01 Jul 25</b>			<b>31 Mar 26</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
		-		-
<b>Total Funds in Trust</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Comments / Notes**

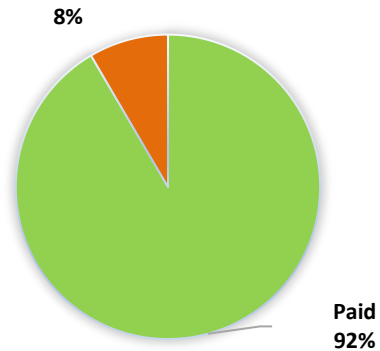
**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**6. RECEIVABLES**

<b>(a) Rates Receivable</b>	<b>31 Mar 26</b>
	\$
Rates Receivables	769,622
Rates Received in Advance	<u>(154,520)</u>
<b>Total Rates Receivable Outstanding</b>	<b><u>615,102</u></b>
Closing Balances - Prior Year	298,272
Rates levied this year	5,405,326
Sewerage Rates levied this year	737,850
ESL levied this year	170,214
Refuse and recycling levied this year	628,455
Service charges & interest levied this year	50,498
Closing Balances - Current Month	<u>(615,102)</u>
<b>Total Rates Collected to Date</b>	<b><u>6,675,513</u></b>

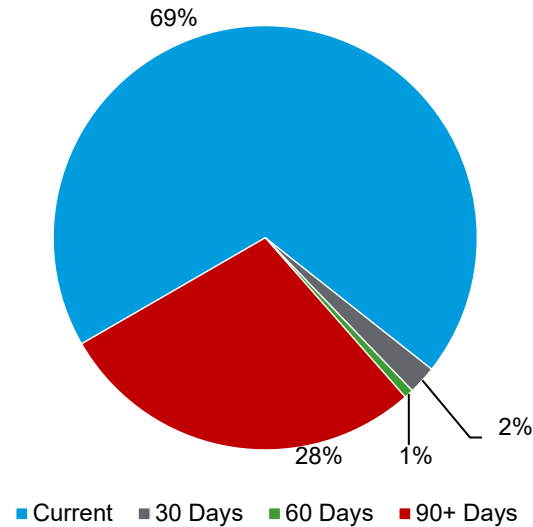
*Percentage Collected*

**Rates, ESL and Services Collection - YTD**



<b>(b) General Receivables</b>	<b>31 Mar 26</b>
	\$
Current	71,489
30 Days	2,248
60 Days	740
90+ Days	29,171
<b>Total General Receivables Outstanding</b>	<b><u>103,648</u></b>

**Outstanding General Receivables as %**



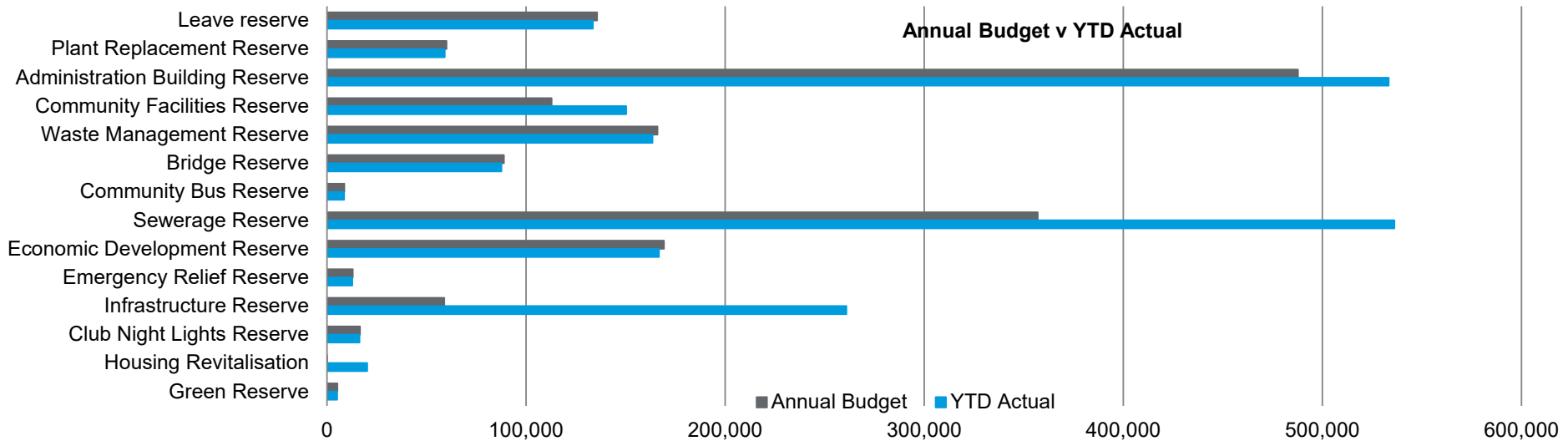
**Comments / Notes**

Amounts shown above include GST (where applicable)

SHIRE OF MOORA  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 March 2026

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual				Balance 31 Mar 26	
	Balance 01 Jul 25	Transfers from	Interest Received	Transfer to	Balance 01 Jul 25	Transfers from	Interest Received	Transfer to		
Reserve Name	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Leave reserve	129,880	-	5,797	-	135,677	129,880	-	3,751	-	133,631
Plant Replacement Reserve	57,468	-	2,565	-	60,033	57,468	-	1,661	-	59,129
Administration Building Reserve	518,626	(54,000)	23,106	-	487,732	518,626	-	14,699	-	533,325
Community Facilities Reserve	146,310	(40,000)	6,517	-	112,827	146,310	-	3,942	-	150,252
Waste Management Reserve	158,938	-	7,080	-	166,018	158,938	-	4,580	-	163,518
Bridge Reserve	85,155	-	3,793	-	88,948	85,155	-	2,453	-	87,608
Community Bus Reserve	8,347	-	372	-	8,719	8,347	-	241	-	8,588
Sewerage Reserve	521,338	(187,538)	23,244	-	357,044	521,338	-	14,881	-	536,219
Economic Development Reserve	162,068	-	7,219	-	169,287	162,068	-	4,671	-	166,739
Emergency Relief Reserve	12,404	-	553	-	12,957	12,404	-	357	-	12,761
Infrastructure Reserve	253,402	(205,832)	11,322	-	58,892	253,402	-	7,530	-	260,932
Club Night Lights Reserve	15,894	-	708	-	16,602	15,894	-	459	-	16,353
Housing Revitalisation	17,158	(18,025)	867	-	(0)	17,158	-	3,063	-	20,221
Green Reserve	5,000	-	223	-	5,223	5,000	-	135	-	5,135
<b>Total Cash Backed Reserves</b>	<b>2,091,988</b>	<b>(505,395)</b>	<b>93,366</b>	<b>-</b>	<b>1,679,959</b>	<b>2,091,988</b>	<b>-</b>	<b>62,421</b>	<b>-</b>	<b>2,154,409</b>



SHIRE OF MOORA  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ending 31 March 2026

8. DISPOSAL OF ASSETS

Annual Budget

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
<b>Plant and Equipment</b>				
Plant and Equipment	215,136	178,908	49,161	(91,706)
<b>Total Disposal of Assets</b>	<b>215,136</b>	<b>178,908</b>	<b>55,478</b>	<b>(91,706)</b>
<b>Total Profit or (Loss)</b>				<b>(36,228)</b>

YTD Actual

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
<b>Plant and Equipment</b>				
Total Disposal of Assets	48,430	103,908	55,478	
<b>Total Profit or (Loss)</b>				<b>55,478</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**9. CAPITAL ACQUISITIONS**

**(a) Land and Buildings**

	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>	<b>YTD Variance \$</b>
<b>Governance</b>				
CCTV - upgrades	14,000	10,494	8,220	2,274
New carpet tiles for Admin building	10,000	7,497	-	7,497
<b>Education and Welfare</b>				
Early Childhood Development Centre	100,000	74,997	93,014	(18,017)
Wheatbelt Kids Institute	380,000	284,994	184,000	100,994
<b>Housing</b>				
Housing Project - WACHS Staff residences	1,650,000	1,237,500	1,129,358	108,142
Housing Subdivisions	5,700,000	4,275,000	13,820	4,261,180
<b>Community Amenities</b>				
Cemetery Upgrade - Buildings	20,000	14,994	-	14,994
<b>Recreation and Culture</b>				
Moora Recreation Centre Renewal	21,802	16,344	28,664	(12,320)
Moora Rec Centre - Scoreboard	46,580	34,929	46,579	(11,650)
<b>Economic Services</b>				
Caravan Park Buildings	22,564	16,920	24,685	(7,765)
<b>Total Land and Buildings</b>	<b>7,964,946</b>	<b>5,973,669</b>	<b>1,528,341</b>	<b>4,445,328</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**9. CAPITAL ACQUISITIONS (Continued)**

**(b) Plant and Equipment**

	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>	<b>YTD Variance \$</b>
<b>Law, Order &amp; Public Safety</b>				
SES Generator & Logistics Trailer	43,210	32,400	12,437	19,963
BFB Fire Tanker - Moora Central	53,752	40,311	53,752	(13,441)
<b>Community Amenities</b>				
Water Preservation Initiatives	500,000	374,994	-	374,994
<b>Recreation and Culture</b>				
Ride on Mower	7,590	5,688	7,590	(1,902)
<b>Transport</b>				
Replacement Grader	345,000	258,750	-	258,750
Work Ute	50,240	37,674	50,240	(12,566)
Portable Traffic Lights	11,700	8,775	11,700	(2,925)
<b>Total Plant and Equipment</b>	<b>1,011,491</b>	<b>758,592</b>	<b>135,719</b>	<b>622,873</b>

**(c) Furniture and Equipment**

	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>	<b>YTD Variance \$</b>
<b>Governance</b>				
Administration Capital Projects	15,000	11,250	4,943	6,307
Purchase Computing Equipment	15,000	11,250	-	11,250
<b>Total Furniture and Equipment</b>	<b>30,000</b>	<b>22,500</b>	<b>4,943</b>	<b>17,557</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**9. CAPITAL ACQUISITIONS (Continued)**

**(d) Infrastructure - Roads & Footpaths**

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
<b>Transport</b>				
<i>Road Construction - Regional Road Group</i>				
Watheroo - Miling Road Widen & Seal	1,401,568	1,051,164	561,438	489,726
<i>Road Construction - Roads To Recovery</i>			-	
RTR - Padbury St, Moora between from Moore St and R	16,583	12,420	16,583	(4,163)
RTR - Railway Road Reseal	231,000	173,250	550	172,700
RTR - Moora Miling Road Reseal	24,000	18,000	550	17,450
RTR - Miling North Road - Reseal	81,480	61,110	-	61,110
RTR - Miling North Road - Reseal	113,400	85,041	-	85,041
RTR - various roads (tba)	303,849	227,871	-	227,871
RTR - Various roads (to be advised)	96,199	72,144	-	72,144
RTR - Reseal Elliot Way Watheroo	-	-	7,812	(7,812)
RTR - Reseal York Street Watheroo	-	-	29,084	(29,084)
RTR - Reseal Ellis Street Watheroo	-	-	12,764	(12,764)
RTR - Reseal Murray Street Watheroo	-	-	4,492	(4,492)
RTR - Reseal Emu Parade Watheroo	-	-	13,067	(13,067)
RTR - Reseal Nardy Street Miling	-	-	9,110	(9,110)
RTR - Reseal Seymour Street Miling	-	-	12,467	(12,467)
RTR - Reseal Forrest Street Miling	-	-	10,738	(10,738)
RTR - Reseal Miling East Road Miling	-	-	-	-
RTR - Reseal Ferguson Street Miling	-	-	10,128	(10,128)
RTR - Reseal Richardson Street Miling	-	-	14,225	(14,225)
RTR - Reseal Atbara Street Moora	-	-	3,878	(3,878)
RTR - Reseal Coomberdale East Road Coomberdale	-	-	17,015	(17,015)
<i>Miling West Road</i>				
Miling West Road - Culvert Replacement, Wideining, Ov	650,000	487,485	224,304	263,181
<i>Road Construction - Town Streets</i>				
Stafford Street	-	-	114	(114)
Tootra Street	-	-	672	(672)
<i>Roads Construction - Wheatbelt Secondary Freight Route</i>				
WSFN - Railway Rd - LRM Spotting & Barrier Marking (€	-	-	12,279	(12,279)
WSFN - Carot Well Rd - Construction - Survey, design,	2,448,000	1,835,982	2,287,162	(451,180)
WSFN - Watheroo West Road - Development (SLK0.00	148,000	110,997	131,349	(20,352)
WSFN - Watheroo West Rd Type 6 Reconstruct & Overl	570,110	427,563	416,264	11,299
<b>Total Infrastructure - Roads</b>	<b>6,084,189</b>	<b>4,563,027</b>	<b>3,796,044</b>	<b>766,983</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**9. CAPITAL ACQUISITIONS (Continued)**

**(e) Other Infrastructure**

	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>	<b>YTD Variance \$</b>
<b>Recreation and Culture</b>				
Moora Swimming Pool Improvements	179,150	134,361	153,669	(19,308)
Renewal of Park Infrastructure	64,000	47,997	33,675	14,322
Apex Park Playground Upgrade	16,200	12,150	16,200	(4,050)
<b>Transport</b>				
Moora Airstrip	749,064	561,798	357,869	203,929
<b>Community Amenities</b>				
Moora Sewerage System Upgrade	153,526	115,137	65,988	49,149
<b>Total Infrastructure - Other</b>	<b>1,161,940</b>	<b>871,443</b>	<b>627,401</b>	<b>244,042</b>
<b>Total Capital Expenditure</b>	<b>16,252,567</b>	<b>12,189,231</b>	<b>6,092,447</b>	<b>6,096,784</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**10. RATING INFORMATION**

	Basis of valuation	Rateable Value \$	Rate in \$ \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
<b>General Rates</b>									
GRV Residential - Moora Townsite	Gross rental valuation	10,402,289	0.103314	642	1,074,702	1,072,530	645	1,060	1,074,235
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	3,150,681	0.103314	81	325,509	325,509	2,577	945	329,031
GRV Residential - Other Townsite	Gross rental valuation	427,338	0.103314	41	44,150	44,150	-	-	44,150
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	95,929	0.103314	4	9,911	9,911	-	-	9,911
UV Rural	Unimproved valuation	766,892,004	0.004716	327	3,616,663	3,616,663	3,796	608	3,621,067
UV Urban Farmland	Unimproved valuation	1,905,997	0.004716	8	8,989	8,989	-	-	8,989
UV Mining	Unimproved valuation	0	0.004716	0	-	-	-	-	-
<b>Total General Rates</b>		<b>782,874,238</b>		<b>1,103</b>	<b>5,079,924</b>	<b>5,077,752</b>	<b>7,018</b>	<b>2,613</b>	<b>5,087,383</b>
<b>Minimum Rates</b>									
			<b>Minimum \$</b>						
GRV Residential - Moora Townsite	Gross rental valuation	118,706	872	70	61,040	61,912	-	-	61,912
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	51,896	872	20	17,440	16,568	-	-	16,568
GRV Residential - Other Townsite	Gross rental valuation	326,969	872	82	71,504	71,504	-	-	71,504
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	28,712	872	7	6,104	6,104	-	-	6,104
UV Rural	Unimproved valuation	6,463,896	872	71	61,912	61,912	-	-	61,912
UV Urban Farmland	Unimproved valuation	6,490,103	872	64	55,808	55,808	-	-	55,808
UV Mining	Unimproved valuation	328,915	872	28	24,416	25,288	(2,616)	(327)	22,345
<b>Total Minimum Rates</b>		<b>13,809,197</b>		<b>342</b>	<b>298,224</b>	<b>299,096</b>	<b>(2,616)</b>	<b>(327)</b>	<b>296,153</b>
<b>Total General and Minimum Rates</b>					<b>5,378,148</b>	<b>5,376,848</b>	<b>4,402</b>	<b>2,286</b>	<b>5,383,536</b>
<b>Other Rate Revenue</b>									
Other Rate Revenue					12,000				619
Interim and Back Rates					4,000				-
Ex Gratia rates - CBH					30,969				30,969
					<b>46,969</b>				<b>31,588</b>
<b>Other Rate Revenue</b>									
Discounts					(2,600)				
Waivers or Concessions					(10,000)				(9,797)
<b>Total Rate Revenue</b>					<b>5,412,517</b>				<b>5,405,326</b>

SHIRE OF MOORA  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 31 March 2026

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Purpose	Loan Number	Institution	Interest Rate	Opening Balance 01 Jul 25 \$	New Loans		Principal Repayments		Principal Outstanding		Finance Cost Repayments	
					YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Industrial Lots	325	WATC	2.60%	45,928	-	-	(22,816)	(45,928)	23,112	(0)	(597)	(898)
Doctor's House	326	WATC	2.60%	22,404	-	-	(11,130)	(22,404)	11,274	(0)	(291)	(438)
Hydrotherapy Pool	327	WATC	3.43%	314,132	-	-	(16,072)	(32,420)	298,060	281,712	(5,387)	(10,499)
Housing Revitalisation	328	WATC	4.82%	2,786,915	-	-	(150,744)	(150,744)	2,636,171	2,636,171	(132,400)	(132,400)
Housing Revitalisation	329	WATC		-	-	1,650,000	-	(42,290)	-	1,607,710	-	(28,135)
Grader Replacement	330	WATC		-	-	345,000	-	-	-	345,000	-	(1,725)
				<b>3,169,378</b>	-	<b>1,995,000</b>	<b>(200,761)</b>	<b>(293,786)</b>	<b>2,968,617</b>	<b>4,870,593</b>	<b>(138,675)</b>	<b>(174,095)</b>
<b>Self Supporting Loans</b>												
Bowling Club SS	324	WATC	3.20%	4,630	-	-	(4,630)	(4,630)	-	-	(74)	(74)
				<b>4,630</b>	-	-	<b>(4,630)</b>	<b>(4,630)</b>	-	-	<b>(74)</b>	<b>(74)</b>
<b>Total Repayments</b>				<b>3,174,008</b>	-	<b>1,995,000</b>	<b>(205,391)</b>	<b>(298,416)</b>	<b>2,968,617</b>	<b>4,870,593</b>	<b>(138,749)</b>	<b>(174,169)</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ending 31 March 2026

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**(a) Grants, Subsidies and Contributions**

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>General Purpose Funding</b>				
Grants Commission Grant Needs	Government of WA	553,452	415,089	415,089
Grants Commission Road Formula	Government of WA	507,724	380,793	380,793
<b>Law, Order and Public Safety</b>				
Grant (DFES) Operating - Fire Brigades	DFES	127,024	95,268	105,774
Grant (DFES) Operating - SES	DFES	21,520	16,140	17,176
DFES - Bushfire Risk Planning Coordinator	DFES	64	45	64
Emergency Services Levy Administration Payment	DFES	4,000	4,000	4,000
<b>Recreation And Culture</b>				
MPAC - Operating Grant Income	DLGSC	70,000	70,000	70,000
Operating Grant - Hay Bales 2026	DLGSC & Venues West & T	120,000	120,000	148,500
Operating Income - Hay Bales 2026		-	-	240
Reimbursements		700	522	576
Grant - Library Material	State Library of WA	10,000	7,497	8,330
Small Community Grants	DLGSC	13,973	10,476	6,600
Events - Grants / Sponsorship	Circuit West	46,000	46,000	55,000
<b>Transport</b>				
Direct Grants - Maintenance	MRWA	283,892	283,892	283,892
Street Lighting Subsidy	MRWA	6,374	-	-
<b>Governance</b>				
Parental Leave Income		1,974	1,476	1,974
<b>Total Operating Grants, Subsidies and Contributions</b>		<b>1,766,696</b>	<b>1,451,198</b>	<b>1,498,008</b>

**(b) Capital Grants, Subsidies and Contributions**

<b>Program / Details</b>	<b>Grant Provider</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>Law, Order and Public Safety</b>				
SES - Equipment Grant	DFES	43,210	-	-
<b>Housing</b>				
Grant - Housing Subdivisions	Department of Infrastructure	5,700,000	-	13,820
<b>Community Amenities</b>				
Weir, Wetlands, Pumps & Pipes – Phase 1	LRCI Stage 3	400,000	-	-
<b>Recreation and Culture</b>				
Sport and Rec Facilities Grant / Wheelie Park Fun	DMIRS	-	-	-
Community Contribution - Mens Shed		1,275	957	425
Coolangah Park - install half court basketball	Tronox / Iluka / Shire	38,182	38,182	38,182
Moora Rec Centre Stage 1A	Tronox / Iluka / Shire	35,560	35,560	35,560
<b>Transport</b>				
Regional Road Grants	RRG	934,374	747,487	747,487
Roads to Recovery	RTR	849,928	-	162,463
Airstrip Non-Operating Grant	LRCI / DISER / DOT WA	749,064	-	163,337
Wheatbelt Secondary Freight	Mainroads	2,952,359	2,214,261	2,808,229
<b>Total Non-Operating Grants, Subsidies and Contributions</b>		<b>11,703,952</b>	<b>3,036,447</b>	<b>3,969,503</b>
<b>Total Grants, Subsidies and Contributions</b>		<b>13,470,647</b>	<b>4,487,645</b>	<b>5,467,511</b>

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
		<i>Opening Position</i>	242,881	OCM - 25 MAR/26			(242,881)
32316	Capital Expenditure	Moora Swimming Pool Improvements GEN	(4,880)	OCM - 25 FEB/26		4,880	
33308	Capital Expenditure	Renewal of Park Infrastructure GEN	4,880	OCM - 25 FEB/26			(4,880)
32316	Capital Expenditure	Moora Swimming Pool Improvements GEN	(21,802)	OCM - 25 FEB/26		21,802	
33361	Capital Expenditure	Moora Recreation Centre Renewal GEN	21,802	OCM - 25 FEB/26			(21,802)
LMLV3	Operating Expenditure	MLSV - Building Maintenance	(5,000)	OCM - 25 FEB/26		5,000	
12901	Operating Expenditure	Consultancy Fees - Town Planning and Regional Develop	5,000	OCM - 25 FEB/26			(5,000)
LSP3	Operating Expenditure	Swimming Pool - Employee Costs	(90,000)	OCM - 25 FEB/26		90,000	
MPC2602	Operating Expenditure	Hay Bales 2026	90,000	OCM - 25 FEB/26			(90,000)
49507	Reserve	Sewerage Reserve	(87,538)	OCM - 25 FEB/26		87,538	
SEW07	Capital Expenditure	Sewer Lines Point Repair	87,538	OCM - 25 FEB/26			(87,538)
	Reserve	Transfer to Infrastructure Reserve	(235,455)	OCM - 25 MAR/26		235,455	
	Reserve	Transfer from Housing Revitalisation Reserve	(18,025)	OCM - 25 MAR/26		18,025	
	Loans	Loan Repayments	(92,257)	OCM - 25 MAR/26		92,257	
10103	Operating Expenditure	Debt Collection Costs	(1,000)	OCM - 25 MAR/26		1,000	
10104	Operating Expenditure	Centrelink fees payable by Shire	20	OCM - 25 MAR/26			(20)
10105	Operating Expenditure	Rates Corrections & Write Offs	(18,000)	OCM - 25 MAR/26		18,000	
10106	Operating Expenditure	Valuation Expenses	(11,390)	OCM - 25 MAR/26		11,390	
10199	Operating Expenditure	Administration Office Allocation - Rates	(22,871)	OCM - 25 MAR/26		22,871	
10199	Operating Expenditure	Administration Office Allocation - Rates	(7,232)	OCM - 25 MAR/26		7,232	
10199	Operating Expenditure	Administration Office Allocation - Rates	3,100	OCM - 25 MAR/26			(3,100)
10199	Operating Expenditure	Administration Office Allocation - Rates	(10,994)	OCM - 25 MAR/26	10,994		
10202	Operating Expenditure	Bank Charges	4,700	OCM - 25 MAR/26			(4,700)
10299	Operating Expenditure	Administration Office Allocation - Other General Purpose	777	OCM - 25 MAR/26			(777)
10299	Operating Expenditure	Administration Office Allocation - Other General Purpose	(5,352)	OCM - 25 MAR/26	5,352		
10301	Operating Expenditure	Presidential Allowance	20,967	OCM - 25 MAR/26			(20,967)
10302	Operating Expenditure	Deputy President Allowance	5,242	OCM - 25 MAR/26			(5,242)
10303	Operating Expenditure	Members Meeting Payments	12,150	OCM - 25 MAR/26			(12,150)
10306ALGA	Operating Expenditure	Conference Exp - National Alga Conference	3,187	OCM - 25 MAR/26			(3,187)
10306WALG	Operating Expenditure	Conference Exp - Wa Local Government Week And Dinn	20,993	OCM - 25 MAR/26			(20,993)
10308	Operating Expenditure	Election Expenses	613	OCM - 25 MAR/26			(613)
10309	Operating Expenditure	Refreshments and Receptions (Council Members)	3,120	OCM - 25 MAR/26			(3,120)
10310	Operating Expenditure	Elected Members Subscriptions - (Incl WALGA)	9,639	OCM - 25 MAR/26			(9,639)
10314	Operating Expenditure	Members Other - Sundry	200	OCM - 25 MAR/26			(200)
10395	Operating Expenditure	Insurance Allocation - Members of Council	807	OCM - 25 MAR/26			(807)
10399	Operating Expenditure	Council Chambers Maintenance (Allocation)	(10,166)	OCM - 25 MAR/26	10,166		

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
10401	Operating Expenditure	Staff Training Courses - Other	15,000	OCM - 25 MAR/26			(15,000)
10401	Operating Expenditure	Staff Training Courses - Other	1,226	OCM - 25 MAR/26			(1,226)
10402	Operating Expenditure	Staff Presentations, Gratuity and Benefits	902	OCM - 25 MAR/26			(902)
10403	Operating Expenditure	Staff Uniform Subsidy	109	OCM - 25 MAR/26			(109)
10404	Operating Expenditure	Appointment & Relocation Expenses	(2,047)	OCM - 25 MAR/26		2,047	
10404	Operating Expenditure	Appointment & Relocation Expenses	1,929	OCM - 25 MAR/26			(1,929)
10405	Operating Expenditure	Paid Parental Leave	5,820	OCM - 25 MAR/26			(5,820)
10408	Operating Expenditure	Subscriptions and Publications	800	OCM - 25 MAR/26			(800)
10409	Operating Expenditure	Advertising - Other Governance	5,000	OCM - 25 MAR/26			(5,000)
10410	Operating Expenditure	Audit Fees	(13,395)	OCM - 25 MAR/26		13,395	
10411	Operating Expenditure	Legal Expenses	(23,413)	OCM - 25 MAR/26		23,413	
10417	Operating Expenditure	VROC Contribution	(8,373)	OCM - 25 MAR/26		8,373	
10425	Operating Expenditure	Consultants/Special Projects	(17,870)	OCM - 25 MAR/26		17,870	
10426	Operating Expenditure	Refreshments and receptions (Office)	3,882	OCM - 25 MAR/26			(3,882)
10428	Operating Expenditure	Doubtful Debts Expense	12	OCM - 25 MAR/26			(12)
10435	Operating Expenditure	Asset Revaluation programme	(1,500)	OCM - 25 MAR/26		1,500	
10437	Operating Expenditure	Professional Development - MES	(1,000)	OCM - 25 MAR/26		1,000	
10440	Operating Expenditure	Rounding	2	OCM - 25 MAR/26			(2)
10441	Operating Expenditure	Staff Counselling Program	1,540	OCM - 25 MAR/26			(1,540)
10483	Operating Expenditure	Vehicle Expenses - Other Governance	6,648	OCM - 25 MAR/26			(6,648)
10484	Operating Expenditure	Fringe Benefits Tax - Other Governance	(16,935)	OCM - 25 MAR/26		16,935	
10495	Operating Expenditure	Insurance Allocation - Other Governance	(1,931)	OCM - 25 MAR/26		1,931	
10496	Operating Expenditure	Admin Salaries Allocated - Other Governance	1,294	OCM - 25 MAR/26			(1,294)
10499	Operating Expenditure	Administration Office Allocation - Other Governance	(49,207)	OCM - 25 MAR/26		49,207	
10500	Operating Expenditure	Professional Development - CEO	2,000	OCM - 25 MAR/26			(2,000)
10502	Operating Expenditure	DFES Grant - Insurances	(4,771)	OCM - 25 MAR/26		4,771	
10504LES2	Operating Expenditure	Miling Bush Fire Brigade Building	(3,973)	OCM - 25 MAR/26		3,973	
10504LES2	Operating Expenditure	Miling Bush Fire Brigade Building	(2,999)	OCM - 25 MAR/26		2,999	
10504LES3	Operating Expenditure	Bindi Bindi Fire Brigade Shed Maintenance	(4,060)	OCM - 25 MAR/26		4,060	
10504LES3	Operating Expenditure	Bindi Bindi Fire Brigade Shed Maintenance	(3,064)	OCM - 25 MAR/26		3,064	
10504LES4	Operating Expenditure	Watheroo Bush Fire Brigade Shed Maintenance	(1,271)	OCM - 25 MAR/26		1,271	
10504LES4	Operating Expenditure	Watheroo Bush Fire Brigade Shed Maintenance	(959)	OCM - 25 MAR/26		959	
10504LES5	Operating Expenditure	Koojan Bush Fire Brigade Shed Maintenance	(2,607)	OCM - 25 MAR/26		2,607	
10504LES5	Operating Expenditure	Koojan Bush Fire Brigade Shed Maintenance	(1,658)	OCM - 25 MAR/26		1,658	
10504LES5	Operating Expenditure	Koojan Bush Fire Brigade Shed Maintenance	25	OCM - 25 MAR/26			(25)
10504LES7	Operating Expenditure	Coomberdale Fire Shed	(1,271)	OCM - 25 MAR/26		1,271	
10504LES7	Operating Expenditure	Coomberdale Fire Shed	(959)	OCM - 25 MAR/26		959	
10505	Operating Expenditure	DFES Grant - Maintenance of Vehicles, Trailers	446	OCM - 25 MAR/26			(446)

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
10505	Operating Expenditure	DFES Grant - Maintenance of Vehicles, Trailers	356	OCM - 25 MAR/26			(356)
10505	Operating Expenditure	DFES Grant - Maintenance of Vehicles, Trailers	(9,495)	OCM - 25 MAR/26		9,495	
10506	Operating Expenditure	DFES Grant - Utilities, Rates and Taxes	1,910	OCM - 25 MAR/26			(1,910)
10506	Operating Expenditure	DFES Grant - Utilities, Rates and Taxes	155	OCM - 25 MAR/26			(155)
10507	Operating Expenditure	DFES Grant - Clothing and Accessories	(4,384)	OCM - 25 MAR/26		4,384	
10508	Operating Expenditure	Control Officer - Wages	3,065	OCM - 25 MAR/26			(3,065)
10508	Operating Expenditure	Control Officer - Wages	(310)	OCM - 25 MAR/26		310	
10509	Operating Expenditure	DFES Grant - Maintenance Plant & Equipment	4,384	OCM - 25 MAR/26			(4,384)
10511	Operating Expenditure	Payment - Emergency Services Levy	9,000	OCM - 25 MAR/26			(9,000)
10521	Operating Expenditure	Bushfire Risk Planning Coordinator - Motor Vehicle Exper	(1,959)	OCM - 25 MAR/26		1,959	
10522	Operating Expenditure	Bushfire Risk Planning Coordinator - Office Expenses	30	OCM - 25 MAR/26			(30)
10530	Operating Expenditure	Bushfire Risk Planning Coordinator - Other Expenses	3,900	OCM - 25 MAR/26			(3,900)
10562	Operating Expenditure	Bush Fire Control - Expenses not DFES Funded	(3,000)	OCM - 25 MAR/26		3,000	
10562	Operating Expenditure	Bush Fire Control - Expenses not DFES Funded	(3,521)	OCM - 25 MAR/26		3,521	
10562	Operating Expenditure	Bush Fire Control - Expenses not DFES Funded	1,524	OCM - 25 MAR/26			(1,524)
10599	Operating Expenditure	Administration Office Allocation - Fire Prevention	5,978	OCM - 25 MAR/26			(5,978)
10599	Operating Expenditure	Administration Office Allocation - Fire Prevention	460	OCM - 25 MAR/26			(460)
10599	Operating Expenditure	Administration Office Allocation - Fire Prevention	2,042	OCM - 25 MAR/26			(2,042)
10599	Operating Expenditure	Administration Office Allocation - Fire Prevention	2,335	OCM - 25 MAR/26			(2,335)
10599	Operating Expenditure	Administration Office Allocation - Fire Prevention	(2,888)	OCM - 25 MAR/26	2,888		
10601	Operating Expenditure	Control Officer Expenses	(9,456)	OCM - 25 MAR/26		9,456	
10601	Operating Expenditure	Control Officer Expenses	(535)	OCM - 25 MAR/26		535	
10601	Operating Expenditure	Control Officer Expenses	4,170	OCM - 25 MAR/26			(4,170)
10601	Operating Expenditure	Control Officer Expenses	2,232	OCM - 25 MAR/26			(2,232)
10605	Operating Expenditure	Pound Maintenance Other	(2,225)	OCM - 25 MAR/26		2,225	
10605	Operating Expenditure	Pound Maintenance Other	(275)	OCM - 25 MAR/26		275	
10605	Operating Expenditure	Pound Maintenance Other	(1,500)	OCM - 25 MAR/26		1,500	
10605	Operating Expenditure	Pound Maintenance Other	76	OCM - 25 MAR/26			(76)
10612	Operating Expenditure	Corella Culling	121	OCM - 25 MAR/26			(121)
10612	Operating Expenditure	Corella Culling	12,500	OCM - 25 MAR/26			(12,500)
10612	Operating Expenditure	Corella Culling	97	OCM - 25 MAR/26			(97)
10612	Operating Expenditure	Corella Culling	50	OCM - 25 MAR/26			(50)
10613	Operating Expenditure	Animal Control Equipment	(300)	OCM - 25 MAR/26		300	
10699	Operating Expenditure	Administration Office Allocation - Animal Control	3,352	OCM - 25 MAR/26			(3,352)
10699	Operating Expenditure	Administration Office Allocation - Animal Control	460	OCM - 25 MAR/26			(460)
10699	Operating Expenditure	Administration Office Allocation - Animal Control	(93)	OCM - 25 MAR/26		93	
10699	Operating Expenditure	Administration Office Allocation - Animal Control	(2,561)	OCM - 25 MAR/26	2,561		
10701LES1	Operating Expenditure	Ses Building Maintenance	(2,193)	OCM - 25 MAR/26		2,193	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
10701LES1	Operating Expenditure	Ses Building Maintenance	181	OCM - 25 MAR/26			(181)
10701LES1	Operating Expenditure	Ses Building Maintenance	(1,230)	OCM - 25 MAR/26		1,230	
10706	Operating Expenditure	Emergency Management Coordinator Expenses	(35,391)	OCM - 25 MAR/26		35,391	
10706	Operating Expenditure	Emergency Management Coordinator Expenses	(7,500)	OCM - 25 MAR/26		7,500	
10706	Operating Expenditure	Emergency Management Coordinator Expenses	(7,109)	OCM - 25 MAR/26		7,109	
10799	Operating Expenditure	Administration Allocations	6,212	OCM - 25 MAR/26			(6,212)
10799	Operating Expenditure	Administration Allocations	(6,623)	OCM - 25 MAR/26	6,623		
11199	Operating Expenditure	Administration Office Allocation - Preventative Services -	6,705	OCM - 25 MAR/26			(6,705)
11199	Operating Expenditure	Administration Office Allocation - Preventative Services -	919	OCM - 25 MAR/26			(919)
11199	Operating Expenditure	Administration Office Allocation - Preventative Services -	202	OCM - 25 MAR/26			(202)
11199	Operating Expenditure	Administration Office Allocation - Preventative Services -	(1,078)	OCM - 25 MAR/26	1,078		
11201	Operating Expenditure	Control of Pests	849	OCM - 25 MAR/26			(849)
11201	Operating Expenditure	Control of Pests	846	OCM - 25 MAR/26			(846)
11201	Operating Expenditure	Control of Pests	547	OCM - 25 MAR/26			(547)
11301	Operating Expenditure	Analytical Expenses Water & Food	513	OCM - 25 MAR/26			(513)
11302	Operating Expenditure	Sentinel Chicken Programme	391	OCM - 25 MAR/26			(391)
11302	Operating Expenditure	Sentinel Chicken Programme	1,156	OCM - 25 MAR/26			(1,156)
11403LCP01	Operating Expenditure	Dental Surgery Building Maintenance	271	OCM - 25 MAR/26			(271)
11403LCP01	Operating Expenditure	Dental Surgery Building Maintenance	522	OCM - 25 MAR/26			(522)
11403LCP01	Operating Expenditure	Dental Surgery Building Maintenance	626	OCM - 25 MAR/26			(626)
11405MED01	Operating Expenditure	Medical Housing Subsidy	(1,729)	OCM - 25 MAR/26		1,729	
11405MED02	Operating Expenditure	Medical Other Contributions	(63)	OCM - 25 MAR/26		63	
11406OH03	Operating Expenditure	Other Housing - Dental Surgery Residence	1,000	OCM - 25 MAR/26			(1,000)
11406OH03	Operating Expenditure	Other Housing - Dental Surgery Residence	2,000	OCM - 25 MAR/26			(2,000)
11406OH03	Operating Expenditure	Other Housing - Dental Surgery Residence	(473)	OCM - 25 MAR/26		473	
11406OH03	Operating Expenditure	Other Housing - Dental Surgery Residence	46	OCM - 25 MAR/26			(46)
11406OH03	Operating Expenditure	Other Housing - Dental Surgery Residence	(675)	OCM - 25 MAR/26		675	
11406OH03	Operating Expenditure	Other Housing - Dental Surgery Residence	2,636	OCM - 25 MAR/26			(2,636)
11406OH16	Operating Expenditure	Other Housing - 6 Dix Street Rental	175	OCM - 25 MAR/26			(175)
11406OH16	Operating Expenditure	Other Housing - 6 Dix Street Rental	140	OCM - 25 MAR/26			(140)
11406OH21	Operating Expenditure	Other Housing - 21 Roberts Street	1,500	OCM - 25 MAR/26			(1,500)
11406OH21	Operating Expenditure	Other Housing - 21 Roberts Street	4,500	OCM - 25 MAR/26			(4,500)
11406OH21	Operating Expenditure	Other Housing - 21 Roberts Street	356	OCM - 25 MAR/26			(356)
11406OH21	Operating Expenditure	Other Housing - 21 Roberts Street	35	OCM - 25 MAR/26			(35)
11406OH21	Operating Expenditure	Other Housing - 21 Roberts Street	1,642	OCM - 25 MAR/26			(1,642)
11406OH21	Operating Expenditure	Other Housing - 21 Roberts Street	1,393	OCM - 25 MAR/26			(1,393)
11406OH31	Operating Expenditure	Other Housing - 31 Bewsher Street	6,000	OCM - 25 MAR/26			(6,000)
11406OH31	Operating Expenditure	Other Housing - 31 Bewsher Street	1,586	OCM - 25 MAR/26			(1,586)

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
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**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
11406OH31	Operating Expenditure	Other Housing - 31 Bewsher Street	833	OCM - 25 MAR/26			(833)
11406OH31	Operating Expenditure	Other Housing - 31 Bewsher Street	1,339	OCM - 25 MAR/26			(1,339)
11406OH31	Operating Expenditure	Other Housing - 31 Bewsher Street	522	OCM - 25 MAR/26			(522)
11406OH36	Operating Expenditure	Other Housing - 36 Keane Street	(1,000)	OCM - 25 MAR/26		1,000	
11406OH36	Operating Expenditure	Other Housing - 36 Keane Street	(1,000)	OCM - 25 MAR/26		1,000	
11406OH36	Operating Expenditure	Other Housing - 36 Keane Street	(1,000)	OCM - 25 MAR/26		1,000	
11406OH36	Operating Expenditure	Other Housing - 36 Keane Street	93	OCM - 25 MAR/26			(93)
11406OH36	Operating Expenditure	Other Housing - 36 Keane Street	(1,840)	OCM - 25 MAR/26		1,840	
11406OH39	Operating Expenditure	Other Housing - 39 Atbara Street	(1,500)	OCM - 25 MAR/26		1,500	
11406OH39	Operating Expenditure	Other Housing - 39 Atbara Street	(4,500)	OCM - 25 MAR/26		4,500	
11406OH39	Operating Expenditure	Other Housing - 39 Atbara Street	103	OCM - 25 MAR/26			(103)
11406OH39	Operating Expenditure	Other Housing - 39 Atbara Street	(1,776)	OCM - 25 MAR/26		1,776	
11406OH43	Operating Expenditure	Other Housing - 43 Lefroy Street	(2,542)	OCM - 25 MAR/26		2,542	
11406OH43	Operating Expenditure	Other Housing - 43 Lefroy Street	(1,364)	OCM - 25 MAR/26		1,364	
11406OH43	Operating Expenditure	Other Housing - 43 Lefroy Street	(74)	OCM - 25 MAR/26		74	
11406OH43	Operating Expenditure	Other Housing - 43 Lefroy Street	(1,919)	OCM - 25 MAR/26		1,919	
11406OH54	Operating Expenditure	Other Housing - 54 Atbara Street	(2,542)	OCM - 25 MAR/26		2,542	
11406OH54	Operating Expenditure	Other Housing - 54 Atbara Street	279	OCM - 25 MAR/26			(279)
11406OH54	Operating Expenditure	Other Housing - 54 Atbara Street	70	OCM - 25 MAR/26			(70)
11406OH54	Operating Expenditure	Other Housing - 54 Atbara Street	(1,919)	OCM - 25 MAR/26		1,919	
11406OH92	Operating Expenditure	Other Housing - 92 Roberts Street	(2,542)	OCM - 25 MAR/26		2,542	
11406OH92	Operating Expenditure	Other Housing - 92 Roberts Street	2,967	OCM - 25 MAR/26			(2,967)
11406OH92	Operating Expenditure	Other Housing - 92 Roberts Street	60	OCM - 25 MAR/26			(60)
11406OH92	Operating Expenditure	Other Housing - 92 Roberts Street	(1,919)	OCM - 25 MAR/26		1,919	
11406OHAB	Operating Expenditure	Airfield Transfer Building	(6,000)	OCM - 25 MAR/26		6,000	
11406OHAB	Operating Expenditure	Airfield Transfer Building	(4,000)	OCM - 25 MAR/26		4,000	
11407LCHC1	Operating Expenditure	Moora Child Health Centre - Building Maintenance	681	OCM - 25 MAR/26			(681)
11407LCHC1	Operating Expenditure	Moora Child Health Centre - Building Maintenance	545	OCM - 25 MAR/26			(545)
11499	Operating Expenditure	Administration Office Allocation - Other Health	(3,966)	OCM - 25 MAR/26	3,966		
11584HYP1	Operating Expenditure	Hydrotherapy Pool Management	15,356	OCM - 25 MAR/26			(15,356)
11584HYP1	Operating Expenditure	Hydrotherapy Pool Management	4,235	OCM - 25 MAR/26			(4,235)
11584HYP1	Operating Expenditure	Hydrotherapy Pool Management	(1,958)	OCM - 25 MAR/26		1,958	
11584HYP1	Operating Expenditure	Hydrotherapy Pool Management	239	OCM - 25 MAR/26			(239)
11584HYP2	Operating Expenditure	Hydrotherapy Pool Building Maitnenance	(9,744)	OCM - 25 MAR/26		9,744	
11584HYP2	Operating Expenditure	Hydrotherapy Pool Building Maitnenance	10,053	OCM - 25 MAR/26			(10,053)
11584HYP2	Operating Expenditure	Hydrotherapy Pool Building Maitnenance	(6,734)	OCM - 25 MAR/26		6,734	
11584HYP2	Operating Expenditure	Hydrotherapy Pool Building Maitnenance	733	OCM - 25 MAR/26			(733)
11584HYP3	Operating Expenditure	Hydrotherapy Pool Gardening And Surrounds	(1,500)	OCM - 25 MAR/26		1,500	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
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**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
11584HYP3	Operating Expenditure	Hydrotherapy Pool Gardening And Surrounds	(1,235)	OCM - 25 MAR/26		1,235	
11584HYP3	Operating Expenditure	Hydrotherapy Pool Gardening And Surrounds	1,437	OCM - 25 MAR/26			(1,437)
11584HYP4	Operating Expenditure	Hydrotherapy Pool - Telecommunications	323	OCM - 25 MAR/26			(323)
11595	Operating Expenditure	Other welfare - Insurance	5,731	OCM - 25 MAR/26			(5,731)
11599	Operating Expenditure	Admin Allocated - Other welfare	2,647	OCM - 25 MAR/26			(2,647)
11599	Operating Expenditure	Admin Allocated - Other welfare	1,538	OCM - 25 MAR/26			(1,538)
11604	Operating Expenditure	Contributions - School Programs	(1,900)	OCM - 25 MAR/26		1,900	
11751LECDC1	Operating Expenditure	Early Childhood Development Centre - Building Maintenance	2,172	OCM - 25 MAR/26			(2,172)
11751LECDC1	Operating Expenditure	Early Childhood Development Centre - Building Maintenance	15,000	OCM - 25 MAR/26			(15,000)
11751LECDC1	Operating Expenditure	Early Childhood Development Centre - Building Maintenance	4,548	OCM - 25 MAR/26			(4,548)
11751LECDC1	Operating Expenditure	Early Childhood Development Centre - Building Maintenance	2,091	OCM - 25 MAR/26			(2,091)
11751LECDC1	Operating Expenditure	Early Childhood Development Centre - Building Maintenance	2,385	OCM - 25 MAR/26			(2,385)
11751LECDC1	Operating Expenditure	Early Childhood Development Centre - Building Maintenance	894	OCM - 25 MAR/26			(894)
11756	Operating Expenditure	Child Care Centre - Utilities (Water, Power, Phone)	(1,415)	OCM - 25 MAR/26		1,415	
11756	Operating Expenditure	Child Care Centre - Utilities (Water, Power, Phone)	508	OCM - 25 MAR/26			(508)
11759WHB1	Operating Expenditure	Wheatbelt Kids Institute - Building Maintenance	2,000	OCM - 25 MAR/26			(2,000)
11759WHB1	Operating Expenditure	Wheatbelt Kids Institute - Building Maintenance	350	OCM - 25 MAR/26			(350)
11761LCCC1	Operating Expenditure	Child Care Centre Building Maintenance (Old - 16 Keane	(1,736)	OCM - 25 MAR/26		1,736	
11761LCCC1	Operating Expenditure	Child Care Centre Building Maintenance (Old - 16 Keane	(196)	OCM - 25 MAR/26		196	
11761LCCC1	Operating Expenditure	Child Care Centre Building Maintenance (Old - 16 Keane	118	OCM - 25 MAR/26			(118)
11761LCCC2	Operating Expenditure	Child Care Centre Gardening (Old - 16 Keane St.)	550	OCM - 25 MAR/26			(550)
11761LCCC2	Operating Expenditure	Child Care Centre Gardening (Old - 16 Keane St.)	450	OCM - 25 MAR/26			(450)
11761LCCC2	Operating Expenditure	Child Care Centre Gardening (Old - 16 Keane St.)	1,828	OCM - 25 MAR/26			(1,828)
11795	Operating Expenditure	Insurance Allocation - Care of Families and Children	(756)	OCM - 25 MAR/26		756	
11799	Operating Expenditure	Child Care - Admin Overheads Allocated	18,054	OCM - 25 MAR/26			(18,054)
12099	Operating Expenditure	Administration Office Allocation - Other Welfare	(8,991)	OCM - 25 MAR/26	8,991		
12201SH03	Operating Expenditure	Staff Housing Maintenance - 3 Myles Place	830	OCM - 25 MAR/26			(830)
12201SH03	Operating Expenditure	Staff Housing Maintenance - 3 Myles Place	382	OCM - 25 MAR/26			(382)
12201SH06	Operating Expenditure	Staff Housing Maintenance - 6 Dix Street	916	OCM - 25 MAR/26			(916)
12201SH06	Operating Expenditure	Staff Housing Maintenance - 6 Dix Street	733	OCM - 25 MAR/26			(733)
12201SH44	Operating Expenditure	Staff Housing Maintenance - 44 Melbourne Street	(1,851)	OCM - 25 MAR/26		1,851	
12201SH44	Operating Expenditure	Staff Housing Maintenance - 44 Melbourne Street	977	OCM - 25 MAR/26			(977)
12201SH44	Operating Expenditure	Staff Housing Maintenance - 44 Melbourne Street	(830)	OCM - 25 MAR/26		830	
12201SH44	Operating Expenditure	Staff Housing Maintenance - 44 Melbourne Street	(1,397)	OCM - 25 MAR/26		1,397	
12201SH44	Operating Expenditure	Staff Housing Maintenance - 44 Melbourne Street	1,831	OCM - 25 MAR/26			(1,831)
12295	Operating Expenditure	Insurance Allocation - Staff Housing	2,055	OCM - 25 MAR/26			(2,055)
12296	Operating Expenditure	Staff Housing Rental - Subsidy	15,000	OCM - 25 MAR/26			(15,000)
12297	Operating Expenditure	Staff Housing Allocated to Programs	(15,000)	OCM - 25 MAR/26		15,000	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
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**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
12391	Operating Expenditure	Loan Interest - Loan 329 - Housing Revitalisation	(5,968)	OCM - 25 MAR/26		5,968	
12392	Operating Expenditure	Loan Interest - Loan 330 - Grader	(11,614)	OCM - 25 MAR/26		11,614	
12395	Operating Expenditure	Insurance Allocation - Other Housing	(2,303)	OCM - 25 MAR/26		2,303	
12399	Operating Expenditure	Administration Office Allocation - Other Housing	(9,627)	OCM - 25 MAR/26	9,627		
12401LCRC1	Operating Expenditure	Commercial Refuse Service	16,274	OCM - 25 MAR/26			(16,274)
12401LCRC1	Operating Expenditure	Commercial Refuse Service	(6,401)	OCM - 25 MAR/26		6,401	
12401LCRC1	Operating Expenditure	Commercial Refuse Service	11,547	OCM - 25 MAR/26			(11,547)
12401LDRC1	Operating Expenditure	Domestic Refuse Collection - Moora	7,046	OCM - 25 MAR/26			(7,046)
12401LDRC1	Operating Expenditure	Domestic Refuse Collection - Moora	(6,249)	OCM - 25 MAR/26		6,249	
12401LDRC1	Operating Expenditure	Domestic Refuse Collection - Moora	(11,547)	OCM - 25 MAR/26		11,547	
12401LDRC2	Operating Expenditure	Domestic Refuse Collection - Other Towns	6,086	OCM - 25 MAR/26			(6,086)
12401LDRC2	Operating Expenditure	Domestic Refuse Collection - Other Towns	(6,291)	OCM - 25 MAR/26		6,291	
12401LDRC2	Operating Expenditure	Domestic Refuse Collection - Other Towns	(6,372)	OCM - 25 MAR/26		6,372	
12402LRC1	Operating Expenditure	Recycling Collection	2,877	OCM - 25 MAR/26			(2,877)
12402LRC1	Operating Expenditure	Recycling Collection	(15,000)	OCM - 25 MAR/26		15,000	
12402LRC1	Operating Expenditure	Recycling Collection	(19,537)	OCM - 25 MAR/26		19,537	
12403LRSM2	Operating Expenditure	Miling Transfer Station Operation Costs	(1,292)	OCM - 25 MAR/26		1,292	
12404LRSM3	Operating Expenditure	Watheroo Tipsite Maintenance	(1,872)	OCM - 25 MAR/26		1,872	
12404LRSM3	Operating Expenditure	Watheroo Tipsite Maintenance	(1,248)	OCM - 25 MAR/26		1,248	
12404LRSM3	Operating Expenditure	Watheroo Tipsite Maintenance	(5,098)	OCM - 25 MAR/26		5,098	
12408LRSM1	Operating Expenditure	Moora Refuse Site Maintenance	10,514	OCM - 25 MAR/26			(10,514)
12408LRSM1	Operating Expenditure	Moora Refuse Site Maintenance	191	OCM - 25 MAR/26			(191)
12408LRSM1	Operating Expenditure	Moora Refuse Site Maintenance	10,646	OCM - 25 MAR/26			(10,646)
12408LRSM1	Operating Expenditure	Moora Refuse Site Maintenance	(50,000)	OCM - 25 MAR/26		50,000	
12499	Operating Expenditure	Sanitation - Office Overheads Allocated	2,155	OCM - 25 MAR/26			(2,155)
12603LSEW1	Operating Expenditure	Sewerage Operations Costs	12,060	OCM - 25 MAR/26			(12,060)
12603LSEW1	Operating Expenditure	Sewerage Operations Costs	(2,153)	OCM - 25 MAR/26		2,153	
12603LSEW1	Operating Expenditure	Sewerage Operations Costs	(61,373)	OCM - 25 MAR/26		61,373	
12603LSEW1	Operating Expenditure	Sewerage Operations Costs	(1,130)	OCM - 25 MAR/26		1,130	
12607LSEW2	Operating Expenditure	Septic Tank/Waste Water Services	50,000	OCM - 25 MAR/26			(50,000)
12607LSEW2	Operating Expenditure	Septic Tank/Waste Water Services	43,690	OCM - 25 MAR/26			(43,690)
12607LSEW2	Operating Expenditure	Septic Tank/Waste Water Services	(12,434)	OCM - 25 MAR/26		12,434	
12695	Operating Expenditure	Insurance Allocation - Sewerage	(417)	OCM - 25 MAR/26		417	
12699	Operating Expenditure	Administration Office Allocation - Sewerage	2,614	OCM - 25 MAR/26			(2,614)
12699	Operating Expenditure	Administration Office Allocation - Sewerage	10,895	OCM - 25 MAR/26			(10,895)
12699	Operating Expenditure	Administration Office Allocation - Sewerage	(4,062)	OCM - 25 MAR/26	4,062		
12807	Operating Expenditure	Groundwater Monitoring	(16,578)	OCM - 25 MAR/26		16,578	
12901	Operating Expenditure	Consultancy Fees - Town Planning and Regional Develop	20,000	OCM - 25 MAR/26			(20,000)

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
12999	Operating Expenditure	Administration Office Allocation - Town Planning and Reg	6,705	OCM - 25 MAR/26			(6,705)
12999	Operating Expenditure	Administration Office Allocation - Town Planning and Reg	2,597	OCM - 25 MAR/26			(2,597)
12999	Operating Expenditure	Administration Office Allocation - Town Planning and Reg	3,113	OCM - 25 MAR/26			(3,113)
12999	Operating Expenditure	Administration Office Allocation - Town Planning and Reg	(11,437)	OCM - 25 MAR/26	11,437		
13001LMC1	Operating Expenditure	Moora Cemetery Operations	24,000	OCM - 25 MAR/26			(24,000)
13001LMC1	Operating Expenditure	Moora Cemetery Operations	(502)	OCM - 25 MAR/26		502	
13001LMC1	Operating Expenditure	Moora Cemetery Operations	17,178	OCM - 25 MAR/26			(17,178)
13001LMC1	Operating Expenditure	Moora Cemetery Operations	10,000	OCM - 25 MAR/26			(10,000)
13001LPT5	Operating Expenditure	Cemetery Toilets Maintenance	3,581	OCM - 25 MAR/26			(3,581)
13001LPT5	Operating Expenditure	Cemetery Toilets Maintenance	700	OCM - 25 MAR/26			(700)
13001LPT5	Operating Expenditure	Cemetery Toilets Maintenance	3,200	OCM - 25 MAR/26			(3,200)
13004	Operating Expenditure	Community Bus Expenses - Other	1,741	OCM - 25 MAR/26			(1,741)
13006LPT1	Operating Expenditure	Apex Park Toilets Maintenance	(10,798)	OCM - 25 MAR/26		10,798	
13006LPT1	Operating Expenditure	Apex Park Toilets Maintenance	(2,216)	OCM - 25 MAR/26		2,216	
13006LPT1	Operating Expenditure	Apex Park Toilets Maintenance	(13,000)	OCM - 25 MAR/26		13,000	
13006LPT1	Operating Expenditure	Apex Park Toilets Maintenance	100	OCM - 25 MAR/26			(100)
13006LPT2	Operating Expenditure	Centenary Park Toilets Maintenance	(8,894)	OCM - 25 MAR/26		8,894	
13006LPT2	Operating Expenditure	Centenary Park Toilets Maintenance	(9,000)	OCM - 25 MAR/26		9,000	
13006LPT2	Operating Expenditure	Centenary Park Toilets Maintenance	750	OCM - 25 MAR/26			(750)
13006LPT3	Operating Expenditure	Moora Sports Ground Toilet Maintenance	(10,050)	OCM - 25 MAR/26		10,050	
13006LPT3	Operating Expenditure	Moora Sports Ground Toilet Maintenance	(1,000)	OCM - 25 MAR/26		1,000	
13006LPT3	Operating Expenditure	Moora Sports Ground Toilet Maintenance	(10,000)	OCM - 25 MAR/26		10,000	
13006LPT3	Operating Expenditure	Moora Sports Ground Toilet Maintenance	50	OCM - 25 MAR/26			(50)
13006LPT4	Operating Expenditure	Changing Places Toilet	(18,034)	OCM - 25 MAR/26		18,034	
13006LPT4	Operating Expenditure	Changing Places Toilet	(15,000)	OCM - 25 MAR/26		15,000	
13009LCP02	Operating Expenditure	Community Resource Centre Building Maintenance	(68)	OCM - 25 MAR/26		68	
13009LCP02	Operating Expenditure	Community Resource Centre Building Maintenance	(1,500)	OCM - 25 MAR/26		1,500	
13009LCP02	Operating Expenditure	Community Resource Centre Building Maintenance	(1,500)	OCM - 25 MAR/26		1,500	
13009LCP02	Operating Expenditure	Community Resource Centre Building Maintenance	(914)	OCM - 25 MAR/26		914	
13012	Operating Expenditure	Cost of Land Sold	101,020	OCM - 25 MAR/26	(86,500)		(14,520)
13095	Operating Expenditure	Insurance Allocation - Other Community Amenities	(747)	OCM - 25 MAR/26		747	
13099	Operating Expenditure	Administration Office Allocation - Other Community Amen	(9,415)	OCM - 25 MAR/26	9,415		
13101LH06	Operating Expenditure	Bindi Bindi Community Centre Building Maintenance	(2,107)	OCM - 25 MAR/26		2,107	
13101LH06	Operating Expenditure	Bindi Bindi Community Centre Building Maintenance	(359)	OCM - 25 MAR/26		359	
13101LH06	Operating Expenditure	Bindi Bindi Community Centre Building Maintenance	1,368	OCM - 25 MAR/26			(1,368)
13101LH06	Operating Expenditure	Bindi Bindi Community Centre Building Maintenance	(1,667)	OCM - 25 MAR/26		1,667	
13101LH06	Operating Expenditure	Bindi Bindi Community Centre Building Maintenance	25	OCM - 25 MAR/26			(25)
13102LH03	Operating Expenditure	Coomberdale Toilets Building Maintenance	(700)	OCM - 25 MAR/26		700	

**SHIRE OF MOORA**  
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**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
13102LH03	Operating Expenditure	Coomberdale Toilets Building Maintenance	(2,000)	OCM - 25 MAR/26		2,000	
13102LH03	Operating Expenditure	Coomberdale Toilets Building Maintenance	(3,089)	OCM - 25 MAR/26		3,089	
13102LH03	Operating Expenditure	Coomberdale Toilets Building Maintenance	(5)	OCM - 25 MAR/26		5	
13102LH03	Operating Expenditure	Coomberdale Toilets Building Maintenance	(920)	OCM - 25 MAR/26		920	
13103LH04	Operating Expenditure	Miling Hall Building Maintenance	(2,188)	OCM - 25 MAR/26		2,188	
13103LH04	Operating Expenditure	Miling Hall Building Maintenance	(6,000)	OCM - 25 MAR/26		6,000	
13103LH04	Operating Expenditure	Miling Hall Building Maintenance	500	OCM - 25 MAR/26			(500)
13103LH04	Operating Expenditure	Miling Hall Building Maintenance	500	OCM - 25 MAR/26			(500)
13103LH04	Operating Expenditure	Miling Hall Building Maintenance	(1,000)	OCM - 25 MAR/26		1,000	
13103LH04	Operating Expenditure	Miling Hall Building Maintenance	100	OCM - 25 MAR/26			(100)
13104LH05	Operating Expenditure	Watheroo Hall Building Maintenance	920	OCM - 25 MAR/26			(920)
13104LH05	Operating Expenditure	Watheroo Hall Building Maintenance	330	OCM - 25 MAR/26			(330)
13104LH05	Operating Expenditure	Watheroo Hall Building Maintenance	250	OCM - 25 MAR/26			(250)
13104LH05	Operating Expenditure	Watheroo Hall Building Maintenance	3,000	OCM - 25 MAR/26			(3,000)
13104LH05	Operating Expenditure	Watheroo Hall Building Maintenance	500	OCM - 25 MAR/26			(500)
13106LH01	Operating Expenditure	Moora Performing Arts Centre Building Maintenance	(6,068)	OCM - 25 MAR/26		6,068	
13106LH01	Operating Expenditure	Moora Performing Arts Centre Building Maintenance	(18,000)	OCM - 25 MAR/26		18,000	
13106LH01	Operating Expenditure	Moora Performing Arts Centre Building Maintenance	(55)	OCM - 25 MAR/26		55	
13106LH01	Operating Expenditure	Moora Performing Arts Centre Building Maintenance	(1,112)	OCM - 25 MAR/26		1,112	
13106LH01	Operating Expenditure	Moora Performing Arts Centre Building Maintenance	5,000	OCM - 25 MAR/26			(5,000)
13106LH01	Operating Expenditure	Moora Performing Arts Centre Building Maintenance	124	OCM - 25 MAR/26			(124)
13106LH02	Operating Expenditure	Moora Performing Arts Centre Gardens	(3,324)	OCM - 25 MAR/26		3,324	
13106LH02	Operating Expenditure	Moora Performing Arts Centre Gardens	1,000	OCM - 25 MAR/26			(1,000)
13106LH02	Operating Expenditure	Moora Performing Arts Centre Gardens	(176)	OCM - 25 MAR/26		176	
13106LH02	Operating Expenditure	Moora Performing Arts Centre Gardens	(4,000)	OCM - 25 MAR/26		4,000	
13106LH02	Operating Expenditure	Moora Performing Arts Centre Gardens	1,500	OCM - 25 MAR/26			(1,500)
13108	Operating Expenditure	MPAC - Administration	264	OCM - 25 MAR/26			(264)
13121MPC2602	Operating Expenditure	Hay Bales 2026	11,684	OCM - 25 MAR/26			(11,684)
13121MPC2602	Operating Expenditure	Hay Bales 2026	90,000	OCM - 25 MAR/26			(90,000)
13195	Operating Expenditure	Insurance Allocation - Public Halls	(6,719)	OCM - 25 MAR/26		6,719	
13199	Operating Expenditure	Administration Office Allocation - Public Halls	609	OCM - 25 MAR/26			(609)
13199	Operating Expenditure	Administration Office Allocation - Public Halls	2,912	OCM - 25 MAR/26			(2,912)
13199	Operating Expenditure	Administration Office Allocation - Public Halls	(18,204)	OCM - 25 MAR/26	18,204		
13201	Operating Expenditure	Swimming Pool Training Course	(82)	OCM - 25 MAR/26		82	
13202LSP2	Operating Expenditure	Swimming Pool Operating Costs	(5,200)	OCM - 25 MAR/26		5,200	
13203	Operating Expenditure	Swimming Pool Equipment Repairs	(2,850)	OCM - 25 MAR/26		2,850	
13204LSP1	Operating Expenditure	Swimming Pool Maintenance	19,080	OCM - 25 MAR/26			(19,080)
13204LSP1	Operating Expenditure	Swimming Pool Maintenance	20,000	OCM - 25 MAR/26			(20,000)

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
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**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
13204LSP1	Operating Expenditure	Swimming Pool Maintenance	(15,000)	OCM - 25 MAR/26		15,000	
13204LSP1	Operating Expenditure	Swimming Pool Maintenance	15,000	OCM - 25 MAR/26			(15,000)
13204LSP1	Operating Expenditure	Swimming Pool Maintenance	2,300	OCM - 25 MAR/26			(2,300)
13205	Operating Expenditure	Bronze Medallion Course Expenses	5,200	OCM - 25 MAR/26			(5,200)
13206	Operating Expenditure	Swimming School - Expenses	5,640	OCM - 25 MAR/26			(5,640)
13250LSP3	Operating Expenditure	Swimming Pool - Employee Costs	8,636	OCM - 25 MAR/26			(8,636)
13250LSP3	Operating Expenditure	Swimming Pool - Employee Costs	(5,000)	OCM - 25 MAR/26		5,000	
13250LSP3	Operating Expenditure	Swimming Pool - Employee Costs	(4,201)	OCM - 25 MAR/26		4,201	
13250LSP3	Operating Expenditure	Swimming Pool - Employee Costs	(164,358)	OCM - 25 MAR/26		164,358	
13295	Operating Expenditure	Insurance Allocation - Swimming Pool	(649)	OCM - 25 MAR/26		649	
13299	Operating Expenditure	Administration Office Allocation - Swimming Pool	609	OCM - 25 MAR/26			(609)
13299	Operating Expenditure	Administration Office Allocation - Swimming Pool	388	OCM - 25 MAR/26			(388)
13299	Operating Expenditure	Administration Office Allocation - Swimming Pool	(6,527)	OCM - 25 MAR/26	6,527		
13302LRG5	Operating Expenditure	Miling Oval Maintenance	(6,165)	OCM - 25 MAR/26		6,165	
13302LRG5	Operating Expenditure	Miling Oval Maintenance	(230)	OCM - 25 MAR/26		230	
13302LRG5	Operating Expenditure	Miling Oval Maintenance	6,673	OCM - 25 MAR/26			(6,673)
13302LRG5	Operating Expenditure	Miling Oval Maintenance	(3,053)	OCM - 25 MAR/26		3,053	
13302LRG5	Operating Expenditure	Miling Oval Maintenance	2,173	OCM - 25 MAR/26			(2,173)
13303LCC3	Operating Expenditure	Miling Oval Pavilion Maintenance	(4,209)	OCM - 25 MAR/26		4,209	
13303LCC3	Operating Expenditure	Miling Oval Pavilion Maintenance	(2,253)	OCM - 25 MAR/26		2,253	
13303LCC3	Operating Expenditure	Miling Oval Pavilion Maintenance	(2,980)	OCM - 25 MAR/26		2,980	
13303LCC5	Operating Expenditure	Miling Tennis Club Building Maintenance	12,422	OCM - 25 MAR/26			(12,422)
13303LCC5	Operating Expenditure	Miling Tennis Club Building Maintenance	(2,500)	OCM - 25 MAR/26		2,500	
13303LCC5	Operating Expenditure	Miling Tennis Club Building Maintenance	10,000	OCM - 25 MAR/26			(10,000)
13303LCC5	Operating Expenditure	Miling Tennis Club Building Maintenance	800	OCM - 25 MAR/26			(800)
13304LPG2	Operating Expenditure	Miling Townsite	(8,500)	OCM - 25 MAR/26		8,500	
13304LPG2	Operating Expenditure	Miling Townsite	(1,000)	OCM - 25 MAR/26		1,000	
13304LPG2	Operating Expenditure	Miling Townsite	(9,000)	OCM - 25 MAR/26		9,000	
13304LPG2	Operating Expenditure	Miling Townsite	(6,500)	OCM - 25 MAR/26		6,500	
13304LPG4	Operating Expenditure	Miling Playground	(1,475)	OCM - 25 MAR/26		1,475	
13305LRG1	Operating Expenditure	Moora Oval - Grass Surfaces	(26,756)	OCM - 25 MAR/26		26,756	
13305LRG1	Operating Expenditure	Moora Oval - Grass Surfaces	4,000	OCM - 25 MAR/26			(4,000)
13305LRG1	Operating Expenditure	Moora Oval - Grass Surfaces	(20,000)	OCM - 25 MAR/26		20,000	
13305LRG1	Operating Expenditure	Moora Oval - Grass Surfaces	(2,244)	OCM - 25 MAR/26		2,244	
13305LRG2	Operating Expenditure	Moora Oval - Surrounds	7,578	OCM - 25 MAR/26			(7,578)
13305LRG2	Operating Expenditure	Moora Oval - Surrounds	12,422	OCM - 25 MAR/26			(12,422)
13305LRG2	Operating Expenditure	Moora Oval - Surrounds	13,000	OCM - 25 MAR/26			(13,000)
13305LRG2	Operating Expenditure	Moora Oval - Surrounds	12,000	OCM - 25 MAR/26			(12,000)

**SHIRE OF MOORA**  
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**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
13305LRG3	Operating Expenditure	Moora Oval - Effluent Scheme	2,437	OCM - 25 MAR/26			(2,437)
13305LRG3	Operating Expenditure	Moora Oval - Effluent Scheme	(2,759)	OCM - 25 MAR/26		2,759	
13305LRG3	Operating Expenditure	Moora Oval - Effluent Scheme	(3,177)	OCM - 25 MAR/26		3,177	
13305LRG4	Operating Expenditure	West End Equestrian Park	(81)	OCM - 25 MAR/26		81	
13305LRG4	Operating Expenditure	West End Equestrian Park	18	OCM - 25 MAR/26			(18)
13305LRG4	Operating Expenditure	West End Equestrian Park	(3,946)	OCM - 25 MAR/26		3,946	
13305LRG4	Operating Expenditure	West End Equestrian Park	1,009	OCM - 25 MAR/26			(1,009)
13306LCC2	Operating Expenditure	Moora Oval Surrounds Building Maintenance	(10,678)	OCM - 25 MAR/26		10,678	
13306LCC2	Operating Expenditure	Moora Oval Surrounds Building Maintenance	(7,000)	OCM - 25 MAR/26		7,000	
13306LCC2	Operating Expenditure	Moora Oval Surrounds Building Maintenance	678	OCM - 25 MAR/26			(678)
13306LCC2	Operating Expenditure	Moora Oval Surrounds Building Maintenance	(8,000)	OCM - 25 MAR/26		8,000	
13306LCC6	Operating Expenditure	Moora Hockey Club Rooms Building Maintenance	3,383	OCM - 25 MAR/26			(3,383)
13306LCC6	Operating Expenditure	Moora Hockey Club Rooms Building Maintenance	1,400	OCM - 25 MAR/26			(1,400)
13306LCC6	Operating Expenditure	Moora Hockey Club Rooms Building Maintenance	3,500	OCM - 25 MAR/26			(3,500)
13306LCC6	Operating Expenditure	Moora Hockey Club Rooms Building Maintenance	19	OCM - 25 MAR/26			(19)
13306LCC8	Operating Expenditure	Moora Mens Shed Building	4,100	OCM - 25 MAR/26			(4,100)
13306LCC8	Operating Expenditure	Moora Mens Shed Building	2,000	OCM - 25 MAR/26			(2,000)
13306LCC8	Operating Expenditure	Moora Mens Shed Building	2,400	OCM - 25 MAR/26			(2,400)
13309LPG1	Operating Expenditure	Moora Parks, Gardens And Reserves	(68,235)	OCM - 25 MAR/26		68,235	
13309LPG1	Operating Expenditure	Moora Parks, Gardens And Reserves	(3,333)	OCM - 25 MAR/26		3,333	
13309LPG1	Operating Expenditure	Moora Parks, Gardens And Reserves	(1,653)	OCM - 25 MAR/26		1,653	
13309LPG1	Operating Expenditure	Moora Parks, Gardens And Reserves	(10,010)	OCM - 25 MAR/26		10,010	
13309LPG1	Operating Expenditure	Moora Parks, Gardens And Reserves	41,817	OCM - 25 MAR/26			(41,817)
13310LCC1	Operating Expenditure	Moora Recreation Centre Building Maintenance	5,500	OCM - 25 MAR/26			(5,500)
13310LCC1	Operating Expenditure	Moora Recreation Centre Building Maintenance	(10,930)	OCM - 25 MAR/26		10,930	
13310LCC1	Operating Expenditure	Moora Recreation Centre Building Maintenance	(1,636)	OCM - 25 MAR/26		1,636	
13310LCC1	Operating Expenditure	Moora Recreation Centre Building Maintenance	13,765	OCM - 25 MAR/26			(13,765)
13310LCC1	Operating Expenditure	Moora Recreation Centre Building Maintenance	143	OCM - 25 MAR/26			(143)
13311LRG6	Operating Expenditure	Watheroo Oval Maintenance	(6,000)	OCM - 25 MAR/26		6,000	
13311LRG6	Operating Expenditure	Watheroo Oval Maintenance	(1,730)	OCM - 25 MAR/26		1,730	
13311LRG6	Operating Expenditure	Watheroo Oval Maintenance	(8,645)	OCM - 25 MAR/26		8,645	
13311LRG6	Operating Expenditure	Watheroo Oval Maintenance	1,704	OCM - 25 MAR/26			(1,704)
13312LCC4	Operating Expenditure	Watheroo Pavilion Building Maintenance	(1,674)	OCM - 25 MAR/26		1,674	
13312LCC4	Operating Expenditure	Watheroo Pavilion Building Maintenance	(3,000)	OCM - 25 MAR/26		3,000	
13312LCC4	Operating Expenditure	Watheroo Pavilion Building Maintenance	448	OCM - 25 MAR/26			(448)
13312LCC4	Operating Expenditure	Watheroo Pavilion Building Maintenance	(548)	OCM - 25 MAR/26		548	
13312LCC4	Operating Expenditure	Watheroo Pavilion Building Maintenance	75	OCM - 25 MAR/26			(75)
13313LPG3	Operating Expenditure	Watheroo Townsite	(1,432)	OCM - 25 MAR/26		1,432	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
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**13. BUDGET AMENDMENTS**

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13313LPG3	Operating Expenditure	Watheroo Townsite	338	OCM - 25 MAR/26			(338)
13313LPG3	Operating Expenditure	Watheroo Townsite	551	OCM - 25 MAR/26			(551)
13313LPG3	Operating Expenditure	Watheroo Townsite	3,688	OCM - 25 MAR/26			(3,688)
13313LPG3	Operating Expenditure	Watheroo Townsite	(8,993)	OCM - 25 MAR/26		8,993	
13317LCC9	Operating Expenditure	Moora Tennis Club Building Maintenance	15,519	OCM - 25 MAR/26			(15,519)
13317LCC9	Operating Expenditure	Moora Tennis Club Building Maintenance	(10,000)	OCM - 25 MAR/26		10,000	
13317LCC9	Operating Expenditure	Moora Tennis Club Building Maintenance	(1,050)	OCM - 25 MAR/26		1,050	
13317LCC9	Operating Expenditure	Moora Tennis Club Building Maintenance	31	OCM - 25 MAR/26			(31)
13317LCC9	Operating Expenditure	Moora Tennis Club Building Maintenance	15,000	OCM - 25 MAR/26			(15,000)
13317LCC9	Operating Expenditure	Moora Tennis Club Building Maintenance	500	OCM - 25 MAR/26			(500)
13322	Operating Expenditure	Moora Gymnasium - Operations	(6,000)	OCM - 25 MAR/26		6,000	
13322	Operating Expenditure	Moora Gymnasium - Operations	6,000	OCM - 25 MAR/26			(6,000)
13322	Operating Expenditure	Moora Gymnasium - Operations	(6,000)	OCM - 25 MAR/26		6,000	
13323BAC1	Operating Expenditure	Bac - Triathlon Series	227	OCM - 25 MAR/26			(227)
13372	Operating Expenditure	Seniors Games/ Stay on your feet	5,000	OCM - 25 MAR/26			(5,000)
13373	Operating Expenditure	Grand Final - Central Midlands Coastal Football League	(16,000)	OCM - 25 MAR/26		16,000	
13395	Operating Expenditure	Insurance Allocation - Other Recreation and Sport	7,143	OCM - 25 MAR/26			(7,143)
13399	Operating Expenditure	Administration Office Allocation - Other Recreation and Sport	609	OCM - 25 MAR/26			(609)
13399	Operating Expenditure	Administration Office Allocation - Other Recreation and Sport	1,165	OCM - 25 MAR/26			(1,165)
13399	Operating Expenditure	Administration Office Allocation - Other Recreation and Sport	(8,337)	OCM - 25 MAR/26	8,337		
13401	Operating Expenditure	Radio Station Maint. Costs	411	OCM - 25 MAR/26			(411)
13401	Operating Expenditure	Radio Station Maint. Costs	4,000	OCM - 25 MAR/26			(4,000)
13501	Operating Expenditure	Other Expenses - Libraries	500	OCM - 25 MAR/26			(500)
13503	Operating Expenditure	Library Software	10,500	OCM - 25 MAR/26			(10,500)
13599	Operating Expenditure	Administration Office Allocation - Libraries	23,739	OCM - 25 MAR/26			(23,739)
13599	Operating Expenditure	Administration Office Allocation - Libraries	3,162	OCM - 25 MAR/26			(3,162)
13599	Operating Expenditure	Administration Office Allocation - Libraries	(576)	OCM - 25 MAR/26		576	
13599	Operating Expenditure	Administration Office Allocation - Libraries	7,127	OCM - 25 MAR/26			(7,127)
13599	Operating Expenditure	Administration Office Allocation - Libraries	(4,813)	OCM - 25 MAR/26	4,813		
13702	Operating Expenditure	Contributions - Community Clubs and Events	1,500	OCM - 25 MAR/26			(1,500)
13702	Operating Expenditure	Contributions - Community Clubs and Events	800	OCM - 25 MAR/26			(800)
13702	Operating Expenditure	Contributions - Community Clubs and Events	36,302	OCM - 25 MAR/26			(36,302)
13702	Operating Expenditure	Contributions - Community Clubs and Events	1,000	OCM - 25 MAR/26			(1,000)
13702	Operating Expenditure	Contributions - Community Clubs and Events	200	OCM - 25 MAR/26			(200)
13710	Operating Expenditure	War Memorials	700	OCM - 25 MAR/26			(700)
13710	Operating Expenditure	War Memorials	(7,000)	OCM - 25 MAR/26		7,000	
13710	Operating Expenditure	War Memorials	1,500	OCM - 25 MAR/26			(1,500)
13710	Operating Expenditure	War Memorials	800	OCM - 25 MAR/26			(800)

**SHIRE OF MOORA**  
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**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
13714	Operating Expenditure	Street Banners - Dandaragan /Gardiner Streets	(3,700)	OCM - 25 MAR/26		3,700	
13714	Operating Expenditure	Street Banners - Dandaragan /Gardiner Streets	(6,700)	OCM - 25 MAR/26		6,700	
13714	Operating Expenditure	Street Banners - Dandaragan /Gardiner Streets	(3,300)	OCM - 25 MAR/26		3,300	
13799	Operating Expenditure	Administration Allocations - Other Culture	(7,162)	OCM - 25 MAR/26	7,162		
13901	Operating Expenditure	Road Maintenance	(36,662)	OCM - 25 MAR/26		36,662	
13901	Operating Expenditure	Road Maintenance	165,268	OCM - 25 MAR/26			(165,268)
13901	Operating Expenditure	Road Maintenance	1,167	OCM - 25 MAR/26			(1,167)
13901	Operating Expenditure	Road Maintenance	(129,772)	OCM - 25 MAR/26		129,772	
13902	Operating Expenditure	Moora Airstrip.	(5,158)	OCM - 25 MAR/26		5,158	
13902	Operating Expenditure	Moora Airstrip.	971	OCM - 25 MAR/26			(971)
13902	Operating Expenditure	Moora Airstrip.	(3,169)	OCM - 25 MAR/26		3,169	
13902	Operating Expenditure	Moora Airstrip.	(8,120)	OCM - 25 MAR/26		8,120	
13904	Operating Expenditure	Bridge Maintenance	(40,000)	OCM - 25 MAR/26		40,000	
13907	Operating Expenditure	Footpath Maintenance	5,438	OCM - 25 MAR/26			(5,438)
13907	Operating Expenditure	Footpath Maintenance	9,049	OCM - 25 MAR/26			(9,049)
13907	Operating Expenditure	Footpath Maintenance	7,952	OCM - 25 MAR/26			(7,952)
13908LSM1	Operating Expenditure	Lighting Of Streets	2,000	OCM - 25 MAR/26			(2,000)
13908LSM1	Operating Expenditure	Lighting Of Streets	(12,000)	OCM - 25 MAR/26		12,000	
13908LSM1	Operating Expenditure	Lighting Of Streets	7,000	OCM - 25 MAR/26			(7,000)
13908LSM1	Operating Expenditure	Lighting Of Streets	1,500	OCM - 25 MAR/26			(1,500)
13908LSM1	Operating Expenditure	Lighting Of Streets	1,500	OCM - 25 MAR/26			(1,500)
13908LSM2	Operating Expenditure	Street Cleaning And Refurbishment	(1,000)	OCM - 25 MAR/26		1,000	
13908LSM2	Operating Expenditure	Street Cleaning And Refurbishment	(3,000)	OCM - 25 MAR/26		3,000	
13908LSM2	Operating Expenditure	Street Cleaning And Refurbishment	(2,000)	OCM - 25 MAR/26		2,000	
13908LSM2	Operating Expenditure	Street Cleaning And Refurbishment	(5,000)	OCM - 25 MAR/26		5,000	
13908LSM3	Operating Expenditure	Street Sweeping	11,000	OCM - 25 MAR/26			(11,000)
13908LSM4	Operating Expenditure	Street Trees, Plants & Watering	(5,960)	OCM - 25 MAR/26		5,960	
13908LSM4	Operating Expenditure	Street Trees, Plants & Watering	(3,014)	OCM - 25 MAR/26		3,014	
13908LSM4	Operating Expenditure	Street Trees, Plants & Watering	2,974	OCM - 25 MAR/26			(2,974)
13999	Operating Expenditure	Administration Office Allocation - Streets, Roads & Bridge	(2,118)	OCM - 25 MAR/26	2,118		
14501	Operating Expenditure	Noxious Weeds Control	(2,000)	OCM - 25 MAR/26		2,000	
14502	Operating Expenditure	Rural Weed Control	14,192	OCM - 25 MAR/26			(14,192)
14502	Operating Expenditure	Rural Weed Control	(103)	OCM - 25 MAR/26		103	
14502	Operating Expenditure	Rural Weed Control	16,591	OCM - 25 MAR/26			(16,591)
14502	Operating Expenditure	Rural Weed Control	(13,755)	OCM - 25 MAR/26		13,755	
14601LCP1	Operating Expenditure	Moora Caravan Park Buildings Maintenance	(9,801)	OCM - 25 MAR/26		9,801	
14601LCP1	Operating Expenditure	Moora Caravan Park Buildings Maintenance	40,000	OCM - 25 MAR/26			(40,000)
14601LCP1	Operating Expenditure	Moora Caravan Park Buildings Maintenance	4,937	OCM - 25 MAR/26			(4,937)

**SHIRE OF MOORA**  
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**For the Period Ending 31 March 2026**

**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
14601LCP1	Operating Expenditure	Moora Caravan Park Buildings Maintenance	8,000	OCM - 25 MAR/26			(8,000)
14601LCP1	Operating Expenditure	Moora Caravan Park Buildings Maintenance	(5,862)	OCM - 25 MAR/26		5,862	
14601LCP1	Operating Expenditure	Moora Caravan Park Buildings Maintenance	1,900	OCM - 25 MAR/26			(1,900)
14601LCP2	Operating Expenditure	Caravan Park Lawns & Gardens	(7,637)	OCM - 25 MAR/26		7,637	
14601LCP2	Operating Expenditure	Caravan Park Lawns & Gardens	(2,601)	OCM - 25 MAR/26		2,601	
14601LCP2	Operating Expenditure	Caravan Park Lawns & Gardens	8,225	OCM - 25 MAR/26			(8,225)
14602LCP3	Operating Expenditure	Moora Caravan Park Chalet Building Maintenance	12,259	OCM - 25 MAR/26			(12,259)
14602LCP3	Operating Expenditure	Moora Caravan Park Chalet Building Maintenance	(57)	OCM - 25 MAR/26		57	
14602LCP3	Operating Expenditure	Moora Caravan Park Chalet Building Maintenance	2,400	OCM - 25 MAR/26			(2,400)
14602LCP3	Operating Expenditure	Moora Caravan Park Chalet Building Maintenance	45,000	OCM - 25 MAR/26			(45,000)
14602LCP3	Operating Expenditure	Moora Caravan Park Chalet Building Maintenance	400	OCM - 25 MAR/26			(400)
14603	Operating Expenditure	Advertising - Tourism and Area Promotion	(2,500)	OCM - 25 MAR/26		2,500	
14603	Operating Expenditure	Advertising - Tourism and Area Promotion	(500)	OCM - 25 MAR/26		500	
14604	Operating Expenditure	Information Bay	(4,000)	OCM - 25 MAR/26		4,000	
14604	Operating Expenditure	Information Bay	(5,500)	OCM - 25 MAR/26		5,500	
14604	Operating Expenditure	Information Bay	(500)	OCM - 25 MAR/26		500	
14608	Operating Expenditure	Contribution - Moora Historical Society	(690)	OCM - 25 MAR/26		690	
14608	Operating Expenditure	Contribution - Moora Historical Society	269	OCM - 25 MAR/26			(269)
14608	Operating Expenditure	Contribution - Moora Historical Society	36	OCM - 25 MAR/26			(36)
14608	Operating Expenditure	Contribution - Moora Historical Society	(413)	OCM - 25 MAR/26		413	
14614	Operating Expenditure	Visitor Servicing - MCRC Contribution	2,000	OCM - 25 MAR/26			(2,000)
14619	Operating Expenditure	Space to Co Booking System	(15,000)	OCM - 25 MAR/26		15,000	
14695	Operating Expenditure	Insurance Allocation - Tourism and Area Promotion	1,431	OCM - 25 MAR/26			(1,431)
14699	Operating Expenditure	Administration Office Allocation - Tourism and Area Prom	20,683	OCM - 25 MAR/26			(20,683)
14699	Operating Expenditure	Administration Office Allocation - Tourism and Area Prom	2,019	OCM - 25 MAR/26			(2,019)
14699	Operating Expenditure	Administration Office Allocation - Tourism and Area Prom	1,107	OCM - 25 MAR/26			(1,107)
14699	Operating Expenditure	Administration Office Allocation - Tourism and Area Prom	(19,190)	OCM - 25 MAR/26	19,190		
14702	Operating Expenditure	Building Control Expenses	35,538	OCM - 25 MAR/26			(35,538)
14702	Operating Expenditure	Building Control Expenses	(3,454)	OCM - 25 MAR/26		3,454	
14705	Operating Expenditure	Leased property maintenance	378	OCM - 25 MAR/26			(378)
14705	Operating Expenditure	Leased property maintenance	6,000	OCM - 25 MAR/26			(6,000)
14799	Operating Expenditure	Administration Office Allocation - Building Control	10,057	OCM - 25 MAR/26			(10,057)
14799	Operating Expenditure	Administration Office Allocation - Building Control	6,123	OCM - 25 MAR/26			(6,123)
14799	Operating Expenditure	Administration Office Allocation - Building Control	(280)	OCM - 25 MAR/26		280	
14799	Operating Expenditure	Administration Office Allocation - Building Control	(5,892)	OCM - 25 MAR/26	5,892		
14901CP3A	Operating Expenditure	5 Carnaby Place - Building Maintenance (Unit A)	1,686	OCM - 25 MAR/26			(1,686)
14901CP3B	Operating Expenditure	5 Carnaby Place - Building Maintenance (Unit A)	1,686	OCM - 25 MAR/26			(1,686)
14901CP5A	Operating Expenditure	5 Carnaby Place - Building Maintenance (Unit A)	1,686	OCM - 25 MAR/26			(1,686)

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
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**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
14901CP5A	Operating Expenditure	5 Carnaby Place - Building Maintenance (Unit A)	13,476	OCM - 25 MAR/26			(13,476)
14901CP5A	Operating Expenditure	5 Carnaby Place - Building Maintenance (Unit A)	361	OCM - 25 MAR/26			(361)
14901CP5B	Operating Expenditure	5 Carnaby Place - Building Maintenance (Unit A)	1,686	OCM - 25 MAR/26			(1,686)
14901CP7A	Operating Expenditure	7 Carnaby Place - Building Maintenance (Unit A)	(122)	OCM - 25 MAR/26		122	
14901CP7A	Operating Expenditure	7 Carnaby Place - Building Maintenance (Unit A)	(8,428)	OCM - 25 MAR/26		8,428	
14901CP7B	Operating Expenditure	5 Carnaby Place - Building Maintenance (Unit A)	1,686	OCM - 25 MAR/26			(1,686)
14999	Operating Expenditure	Administration Office Allocation - Carnaby Place	(1,502)	OCM - 25 MAR/26	1,502		
15199	Operating Expenditure	Admin Allocations - Moora Lifestyle Village	(1,078)	OCM - 25 MAR/26	1,078		
152025202	Operating Expenditure	Standpipes - Maintenance	(12,299)	OCM - 25 MAR/26		12,299	
152025202	Operating Expenditure	Standpipes - Maintenance	8,870	OCM - 25 MAR/26			(8,870)
15210MLV1	Operating Expenditure	Mlsv - Garden Maintenance	1,553	OCM - 25 MAR/26			(1,553)
15210MLV1	Operating Expenditure	Mlsv - Garden Maintenance	(500)	OCM - 25 MAR/26		500	
15210MLV1	Operating Expenditure	Mlsv - Garden Maintenance	2,500	OCM - 25 MAR/26			(2,500)
15210MLV1	Operating Expenditure	Mlsv - Garden Maintenance	2,884	OCM - 25 MAR/26			(2,884)
15210MLV3	Operating Expenditure	Mlsv - Building Maintenance	(3,550)	OCM - 25 MAR/26		3,550	
15210MLV3	Operating Expenditure	Mlsv - Building Maintenance	(5,000)	OCM - 25 MAR/26		5,000	
15210MLV3	Operating Expenditure	Mlsv - Building Maintenance	(2,000)	OCM - 25 MAR/26		2,000	
15210MLV3	Operating Expenditure	Mlsv - Building Maintenance	(2,500)	OCM - 25 MAR/26		2,500	
15210MLV3	Operating Expenditure	Mlsv - Building Maintenance	50	OCM - 25 MAR/26			(50)
15210MLV5	Operating Expenditure	Mlsv - Electricity Consumption	4,547	OCM - 25 MAR/26			(4,547)
15210MLV5	Operating Expenditure	Mlsv - Electricity Consumption	1,500	OCM - 25 MAR/26			(1,500)
15299	Operating Expenditure	Administration Office Allocation - Other Economic Services	3,353	OCM - 25 MAR/26			(3,353)
15299	Operating Expenditure	Administration Office Allocation - Other Economic Services	460	OCM - 25 MAR/26			(460)
15299	Operating Expenditure	Administration Office Allocation - Other Economic Services	4,566	OCM - 25 MAR/26			(4,566)
15299	Operating Expenditure	Administration Office Allocation - Other Economic Services	(15,518)	OCM - 25 MAR/26	15,518		
153015301	Operating Expenditure	Private Works - General	1,700	OCM - 25 MAR/26			(1,700)
153015301	Operating Expenditure	Private Works - General	1,100	OCM - 25 MAR/26			(1,100)
153015301	Operating Expenditure	Private Works - General	1,200	OCM - 25 MAR/26			(1,200)
15401	Operating Expenditure	Expendable Tools - PWOH	(15,103)	OCM - 25 MAR/26		15,103	
15402	Operating Expenditure	Protection of Workers	11,129	OCM - 25 MAR/26			(11,129)
15404LDM1	Operating Expenditure	Depot - Roberts Street Maintenance	(127)	OCM - 25 MAR/26		127	
15404LDM1	Operating Expenditure	Depot - Roberts Street Maintenance	2,057	OCM - 25 MAR/26			(2,057)
15404LDM1	Operating Expenditure	Depot - Roberts Street Maintenance	36	OCM - 25 MAR/26			(36)
15404LDM1	Operating Expenditure	Depot - Roberts Street Maintenance	587	OCM - 25 MAR/26			(587)
15404LDM1	Operating Expenditure	Depot - Roberts Street Maintenance	1,059	OCM - 25 MAR/26			(1,059)
15404LDM2	Operating Expenditure	Riley Road Depot Maintenance	(9,564)	OCM - 25 MAR/26		9,564	
15404LDM2	Operating Expenditure	Riley Road Depot Maintenance	(6,200)	OCM - 25 MAR/26		6,200	
15404LDM2	Operating Expenditure	Riley Road Depot Maintenance	500	OCM - 25 MAR/26			(500)

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
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**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
15404LDM2	Operating Expenditure	Riley Road Depot Maintenance	500	OCM - 25 MAR/26			(500)
15404LDM2	Operating Expenditure	Riley Road Depot Maintenance	(7,000)	OCM - 25 MAR/26		7,000	
15404LDM2	Operating Expenditure	Riley Road Depot Maintenance	455	OCM - 25 MAR/26			(455)
15404LDM3	Operating Expenditure	Clarke Street Maintenance	750	OCM - 25 MAR/26			(750)
15404LDM3	Operating Expenditure	Clarke Street Maintenance	150	OCM - 25 MAR/26			(150)
15404LDM3	Operating Expenditure	Clarke Street Maintenance	750	OCM - 25 MAR/26			(750)
15404LDM3	Operating Expenditure	Clarke Street Maintenance	850	OCM - 25 MAR/26			(850)
15449	Operating Expenditure	Rostered Days Off - PWOH	8,364	OCM - 25 MAR/26			(8,364)
15449	Operating Expenditure	Rostered Days Off - PWOH	159	OCM - 25 MAR/26			(159)
15451	Operating Expenditure	Superannuation of workers	(93,055)	OCM - 25 MAR/26		93,055	
15452	Operating Expenditure	Workers Wages - Sick Leave	71,375	OCM - 25 MAR/26			(71,375)
15452	Operating Expenditure	Workers Wages - Sick Leave	2,761	OCM - 25 MAR/26			(2,761)
15453	Operating Expenditure	Workers Wages - Annual Leave	91,888	OCM - 25 MAR/26			(91,888)
15453	Operating Expenditure	Workers Wages - Annual Leave	4,596	OCM - 25 MAR/26			(4,596)
15454	Operating Expenditure	Workers Wages - Long Service Leave	(11,667)	OCM - 25 MAR/26		11,667	
15454	Operating Expenditure	Workers Wages - Long Service Leave	548	OCM - 25 MAR/26			(548)
15455	Operating Expenditure	Unallocated Wages	(328)	OCM - 25 MAR/26		328	
15455	Operating Expenditure	Unallocated Wages	328	OCM - 25 MAR/26			(328)
15456	Operating Expenditure	Training Expenditure - Public Works Overheads	13,082	OCM - 25 MAR/26			(13,082)
15456	Operating Expenditure	Training Expenditure - Public Works Overheads	188	OCM - 25 MAR/26			(188)
15456	Operating Expenditure	Training Expenditure - Public Works Overheads	591	OCM - 25 MAR/26			(591)
15457	Operating Expenditure	Workers Wages - Allowances and Benefits	(90,875)	OCM - 25 MAR/26		90,875	
15457	Operating Expenditure	Workers Wages - Allowances and Benefits	4,664	OCM - 25 MAR/26			(4,664)
15458	Operating Expenditure	Workers Wages - Insurance	(25,667)	OCM - 25 MAR/26		25,667	
15480	Operating Expenditure	Engineering Salaries	(42,381)	OCM - 25 MAR/26		42,381	
15480	Operating Expenditure	Engineering Salaries	(23,838)	OCM - 25 MAR/26		23,838	
15481	Operating Expenditure	Engineering Salaries Overheads	698	OCM - 25 MAR/26			(698)
15483	Operating Expenditure	Vehicle Expenses - Public Works Overheads	331	OCM - 25 MAR/26			(331)
15489	Operating Expenditure	Less Allocated to Works - Public Works Overheads	51,388	OCM - 25 MAR/26			(51,388)
15495	Operating Expenditure	Insurance Allocation - Public Works Overheads	(232)	OCM - 25 MAR/26		232	
15499	Operating Expenditure	Administration Office Allocation - Public Works Overhead:	1,838	OCM - 25 MAR/26			(1,838)
15499	Operating Expenditure	Administration Office Allocation - Public Works Overhead:	4,771	OCM - 25 MAR/26			(4,771)
15499	Operating Expenditure	Administration Office Allocation - Public Works Overhead:	(14,979)	OCM - 25 MAR/26	14,979		
15501LAC1	Operating Expenditure	Administration Centre - Building Maintenance	8,858	OCM - 25 MAR/26			(8,858)
15501LAC1	Operating Expenditure	Administration Centre - Building Maintenance	(6,689)	OCM - 25 MAR/26		6,689	
15501LAC1	Operating Expenditure	Administration Centre - Building Maintenance	2,428	OCM - 25 MAR/26			(2,428)
15501LAC1	Operating Expenditure	Administration Centre - Building Maintenance	4,920	OCM - 25 MAR/26			(4,920)
15501LAC1	Operating Expenditure	Administration Centre - Building Maintenance	8,367	OCM - 25 MAR/26			(8,367)

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
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**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
15501LAC1	Operating Expenditure	Administration Centre - Building Maintenance	1,100	OCM - 25 MAR/26			(1,100)
15501LAC2	Operating Expenditure	Administration Centre - Garden Maintenance	(38,482)	OCM - 25 MAR/26		38,482	
15501LAC2	Operating Expenditure	Administration Centre - Garden Maintenance	(16,654)	OCM - 25 MAR/26		16,654	
15501LAC2	Operating Expenditure	Administration Centre - Garden Maintenance	8,843	OCM - 25 MAR/26			(8,843)
15505	Operating Expenditure	Website Development	9,135	OCM - 25 MAR/26			(9,135)
15509	Operating Expenditure	Telecommunication Expenses	(9,743)	OCM - 25 MAR/26		9,743	
15511	Operating Expenditure	Postage and Freight	(1,690)	OCM - 25 MAR/26		1,690	
15511	Operating Expenditure	Postage and Freight	255	OCM - 25 MAR/26			(255)
15513	Operating Expenditure	Computer Equipment Maintenance	(9,850)	OCM - 25 MAR/26		9,850	
15514	Operating Expenditure	Computer Maintenance Agreement	(68,375)	OCM - 25 MAR/26		68,375	
15521	Operating Expenditure	Safety Equipment & Initiatives	(3,000)	OCM - 25 MAR/26		3,000	
15598	Operating Expenditure	Allocation Office Administration Overheads Allocated to P	192,480	OCM - 25 MAR/26	(192,480)		
15601	Operating Expenditure	Repair Wages	12,668	OCM - 25 MAR/26			(12,668)
15607	Operating Expenditure	Parts and Repairs	(63,196)	OCM - 25 MAR/26		63,196	
15607	Operating Expenditure	Parts and Repairs	(66,375)	OCM - 25 MAR/26		66,375	
15607	Operating Expenditure	Parts and Repairs	(31,206)	OCM - 25 MAR/26		31,206	
15607	Operating Expenditure	Parts and Repairs	(15,712)	OCM - 25 MAR/26		15,712	
15608	Operating Expenditure	Tyres and Tubes	(20,000)	OCM - 25 MAR/26		20,000	
15689	Operating Expenditure	Less Allocated to Works - Plant Operation	160,344	OCM - 25 MAR/26			(160,344)
15695	Operating Expenditure	Insurance Allocation - Plant Operation	2,290	OCM - 25 MAR/26			(2,290)
15901	Operating Expenditure	Cleaning Materials & Routine Maintenance	1,405	OCM - 25 MAR/26			(1,405)
15901	Operating Expenditure	Cleaning Materials & Routine Maintenance	1,391	OCM - 25 MAR/26			(1,391)
15914	Operating Expenditure	Property Selling Expenses	(15,000)	OCM - 25 MAR/26		15,000	
16699LYC1	Operating Expenditure	Youth Centre Building Maintenance	1,729	OCM - 25 MAR/26			(1,729)
16699LYC1	Operating Expenditure	Youth Centre Building Maintenance	503	OCM - 25 MAR/26			(503)
16699LYC1	Operating Expenditure	Youth Centre Building Maintenance	2,434	OCM - 25 MAR/26			(2,434)
16699LYC1	Operating Expenditure	Youth Centre Building Maintenance	107	OCM - 25 MAR/26			(107)
20107	Operating Income	Back Rates/Prior Year Rates	2,000	OCM - 25 MAR/26			(2,000)
20111	Operating Income	Rates Non Payment Penalty Interest	(3,000)	OCM - 25 MAR/26		3,000	
20112	Operating Income	Rates Instalment Interest	(8,000)	OCM - 25 MAR/26		8,000	
20113	Operating Income	Rates Instalment Admin Fee	2,256	OCM - 25 MAR/26			(2,256)
20201	Operating Income	Grants Commission Grant Needs	100,110	OCM - 25 MAR/26			(100,110)
20202	Operating Income	Grants Commission - Road Formula	60,050	OCM - 25 MAR/26			(60,050)
20205	Operating Income	Interest on Investments - Muni Fund	45,000	OCM - 25 MAR/26			(45,000)
20210	Operating Income	Legal Expenses Recovered	4,450	OCM - 25 MAR/26			(4,450)
20211	Operating Income	Rate Enquiry Charges	(2,000)	OCM - 25 MAR/26		2,000	
20407	Operating Income	Parental Leave Income	(1,974)	OCM - 25 MAR/26		1,974	
20501	Operating Income	Emergency Services Levy - Income	(1,806)	OCM - 25 MAR/26		1,806	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$
20502	Operating Income	DFES Operating Grant - Fire Brigades	(42,024)	OCM - 25 MAR/26		42,024	
20602	Operating Income	Impounding Fees - Animal Control	164	OCM - 25 MAR/26			(164)
20602	Operating Income	Impounding Fees - Animal Control	790	OCM - 25 MAR/26			(790)
20703	Operating Income	Swimming Pool Inspection Fees	(320)	OCM - 25 MAR/26		320	
20708	Operating Income	DFES - Bushfire Risk Planning Coordinator	(64)	OCM - 25 MAR/26		64	
21103	Operating Income	Food Licences	(3,275)	OCM - 25 MAR/26		3,275	
21401	Operating Income	Rental Income - Other Houses	(5,388)	OCM - 25 MAR/26		5,388	
21402	Operating Income	Lease Charge - Dental Surgery	1,834	OCM - 25 MAR/26			(1,834)
22402	Operating Income	Domestic Refuse Charge	(15,671)	OCM - 25 MAR/26		15,671	
22405	Operating Income	Miling Transfer Station - Key Charge	(403)	OCM - 25 MAR/26		403	
22407	Operating Income	Watheroo Transfer Station Key - Key Charge	2,595	OCM - 25 MAR/26			(2,595)
23101	Operating Income	Hall Hire	(1,070)	OCM - 25 MAR/26		1,070	
23101	Operating Income	Hall Hire	(259)	OCM - 25 MAR/26		259	
23102	Operating Income	Moora Performing Arts Centre - Facility Hire Fees	1,000	OCM - 25 MAR/26			(1,000)
23103	Operating Income	MPAC - Operating Grant Income	20,000	OCM - 25 MAR/26			(20,000)
23106	Operating Income	Operating Grant - Hay Bales 2026	100,000	OCM - 25 MAR/26			(100,000)
23201	Operating Income	Pool Admission Charges	25,000	OCM - 25 MAR/26			(25,000)
23205	Operating Income	Swimming School - Classes	(10,800)	OCM - 25 MAR/26		10,800	
23301	Operating Income	Leases/Rentals - Annual Fees	(367)	OCM - 25 MAR/26		367	
23302	Operating Income	Leases/Rentals - Rec Centre and Ovals	17,000	OCM - 25 MAR/26			(17,000)
23303	Operating Income	Gym Membership Fees	(3,000)	OCM - 25 MAR/26		3,000	
23309	Operating Income	Reimbursements	1,300	OCM - 25 MAR/26			(1,300)
23388	Operating Income	Events - Grants / Sponsorship	(46,000)	OCM - 25 MAR/26		46,000	
23602	Operating Income	Small Community Grants	(13,973)	OCM - 25 MAR/26		13,973	
23901	Operating Income	Direct Grants - Maintenance	(59,341)	OCM - 25 MAR/26		59,341	
23906	Operating Income	Sundry Income (Incl Gravel Sales)	(7,268)	OCM - 25 MAR/26		7,268	
23992	Operating Income	Profit on Sale of Assets - Transport	(6,318)	OCM - 25 MAR/26	6,318		
24601	Operating Income	Caravan Park Fees	(12,000)	OCM - 25 MAR/26		12,000	
24602	Operating Income	Chalet Charges	30,000	OCM - 25 MAR/26			(30,000)
25202	Operating Income	Standpipe Revenue	64,008	OCM - 25 MAR/26			(64,008)
25206	Operating Income	Electricity Reimbursements - Lifestyle Village	8,518	OCM - 25 MAR/26			(8,518)
25286	Operating Income	Leased property revenue	10,004	OCM - 25 MAR/26			(10,004)
25288	Operating Income	Lease - West End	8,552	OCM - 25 MAR/26			(8,552)
25486	Operating Income	Sundry Income	(19,278)	OCM - 25 MAR/26		19,278	
25601	Operating Income	Off Road Fuel Rebates	17,610	OCM - 25 MAR/26			(17,610)
30510	Capital Expenditure	BFB Fire Tanker - Moora Central	53,752	OCM - 25 MAR/26			(53,752)
31311	Capital Expenditure	Housing Project - WACHS Staff residences	(350,000)	OCM - 25 MAR/26		350,000	
32316	Capital Expenditure	Moora Swimming Pool Improvements	(26,682)	OCM - 25 MAR/26		26,682	

**SHIRE OF MOORA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ending 31 March 2026**

**13. BUDGET AMENDMENTS**

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash \$	Increase in Cash \$	(Decrease) in Cash \$	
33020	Operating Expenditure	Renewable Energy Transition	(20,000)	OCM - 25 MAR/26		20,000		
33302	Capital Expenditure	Ride on Mower	7,590	OCM - 25 MAR/26			(7,590)	
33308	Capital Expenditure	Renewal of Park Infrastructure	4,120	OCM - 25 MAR/26			(4,120)	
33308	Capital Expenditure	Renewal of Park Infrastructure	29,880	OCM - 25 MAR/26			(29,880)	
33360	Capital Expenditure	Apex Park Playground Upgrade	16,200	OCM - 25 MAR/26			(16,200)	
33361	Capital Expenditure	Moora Recreation Centre Renewal	21,802	OCM - 25 MAR/26			(21,802)	
33365	Capital Expenditure	Moora Rec Centre - Scoreboard	(33,420)	OCM - 25 MAR/26		33,420		
33901	Capital Expenditure	Moora Airstrip	(450,936)	OCM - 25 MAR/26		450,936		
33913RTR2505	Capital Expenditure	Rtr - Padbury St, Moora Between From Moore St And Rol	135	OCM - 25 MAR/26			(135)	
33913RTR2505	Capital Expenditure	Rtr - Padbury St, Moora Between From Moore St And Rol	16,281	OCM - 25 MAR/26			(16,281)	
33913RTR2505	Capital Expenditure	Rtr - Padbury St, Moora Between From Moore St And Rol	133	OCM - 25 MAR/26			(133)	
33913RTR2505	Capital Expenditure	Rtr - Padbury St, Moora Between From Moore St And Rol	33	OCM - 25 MAR/26			(33)	
33916MF000	Capital Expenditure	Footpath Construction - Various	(112,000)	OCM - 25 MAR/26		112,000		
34061	Capital Expenditure	Replacement Grader	(55,000)	OCM - 25 MAR/26		55,000		
34067	Capital Expenditure	Work Ute	(81,760)	OCM - 25 MAR/26		81,760		
34087	Capital Expenditure	Portable Traffic Lights	11,700	OCM - 25 MAR/26			(11,700)	
34612	Capital Expenditure	Caravan Park Buildings	22,564	OCM - 25 MAR/26			(22,564)	
39521SEW06	Capital Expenditure	Access Chambers Refurbishment	65,988	OCM - 25 MAR/26			(65,988)	
39521SEW07	Capital Expenditure	Sewer Lines Point Repair	87,538	OCM - 25 MAR/26			(87,538)	
42302	Capital Income	New Loan - Loan 329 - Housing Revitalisation #2	350,000	OCM - 25 MAR/26			(350,000)	
43313	Capital Income	Community Contribution - Sports and Recreation Facilities	21,818	OCM - 25 MAR/26			(21,818)	
43314	Capital Income	Grant - Moora Rec Centre Stage 1A	(35,560)	OCM - 25 MAR/26		35,560		
43808	Capital Income	Airstrip Non-Operating Grant	450,936	OCM - 25 MAR/26			(450,936)	
44010	Capital Income	New Loan - Loan 330 - Grader	55,000	OCM - 25 MAR/26			(55,000)	
44056	Capital Income	Proceeds from Sale of Assets - Transport	80,092	OCM - 25 MAR/26			(80,092)	
49507	Capital Income	Transfer from Sewerage Reserve	(87,538)	OCM - 25 MAR/26		87,538		
						<u>(80,182)</u>	<u>4,447,484</u>	<u>(4,447,484)</u>
<b>Increase in Cash</b>						Increase in Cash		4,447,484
<b>Decrease in Cash</b>						Decrease in Cash		(4,447,484)
<b>Budget Review: Net Current Assets a Revised Surplus</b>								<u>0</u>