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SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ending 30 June 2026

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

RSM

RSM Australia Pty Ltd

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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

Date 15th of July 2026

RSM Australia Pty Ltd
Chartered Accountants

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ending 30 June 2026

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SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ending 30 June 2026

EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 7 showing a surplus/(deficit) as at 30 June 2026 of $1,842,501

Significant Revenue and Expenditure

Significant Projects	Collected / Completed %	Annual Budget $	YTD Budget $	YTD Actual $
Wheatbelt Kids Institute	97%	380,000	380,000	368,000
Housing Project - WACHS Residences	68%	1,650,000	1,650,000	1,129,358
Housing Subdivisions	0%	5,700,000	5,700,000	13,820
Water Preservation Initiatives	0%	500,000	500,000	-
Watheroo - Miling Road Widen & Seal	105%	1,401,568	1,401,568	1,475,357
WSFN - Carot Well Rd - Construction - Survey, design	93%	2,448,000	2,448,000	2,287,946
WSFN - Watheroo West Rd Type 6 Reconstruct & Ove	75%	570,110	570,110	425,163
Moora Airstrip	157%	749,064	749,064	1,172,765
	51%	13,398,742	13,398,742	6,872,410
Plant & Equipment	71%	1,011,491	1,011,491	717,998
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	215%	1,766,696	1,766,696	3,804,665
Capital Grants, Subsidies and Contributions	48%	11,703,952	11,703,952	5,612,788
	70%	13,470,647	13,470,647	9,417,453
Rates Levied	100%	5,412,517	5,412,517	5,405,499

% - Compares current YTD actuals to the Annual Budget

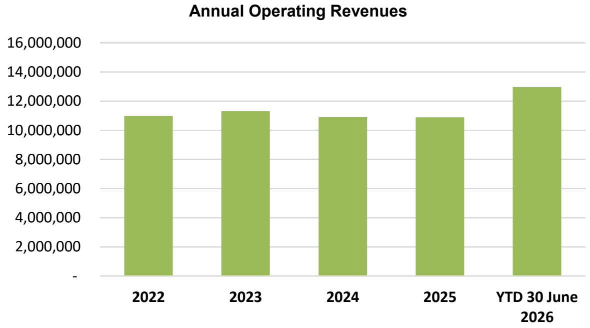
Financial Position

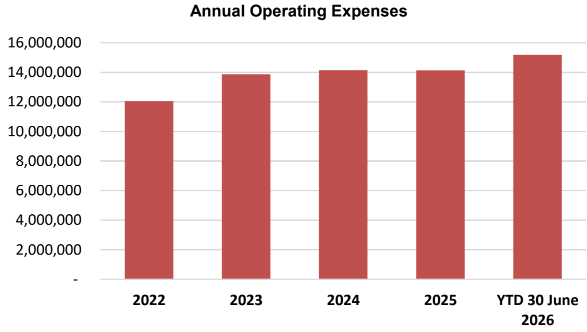
Account	Difference to Prior Year %	Current Year 30 Jun 26 $	Prior Year 30 Jun 25 $
Adjusted Net Current Assets	(207%)	1,842,501	890,442
Cash and Equivalent - Unrestricted	436%	7,416,477	1,701,232
Cash and Equivalent - Restricted	91%	1,997,097	2,189,489
Receivables - Rates	114%	338,559	298,272
Receivables - Other	56%	69,692	123,675
Total Current Liabilities	262%	(7,031,729)	(2,681,726)

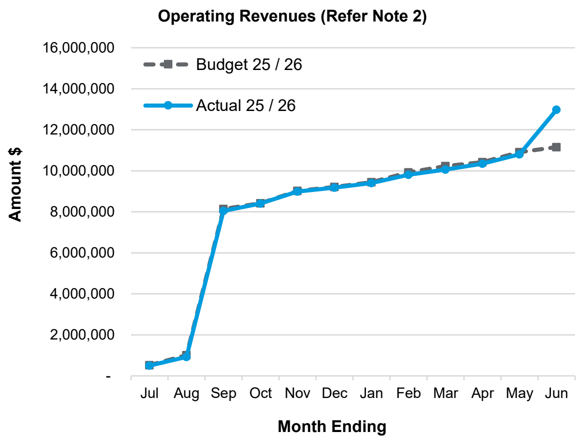
% - Compares current YTD actuals to prior year actuals

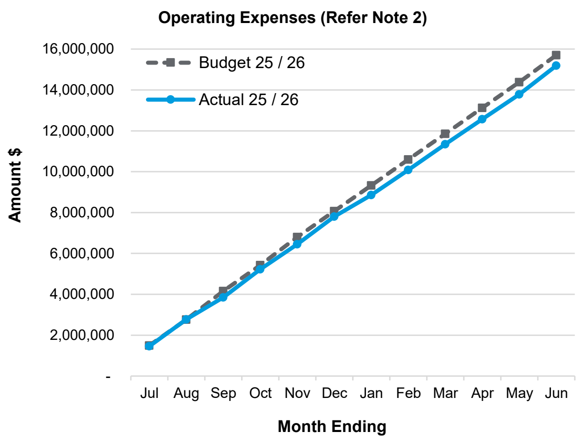
SUMMARY GRAPHS

Operating Revenue and Expenditure

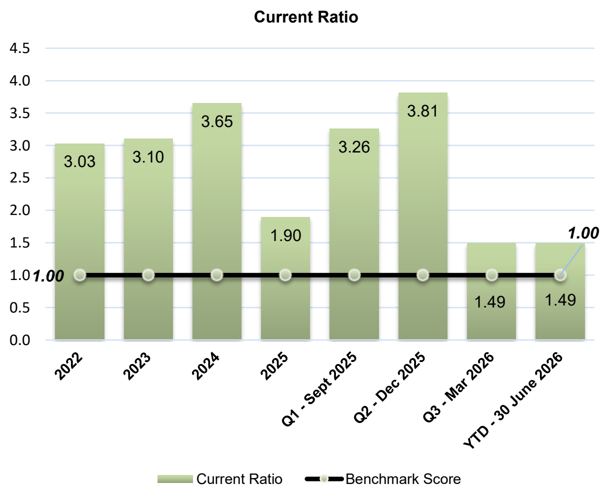


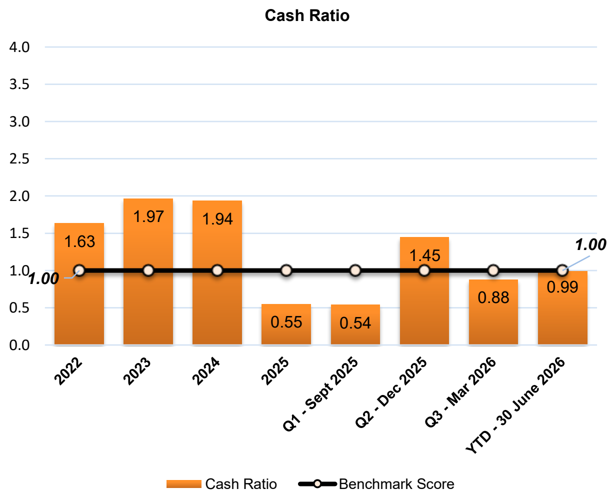




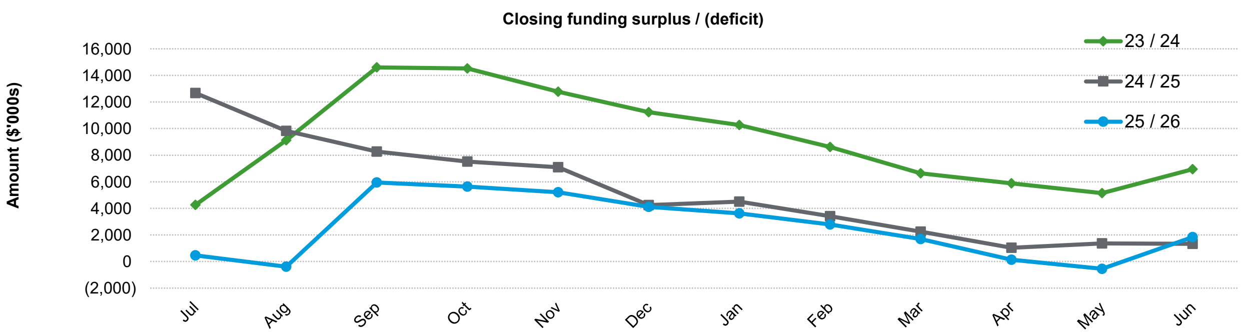


Financial Ratios





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 30 June 2026

NATURE OR TYPE	Note	Annual Budget $	YTD Budget $	YTD Actual $	Var* $	Var* %
Revenue						
Rates	10	5,412,517	5,412,517	**5,405,499**	(7,018)	(0%)
Grants, Subsidies and Contributions	12(a)	1,766,696	1,766,696	**3,804,665**	2,037,969	115%
Fees and Charges		3,406,836	3,406,836	**3,309,618**	(97,218)	(3%)
Interest Earnings		206,940	206,940	**200,715**	(6,225)	(3%)
Other Revenue		307,523	307,523	**199,880**	(107,643)	(35%)
Profit on Disposal of Assets	8	55,478	55,478	**55,478**	-	0%
		11,155,990	**11,155,990**	**12,975,855**		
Expenses						
Employee Costs		(4,987,438)	(4,987,438)	**(4,654,543)**	332,895	7%
Materials and Contracts		(3,496,187)	(3,496,187)	**(3,407,895)**	88,292	3%
Utility Charges		(456,900)	(456,900)	**(490,965)**	(34,065)	(7%)
Depreciation on Non-current Assets		(5,783,869)	(5,783,869)	**(5,780,045)**	3,824	0%
Finance Cost		(174,168)	(174,168)	**(144,318)**	29,850	17%
Insurance Expenses		(270,727)	(270,727)	**(270,727)**	-	0%
Other Expenditure		(467,200)	(467,200)	**(438,488)**	28,712	6%
		(15,636,489)	**(15,636,489)**	**(15,186,981)**		
Other Income and Expenses						
Capital Grants, Subsidies and Contribu	12(b)	11,703,952	11,703,952	**5,612,788**	(6,091,164)	(52%)
(Loss) on Disposal of Assets	8	(91,706)	(91,706)	**(3,646)**	88,060	96%
Fair value adjustments to financial assets at fair value through profit or loss		-	-	**94,448**	94,448	
		11,612,246	**11,612,246**	**5,703,590**		
Net Result		**7,131,746**	**7,131,746**	**3,492,464**		

* - 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 30 June 2026

REPORTING PROGRAM	Note	Annual Budget $	YTD Budget $	YTD Actual $	Var* $	Var* %
Revenue						
General Purpose Funding		6,701,003	6,701,003	**8,686,364**	1,985,360	30%
Governance		1,974	1,974	**1,975**	1	0%
Law, Order and Public Safety		335,622	335,622	**331,617**	(4,005)	(1%)
Health		9,636	9,636	**8,088**	(1,547)	(16%)
Education and Welfare		17,886	17,886	**18,084**	198	1%
Housing		155,969	155,969	**132,888**	(23,082)	(15%)
Community Amenities		1,850,947	1,850,947	**1,750,629**	(100,319)	(5%)
Recreation and Culture		411,273	411,273	**407,932**	(3,341)	(1%)
Transport		297,534	297,534	**297,730**	195	0%
Economic Services		1,051,627	1,051,627	**1,093,205**	41,578	4%
Other Property and Services		267,041	267,041	**191,867**	(75,174)	(28%)
		11,100,512	**11,100,512**	**12,920,378**		
Expenses						
General Purpose Funding		(558,348)	(558,348)	**(501,129)**	57,219	10%
Governance		(372,227)	(372,227)	**(343,806)**	28,421	8%
Law, Order and Public Safety		(1,067,882)	(1,067,882)	**(1,040,004)**	27,878	3%
Health		(181,618)	(181,618)	**(155,340)**	26,278	14%
Education and Welfare		(446,964)	(446,964)	**(420,310)**	26,654	6%
Housing		(314,576)	(314,576)	**(299,640)**	14,936	5%
Community Amenities		(2,200,249)	(2,200,249)	**(2,006,378)**	193,870	9%
Recreation and Culture		(4,187,067)	(4,187,067)	**(3,756,651)**	430,416	10%
Transport		(4,580,356)	(4,580,356)	**(4,996,050)**	(415,694)	(9%)
Economic Services		(1,689,944)	(1,689,944)	**(1,554,326)**	135,618	8%
Other Property and Services		(37,259)	(37,259)	**(113,348)**	(76,089)	(204%)
		(15,636,489)	**(15,636,489)**	**(15,186,982)**		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions						
Law, Order and Public Safety	12(b)	43,210	43,210	**149,980**	106,770	247%
Housing	12(b)	5,700,000	5,700,000	**13,820**	(5,686,180)	(100%)
Community Amenities	12(b)	400,000	400,000	**-**	(400,000)	(100%)
Recreation and Culture	12(b)	75,017	75,017	**97,348**	22,331	30%
Transport	12(b)	5,485,725	5,485,725	**5,351,639**	(134,086)	(2%)
Profit on Disposal of Assets	8	55,478	55,478	**55,479**	1	0%
(Loss) on Disposal of Assets	8	(91,706)	(91,706)	**(3,646)**	88,060	96%
Fair value adjustments to financial assets at fair value through profit or loss		-	-	**94,448**	94,448	
		11,667,724	**11,667,724**	**5,759,068**		
Net Result		**7,131,747**	**7,131,747**	**3,492,465**		

* - 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 30 June 2026

	Note	Annual Budget $	YTD Budget (a) $	YTD Actual (b) $	Var* (b) - (a) $	Var* (b) - (a) / (a) %	Var
Revenue from Operating Activities							
Rates		5,412,517	5,412,517	**5,405,499**	(7,018)	(0%)	
Operating Grants, Subsidies and Contributions		1,766,696	1,766,696	**3,804,665**	2,037,969	115%	▲
Fees and Charges		3,406,836	3,406,836	**3,309,618**	(97,218)	(3%)	▼
Interest Earnings		206,940	206,940	**200,715**	(6,225)	(3%)	
Other Revenue		307,523	307,523	**199,880**	(107,643)	(35%)	▼
Profit on Disposal of Assets		55,478	55,478	**55,478**	-	0%	
Fair value adjustments to financial assets at fair value through profit or loss		-	-	**94,448**	94,448		▲
		11,155,990	**11,155,990**	**13,070,303**			
Expenditure from Operating Activities							
Employee Costs		(4,987,438)	(4,987,438)	**(4,654,543)**	332,895	7%	▲
Materials and Contracts		(3,496,187)	(3,496,187)	**(3,407,895)**	88,292	3%	▲
Utility Charges		(456,900)	(456,900)	**(490,965)**	(34,065)	(7%)	▼
Depreciation on Non-current Assets		(5,783,869)	(5,783,869)	**(5,780,045)**	3,824	0%	
Finance Cost		(174,168)	(174,168)	**(144,318)**	29,850	17%	▲
Insurance Expenses		(270,727)	(270,727)	**(270,727)**	-	0%	
Other Expenditure		(467,200)	(467,200)	**(438,488)**	28,712	6%	▲
(Loss) on Disposal of Assets		(91,706)	(91,706)	**(3,646)**	88,060	96%	▲
		(15,728,195)	**(15,728,195)**	**(15,190,627)**			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		5,783,869	5,783,869	**5,780,045**			
(Profit) / Loss on Asset Disposal		36,228	36,228	**(51,832)**			
Fair Value Movement in LG House Trust		-	-	**(94,448)**			
Movement in Employee Provision Reserve		5,797	5,797	**5,130**			
Land Held for Resale Inventory		86,500	86,500	**86,500**			
Net Amount from Operating Activities		**1,340,189**	**1,340,189**	**3,605,071**			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	11,703,952	11,703,952	**5,612,788**	(6,091,164)	(52%)	▼
Proceeds from Disposal of Assets	8	178,908	178,908	**244,908**	66,000	37%	▲
Proceeds from financial assets at amortised cost - self supporting loans	11	4,630	4,630	**4,630**	(0)	(0%)	
		11,887,490	**11,887,490**	**5,862,326**			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(7,949,166)	(7,949,166)	**(1,722,740)**	6,226,427	78%	▲
Payments for Plant and Equipment	9(b)	(1,011,491)	(1,011,491)	**(717,998)**	293,494	29%	▲
Payments for Furniture and Equipment	9(c)	(19,943)	(19,943)	**(22,073)**	(2,130)	(11%)	
Payments for Infrastructure Assets - Roads	9(d)	(6,084,189)	(6,084,189)	**(5,612,969)**	471,220	8%	▲
Payments for Infrastructure Assets - Other	9(e)	(1,161,940)	(1,161,940)	**(1,475,821)**	(313,881)	(27%)	▼
Payments for financial assets at amortised cost - self supporting loans	11	(4,630)	(4,630)	**(4,630)**	0	0%	
		(16,231,360)	**(16,231,360)**	**(9,556,230)**			
Non-cash Amounts Excluded from Investing Activities							
Property, plant and equipment received for substantially less	9(a)	-	-	**149,980**			
Non cash capital grants, subsidies and contributions	12(b)	-	-	**(149,980)**			
		-	**-**	**-**			
Net Amount attributable to investing activities		**(4,343,870)**	**(4,343,870)**	**(3,693,904)**			
Financing Activities							
Inflows from Financing Activities							
Proceeds from Long Term Borrowing	11	1,995,000	1,995,000	**1,650,000**			
Transfer from Reserves	7	505,395	505,395	**277,020**			
		2,500,395	**2,500,395**	**1,927,020**			
Outflows from Financing Activities							
Repayment of Borrowings	11	(293,785)	(293,785)	**(251,496)**			
Transfer to Reserves	7	(93,366)	(93,366)	**(84,628)**			
		(387,151)	**(387,151)**	**(336,124)**			
Non-cash Amounts Excluded from Financing Activities							
Unspent Borrowings		**-**	**-**	**(550,000)**			
		-	**-**	**(550,000)**			
Net Amount attributable to Financing Activities		**2,113,244**	**2,113,244**	**1,040,896**			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)	3	890,439	890,439	890,439			
Amount attributable to operating activities		1,340,188	1,340,188	3,605,071			
Amount attributable to investing activities		(4,343,870)	(4,343,870)	(3,693,904)			
Amount attributable to financing activities		2,113,244	2,113,244	1,040,896			
Closing Surplus / (Deficit)	3	**0**	**0**	**1,842,501**			

* - 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 30 June 2026

	2026	2025
	$	$
CURRENT ASSETS		
Cash and cash equivalents	9,413,574	3,890,721
Trade and other receivables	388,842	500,791
Inventories	258,266	283,272
Other assets	407,283	539,060
TOTAL CURRENT ASSETS	**10,467,964**	**5,213,844**
NON-CURRENT ASSETS		
Trade and other receivables	70,070	70,070
Other financial assets	1,040	1,040
Inventories	80,000	80,000
Investment in associate	193,972	99,524
Property, plant and equipment	39,492,317	38,809,729
Infrastructure	197,861,888	194,965,995
Investment property	2,178,570	2,178,570
TOTAL NON-CURRENT ASSETS	**239,877,858**	**236,204,930**
TOTAL ASSETS	**250,345,822**	**241,418,774**
CURRENT LIABILITIES		
Trade and other payables	1,249,704	1,062,895
Other liabilities	4,374,050	520,149
Borrowings	565,420	256,125
Employee related provisions	842,556	842,556
TOTAL CURRENT LIABILITIES	**7,031,729**	**2,681,725**
NON-CURRENT LIABILITIES		
Borrowings	4,002,463	2,917,883
Employee related provisions	70,189	70,189
TOTAL NON-CURRENT LIABILITIES	**4,072,652**	**2,988,072**
TOTAL LIABILITIES	**11,104,382**	**5,669,797**
NET ASSETS	**239,241,440**	**235,748,977**
EQUITY		
Retained surplus	106,575,563	102,890,708
Reserve accounts	1,899,596	2,091,988
Revaluation surplus	130,766,281	130,766,281
TOTAL EQUITY	**239,241,440**	**235,748,977**

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 Jul 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.

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.

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:

Asset	**Years**
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

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.

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.

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.

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
GOVERNANCE	
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.
GENERAL PURPOSE FUNDING	
To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER AND PUBLIC SAFETY	
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.
HEALTH	
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.
EDUCATION AND WELFARE	
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.
HOUSING	
Help ensure adequate housing at a high standard.	Provision and maintenance of staff and rental housing.
COMMUNITY AMENITIES	
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.
RECREATION AND CULTURE	
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.
TRANSPORT	
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.
ECONOMIC SERVICES	
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.
OTHER PROPERTY AND SERVICES	
To provide effective and efficient administration, works operations and plant and fleet services.	Private works operations, plant repairs and operations costs.

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:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Timing of revenue recognition
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 30 June 2026

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

Various income streams contributing to shortfall to year to date budget, key items include:

	30 Jun 26 YTD Actual $	YTD Budget $	Budget to Actual YTD %	Budget to Actual YTD $	Var	Explanation
		Favourable / (Unfavourable)				
Grants, Subsidies and Contributions	3,804,665	1,766,696	115%	2,037,969	▲	*Timing of receipt of operating grants versus budget profile. Notable variance due to Grants Commission and 26/27FY advance payments received hereon during June 2026. For breakdown of grant income reflected in note 12(a).*
Fees and Charges	3,309,618	3,406,836	(3%)	(97,218)	▼	*Notable variances to budget as follow:* *- Income areas exceeding budget include Carnaby Place rental income $46K, Standpipe Revenue $36K and Property Rental income for BBB Catering & Fuel Distributors of $23K.* *- Revenue below budget values include reduced waster water services and travel income ($90K), MPAC Show revenue ($44K) and Private works revenue ($25K).*
Other Revenue	199,880	307,523	(35%)	(107,643)	▼	*Variance attributed to-* *1) Insurance claims income budgeted for of $50K, with no claim income during the year, and* *2) Proceeds from sale of land below budgeted value by $58K.*
Capital Grants, Subsidies and Contributions	5,612,788	11,703,952	(52%)	(6,091,164)	▼	*Variance due to timing in commencement and completion of projects, as compared to budgeted timeframes. Notable differences include* *- Housing subdivision project and funding carried forward to FY26/27 ($4.09M received and to be realised as project progresses).* *- LRCI phase 3 funding of $400K has been repositioned from Weir project to Airstrip project. Funding breakdown reflected on note 12(b).*
Fair value adjustments to financial assets at fair value through profit or loss	94,448	-	100%	94,448	▲	*Fair value adjustment of shares held in Local Government Housing Trust. Non-cash value and not impacting net position.*
Total Revenues	**18,683,091**	**22,859,941**	**(18%)**	**(4,176,850)**		

(b) (Expenses) / (Applications)

	30 Jun 26 YTD Actual $	YTD Budget $	Budget to Actual YTD %	Budget to Actual YTD $		Explanation
Employee Costs	(4,654,543)	(4,987,438)	7%	332,895	▲	*Actual cost being below budgeted value can be attributed to staff vacancies and timing of appointments.*
Materials and Contracts	(3,407,895)	(3,496,187)	3%	88,292	▲	*Main contributing variances between actuals and budget include:* *- Expenditure below budget; Audit Fees $48K (pending yearend accrual), Swimming Pool maintenance cost $34K, MPAC Show expenses $131K, Refuse Site Upgrade review $15K and Renewable Energy Transition Scope $60K.* *- Road Maintenance below budget by $68K.* *- Cost exceeding budget; Swimming Pool Manager Salaries ($47K), Computer Maintenance Agreement ($55K) and Plant Parts & Repairs ($75K).*
Utility Charges	(490,965)	(456,900)	(7%)	(34,065)	▼	*Variance on estimated expenditure versus actual values. Electricity exceeding budget with $6K and water with $29K. Main excess water charges can be linked to usage on Caravan Park ($12K) and Standpipe ($12K).*
Finance Cost	(144,318)	(174,168)	17%	29,850	▲	*Budgeted interest being higher than actual finance cost.*

Other Expenditure	(438,488)	(467,200)	6%	28,712	▲	*Variance mainly due to:* *- Expense below budget for Member Conference and Training $16K and Community Contributions $19K.* *- Rates write offs exceeding budget by ($9K).*
Loss on Disposal of Assets	(3,646)	(91,706)	96%	88,060	▲	*Variance due to grader changeover, with better than expected proceeds received for old grader.*
Total Expenses	**(15,190,627)**	**(15,728,195)**	**3%**	**537,568**		

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

3. NET CURRENT FUNDING POSITION

	Note	Current Month 30 Jun 26	Prior Year Closing 30 Jun 25	This Time Last Year 30 Jun 25
Current Assets		$	$	$
Cash Unrestricted	4	7,416,477	1,701,232	1,701,232
Cash Restricted	4	1,997,097	2,189,489	2,189,489
Other Financial Assets		-	4,630	4,630
Receivables - Rates	6(a)	338,559	298,272	298,272
Receivables - Other	6(b)	69,692	123,675	123,675
Interest / ATO Receivable		25,364	114,966	114,966
Provision for Doubtful Debts		(44,774)	(44,774)	(44,774)
Accrued Income / Prepayments		-	8,653	8,653
Contract Assets		407,283	534,431	534,431
Inventories		258,266	283,272	283,272
Total Current Assets		**10,467,964**	**5,213,844**	**5,213,846**
Current Liabilities				
Payables		(1,052,667)	(788,239)	(788,239)
Revenue Received in Advance		(197,037)	(205,724)	(205,724)
Loan Liability		(565,420)	(325,059)	(325,059)
Contract Liabilities		(4,374,050)	(520,149)	(520,149)
Total Payables		(6,189,174)	(1,839,171)	(1,839,170)
Provisions		(842,556)	(842,556)	(842,556)
Total Current Liabilities		**(7,031,729)**	**(2,681,727)**	**(2,681,726)**
Less: Cash Reserves	7	(1,899,596)	(2,091,988)	(2,091,988)
Less: Financial assets at amortised cost - self supporting loans		-	(4,630)	(4,630)
Less: Movement in land held for resale Inventory		86,500	-	-
Less: Unspent Borrowings		(550,000)	-	-
Add: Loan Principal (Current)		634,353	325,059	325,059
Add: Employee Leave Reserve	7	135,010	129,880	129,880
Net Funding Position		**1,842,501**	**890,439**	**890,442**

4. CASH AND FINANCIAL ASSETS

Cash and Cash Equivalents	Unrestricted $	Restricted $	Trust $	Total Amount $	Institution
Cash on Hand	400			400	N/A
Municipal Fund	3,285,927			3,285,927	Westpac
Municipal Notice Saver	4,130,150			4,130,150	Westpac
Reserve Fund Cash Management Account		30,460		30,460	Westpac
Reserve Notice Saver Account		1,966,522		1,966,522	Westpac
Trust Fund Bank Account			115	115	Westpac
Total Cash and Financial Assets	**7,416,477**	**1,996,982**	**115**	**9,413,574**	

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

Description	Opening Balance 01 Jul 25 $	Amount Received $	Amount Paid $	Closing Balance 30 Jun 26 $
		-		-
Total Funds in Trust	**-**	**-**	**-**	**-**

Comments / Notes

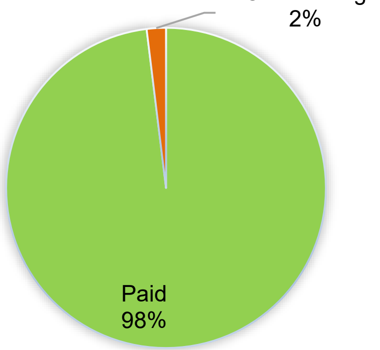
6. RECEIVABLES

(a) Rates Receivable

	30 Jun 26 $
Rates Receivables	338,559
Rates Received in Advance	(197,037)
Total Rates Receivable Outstanding	**141,522**

Closing Balances - Prior Year	298,272
Rates levied this year	5,405,499
Sewerage Rates levied this year	737,850
ESL levied this year	170,106
Refuse and recycling levied this year	627,873
Service charges & interest levied this year	55,895
Closing Balances - Current Month	(141,522)
Total Rates Collected to Date	**7,153,973**
Percentage Collected	

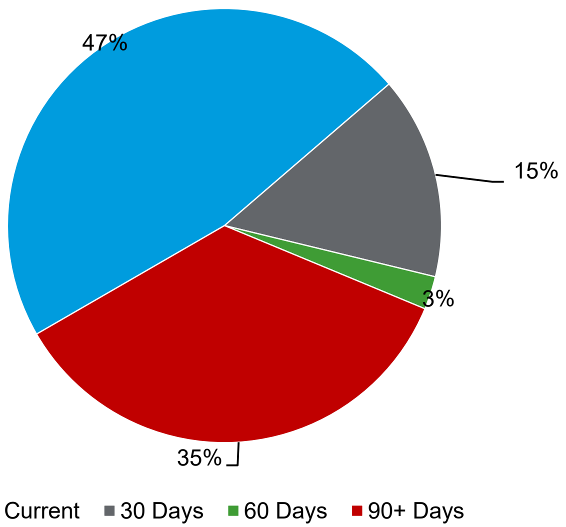
Rates, ESL and Services Collection - YTD



(b) General Receivables

	30 Jun 26 $
Current	32,774
30 Days	10,523
60 Days	1,720
90+ Days	24,675
Total General Receivables Outstanding	**69,692**

Outstanding General Receivables as %



Comments / Notes

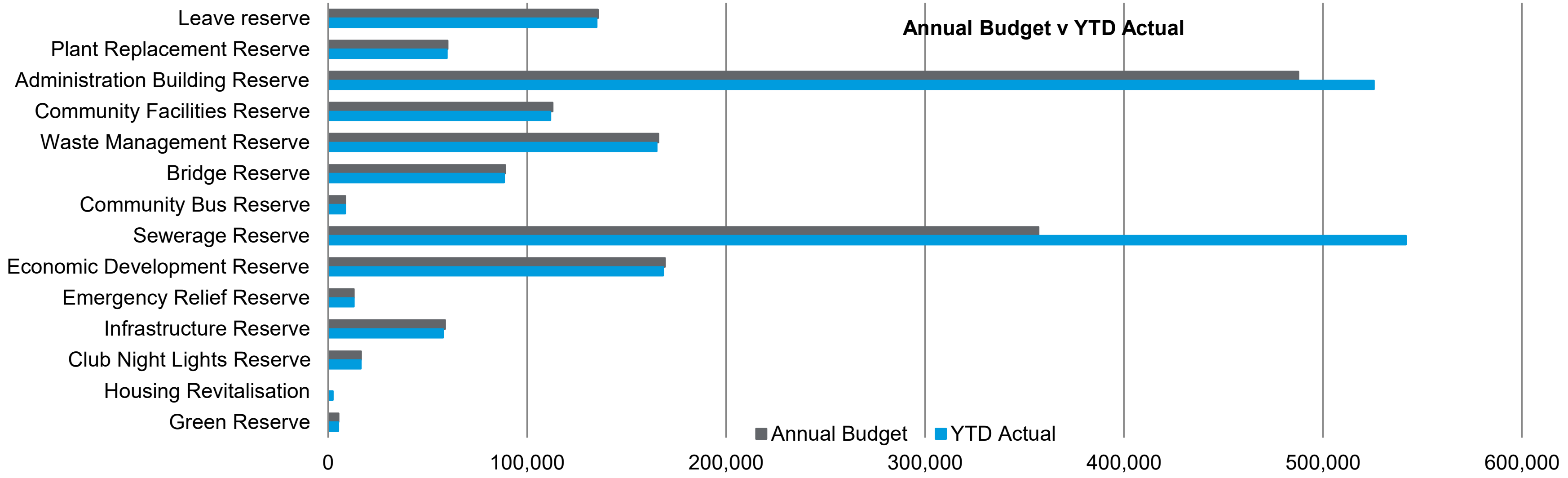
Amounts shown above include GST (where applicable)

Comments / Notes

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

7. CASH BACKED RESERVES

	Annual Budget					YTD Actual				
Restricted by council:	Balance 01 Jul 25 $	Transfers from $	Interest Received $	Transfer to $	Balance 30 Jun 26 $	Balance 01 Jul 25	Transfers from $	Interest Received $	Transfer to $	Balance 30 Jun 26 $
Reserve Name										
Leave reserve	129,880	-	5,797	-	135,677	129,880	-	5,130	-	135,010
Plant Replacement Reserve	57,468	-	2,565	-	60,033	57,468	-	2,271	-	59,739
Administration Building Reserve	518,626	(54,000)	23,106	-	487,732	518,626	(13,163)	20,193	-	525,656
Community Facilities Reserve	146,310	(40,000)	6,517	-	112,827	146,310	(40,000)	5,492	-	111,802
Waste Management Reserve	158,938	-	7,080	-	166,018	158,938	-	6,264	-	165,202
Bridge Reserve	85,155	-	3,793	-	88,948	85,155	-	3,355	-	88,510
Community Bus Reserve	8,347	-	372	-	8,719	8,347	-	330	-	8,677
Sewerage Reserve	521,338	(187,538)	23,244	-	357,044	521,338	-	20,410	-	541,748
Economic Development Reserve	162,068	-	7,219	-	169,287	162,068	-	6,387	-	168,455
Emergency Relief Reserve	12,404	-	553	-	12,957	12,404	-	488	-	12,892
Infrastructure Reserve	253,402	(205,832)	11,322	-	58,892	253,402	(205,832)	10,223	-	57,793
Club Night Lights Reserve	15,894	-	708	-	16,602	15,894	-	628	-	16,522
Housing Revitalisation	17,158	(18,025)	867	-	(0)	17,158	(18,025)	3,269	-	2,402
Green Reserve	5,000	-	223	-	5,223	5,000	-	188	-	5,188
Total Cash Backed Reserves	**2,091,988**	**(505,395)**	**93,366**	**-**	**1,679,959**	**2,091,988**	**(277,020)**	**84,628**	**-**	**1,899,596**



8. DISPOSAL OF ASSETS

Annual Budget

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

YTD Actual

	WDV $	Proceeds $	Profit $	(Loss) $
Plant and Equipment				
Total Disposal of Assets	**193,076**	**244,908**	**55,478**	**(3,646)**
Total Profit or (Loss)				**51,832**

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Governance				
CCTV - upgrades	8,220	8,220	8,220	0
Education and Welfare				
Early Childhood Development Centre	100,000	100,000	95,219	4,781
Wheatbelt Kids Institute	380,000	380,000	368,000	12,000
Housing				
Housing Project - WACHS Staff residences	1,650,000	1,650,000	1,129,358	520,642
Housing Subdivisions	5,700,000	5,700,000	13,820	5,686,180
Community Amenities				
Cemetery Upgrade - Buildings	20,000	20,000	8,194	11,806
Recreation and Culture				
Moora Recreation Centre Renewal	21,802	21,802	28,664	(6,862)
Moora Rec Centre - Scoreboard	46,580	46,580	46,579	1
Economic Services				
Caravan Park Buildings	22,564	22,564	24,685	(2,120)
Total Land and Buildings	**7,949,166**	**7,949,166**	**1,722,740**	**6,226,427**

9. CAPITAL ACQUISITIONS (Continued)

(b) Plant and Equipment

	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Law, Order & Public Safety				
SES Generator & Logistics Trailer	43,210	43,210	12,437	30,773
BFB Fire Tanker - Moora Central	53,752	53,752	53,752	-
Fire Vehicle (DFES)	-	-	149,980	(149,980)
Community Amenities				
Water Preservation Initiatives	500,000	500,000	-	500,000
Recreation and Culture				
Ride on Mower	7,590	7,590	7,590	-
Transport				
Replacement Grader	345,000	345,000	432,299	(87,299)
Work Ute	50,240	50,240	50,240	-
Portable Traffic Lights	11,700	11,700	11,700	-
Total Plant and Equipment	**1,011,491**	**1,011,491**	**717,998**	**293,494**

(c) Furniture and Equipment

	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Governance				
Administration Capital Projects	4,943	4,943	4,943	(0)
Childcare Centre - CCTV	-	-	3,553	(3,553)
Purchase Computing Equipment	15,000	15,000	13,577	1,423
Total Furniture and Equipment	**19,943**	**19,943**	**22,073**	**(2,130)**

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads & Footpaths	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Transport				
Road Construction - Regional Road Group				
Watheroo - Miling Road Widen & Seal	1,401,568	1,401,568	1,475,357	(73,789)
Bindi-Balidu Road Construction	-	-	1,968	(1,968)
Road Construction - Roads To Recovery			-	
RTR - Padbury St, Moora between from Moore St and R	16,583	16,583	16,583	-
RTR - Railway Road Reseal	231,000	231,000	180,226	50,774
RTR - Moora Miling Road Reseal	24,000	24,000	31,878	(7,878)
RTR - Miling North Road - Reseal	81,480	81,480	50,811	30,669
RTR - Miling North Road - Reseal	113,400	113,400	94,362	19,038
RTR - various roads (tba)	303,849	303,849	-	303,849
RTR - Various roads (to be advised)	96,199	96,199	-	96,199
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 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)
Miling West Road				
Miling West Road - Culvert Replacement, Widening, Ove	650,000	650,000	687,911	(37,911)
Road Construction - Town Streets				
Stafford Street	-	-	114	(114)
Tootra Street	-	-	672	(672)
Roads Construction - Wheatbelt Secondary Freight Route			71,326	(71,326)
WSFN - Railway Rd - LRM Spotting & Barrier Marking (S	-	-	12,279	(12,279)
WSFN - Carot Well Rd - Construction - Survey, design,	2,448,000	2,448,000	2,287,946	160,054
WSFN - Watheroo West Road - Development (SLK0.00	148,000	148,000	131,593	16,407
WSFN - Watheroo West Rd Type 6 Reconstruct & Overl	570,110	570,110	425,163	144,947
Total Infrastructure - Roads	**6,084,189**	**6,084,189**	**5,612,969**	**471,220**

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

9. CAPITAL ACQUISITIONS (Continued)

(e) Other Infrastructure

	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Recreation and Culture				
Moora Swimming Pool Improvements	179,150	179,150	153,669	25,481
Renewal of Park Infrastructure	64,000	64,000	58,249	5,751
Apex Park Playground Upgrade	16,200	16,200	16,200	-
Transport				
Moora Airstrip	749,064	749,064	1,172,765	(423,701)
Community Amenities				
Moora Sewerage System Upgrade	153,526	153,526	74,938	78,588
Total Infrastructure - Other	**1,161,940**	**1,161,940**	**1,475,821**	**(313,881)**
Total Capital Expenditure	**16,226,730**	**16,226,730**	**9,551,600**	**6,675,129**

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 $
General Rates									
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	-	-			-
Total General Rates		**782,874,238**		**1,103**	**5,079,924**	**5,077,752**	**7,018**	**2,613**	**5,087,383**
Minimum Rates									
			Minimum $						
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	(24)	-	55,784
UV Mining	Unimproved valuation	328,915	872	28	24,416	25,288	(2,444)	(303)	22,541
Total Minimum Rates		**13,809,197**		**342**	**298,224**	**299,096**	**(2,468)**	**(303)**	**296,325**
Total General and Minimum Rates					**5,378,148**	**5,376,848**	**4,550**	**2,310**	**5,383,708**
Other Rate Revenue									
Other Rate Revenue					12,000				619
Interim and Back Rates					4,000				-
Ex Gratia rates - CBH					30,969				30,969
					46,969				**31,588**
Other Rate Revenue									
Discounts					(2,600)				
Waivers or Concessions					(10,000)				(9,797)
Total Rate Revenue					**5,412,517**				**5,405,499**

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Purpose	Loan Number	Institution	Interest Rate	Opening Balance 01 Jul 25 $	New Loans YTD Actual $	New Loans Annual Budget $	Principal Repayments YTD Actual $	Principal Repayments Annual Budget $	Principal Outstanding YTD Actual $	Principal Outstanding Annual Budget $	Finance Cost Repayments YTD Actual $	Finance Cost Repayments Annual Budget $
Industrial Lots	325	WATC	2.60%	45,928	-	-	(45,928)	(45,928)	-	(0)	(898)	(898)
Doctor's House	326	WATC	2.60%	22,404	-	-	(22,404)	(22,404)	-	(0)	(438)	(438)
Hydrotherapy Pool	327	WATC	3.43%	314,132	-	-	(32,420)	(32,420)	281,712	281,712	(10,499)	(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		-	1,100,000	1,650,000	-	(42,290)	1,100,000	1,607,710	-	(28,135)
Housing Revitalisation #2	330	WATC		-	550,000	-	-	-	550,000	-	-	-
Grader Replacement	330	WATC		-	-	345,000	-	-	-	345,000	-	(1,725)
				3,169,378	**1,650,000**	**1,995,000**	**(251,496)**	**(293,786)**	**4,567,883**	**4,870,593**	**(144,234)**	**(174,095)**
Self Supporting Loans												
Bowling Club SS	324	WATC	3.20%	4,630	-	-	(4,630)	(4,630)	-	-	(74)	(74)
				4,630	**-**	**-**	**(4,630)**	**(4,630)**	**-**	**-**	**(74)**	**(74)**
Total Repayments				**3,174,008**	**1,650,000**	**1,995,000**	**(256,125)**	**(298,416)**	**4,567,883**	**4,870,593**	**(144,308)**	**(174,169)**

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget $	YTD Budget $	YTD Actual $
General Purpose Funding				
Grants Commission Grant Needs	Government of WA	553,452	553,452	1,579,092
Grants Commission Road Formula	Government of WA	507,724	507,724	1,480,699
Law, Order and Public Safety				
Grant (DFES) Operating - Fire Brigades	DFES	127,024	127,024	127,024
Grant (DFES) Operating - SES	DFES	21,520	21,520	22,556
DFES - Bushfire Risk Planning Coordinator	DFES	64	64	64
Emergency Services Levy Administration Payment	DFES	4,000	4,000	4,000
Recreation And Culture				
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		-	-	6,254
Reimbursements		700	700	596
Grant - Library Material	State Library of WA	10,000	10,000	8,330
Small Community Grants	DLGSC	13,973	13,973	24,615
Events - Grants / Sponsorship	Circuit West	46,000	46,000	40,500
Transport				
Direct Grants - Maintenance	MRWA	283,892	283,892	283,892
Street Lighting Subsidy	MRWA	6,374	6,374	6,569
Governance				
Parental Leave Income		1,974	1,974	1,974
Total Operating Grants, Subsidies and Contributions		**1,766,696**	**1,766,696**	**3,804,665**

(b) Capital Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget $	YTD Budget $	YTD Actual $
Law, Order and Public Safety				
SES - Equipment Grant	DFES	43,210	43,210	-
DFES Plant & Equipment Grant	DFES	-	-	149,980
Housing				
Grant - Housing Subdivisions	Department of Infrastructure	5,700,000	5,700,000	13,820
Community Amenities				
Weir, Wetlands, Pumps & Pipes – Phase 1	LRCI Stage 3	400,000	400,000	-
Recreation and Culture				
Sport and Rec Facilities Grant / Wheelie Park Fun	DMIRS	-	-	21,906
Community Contribution - Mens Shed		1,275	1,275	1,700
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
Transport				
Regional Road Grants	RRG	934,374	934,374	983,571
Roads to Recovery	RTR	849,928	849,928	518,640
Airstrip Non-Operating Grant	LRCI / DISER / DOT WA	749,064	749,064	963,337
Wheatbelt Secondary Freight	Mainroads	2,952,359	2,952,359	2,886,092
Total Non-Operating Grants, Subsidies and Contributions		**11,703,952**	**11,703,952**	**5,612,788**
Total Grants, Subsidies and Contributions		**13,470,647**	**13,470,647**	**9,417,453**

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
		Opening Position		OCM - 25 MAR/26			*-$242,881.00*
32316	Capital Expenditure	Moora Swimming Pool Improvements GEN	-$4,880.00	OCM - 25 FEB/26		$4,880.00	
33308	Capital Expenditure	Renewal of Park Infrastructure GEN	$4,880.00	OCM - 25 FEB/26			-$4,880.00
32316	Capital Expenditure	Moora Swimming Pool Improvements GEN	-$21,802.00	OCM - 25 FEB/26		$21,802.00	
33361	Capital Expenditure	Moora Recreation Centre Renewal GEN	$21,802.00	OCM - 25 FEB/26			-$21,802.00
LMLV3	Operating Expenditure	MLSV - Building Maintenance	-$5,000.00	OCM - 25 FEB/26		$5,000.00	
12901	Operating Expenditure	Consultancy Fees - Town Planning and Regional Develop	$5,000.00	OCM - 25 FEB/26			-$5,000.00
LSP3	Operating Expenditure	Swimming Pool - Employee Costs	-$90,000.00	OCM - 25 FEB/26		$90,000.00	
MPC2602	Operating Expenditure	Hay Bales 2026	$90,000.00	OCM - 25 FEB/26			-$90,000.00
49507	*Reserve*	Sewerage Reserve	-$87,538.00	OCM - 25 FEB/26		$87,538.00	
SEW07	Capital Expenditure	Sewer Lines Point Repair	$87,538.00	OCM - 25 FEB/26			-$87,538.00
	Reserve	Transfer to Infrastructure Reserve	$235,455.00	OCM - 25 MAR/26		$235,455.00	
	Reserve	Transfer from Housing Revitalisation Reserve	$18,025.00	OCM - 25 MAR/26		$18,025.00	
	Loans	*Loan Repayments*	$92,257.00	OCM - 25 MAR/26		$92,257.00	
10103	Operating Expenditure	Debt Collection Costs	-$1,000.00	OCM - 25 MAR/26		$1,000.00	
10104	Operating Expenditure	Centrelink fees payable by Shire	$20.00	OCM - 25 MAR/26			-$20.00
10105	Operating Expenditure	Rates Corrections & Write Offs	-$18,000.00	OCM - 25 MAR/26		$18,000.00	
10106	Operating Expenditure	Valuation Expenses	-$11,390.00	OCM - 25 MAR/26		$11,390.00	
10199	Operating Expenditure	Administration Office Allocation - Rates	-$22,870.67	OCM - 25 MAR/26		$22,870.67	
10199	Operating Expenditure	Administration Office Allocation - Rates	-$7,231.52	OCM - 25 MAR/26		$7,231.52	
10199	Operating Expenditure	Administration Office Allocation - Rates	$3,100.05	OCM - 25 MAR/26			-$3,100.05
10199	Operating Expenditure	Administration Office Allocation - Rates	-$7,997.61	OCM - 25 MAR/26	$10,993.75		
10202	Operating Expenditure	Bank Charges	$4,700.33	OCM - 25 MAR/26			-$4,700.33
10299	Operating Expenditure	Administration Office Allocation - Other General Purpose	$776.51	OCM - 25 MAR/26			-$776.51
10299	Operating Expenditure	Administration Office Allocation - Other General Purpose	-$3,893.76	OCM - 25 MAR/26	$5,352.47		
10301	Operating Expenditure	Presidential Allowance	$20,966.56	OCM - 25 MAR/26			-$20,966.56
10302	Operating Expenditure	Deputy President Allowance	$5,241.64	OCM - 25 MAR/26			-$5,241.64
10303	Operating Expenditure	Members Meeting Payments	$12,149.60	OCM - 25 MAR/26			-$12,149.60
10306ALGA	Operating Expenditure	Conference Exp - National Alga Conference	$3,187.43	OCM - 25 MAR/26			-$3,187.43

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment		Non-Cash	Increase in Cash	(Decrease in Cash)
				Council Resolution			
10306WALG	Operating Expenditure	Conference Exp - Wa Local Government Week And Dinn	$20,992.81	OCM - 25 MAR/26			-$20,992.81
10308	Operating Expenditure	Election Expenses	$612.67	OCM - 25 MAR/26			-$612.67
10309	Operating Expenditure	Refreshments and Receptions (Council Members)	$3,120.00	OCM - 25 MAR/26			-$3,120.00
10310	Operating Expenditure	Elected Members Subscriptions - (Incl WALGA)	$9,639.33	OCM - 25 MAR/26			-$9,639.33
10314	Operating Expenditure	Members Other - Sundry	$200.00	OCM - 25 MAR/26			-$200.00
10395	Operating Expenditure	Insurance Allocation - Members of Council	$807.43	OCM - 25 MAR/26			-$807.43
10399	Operating Expenditure	Council Chambers Maintenance (Allocation)	-$7,395.34	OCM - 25 MAR/26	$10,165.85		
10401	Operating Expenditure	Staff Training Courses - Other	$15,000.00	OCM - 25 MAR/26			-$15,000.00
10401	Operating Expenditure	Staff Training Courses - Other	$1,225.68	OCM - 25 MAR/26			-$1,225.68
10402	Operating Expenditure	Staff Presentations, Gratuity and Benefits	$901.79	OCM - 25 MAR/26			-$901.79
10403	Operating Expenditure	Staff Uniform Subsidy	$108.75	OCM - 25 MAR/26			-$108.75
10404	Operating Expenditure	Appointment & Relocation Expenses	-$2,046.58	OCM - 25 MAR/26		$2,046.58	
10404	Operating Expenditure	Appointment & Relocation Expenses	$1,928.65	OCM - 25 MAR/26			-$1,928.65
10405	Operating Expenditure	Paid Parental Leave	$9,977.37	OCM - 25 MAR/26			-$5,820.13
10408	Operating Expenditure	Subscriptions and Publications	$799.66	OCM - 25 MAR/26			-$799.66
10409	Operating Expenditure	Advertising - Other Governance	$5,000.00	OCM - 25 MAR/26			-$5,000.00
10410	Operating Expenditure	Audit Fees	-$13,395.04	OCM - 25 MAR/26		$13,395.04	
10411	Operating Expenditure	Legal Expenses	-$23,413.19	OCM - 25 MAR/26		$23,413.19	
10417	Operating Expenditure	VROC Contribution	-$8,372.72	OCM - 25 MAR/26		$8,372.72	
10425	Operating Expenditure	Consultants/Special Projects	-$12,451.53	OCM - 25 MAR/26		$17,869.53	
10426	Operating Expenditure	Refreshments and receptions (Office)	$3,882.13	OCM - 25 MAR/26			-$3,882.13
10428	Operating Expenditure	Doubtful Debts Expense	$12.00	OCM - 25 MAR/26			-$12.00
10435	Operating Expenditure	Asset Revaluation programme	-$1,500.00	OCM - 25 MAR/26		$1,500.00	
10437	Operating Expenditure	Professional Development - MES	-$1,000.00	OCM - 25 MAR/26		$1,000.00	
10440	Operating Expenditure	Rounding	$2.00	OCM - 25 MAR/26			-$2.00
10441	Operating Expenditure	Staff Counselling Program	$1,540.00	OCM - 25 MAR/26			-$1,540.00
10483	Operating Expenditure	Vehicle Expenses - Other Governance	$6,648.00	OCM - 25 MAR/26			-$6,648.00
10484	Operating Expenditure	Fringe Benefits Tax - Other Governance	-$16,934.71	OCM - 25 MAR/26		$16,934.71	
10495	Operating Expenditure	Insurance Allocation - Other Governance	-$1,930.59	OCM - 25 MAR/26		$1,930.59	
10496	Operating Expenditure	Admin Salaries Allocated - Other Governance	$1,293.60	OCM - 25 MAR/26			-$1,293.60
10499	Operating Expenditure	Administration Office Allocation - Other Governance	-$49,207.11	OCM - 25 MAR/26		$49,207.11	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
10500	Operating Expenditure	Professional Development - CEO	$2,000.00	OCM - 25 MAR/26			-$2,000.00
10502	Operating Expenditure	DFES Grant - Insurances	-$4,771.22	OCM - 25 MAR/26		$4,771.22	
10504LES2	Operating Expenditure	Miling Bush Fire Brigade Building	-$3,973.14	OCM - 25 MAR/26		$3,973.14	
10504LES2	Operating Expenditure	Miling Bush Fire Brigade Building	-$2,998.57	OCM - 25 MAR/26		$2,998.57	
10504LES3	Operating Expenditure	Bindi Bindi Fire Brigade Shed Maintenance	-$4,059.83	OCM - 25 MAR/26		$4,059.83	
10504LES3	Operating Expenditure	Bindi Bindi Fire Brigade Shed Maintenance	-$3,064.02	OCM - 25 MAR/26		$3,064.02	
10504LES4	Operating Expenditure	Watheroo Bush Fire Brigade Shed Maintenance	-$1,271.16	OCM - 25 MAR/26		$1,271.16	
10504LES4	Operating Expenditure	Watheroo Bush Fire Brigade Shed Maintenance	-$959.37	OCM - 25 MAR/26		$959.37	
10504LES5	Operating Expenditure	Koojan Bush Fire Brigade Shed Maintenance	-$2,607.04	OCM - 25 MAR/26		$2,607.04	
10504LES5	Operating Expenditure	Koojan Bush Fire Brigade Shed Maintenance	-$1,658.13	OCM - 25 MAR/26		$1,658.13	
10504LES5	Operating Expenditure	Koojan Bush Fire Brigade Shed Maintenance	$24.86	OCM - 25 MAR/26			-$24.86
10504LES7	Operating Expenditure	Coomberdale Fire Shed	-$1,271.16	OCM - 25 MAR/26		$1,271.16	
10504LES7	Operating Expenditure	Coomberdale Fire Shed	-$959.37	OCM - 25 MAR/26		$959.37	
10505	Operating Expenditure	DFES Grant - Maintenance of Vehicles, Trailers	$445.51	OCM - 25 MAR/26			-$445.51
10505	Operating Expenditure	DFES Grant - Maintenance of Vehicles, Trailers	$356.38	OCM - 25 MAR/26			-$356.38
10505	Operating Expenditure	DFES Grant - Maintenance of Vehicles, Trailers	-$9,494.86	OCM - 25 MAR/26		$9,494.86	
10506	Operating Expenditure	DFES Grant - Utilities, Rates and Taxes	$1,910.00	OCM - 25 MAR/26			-$1,910.00
10506	Operating Expenditure	DFES Grant - Utilities, Rates and Taxes	$154.74	OCM - 25 MAR/26			-$154.74
10507	Operating Expenditure	DFES Grant - Clothing and Accessories	-$4,384.00	OCM - 25 MAR/26		$4,384.00	
10508	Operating Expenditure	Control Officer - Wages	$3,065.32	OCM - 25 MAR/26			-$3,065.32
10508	Operating Expenditure	Control Officer - Wages	-$309.68	OCM - 25 MAR/26		$309.68	
10509	Operating Expenditure	DFES Grant - Maintenance Plant & Equipment	$4,384.00	OCM - 25 MAR/26			-$4,384.00
10511	Operating Expenditure	Payment - Emergency Services Levy	$9,000.00	OCM - 25 MAR/26			-$9,000.00
10521	Operating Expenditure	Bushfire Risk Planning Coordinator - Motor Vehicle Exper	-$1,958.96	OCM - 25 MAR/26		$1,958.96	
10522	Operating Expenditure	Bushfire Risk Planning Coordinator - Office Expenses	$29.94	OCM - 25 MAR/26			-$29.94
10530	Operating Expenditure	Bushfire Risk Planning Coordinator - Other Expenses	$3,900.00	OCM - 25 MAR/26			-$3,900.00
10562	Operating Expenditure	Bush Fire Control - Expenses not DFES Funded	-$3,000.00	OCM - 25 MAR/26		$3,000.00	
10562	Operating Expenditure	Bush Fire Control - Expenses not DFES Funded	-$3,520.69	OCM - 25 MAR/26		$3,520.69	
10562	Operating Expenditure	Bush Fire Control - Expenses not DFES Funded	$1,524.00	OCM - 25 MAR/26			-$1,524.00
10599	Operating Expenditure	Administration Office Allocation - Fire Prevention	$5,977.78	OCM - 25 MAR/26			-$5,977.78
10599	Operating Expenditure	Administration Office Allocation - Fire Prevention	$459.53	OCM - 25 MAR/26			-$459.53

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment		Non-Cash	Increase in Cash	(Decrease in Cash)
				Council Resolution			
10599	Operating Expenditure	Administration Office Allocation - Fire Prevention	$2,042.07	OCM - 25 MAR/26			-$2,042.07
10599	Operating Expenditure	Administration Office Allocation - Fire Prevention	$2,335.01	OCM - 25 MAR/26			-$2,335.01
10599	Operating Expenditure	Administration Office Allocation - Fire Prevention	-$2,100.95	OCM - 25 MAR/26	$2,888.02		
10601	Operating Expenditure	Control Officer Expenses	-$9,455.65	OCM - 25 MAR/26		$9,455.65	
10601	Operating Expenditure	Control Officer Expenses	-$534.83	OCM - 25 MAR/26		$534.83	
10601	Operating Expenditure	Control Officer Expenses	$4,169.58	OCM - 25 MAR/26			-$4,169.58
10601	Operating Expenditure	Control Officer Expenses	$2,231.66	OCM - 25 MAR/26			-$2,231.66
10605	Operating Expenditure	Pound Maintenance Other	-$2,224.73	OCM - 25 MAR/26		$2,224.73	
10605	Operating Expenditure	Pound Maintenance Other	-$275.27	OCM - 25 MAR/26		$275.27	
10605	Operating Expenditure	Pound Maintenance Other	-$1,500.00	OCM - 25 MAR/26		$1,500.00	
10605	Operating Expenditure	Pound Maintenance Other	$75.94	OCM - 25 MAR/26			-$75.94
10612	Operating Expenditure	Corella Culling	$121.15	OCM - 25 MAR/26			-$121.15
10612	Operating Expenditure	Corella Culling	$12,500.00	OCM - 25 MAR/26			-$12,500.00
10612	Operating Expenditure	Corella Culling	$96.93	OCM - 25 MAR/26			-$96.93
10612	Operating Expenditure	Corella Culling	$49.71	OCM - 25 MAR/26			-$49.71
10613	Operating Expenditure	Animal Control Equipment	-$300.00	OCM - 25 MAR/26		$300.00	
10699	Operating Expenditure	Administration Office Allocation - Animal Control	$3,352.18	OCM - 25 MAR/26			-$3,352.18
10699	Operating Expenditure	Administration Office Allocation - Animal Control	$459.53	OCM - 25 MAR/26			-$459.53
10699	Operating Expenditure	Administration Office Allocation - Animal Control	-$93.35	OCM - 25 MAR/26		$93.35	
10699	Operating Expenditure	Administration Office Allocation - Animal Control	-$1,862.84	OCM - 25 MAR/26	$2,560.72		
10701LES1	Operating Expenditure	Ses Building Maintenance	-$2,193.24	OCM - 25 MAR/26		$2,193.24	
10701LES1	Operating Expenditure	Ses Building Maintenance	$181.35	OCM - 25 MAR/26			-$181.35
10701LES1	Operating Expenditure	Ses Building Maintenance	-$1,229.94	OCM - 25 MAR/26		$1,229.94	
10706	Operating Expenditure	Emergency Management Coordinator Expenses	-$35,390.59	OCM - 25 MAR/26		$35,390.59	
10706	Operating Expenditure	Emergency Management Coordinator Expenses	-$7,500.00	OCM - 25 MAR/26		$7,500.00	
10706	Operating Expenditure	Emergency Management Coordinator Expenses	-$7,109.41	OCM - 25 MAR/26		$7,109.41	
10799	Operating Expenditure	Administration Allocations	$6,212.16	OCM - 25 MAR/26			-$6,212.16
10799	Operating Expenditure	Administration Allocations	-$4,818.18	OCM - 25 MAR/26	$6,623.20		
11199	Operating Expenditure	Administration Office Allocation - Preventative Services -	$6,704.59	OCM - 25 MAR/26			-$6,704.59
11199	Operating Expenditure	Administration Office Allocation - Preventative Services -	$919.08	OCM - 25 MAR/26			-$919.08
11199	Operating Expenditure	Administration Office Allocation - Preventative Services -	$201.53	OCM - 25 MAR/26			-$201.53

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
11199	Operating Expenditure	Administration Office Allocation - Preventative Services -	-$784.35	OCM - 25 MAR/26	$1,078.20		
11201	Operating Expenditure	Control of Pests	$849.36	OCM - 25 MAR/26			-$849.36
11201	Operating Expenditure	Control of Pests	$846.41	OCM - 25 MAR/26			-$846.41
11201	Operating Expenditure	Control of Pests	$546.86	OCM - 25 MAR/26			-$546.86
11301	Operating Expenditure	Analytical Expenses Water & Food	$513.45	OCM - 25 MAR/26			-$513.45
11302	Operating Expenditure	Sentinel Chicken Programme	$390.87	OCM - 25 MAR/26			-$390.87
11302	Operating Expenditure	Sentinel Chicken Programme	$1,155.74	OCM - 25 MAR/26			-$1,155.74
11403LCP01	Operating Expenditure	Dental Surgery Building Maintenance	$271.39	OCM - 25 MAR/26			-$271.39
11403LCP01	Operating Expenditure	Dental Surgery Building Maintenance	$521.88	OCM - 25 MAR/26			-$521.88
11403LCP01	Operating Expenditure	Dental Surgery Building Maintenance	$626.43	OCM - 25 MAR/26			-$626.43
11405MED01	Operating Expenditure	Medical Housing Subsidy	-$1,729.36	OCM - 25 MAR/26		$1,729.36	
11405MED02	Operating Expenditure	Medical Other Contributions	-$62.51	OCM - 25 MAR/26		$62.51	
11406OH03	Operating Expenditure	Other Housing - Dental Surgery Residence	$1,000.00	OCM - 25 MAR/26			-$1,000.00
11406OH03	Operating Expenditure	Other Housing - Dental Surgery Residence	$2,000.00	OCM - 25 MAR/26			-$2,000.00
11406OH03	Operating Expenditure	Other Housing - Dental Surgery Residence	-$473.11	OCM - 25 MAR/26		$473.11	
11406OH03	Operating Expenditure	Other Housing - Dental Surgery Residence	$46.20	OCM - 25 MAR/26			-$46.20
11406OH03	Operating Expenditure	Other Housing - Dental Surgery Residence	-$675.38	OCM - 25 MAR/26		$675.38	
11406OH03	Operating Expenditure	Other Housing - Dental Surgery Residence	$2,636.42	OCM - 25 MAR/26			-$2,636.42
11406OH16	Operating Expenditure	Other Housing - 6 Dix Street Rental	$175.23	OCM - 25 MAR/26			-$175.23
11406OH16	Operating Expenditure	Other Housing - 6 Dix Street Rental	$140.19	OCM - 25 MAR/26			-$140.19
11406OH21	Operating Expenditure	Other Housing - 21 Roberts Street	$1,500.00	OCM - 25 MAR/26			-$1,500.00
11406OH21	Operating Expenditure	Other Housing - 21 Roberts Street	$4,500.00	OCM - 25 MAR/26			-$4,500.00
11406OH21	Operating Expenditure	Other Housing - 21 Roberts Street	$355.68	OCM - 25 MAR/26			-$355.68
11406OH21	Operating Expenditure	Other Housing - 21 Roberts Street	$35.18	OCM - 25 MAR/26			-$35.18
11406OH21	Operating Expenditure	Other Housing - 21 Roberts Street	$1,641.57	OCM - 25 MAR/26			-$1,641.57
11406OH21	Operating Expenditure	Other Housing - 21 Roberts Street	$1,392.86	OCM - 25 MAR/26			-$1,392.86
11406OH31	Operating Expenditure	Other Housing - 31 Bewsher Street	$6,000.00	OCM - 25 MAR/26			-$6,000.00
11406OH31	Operating Expenditure	Other Housing - 31 Bewsher Street	$1,586.00	OCM - 25 MAR/26			-$1,586.00
11406OH31	Operating Expenditure	Other Housing - 31 Bewsher Street	$832.54	OCM - 25 MAR/26			-$832.54
11406OH31	Operating Expenditure	Other Housing - 31 Bewsher Street	$1,339.11	OCM - 25 MAR/26			-$1,339.11
11406OH31	Operating Expenditure	Other Housing - 31 Bewsher Street	$522.00	OCM - 25 MAR/26			-$522.00

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
11406OH36	Operating Expenditure	Other Housing - 36 Keane Street	-$1,000.00	OCM - 25 MAR/26		$1,000.00	
11406OH36	Operating Expenditure	Other Housing - 36 Keane Street	-$1,000.00	OCM - 25 MAR/26		$1,000.00	
11406OH36	Operating Expenditure	Other Housing - 36 Keane Street	-$1,000.00	OCM - 25 MAR/26		$1,000.00	
11406OH36	Operating Expenditure	Other Housing - 36 Keane Street	$93.13	OCM - 25 MAR/26			-$93.13
11406OH36	Operating Expenditure	Other Housing - 36 Keane Street	-$1,840.04	OCM - 25 MAR/26		$1,840.04	
11406OH39	Operating Expenditure	Other Housing - 39 Atbara Street	-$1,500.00	OCM - 25 MAR/26		$1,500.00	
11406OH39	Operating Expenditure	Other Housing - 39 Atbara Street	-$4,500.00	OCM - 25 MAR/26		$4,500.00	
11406OH39	Operating Expenditure	Other Housing - 39 Atbara Street	$102.86	OCM - 25 MAR/26			-$102.86
11406OH39	Operating Expenditure	Other Housing - 39 Atbara Street	-$1,776.24	OCM - 25 MAR/26		$1,776.24	
11406OH43	Operating Expenditure	Other Housing - 43 Lefroy Street	-$2,542.33	OCM - 25 MAR/26		$2,542.33	
11406OH43	Operating Expenditure	Other Housing - 43 Lefroy Street	-$1,364.16	OCM - 25 MAR/26		$1,364.16	
11406OH43	Operating Expenditure	Other Housing - 43 Lefroy Street	-$73.60	OCM - 25 MAR/26		$73.60	
11406OH43	Operating Expenditure	Other Housing - 43 Lefroy Street	-$1,918.73	OCM - 25 MAR/26		$1,918.73	
11406OH54	Operating Expenditure	Other Housing - 54 Atbara Street	-$2,542.33	OCM - 25 MAR/26		$2,542.33	
11406OH54	Operating Expenditure	Other Housing - 54 Atbara Street	$279.26	OCM - 25 MAR/26			-$279.26
11406OH54	Operating Expenditure	Other Housing - 54 Atbara Street	$70.40	OCM - 25 MAR/26			-$70.40
11406OH54	Operating Expenditure	Other Housing - 54 Atbara Street	-$1,918.73	OCM - 25 MAR/26		$1,918.73	
11406OH92	Operating Expenditure	Other Housing - 92 Roberts Street	-$2,542.33	OCM - 25 MAR/26		$2,542.33	
11406OH92	Operating Expenditure	Other Housing - 92 Roberts Street	$2,967.07	OCM - 25 MAR/26			-$2,967.07
11406OH92	Operating Expenditure	Other Housing - 92 Roberts Street	$59.94	OCM - 25 MAR/26			-$59.94
11406OH92	Operating Expenditure	Other Housing - 92 Roberts Street	-$1,918.73	OCM - 25 MAR/26		$1,918.73	
11406OHAB	Operating Expenditure	Airfield Transfer Building	-$6,000.00	OCM - 25 MAR/26		$6,000.00	
11406OHAB	Operating Expenditure	Airfield Transfer Building	-$4,000.00	OCM - 25 MAR/26		$4,000.00	
11407LCHC1	Operating Expenditure	Moora Child Health Centre - Building Maintenance	$680.71	OCM - 25 MAR/26			-$680.71
11407LCHC1	Operating Expenditure	Moora Child Health Centre - Building Maintenance	$544.56	OCM - 25 MAR/26			-$544.56
11499	Operating Expenditure	Administration Office Allocation - Other Health	-$2,885.30	OCM - 25 MAR/26	$3,966.22		
11584HYP1	Operating Expenditure	Hydrotherapy Pool Management	$15,355.94	OCM - 25 MAR/26			-$15,355.94
11584HYP1	Operating Expenditure	Hydrotherapy Pool Management	$4,234.78	OCM - 25 MAR/26			-$4,234.78
11584HYP1	Operating Expenditure	Hydrotherapy Pool Management	-$1,958.11	OCM - 25 MAR/26		$1,958.11	
11584HYP1	Operating Expenditure	Hydrotherapy Pool Management	$238.94	OCM - 25 MAR/26			-$238.94
11584HYP2	Operating Expenditure	Hydrotherapy Pool Building Maitnenance	-$9,744.05	OCM - 25 MAR/26		$9,744.05	

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
11584HYP2	Operating Expenditure	Hydrotherapy Pool Building Maitnenance	$10,053.24	OCM - 25 MAR/26			-$10,053.24
11584HYP2	Operating Expenditure	Hydrotherapy Pool Building Maitnenance	-$6,733.94	OCM - 25 MAR/26		$6,733.94	
11584HYP2	Operating Expenditure	Hydrotherapy Pool Building Maitnenance	$732.53	OCM - 25 MAR/26			-$732.53
11584HYP3	Operating Expenditure	Hydrotherapy Pool Gardening And Surrounds	-$1,500.00	OCM - 25 MAR/26		$1,500.00	
11584HYP3	Operating Expenditure	Hydrotherapy Pool Gardening And Surrounds	-$1,234.87	OCM - 25 MAR/26		$1,234.87	
11584HYP3	Operating Expenditure	Hydrotherapy Pool Gardening And Surrounds	$1,436.62	OCM - 25 MAR/26			-$1,436.62
11584HYP4	Operating Expenditure	Hydrotherapy Pool - Telecommunications	$323.19	OCM - 25 MAR/26			-$323.19
11595	Operating Expenditure	Other welfare - Insurance	$5,731.44	OCM - 25 MAR/26			-$5,731.44
11599	Operating Expenditure	Admin Allocated - Other welfare	$2,647.23	OCM - 25 MAR/26			-$2,647.23
11599	Operating Expenditure	Admin Allocated - Other welfare	$1,537.82	OCM - 25 MAR/26			-$1,537.82
11604	Operating Expenditure	Contributions - School Programs	-$1,900.00	OCM - 25 MAR/26		$1,900.00	
11751LECDC1	Operating Expenditure	Early Childhood Development Centre - Building Maintena	$2,171.90	OCM - 25 MAR/26			-$2,171.90
11751LECDC1	Operating Expenditure	Early Childhood Development Centre - Building Maintena	$15,000.00	OCM - 25 MAR/26			-$15,000.00
11751LECDC1	Operating Expenditure	Early Childhood Development Centre - Building Maintena	$4,548.39	OCM - 25 MAR/26			-$4,548.39
11751LECDC1	Operating Expenditure	Early Childhood Development Centre - Building Maintena	$2,091.22	OCM - 25 MAR/26			-$2,091.22
11751LECDC1	Operating Expenditure	Early Childhood Development Centre - Building Maintena	$2,385.31	OCM - 25 MAR/26			-$2,385.31
11751LECDC1	Operating Expenditure	Early Childhood Development Centre - Building Maintena	$894.12	OCM - 25 MAR/26			-$894.12
11756	Operating Expenditure	Child Care Centre - Utilities (Water, Power, Phone)	-$1,414.68	OCM - 25 MAR/26		$1,414.68	
11756	Operating Expenditure	Child Care Centre - Utilities (Water, Power, Phone)	$508.22	OCM - 25 MAR/26			-$508.22
11759WHB1	Operating Expenditure	Wheatbelt Kids Institute - Building Maintenance	$2,000.00	OCM - 25 MAR/26			-$2,000.00
11759WHB1	Operating Expenditure	Wheatbelt Kids Institute - Building Maintenance	$350.00	OCM - 25 MAR/26			-$350.00
11761LCCC1	Operating Expenditure	Child Care Centre Building Maintenance (Old - 16 Keane	-$1,736.21	OCM - 25 MAR/26		$1,736.21	
11761LCCC1	Operating Expenditure	Child Care Centre Building Maintenance (Old - 16 Keane	-$196.16	OCM - 25 MAR/26		$196.16	
11761LCCC1	Operating Expenditure	Child Care Centre Building Maintenance (Old - 16 Keane	$118.42	OCM - 25 MAR/26			-$118.42
11761LCCC2	Operating Expenditure	Child Care Centre Gardening (Old - 16 Keane St.)	$550.00	OCM - 25 MAR/26			-$550.00
11761LCCC2	Operating Expenditure	Child Care Centre Gardening (Old - 16 Keane St.)	$450.00	OCM - 25 MAR/26			-$450.00
11761LCCC2	Operating Expenditure	Child Care Centre Gardening (Old - 16 Keane St.)	$1,828.28	OCM - 25 MAR/26			-$1,828.28
11795	Operating Expenditure	Insurance Allocation - Care of Families and Children	-$755.86	OCM - 25 MAR/26		$755.86	
11799	Operating Expenditure	Child Care - Admin Overheads Allocated	$18,054.11	OCM - 25 MAR/26			-$18,054.11
12099	Operating Expenditure	Administration Office Allocation - Other Welfare	-$6,540.95	OCM - 25 MAR/26	$8,991.38		
12201SH03	Operating Expenditure	Staff Housing Maintenance - 3 Myles Place	$830.00	OCM - 25 MAR/26			-$830.00

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)
12201SH03	Operating Expenditure	Staff Housing Maintenance - 3 Myles Place	$381.98	OCM - 25 MAR/26			-$381.98
12201SH06	Operating Expenditure	Staff Housing Maintenance - 6 Dix Street	$916.01	OCM - 25 MAR/26			-$916.01
12201SH06	Operating Expenditure	Staff Housing Maintenance - 6 Dix Street	$732.79	OCM - 25 MAR/26			-$732.79
12201SH44	Operating Expenditure	Staff Housing Maintenance - 44 Melbourne Street	-$1,851.16	OCM - 25 MAR/26		$1,851.16	
12201SH44	Operating Expenditure	Staff Housing Maintenance - 44 Melbourne Street	$976.94	OCM - 25 MAR/26			-$976.94
12201SH44	Operating Expenditure	Staff Housing Maintenance - 44 Melbourne Street	-$830.00	OCM - 25 MAR/26		$830.00	
12201SH44	Operating Expenditure	Staff Housing Maintenance - 44 Melbourne Street	-$1,397.11	OCM - 25 MAR/26		$1,397.11	
12201SH44	Operating Expenditure	Staff Housing Maintenance - 44 Melbourne Street	$1,830.86	OCM - 25 MAR/26			-$1,830.86
12295	Operating Expenditure	Insurance Allocation - Staff Housing	$2,055.01	OCM - 25 MAR/26			-$2,055.01
12296	Operating Expenditure	Staff Housing Rental - Subsidy	$15,000.00	OCM - 25 MAR/26			-$15,000.00
12297	Operating Expenditure	Staff Housing Allocated to Programs	-$15,000.00	OCM - 25 MAR/26		$15,000.00	
12391	Operating Expenditure	Loan Interest - Loan 329 - Housing Revitalisation	-$5,967.96	OCM - 25 MAR/26		$5,967.96	
12392	Operating Expenditure	Loan Interest - Loan 330 - Grader	-$11,614.00	OCM - 25 MAR/26		$11,614.00	
12395	Operating Expenditure	Insurance Allocation - Other Housing	-$2,302.82	OCM - 25 MAR/26		$2,302.82	
12399	Operating Expenditure	Administration Office Allocation - Other Housing	-$7,003.16	OCM - 25 MAR/26	$9,626.75		
12401LCRC1	Operating Expenditure	Commerial Refuse Service	$16,273.50	OCM - 25 MAR/26			-$16,273.50
12401LCRC1	Operating Expenditure	Commerial Refuse Service	-$6,401.24	OCM - 25 MAR/26		$6,401.24	
12401LCRC1	Operating Expenditure	Commerial Refuse Service	$11,546.90	OCM - 25 MAR/26			-$11,546.90
12401LDRC1	Operating Expenditure	Domestic Refuse Collection - Moora	$7,045.56	OCM - 25 MAR/26			-$7,045.56
12401LDRC1	Operating Expenditure	Domestic Refuse Collection - Moora	-$6,249.32	OCM - 25 MAR/26		$6,249.32	
12401LDRC1	Operating Expenditure	Domestic Refuse Collection - Moora	-$11,546.90	OCM - 25 MAR/26		$11,546.90	
12401LDRC2	Operating Expenditure	Domestic Refuse Collection - Other Towns	$6,085.99	OCM - 25 MAR/26			-$6,085.99
12401LDRC2	Operating Expenditure	Domestic Refuse Collection - Other Towns	-$6,290.72	OCM - 25 MAR/26		$6,290.72	
12401LDRC2	Operating Expenditure	Domestic Refuse Collection - Other Towns	-$6,371.70	OCM - 25 MAR/26		$6,371.70	
12402LRC1	Operating Expenditure	Recycling Collection	$2,877.31	OCM - 25 MAR/26			-$2,877.31
12402LRC1	Operating Expenditure	Recycling Collection	-$15,000.00	OCM - 25 MAR/26		$15,000.00	
12402LRC1	Operating Expenditure	Recycling Collection	-$19,537.15	OCM - 25 MAR/26		$19,537.15	
12403LRSM2	Operating Expenditure	Miling Transfer Station Operation Costs	-$1,292.22	OCM - 25 MAR/26		$1,292.22	
12404LRSM3	Operating Expenditure	Watheroo Tipsite Maintenance	-$1,871.56	OCM - 25 MAR/26		$1,871.56	
12404LRSM3	Operating Expenditure	Watheroo Tipsite Maintenance	-$1,248.38	OCM - 25 MAR/26		$1,248.38	
12404LRSM3	Operating Expenditure	Watheroo Tipsite Maintenance	-$5,097.92	OCM - 25 MAR/26		$5,097.92	

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)
12408LRSM1	Operating Expenditure	Moora Refuse Site Maintenance	$10,514.26	OCM - 25 MAR/26			-$10,514.26
12408LRSM1	Operating Expenditure	Moora Refuse Site Maintenance	$191.31	OCM - 25 MAR/26			-$191.31
12408LRSM1	Operating Expenditure	Moora Refuse Site Maintenance	$10,646.06	OCM - 25 MAR/26			-$10,646.06
12408LRSM1	Operating Expenditure	Moora Refuse Site Maintenance	-$50,000.00	OCM - 25 MAR/26		$50,000.00	
12499	Operating Expenditure	Sanitation - Office Overheads Allocated	$2,154.65	OCM - 25 MAR/26			-$2,154.65
12603LSEW1	Operating Expenditure	Sewerage Operations Costs	$12,060.33	OCM - 25 MAR/26			-$12,060.33
12603LSEW1	Operating Expenditure	Sewerage Operations Costs	-$2,152.65	OCM - 25 MAR/26		$2,152.65	
12603LSEW1	Operating Expenditure	Sewerage Operations Costs	-$61,372.68	OCM - 25 MAR/26		$61,372.68	
12603LSEW1	Operating Expenditure	Sewerage Operations Costs	-$1,129.96	OCM - 25 MAR/26		$1,129.96	
12607LSEW2	Operating Expenditure	Septic Tank/Waste Water Services	$50,000.00	OCM - 25 MAR/26			-$50,000.00
12607LSEW2	Operating Expenditure	Septic Tank/Waste Water Services	$43,689.99	OCM - 25 MAR/26			-$43,689.99
12607LSEW2	Operating Expenditure	Septic Tank/Waste Water Services	-$12,434.35	OCM - 25 MAR/26		$12,434.35	
12695	Operating Expenditure	Insurance Allocation - Sewerage	-$416.67	OCM - 25 MAR/26		$416.67	
12699	Operating Expenditure	Administration Office Allocation - Sewerage	$2,613.99	OCM - 25 MAR/26			-$2,613.99
12699	Operating Expenditure	Administration Office Allocation - Sewerage	$10,895.16	OCM - 25 MAR/26			-$10,895.16
12699	Operating Expenditure	Administration Office Allocation - Sewerage	-$2,955.33	OCM - 25 MAR/26	$4,062.49		
12807	Operating Expenditure	Groundwater Monitoring	-$16,578.28	OCM - 25 MAR/26		$16,578.28	
12901	Operating Expenditure	Consultancy Fees - Town Planning and Regional Develop	$20,000.00	OCM - 25 MAR/26			-$20,000.00
12999	Operating Expenditure	Administration Office Allocation - Town Planning and Reg	$6,704.59	OCM - 25 MAR/26			-$6,704.59
12999	Operating Expenditure	Administration Office Allocation - Town Planning and Reg	$2,597.38	OCM - 25 MAR/26			-$2,597.38
12999	Operating Expenditure	Administration Office Allocation - Town Planning and Reg	$3,113.49	OCM - 25 MAR/26			-$3,113.49
12999	Operating Expenditure	Administration Office Allocation - Town Planning and Reg	-$8,319.76	OCM - 25 MAR/26	$11,436.58		
13001LMC1	Operating Expenditure	Moora Cemetery Operations	$24,000.00	OCM - 25 MAR/26			-$24,000.00
13001LMC1	Operating Expenditure	Moora Cemetery Operations	-$501.51	OCM - 25 MAR/26		$501.51	
13001LMC1	Operating Expenditure	Moora Cemetery Operations	$17,177.77	OCM - 25 MAR/26			-$17,177.77
13001LMC1	Operating Expenditure	Moora Cemetery Operations	$10,000.00	OCM - 25 MAR/26			-$10,000.00
13001LPT5	Operating Expenditure	Cemetery Toilets Maintenance	$3,580.96	OCM - 25 MAR/26			-$3,580.96
13001LPT5	Operating Expenditure	Cemetery Toilets Maintenance	$700.00	OCM - 25 MAR/26			-$700.00
13001LPT5	Operating Expenditure	Cemetery Toilets Maintenance	$3,200.00	OCM - 25 MAR/26			-$3,200.00
13004	Operating Expenditure	Community Bus Expenses - Other	$1,740.58	OCM - 25 MAR/26			-$1,740.58
13006LPT1	Operating Expenditure	Apex Park Toilets Maintenance	-$10,797.89	OCM - 25 MAR/26		$10,797.89	

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)
13006LPT1	Operating Expenditure	Apex Park Toilets Maintenance	-$2,215.92	OCM - 25 MAR/26		$2,215.92	
13006LPT1	Operating Expenditure	Apex Park Toilets Maintenance	-$13,000.00	OCM - 25 MAR/26		$13,000.00	
13006LPT1	Operating Expenditure	Apex Park Toilets Maintenance	$100.00	OCM - 25 MAR/26			-$100.00
13006LPT2	Operating Expenditure	Centenary Park Toilets Maintenance	-$8,893.68	OCM - 25 MAR/26		$8,893.68	
13006LPT2	Operating Expenditure	Centenary Park Toilets Maintenance	-$9,000.00	OCM - 25 MAR/26		$9,000.00	
13006LPT2	Operating Expenditure	Centenary Park Toilets Maintenance	$749.97	OCM - 25 MAR/26			-$749.97
13006LPT3	Operating Expenditure	Moora Sports Ground Toilet Maintenance	-$10,049.71	OCM - 25 MAR/26		$10,049.71	
13006LPT3	Operating Expenditure	Moora Sports Ground Toilet Maintenance	-$1,000.00	OCM - 25 MAR/26		$1,000.00	
13006LPT3	Operating Expenditure	Moora Sports Ground Toilet Maintenance	-$10,000.00	OCM - 25 MAR/26		$10,000.00	
13006LPT3	Operating Expenditure	Moora Sports Ground Toilet Maintenance	$49.71	OCM - 25 MAR/26			-$49.71
13006LPT4	Operating Expenditure	Changing Places Toilet	-$18,034.12	OCM - 25 MAR/26		$18,034.12	
13006LPT4	Operating Expenditure	Changing Places Toilet	-$15,000.00	OCM - 25 MAR/26		$15,000.00	
13009LCP02	Operating Expenditure	Community Resource Centre Building Maintenance	-$67.89	OCM - 25 MAR/26		$67.89	
13009LCP02	Operating Expenditure	Community Resource Centre Building Maintenance	-$1,500.00	OCM - 25 MAR/26		$1,500.00	
13009LCP02	Operating Expenditure	Community Resource Centre Building Maintenance	-$1,500.00	OCM - 25 MAR/26		$1,500.00	
13009LCP02	Operating Expenditure	Community Resource Centre Building Maintenance	-$913.77	OCM - 25 MAR/26		$913.77	
13012	Operating Expenditure	Cost of Land Sold	$101,020.00	OCM - 25 MAR/26	-$86,500.00		-$14,520.00
13095	Operating Expenditure	Insurance Allocation - Other Community Amenities	-$746.98	OCM - 25 MAR/26		$746.98	
13099	Operating Expenditure	Administration Office Allocation - Other Community Ame	-$6,849.09	OCM - 25 MAR/26	$9,414.96		
13101LH06	Operating Expenditure	Bindi Bindi Community Centre Building Maintenance	-$2,107.00	OCM - 25 MAR/26		$2,107.00	
13101LH06	Operating Expenditure	Bindi Bindi Community Centre Building Maintenance	-$359.50	OCM - 25 MAR/26		$359.50	
13101LH06	Operating Expenditure	Bindi Bindi Community Centre Building Maintenance	$1,367.95	OCM - 25 MAR/26			-$1,367.95
13101LH06	Operating Expenditure	Bindi Bindi Community Centre Building Maintenance	-$1,666.90	OCM - 25 MAR/26		$1,666.90	
13101LH06	Operating Expenditure	Bindi Bindi Community Centre Building Maintenance	$24.86	OCM - 25 MAR/26			-$24.86
13102LH03	Operating Expenditure	Coomberdale Toilets Building Maintenance	-$700.00	OCM - 25 MAR/26		$700.00	
13102LH03	Operating Expenditure	Coomberdale Toilets Building Maintenance	-$2,000.00	OCM - 25 MAR/26		$2,000.00	
13102LH03	Operating Expenditure	Coomberdale Toilets Building Maintenance	-$3,088.71	OCM - 25 MAR/26		$3,088.71	
13102LH03	Operating Expenditure	Coomberdale Toilets Building Maintenance	-$4.98	OCM - 25 MAR/26		$4.98	
13102LH03	Operating Expenditure	Coomberdale Toilets Building Maintenance	-$919.63	OCM - 25 MAR/26		$919.63	

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)
13103LH04	Operating Expenditure	Miling Hall Building Maintenance	-$2,187.50	OCM - 25 MAR/26		$2,187.50	
13103LH04	Operating Expenditure	Miling Hall Building Maintenance	-$6,000.00	OCM - 25 MAR/26		$6,000.00	
13103LH04	Operating Expenditure	Miling Hall Building Maintenance	$500.00	OCM - 25 MAR/26			-$500.00
13103LH04	Operating Expenditure	Miling Hall Building Maintenance	$500.00	OCM - 25 MAR/26			-$500.00
13103LH04	Operating Expenditure	Miling Hall Building Maintenance	-$1,000.00	OCM - 25 MAR/26		$1,000.00	
13103LH04	Operating Expenditure	Miling Hall Building Maintenance	$100.00	OCM - 25 MAR/26			-$100.00
13104LH05	Operating Expenditure	Watheroo Hall Building Maintenance	$920.16	OCM - 25 MAR/26			-$920.16
13104LH05	Operating Expenditure	Watheroo Hall Building Maintenance	$329.84	OCM - 25 MAR/26			-$329.84
13104LH05	Operating Expenditure	Watheroo Hall Building Maintenance	$250.00	OCM - 25 MAR/26			-$250.00
13104LH05	Operating Expenditure	Watheroo Hall Building Maintenance	$3,000.00	OCM - 25 MAR/26			-$3,000.00
13104LH05	Operating Expenditure	Watheroo Hall Building Maintenance	$500.00	OCM - 25 MAR/26			-$500.00
13106LH01	Operating Expenditure	Moora Performing Arts Centre Building Maintenance	-$6,067.74	OCM - 25 MAR/26		$6,067.74	
13106LH01	Operating Expenditure	Moora Performing Arts Centre Building Maintenance	-$18,000.00	OCM - 25 MAR/26		$18,000.00	
13106LH01	Operating Expenditure	Moora Performing Arts Centre Building Maintenance	-$54.86	OCM - 25 MAR/26		$54.86	
13106LH01	Operating Expenditure	Moora Performing Arts Centre Building Maintenance	-$1,111.89	OCM - 25 MAR/26		$1,111.89	
13106LH01	Operating Expenditure	Moora Performing Arts Centre Building Maintenance	$5,000.00	OCM - 25 MAR/26			-$5,000.00
13106LH01	Operating Expenditure	Moora Performing Arts Centre Building Maintenance	$124.29	OCM - 25 MAR/26			-$124.29
13106LH02	Operating Expenditure	Moora Performing Arts Centre Gardens	-$3,324.18	OCM - 25 MAR/26		$3,324.18	
13106LH02	Operating Expenditure	Moora Performing Arts Centre Gardens	$1,000.00	OCM - 25 MAR/26			-$1,000.00
13106LH02	Operating Expenditure	Moora Performing Arts Centre Gardens	-$175.82	OCM - 25 MAR/26		$175.82	
13106LH02	Operating Expenditure	Moora Performing Arts Centre Gardens	-$4,000.00	OCM - 25 MAR/26		$4,000.00	
13106LH02	Operating Expenditure	Moora Performing Arts Centre Gardens	$1,500.00	OCM - 25 MAR/26			-$1,500.00
13108	Operating Expenditure	MPAC - Administration	$263.63	OCM - 25 MAR/26			-$263.63
13121MPC2602	Operating Expenditure	Hay Bales 2026	$11,683.61	OCM - 25 MAR/26			-$11,683.61
13121MPC2602	Operating Expenditure	Hay Bales 2026	$90,000.00	OCM - 25 MAR/26			-$90,000.00
13195	Operating Expenditure	Insurance Allocation - Public Halls	-$6,719.28	OCM - 25 MAR/26		$6,719.28	
13199	Operating Expenditure	Administration Office Allocation - Public Halls	$609.29	OCM - 25 MAR/26			-$609.29
13199	Operating Expenditure	Administration Office Allocation - Public Halls	$2,912.01	OCM - 25 MAR/26			-$2,912.01

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
13199	Operating Expenditure	Administration Office Allocation - Public Halls	-$13,335.81	OCM - 25 MAR/26	$18,203.76		
13201	Operating Expenditure	Swimming Pool Training Course	-$82.00	OCM - 25 MAR/26		$82.00	
13202LSP2	Operating Expenditure	Swimming Pool Operating Costs	-$5,200.00	OCM - 25 MAR/26		$5,200.00	
13203	Operating Expenditure	Swimming Pool Equipment Repairs	-$2,849.79	OCM - 25 MAR/26		$2,849.79	
13204LSP1	Operating Expenditure	Swimming Pool Maintenance	$19,079.81	OCM - 25 MAR/26			-$19,079.81
13204LSP1	Operating Expenditure	Swimming Pool Maintenance	$20,000.00	OCM - 25 MAR/26			-$20,000.00
13204LSP1	Operating Expenditure	Swimming Pool Maintenance	-$15,000.00	OCM - 25 MAR/26		$15,000.00	
13204LSP1	Operating Expenditure	Swimming Pool Maintenance	$15,000.00	OCM - 25 MAR/26			-$15,000.00
13204LSP1	Operating Expenditure	Swimming Pool Maintenance	$2,300.00	OCM - 25 MAR/26			-$2,300.00
13205	Operating Expenditure	Bronze Medallion Course Expenses	$5,200.00	OCM - 25 MAR/26			-$5,200.00
13206	Operating Expenditure	Swimming School - Expenses	$5,639.85	OCM - 25 MAR/26			-$5,639.85
13250LSP3	Operating Expenditure	Swimming Pool - Employee Costs	$8,636.40	OCM - 25 MAR/26			-$8,636.40
13250LSP3	Operating Expenditure	Swimming Pool - Employee Costs	-$5,000.00	OCM - 25 MAR/26		$5,000.00	
13250LSP3	Operating Expenditure	Swimming Pool - Employee Costs	-$4,200.58	OCM - 25 MAR/26		$4,200.58	
13250LSP3	Operating Expenditure	Swimming Pool - Employee Costs	-$164,358.28	OCM - 25 MAR/26		$164,358.28	
13295	Operating Expenditure	Insurance Allocation - Swimming Pool	-$648.73	OCM - 25 MAR/26		$648.73	
13299	Operating Expenditure	Administration Office Allocation - Swimming Pool	$609.29	OCM - 25 MAR/26			-$609.29
13299	Operating Expenditure	Administration Office Allocation - Swimming Pool	$388.25	OCM - 25 MAR/26			-$388.25
13299	Operating Expenditure	Administration Office Allocation - Swimming Pool	-$4,748.15	OCM - 25 MAR/26	$6,526.94		
13302LRG5	Operating Expenditure	Miling Oval Maintenance	-$6,165.11	OCM - 25 MAR/26		$6,165.11	
13302LRG5	Operating Expenditure	Miling Oval Maintenance	-$230.46	OCM - 25 MAR/26		$230.46	
13302LRG5	Operating Expenditure	Miling Oval Maintenance	$6,673.47	OCM - 25 MAR/26			-$6,673.47
13302LRG5	Operating Expenditure	Miling Oval Maintenance	-$3,053.19	OCM - 25 MAR/26		$3,053.19	
13302LRG5	Operating Expenditure	Miling Oval Maintenance	$2,173.18	OCM - 25 MAR/26			-$2,173.18
13303LCC3	Operating Expenditure	Miling Oval Pavilion Maintenance	-$4,208.60	OCM - 25 MAR/26		$4,208.60	
13303LCC3	Operating Expenditure	Miling Oval Pavilion Maintenance	-$2,252.59	OCM - 25 MAR/26		$2,252.59	
13303LCC3	Operating Expenditure	Miling Oval Pavilion Maintenance	-$2,980.20	OCM - 25 MAR/26		$2,980.20	
13303LCC5	Operating Expenditure	Miling Tennis Club Building Maintenance	$12,422.49	OCM - 25 MAR/26			-$12,422.49

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
13303LCC5	Operating Expenditure	Miling Tennis Club Building Maintenance	-$2,500.00	OCM - 25 MAR/26		$2,500.00	
13303LCC5	Operating Expenditure	Miling Tennis Club Building Maintenance	$10,000.00	OCM - 25 MAR/26			-$10,000.00
13303LCC5	Operating Expenditure	Miling Tennis Club Building Maintenance	$800.00	OCM - 25 MAR/26			-$800.00
13304LPG2	Operating Expenditure	Miling Townsite	-$8,500.00	OCM - 25 MAR/26		$8,500.00	
13304LPG2	Operating Expenditure	Miling Townsite	-$1,000.00	OCM - 25 MAR/26		$1,000.00	
13304LPG2	Operating Expenditure	Miling Townsite	-$9,000.00	OCM - 25 MAR/26		$9,000.00	
13304LPG2	Operating Expenditure	Miling Townsite	-$6,500.00	OCM - 25 MAR/26		$6,500.00	
13304LPG4	Operating Expenditure	Miling Playground	-$1,474.56	OCM - 25 MAR/26		$1,474.56	
13305LRG1	Operating Expenditure	Moora Oval - Grass Surfaces	-$26,756.33	OCM - 25 MAR/26		$26,756.33	
13305LRG1	Operating Expenditure	Moora Oval - Grass Surfaces	$4,000.00	OCM - 25 MAR/26			-$4,000.00
13305LRG1	Operating Expenditure	Moora Oval - Grass Surfaces	-$20,000.00	OCM - 25 MAR/26		$20,000.00	
13305LRG1	Operating Expenditure	Moora Oval - Grass Surfaces	-$2,243.67	OCM - 25 MAR/26		$2,243.67	
13305LRG2	Operating Expenditure	Moora Oval - Surrounds	$7,577.51	OCM - 25 MAR/26			-$7,577.51
13305LRG2	Operating Expenditure	Moora Oval - Surrounds	$12,422.49	OCM - 25 MAR/26			-$12,422.49
13305LRG2	Operating Expenditure	Moora Oval - Surrounds	$13,000.00	OCM - 25 MAR/26			-$13,000.00
13305LRG2	Operating Expenditure	Moora Oval - Surrounds	$12,000.00	OCM - 25 MAR/26			-$12,000.00
13305LRG3	Operating Expenditure	Moora Oval - Effluent Scheme	$2,436.80	OCM - 25 MAR/26			-$2,436.80
13305LRG3	Operating Expenditure	Moora Oval - Effluent Scheme	-$2,759.44	OCM - 25 MAR/26		$2,759.44	
13305LRG3	Operating Expenditure	Moora Oval - Effluent Scheme	-$3,177.36	OCM - 25 MAR/26		$3,177.36	
13305LRG4	Operating Expenditure	West End Equestrian Park	-$81.23	OCM - 25 MAR/26		$81.23	
13305LRG4	Operating Expenditure	West End Equestrian Park	$18.50	OCM - 25 MAR/26			-$18.50
13305LRG4	Operating Expenditure	West End Equestrian Park	-$3,946.33	OCM - 25 MAR/26		$3,946.33	
13305LRG4	Operating Expenditure	West End Equestrian Park	$1,009.06	OCM - 25 MAR/26			-$1,009.06
13306LCC2	Operating Expenditure	Moora Oval Surrounds Building Maintenance	-$10,678.02	OCM - 25 MAR/26		$10,678.02	
13306LCC2	Operating Expenditure	Moora Oval Surrounds Building Maintenance	-$7,000.00	OCM - 25 MAR/26		$7,000.00	
13306LCC2	Operating Expenditure	Moora Oval Surrounds Building Maintenance	$678.02	OCM - 25 MAR/26			-$678.02
13306LCC2	Operating Expenditure	Moora Oval Surrounds Building Maintenance	-$8,000.00	OCM - 25 MAR/26		$8,000.00	
13306LCC6	Operating Expenditure	Moora Hockey Club Rooms Building Maintenance	$3,383.24	OCM - 25 MAR/26			-$3,383.24

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13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
13306LCC6	Operating Expenditure	Moora Hockey Club Rooms Building Maintenance	$1,400.00	OCM - 25 MAR/26			-$1,400.00
13306LCC6	Operating Expenditure	Moora Hockey Club Rooms Building Maintenance	$3,500.00	OCM - 25 MAR/26			-$3,500.00
13306LCC6	Operating Expenditure	Moora Hockey Club Rooms Building Maintenance	$18.99	OCM - 25 MAR/26			-$18.99
13306LCC8	Operating Expenditure	Moora Mens Shed Building	$4,100.00	OCM - 25 MAR/26			-$4,100.00
13306LCC8	Operating Expenditure	Moora Mens Shed Building	$2,000.00	OCM - 25 MAR/26			-$2,000.00
13306LCC8	Operating Expenditure	Moora Mens Shed Building	$2,400.00	OCM - 25 MAR/26			-$2,400.00
13309LPG1	Operating Expenditure	Moora Parks, Gardens And Reserves	-$68,234.64	OCM - 25 MAR/26		$68,234.64	
13309LPG1	Operating Expenditure	Moora Parks, Gardens And Reserves	-$3,332.74	OCM - 25 MAR/26		$3,332.74	
13309LPG1	Operating Expenditure	Moora Parks, Gardens And Reserves	-$1,652.52	OCM - 25 MAR/26		$1,652.52	
13309LPG1	Operating Expenditure	Moora Parks, Gardens And Reserves	-$10,009.64	OCM - 25 MAR/26		$10,009.64	
13309LPG1	Operating Expenditure	Moora Parks, Gardens And Reserves	$41,816.55	OCM - 25 MAR/26			-$41,816.55
13310LCC1	Operating Expenditure	Moora Recreation Centre Building Maintenance	$5,500.00	OCM - 25 MAR/26			-$5,500.00
13310LCC1	Operating Expenditure	Moora Recreation Centre Building Maintenance	-$10,929.69	OCM - 25 MAR/26		$10,929.69	
13310LCC1	Operating Expenditure	Moora Recreation Centre Building Maintenance	-$1,636.14	OCM - 25 MAR/26		$1,636.14	
13310LCC1	Operating Expenditure	Moora Recreation Centre Building Maintenance	$13,764.72	OCM - 25 MAR/26			-$13,764.72
13310LCC1	Operating Expenditure	Moora Recreation Centre Building Maintenance	$143.28	OCM - 25 MAR/26			-$143.28
13311LRG6	Operating Expenditure	Watheroo Oval Maintenance	-$6,000.00	OCM - 25 MAR/26		$6,000.00	
13311LRG6	Operating Expenditure	Watheroo Oval Maintenance	-$1,729.71	OCM - 25 MAR/26		$1,729.71	
13311LRG6	Operating Expenditure	Watheroo Oval Maintenance	-$8,645.09	OCM - 25 MAR/26		$8,645.09	
13311LRG6	Operating Expenditure	Watheroo Oval Maintenance	$1,704.20	OCM - 25 MAR/26			-$1,704.20
13312LCC4	Operating Expenditure	Watheroo Pavilion Building Maintenance	-$1,674.24	OCM - 25 MAR/26		$1,674.24	
13312LCC4	Operating Expenditure	Watheroo Pavilion Building Maintenance	-$3,000.00	OCM - 25 MAR/26		$3,000.00	
13312LCC4	Operating Expenditure	Watheroo Pavilion Building Maintenance	$448.34	OCM - 25 MAR/26			-$448.34
13312LCC4	Operating Expenditure	Watheroo Pavilion Building Maintenance	-$548.22	OCM - 25 MAR/26		$548.22	
13312LCC4	Operating Expenditure	Watheroo Pavilion Building Maintenance	$74.57	OCM - 25 MAR/26			-$74.57
13313LPG3	Operating Expenditure	Watheroo Townsite	-$1,432.10	OCM - 25 MAR/26		$1,432.10	
13313LPG3	Operating Expenditure	Watheroo Townsite	$338.05	OCM - 25 MAR/26			-$338.05
13313LPG3	Operating Expenditure	Watheroo Townsite	$550.50	OCM - 25 MAR/26			-$550.50

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13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
13313LPG3	Operating Expenditure	Watheroo Townsite	$3,688.27	OCM - 25 MAR/26			-$3,688.27
13313LPG3	Operating Expenditure	Watheroo Townsite	-$8,992.57	OCM - 25 MAR/26		$8,992.57	
13317LCC9	Operating Expenditure	Moora Tennis Club Building Maintenance	$15,519.31	OCM - 25 MAR/26			-$15,519.31
13317LCC9	Operating Expenditure	Moora Tennis Club Building Maintenance	-$10,000.00	OCM - 25 MAR/26		$10,000.00	
13317LCC9	Operating Expenditure	Moora Tennis Club Building Maintenance	-$1,050.29	OCM - 25 MAR/26		$1,050.29	
13317LCC9	Operating Expenditure	Moora Tennis Club Building Maintenance	$30.97	OCM - 25 MAR/26			-$30.97
13317LCC9	Operating Expenditure	Moora Tennis Club Building Maintenance	$15,000.00	OCM - 25 MAR/26			-$15,000.00
13317LCC9	Operating Expenditure	Moora Tennis Club Building Maintenance	$500.00	OCM - 25 MAR/26			-$500.00
13322	Operating Expenditure	Moora Gymnasium - Operations	-$6,000.00	OCM - 25 MAR/26		$6,000.00	
13322	Operating Expenditure	Moora Gymnasium - Operations	$6,000.00	OCM - 25 MAR/26			-$6,000.00
13322	Operating Expenditure	Moora Gymnasium - Operations	-$6,000.00	OCM - 25 MAR/26		$6,000.00	
13323BAC1	Operating Expenditure	Bac - Triathlon Series	$227.27	OCM - 25 MAR/26			-$227.27
13372	Operating Expenditure	Seniors Games/ Stay on your feet	$5,000.00	OCM - 25 MAR/26			-$5,000.00
13373	Operating Expenditure	Grand Final - Central Midlands Coastal Football League	-$16,000.00	OCM - 25 MAR/26		$16,000.00	
13395	Operating Expenditure	Insurance Allocation - Other Recreation and Sport	$7,143.10	OCM - 25 MAR/26			-$7,143.10
13399	Operating Expenditure	Administration Office Allocation - Other Recreation and S	$609.29	OCM - 25 MAR/26			-$609.29
13399	Operating Expenditure	Administration Office Allocation - Other Recreation and S	$1,164.79	OCM - 25 MAR/26			-$1,164.79
13399	Operating Expenditure	Administration Office Allocation - Other Recreation and S	-$6,064.74	OCM - 25 MAR/26	$8,336.77		
13401	Operating Expenditure	Radio Station Maint. Costs	$410.92	OCM - 25 MAR/26			-$410.92
13401	Operating Expenditure	Radio Station Maint. Costs	$4,000.00	OCM - 25 MAR/26			-$4,000.00
13501	Operating Expenditure	Other Expenses - Libraries	$500.00	OCM - 25 MAR/26			-$500.00
13503	Operating Expenditure	Library Software	$10,500.00	OCM - 25 MAR/26			-$10,500.00
13599	Operating Expenditure	Administration Office Allocation - Libraries	$23,739.21	OCM - 25 MAR/26			-$23,739.21
13599	Operating Expenditure	Administration Office Allocation - Libraries	$3,161.61	OCM - 25 MAR/26			-$3,161.61
13599	Operating Expenditure	Administration Office Allocation - Libraries	-$576.41	OCM - 25 MAR/26		$576.41	
13599	Operating Expenditure	Administration Office Allocation - Libraries	$7,127.28	OCM - 25 MAR/26			-$7,127.28
13599	Operating Expenditure	Administration Office Allocation - Libraries	-$3,501.58	OCM - 25 MAR/26	$4,813.37		
13702	Operating Expenditure	Contributions - Community Clubs and Events	$1,500.00	OCM - 25 MAR/26			-$1,500.00

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
13702	Operating Expenditure	Contributions - Community Clubs and Events	$800.00	OCM - 25 MAR/26			-$800.00
13702	Operating Expenditure	Contributions - Community Clubs and Events	$36,302.17	OCM - 25 MAR/26			-$36,302.17
13702	Operating Expenditure	Contributions - Community Clubs and Events	$1,000.00	OCM - 25 MAR/26			-$1,000.00
13702	Operating Expenditure	Contributions - Community Clubs and Events	$200.00	OCM - 25 MAR/26			-$200.00
13710	Operating Expenditure	War Memorials	$700.00	OCM - 25 MAR/26			-$700.00
13710	Operating Expenditure	War Memorials	-$7,000.00	OCM - 25 MAR/26		$7,000.00	
13710	Operating Expenditure	War Memorials	$1,500.00	OCM - 25 MAR/26			-$1,500.00
13710	Operating Expenditure	War Memorials	$800.00	OCM - 25 MAR/26			-$800.00
13714	Operating Expenditure	Street Banners - Dandaragan /Gardiner Streets	-$3,699.89	OCM - 25 MAR/26		$3,699.89	
13714	Operating Expenditure	Street Banners - Dandaragan /Gardiner Streets	-$6,700.00	OCM - 25 MAR/26		$6,700.00	
13714	Operating Expenditure	Street Banners - Dandaragan /Gardiner Streets	-$3,300.00	OCM - 25 MAR/26		$3,300.00	
13799	Operating Expenditure	Administration Allocations - Other Culture	-$5,210.35	OCM - 25 MAR/26	$7,162.30		
13901	Operating Expenditure	Road Maintenance	-$36,661.93	OCM - 25 MAR/26		$36,661.93	
13901	Operating Expenditure	Road Maintenance	$165,267.63	OCM - 25 MAR/26			-$165,267.63
13901	Operating Expenditure	Road Maintenance	$1,166.62	OCM - 25 MAR/26			-$1,166.62
13901	Operating Expenditure	Road Maintenance	-$129,772.33	OCM - 25 MAR/26		$129,772.33	
13902	Operating Expenditure	Moora Airstrip.	-$5,158.07	OCM - 25 MAR/26		$5,158.07	
13902	Operating Expenditure	Moora Airstrip.	$970.70	OCM - 25 MAR/26			-$970.70
13902	Operating Expenditure	Moora Airstrip.	-$3,168.79	OCM - 25 MAR/26		$3,168.79	
13902	Operating Expenditure	Moora Airstrip.	-$8,119.59	OCM - 25 MAR/26		$8,119.59	
13904	Operating Expenditure	Bridge Maintenance	-$40,000.00	OCM - 25 MAR/26		$40,000.00	
13907	Operating Expenditure	Footpath Maintenance	$5,438.37	OCM - 25 MAR/26			-$5,438.37
13907	Operating Expenditure	Footpath Maintenance	$9,049.49	OCM - 25 MAR/26			-$9,049.49
13907	Operating Expenditure	Footpath Maintenance	$7,952.43	OCM - 25 MAR/26			-$7,952.43
13908LSM1	Operating Expenditure	Lighting Of Streets	$2,000.00	OCM - 25 MAR/26			-$2,000.00
13908LSM1	Operating Expenditure	Lighting Of Streets	-$12,000.00	OCM - 25 MAR/26		$12,000.00	
13908LSM1	Operating Expenditure	Lighting Of Streets	$7,000.00	OCM - 25 MAR/26			-$7,000.00
13908LSM1	Operating Expenditure	Lighting Of Streets	$1,500.00	OCM - 25 MAR/26			-$1,500.00

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
13908LSM1	Operating Expenditure	Lighting Of Streets	$1,500.00	OCM - 25 MAR/26			-$1,500.00
13908LSM2	Operating Expenditure	Street Cleaning And Refurbishment	-$1,000.00	OCM - 25 MAR/26		$1,000.00	
13908LSM2	Operating Expenditure	Street Cleaning And Refurbishment	-$3,000.00	OCM - 25 MAR/26		$3,000.00	
13908LSM2	Operating Expenditure	Street Cleaning And Refurbishment	-$2,000.00	OCM - 25 MAR/26		$2,000.00	
13908LSM2	Operating Expenditure	Street Cleaning And Refurbishment	-$5,000.00	OCM - 25 MAR/26		$5,000.00	
13908LSM3	Operating Expenditure	Street Sweeping	$11,000.00	OCM - 25 MAR/26			-$11,000.00
13908LSM4	Operating Expenditure	Street Trees, Plants & Watering	-$5,959.99	OCM - 25 MAR/26		$5,959.99	
13908LSM4	Operating Expenditure	Street Trees, Plants & Watering	-$3,014.37	OCM - 25 MAR/26		$3,014.37	
13908LSM4	Operating Expenditure	Street Trees, Plants & Watering	$2,973.51	OCM - 25 MAR/26			-$2,973.51
13999	Operating Expenditure	Administration Office Allocation - Streets, Roads & Bridge	-$1,540.70	OCM - 25 MAR/26	$2,117.88		
14501	Operating Expenditure	Noxious Weeds Control	-$2,000.00	OCM - 25 MAR/26		$2,000.00	
14502	Operating Expenditure	Rural Weed Control	$14,191.51	OCM - 25 MAR/26			-$14,191.51
14502	Operating Expenditure	Rural Weed Control	-$103.23	OCM - 25 MAR/26		$103.23	
14502	Operating Expenditure	Rural Weed Control	$16,591.26	OCM - 25 MAR/26			-$16,591.26
14502	Operating Expenditure	Rural Weed Control	-$13,755.06	OCM - 25 MAR/26		$13,755.06	
14601LCP1	Operating Expenditure	Moora Caravan Park Buildings Maintenance	-$9,801.04	OCM - 25 MAR/26		$9,801.04	
14601LCP1	Operating Expenditure	Moora Caravan Park Buildings Maintenance	$40,000.00	OCM - 25 MAR/26			-$40,000.00
14601LCP1	Operating Expenditure	Moora Caravan Park Buildings Maintenance	$4,936.94	OCM - 25 MAR/26			-$4,936.94
14601LCP1	Operating Expenditure	Moora Caravan Park Buildings Maintenance	$8,000.00	OCM - 25 MAR/26			-$8,000.00
14601LCP1	Operating Expenditure	Moora Caravan Park Buildings Maintenance	-$5,861.65	OCM - 25 MAR/26		$5,861.65	
14601LCP1	Operating Expenditure	Moora Caravan Park Buildings Maintenance	$1,900.00	OCM - 25 MAR/26			-$1,900.00
14601LCP2	Operating Expenditure	Caravan Park Lawns & Gardens	-$7,636.55	OCM - 25 MAR/26		$7,636.55	
14601LCP2	Operating Expenditure	Caravan Park Lawns & Gardens	-$2,600.77	OCM - 25 MAR/26		$2,600.77	
14601LCP2	Operating Expenditure	Caravan Park Lawns & Gardens	$8,225.24	OCM - 25 MAR/26			-$8,225.24
14602LCP3	Operating Expenditure	Moora Caravan Park Chalet Building Maintenance	$12,258.71	OCM - 25 MAR/26			-$12,258.71
14602LCP3	Operating Expenditure	Moora Caravan Park Chalet Building Maintenance	-$56.74	OCM - 25 MAR/26		$56.74	
14602LCP3	Operating Expenditure	Moora Caravan Park Chalet Building Maintenance	$2,400.00	OCM - 25 MAR/26			-$2,400.00
14602LCP3	Operating Expenditure	Moora Caravan Park Chalet Building Maintenance	$45,000.00	OCM - 25 MAR/26			-$45,000.00

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
14602LCP3	Operating Expenditure	Moora Caravan Park Chalet Building Maintenance	$400.00	OCM - 25 MAR/26			-$400.00
14603	Operating Expenditure	Advertising - Tourism and Area Promotion	-$2,500.00	OCM - 25 MAR/26		$2,500.00	
14603	Operating Expenditure	Advertising - Tourism and Area Promotion	-$500.00	OCM - 25 MAR/26		$500.00	
14604	Operating Expenditure	Information Bay	-$4,000.00	OCM - 25 MAR/26		$4,000.00	
14604	Operating Expenditure	Information Bay	-$5,500.00	OCM - 25 MAR/26		$5,500.00	
14604	Operating Expenditure	Information Bay	-$500.00	OCM - 25 MAR/26		$500.00	
14608	Operating Expenditure	Contribution - Moora Historical Society	-$689.51	OCM - 25 MAR/26		$689.51	
14608	Operating Expenditure	Contribution - Moora Historical Society	$268.84	OCM - 25 MAR/26			-$268.84
14608	Operating Expenditure	Contribution - Moora Historical Society	$36.10	OCM - 25 MAR/26			-$36.10
14608	Operating Expenditure	Contribution - Moora Historical Society	-$412.53	OCM - 25 MAR/26		$412.53	
14614	Operating Expenditure	Visitor Servicing - MCRC Contribution	$2,000.00	OCM - 25 MAR/26			-$2,000.00
14619	Operating Expenditure	Space to Co Booking System	-$15,000.00	OCM - 25 MAR/26		$15,000.00	
14695	Operating Expenditure	Insurance Allocation - Tourism and Area Promotion	$1,430.60	OCM - 25 MAR/26			-$1,430.60
14699	Operating Expenditure	Administration Office Allocation - Tourism and Area Pron	$20,683.46	OCM - 25 MAR/26			-$20,683.46
14699	Operating Expenditure	Administration Office Allocation - Tourism and Area Pron	$2,018.91	OCM - 25 MAR/26			-$2,018.91
14699	Operating Expenditure	Administration Office Allocation - Tourism and Area Pron	$1,107.21	OCM - 25 MAR/26			-$1,107.21
14699	Operating Expenditure	Administration Office Allocation - Tourism and Area Pron	-$14,320.42	OCM - 25 MAR/26	$19,189.80		
14702	Operating Expenditure	Building Control Expenses	$35,537.85	OCM - 25 MAR/26			-$35,537.85
14702	Operating Expenditure	Building Control Expenses	-$3,454.39	OCM - 25 MAR/26		$3,454.39	
14705	Operating Expenditure	Leased property maintenance	$377.80	OCM - 25 MAR/26			-$377.80
14705	Operating Expenditure	Leased property maintenance	$6,000.00	OCM - 25 MAR/26			-$6,000.00
14799	Operating Expenditure	Administration Office Allocation - Building Control	$10,056.82	OCM - 25 MAR/26			-$10,056.82
14799	Operating Expenditure	Administration Office Allocation - Building Control	$6,123.26	OCM - 25 MAR/26			-$6,123.26
14799	Operating Expenditure	Administration Office Allocation - Building Control	-$280.07	OCM - 25 MAR/26		$280.07	
14799	Operating Expenditure	Administration Office Allocation - Building Control	-$4,285.94	OCM - 25 MAR/26	$5,891.57		
14901CP3A	Operating Expenditure	5 Carnaby Place - Building Maintenance (Unit A)	$1,685.55	OCM - 25 MAR/26			-$1,685.55
14901CP3B	Operating Expenditure	5 Carnaby Place - Building Maintenance (Unit A)	$1,685.55	OCM - 25 MAR/26			-$1,685.55
14901CP5A	Operating Expenditure	5 Carnaby Place - Building Maintenance (Unit A)	$1,685.55	OCM - 25 MAR/26			-$1,685.55

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)	$13,476.19	OCM - 25 MAR/26			-$13,476.19
14901CP5A	Operating Expenditure	5 Carnaby Place - Building Maintenance (Unit A)	$360.98	OCM - 25 MAR/26			-$360.98
14901CP5B	Operating Expenditure	5 Carnaby Place - Building Maintenance (Unit A)	$1,685.55	OCM - 25 MAR/26			-$1,685.55
14901CP7A	Operating Expenditure	7 Carnaby Place - Building Maintenance (Unit A)	-$121.55	OCM - 25 MAR/26		$121.55	
14901CP7A	Operating Expenditure	7 Carnaby Place - Building Maintenance (Unit A)	-$8,427.74	OCM - 25 MAR/26		$8,427.74	
14901CP7B	Operating Expenditure	5 Carnaby Place - Building Maintenance (Unit A)	$1,685.55	OCM - 25 MAR/26			-$1,685.55
14999	Operating Expenditure	Administration Office Allocation - Carnaby Place	-$1,092.49	OCM - 25 MAR/26	$1,501.77		
15199	Operating Expenditure	Admin Allocations - Moora Lifestyle Village	-$784.35	OCM - 25 MAR/26	$1,078.20		
152025202	Operating Expenditure	Standpipes - Maintenance	-$12,299.07	OCM - 25 MAR/26		$12,299.07	
152025202	Operating Expenditure	Standpipes - Maintenance	$8,869.71	OCM - 25 MAR/26			-$8,869.71
15210LMLV1	Operating Expenditure	Mlsv - Garden Maintenance	$1,553.30	OCM - 25 MAR/26			-$1,553.30
15210LMLV1	Operating Expenditure	Mlsv - Garden Maintenance	-$500.00	OCM - 25 MAR/26		$500.00	
15210LMLV1	Operating Expenditure	Mlsv - Garden Maintenance	$2,500.00	OCM - 25 MAR/26			-$2,500.00
15210LMLV1	Operating Expenditure	Mlsv - Garden Maintenance	$2,883.86	OCM - 25 MAR/26			-$2,883.86
15210LMLV3	Operating Expenditure	Mlsv - Building Maintenance	-$3,550.00	OCM - 25 MAR/26		$3,550.00	
15210LMLV3	Operating Expenditure	Mlsv - Building Maintenance	-$5,000.00	OCM - 25 MAR/26		$5,000.00	
15210LMLV3	Operating Expenditure	Mlsv - Building Maintenance	-$2,000.00	OCM - 25 MAR/26		$2,000.00	
15210LMLV3	Operating Expenditure	Mlsv - Building Maintenance	-$2,500.00	OCM - 25 MAR/26		$2,500.00	
15210LMLV3	Operating Expenditure	Mlsv - Building Maintenance	$50.00	OCM - 25 MAR/26			-$50.00
15210LMLV5	Operating Expenditure	Mlsv - Electricity Consumption	$4,546.55	OCM - 25 MAR/26			-$4,546.55
15210LMLV5	Operating Expenditure	Mlsv - Electricity Consumption	$1,500.00	OCM - 25 MAR/26			-$1,500.00
15299	Operating Expenditure	Administration Office Allocation - Other Economic Servic	$3,352.97	OCM - 25 MAR/26			-$3,352.97
15299	Operating Expenditure	Administration Office Allocation - Other Economic Servic	$459.53	OCM - 25 MAR/26			-$459.53
15299	Operating Expenditure	Administration Office Allocation - Other Economic Servic	$4,565.76	OCM - 25 MAR/26			-$4,565.76
15299	Operating Expenditure	Administration Office Allocation - Other Economic Servic	-$11,289.10	OCM - 25 MAR/26	$15,518.32		
153015301	Operating Expenditure	Private Works - General	$1,700.00	OCM - 25 MAR/26			-$1,700.00
153015301	Operating Expenditure	Private Works - General	$1,100.00	OCM - 25 MAR/26			-$1,100.00
153015301	Operating Expenditure	Private Works - General	$1,200.00	OCM - 25 MAR/26			-$1,200.00

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment		Non-Cash	Increase in Cash	(Decrease in Cash)
				Council Resolution			
15401	Operating Expenditure	Expendable Tools - PWOH	-$15,102.53	OCM - 25 MAR/26		$15,102.53	
15402	Operating Expenditure	Protection of Workers	$11,128.67	OCM - 25 MAR/26			-$11,128.67
15404LDM1	Operating Expenditure	Depot - Roberts Street Maintenance	-$127.15	OCM - 25 MAR/26		$127.15	
15404LDM1	Operating Expenditure	Depot - Roberts Street Maintenance	$2,056.74	OCM - 25 MAR/26			-$2,056.74
15404LDM1	Operating Expenditure	Depot - Roberts Street Maintenance	$36.32	OCM - 25 MAR/26			-$36.32
15404LDM1	Operating Expenditure	Depot - Roberts Street Maintenance	$587.21	OCM - 25 MAR/26			-$587.21
15404LDM1	Operating Expenditure	Depot - Roberts Street Maintenance	$1,059.16	OCM - 25 MAR/26			-$1,059.16
15404LDM2	Operating Expenditure	Riley Road Depot Maintenance	-$9,563.82	OCM - 25 MAR/26		$9,563.82	
15404LDM2	Operating Expenditure	Riley Road Depot Maintenance	-$6,200.00	OCM - 25 MAR/26		$6,200.00	
15404LDM2	Operating Expenditure	Riley Road Depot Maintenance	$500.00	OCM - 25 MAR/26			-$500.00
15404LDM2	Operating Expenditure	Riley Road Depot Maintenance	$500.00	OCM - 25 MAR/26			-$500.00
15404LDM2	Operating Expenditure	Riley Road Depot Maintenance	-$7,000.00	OCM - 25 MAR/26		$7,000.00	
15404LDM2	Operating Expenditure	Riley Road Depot Maintenance	$455.14	OCM - 25 MAR/26			-$455.14
15404LDM3	Operating Expenditure	Clarke Street Maintenance	$750.00	OCM - 25 MAR/26			-$750.00
15404LDM3	Operating Expenditure	Clarke Street Maintenance	$150.00	OCM - 25 MAR/26			-$150.00
15404LDM3	Operating Expenditure	Clarke Street Maintenance	$750.00	OCM - 25 MAR/26			-$750.00
15404LDM3	Operating Expenditure	Clarke Street Maintenance	$850.00	OCM - 25 MAR/26			-$850.00
15449	Operating Expenditure	Rostered Days Off - PWOH	$8,364.12	OCM - 25 MAR/26			-$8,364.12
15449	Operating Expenditure	Rostered Days Off - PWOH	$159.12	OCM - 25 MAR/26			-$159.12
15451	Operating Expenditure	Superannuation of workers	-$93,055.10	OCM - 25 MAR/26		$93,055.10	
15452	Operating Expenditure	Workers Wages - Sick Leave	$71,375.49	OCM - 25 MAR/26			-$71,375.49
15452	Operating Expenditure	Workers Wages - Sick Leave	$2,761.46	OCM - 25 MAR/26			-$2,761.46
15453	Operating Expenditure	Workers Wages - Annual Leave	$91,887.77	OCM - 25 MAR/26			-$91,887.77
15453	Operating Expenditure	Workers Wages - Annual Leave	$4,596.12	OCM - 25 MAR/26			-$4,596.12
15454	Operating Expenditure	Workers Wages - Long Service Leave	-$11,667.45	OCM - 25 MAR/26		$11,667.45	
15454	Operating Expenditure	Workers Wages - Long Service Leave	$547.54	OCM - 25 MAR/26			-$547.54
15455	Operating Expenditure	Unallocated Wages	-$328.15	OCM - 25 MAR/26		$328.15	
15455	Operating Expenditure	Unallocated Wages	$328.15	OCM - 25 MAR/26			-$328.15

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
15456	Operating Expenditure	Training Expenditure - Public Works Overheads	$13,081.97	OCM - 25 MAR/26			-$13,081.97
15456	Operating Expenditure	Training Expenditure - Public Works Overheads	$188.06	OCM - 25 MAR/26			-$188.06
15456	Operating Expenditure	Training Expenditure - Public Works Overheads	$591.27	OCM - 25 MAR/26			-$591.27
15457	Operating Expenditure	Workers Wages - Allowances and Benefits	-$90,875.45	OCM - 25 MAR/26		$90,875.45	
15457	Operating Expenditure	Workers Wages - Allowances and Benefits	$4,663.83	OCM - 25 MAR/26			-$4,663.83
15458	Operating Expenditure	Workers Wages - Insurance	-$25,667.01	OCM - 25 MAR/26		$25,667.01	
15480	Operating Expenditure	Engineering Salaries	-$42,381.50	OCM - 25 MAR/26		$42,381.50	
15480	Operating Expenditure	Engineering Salaries	-$23,838.16	OCM - 25 MAR/26		$23,838.16	
15481	Operating Expenditure	Engineering Salaries Overheads	$698.15	OCM - 25 MAR/26			-$698.15
15483	Operating Expenditure	Vehicle Expenses - Public Works Overheads	$330.65	OCM - 25 MAR/26			-$330.65
15489	Operating Expenditure	Less Allocated to Works - Public Works Overheads	$51,387.87	OCM - 25 MAR/26			-$51,387.87
15495	Operating Expenditure	Insurance Allocation - Public Works Overheads	-$231.88	OCM - 25 MAR/26		$231.88	
15499	Operating Expenditure	Administration Office Allocation - Public Works Overheac	$1,838.04	OCM - 25 MAR/26			-$1,838.04
15499	Operating Expenditure	Administration Office Allocation - Public Works Overheac	$4,770.82	OCM - 25 MAR/26			-$4,770.82
15499	Operating Expenditure	Administration Office Allocation - Public Works Overheac	-$10,896.92	OCM - 25 MAR/26	$14,979.22		
15501LAC1	Operating Expenditure	Administration Centre - Building Maintenance	$8,857.64	OCM - 25 MAR/26			-$8,857.64
15501LAC1	Operating Expenditure	Administration Centre - Building Maintenance	-$6,688.59	OCM - 25 MAR/26		$6,688.59	
15501LAC1	Operating Expenditure	Administration Centre - Building Maintenance	$2,428.35	OCM - 25 MAR/26			-$2,428.35
15501LAC1	Operating Expenditure	Administration Centre - Building Maintenance	$4,920.46	OCM - 25 MAR/26			-$4,920.46
15501LAC1	Operating Expenditure	Administration Centre - Building Maintenance	$8,367.41	OCM - 25 MAR/26			-$8,367.41
15501LAC1	Operating Expenditure	Administration Centre - Building Maintenance	$1,099.80	OCM - 25 MAR/26			-$1,099.80
15501LAC2	Operating Expenditure	Administration Centre - Garden Maintenance	-$38,481.62	OCM - 25 MAR/26		$38,481.62	
15501LAC2	Operating Expenditure	Administration Centre - Garden Maintenance	-$16,653.63	OCM - 25 MAR/26		$16,653.63	
15501LAC2	Operating Expenditure	Administration Centre - Garden Maintenance	$8,843.17	OCM - 25 MAR/26			-$8,843.17
15505	Operating Expenditure	Website Development	$9,135.00	OCM - 25 MAR/26			-$9,135.00
15509	Operating Expenditure	Telecommunication Expenses	-$9,742.99	OCM - 25 MAR/26		$9,742.99	
15511	Operating Expenditure	Postage and Freight	-$1,689.90	OCM - 25 MAR/26		$1,689.90	
15511	Operating Expenditure	Postage and Freight	$255.19	OCM - 25 MAR/26			-$255.19

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)
15513	Operating Expenditure	Computer Equipment Maintenance	-$9,850.06	OCM - 25 MAR/26		$9,850.06	
15514	Operating Expenditure	Computer Maintenance Agreement	-$68,375.14	OCM - 25 MAR/26		$68,375.14	
15521	Operating Expenditure	Safety Equipment & Initiatives	-$3,000.00	OCM - 25 MAR/26		$3,000.00	
15598	Operating Expenditure	Allocation Office Administration Overheads Allocated to	$137,904.22	OCM - 25 MAR/26	-$192,480.47		
15601	Operating Expenditure	Repair Wages	$12,667.60	OCM - 25 MAR/26			-$12,667.60
15607	Operating Expenditure	Parts and Repairs	-$63,195.69	OCM - 25 MAR/26		$63,195.69	
15607	Operating Expenditure	Parts and Repairs	-$66,374.90	OCM - 25 MAR/26		$66,374.90	
15607	Operating Expenditure	Parts and Repairs	-$31,206.42	OCM - 25 MAR/26		$31,206.42	
15607	Operating Expenditure	Parts and Repairs	-$15,712.00	OCM - 25 MAR/26		$15,712.00	
15608	Operating Expenditure	Tyres and Tubes	-$20,000.00	OCM - 25 MAR/26		$20,000.00	
15689	Operating Expenditure	Less Allocated to Works - Plant Operation	$160,343.93	OCM - 25 MAR/26			-$160,343.93
15695	Operating Expenditure	Insurance Allocation - Plant Operation	$2,289.81	OCM - 25 MAR/26			-$2,289.81
15901	Operating Expenditure	Cleaning Materials & Routine Maintenance	$1,405.26	OCM - 25 MAR/26			-$1,405.26
15901	Operating Expenditure	Cleaning Materials & Routine Maintenance	$1,390.77	OCM - 25 MAR/26			-$1,390.77
15914	Operating Expenditure	Property Selling Expenses	-$15,000.00	OCM - 25 MAR/26		$15,000.00	
16699LYC1	Operating Expenditure	Youth Centre Building Maintenance	$1,729.27	OCM - 25 MAR/26			-$1,729.27
16699LYC1	Operating Expenditure	Youth Centre Building Maintenance	$502.72	OCM - 25 MAR/26			-$502.72
16699LYC1	Operating Expenditure	Youth Centre Building Maintenance	$2,434.45	OCM - 25 MAR/26			-$2,434.45
16699LYC1	Operating Expenditure	Youth Centre Building Maintenance	$106.68	OCM - 25 MAR/26			-$106.68
20107	Operating Income	Back Rates/Prior Year Rates	$2,000.00	OCM - 25 MAR/26			-$2,000.00
20111	Operating Income	Rates Non Payment Penalty Interest	-$3,000.00	OCM - 25 MAR/26		$3,000.00	
20112	Operating Income	Rates Instalment Interest	-$8,000.00	OCM - 25 MAR/26		$8,000.00	
20113	Operating Income	Rates Instalment Admin Fee	$2,256.30	OCM - 25 MAR/26			-$2,256.30
20201	Operating Income	Grants Commission Grant Needs	$100,110.00	OCM - 25 MAR/26			-$100,110.00
20202	Operating Income	Grants Commission - Road Formula	$60,050.00	OCM - 25 MAR/26			-$60,050.00
20205	Operating Income	Interest on Investments - Muni Fund	$45,000.00	OCM - 25 MAR/26			-$45,000.00
20210	Operating Income	Legal Expenses Recovered	$4,449.90	OCM - 25 MAR/26			-$4,449.90
20211	Operating Income	Rate Enquiry Charges	-$2,000.00	OCM - 25 MAR/26		$2,000.00	

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
20407	Operating Income	Parental Leave Income	-$1,973.72	OCM - 25 MAR/26		$1,973.72	
20501	Operating Income	Emergency Services Levy - Income	-$1,806.46	OCM - 25 MAR/26		$1,806.46	
20502	Operating Income	DFES Operating Grant - Fire Brigades	-$42,024.00	OCM - 25 MAR/26		$42,024.00	
20602	Operating Income	Impounding Fees - Animal Control	$164.45	OCM - 25 MAR/26			-$164.45
20602	Operating Income	Impounding Fees - Animal Control	$790.02	OCM - 25 MAR/26			-$790.02
20703	Operating Income	Swimming Pool Inspection Fees	-$319.50	OCM - 25 MAR/26		$319.50	
20708	Operating Income	DFES - Bushfire Risk Planning Coordinator	-$63.64	OCM - 25 MAR/26		$63.64	
21103	Operating Income	Food Licences	-$3,275.00	OCM - 25 MAR/26		$3,275.00	
21401	Operating Income	Rental Income - Other Houses	-$5,388.12	OCM - 25 MAR/26		$5,388.12	
21402	Operating Income	Lease Charge - Dental Surgery	$1,833.62	OCM - 25 MAR/26			-$1,833.62
22402	Operating Income	Domestic Refuse Charge	-$15,670.90	OCM - 25 MAR/26		$15,670.90	
22405	Operating Income	Miling Transfer Station - Key Charge	-$403.00	OCM - 25 MAR/26		$403.00	
22407	Operating Income	Watheroo Transfer Station Key - Key Charge	$2,595.20	OCM - 25 MAR/26			-$2,595.20
23101	Operating Income	Hall Hire	-$1,070.01	OCM - 25 MAR/26		$1,070.01	
23101	Operating Income	Hall Hire	-$259.00	OCM - 25 MAR/26		$259.00	
23102	Operating Income	Moora Performing Arts Centre - Facility Hire Fees	$1,000.00	OCM - 25 MAR/26			-$1,000.00
23103	Operating Income	MPAC - Operating Grant Income	$20,000.00	OCM - 25 MAR/26			-$20,000.00
23106	Operating Income	Operating Grant - Hay Bales 2026	$100,000.00	OCM - 25 MAR/26			-$100,000.00
23201	Operating Income	Pool Admission Charges	$25,000.00	OCM - 25 MAR/26			-$25,000.00
23205	Operating Income	Swimming School - Classes	-$10,800.00	OCM - 25 MAR/26		$10,800.00	
23301	Operating Income	Leases/Rentals - Annual Fees	-$366.73	OCM - 25 MAR/26		$366.73	
23302	Operating Income	Leases/Rentals - Rec Centre and Ovals	$17,000.00	OCM - 25 MAR/26			-$17,000.00
23303	Operating Income	Gym Membership Fees	-$3,000.00	OCM - 25 MAR/26		$3,000.00	
23309	Operating Income	Reimbursements	$1,300.00	OCM - 25 MAR/26			-$1,300.00
23388	Operating Income	Events - Grants / Sponsorship	-$46,000.00	OCM - 25 MAR/26		$46,000.00	
23602	Operating Income	Small Community Grants	-$13,972.76	OCM - 25 MAR/26		$13,972.76	
23901	Operating Income	Direct Grants - Maintenance	-$59,341.00	OCM - 25 MAR/26		$59,341.00	
23906	Operating Income	Sundry Income (Incl Gravel Sales)	-$7,268.18	OCM - 25 MAR/26		$7,268.18	

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment		Non-Cash	Increase in Cash	(Decrease in Cash)
				Council Resolution			
23992	Operating Income	Profit on Sale of Assets - Transport	-$6,317.86	OCM - 25 MAR/26	$6,317.86		
24601	Operating Income	Caravan Park Fees	-$12,000.00	OCM - 25 MAR/26		$12,000.00	
24602	Operating Income	Chalet Charges	$30,000.00	OCM - 25 MAR/26			-$30,000.00
25202	Operating Income	Standpipe Revenue	$64,008.13	OCM - 25 MAR/26			-$64,008.13
25206	Operating Income	Electricity Reimbursements - Lifestyle Village	$8,518.24	OCM - 25 MAR/26			-$8,518.24
25286	Operating Income	Leased property revenue	$10,003.93	OCM - 25 MAR/26			-$10,003.93
25288	Operating Income	Lease - West End	$8,551.68	OCM - 25 MAR/26			-$8,551.68
25486	Operating Income	Sundry Income	-$19,278.40	OCM - 25 MAR/26		$19,278.40	
25601	Operating Income	Off Road Fuel Rebates	$17,610.43	OCM - 25 MAR/26			-$17,610.43
30510	Capital Expenditure	BFB Fire Tanker - Moora Central	$53,751.82	OCM - 25 MAR/26			-$53,751.82
31311	Capital Expenditure	Housing Project - WACHS Staff residences	-$350,000.00	OCM - 25 MAR/26		$350,000.00	
32316	Capital Expenditure	Moora Swimming Pool Improvements	-$26,682.00	OCM - 25 MAR/26		$26,682.00	
33020	Operating Expenditure	Renewable Energy Transition	-$20,000.00	OCM - 25 MAR/26		$20,000.00	
33302	Capital Expenditure	Ride on Mower	$7,590.00	OCM - 25 MAR/26			-$7,590.00
33308	Capital Expenditure	Renewal of Park Infrastructure	$4,120.00	OCM - 25 MAR/26			-$4,120.00
33308	Capital Expenditure	Renewal of Park Infrastructure	$29,880.00	OCM - 25 MAR/26			-$29,880.00
33360	Capital Expenditure	Apex Park Playground Upgrade	$16,200.00	OCM - 25 MAR/26			-$16,200.00
33361	Capital Expenditure	Moora Recreation Centre Renewal	$21,802.00	OCM - 25 MAR/26			-$21,802.00
33365	Capital Expenditure	Moora Rec Centre - Scoreboard	-$33,420.00	OCM - 25 MAR/26		$33,420.00	
33901	Capital Expenditure	Moora Airstrip	-$450,936.00	OCM - 25 MAR/26		$450,936.00	
33913RTR2505	Capital Expenditure	Rtr - Padbury St, Moora Between From Moore St And Ro	$134.89	OCM - 25 MAR/26			-$134.89
33913RTR2505	Capital Expenditure	Rtr - Padbury St, Moora Between From Moore St And Ro	$16,281.25	OCM - 25 MAR/26			-$16,281.25
33913RTR2505	Capital Expenditure	Rtr - Padbury St, Moora Between From Moore St And Ro	$133.28	OCM - 25 MAR/26			-$133.28
33913RTR2505	Capital Expenditure	Rtr - Padbury St, Moora Between From Moore St And Ro	$33.23	OCM - 25 MAR/26			-$33.23
33916MF000	Capital Expenditure	Footpath Construction - Various	-$98,330.00	OCM - 25 MAR/26		$112,000.00	
34061	Capital Expenditure	Replacement Grader	-$55,000.00	OCM - 25 MAR/26		$55,000.00	
34067	Capital Expenditure	Work Ute	-$81,760.36	OCM - 25 MAR/26		$81,760.36	
34087	Capital Expenditure	Portable Traffic Lights	$11,700.00	OCM - 25 MAR/26			-$11,700.00

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 June 2026

13. BUDGET AMENDMENTS

GL Code	Account Type	Description	Amendment	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
34612	Capital Expenditure	Caravan Park Buildings	$22,564.41	OCM - 25 MAR/26			-$22,564.41
39521SEW06	Capital Expenditure	Access Chambers Refurbishment	$65,988.00	OCM - 25 MAR/26			-$65,988.00
39521SEW07	Capital Expenditure	Sewer Lines Point Repair	$87,538.00	OCM - 25 MAR/26			-$87,538.00
42302	Capital Income	New Loan - Loan 329 - Housing Revitalisation #2	$350,000.00	OCM - 25 MAR/26			-$350,000.00
43313	Capital Income	Community Contribution - Sports and Recreation Facilitie	$21,818.18	OCM - 25 MAR/26			-$21,818.18
43314	Capital Income	Grant - Moora Rec Centre Stage 1A	-$35,560.00	OCM - 25 MAR/26		$35,560.00	
43808	Capital Income	Airstrip Non-Operating Grant	$450,936.00	OCM - 25 MAR/26			-$450,936.00
44010	Capital Income	New Loan - Loan 330 - Grader	$65,000.00	OCM - 25 MAR/26			-$55,000.00
44056	Capital Income	Proceeds from Sale of Assets - Transport	$80,092.00	OCM - 25 MAR/26			-$80,092.00
49507	Capital Income	Transfer from Sewerage Reserve	-$87,538.00	OCM - 25 MAR/26		$87,538.00	
15526	Operating Expenditure	Implementation of new payroll system	$25,837.00	OCM - 67 MAY/26			-$25,837.00
30410	Capital Expenditure	Westwing Walls Refurbishment	-$10,057.00	OCM - 67 MAY/26		$10,057.00	
30421	Capital Expenditure	CCTV Upgrades	-$5,780.00	OCM - 67 MAY/26		$5,780.00	
30425	Capital Expenditure	New Carpet Tiles for Westwing	-$10,000.00	OCM - 67 MAY/26		$10,000.00	
					-$80,182.12	$4,473,320.79	-$4,473,320.74

Increase in Cash	Increase in Cash	$4,473,320.79
Decrease in Cash	Decrease in Cash	-$4,473,320.74
Budget Review: Net Current Assets a	**Revised Surplus**	**0**