



Shire of Moora

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SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ending 31 August 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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.

A handwritten signature in blue ink, appearing to read 'Travis Bate'.

Travis Bate
Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 16th of August 2026

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

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

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

Statement of Financial Activity

Statements are presented on page 7 showing a surplus/(deficit) as at 31 August 2026 of \$9,160,271

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Housing Project - WACHS Residences	0%	550,000	-	-
Housing Subdivisions	0%	5,700,000	-	-
Moora Performing Arts Centre Renewal	0%	500,000	-	-
Moora Recreation Centre Renewal	0%	2,400,000	-	-
RRG - Watheroo - Miling Road Widen & Seal	0%	1,401,553	230,792	-
RTR - Old Geraldton Road Reconstruction	0%	707,200	116,704	-
Namban West Road - Reconstruct Bitumen & Widen	0%	305,128	50,172	-
	0%	11,563,881	397,668	-
Plant & Equipment	3%	360,000	-	12,001
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	41%	1,068,460	474,755	437,853
Capital Grants, Subsidies and Contributions	5%	9,439,534	545,163	437,967
	8%	10,507,994	1,019,918	875,821
Rates Levied	99%	5,763,500	5,760,165	5,731,811

% - Compares current YTD actuals to the Annual Budget

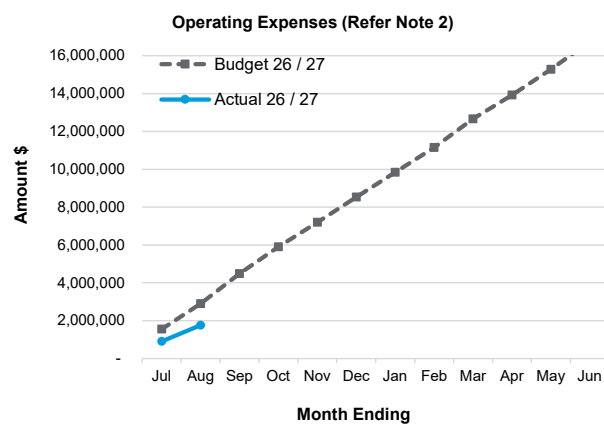
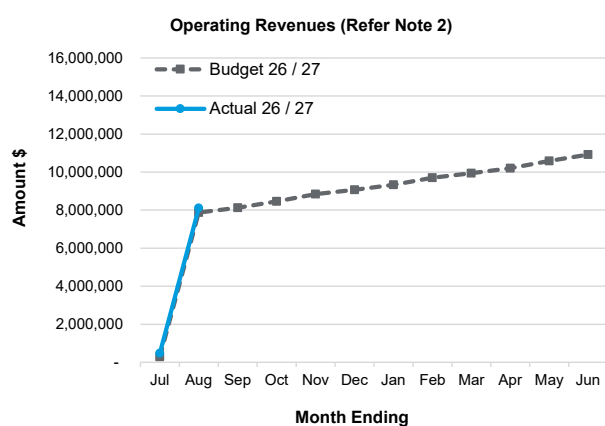
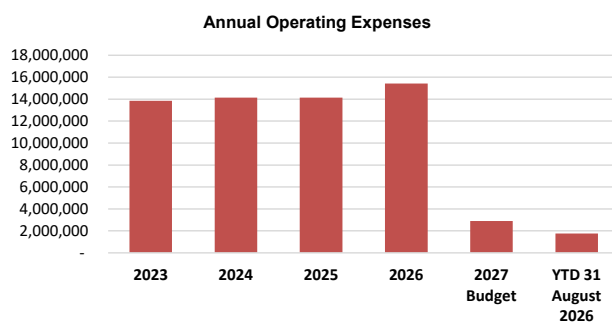
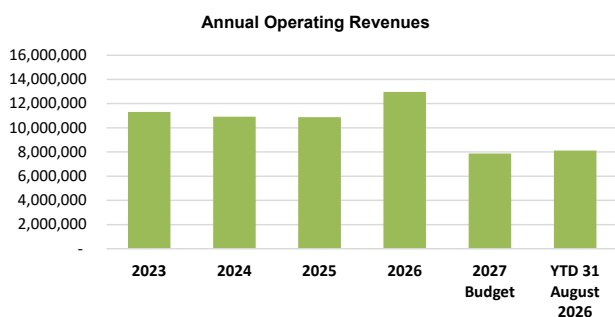
Financial Position

Account	Difference to Prior Year %	Current Year 31 Aug 26 \$	Prior Year 31 Aug 25 \$
Adjusted Net Current Assets	(1,959%)	9,160,271	467,484
Cash and Equivalent - Unrestricted	328%	7,021,210	2,139,490
Cash and Equivalent - Restricted	92%	2,011,957	2,196,892
Receivables - Rates	2,404%	6,782,307	282,137
Receivables - Other	39%	105,361	267,153
Total Current Liabilities	179%	(6,353,834)	(3,559,177)

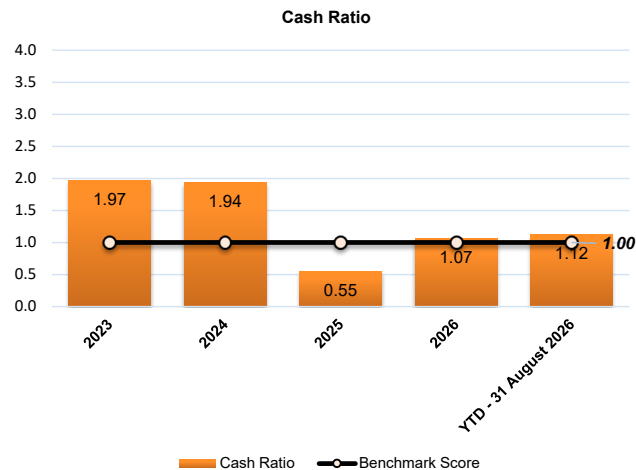
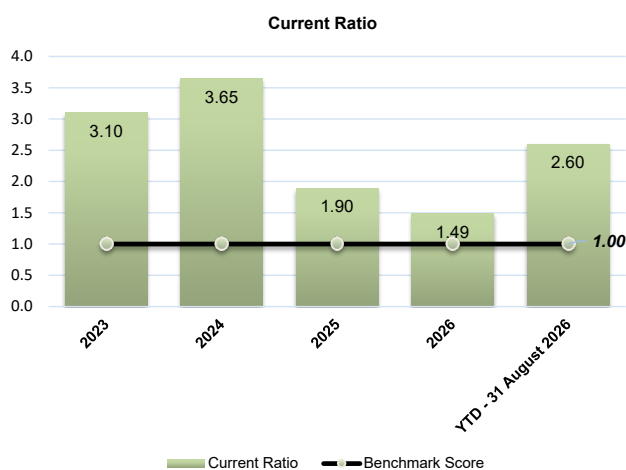
% - Compares current YTD actuals to prior year actuals

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ending 31 August 2026
SUMMARY GRAPHS

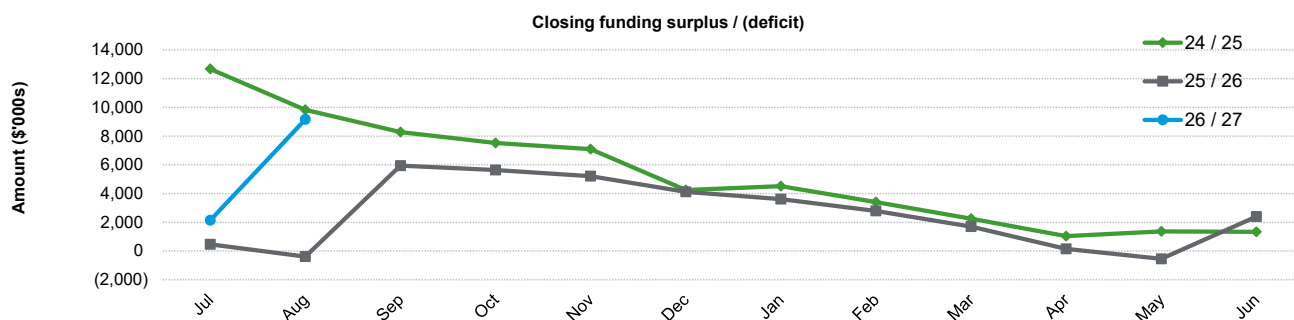
Operating Revenue and Expenditure



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 31 August 2026

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Rates	10	5,763,500	5,760,165	5,731,811	(28,354)	(0%)
Grants, Subsidies and Contributions	12(a)	1,068,460	474,755	437,853	(36,902)	(8%)
Fees and Charges		3,707,665	1,986,249	1,878,357	(107,892)	(5%)
Interest Earnings		198,482	30,078	55,100	25,022	83%
Other Revenue		156,537	8,920	7,846	(1,074)	(12%)
Profit on Disposal of Assets	8	24,852	24,852	-	(24,852)	(100%)
		10,919,496	8,285,019	8,110,968		
Expenses						
Employee Costs		(5,791,145)	(954,773)	(916,145)	38,628	4%
Materials and Contracts		(3,549,022)	(556,697)	(509,361)	47,336	9%
Utility Charges		(504,924)	(84,064)	(78,299)	5,765	7%
Depreciation on Non-current Assets		(5,971,717)	(1,014,358)	-	1,014,358	100%
Finance Cost		(210,986)	(71,863)	(63,467)	8,396	12%
Insurance Expenses		(268,023)	(134,001)	(126,629)	7,372	6%
Other Expenditure		(440,355)	(70,091)	(68,684)	1,407	2%
		(16,736,172)	(2,885,847)	(1,762,586)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	9,439,534	545,163	437,967	(107,196)	(20%)
(Loss) on Disposal of Assets	8	(13,990)	(13,990)	-	13,990	100%
		9,425,544	531,173	437,967		
Net Result		3,608,868	5,930,345	6,786,349		

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

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

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

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
General Purpose Funding		6,552,049	5,935,951	5,892,215	(43,736)	(1%)
Law, Order and Public Safety		298,970	213,699	195,913	(17,786)	(8%)
Health		8,448	1,406	394	(1,012)	(72%)
Education and Welfare		20,240	3,372	3,446	74	2%
Housing		132,888	22,146	22,483	337	2%
Community Amenities		1,864,419	1,522,804	1,506,018	(16,786)	(1%)
Recreation and Culture		225,137	25,830	15,458	(10,372)	(40%)
Transport		317,265	306,265	305,433	(832)	(0%)
Economic Services		1,295,737	198,780	147,533	(51,247)	(26%)
Other Property and Services		179,492	29,914	22,073	(7,841)	(26%)
		10,894,644	8,260,167	8,110,967		
Expenses						
General Purpose Funding		(681,539)	(146,432)	(136,256)	10,176	7%
Governance		(366,111)	(66,284)	(57,691)	8,593	13%
Law, Order and Public Safety		(1,192,023)	(224,783)	(198,529)	26,254	12%
Health		(174,672)	(28,181)	(20,186)	7,995	28%
Education and Welfare		(882,513)	(154,257)	(64,823)	89,435	58%
Housing		(422,083)	(70,835)	(58,482)	12,353	17%
Community Amenities		(2,244,783)	(370,936)	(268,463)	102,473	28%
Recreation and Culture		(3,818,717)	(648,151)	(368,658)	279,493	43%
Transport		(5,135,639)	(862,186)	(287,444)	574,742	67%
Economic Services		(1,738,304)	(265,118)	(243,962)	21,156	8%
Other Property and Services		(79,790)	(48,684)	(58,092)	(9,408)	(19%)
		(16,736,172)	(2,885,847)	(1,762,586)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions						
Law, Order and Public Safety	12(b)	68,686	-	53,123	53,123	
Housing	12(b)	5,700,000	-	-	-	
Recreation and Culture	12(b)	1,707,973	-	-	-	
Transport	12(b)	1,962,875	545,163	384,844	(160,319)	(29%)
Profit on Disposal of Assets	8	24,852	24,852	-	(24,852)	(100%)
(Loss) on Disposal of Assets	8	(13,990)	(13,990)	-	13,990	100%
		9,450,396	556,025	437,967		
Net Result		3,608,868	5,930,345	6,786,348		

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

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

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

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a) %	Var
Note		\$	\$	\$	\$		
Revenue from Operating Activities							
	Rates	5,763,500	5,760,165	5,731,811	(28,354)	(0%)	▼
	Operating Grants, Subsidies and Contributions	1,068,460	474,755	437,853	(36,902)	(8%)	▼
	Fees and Charges	3,707,665	1,986,249	1,878,357	(107,892)	(5%)	▼
	Interest Earnings	198,482	30,078	55,100	25,022	83%	▲
	Other Revenue	156,537	8,920	7,846	(1,074)	(12%)	
	Profit on Disposal of Assets	24,852	24,852	-	(24,852)	(100%)	▼
		10,919,496	8,285,019	8,110,968			
Expenditure from Operating Activities							
	Employee Costs	(5,791,145)	(954,773)	(916,145)	38,628	4%	▲
	Materials and Contracts	(3,549,022)	(556,697)	(509,361)	47,336	9%	▲
	Utility Charges	(504,924)	(84,064)	(78,299)	5,765	7%	
	Depreciation on Non-current Assets	(5,971,717)	(1,014,358)	-	1,014,358	100%	▲
	Finance Cost	(210,986)	(71,863)	(63,467)	8,396	12%	
	Insurance Expenses	(268,023)	(134,001)	(126,629)	7,372	6%	
	Other Expenditure	(440,355)	(70,091)	(68,684)	1,407	2%	
	(Loss) on Disposal of Assets	(13,990)	(13,990)	-	13,990	100%	▲
		(16,750,162)	(2,899,837)	(1,762,586)			
Excluded Non-cash Operating Activities							
	Depreciation and Amortisation	5,971,717	1,014,358	-			
	(Profit) / Loss on Asset Disposal	(10,862)	(10,862)	-			
	Movement in Employee Provision Reserve	6,075	6,075	990			
	Net Amount from Operating Activities	136,264	6,394,753	6,349,371			
Investing Activities							
Inflows from Investing Activities							
	Capital Grants, Subsidies and Contributions	12(b) 9,439,534	545,163	437,967	(107,196)	(20%)	▼
	Proceeds from Disposal of Assets	8 235,000	235,000	-	(235,000)	(100%)	▼
	Proceeds from Sale of Land	-	-	50,000	50,000		
		9,674,534	780,163	487,967			
Outflows from Investing Activities							
	Payments for Land and Buildings	9(a) (9,150,000)	-	(6,310)	(6,310)		
	Payments for Plant and Equipment	9(b) (360,000)	-	(12,001)	(12,001)		▲
	Payments for Furniture and Equipment	9(c) (90,686)	-	(25,200)	(25,200)		▲
	Payments for Infrastructure Assets - Roads	9(d) (2,869,787)	(472,164)	-	472,164	100%	▲
	Payments for Infrastructure Assets - Other	9(e) (254,861)	(21,666)	(23,546)	(1,880)	(9%)	
		(12,725,334)	(493,830)	(67,056)			
Non-cash Amounts Excluded from Investing Activities							
	Property, plant and equipment received for substantially less than cost	9(b) 28,000	-	-			
	Non cash capital grants, subsidies and contributions	12(b) (28,000)	-	-			
		-	-	-			
	Net Amount attributable to investing activities	(3,050,800)	286,333	420,911			
Financing Activities							
Inflows from Financing Activities							
	Proceeds from Long Term Borrowing	11 1,560,000	260,000	320,000			
	Transfer from Reserves	7 113,588	18,931	-			
		1,673,588	278,931	320,000			
Outflows from Financing Activities							
	Repayment of Borrowings	11 (723,441)	(120,574)	(78,105)			
	Transfer to Reserves	7 (85,482)	(14,247)	(14,860)			
		(808,923)	(134,820)	(92,965)			
Outflows from Financing Activities							
	Unspent Loans	550,000	-	-			
	Net Amount attributable to Financing Activities	1,414,665	144,111	227,035			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)							
	3 1,499,871	1,499,871	2,162,954				
	Amount attributable to operating activities	136,264	6,394,753	6,349,371			
	Amount attributable to investing activities	(3,050,800)	286,333	420,911			
	Amount attributable to financing activities	1,414,665	144,111	227,035			
	Closing Surplus / (Deficit)	3 -	8,325,068	9,160,271			

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

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

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

	2027	2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	9,033,167	9,413,574
Trade and other receivables	6,842,894	363,477
Inventories	234,434	258,266
Other assets	407,283	407,283
TOTAL CURRENT ASSETS	16,517,777	10,442,600
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	193,972
Property, plant and equipment	39,432,930	39,492,317
Infrastructure	197,938,331	197,861,888
Investment property	2,178,570	2,178,570
TOTAL NON-CURRENT ASSETS	239,894,914	239,877,858
TOTAL ASSETS	256,412,691	250,320,458
CURRENT LIABILITIES		
Trade and other payables	517,878	1,453,887
Other liabilities	4,374,050	4,374,050
Borrowings	619,350	565,420
Employee related provisions	842,556	842,556
TOTAL CURRENT LIABILITIES	6,353,834	7,235,913
NON-CURRENT LIABILITIES		
Borrowings	4,190,428	4,002,463
Employee related provisions	70,189	70,189
TOTAL NON-CURRENT LIABILITIES	4,260,617	4,072,652
TOTAL LIABILITIES	10,614,451	11,308,565
NET ASSETS	245,798,240	239,011,893
EQUITY		
Retained surplus	113,117,503	106,346,016
Reserve accounts	1,914,456	1,899,596
Revaluation surplus	130,766,281	130,766,281
TOTAL EQUITY	245,798,240	239,011,893

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

The material variance adopted by the Shire of Moora for the 2026/27 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: 16 Sep 26

(a) Basis of Preparation

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

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

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

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding of Amounts

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

(d) Goods and Services Tax (GST)

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Superannuation

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

(f) Cash and Cash Equivalents

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

(g) Financial Assets at Amortised Cost

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

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

(h) Inventories

General

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

Land Held for Resale

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

(i) Trade and Other Receivables

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Recognition of Assets

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

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

Gains and Losses on Disposal

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

(k) Depreciation of Non-current Assets

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

(m) Prepaid Rates

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

(n) Employee Benefits

Short-term employee benefits

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

Other long-term employee benefits

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

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

(o) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

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

Borrowing Costs

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

(p) Provisions

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Contract Liabilities

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

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

(r) Current and Non-current Classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

(s) Nature or Type Classifications

Rates

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

Grants, Subsidies and Contributions

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

Capital Grants, Subsidies and Contributions

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

Revenue from Contracts with Customers

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

Profit on Asset Disposal

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

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications (Continued)

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation and amortisation expenses raised on all classes of assets.

Finance Cost

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

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Program Classifications (Function / Activity)

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

Objective	Activities
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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

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 31 August 2026

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

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

	31 Aug 26 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Var	Explanation
	Favourable / (Unfavourable)					
Rates	5,731,811	5,760,165	(0%)	(28,354)	▼	Variance due to budgeted interim rate changes taking place throughout the course of the year.
Grants, Subsidies and Contributions	437,853	474,755	(8%)	(36,902)	▼	Timing of receipt of operating grants versus budget profile. For breakdown of grant income refer note 12(a).
Fees and Charges	1,878,357	1,986,249	(5%)	(107,892)	▼	Actual fees below budgeted income mainly due to timing on the following: Emergency Services Levy (\$18K) and offset by reduced expenditure directly linked to this Waste water services income and travel charges (\$18K) Caravan park and chalet charges (\$29K) Carnaby Place rental income (\$14K)
Interest Earnings	55,100	30,078	83%	25,022	▲	Higher interest earnings as opposed to budgeted value due to increased cash balance and timing of payments for projects.
Capital Grants, Subsidies and Contributions	437,967	545,163	(20%)	(107,196)	▼	Variance due to timing in commencement and completion of projects, as compared to budgeted timeframes. Funding breakdown reflected on note 12(b).
Profit on Disposal of Assets	-	24,852	(100%)	(24,852)	▼	Timing of disposal of plant and equipment.
Total Revenues	8,548,935	8,830,182	(3%)	(281,247)		

(b) (Expenses) / (Applications)

	31 Aug 26 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
Employee Costs	(916,145)	(954,773)	4%	38,628	▲
Materials and Contracts	(509,361)	(556,697)	9%	47,336	▲
					Actual cost below budget related to timing of cost and possible vacancies and filling these. Various contributing expense lines on timing of cost versus budget: - Expenditure exceeding YTD budget; Loan Guarantee Fees (\$6K) and Subscriptions WALGA, etc (\$22K), Legal Fees (\$34K), consultants (\$8K) and Fire truck annual maintenance (\$32K). - Cost below budget due to timing of expenditure; Sewerage Operation cost (\$16K), computer maintenance agreement (\$19K) and Wheatbelt Kids Institute (\$63K). - Road and related maintenance below budget by \$37K, being offset by rural weed control exceeding budget by \$10K. - Plant expenditure below budget by \$15K.
Depreciation on Non-current Assets	-	(1,014,358)	100%	1,014,358	▲
					Depreciation expense pending finalising audit of 25/26 accounts. Non cash entry and not impacting the Shire's net position.
Loss on Disposal of Assets	-	(13,990)	100%	13,990	▲
					Timing of disposal of plant and equipment.
Total Expenses	(1,762,586)	(2,899,837)	39%	1,137,251	

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

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Aug 26 \$	Prior Year Closing 30 Jun 26 \$	This Time Last Year 31 Aug 25 \$
Current Assets				
Cash Unrestricted	4	7,021,210	7,416,477	2,139,490
Cash Restricted	4	2,011,957	1,997,097	2,196,892
Other Financial Assets		-	-	4,630
Receivables - Rates	6(a)	6,782,307	338,559	282,137
Receivables - Other	6(b)	105,361	69,692	267,153
Interest / ATO Receivable		-	-	32,178
Provision for Doubtful Debts		(44,774)	(44,774)	(44,774)
Accrued Income / Prepayments		-	-	(32)
Contract Assets		407,283	407,283	534,431
Inventories		234,434	258,266	263,376
Total Current Assets		16,517,777	10,442,600	5,675,481
Current Liabilities				
Payables		(478,079)	(1,256,850)	(588,656)
Revenue Received in Advance		(39,799)	(197,037)	(224,558)
Loan Liability		(619,350)	(565,420)	(256,125)
Contract Liabilities		(4,374,050)	(4,374,050)	(1,647,283)
Total Payables		(5,511,278)	(6,393,357)	(2,716,621)
Provisions		(842,556)	(842,556)	(842,556)
Total Current Liabilities		(6,353,834)	(7,235,913)	(3,559,177)
Less: Cash Reserves	7	(1,914,456)	(1,899,596)	(2,099,391)
Less: Financial assets at amortised cost - self supporting loans		-	-	(4,630)
Less: Movement in land held for resale Inventory		86,500	86,500	-
Add: Loan Principal (Current)		688,284	634,353	325,056
Add: Employee Leave Reserve	7	136,000	135,010	130,144
Net Funding Position		9,160,271	2,162,954	467,484

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

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total Amount	Institution
	\$	\$	\$	\$	
Cash and Cash Equivalents					
Cash on Hand	400			400	N/A
Municipal Fund	2,340,660			2,340,660	Westpac
Municipal Notice Saver	4,680,150			4,680,150	Westpac
Reserve Fund Cash Management Account		45,319		45,319	Westpac
Reserve Notice Saver Account		1,966,522		1,966,522	Westpac
Trust Fund Bank Account			115	115	Westpac
Total Cash and Financial Assets	7,021,210	2,011,841	115	9,033,167	

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 follows:

Description	Opening Balance 01 Jul 26 \$	Amount Received \$	Amount Paid \$	Closing Balance 31 Aug 26 \$
		-		-
Total Funds in Trust	-	-	-	-

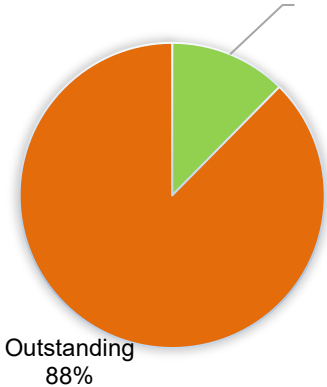
Comments / Notes

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

6. RECEIVABLES

(a) Rates Receivable	31 Aug 26
	\$
Rates Receivables	6,782,307
Rates Received in Advance	(39,799)
Total Rates Receivable Outstanding	6,742,508
Closing Balances - Prior Year	338,559
Rates levied this year	5,731,811
Sewerage Rates levied this year	786,827
ESL levied this year	169,765
Refuse and recycling levied this year	665,792
Service charges & interest levied this year	4,880
Closing Balances - Current Month	(6,742,508)
Total Rates Collected to Date	955,125
<i>Percentage Collected</i>	

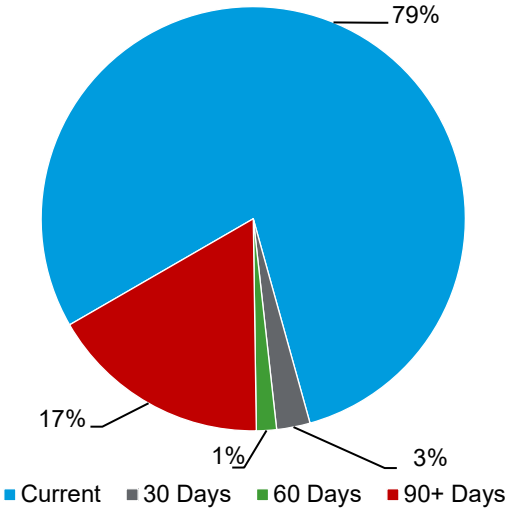
Rates, ESL and Services Collection - YTD



Comments / Notes

(b) General Receivables	31 Aug 26
	\$
Current	83,255
30 Days	2,687
60 Days	1,615
90+ Days	17,804
Total General Receivables Outstanding	105,360

Outstanding General Receivables as %



Comments / Notes
 Amounts shown above include GST (where applicable)

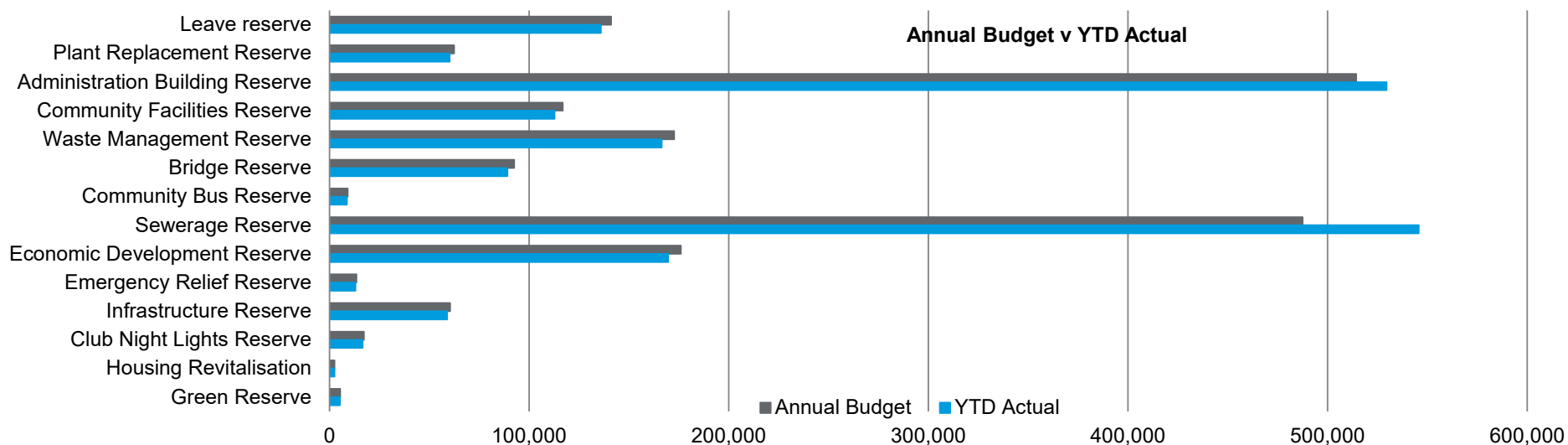
SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2026

7. CASH BACKED RESERVES

	Annual Budget				YTD Actual					
Restricted by council:	Balance 01 Jul 26	Transfers from	Interest Received	Transfer to	Balance 30 Jun 27	Balance 01 Jul 26	Transfers from	Interest Received	Transfer to	Balance 31 Aug 26
	\$	\$	\$	\$	\$		\$	\$	\$	\$
Reserve Name										
Leave reserve	135,010	-	6,075	-	141,085	135,010	-	990	-	136,000
Plant Replacement Reserve	59,739	-	2,688	-	62,427	59,739	-	438	-	60,177
Administration Building Reserve	525,656	(35,000)	23,655	-	514,311	525,656	-	3,893	-	529,549
Community Facilities Reserve	111,802	-	5,031	-	116,833	111,802	-	956	-	112,758
Waste Management Reserve	165,202	-	7,434	-	172,636	165,202	-	1,210	-	166,412
Bridge Reserve	88,510	-	3,983	-	92,493	88,510	-	648	-	89,158
Community Bus Reserve	8,677	-	390	-	9,067	8,677	-	64	-	8,741
Sewerage Reserve	541,748	(78,588)	24,379	-	487,539	541,748	-	3,969	-	545,717
Economic Development Reserve	168,455	-	7,580	-	176,035	168,455	-	1,233	-	169,688
Emergency Relief Reserve	12,892	-	580	-	13,472	12,892	-	94	-	12,986
Infrastructure Reserve	57,793	-	2,601	-	60,394	57,793	-	1,127	-	58,920
Club Night Lights Reserve	16,522	-	743	-	17,265	16,522	-	121	-	16,643
Housing Revitalisation	2,402	-	108	-	2,510	2,402	-	79	-	2,481
Green Reserve	5,188	-	233	-	5,421	5,188	-	38	-	5,226
Total Cash Backed Reserves	1,899,596	(113,588)	85,482	-	1,871,490	1,899,596	-	14,860	-	1,914,456



8. DISPOSAL OF ASSETS

Annual Budget

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
Plant and Equipment				
Plant and Equipment	224,138	235,000	24,852	(13,990)
Total Disposal of Assets	224,138	235,000	24,852	(13,990)
Total Profit or (Loss)				10,862

YTD Actual

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
Plant and Equipment				
Total Disposal of Assets	-	-	-	
Total Profit or (Loss)				

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

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Education and Welfare				
Early Childhood Development Centre	-	-	6,310	(6,310)
Housing				
Housing Project - WACHS Staff residences	550,000	-	-	-
Housing Subdivisions	5,700,000	-	-	-
Recreation and Culture				
Moora Performing Arts Centre Renewal	500,000	-	-	-
Moora Recreation Centre Renewal	2,400,000	-	-	-
Total Land and Buildings	9,150,000	-	6,310	(6,310)

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Admin vehicles	80,000	-	-	-
Law, Order & Public Safety				
SES Logistics Trailer	28,000	-	-	-
Transport				
Replacement Grader	-	-	12,001	(12,001)
Work Ute	132,000	-	-	-
Works Supervisors Vehicle	60,000	-	-	-
Engineering Ute	60,000	-	-	-
Total Plant and Equipment	360,000	-	12,001	(12,001)

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Administration Capital Projects	20,000	-	-	-
Purchase Computing Equipment	15,000	-	-	-
Law, Order & Public Safety				
CCTV & Security Improvement Program	55,686	-	25,200	(25,200)
Total Furniture and Equipment	90,686	-	25,200	(25,200)

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

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads & Footpaths

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
<i>Road Construction - Regional Road Group</i>				
Watheroo - Miling Road Widen & Seal	1,401,553	230,792	-	230,792
<i>Road Construction - Roads To Recovery</i>			-	
RTR - Old Geraldton Road Reconstruction	707,200	116,704	-	116,704
RTR - Miling East Road Shoulder & Bitumen widening	171,608	28,256	-	28,256
RTR - Namban East Road Shoulder & Bitumen widening	149,698	24,490	-	24,490
<i>Road Construction - Rural Regravelling Projects</i>				
Gravel Resheeting - Various Roads	134,600	21,750	-	21,750
<i>Road Construction - Rural Bitumen Roads</i>				
Namban West Road - Reconstruct Bitumen & Widen	305,128	50,172	-	50,172
Total Infrastructure - Roads	2,869,787	472,164	-	472,164

(e) Other Infrastructure

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Recreation and Culture				
Renewal of Park Infrastructure	46,273	-	23,546	(23,546)
Transport				
<i>Footpath Construction</i>				
King Street Footpaths	130,000	21,666	-	21,666
Community Amenities				
Moora Sewerage System Upgrade	78,588	-	-	-
Total Infrastructure - Other	254,861	21,666	23,546	(1,880)
Total Capital Expenditure	12,725,334	493,830	67,056	426,774

SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 August 2026

10. RATING INFORMATION

	Basis of valuation	Rateable Value \$	Rate in \$ \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates									
GRV Residential - Moora Townsite	Gross rental valuation	10,387,503	0.110380	641	1,146,573	1,149,129	-	-	1,149,129
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	3,213,531	0.110380	85	354,710	53,678	-	-	53,678
GRV Residential - Other Townsite	Gross rental valuation	486,306	0.110380	48	53,678	350,460	-	-	350,460
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	95,929	0.110380	4	10,589	10,589	-	-	10,589
UV Rural	Unimproved valuation	903,151,000	0.004262	328	3,849,230	3,849,230	-	-	3,849,230
UV Urban Farmland	Unimproved valuation	2,852,001	0.004262	10	12,155	12,155	-	-	12,155
UV Mining	Unimproved valuation	0	0.004262	0	-	-	-	-	-
Total General Rates		920,186,270		1,116	5,426,934	5,425,240	-	-	5,425,240
Minimum Rates									
			Minimum \$						
GRV Residential - Moora Townsite	Gross rental valuation	129,980	929	71	65,959	65,030	-	-	65,030
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	41,338	929	17	15,793	69,675	-	-	69,675
GRV Residential - Other Townsite	Gross rental valuation	268,001	929	75	69,675	15,793	-	-	15,793
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	28,712	929	7	6,503	6,503	-	-	6,503
UV Rural	Unimproved valuation	7,567,400	929	72	66,888	66,888	-	-	66,888
UV Urban Farmland	Unimproved valuation	8,184,499	929	62	57,598	57,598	-	-	57,598
UV Mining	Unimproved valuation	307,745	929	27	25,083	25,083	-	-	25,083
Total Minimum Rates		16,527,675		331	307,499	306,570	-	-	306,570
Total General and Minimum Rates					5,734,433	5,731,810	-	-	5,731,810
Other Rate Revenue									
Other Rate Revenue					4,000				-
Interim and Back Rates					4,000				-
Ex Gratia rates - CBH					33,667				-
					41,667				-
Other Rate Revenue									
Discounts					(2,600)				
Waivers or Concessions					(10,000)				-
Total Rate Revenue					5,763,500				5,731,810

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

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Purpose	Loan Number	Institution	Interest Rate	Opening Balance	New Loans		Principal Repayments		Principal Outstanding		Finance Cost Repayments	
				01 Jul 26	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget
				\$	\$	\$	\$	\$	\$	\$	\$	\$
Hydrotherapy Pool	327	WATC	3.43%	281,712	-	-	-	(33,542)	281,712	248,170	-	(9,378)
Housing Revitalisation	328	WATC	4.82%	2,636,171	-	-	(78,105)	(158,090)	2,558,066	2,478,081	(63,467)	(65,054)
Housing Revitalisation ECDC	329	WATC	4.82%	1,100,000	-	-	-	(349,337)	1,100,000	750,663	-	(48,892)
Housing Revitalisation Phase B	330	WATC	5.48%	550,000	-	-	-	(24,451)	550,000	525,549	-	(29,783)
Grader Replacement	331	WATC	4.96%	-	320,000	320,000	-	(58,022)	320,000	261,978	-	(7,879)
Recreation Centre Stage 1a	332	WATC	tba	-	-	1,240,000	-	(100,000)	-	1,140,000	-	(50,000)
				4,567,883	320,000	1,560,000	(78,105)	(723,442)	4,809,778	5,404,441	(63,467)	(210,986)
Total Repayments				4,567,883	320,000	1,560,000	(78,105)	(723,442)	4,809,778	5,404,441	(63,467)	(210,986)

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

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	251,360	62,840	62,978
Grants Commission Road Formula	Government of WA	317,025	79,256	40,460
Law, Order and Public Safety				
Grant (DFES) Operating - Fire Brigades	DFES	81,290	20,322	20,323
Grant (DFES) Operating - SES	DFES	17,840	4,460	4,460
Emergency Services Levy Administration Payment	DFES	4,000	-	-
Recreation And Culture				
MPAC - Operating Grant Income	DLGSC	70,000	-	-
Reimbursements		2,000	332	-
Events - Grants / Sponsorship		-	-	4,200
Grant - Library Material	State Library of WA	12,680	2,112	-
Transport				
Direct Grants - Maintenance	MRWA	305,433	305,433	305,433
Street Lighting Subsidy	MRWA	6,832	-	-
Total Operating Grants, Subsidies and Contributions		1,068,460	474,755	437,853

(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	28,000	-	12,437
Contributions - CCTV		40,686	-	40,686
Housing				
Grant - Housing Subdivisions	Department of Infrastructure	5,700,000	-	-
Recreation and Culture				
MPAC Renewal - Lotterywest	Lotterywest	500,000	-	-
Lotterywest Grant - Parks and Recreation	Lotterywest	46,273	-	-
Community Contribution - Mens Shed		1,700	-	-
Moora Rec Centre Stage 1A	CSRFF, Moora Football Clu	1,160,000	-	-
Transport				
Regional Road Grants	RRG	934,369	373,747	384,844
Roads to Recovery	RTR	1,028,506	171,416	-
Total Non-Operating Grants, Subsidies and Contributions		9,439,534	545,163	437,967
Total Grants, Subsidies and Contributions		10,507,994	1,019,918	875,821