



Shire of Moora
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SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ending 31 January 2026

**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

RSM Australia Pty Ltd
Chartered Accountants

Date 17th of February 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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MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2026
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SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ending 31 January 2026
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 7 showing a surplus/(deficit) as at 31 January 2026 of \$3,617,427

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Wheatbelt Kids Institute	48%	380,000	221,662	184,000
Housing Project - WACHS Residences	47%	2,000,000	1,166,662	947,388
Housing Subdivisions	0%	5,700,000	3,325,000	2,000
Water Preservation Initiatives	0%	500,000	291,662	-
Watheroo - Miling Road Widen & Seal	5%	1,401,568	817,572	70,672
WSFN - Carot Well Rd - Construction - Survey, design	89%	2,448,000	1,427,986	2,189,532
WSFN - Watheroo West Rd Type 6 Reconstruct & Ove	73%	570,110	332,549	417,851
Moora Airstrip	25%	1,200,000	700,000	294,087
	29%	14,199,678	8,283,093	4,105,530
Plant & Equipment	11%	1,075,210	627,193	123,281
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	61%	1,884,781	1,091,225	1,146,610
Capital Grants, Subsidies and Contributions	30%	12,141,146	7,082,313	3,702,002
	35%	14,025,926	8,173,538	4,848,612
Rates Levied	100%	5,414,517	5,412,848	5,405,326

% - Compares current YTD actuals to the Annual Budget

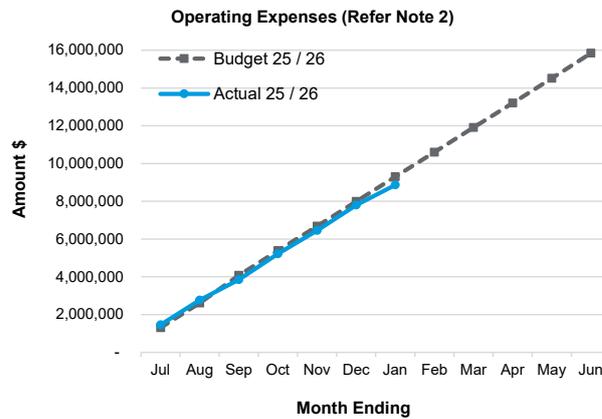
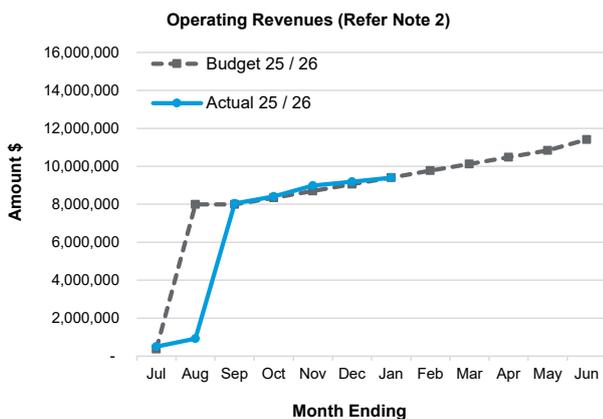
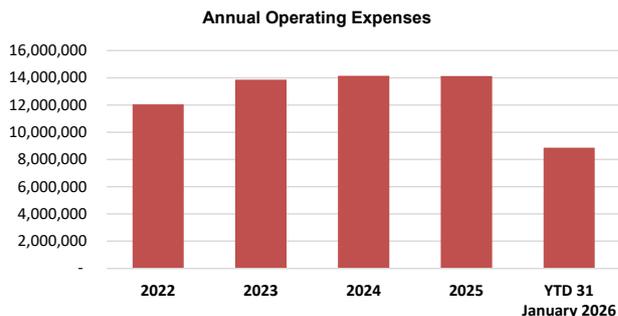
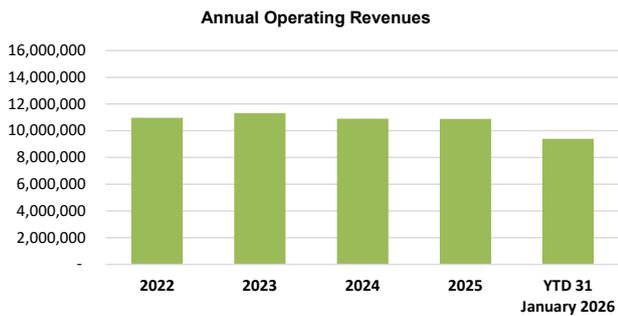
Financial Position

Account	Difference to Prior Year %	Current Year 31 Jan 26 \$	Prior Year 31 Jan 25 \$
Adjusted Net Current Assets	(80%)	3,617,427	4,507,204
Cash and Equivalent - Unrestricted	58%	2,681,874	4,586,877
Cash and Equivalent - Restricted	61%	2,237,860	3,675,043
Receivables - Rates	186%	1,530,690	823,737
Receivables - Other	3,697%	4,265,035	115,365
Total Current Liabilities	207%	(6,354,299)	(3,074,163)

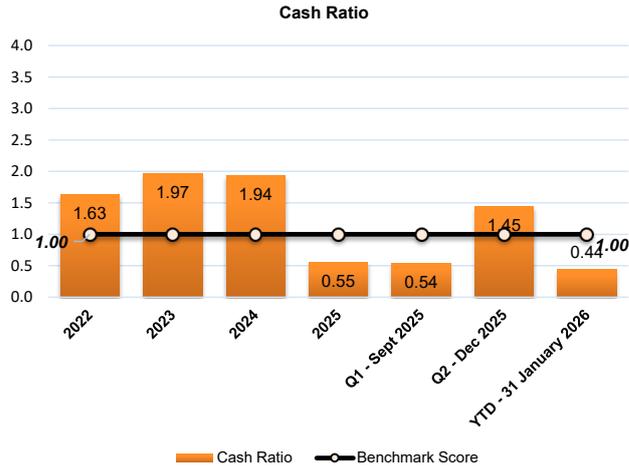
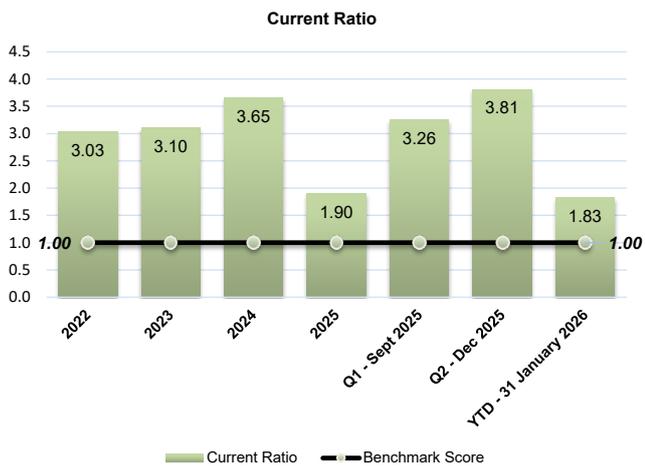
% - Compares current YTD actuals to prior year actuals

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

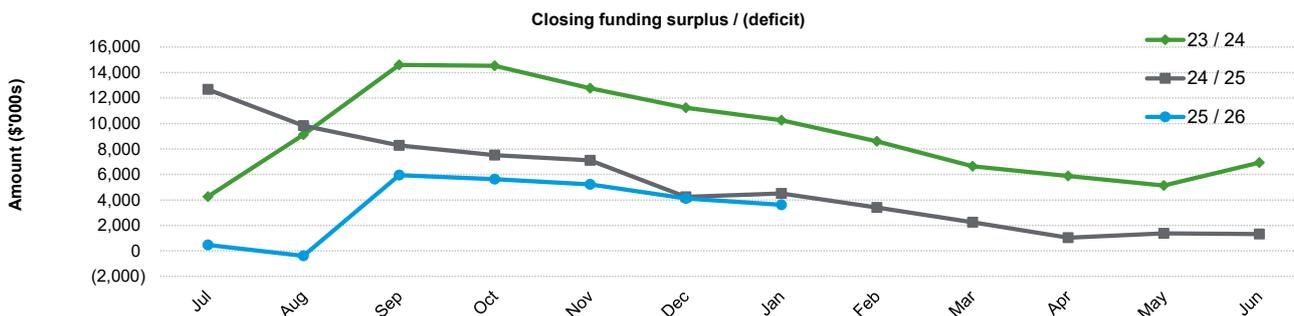
Operating Revenue and Expenditure



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 January 2026

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Rates	10	5,414,517	5,412,848	5,405,326	(7,522)	(0%)
Grants, Subsidies and Contributions	12(a)	1,884,781	1,091,224	1,146,610	55,386	5%
Fees and Charges		3,522,199	2,681,886	2,524,363	(157,523)	(6%)
Interest Earnings		240,940	139,708	87,156	(52,552)	(38%)
Other Revenue		303,037	176,750	179,332	2,582	1%
Profit on Disposal of Assets	8	49,161	28,677	55,478	26,801	93%
		11,414,634	9,531,093	9,398,265		
Expenses						
Employee Costs		(5,153,425)	(3,005,716)	(2,754,614)	251,102	8%
Materials and Contracts		(3,596,251)	(2,097,319)	(1,836,624)	260,695	12%
Utility Charges		(443,696)	(258,552)	(270,472)	(11,920)	(5%)
Depreciation on Non-current Assets		(5,783,869)	(3,373,867)	(3,403,257)	(29,390)	(1%)
Finance Cost		(191,750)	(111,825)	(73,446)	38,379	34%
Insurance Expenses		(276,510)	(276,510)	(270,727)	5,783	2%
Other Expenditure		(303,429)	(162,394)	(252,847)	(90,453)	(56%)
		(15,748,929)	(9,286,183)	(8,861,986)		
Other Income and Expenses						
Capital Grants, Subsidies and Contribu	12(b)	12,141,146	7,082,313	3,702,002	(3,380,311)	(48%)
(Loss) on Disposal of Assets	8	(91,706)	(53,495)	-	53,495	100%
Fair value adjustments to financial assets at fair value through profit or loss		-	-	-	-	
		12,049,440	7,028,818	3,702,002		
		7,715,145	7,273,729	4,238,281		
Net Result						

* - 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 January 2026
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
General Purpose Funding		6,901,870	6,176,859	6,037,034	(139,825)	(2%)
Governance		-	-	1,975	1,975	
Law, Order and Public Safety		292,683	240,873	301,730	60,857	25%
Health		8,195	4,774	7,115	2,341	49%
Education and Welfare		17,886	10,430	10,377	(53)	(1%)
Housing		150,581	87,829	79,346	(8,483)	(10%)
Community Amenities		1,837,468	1,630,082	1,602,051	(28,031)	(2%)
Recreation and Culture		500,104	291,676	263,257	(28,419)	(10%)
Transport		230,924	228,263	291,161	62,898	28%
Economic Services		1,160,389	676,844	616,442	(60,402)	(9%)
Other Property and Services		265,373	154,784	132,300	(22,484)	(15%)
		11,365,473	9,502,414	9,342,787		
Expenses						
General Purpose Funding		(639,717)	(373,107)	(265,453)	107,654	29%
Governance		(336,478)	(219,658)	(195,515)	24,143	11%
Law, Order and Public Safety		(1,129,673)	(661,365)	(615,125)	46,240	7%
Health		(172,306)	(100,618)	(94,731)	5,887	6%
Education and Welfare		(382,664)	(225,040)	(277,871)	(52,831)	(23%)
Housing		(329,546)	(195,975)	(181,550)	14,425	7%
Community Amenities		(2,286,277)	(1,335,884)	(1,184,918)	150,966	11%
Recreation and Culture		(4,286,489)	(2,535,012)	(2,109,090)	425,922	17%
Transport		(4,620,933)	(2,695,468)	(2,876,609)	(181,141)	(7%)
Economic Services		(1,452,655)	(849,806)	(1,015,643)	(165,837)	(20%)
Other Property and Services		(112,192)	(94,250)	(45,482)	48,769	52%
		(15,748,930)	(9,286,182)	(8,861,986)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions						
Law, Order and Public Safety	12(b)	43,210	25,200	-	(25,200)	(100%)
Housing	12(b)	5,700,000	3,325,000	2,000	(3,323,000)	(100%)
Community Amenities	12(b)	400,000	233,331	-	(233,331)	(100%)
Recreation and Culture	12(b)	61,275	35,742	54,167	18,425	52%
Transport	12(b)	5,936,661	3,463,040	3,645,835	182,795	5%
Profit on Disposal of Assets	8	49,161	28,677	55,479	26,801	93%
(Loss) on Disposal of Assets	8	(91,706)	(53,495)	-	53,495	100%
Fair value adjustments to financial assets at fair value through profit or loss		-	-	-	-	
		12,098,601	7,057,495	3,757,480		
Net Result		7,715,144	7,273,727	4,238,282		

* - 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 January 2026

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
Note	\$	\$	\$	\$	\$	%	
Revenue from Operating Activities							
Rates	5,414,517	5,412,848	5,405,326	(7,522)	(0%)		
Operating Grants, Subsidies and Contributions	1,884,781	1,091,224	1,146,610	55,386	5%	▲	
Fees and Charges	3,522,199	2,681,886	2,524,363	(157,523)	(6%)	▼	
Interest Earnings	240,940	139,708	87,156	(52,552)	(38%)	▼	
Other Revenue	303,037	176,750	179,332	2,582	1%		
Profit on Disposal of Assets	49,161	28,677	55,478	26,801	93%	▲	
	11,414,634	9,531,093	9,398,265				
Expenditure from Operating Activities							
Employee Costs	(5,153,425)	(3,005,716)	(2,754,614)	251,102	8%	▲	
Materials and Contracts	(3,596,251)	(2,097,319)	(1,836,624)	260,695	12%	▲	
Utility Charges	(443,696)	(258,552)	(270,472)	(11,920)	(5%)	▼	
Depreciation on Non-current Assets	(5,783,869)	(3,373,867)	(3,403,257)	(29,390)	(1%)	▼	
Finance Cost	(191,750)	(111,825)	(73,446)	38,379	34%	▲	
Insurance Expenses	(276,510)	(276,510)	(270,727)	5,783	2%		
Other Expenditure	(303,429)	(162,394)	(252,847)	(90,453)	(56%)	▼	
(Loss) on Disposal of Assets	(91,706)	(53,495)	-	53,495	100%	▲	
Fair value adjustments to financial assets at fair value through profit or loss	-	-	-	-			
	(15,840,635)	(9,339,678)	(8,861,986)				
Excluded Non-cash Operating Activities							
Depreciation and Amortisation	5,783,869	3,373,867	3,403,257				
(Profit) / Loss on Asset Disposal	42,545	24,818	(55,478)				
Fair Value Movement in LG House Trust	-	-	-				
Movement in Employee Provision Reserve	5,797	5,797	2,878				
Land Held for Resale Inventory	-	-	86,500				
	1,406,210	3,595,897	3,973,436				
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	12,141,146	7,082,313	3,702,002	(3,380,311)	(48%)	▼
Proceeds from Disposal of Assets	8	259,000	259,000	103,908	(155,092)	(60%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	11	4,630	2,701	4,630	1,929	71%	
		12,404,776	7,344,014	3,810,539			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(8,304,000)	(4,843,972)	(1,304,033)	3,539,939	73%	▲
Payments for Plant and Equipment	9(b)	(1,075,210)	(627,193)	(123,281)	503,912	80%	▲
Payments for Furniture and Equipment	9(c)	(30,000)	(17,500)	(4,943)	12,557	72%	▲
Payments for Infrastructure Assets - Roads	9(d)	(6,067,606)	(3,539,361)	(2,906,586)	632,775	18%	▲
Payments for Infrastructure Assets - Other	9(e)	(1,547,832)	(902,895)	(540,650)	362,245	40%	▲
Payments for financial assets at amortised cost - self supporting loans	11	(4,630)	(2,701)	(4,630)	(1,929)	(71%)	
		(17,029,278)	(9,933,622)	(4,884,123)			
		(4,624,502)	(2,589,608)	(1,073,584)			
Financing Activities							
Inflows from Financing Activities							
Proceeds from Long Term Borrowing	11	2,400,000	1,400,000	-			
Transfer from Reserves	7	399,832	233,235	-			
		2,799,832	1,633,235	-			
Outflows from Financing Activities							
Repayment of Borrowings	11	(386,043)	(225,192)	(124,493)			
Transfer to Reserves	7	(328,818)	(191,810)	(48,371)			
		(714,861)	(417,002)	(172,864)			
		2,084,971	1,216,233	(172,864)			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)	3	1,133,320	1,133,320	890,439			
Amount attributable to operating activities		1,406,210	3,595,897	3,973,436			
Amount attributable to investing activities		(4,624,502)	(2,589,608)	(1,073,584)			
Amount attributable to financing activities		2,084,971	1,216,233	(172,864)			
Closing Surplus / (Deficit)	3	(0)	3,355,843	3,617,427			

* - 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 January 2026

	2026	2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	4,919,734	3,890,721
Trade and other receivables	5,750,951	500,791
Inventories	206,593	283,272
Other assets	724,882	539,060
TOTAL CURRENT ASSETS	11,602,160	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	99,524	99,524
Property, plant and equipment	39,279,790	38,809,729
Infrastructure	195,923,742	194,965,995
Investment property	2,178,570	2,178,570
TOTAL NON-CURRENT ASSETS	237,632,738	236,204,930
TOTAL ASSETS	249,234,898	241,418,774
CURRENT LIABILITIES		
Trade and other payables	696,167	1,062,895
Other liabilities	4,593,842	520,149
Borrowings	221,736	256,125
Employee related provisions	842,556	842,556
TOTAL CURRENT LIABILITIES	6,354,301	2,681,725
NON-CURRENT LIABILITIES		
Borrowings	2,823,150	2,917,883
Employee related provisions	70,189	70,189
TOTAL NON-CURRENT LIABILITIES	2,893,339	2,988,072
TOTAL LIABILITIES	9,247,640	5,669,797
NET ASSETS	239,987,258	235,748,977
EQUITY		
Retained surplus	107,080,617	102,890,708
Reserve accounts	2,140,359	2,091,988
Revaluation surplus	130,766,281	130,766,281
TOTAL EQUITY	239,987,258	235,748,977

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

Preparation

Prepared by: Travis Bate

Date prepared: 17 Feb 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 January 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 January 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 January 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 January 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 January 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 January 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 January 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 January 2026

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Jan 26		Budget to Actual YTD %	Budget to Actual YTD \$	Var	Explanation
	YTD Actual \$	YTD Budget \$				
						Favourable / (Unfavourable)
Grants, Subsidies and Contributions	1,146,610	1,091,224	5%	55,386	▲	Timing of receipt of operating grants, versus budget profile. Detailed breakdown provided in note 12(a).
Fees and Charges	2,524,363	2,681,886	(6%)	(157,523)	▼	Various timing differences with notable variances in the following: - Values below budget: Employee housing rental income -\$12K, Waste Water Service income - \$32K, MPAC show revenue -\$29K, Pool admission charges -\$11K, Chalet charges - \$57K and Standpipe revenue -\$36K. - values exceeding budget being Domestic refuse charges +\$12K and Caracan park fees +\$19K.
Interest Earnings	87,156	139,708	(38%)	(52,552)	▼	Variance relates to revenue converted to cash in bank to generate interest income.
Capital Grants, Subsidies and Contributions	3,702,002	7,082,313	(48%)	(3,380,311)	▼	Variance due to timing in commencement of projects as opposed to budgeted timeframes. Breakdown of funding set out in note 12(b).
Profit on Disposal of Assets	55,478	28,677	93%	26,801	▲	Timing of actual disposal of PPE compared to budgeted disposal.
Total Revenues	13,100,267	16,613,406	(21%)	(3,513,139)		

(b) (Expenses) / (Applications)

	31 Jan 26		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation	
	YTD Actual \$	YTD Budget \$				
Employee Costs	(2,754,614)	(3,005,716)	8%	251,102	▲	Saving relates to staff levels and timing of positions being filled.
Materials and Contracts	(1,836,624)	(2,097,319)	12%	260,695	▲	Main expenses contributing to timing difference includes: Expenses exceeding budget, and offset by income: - Cost of Land sold +\$101K and DFES vehicle and trailer maintenance +\$22K. General timing of expenses behind budget: - Audit fees below budget by \$31K - Computer maintenance cost -\$49K - Plant operation cost, Fuel -\$40K, Parts & Repairs -\$39K. Timing differences on road expenses includes: - Road Maintenance exceeding budget +\$48K. - Bridge Maintenance below budget -\$37K. Expense lines trailing budget due to timing of projects: - MPAC show expense -\$167K and renewable Energy Transition Project -\$47K. - Swimming pool manager fees below budget with -\$109K due to seasonal cost. Caravan park expense exceeds budget by \$36K.
Utility Charges	(270,472)	(258,552)	(5%)	(11,920)	▼	Variance between actual and budgeted cost have been declining over the past period, with timing of budget profile starting to better align with actual cost.
Depreciation on Non-current Assets	(3,403,257)	(3,373,867)	(1%)	(29,390)	▼	Actual exceeding budget due to timing of CAPEX. This is a non cash item and not impacting the Shire's net result.
Finance Cost	(73,446)	(111,825)	34%	38,379	▲	Timing of loan repayments versus budgeted values being distributed evenly over the year.
Other Expenditure	(252,847)	(162,394)	(56%)	(90,453)	▼	Cost exceeding budget primarily relate to increased WALGA subscriptions \$11K, Community events \$30K and Emergency Services Levies paid \$24K (offset by income received from rate payers).
Loss on Disposal of Assets	-	(53,495)	100%	53,495	▲	Replacement grader pending.
Total Expenses	(8,861,986)	(9,339,678)	5%	477,692		

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

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Jan 26 \$	Prior Year Closing 30 Jun 25 \$	This Time Last Year 31 Jan 25 \$
Current Assets				
Cash Unrestricted	4	2,681,874	1,701,232	4,586,877
Cash Restricted	4	2,237,860	2,189,489	3,675,043
Other Financial Assets		-	4,630	9,186
Receivables - Rates	6(a)	1,530,690	298,272	823,737
Receivables - Other	6(b)	4,265,035	123,675	115,365
Interest / ATO Receivable		-	114,966	7,396
Provision for Doubtful Debts		(44,774)	(44,774)	(36,288)
Accrued Income / Prepayments		-	8,653	-
Contract Assets		724,882	534,431	1,233,578
Inventories		206,593	283,272	281,434
Total Current Assets		11,602,160	5,213,844	10,696,328
Current Liabilities				
Payables		(555,329)	(788,239)	(857,631)
Revenue Received in Advance		(140,836)	(205,724)	(129,268)
Loan Liability		(221,736)	(325,059)	(255,715)
Contract Liabilities		(4,593,842)	(520,149)	(1,001,261)
Total Payables		(5,511,743)	(1,839,171)	(2,243,874)
Provisions		(842,556)	(842,556)	(830,289)
Total Current Liabilities		(6,354,299)	(2,681,727)	(3,074,163)
Less: Cash Reserves	7	(2,140,359)	(2,091,988)	(3,577,542)
Less: Financial assets at amortised cost - self supporting loans		-	(4,630)	(9,186)
Less: Movement in land held for resale Inventory		86,500	-	15,000
Add: Loan Principal (Current)		290,667	325,059	328,792
Add: Employee Leave Reserve	7	132,758	129,880	127,975
Net Funding Position		3,617,427	890,439	4,507,204

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

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total	Institution
	\$	\$	\$	\$	
Cash and Cash Equivalents					
Cash on Hand	900			900	N/A
Municipal Fund	2,448,798			2,448,798	Westpac
Municipal Notice Saver	232,176			232,176	Westpac
Reserve Fund Cash Management Account		218,060		218,060	Westpac
Reserve Notice Saver Account		2,019,685		2,019,685	Westpac
Trust Fund Bank Account			115	115	Westpac
Total Cash and Financial Assets	2,681,874	2,237,745	115	4,919,734	

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	Amount	Amount	Closing
	Balance	Received	Paid	Balance
	01 Jul 25			31 Jan 26
	\$	\$	\$	\$
		-		-
Total Funds in Trust	-	-	-	-

Comments / Notes

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

6. RECEIVABLES

(a) Rates Receivable

	31 Jan 26
	\$
Rates Receivables	1,530,690
Rates Received in Advance	<u>(140,836)</u>
Total Rates Receivable Outstanding	<u>1,389,854</u>

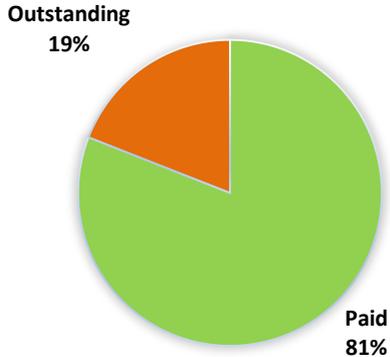
Closing Balances - Prior Year	298,272
Rates levied this year	5,405,326
Sewerage Rates levied this year	737,850
ESL levied this year	170,214
Refuse and recycling levied this year	626,493
Service charges & interest levied this year	46,178
Closing Balances - Current Month	<u>(1,389,854)</u>
Total Rates Collected to Date	<u>5,894,480</u>

Percentage Collected

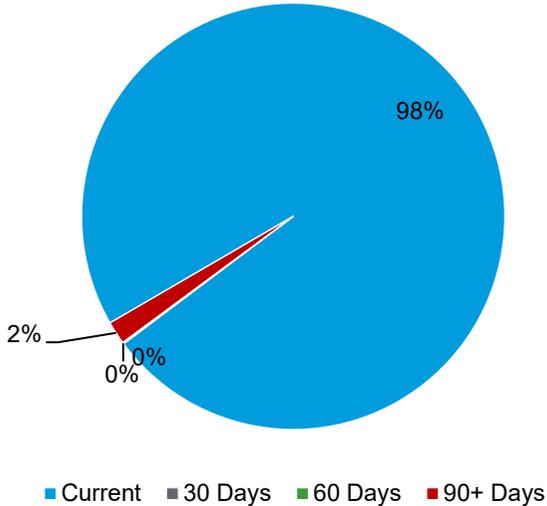
(b) General Receivables

	31 Jan 26
	\$
Current	4,185,207
30 Days	4,590
60 Days	755
90+ Days	74,483
Total General Receivables Outstanding	<u>4,265,035</u>

Rates, ESL and Services Collection - YTD



Outstanding General Receivables as %



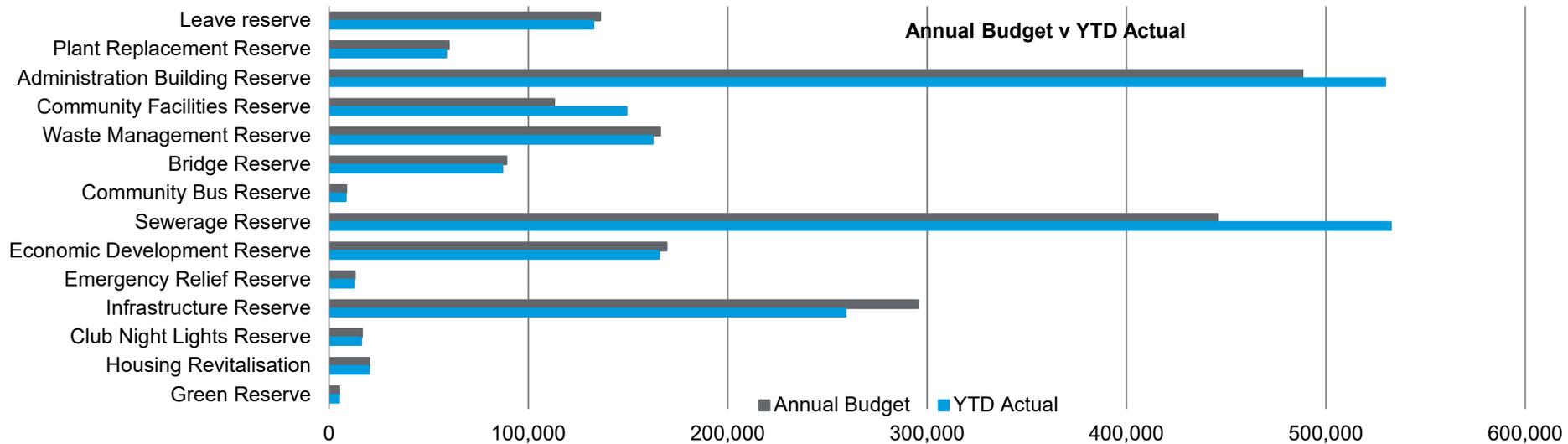
Comments / Notes

Amounts shown above include GST (where applicable)

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

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual				Balance 31 Jan 26	
	Balance 01 Jul 25	Transfers from	Interest Received	Transfer to	Balance 01 Jul 25	Transfers from	Interest Received	Transfer to		
Reserve Name	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Leave reserve	130,267	-	5,797	-	136,064	129,880	-	2,878	-	132,758
Plant Replacement Reserve	57,646	-	2,565	-	60,211	57,468	-	1,274	-	58,742
Administration Building Reserve	519,231	(54,000)	23,106	-	488,337	518,626	-	11,223	-	529,849
Community Facilities Reserve	146,459	(40,000)	6,517	-	112,976	146,310	-	2,962	-	149,272
Waste Management Reserve	159,102	-	7,080	-	166,182	158,938	-	3,515	-	162,453
Bridge Reserve	85,243	-	3,793	-	89,036	85,155	-	1,883	-	87,038
Community Bus Reserve	8,356	-	372	-	8,728	8,347	-	185	-	8,532
Sewerage Reserve	522,346	(100,000)	23,244	-	445,590	521,338	-	11,382	-	532,720
Economic Development Reserve	162,235	-	7,219	-	169,454	162,068	-	3,585	-	165,653
Emergency Relief Reserve	12,417	-	553	-	12,970	12,404	-	274	-	12,678
Infrastructure Reserve	254,428	(205,832)	11,322	235,455	295,373	253,402	-	5,825	-	259,227
Club Night Lights Reserve	15,910	-	708	-	16,618	15,894	-	352	-	16,246
Housing Revitalisation	19,479	-	867	-	20,346	17,158	-	2,932	-	20,090
Green Reserve	5,000	-	223	-	5,223	5,000	-	101	-	5,101
Total Cash Backed Reserves	2,098,119	(399,832)	93,366	235,455	2,027,108	2,091,988	-	48,371	-	2,140,359



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

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Plant and Equipment				
Plant and Equipment	301,546	259,000	49,161	(91,706)
Other Property, Plant and Equipment				
Total Disposal of Assets	301,545	259,000	49,161	(91,706)
Total Profit or (Loss)				(42,545)

YTD Actual

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

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

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
CCTV - upgrades	14,000	8,162	21,718	(13,556)
New carpet tiles for Admin building	10,000	5,831	-	5,831
Education and Welfare				
Early Childhood Development Centre	100,000	58,331	81,614	(23,283)
Wheatbelt Kids Institute	380,000	221,662	184,000	37,662
Housing				
Housing Project - WACHS Staff residences	2,000,000	1,166,662	947,388	219,274
Housing Subdivisions	5,700,000	3,325,000	2,000	3,323,000
Community Amenities				
Cemetery Upgrade - Buildings	20,000	11,662	-	11,662
Recreation and Culture				
Moora Recreation Centre Renewal	-	-	8,572	(8,572)
Moora Rec Centre - Scoreboard	80,000	46,662	46,579	83
Economic Services				
Carnaby Place development	-	-	11,820	(11,820)
Total Land and Buildings	8,304,000	4,843,972	1,304,033	3,539,939

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

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	25,200	-	25,200
BFB Fire Tanker - Moora Central	-	-	53,752	(53,752)
Community Amenities				
Water Preservation Initiatives	500,000	291,662	-	291,662
Recreation and Culture				
Ride on Mower	-	-	7,590	(7,590)
Transport				
Replacement Grader	400,000	233,331	-	233,331
Works Ute - Replace P0081A / 126670	44,000	25,667	50,240	(24,573)
Works Ute - Replace P0098A / 126664	44,000	25,667	-	25,667
Works Ute - Replace P1006A / 126665	44,000	25,667	-	25,667
Portable Traffic Lights	-	-	11,700	(11,700)
Total Plant and Equipment	1,075,210	627,193	123,281	503,912

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Administration Capital Projects	15,000	8,750	4,943	3,807
Purchase Computing Equipment	15,000	8,750	-	8,750
Total Furniture and Equipment	30,000	17,500	4,943	12,557

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 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	1,401,568	817,572	70,672	746,900
<i>Road Construction - Roads To Recovery</i>			-	
RTR - Padbury St, Moora between from Moore St and R	-	-	16,583	(16,583)
RTR - Railway Road Reseal	231,000	134,750	550	134,200
RTR - Moora Miling Road Reseal	24,000	14,000	550	13,450
RTR - Miling North Road - Reseal	81,480	47,530	-	47,530
RTR - Miling North Road - Reseal	113,400	66,143	-	66,143
RTR - various roads (tba)	303,849	177,233	-	177,233
RTR - Various roads (to be advised)	96,199	56,112	-	56,112
<i>Miling West Road</i>				
Miling West Road - Culvert Replacement, Wideining, Ov	650,000	379,155	101,526	277,629
<i>Road Construction - Town Streets</i>				
Stafford Street	-	-	114	(114)
Tootra Street	-	-	672	(672)
<i>Roads Construction - Wheatbelt Secondary Freight Route</i>				
WSFN - Railway Rd - LRM Spotting & Barrier Marking (€	-	-	12,279	(12,279)
WSFN - Carot Well Rd - Construction - Survey, design,	2,448,000	1,427,986	2,189,532	(761,546)
WSFN - Watheroo West Road - Development (SLK0.00	148,000	86,331	96,258	(9,927)
WSFN - Watheroo West Rd Type 6 Reconstruct & Overl	570,110	332,549	417,851	(85,302)
Total Infrastructure - Roads	6,067,606	3,539,361	2,906,586	632,775

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

9. CAPITAL ACQUISITIONS (Continued)

(e) Other Infrastructure

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Recreation and Culture				
Moora Swimming Pool Improvements	205,832	120,064	132,464	(12,400)
Renewal of Park Infrastructure	30,000	17,500	30,957	(13,457)
Apex Park Playground Upgrade	-	-	16,200	(16,200)
Transport				
Moora Airstrip	1,200,000	700,000	294,087	405,913
<i>Footpath Construction</i>				
Footpath Construction - Various	112,000	65,331	-	65,331
Economic Services				
Moora Town Border Entry Signs	-	-	955	(955)
Community Amenities				
Moora Sewerage System Upgrade	-	-	65,988	(65,988)
Total Infrastructure - Other	1,547,832	902,895	540,650	362,245
Total Capital Expenditure	17,024,648	9,930,921	4,879,494	5,051,427

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 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	10,402,289	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	-	-	55,808
UV Mining	Unimproved valuation	328,915	872	28	24,416	25,288	(2,616)	(327)	22,345
Total Minimum Rates		13,809,197		342	298,224	299,096	(2,616)	(327)	296,153
Total General and Minimum Rates					5,378,148	5,376,848	4,402	2,286	5,383,536
Other Rate Revenue									
Other Rate Revenue					14,000				619
Interim and Back Rates					4,000				-
Ex Gratia rates - CBH					30,969				30,969
					48,969				31,588
Other Rate Revenue									
Discounts					(2,600)				
Waivers or Concessions					(10,000)				(9,797)
Total Rate Revenue					5,414,517				5,405,326

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

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Purpose	Loan Number	Institution	Interest Rate	Opening Balance 01 Jul 25 \$	New Loans		Principal Repayments		Principal Outstanding		Finance Cost Repayments	
					YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Industrial Lots	325	WATC	2.60%	45,928	-	-	(22,816)	(45,928)	23,112	(0)	(597)	(898)
Doctor's House	326	WATC	2.60%	22,404	-	-	(11,130)	(22,404)	11,274	(0)	(291)	(438)
Hydrotherapy Pool	327	WATC	3.43%	314,132	-	-	(16,072)	(32,420)	298,060	281,712	(5,387)	(10,499)
Housing Revitalisation	328	WATC	4.82%	2,786,915	-	-	(74,476)	(150,744)	2,712,439	2,636,171	(67,096)	(132,400)
Housing Revitalisation	329	WATC		-	-	2,000,000	-	(51,260)	-	1,948,740	-	(34,103)
Grader Replacement	330	WATC		-	-	400,000	-	(83,287)	-	316,714	-	(13,339)
				3,169,378	-	2,400,000	(124,493)	(386,042)	3,044,886	5,183,336	(73,372)	(191,676)
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	-	2,400,000	(129,122)	(390,672)	3,044,886	5,183,336	(73,446)	(191,750)

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 January 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	653,562	326,782	276,726
Grants Commission Road Formula	Government of WA	567,774	283,888	253,862
Law, Order and Public Safety				
Grant (DFES) Operating - Fire Brigades	DFES	85,000	49,581	105,774
Grant (DFES) Operating - SES	DFES	21,520	12,551	17,176
Emergency Services Levy Administration Payment	DFES	4,000	2,331	4,000
Recreation And Culture				
MPAC - Operating Grant Income	DLGSC	90,000	52,500	70,000
Operating Grant - Hay Bales 2026	DLGSC & Venues West & T	220,000	128,331	68,000
Reimbursements		2,000	1,162	576
Grant - Library Material	State Library of WA	10,000	5,831	8,330
Small Community Grants	DLGSC	-	-	10,236
Events - Grants / Sponsorship	Circuit West	-	-	46,000
Transport				
Direct Grants - Maintenance	MRWA	224,551	224,551	283,956
Street Lighting Subsidy	MRWA	6,374	3,717	-
Governance				
Parental Leave Income		-	-	1,974
Total Operating Grants, Subsidies and Contributions		1,884,781	1,091,225	1,146,610

(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	25,200	-
Housing				
Grant - Housing Subdivisions	Department of Infrastructure	5,700,000	3,325,000	2,000
Community Amenities				
Weir, Wetlands, Pumps & Pipes – Phase 1	LRCI Stage 3	400,000	233,331	-
Recreation and Culture				
Community Contribution - Mens Shed		1,275	742	425
Coolangah Park - install half court basketball	Tronox / Iluka / Shire	60,000	35,000	18,182
Moora Rec Centre Stage 1A	Tronox / Iluka / Shire	-	-	35,560
Transport				
Regional Road Grants	RRG	934,374	545,048	747,487
Roads to Recovery	RTR	849,928	495,789	17,683
Airstrip Non-Operating Grant	LRCI / DISER / DOT WA	1,200,000	700,000	163,337
Wheatbelt Secondary Freight	Mainroads	2,952,359	1,722,203	2,717,328
Total Non-Operating Grants, Subsidies and Contributions		12,141,146	7,082,313	3,702,002
Total Grants, Subsidies and Contributions		14,025,926	8,173,538	4,848,612