



Shire of Moora
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SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ending 31 October 2025

RSM Australia Pty Ltd

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Compilation Report

To the Council

Shire of Moora

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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



Travis Bate
Signed at GERALDTON

Date 20th of November 2025

RSM Australia Pty Ltd
Chartered Accountants

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RSM Australia Pty Ltd ACN 009 321377 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 October 2025
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SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ending 31 October 2025
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 7 showing a surplus/(deficit) as at 31 October 2025 of \$5,638,260

Significant Revenue and Expenditure

	Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects	%	\$	\$	\$
Wheatbelt Kids Institute	24%	380,000	126,664	92,000
Housing Project - WACHS Residences	28%	2,000,000	666,664	553,493
Housing Subdivisions	0%	5,700,000	1,900,000	-
Water Preservation Initiatives	0%	500,000	166,664	-
Watheroo - Milng Road Widen & Seal	0%	1,401,568	467,184	550
WSFN - Carot Well Rd - Construction - Survey, design	21%	2,448,000	815,992	507,153
WSFN - Watheroo West Rd Type 6 Reconstruct & Ove	11%	570,110	190,028	62,736
Moora Airstrip	17%	1,200,000	400,000	198,595
	10%	14,199,678	4,733,196	1,414,528
Plant & Equipment	2%	1,075,210	358,396	19,290
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	37%	1,884,781	676,174	693,174
Capital Grants, Subsidies and Contributions	13%	12,141,146	4,047,036	1,620,544
	16%	14,025,926	4,723,210	2,313,719
Rates Levied	100%	5,414,517	5,411,849	5,400,791

% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Difference to Prior Year	Current Year 31 Oct 25	Prior Year 31 Oct 24
	%	\$	\$
Adjusted Net Current Assets	(75%)	5,638,258	7,515,937
Cash and Equivalent - Unrestricted	51%	3,800,053	7,409,978
Cash and Equivalent - Restricted	50%	2,217,693	4,432,769
Receivables - Rates	170%	2,506,278	1,470,977
Receivables - Other	618%	1,967,138	318,345
Total Current Liabilities	139%	(4,082,243)	(2,941,355)

% - Compares current YTD actuals to prior year actuals

SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ending 31 October 2025
SUMMARY GRAPHS



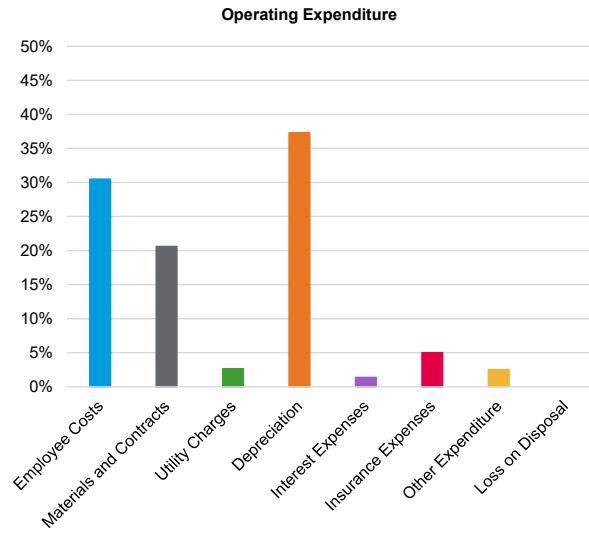
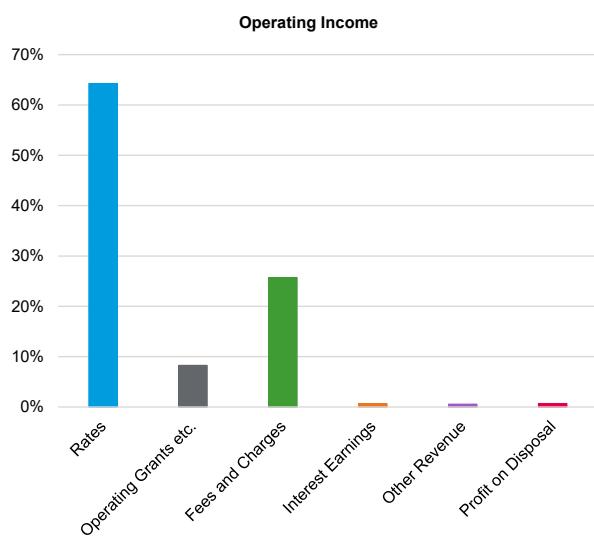
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MOORA

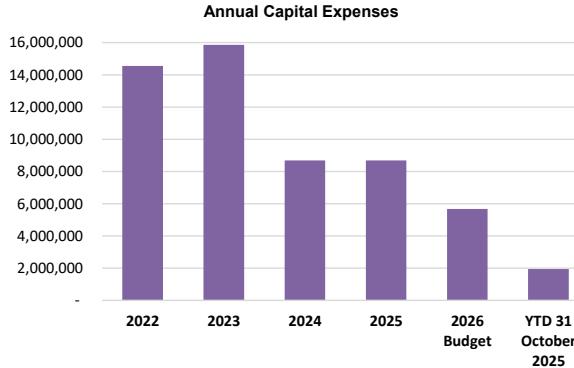
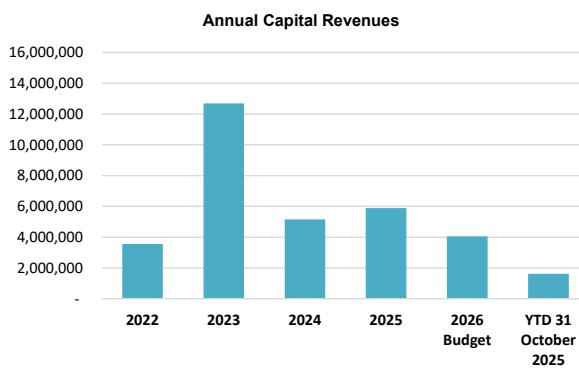
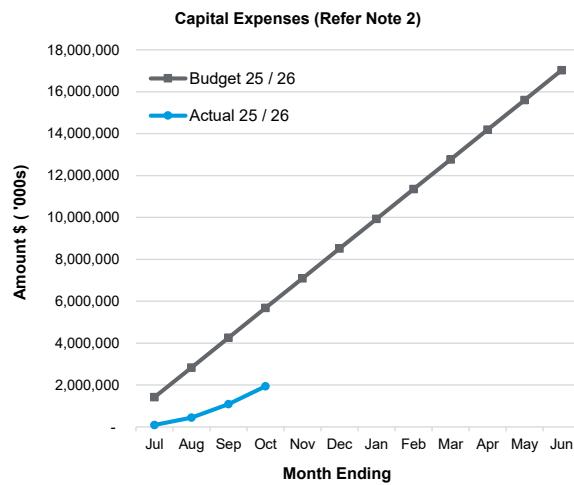
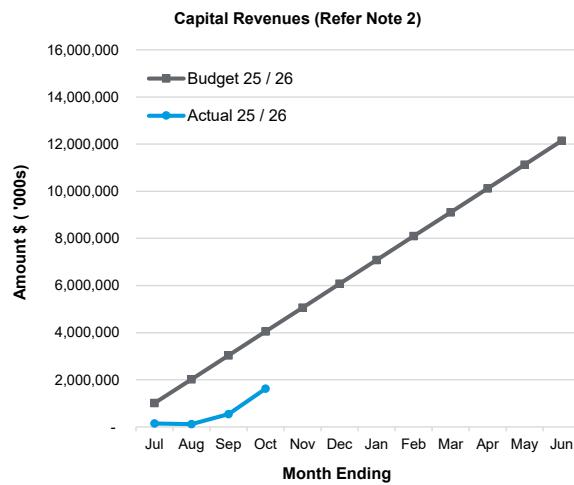
MONTHLY FINANCIAL REPORT

For the Period Ending 31 October 2025

SUMMARY GRAPHS (continued)



Capital Revenue and Expenditure



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 October 2025

NATURE OR TYPE		Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
	Note					
Revenue						
Rates	10	5,414,517	5,411,849	5,400,791	(11,058)	(0%)
Grants, Subsidies and Contributions	12(a)	1,884,781	676,173	693,174	17,001	3%
Fees and Charges		3,522,199	2,178,489	2,159,996	(18,493)	(1%)
Interest Earnings		240,940	79,476	53,126	(26,350)	(33%)
Other Revenue		303,037	101,000	45,360	(55,640)	(55%)
Profit on Disposal of Assets	8	49,161	16,387	55,478	39,091	239%
		11,414,634	8,463,374	8,407,926		
Expenses						
Employee Costs		(5,153,425)	(1,717,552)	(1,592,228)	125,324	7%
Materials and Contracts		(3,596,251)	(1,198,468)	(1,076,439)	122,029	10%
Utility Charges		(443,696)	(147,744)	(138,131)	9,613	7%
Depreciation on Non-current Assets		(5,783,869)	(1,927,924)	(1,947,379)	(19,455)	(1%)
Finance Cost		(191,750)	(63,900)	(72,558)	(8,658)	(14%)
Insurance Expenses		(276,510)	(276,510)	(262,173)	14,337	5%
Other Expenditure		(303,429)	(86,782)	(132,428)	(45,646)	(53%)
		(15,748,929)	(5,418,880)	(5,221,336)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	12,141,146	4,047,036	1,620,544	(2,426,492)	(60%)
(Loss) on Disposal of Assets	8	(91,706)	(30,569)	-	30,569	100%
Fair value adjustments to financial assets at fair value through profit or loss		-	-	-	-	-
		12,049,440	4,016,467	1,620,544		
Net Result		7,715,145	7,060,961	4,807,134		

* - 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 October 2025

REPORTING PROGRAM	Note	Annual Budget	YTD Budget	YTD Actual	Var*	Var*
		\$	\$	\$	\$	%
Revenue						
General Purpose Funding		6,901,870	5,804,026	5,730,502	(73,524)	(1%)
Governance		-	-	1,974	1,974	
Law, Order and Public Safety		292,683	209,817	230,637	20,820	10%
Health		8,195	2,728	6,007	3,279	120%
Education and Welfare		17,886	5,960	5,751	(209)	(3%)
Housing		150,581	50,188	45,977	(4,211)	(8%)
Community Amenities		1,837,468	1,505,708	1,519,703	13,995	1%
Recreation and Culture		500,104	166,672	115,391	(51,281)	(31%)
Transport		230,924	226,672	291,161	64,489	28%
Economic Services		1,160,389	386,768	308,266	(78,502)	(20%)
Other Property and Services		265,373	88,448	97,079	8,631	10%
		11,365,473	8,446,987	8,352,447		
Expenses						
General Purpose Funding		(639,717)	(213,204)	(184,413)	28,791	14%
Governance		(336,478)	(149,716)	(128,470)	21,245	14%
Law, Order and Public Safety		(1,129,673)	(388,986)	(369,855)	19,131	5%
Health		(172,306)	(57,673)	(53,527)	4,146	7%
Education and Welfare		(382,664)	(130,573)	(164,032)	(33,459)	(26%)
Housing		(329,546)	(116,022)	(99,056)	16,966	15%
Community Amenities		(2,286,277)	(765,914)	(706,819)	59,095	8%
Recreation and Culture		(4,286,489)	(1,484,619)	(1,266,140)	218,479	15%
Transport		(4,620,933)	(1,540,267)	(1,657,655)	(117,388)	(8%)
Economic Services		(1,452,655)	(488,309)	(552,058)	(63,749)	(13%)
Other Property and Services		(112,192)	(83,597)	(39,310)	44,287	53%
		(15,748,930)	(5,418,879)	(5,221,336)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions						
Law, Order and Public Safety	12(b)	43,210	14,400	-	(14,400)	(100%)
Housing	12(b)	5,700,000	1,900,000	-	(1,900,000)	(100%)
Community Amenities	12(b)	400,000	133,332	-	(133,332)	(100%)
Recreation and Culture	12(b)	61,275	20,424	54,607	34,183	167%
Transport	12(b)	5,936,661	1,978,880	1,565,938	(412,942)	(21%)
Profit on Disposal of Assets	8	49,161	16,387	55,479	39,092	239%
(Loss) on Disposal of Assets	8	(91,706)	(30,569)	-	30,569	100%
Fair value adjustments to financial assets at fair value through profit or loss		-	-	-	-	-
		12,098,601	4,032,854	1,676,023		
Net Result						
		7,715,144	7,060,962	4,807,134		

* - 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 October 2025

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a)	Var %
Revenue from Operating Activities							
Rates		5,414,517	5,411,849	5,400,791	(11,058)	(0%)	▼
Operating Grants, Subsidies and Contributions		1,884,781	676,173	693,174	17,001	3%	▲
Fees and Charges		3,522,199	2,178,489	2,159,996	(18,493)	(1%)	▼
Interest Earnings		240,940	79,476	53,126	(26,350)	(33%)	▼
Other Revenue		303,037	101,000	45,360	(55,640)	(55%)	▼
Profit on Disposal of Assets		49,161	16,387	55,478	39,091	239%	▲
		11,414,634	8,463,374	8,407,926			
Expenditure from Operating Activities							
Employee Costs		(5,153,425)	(1,717,552)	(1,592,228)	125,324	7%	▲
Materials and Contracts		(3,596,251)	(1,198,468)	(1,076,439)	122,029	10%	▲
Utility Charges		(443,696)	(147,744)	(138,131)	9,613	7%	
Depreciation on Non-current Assets		(5,783,869)	(1,927,924)	(1,947,379)	(19,455)	(1%)	▼
Finance Cost		(191,750)	(63,900)	(72,558)	(8,658)	(14%)	
Insurance Expenses		(276,510)	(276,510)	(262,173)	14,337	5%	▲
Other Expenditure		(303,429)	(86,782)	(132,428)	(45,646)	(53%)	▼
(Loss) on Disposal of Assets		(91,706)	(30,569)	-	30,569	100%	▲
Fair value adjustments to financial assets at fair value through profit or loss		-	-	-	-		
		(15,840,635)	(5,449,448)	(5,221,336)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		5,783,869	1,927,924	1,947,379			
(Profit) / Loss on Asset Disposal		42,545	14,182	(55,478)			
Fair Value Movement in LG House Trust		-	-	-			
Movement in Employee Provision Reserve		5,797	5,797	1,626			
Net Amount from Operating Activities		1,406,210	4,961,828	5,080,117			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	12,141,146	4,047,036	1,620,544	(2,426,492)	(60%)	▼
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	1,543	4,630	3,086	200%	
Reclassification of Land to Inventory		-	-	-	-		
		12,404,776	4,307,579	1,729,082			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(8,304,000)	(2,767,984)	(804,653)	1,963,331	71%	▲
Payments for Plant and Equipment	9(b)	(1,075,210)	(358,396)	(19,290)	339,106	95%	▲
Payments for Furniture and Equipment	9(c)	(30,000)	(10,000)	-	10,000	100%	▲
Payments for Infrastructure Assets - Roads	9(d)	(6,067,606)	(2,022,492)	(688,702)	1,333,790	66%	▲
Payments for Infrastructure Assets - Other	9(e)	(1,547,832)	(515,940)	(425,351)	90,589	18%	▲
Payments for financial assets at amortised cost - self supporting loans	11	(4,630)	(1,543)	(4,630)	(3,086)	(200%)	
		(17,029,278)	(5,676,355)	(1,942,625)			
Net Amount attributable to investing activities		(4,624,502)	(1,368,776)	(213,543)			
Financing Activities							
Inflows from Financing Activities							
Proceeds from Long Term Borrowing	11	2,400,000	800,000	-			
Transfer from Reserves	7	399,832	133,277	-			
		2,799,832	933,277	-			
Outflows from Financing Activities							
Repayment of Borrowings	11	(386,043)	(128,681)	(90,548)			
Transfer to Reserves	7	(328,818)	(109,606)	(28,204)			
		(714,861)	(238,287)	(118,752)			
Net Amount attributable to Financing Activities		2,084,971	694,990	(118,752)			
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	4,961,828	5,080,117			
Amount attributable to investing activities		(4,624,502)	(1,368,776)	(213,543)			
Amount attributable to financing activities		2,084,971	694,990	(118,752)			
Closing Surplus / (Deficit)	3	(0)	5,421,363	5,638,260			

* - 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 October 2025

	2026 \$	2025 \$
CURRENT ASSETS		
Cash and cash equivalents	6,017,746	3,890,721
Trade and other receivables	4,428,643	500,791
Inventories	296,739	283,272
Other assets	641,447	539,060
TOTAL CURRENT ASSETS	11,384,575	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	39,076,712	38,809,729
Infrastructure	194,641,200	194,965,995
Investment property	2,178,570	2,178,570
TOTAL NON-CURRENT ASSETS	236,147,117	236,204,930
TOTAL ASSETS	247,531,692	241,418,774
CURRENT LIABILITIES		
Trade and other payables	809,995	1,062,895
Other liabilities	2,174,011	520,149
Borrowings	255,681	256,125
Employee related provisions	842,556	842,556
TOTAL CURRENT LIABILITIES	4,082,243	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	6,975,582	5,669,797
NET ASSETS	240,556,111	235,748,977
EQUITY		
Retained surplus	107,669,637	102,890,708
Reserve accounts	2,120,192	2,091,988
Revaluation surplus	130,766,281	130,766,281
TOTAL EQUITY	240,556,111	235,748,977

SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2025

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: 20 Nov 25

(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 October 2025

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 October 2025****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 October 2025

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 measured 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 October 2025

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 October 2025****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 October 2025****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 medical 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 October 2025

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 October 2025

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Oct 25 YTD Actual \$	31 Oct 25 YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Var	Explanation
Favourable / (Unfavourable)						
Rates	5,400,791	5,411,849	(0%)	(11,058)	▼	Variance relates to timing of interim rate adjustments occurring during the year.
Grants, Subsidies and Contributions	693,174	676,173	3%	17,001	▲	Timing of receipt of operating grants, mainly relating to Hay Bales concert and Main Roads Direct grant. Detailed breakdown provided in note 12(a).
Fees and Charges	2,159,996	2,178,489	(1%)	(18,493)	▼	Various timing differences within the different sub programmes. Key areas where income is exceeding budget include: Refuse/Tip revenue \$11K and Waste Water charges \$14K. Some key areas where income is below budget includes: Standpipe revenue \$23K, Show/Facility hire fees \$12K and Pool entrance \$16K.
Interest Earnings	53,126	79,476	(33%)	(26,350)	▼	Timing difference in budget of rates billing and collections hereof, which is attracting interest in municipal bank account.
Other Revenue	45,360	101,000	(55%)	(55,640)	▼	Difference mainly attributed to timing of industrial land sales.
Capital Grants, Subsidies and Contributions	1,620,544	4,047,036	(60%)	(2,426,492)	▼	Variance due to timing in commencement of projects versus budget profile. Breakdown of funding set out in note 12(b).
Profit on Disposal of Assets	55,478	16,387	239%	39,091	▲	Timing of actual disposal of PPE compared to budget timing.
Total Revenues	10,028,470	12,510,410	(20%)	(2,481,939)		

(b) (Expenses) / (Applications)

	31 Oct 25 YTD Actual \$	31 Oct 25 YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Explanation	
Employee Costs						
Employee Costs	(1,592,228)	(1,717,552)	7%	125,324	▲	Cost saving mainly due staffing levels and appointment of vacancies.
Materials and Contracts	(1,076,439)	(1,198,468)	10%	122,029	▲	Notable variances include: General costs ↓ \$21K (rates valuation, debt collection cost) Admin ↓ \$167K: audit (\$24K), legal (\$16K), IT maintenance (\$28K); offset by ↑ subscriptions (\$19K), website development (\$16K), consultants/projects (\$23K) Community amenities ↓ \$59K. Lower maintenance cost requirements on refuse site (\$56K), renewable energy project pending (\$27K), offset by increase in materials used in sewerage operations (\$26K). Recreation & culture ↓ \$70K. MPAC shows/projects timing (\$96K) and exceeding budget on Grand final cost, due to timing (\$25K). Swimming pool ↓ \$89K (seasonal manager costs) Public works down \$25K due to timing of materials used in this department Roads ↓ \$34K - timing of road and bridge maintenance and materials required hereon Plant allocations ↑ \$114K (lower capital allocation, higher operating use)
Depreciation on Non-current Assets	(1,947,379)	(1,927,924)	(1%)	(19,455)	▼	Budgeted value slightly below actual value, non-cash item not impacting monthly net result.
Insurance Expenses	(262,173)	(276,510)	5%	14,337	▲	Timing of estimated actual excess repayments as opposed to budget.
Other Expenditure	(132,428)	(86,782)	(53%)	(45,646)	▼	Variance can be ascribed to increased WALGA subscriptions, Community events (timing) and Emergency Services Levies paid (offset by income received from rate payers).
Loss on Disposal of Assets	-	(30,569)	100%	30,569	▲	Budgeted replacement grader not yet taken place.
Total Expenses	(5,221,336)	(5,449,448)	4%	228,113		

SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2025

3. NET CURRENT FUNDING POSITION

	Note	Current	Prior Year	This Time
		Month	Closing	Last Year
		31 Oct 25	30 Jun 25	31 Oct 24
Current Assets				
Cash Unrestricted	4	3,800,053	1,701,232	7,409,978
Cash Restricted	4	2,217,693	2,189,489	4,432,769
Other Financial Assets		-	4,630	9,186
Receivables - Rates	6(a)	2,506,278	298,272	1,470,977
Receivables - Other	6(b)	1,967,138	123,675	318,345
Interest / ATO Receivable		-	114,966	141,888
Provision for Doubtful Debts		(44,774)	(44,774)	(36,288)
Accrued Income / Prepayments		-	8,653	-
Contract Assets		641,447	534,431	282,570
Inventories		296,739	283,272	222,639
Total Current Assets		11,384,575	5,213,844	14,252,065
Current Liabilities				
Payables		(713,996)	(788,239)	(297,891)
Revenue Received in Advance		(95,999)	(205,724)	(144,519)
Loan Liability		(255,681)	(325,059)	(254,849)
Contract Liabilities		(2,174,011)	(520,149)	(1,413,806)
Total Payables		(3,239,687)	(1,839,171)	(2,111,066)
Provisions		(842,556)	(842,556)	(830,289)
Total Current Liabilities		(4,082,243)	(2,681,727)	(2,941,355)
Less: Cash Reserves	7	(2,120,192)	(2,091,988)	(4,335,267)
Less: Financial assets at amortised cost - self supporting loans		-	(4,630)	(9,186)
Less: Movement in Land Held for Resale Inve		-	-	95,000
Add: Loan Principal (Current)		324,612	325,059	327,926
Add: Employee Leave Reserve	7	131,506	129,880	126,753
Net Funding Position		5,638,258	890,439	7,515,937

SHIRE OF MOORA**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY****For the Period Ending 31 October 2025****4. CASH AND FINANCIAL ASSETS**

Cash and Cash Equivalents	Unrestricted	Restricted	Trust	Total	Institution
	\$	\$	\$	\$	
Cash on Hand	900			900	N/A
Municipal Fund	3,566,977			3,566,977	Westpac
Municipal Notice Saver	232,176			232,176	Westpac
Reserve Fund Cash Management Account		197,893		197,893	Westpac
Reserve Notice Saver Account		2,019,685		2,019,685	Westpac
Trust Fund Bank Account			115	115	Westpac
Total Cash and Financial Assets	3,800,053	2,217,578	115	6,017,746	

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			Closing
	Balance	Amount Received	Amount Paid	Balance
	01 Jul 25			31 Oct 25
Total Funds in Trust				
	-	-	-	-

Comments / Notes

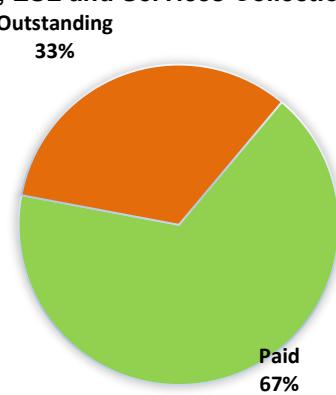
SHIRE OF MOORA
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 October 2025

6. RECEIVABLES

(a) Rates Receivable

	31 Oct 25
	\$
Rates Receivables	2,506,278
Rates Received in Advance	(95,999)
Total Rates Receivable Outstanding	<u>2,410,279</u>
Closing Balances - Prior Year	298,272
Rates levied this year	5,400,791
Sewerage Rates levied this year	738,277
ESL levied this year	170,436
Refuse and recycling levied this year	628,886
Service charges & interest levied this year	34,194
Closing Balances - Current Month	(2,410,279)
Total Rates Collected to Date	<u>4,860,578</u>
<i>Percentage Collected</i>	

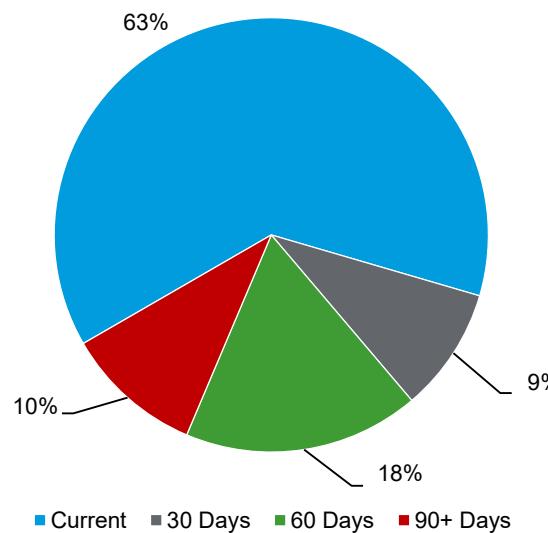
Rates, ESL and Services Collection - YTD



(b) General Receivables

	31 Oct 25
	\$
Current	144,215
30 Days	21,265
60 Days	40,326
90+ Days	23,619
Total General Receivables Outstanding	<u>229,425</u>

Outstanding General Receivables as %



Comments / Notes

Amounts shown above include GST (where applicable)

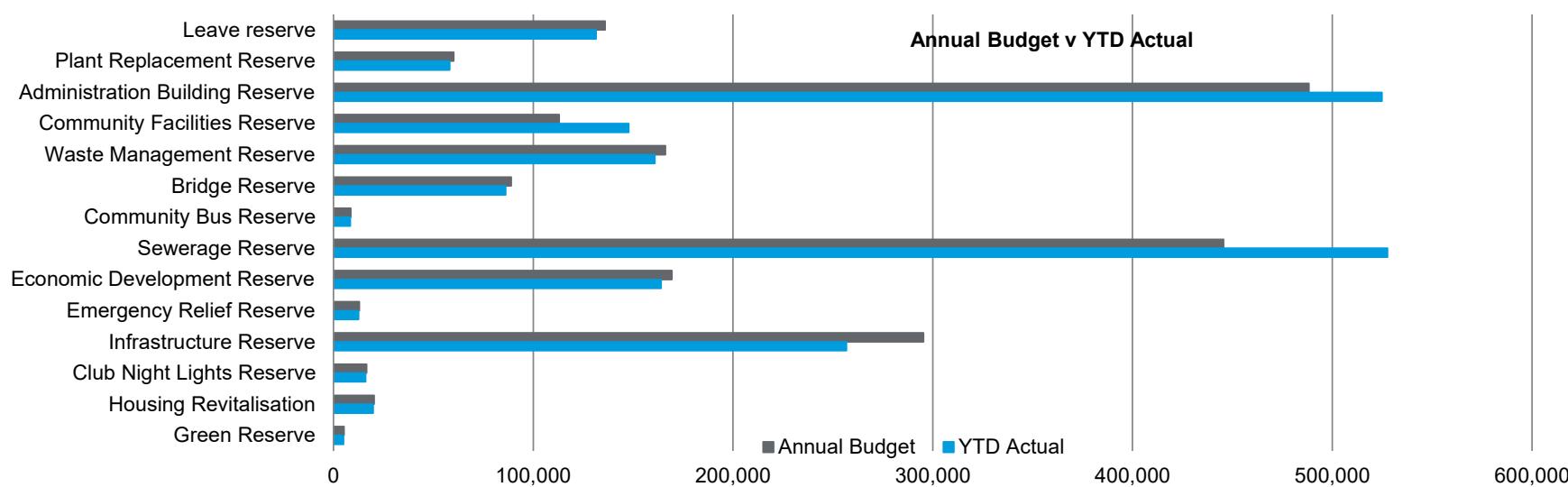
SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2025

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget					YTD Actual				
	Balance 01 Jul 25	Transfers from	Interest Received	Transfer to	Balance 30 Jun 26	Balance 01 Jul 25	Transfers from	Interest Received	Transfer to	Balance 31 Oct 25
Reserve Name	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave reserve	130,267	-	5,797	-	136,064	129,880	-	1,626	-	131,506
Plant Replacement Reserve	57,646	-	2,565	-	60,211	57,468	-	720	-	58,188
Administration Building Reserve	519,231	(54,000)	23,106	-	488,337	518,626	-	6,233	-	524,859
Community Facilities Reserve	146,459	(40,000)	6,517	-	112,976	146,310	-	1,554	-	147,864
Waste Management Reserve	159,102	-	7,080	-	166,182	158,938	-	1,987	-	160,925
Bridge Reserve	85,243	-	3,793	-	89,036	85,155	-	1,064	-	86,219
Community Bus Reserve	8,356	-	372	-	8,728	8,347	-	104	-	8,451
Sewerage Reserve	522,346	(100,000)	23,244	-	445,590	521,338	-	6,361	-	527,699
Economic Development Reserve	162,235	-	7,219	-	169,454	162,068	-	2,026	-	164,094
Emergency Relief Reserve	12,417	-	553	-	12,970	12,404	-	155	-	12,559
Infrastructure Reserve	254,428	(205,832)	11,322	235,455	295,373	253,402	-	3,379	-	256,781
Club Night Lights Reserve	15,910	-	708	-	16,618	15,894	-	199	-	16,093
Housing Revitalisation	19,479	-	867	-	20,346	17,158	-	2,745	-	19,903
Green Reserve	5,000	-	223	-	5,223	5,000	-	53	-	5,053
Total Cash Backed Reserves	2,098,119	(399,832)	93,366	235,455	2,027,108	2,091,988	-	28,204	-	2,120,192



SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2025

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 October 2025

9. CAPITAL ACQUISITIONS

(a) Land and Buildings	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
CCTV - upgrades	14,000	4,664	20,646	(15,982)
New carpet tiles for Admin building	10,000	3,332	-	3,332
Education and Welfare				
Early Childhood Development Centre	100,000	33,332	81,614	(48,282)
Wheatbelt Kids Institute	380,000	126,664	92,000	34,664
Housing				
Housing Project - WACHS Staff residences	2,000,000	666,664	553,493	113,171
Housing Subdivisions	5,700,000	1,900,000	-	1,900,000
Community Amenities				
Cemetery Upgrade - Buildings	20,000	6,664	-	6,664
Recreation and Culture				
Moora Recreation Centre Renewal	-	-	2,000	(2,000)
Moora Rec Centre - Scoreboard	80,000	26,664	43,879	(17,215)
Economic Services				
Carnaby Place development	-	-	11,020	(11,020)
Total Land and Buildings	8,304,000	2,767,984	804,653	1,963,331

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2025

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	14,400	-	14,400
Community Amenities				
Water Preservation Initiatives	500,000	166,664	-	166,664
Recreation and Culture				
Ride on Mower	-	-	7,590	(7,590)
Transport				
Replacement Grader	400,000	133,332	-	133,332
Works Ute - Replace P0081A / 126670	44,000	14,667	-	14,667
Works Ute - Replace P0098A / 126664	44,000	14,667	-	14,667
Works Ute - Replace P1006A / 126665	44,000	14,667	-	14,667
Portable Traffic Lights	-	-	11,700	(11,700)
Total Plant and Equipment	1,075,210	358,396	19,290	339,106
(c) Furniture and Equipment				
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
Administration Capital Projects	15,000	5,000	-	5,000
Purchase Computing Equipment	15,000	5,000	-	5,000
Total Furniture and Equipment	30,000	10,000	-	10,000

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2025

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	467,184	550	466,634
<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	77,000	550	76,450
RTR - Moora Miling Road Reseal	24,000	8,000	550	7,450
RTR - Miling North Road - Reseal	81,480	27,160	-	27,160
RTR - Miling North Road - Reseal	113,400	37,796	-	37,796
RTR - various roads (tba)	303,849	101,276	-	101,276
RTR - Various roads (to be advised)	96,199	32,064	-	32,064
<i>Miling West Road</i>				
Miling West Road - Culvert Replacement, Wideining, Ov	650,000	216,660	32,106	184,554
<i>Road Construction - Town Streets</i>				
Stafford Street	-	-	114	(114)
<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	815,992	507,153	308,839
WSFN - Watheroo West Road - Development (SLK0.00	148,000	49,332	56,081	(6,749)
WSFN - Watheroo West Rd Type 6 Reconstruct & Overl	570,110	190,028	62,736	127,292
Total Infrastructure - Roads	6,067,606	2,022,492	688,702	1,333,790

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 2025

9. CAPITAL ACQUISITIONS (Continued)

(e) Other Infrastructure	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Recreation and Culture				
Moora Swimming Pool Improvements	205,832	68,608	132,464	(63,856)
Renewal of Park Infrastructure	30,000	10,000	11,149	(1,149)
Apex Park Playground Upgrade	-	-	16,200	(16,200)
Transport				
Moora Airstrip	1,200,000	400,000	198,595	201,405
<i>Footpath Construction</i>				
Footpath Construction - Various	112,000	37,332	-	37,332
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	515,940	425,351	90,589
Total Capital Expenditure	17,024,648	5,674,812	1,937,996	3,736,816

SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2025

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	1,074,702	-	-	1,074,702
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	3,150,681	0.103314	81	325,509	325,509	-	-	325,509
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	-	-	3,616,663
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	5,079,924	-	-	5,079,924
Minimum Rates			Minimum \$						
GRV Residential - Moora Townsite	Gross rental valuation	118,706	872	70	61,040	61,040	-	-	61,040
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	51,896	872	20	17,440	17,440	-	-	17,440
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	-	-	25,288
Total Minimum Rates		13,809,197		342	298,224	299,096	-	-	299,096
Total General and Minimum Rates					5,378,148	5,379,020	-	-	5,379,020
Other Rate Revenue									
Other Rate Revenue					14,000				-
Interim and Back Rates					4,000				-
Ex Gratia rates - CBH					30,969				30,969
					48,969				30,969
Other Rate Revenue									
Discounts					(2,600)				
Waivers or Concessions					(10,000)				(9,197)
Total Rate Revenue					5,414,517				5,400,791

SHIRE OF MOORA
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 October 2025

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%	46,339		-		(45,928)	46,339	411	-	(898)
Doctor's House	326	WATC	2.60%	22,604		-		(22,404)	22,604	200	-	(438)
Hydrotherapy Pool	327	WATC	3.43%	317,637		-		(16,072)	(32,420)	301,565	285,217	(5,387) (10,499)
Housing Revitalisation	328	WATC	4.82%	2,852,260		-		(74,476)	(150,744)	2,777,784	2,701,517	(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)
				3,238,840		- 2,400,000		(90,548) (386,042)	3,148,292	5,252,798		(72,484) (191,676)
Self Supporting Loans												
Bowling Club SS	324	WATC	3.20%	4,630		-		(4,630) (4,630)	0	-	(74)	(74)
				4,630		-		(4,630) (4,630)	0	-	(74)	(74)
Total Repayments				3,243,470		- 2,400,000		(95,177) (390,672)	3,148,293	5,252,798		(72,558) (191,750)

SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 October 2025

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	163,391	138,363
Grants Commission Road Formula	Government of WA	567,774	141,944	126,931
Law, Order and Public Safety				
Grant (DFES) Operating - Fire Brigades	DFES	85,000	28,332	42,500
Grant (DFES) Operating - SES	DFES	21,520	7,172	10,760
Emergency Services Levy Administration Payment	DFES	4,000	1,332	4,000
Recreation And Culture				
MPAC - Operating Grant Income	DLGSC	90,000	30,000	70,000
Operating Grant - Hay Bales 2026	DLGSC & Venues West & T	220,000	73,332	-
Reimbursements		2,000	664	455
Grant - Library Material	State Library of WA	10,000	3,332	5,000
Small Community Grants	DLGSC	-	-	5,236
Events - Grants / Sponsorship	Circuit West	-	-	4,000
Transport				
Direct Grants - Maintenance	MRWA	224,551	224,551	283,956
Street Lighting Subsidy	MRWA	6,374	2,124	-
Governance				
Parental Leave Income		-	-	1,974
Total Operating Grants, Subsidies and Contributions		1,884,781	676,174	693,174

(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	14,400	-
Housing				
Grant - Housing Subdivisions	Department of Infrastructure	5,700,000	1,900,000	-
Community Amenities				
Weir, Wetlands, Pumps & Pipes – Phase 1	LRCI Stage 3	400,000	133,332	-
Recreation and Culture				
Community Contribution - Mens Shed		1,275	424	425
Coolangah Park - install half court basketball	Tronox / Iluka / Shire	60,000	20,000	18,182
Moora Rec Centre Stage 1A	Tronox / Iluka / Shire	-	-	36,000
Transport				
Regional Road Grants	RRG	934,374	311,456	747,487
Roads to Recovery	RTR	849,928	283,308	17,683
Airstrip Non-Operating Grant	LRCI / DISER / DOT WA	1,200,000	400,000	163,337
Wheatbelt Secondary Freight	Mainroads	2,952,359	984,116	637,431
Total Non-Operating Grants, Subsidies and Contributions		12,141,146	4,047,036	1,620,544
Total Grants, Subsidies and Contributions		14,025,926	4,723,210	2,313,719