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SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ending 30 September 2026

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

RSM Australia Pty Ltd

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Compilation Report

To the Council

Shire of Moora

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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

Travis Bate
Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 23rd of October 2026

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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

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

EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 7 showing a surplus/(deficit) as at 30 September 2026 of $8,533,277

Significant Revenue and Expenditure

Significant Projects	Collected / Completed %	Annual Budget $	YTD Budget $	YTD Actual $
Housing Project - WACHS Residences	0%	550,000	-	-
Housing Subdivisions	3%	5,700,000	-	173,500
Moora Performing Arts Centre Renewal	0%	500,000	-	-
Moora Recreation Centre Renewal	0%	2,400,000	-	-
RRG - Watheroo - Miling Road Widen & Seal	0%	1,401,553	354,575	1,534
RTR - Old Geraldton Road Reconstruction	0%	707,200	178,533	550
Namban West Road - Reconstruct Bitumen & Widen	0%	305,128	77,303	550
	2%	11,563,881	610,411	176,134
Plant & Equipment	4%	360,000	-	16,175
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	41%	1,068,460	475,977	438,382
Capital Grants, Subsidies and Contributions	7%	9,439,534	631,296	624,241
	10%	10,507,994	1,107,273	1,062,624
Rates Levied	99%	5,763,500	5,760,498	5,723,698

% - Compares current YTD actuals to the Annual Budget

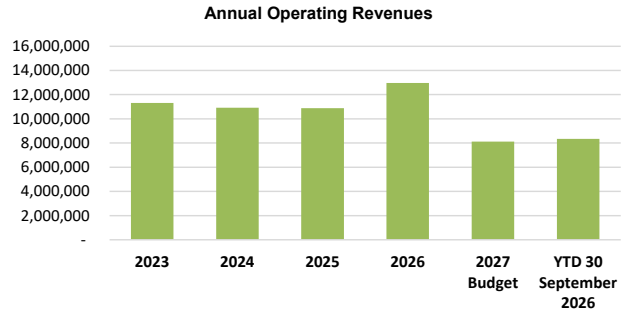
Financial Position

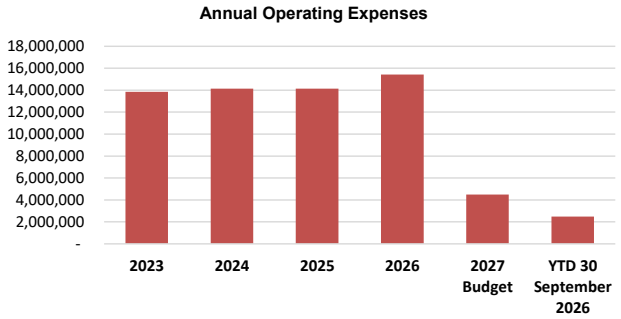
Account	Difference to Prior Year %	Current Year 30 Sep 26 $	Prior Year 30 Sep 25 $
Adjusted Net Current Assets	(145%)	8,533,277	5,897,204
Cash and Equivalent - Unrestricted	628%	10,763,306	1,714,835
Cash and Equivalent - Restricted	91%	2,019,150	2,210,824
Receivables - Rates	43%	2,530,563	5,829,404
Receivables - Other	68%	155,930	229,425
Total Current Liabilities	192%	(6,402,881)	(3,343,010)

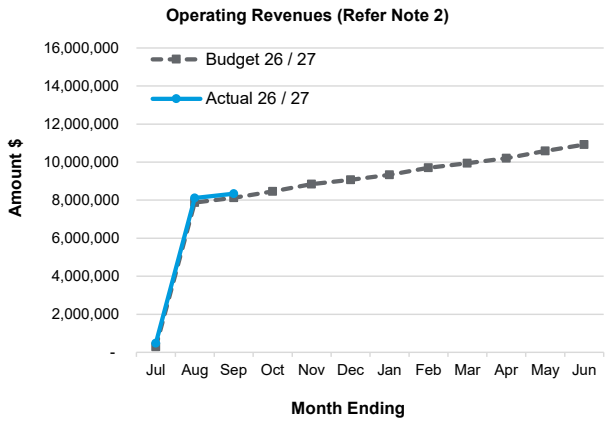
% - Compares current YTD actuals to prior year actuals

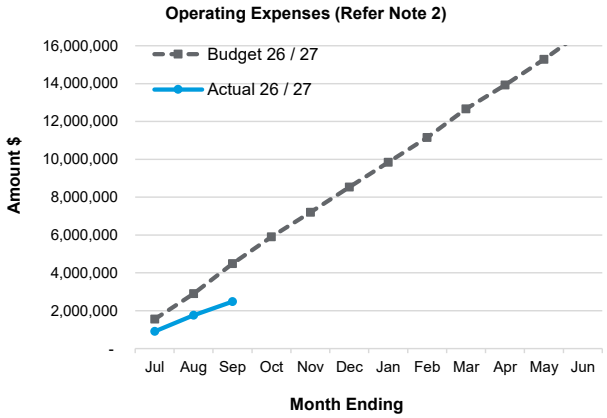
SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ending 30 September 2026
SUMMARY GRAPHS

Operating Revenue and Expenditure

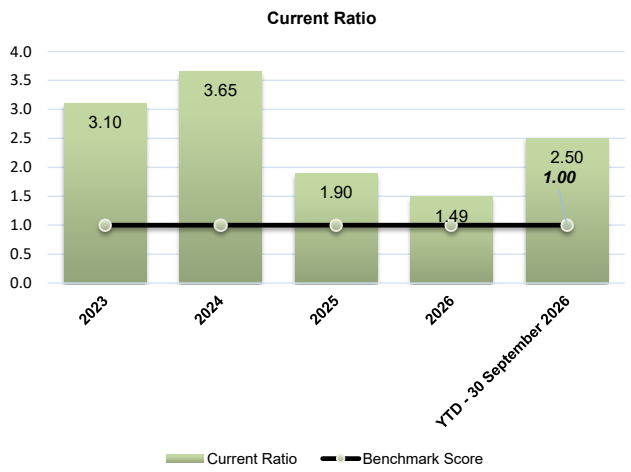


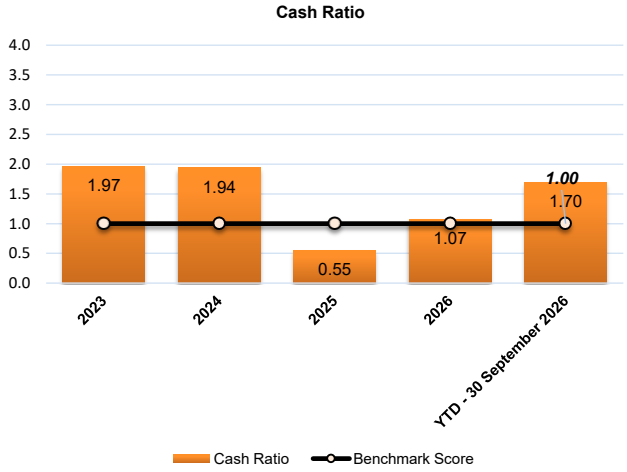




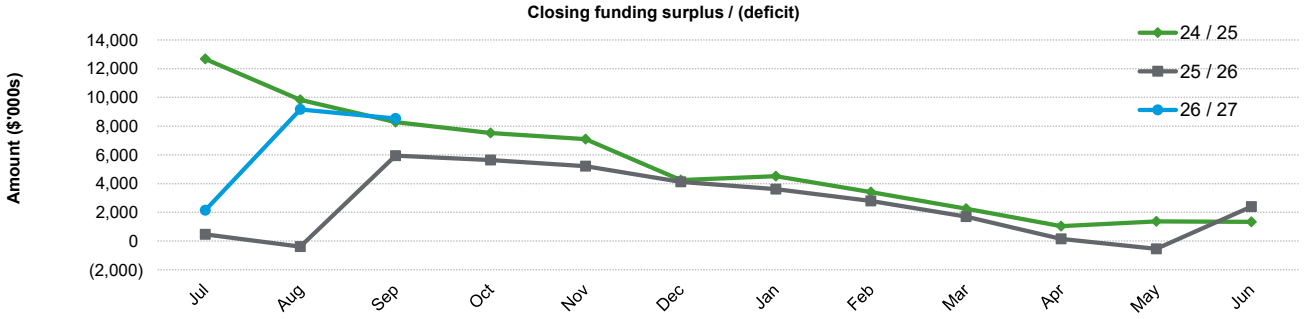


Financial Ratios





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 30 September 2026

NATURE OR TYPE	Note	Annual Budget $	YTD Budget $	YTD Actual $	Var* $	Var* %
Revenue						
Rates	10	5,763,500	5,760,498	5,723,698	(36,800)	(1%)
Grants, Subsidies and Contributions	12(a)	1,068,460	475,977	438,382	(37,595)	(8%)
Fees and Charges		3,707,665	2,158,356	2,063,820	(94,536)	(4%)
Interest Earnings		198,482	63,117	99,315	36,198	57%
Other Revenue		156,537	13,380	14,226	846	6%
Profit on Disposal of Assets	8	24,852	24,852	-	(24,852)	(100%)
		10,919,496	**8,496,180**	**8,339,441**		
Expenses						
Employee Costs		(5,791,145)	(1,673,835)	(1,303,258)	370,577	22%
Materials and Contracts		(3,549,022)	(852,551)	(788,123)	64,428	8%
Utility Charges		(504,924)	(126,096)	(99,911)	26,185	21%
Depreciation on Non-current Assets		(5,971,717)	(1,505,174)	-	1,505,174	100%
Finance Cost		(210,986)	(71,863)	(63,467)	8,396	12%
Insurance Expenses		(268,023)	(134,001)	(126,629)	7,372	6%
Other Expenditure		(440,355)	(107,605)	(99,912)	7,693	7%
		(16,736,172)	**(4,471,125)**	**(2,481,300)**		
Other Income and Expenses						
Capital Grants, Subsidies and Contribu	12(b)	9,439,534	631,296	624,241	(7,055)	(1%)
(Loss) on Disposal of Assets	8	(13,990)	(13,990)	-	13,990	100%
		9,425,544	**617,306**	**624,241**		
Net Result		**3,608,868**	**4,642,361**	**6,482,382**		

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

SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 30 September 2026

REPORTING PROGRAM	Note	Annual Budget $	YTD Budget $	YTD Actual $	Var* $	Var* %
Revenue						
General Purpose Funding		6,552,049	5,971,129	**5,936,851**	(34,278)	(1%)
Law, Order and Public Safety		298,970	214,387	**196,559**	(17,828)	(8%)
Health		8,448	2,109	**808**	(1,301)	(62%)
Education and Welfare		20,240	5,058	**4,701**	(357)	(7%)
Housing		132,888	33,219	**36,736**	3,517	11%
Community Amenities		1,864,419	1,556,959	**1,529,289**	(27,670)	(2%)
Recreation and Culture		225,137	38,745	**22,766**	(15,979)	(41%)
Transport		317,265	306,681	**305,433**	(1,248)	(0%)
Economic Services		1,295,737	298,170	**270,682**	(27,488)	(9%)
Other Property and Services		179,492	44,871	**35,615**	(9,256)	(21%)
		10,894,644	**8,471,328**	**8,339,440**		
Expenses						
General Purpose Funding		(681,539)	(199,388)	**(165,214)**	34,174	17%
Governance		(366,111)	(64,489)	**(101,329)**	(36,840)	(57%)
Law, Order and Public Safety		(1,192,023)	(323,638)	**(245,080)**	78,558	24%
Health		(174,672)	(46,257)	**(29,712)**	16,545	36%
Education and Welfare		(882,513)	(244,351)	**(87,018)**	157,333	64%
Housing		(422,083)	(111,362)	**(91,276)**	20,086	18%
Community Amenities		(2,244,783)	(592,212)	**(398,484)**	193,728	33%
Recreation and Culture		(3,818,717)	(1,010,262)	**(536,056)**	474,206	47%
Transport		(5,135,639)	(1,298,270)	**(468,962)**	829,308	64%
Economic Services		(1,738,304)	(434,744)	**(350,526)**	84,218	19%
Other Property and Services		(79,790)	(146,152)	**(7,645)**	138,507	95%
		(16,736,173)	**(4,471,125)**	**(2,481,300)**		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions						
Law, Order and Public Safety	12(b)	68,686	-	40,686	40,686	
Housing	12(b)	5,700,000	-	173,500	173,500	
Recreation and Culture	12(b)	1,707,973	425	23,562	23,137	5444%
Transport	12(b)	1,962,875	630,871	386,494	(244,377)	(39%)
Profit on Disposal of Assets	8	24,852	24,852	-	(24,852)	(100%)
(Loss) on Disposal of Assets	8	(13,990)	(13,990)	-	13,990	100%
		9,450,396	**642,158**	**624,241**		
Net Result		**3,608,867**	**4,642,361**	**6,482,381**		

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 2026

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a)	Var
		$	$	$	$	%	
Revenue from Operating Activities							
Rates		5,763,500	5,760,498	**5,723,698**	(36,800)	(1%)	
Operating Grants, Subsidies and Contributions		1,068,460	475,977	**438,382**	(37,595)	(8%)	▼
Fees and Charges		3,707,665	2,158,356	**2,063,820**	(94,536)	(4%)	
Interest Earnings		198,482	63,117	**99,315**	36,198	57%	▲
Other Revenue		156,537	13,380	**14,226**	846	6%	
Profit on Disposal of Assets		24,852	24,852	-	(24,852)	(100%)	▼
		10,919,496	**8,496,180**	**8,339,441**			
Expenditure from Operating Activities							
Employee Costs		(5,791,145)	(1,673,835)	**(1,303,258)**	370,577	22%	▲
Materials and Contracts		(3,549,022)	(852,551)	**(788,123)**	64,428	8%	▲
Utility Charges		(504,924)	(126,096)	**(99,911)**	26,185	21%	▲
Depreciation on Non-current Assets		(5,971,717)	(1,505,174)	-	1,505,174	100%	▲
Finance Cost		(210,986)	(71,863)	**(63,467)**	8,396	12%	
Insurance Expenses		(268,023)	(134,001)	**(126,629)**	7,372	6%	
Other Expenditure		(440,355)	(107,605)	**(99,912)**	7,693	7%	
(Loss) on Disposal of Assets		(13,990)	(13,990)	-	13,990	100%	▲
		(16,750,162)	**(4,485,115)**	**(2,481,300)**			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		5,971,717	1,505,174	-			
(Profit) / Loss on Asset Disposal		(10,862)	(10,862)	-			
Movement in Employee Provision Reserve		6,075	6,075	**1,501**			
Net Amount from Operating Activities		**136,264**	**5,511,452**	**5,859,642**			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	9,439,534	631,296	**624,241**	(7,055)	(1%)	
Proceeds from Disposal of Assets	8	235,000	235,000	-	(235,000)	(100%)	▼
Proceeds from Sale of Land		-	-	**125,000**	125,000		
		9,674,534	**866,296**	**749,241**			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(9,150,000)	-	**(179,810)**	(179,810)		▲
Payments for Plant and Equipment	9(b)	(360,000)	-	**(16,175)**	(16,175)		▲
Payments for Furniture and Equipment	9(c)	(90,686)	-	**(25,200)**	(25,200)		▲
Payments for Infrastructure Assets - Roads	9(d)	(2,869,787)	(726,584)	**(3,734)**	722,850	99%	▲
Payments for Infrastructure Assets - Other	9(e)	(254,861)	(32,499)	**(23,896)**	8,603	26%	
		(12,725,334)	**(759,083)**	**(248,814)**			
Non-cash Amounts Excluded from Investing Activities							
Property, plant and equipment received for substantially less	9(b)	28,000	-	-			
Non cash capital grants, subsidies and contributions	12(b)	(28,000)	-	-			
		-	-	-			
Net Amount attributable to investing activities		**(3,050,800)**	**107,213**	**500,427**			
Financing Activities							
Inflows from Financing Activities							
Proceeds from Long Term Borrowing	11	1,560,000	390,000	**320,000**			
Transfer from Reserves	7	113,588	28,397	-			
		1,673,588	**418,397**	**320,000**			
Outflows from Financing Activities							
Repayment of Borrowings	11	(723,441)	(180,860)	**(78,105)**			
Transfer to Reserves	7	(85,482)	(21,370)	**(22,053)**			
		(808,923)	**(202,231)**	**(100,158)**			
Outflows from Financing Activities							
Unspent Loans		**550,000**	-	-			
Net Amount attributable to Financing Activities		**1,414,665**	**216,166**	**219,842**			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)	3	1,499,871	1,499,871	1,953,366			
Amount attributable to operating activities		136,264	5,511,452	5,859,642			
Amount attributable to investing activities		(3,050,800)	107,213	500,427			
Amount attributable to financing activities		1,414,665	216,166	219,842			
Closing Surplus / (Deficit)	3	-	**7,334,703**	**8,533,277**			

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

SHIRE OF MOORA
STATEMENT OF FINANCIAL POSITION
For the Period Ending 30 September 2026

	2027 $	2026 $
CURRENT ASSETS		
Cash and cash equivalents	12,782,455	9,413,574
Trade and other receivables	2,643,634	393,458
Inventories	202,499	258,266
Other assets	407,283	407,283
TOTAL CURRENT ASSETS	**16,035,871**	**10,472,580**
NON-CURRENT ASSETS		
Trade and other receivables	70,070	70,070
Other financial assets	1,040	1,040
Inventories	80,000	80,000
Investment in associate	193,972	193,972
Property, plant and equipment	38,712,343	38,673,230
Infrastructure	197,614,273	197,529,572
Investment property	3,307,929	3,307,929
TOTAL NON-CURRENT ASSETS	**239,979,628**	**239,855,814**
TOTAL ASSETS	**256,015,499**	**250,328,394**
CURRENT LIABILITIES		
Trade and other payables	736,719	1,575,604
Other liabilities	4,173,908	4,372,195
Borrowings	619,350	565,420
Employee related provisions	872,904	872,904
TOTAL CURRENT LIABILITIES	**6,402,881**	**7,386,122**
NON-CURRENT LIABILITIES		
Borrowings	4,190,428	4,002,463
Employee related provisions	75,424	75,424
TOTAL NON-CURRENT LIABILITIES	**4,265,852**	**4,077,887**
TOTAL LIABILITIES	**10,668,733**	**11,464,009**
NET ASSETS	**245,346,766**	**238,864,385**
EQUITY		
Retained surplus	112,658,836	106,198,508
Reserve accounts	1,921,649	1,899,596
Revaluation surplus	130,766,281	130,766,281
TOTAL EQUITY	**245,346,766**	**238,864,385**

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

The material variance adopted by the Shire of Moora for the 2026/27 year is 10,000 or 5%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

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

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

Preparation

Prepared by: Travis Bate
Date prepared: 23 Oct 26

(a) Basis of Preparation

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

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

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

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding of Amounts

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

(d) Goods and Services Tax (GST)

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Superannuation

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

(f) Cash and Cash Equivalents

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

(g) Financial Assets at Amortised Cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

(h) Inventories

General

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

Land Held for Resale

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

(i) Trade and Other Receivables

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Recognition of Assets

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

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

Gains and Losses on Disposal

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

(k) Depreciation of Non-current Assets

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Contract Liabilities

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

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

(r) Current and Non-current Classification

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

(s) Nature or Type Classifications

Rates

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

Grants, Subsidies and Contributions

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

Capital Grants, Subsidies and Contributions

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

Revenue from Contracts with Customers

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications (Continued)

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

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

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

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

Utilities (Gas, Electricity, Water, etc.)
Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadwork on behalf of these agencies.

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

Loss on Asset Disposal
Loss on the disposal of fixed assets.

Depreciation on Non-current Assets
Depreciation and amortisation expenses raised on all classes of assets.

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Program Classifications (Function / Activity)

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

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

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

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

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

	30 Sep 26 YTD Actual $	YTD Budget $	Budget to Actual YTD %	Budget to Actual YTD $	Var	Explanation
		Favourable / (Unfavourable)				
Grants, Subsidies and Contributions	438,382	475,977	(8%)	(37,595)	▼	*Timing of receipt of operating grants versus budget profile. For breakdown of grant income refer note 12(a).*
Interest Earnings	99,315	63,117	57%	36,198	▲	*Higher interest earnings as opposed to budgeted value due to increased cash balance and timing of payments for projects.*
Profit on Disposal of Assets	-	24,852	(100%)	(24,852)	▼	*Timing of disposal of plant and equipment.*
Total Revenues	**8,963,682**	**9,127,476**	**(2%)**	**(163,794)**		

(b) (Expenses) / (Applications)

	30 Sep 26 YTD Actual $	YTD Budget $	Budget to Actual YTD %	Budget to Actual YTD $		Explanation
Employee Costs	(1,303,258)	(1,673,835)	22%	370,577	▲	*Actual cost below budget related to timing of cost and possible vacancies and filling these.*
Materials and Contracts	(788,123)	(852,551)	8%	64,428	▲	*Below budget Wheatbelt Kids institute expenditure ($95K) and computer maintenance agreement ($24K), offset by above budget drainage maintenance works ($47K) and legal expenses ($30K).*
Utility Charges	(99,911)	(126,096)	21%	26,185	▲	*Variance can be attributed to timing of budget profile for electricity and water.*
Depreciation on Non-current Assets	-	(1,505,174)	100%	1,505,174	▲	*Depreciation expense pending finalising audit of 25/26 accounts. Non cash entry and not impacting the Shire's net position.*
Loss on Disposal of Assets	-	(13,990)	100%	13,990	▲	*Timing of disposal of plant and equipment.*
Total Expenses	**(2,481,300)**	**(4,485,115)**	**45%**	**2,003,815**		

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

3. NET CURRENT FUNDING POSITION

	Note	Current Month 30 Sep 26 $	Prior Year Closing 30 Jun 26 $	This Time Last Year 30 Sep 25 $
Current Assets				
Cash Unrestricted	4	10,763,306	7,416,477	1,714,835
Cash Restricted	4	2,019,150	1,997,097	2,210,824
Other Financial Assets		-	-	4,630
Receivables - Rates	6(a)	2,530,563	338,559	5,829,404
Receivables - Other	6(b)	155,930	69,692	229,425
Provision for Doubtful Debts		(42,860)	(42,860)	(44,774)
Accrued Income / Prepayments		-	28,066	32
Contract Assets		407,283	407,283	647,961
Inventories		202,499	258,266	306,064
Total Current Assets		**16,035,871**	**10,472,580**	**10,898,401**
Current Liabilities				
Payables		(656,685)	(1,334,981)	(535,010)
Revenue Received in Advance		(80,034)	(240,616)	(74,432)
Loan Liability		(619,350)	(565,420)	(259,755)
Contract Liabilities		(4,173,908)	(4,372,195)	(1,631,258)
Total Payables		(5,529,977)	(6,513,212)	(2,500,454)
Provisions		(872,904)	(872,904)	(842,556)
Total Current Liabilities		**(6,402,881)**	**(7,386,116)**	**(3,343,010)**
Less: Cash Reserves	7	(1,921,649)	(1,899,596)	(2,113,323)
Less: Financial assets at amortised cost - self supporting loans		-	-	(4,630)
Add: Loan Principal (Current)		685,425	631,488	328,686
Add: Employee Leave Reserve	7	136,511	135,010	131,079
Net Funding Position		**8,533,277**	**1,953,366**	**5,897,204**

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

4. CASH AND FINANCIAL ASSETS

Cash and Cash Equivalents	Unrestricted $	Restricted $	Trust $	Total Amount $	Institution
Cash on Hand	400			400	N/A
Municipal Fund	6,082,756			6,082,756	Westpac
Municipal Notice Saver	4,680,150			4,680,150	Westpac
Reserve Fund Cash Management Account		52,513		52,513	Westpac
Reserve Notice Saver Account		1,966,522		1,966,522	Westpac
Trust Fund Bank Account			115	115	Westpac
Total Cash and Financial Assets	**10,763,306**	**2,019,035**	**115**	**12,782,455**	

Comments / Notes
No Financial Assets held at reporting date

5. TRUST FUND

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

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

Comments / Notes

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

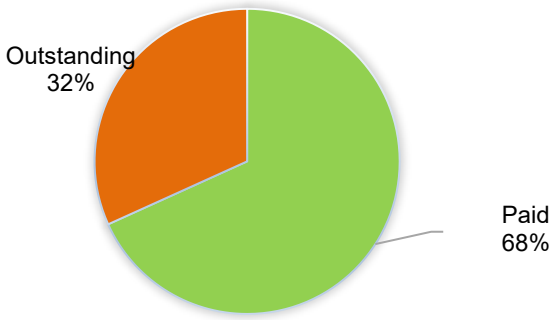
6. RECEIVABLES

(a) Rates Receivable

	30 Sep 26 $
Rates Receivables	2,530,563
Rates Received in Advance	(80,034)
Total Rates Receivable Outstanding	**2,450,530**

Closing Balances - Prior Year	338,559
Rates levied this year	5,723,698
Sewerage Rates levied this year	786,827
ESL levied this year	169,765
Refuse and recycling levied this year	664,399
Service charges & interest levied this year	30,870
Closing Balances - Current Month	(2,450,530)
Total Rates Collected to Date	**5,263,587**
Percentage Collected	

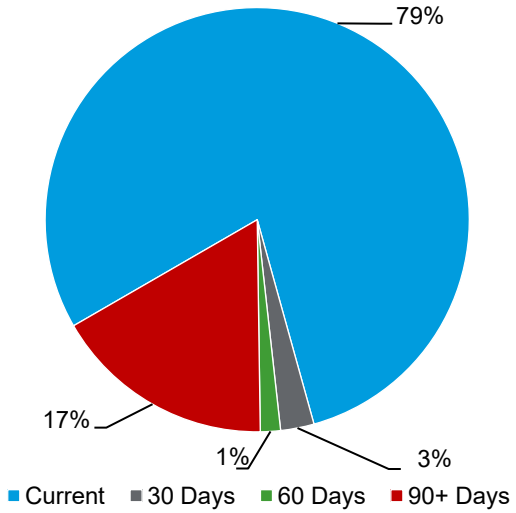
Rates, ESL and Services Collection - YTD



(b) General Receivables

	30 Sep 26 $
Current	83,255
30 Days	2,687
60 Days	1,615
90+ Days	17,804
Total General Receivables Outstanding	**105,360**

Outstanding General Receivables as %



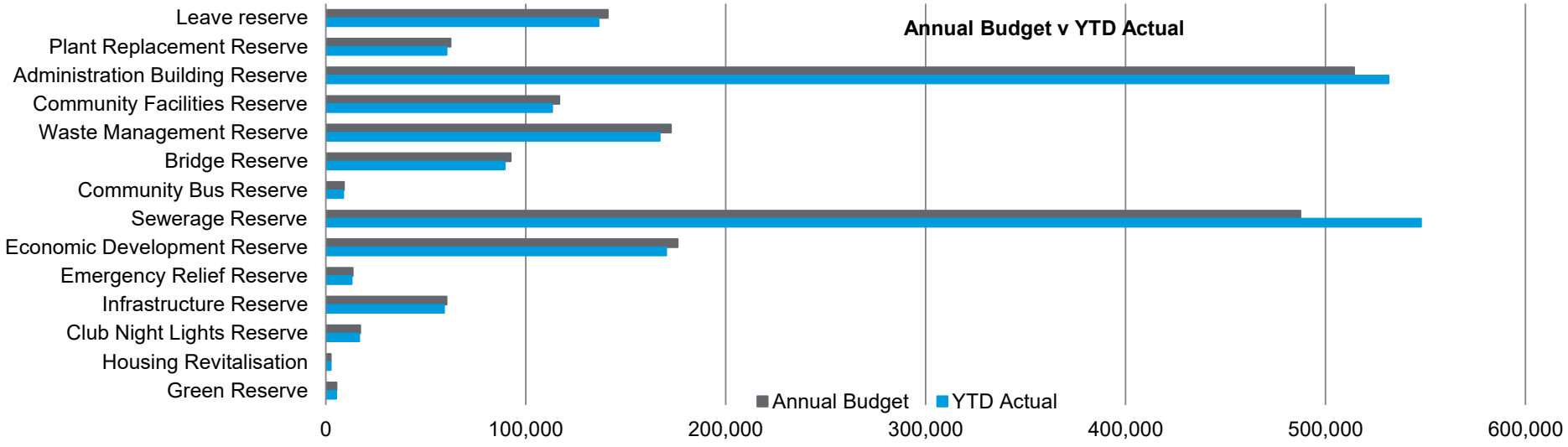
Comments / Notes
Amounts shown above include GST (where applicable)

Comments / Notes

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

7. CASH BACKED RESERVES

	Annual Budget					YTD Actual				
Restricted by council:	**Balance 01 Jul 26 $**	**Transfers from $**	**Interest Received $**	**Transfer to $**	**Balance 30 Jun 27 $**	**Balance 01 Jul 26**	**Transfers from $**	**Interest Received $**	**Transfer to $**	**Balance 30 Sep 26 $**
Reserve Name										
Leave reserve	135,010	-	6,075	-	141,085	135,010	-	1,501	-	136,511
Plant Replacement Reserve	59,739	-	2,688	-	62,427	59,739	-	663	-	60,402
Administration Building Reserve	525,656	(35,000)	23,655	-	514,311	525,656	-	5,883	-	531,539
Community Facilities Reserve	111,802	-	5,031	-	116,833	111,802	-	1,380	-	113,182
Waste Management Reserve	165,202	-	7,434	-	172,636	165,202	-	1,835	-	167,037
Bridge Reserve	88,510	-	3,983	-	92,493	88,510	-	983	-	89,493
Community Bus Reserve	8,677	-	390	-	9,067	8,677	-	97	-	8,774
Sewerage Reserve	541,748	(78,588)	24,379	-	487,539	541,748	-	6,021	-	547,769
Economic Development Reserve	168,455	-	7,580	-	176,035	168,455	-	1,871	-	170,326
Emergency Relief Reserve	12,892	-	580	-	13,472	12,892	-	143	-	13,035
Infrastructure Reserve	57,793	-	2,601	-	60,394	57,793	-	1,346	-	59,139
Club Night Lights Reserve	16,522	-	743	-	17,265	16,522	-	184	-	16,706
Housing Revitalisation	2,402	-	108	-	2,510	2,402	-	88	-	2,490
Green Reserve	5,188	-	233	-	5,421	5,188	-	57	-	5,245
Total Cash Backed Reserves	**1,899,596**	**(113,588)**	**85,482**	**-**	**1,871,490**	**1,899,596**	**-**	**22,053**	**-**	**1,921,649**



8. DISPOSAL OF ASSETS

Annual Budget

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

YTD Actual

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

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Education and Welfare				
Early Childhood Development Centre	-	-	6,310	(6,310)
Housing				
Housing Project - WACHS Staff residences	550,000	-	-	-
Housing Subdivisions	5,700,000	-	173,500	(173,500)
Recreation and Culture				
Moora Performing Arts Centre Renewal	500,000	-	-	-
Moora Recreation Centre Renewal	2,400,000	-	-	-
Total Land and Buildings	**9,150,000**	**-**	**179,810**	**(179,810)**

(b) Plant and Equipment

	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Governance				
Admin vehicles	80,000	-	-	-
Law, Order & Public Safety				
SES Logistics Trailer	28,000	-	-	-
Transport				
Replacement Grader	-	-	12,001	(12,001)
Work Ute	132,000	-	-	-
Works Supervisors Vehicle	60,000	-	-	-
Engineering Ute	60,000	-	-	-
Economic Services				
Standpipe Controllers Upgrade	-	-	4,174	(4,174)
Total Plant and Equipment	**360,000**	**-**	**16,175**	**(16,175)**

(c) Furniture and Equipment

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

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads & Footpaths

	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Transport				
Road Construction - Regional Road Group				
Watheroo - Miling Road Widen & Seal	1,401,553	354,575	1,534	353,041
Road Construction - Roads To Recovery				
RTR - Old Geraldton Road Reconstruction	707,200	178,533	550	177,983
RTR - Miling East Road Shoulder & Bitumen widening	171,608	43,405	550	42,855
RTR - Namban East Road Shoulder & Bitumen widening	149,698	38,101	550	37,551
Road Construction - Rural Regravelling Projects				
Gravel Resheeting - Various Roads	134,600	34,667	-	34,667
Road Construction - Rural Bitumen Roads				
Namban West Road - Reconstruct Bitumen & Widen	305,128	77,303	550	76,753
Total Infrastructure - Roads	**2,869,787**	**726,584**	**3,734**	**722,850**

(e) Other Infrastructure

	Annual Budget $	YTD Budget $	YTD Actual $	YTD Variance $
Recreation and Culture				
Renewal of Park Infrastructure	46,273	-	23,546	(23,546)
Transport				
Footpath Construction				
King Street Footpaths	130,000	32,499	350	32,149
Community Amenities				
Moora Sewerage System Upgrade	78,588	-	-	-
Total Infrastructure - Other	**254,861**	**32,499**	**23,896**	**8,603**
Total Capital Expenditure	**12,725,334**	**759,083**	**248,814**	**510,269**

10. RATING INFORMATION

General Rates	Basis of valuation	Rateable Value $	Rate in $ $	Number of Properties #	Annual Budget Revenue $	Rate Revenue $	Interim Rates CY $	Interim Rates PY $	YTD Actual Revenue $
GRV Residential - Moora Townsite	Gross rental valuation	10,387,503	0.110380	641	1,146,573	1,149,129	-	-	1,149,129
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	3,213,531	0.110380	85	354,710	53,678	-	-	53,678
GRV Residential - Other Townsite	Gross rental valuation	486,306	0.110380	48	53,678	350,460	-	-	350,460
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	95,929	0.110380	4	10,589	10,589	-	-	10,589
UV Rural	Unimproved valuation	903,151,000	0.004262	328	3,849,230	3,849,230	-	-	3,849,230
UV Urban Farmland	Unimproved valuation	2,852,001	0.004262	10	12,155	12,155	-	-	12,155
UV Mining	Unimproved valuation	0	0.004262	0	-	-	-	-	-
Total General Rates		**920,186,270**		**1,116**	**5,426,934**	**5,425,240**	**-**	**-**	**5,425,240**
Minimum Rates			**Minimum $**						
GRV Residential - Moora Townsite	Gross rental valuation	129,980	929	71	65,959	65,030	-	-	65,030
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	41,338	929	17	15,793	69,675	-	-	69,675
GRV Residential - Other Townsite	Gross rental valuation	268,001	929	75	69,675	15,793	-	-	15,793
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	28,712	929	7	6,503	6,503	-	-	6,503
UV Rural	Unimproved valuation	7,567,400	929	72	66,888	66,888	-	-	66,888
UV Urban Farmland	Unimproved valuation	8,184,499	929	62	57,598	57,598	-	-	57,598
UV Mining	Unimproved valuation	307,745	929	27	25,083	25,083	-	-	25,083
Total Minimum Rates		**16,527,675**		**331**	**307,499**	**306,570**	**-**	**-**	**306,570**
Total General and Minimum Rates					**5,734,433**	**5,731,810**	**-**	**-**	**5,731,810**
Other Rate Revenue									
Other Rate Revenue					4,000				-
Interim and Back Rates					4,000				-
Ex Gratia rates - CBH					33,667				-
					41,667				**-**
Other Rate Revenue									
Discounts					(2,600)				
Waivers or Concessions					(10,000)				(8,113)
Total Rate Revenue					**5,763,500**				**5,723,697**

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

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

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

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget $	YTD Budget $	YTD Actual $
General Purpose Funding				
Grants Commission Grant Needs	Government of WA	251,360	62,840	62,978
Grants Commission Road Formula	Government of WA	317,025	79,256	40,460
Law, Order and Public Safety				
Grant (DFES) Operating - Fire Brigades	DFES	81,290	20,322	20,323
Grant (DFES) Operating - SES	DFES	17,840	4,460	4,460
Emergency Services Levy Administration Payment	DFES	4,000	-	-
Recreation And Culture				
MPAC - Operating Grant Income	DLGSC	70,000	-	-
Reimbursements		2,000	498	529
Events - Grants / Sponsorship		-	-	4,200
Grant - Library Material	State Library of WA	12,680	3,168	-
Transport				
Direct Grants - Maintenance	MRWA	305,433	305,433	305,433
Street Lighting Subsidy	MRWA	6,832	-	-
Total Operating Grants, Subsidies and Contributions		**1,068,460**	**475,977**	**438,382**

(b) Capital Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget $	YTD Budget $	YTD Actual $
Law, Order and Public Safety				
SES - Equipment Grant	DFES	28,000	-	(0)
Contributions - CCTV		40,686	-	40,686
Housing				
Grant - Housing Subdivisions	Department of Infrastructure	5,700,000	-	173,500
Recreation and Culture				
MPAC Renewal - Lotterywest	Lotterywest	500,000	-	-
Lotterywest Grant - Parks and Recreation	Lotterywest	46,273	-	23,137
Community Contribution - Mens Shed		1,700	425	425
Moora Rec Centre Stage 1A	CSRFF, Moora Football Clu	1,160,000	-	-
Transport				
Regional Road Grants	RRG	934,369	373,747	384,844
Roads to Recovery	RTR	1,028,506	257,124	1,650
Total Non-Operating Grants, Subsidies and Contributions		**9,439,534**	**631,296**	**624,241**
Total Grants, Subsidies and Contributions		**10,507,994**	**1,107,273**	**1,062,624**