



Shire of Moora

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SHIRE OF MOORA

MONTHLY FINANCIAL REPORT

For the Period Ending 31 May 2025

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 8th of July 2025.

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

Liability limited by a scheme approved under Professional Standards Legislation

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MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2025
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SHIRE OF MOORA
MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2025
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 7 showing a surplus/(deficit) as at 31 May 2025 of \$1,368,848

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Early Childhood Development Centre	102%	2,700,000	2,475,000	2,745,385
Housing Project - Phase 1: 3x2 WACHS Staff residence	142%	1,019,576	934,604	1,451,293
WSFN - Carot Well Rd	100%	2,199,949	2,016,575	2,190,162
WSFN - Watheroo West Road	86%	1,534,683	1,406,746	1,314,831
Moora Airstrip	14%	1,503,052	1,377,794	211,922
	103%	7,454,207	6,832,925	7,701,670
Plant & Equipment	69%	1,815,494	1,664,124	1,252,990
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	93%	814,804	799,586	761,378
Capital Grants, Subsidies and Contributions	72%	7,562,765	6,932,453	5,416,155
	74%	8,377,569	7,732,039	6,177,533
Rates Levied	100%	5,150,459	5,150,459	5,149,452

% - Compares current YTD actuals to the Annual Budget

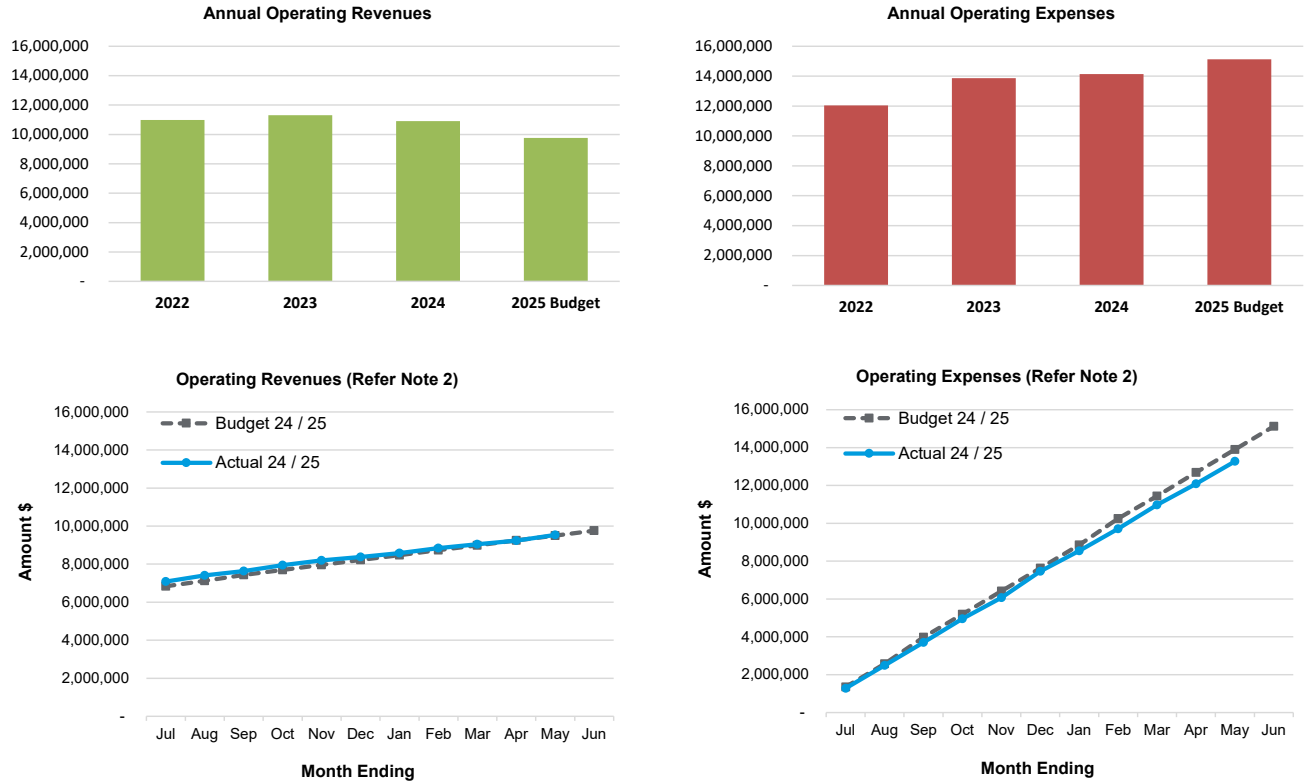
Financial Position

Account	Difference to Prior Year %	Current Year 31 May 25 \$	Prior Year 31 May 24 \$
Adjusted Net Current Assets	(27%)	1,368,849	5,137,827
Cash and Equivalent - Unrestricted	23%	1,402,506	6,192,996
Cash and Equivalent - Restricted	110%	2,679,525	2,441,784
Receivables - Rates	81%	351,128	432,182
Receivables - Other	13%	170,928	1,301,199
Total Current Liabilities	71%	(2,345,951)	(3,286,674)

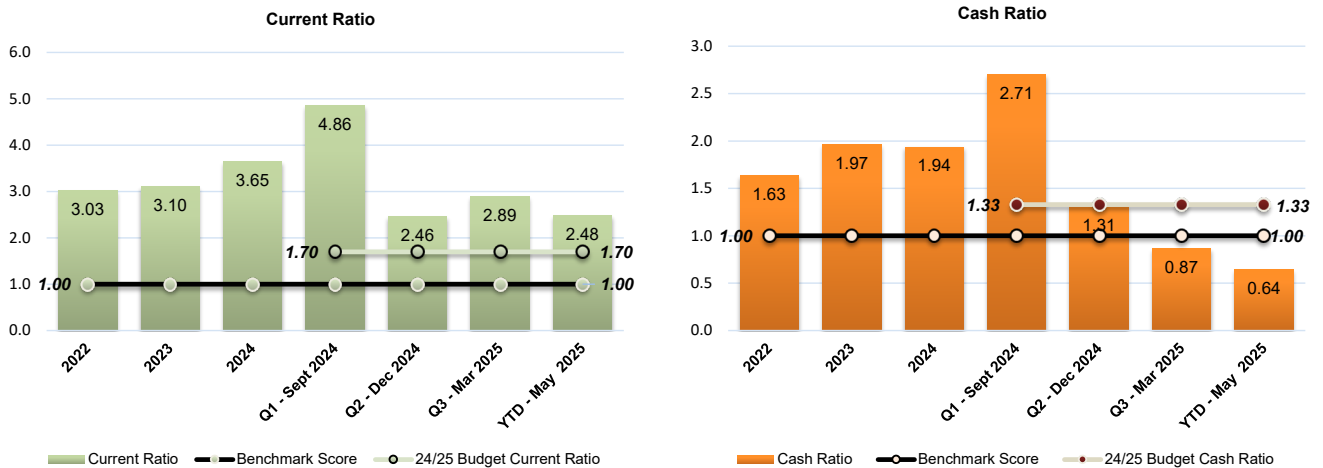
% - Compares current YTD actuals to prior year actuals

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

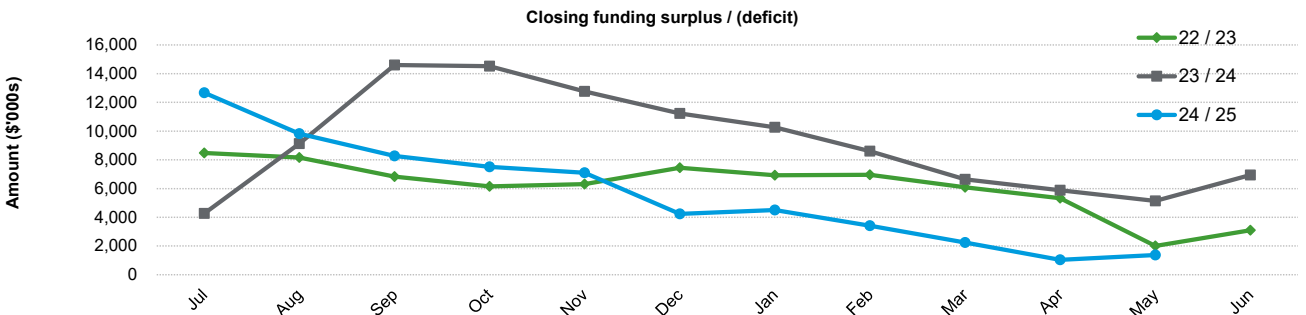
Operating Revenue and Expenditure



Financial Ratios



Nett Funding Position



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

SHIRE OF MOORA
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 May 2025

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Rates	10	5,150,459	5,150,459	5,149,452	(1,007)	(0%)
Grants, Subsidies and Contributions	12(a)	814,804	799,586	761,378	(38,208)	(5%)
Fees and Charges		3,256,977	3,107,553	3,087,173	(20,380)	(1%)
Interest Earnings		320,646	293,898	313,452	19,554	7%
Other Revenue		171,153	161,360	181,971	20,611	13%
Profit on Disposal of Assets	8	44,723	40,996	41,497	501	1%
		9,758,762	9,553,852	9,534,923		
Expenses						
Employee Costs		(4,218,520)	(3,866,225)	(3,639,480)	226,745	6%
Materials and Contracts		(3,970,992)	(3,651,078)	(3,319,915)	331,163	9%
Utility Charges		(433,923)	(397,408)	(426,222)	(28,814)	(7%)
Depreciation on Non-current Assets		(5,546,232)	(5,083,958)	(5,109,827)	(25,869)	(1%)
Finance Cost		(211,661)	(194,007)	(92,272)	101,735	52%
Insurance Expenses		(270,185)	(270,190)	(269,338)	852	0%
Other Expenditure		(403,934)	(368,874)	(344,096)	24,778	7%
		(15,055,447)	(13,831,740)	(13,201,150)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	7,562,765	6,932,453	5,416,155	(1,516,298)	(22%)
(Loss) on Disposal of Assets	8	(67,583)	(61,951)	(67,583)	(5,632)	(9%)
Fair value adjustments to financial assets at fair value through profit or loss		-	-	(4,439)	(4,439)	
		7,495,181	6,870,502	5,344,132		
Net Result		2,198,496	2,592,614	1,677,905		

* - 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 May 2025
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
General Purpose Funding		5,841,046	5,812,960	5,764,681	(48,279)	(1%)
Governance		5,150	4,708	16,553	11,845	252%
Law, Order and Public Safety		280,373	270,340	279,432	9,092	3%
Health		7,741	7,084	7,768	684	10%
Education and Welfare		12,409	11,374	18,014	6,640	58%
Housing		139,760	128,106	137,093	8,987	7%
Community Amenities		1,878,525	1,829,186	1,693,966	(135,221)	(7%)
Recreation and Culture		186,035	170,445	240,405	69,960	41%
Transport		295,875	295,340	289,680	(5,660)	(2%)
Economic Services		837,713	773,035	805,801	32,766	4%
Other Property and Services		229,412	210,276	240,034	29,758	14%
		9,714,039	9,512,854	9,493,426		
Expenses						
General Purpose Funding		(973,863)	(771,265)	(653,724)	117,541	15%
Governance		(581,352)	(536,556)	(462,429)	74,127	14%
Law, Order and Public Safety		(960,923)	(883,772)	(1,010,701)	(126,929)	(14%)
Health		(190,650)	(174,706)	(165,922)	8,784	5%
Education and Welfare		(310,473)	(284,785)	(283,755)	1,030	0%
Housing		(135,838)	(125,085)	(113,281)	11,804	9%
Community Amenities		(2,185,831)	(2,010,938)	(1,849,564)	161,374	8%
Recreation and Culture		(3,410,811)	(3,132,439)	(3,110,418)	22,021	1%
Transport		(4,827,649)	(4,425,199)	(4,217,463)	207,735	5%
Economic Services		(1,368,344)	(1,380,381)	(1,249,485)	130,896	9%
Other Property and Services		(109,713)	(106,612)	(84,407)	22,205	21%
		(15,055,447)	(13,831,738)	(13,201,150)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions						
General Purpose Funding	12(b)	215,714	197,736	-	(197,736)	(100%)
Law, Order and Public Safety	12(b)	10,438	9,559	10,438	879	9%
Education and Welfare	12(b)	507,857	465,531	808,597	343,066	74%
Community Amenities	12(b)	429,200	393,426	79,100	(314,326)	(80%)
Recreation and Culture	12(b)	136,645	125,235	136,220	10,985	9%
Transport	12(b)	6,258,711	5,737,116	4,377,600	(1,359,516)	(24%)
Economic Services	12(b)	4,200	3,850	4,200	350	9%
Profit on Disposal of Assets	8	44,723	40,996	41,497	501	1%
(Loss) on Disposal of Assets	8	(67,583)	(61,951)	(67,583)	(5,632)	(9%)
Fair value adjustments to financial assets at fair value through profit or loss		-	-	(4,439)	(4,439)	
		7,539,904	6,911,498	5,385,629		
Net Result						
		2,198,496	2,592,614	1,677,905		

* - 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 May 2025

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a)	Var* (b) - (a) / (a)	Var
	Note	\$	\$	\$	\$	%	
Revenue from Operating Activities							
Rates		5,150,459	5,150,459	5,149,452	(1,007)	(0%)	
Operating Grants, Subsidies and Contributions		814,804	799,586	761,378	(38,208)	(5%)	▼
Fees and Charges		3,256,977	3,107,553	3,087,173	(20,380)	(1%)	▼
Interest Earnings		320,646	293,898	313,452	19,554	7%	▲
Other Revenue		171,153	161,360	181,971	20,611	13%	▲
Profit on Disposal of Assets		44,723	40,996	41,497	501	1%	
		9,758,762	9,553,852	9,534,923			
Expenditure from Operating Activities							
Employee Costs		(4,218,520)	(3,866,225)	(3,639,480)	226,745	6%	▲
Materials and Contracts		(3,970,992)	(3,651,078)	(3,319,915)	331,163	9%	▲
Utility Charges		(433,923)	(397,408)	(426,222)	(28,814)	(7%)	▼
Depreciation on Non-current Assets		(5,546,232)	(5,083,958)	(5,109,827)	(25,869)	(1%)	▼
Finance Cost		(211,661)	(194,007)	(92,272)	101,735	52%	▲
Insurance Expenses		(270,185)	(270,190)	(269,338)	852	0%	
Other Expenditure		(403,934)	(368,874)	(344,096)	24,778	7%	▲
(Loss) on Disposal of Assets		(67,583)	(61,951)	(67,583)	(5,632)	(9%)	
Fair value adjustments to financial assets at fair value through profit or loss		-	-	(4,439)	(4,439)		
		(15,123,030)	(13,893,691)	(13,273,172)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		5,546,231	5,083,958	5,109,827			
(Profit) / Loss on Asset Disposal		22,860	20,955	26,086			
Fair Value Movement in LG House Trust		-	-	4,439			
Movement in Employee Provision Reserve		6,663	6,663	5,362			
Net Amount from Operating Activities		211,486	771,737	1,407,465			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	7,562,765	6,932,453	5,416,155	(1,516,298)	(22%)	▼
Proceeds from Disposal of Assets	8	294,341	294,341	289,341	(5,000)	(2%)	
Proceeds from financial assets at amortised cost - self supporting loans	11	9,042	8,289	9,042	754	9%	
Reclassification of Land to Inventory		39,000	39,000	54,000	15,000	38%	
		7,905,148	7,274,083	5,768,538			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(4,317,791)	(3,957,899)	(4,600,173)	(642,274)	(16%)	▼
Payments for Plant and Equipment	9(b)	(1,815,494)	(1,664,124)	(1,252,990)	411,134	25%	▲
Payments for Furniture and Equipment	9(c)	(31,000)	(28,402)	(36,670)	(8,268)	(29%)	
Payments for Infrastructure Assets - Roads	9(d)	(6,040,080)	(5,536,542)	(5,359,554)	176,988	3%	▲
Payments for Infrastructure Assets - Other	9(e)	(2,778,807)	(2,547,171)	(989,534)	1,557,637	61%	▲
Payments for financial assets at amortised cost - self supporting loans	11	(9,043)	(8,289)	(9,042)	(754)	(9%)	
		(14,992,216)	(13,742,427)	(12,247,964)			
Net Amount attributable to investing activities		(7,087,068)	(6,468,344)	(6,479,426)			
Financing Activities							
Inflows from Financing Activities							
Transfer from Reserves	7	2,346,315	2,150,788	1,843,417			
		2,346,315	2,150,788	1,843,417			
Outflows from Financing Activities							
Repayment of Borrowings	11	(241,665)	(221,526)	(208,155)			
Transfer to Reserves	7	(124,562)	(114,182)	(126,725)			
		(366,227)	(335,708)	(334,881)			
Net Amount attributable to Financing Activities		1,980,087	1,815,080	1,508,536			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)							
Amount attributable to operating activities	3	4,932,307	4,932,307	4,932,273			
Amount attributable to investing activities		211,486	771,737	1,407,465			
Amount attributable to financing activities		(7,087,069)	(6,468,344)	(6,479,426)			
Closing Surplus / (Deficit)	3	36,810	1,050,780	1,368,848			

* - 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 May 2025

	2025	2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	4,082,031	10,713,467
Trade and other receivables	486,503	775,860
Inventories	305,024	324,509
Other assets	955,008	291,612
TOTAL CURRENT ASSETS	5,828,566	12,105,449
NON-CURRENT ASSETS		
Trade and other receivables	70,070	70,070
Other financial assets	1,040	5,670
Inventories	80,000	80,000
Investment in associate	99,524	103,964
Property, plant and equipment	39,893,326	35,768,403
Infrastructure	194,309,606	191,659,900
Investment property	526,000	526,000
TOTAL NON-CURRENT ASSETS	234,979,567	228,214,007
TOTAL ASSETS	240,808,133	240,319,455
CURRENT LIABILITIES		
Trade and other payables	609,944	818,638
Other liabilities	650,469	1,413,806
Borrowings	255,248	250,707
Employee related provisions	830,289	830,289
TOTAL CURRENT LIABILITIES	2,345,951	3,313,440
NON-CURRENT LIABILITIES		
Borrowings	2,952,269	3,174,008
Employee related provisions	67,466	67,466
TOTAL NON-CURRENT LIABILITIES	3,019,735	3,241,474
TOTAL LIABILITIES	5,365,687	6,554,914
NET ASSETS	235,442,446	233,764,541
EQUITY		
Retained surplus	102,094,141	98,699,544
Reserve accounts	2,582,024	4,298,716
Revaluation surplus	130,766,281	130,766,281
TOTAL EQUITY	235,442,446	233,764,541

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 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 2024/25 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: 08 Jul 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 May 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 May 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 May 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 measure using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 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 May 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 May 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 medial practice.
EDUCATION AND WELFARE	
To meet the needs of the community in these areas.	Provision of premises and support for child care centre and play groups. Provision of services for youth and aged care.
HOUSING	
Help ensure adequate housing at a high standard.	Provision and maintenance of staff and rental housing.
COMMUNITY AMENITIES	
Provide services required by the community	Rubbish collection services and operation of tips. Town sewerage scheme, drainage works, litter control, cemetery administration and administration of the Town Planning Scheme.
RECREATION AND CULTURE	
To establish and manage efficiently infrastructure and resources which will help the social well being of the community.	Provision of swimming pool, public library, community halls, performing arts centre, recreation centre, parks and gardens, tennis courts, sporting pavilions and ovals.
TRANSPORT	
To provide effective and efficient transport services to the community.	Construction and maintenance of roads, streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airstrip maintenance.
ECONOMIC SERVICES	
To help promote the Shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, enterprise development, building control, noxious weeds, vermin control, standpipes and a lifestyle village.
OTHER PROPERTY AND SERVICES	
To provide effective and efficient administration, works operations and plant and fleet services.	Private works operations, plant repairs and operations costs.

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

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 May 25 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Var	Explanation
	Favourable / (Unfavourable)					
Grants, Subsidies and Contributions	761,378	799,586	(5%)	(38,208)	▼	Timing of grant income vs budget, refer note 12(a) for a detailed breakdown.
Fees and Charges	3,087,173	3,107,553	(1%)	(20,380)	▼	Below Budget Town Planning Fees (\$147K) offset by above budget MPAC Show Revenue (\$37K), Standpipe Revenue (\$38K), Staff Housing Rental (\$18K), Private Works (\$24K) and Pool Admission Charges (\$10K).
Interest Earnings	313,452	293,898	7%	19,554	▲	Timing of utilisation of cash reserves, increased YTD interest revenue as compared to annualised budget.
Other Revenue	181,971	161,360	13%	20,611	▲	Increase mainly attributed due to increased insurance reimbursements over budget and parental leave received.
Capital Grants, Subsidies and Contributions	5,416,155	6,932,453	(22%)	(1,516,298)	▼	Timing of grant receipts versus budget profile due to start and completion of projects, refer to note 12(b) for a detailed comparison.
Total Revenues	14,951,078	16,486,305	(9%)	(1,535,228)		

(b) (Expenses) / (Applications)

	31 May 25 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Var	Explanation
Employee Costs	(3,639,480)	(3,866,225)	6%	226,745	▲	Variance mainly due to staff compliment with budgeted vs actual staff and timing of appointments.
Materials and Contracts	(3,319,915)	(3,651,078)	9%	331,163	▲	Most notable variance relates to pending expenditure, highlighted as follow: Sport & Rec Development Strategy, Annual Audit Fees, Cyber Security, Connectivity & IT Renewal and Governance Systems Renewal, Sewerage Operation Costs and Septic Tank / Waste Water Services.
Utility Charges	(426,222)	(397,408)	(7%)	(28,814)	▼	Variance relates to above budget Standpipe Waer Costs of \$29K in line with increased standpipe revenue.
Depreciation on Non-current Assets	(5,109,827)	(5,083,958)	(1%)	(25,869)	▼	Higher year to date depreciation.
Finance Cost	(92,272)	(194,007)	52%	101,735	▲	Interest accrual to be processed in June 2025, should align actual and budgeted values.
Other Expenditure	(344,096)	(368,874)	7%	24,778	▲	Timing of budget profile vs actual expenditure.
Total Expenses	(13,273,172)	(13,893,691)	4%	620,519		

SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 May 2025

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 May 25	Prior Year Closing 30 Jun 24	This Time Last Year 31 May 24
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,402,506	6,317,251	6,192,996
Cash Restricted	4	2,679,525	4,396,217	2,441,784
Other Financial Assets		4,630	9,042	9,042
Receivables - Rates	6(a)	351,128	367,343	432,182
Receivables - Other	6(b)	170,928	287,882	1,301,199
Interest / ATO Receivable		735	152,373	-
Provision for Doubtful Debts		(36,288)	(36,288)	(42,489)
Accrued Income / Prepayments		-	4,550	21,362
Contract Assets		950,379	282,570	15,459
Inventories		305,024	324,509	32,575
Total Current Assets		5,828,566	12,105,449	10,404,111
Current Liabilities				
Payables		(416,392)	(575,347)	(457,004)
Revenue Received in Advance		(193,552)	(170,214)	(155,928)
Loan Liability		(255,248)	(323,784)	(249,852)
Contract Liabilities		(650,469)	(1,413,806)	(1,555,059)
Total Payables		(1,515,662)	(2,483,151)	(2,417,844)
Provisions		(830,289)	(830,289)	(868,830)
Total Current Liabilities		(2,345,951)	(3,313,440)	(3,286,674)
Less: Cash Reserves	7	(2,582,023)	(4,298,715)	(2,344,283)
Less: Financial assets at amortised cost - self supporting loans		(4,630)	(9,042)	(9,042)
Less: Movement in Land Held for Resale Inve		15,000	-	-
Add: Loan Principal (Current)		328,287	323,784	249,852
Add: Employee Leave Reserve	7	129,600	124,238	123,864
Net Funding Position		1,368,849	4,932,273	5,137,827

SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 May 2025

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total Amount	Institution
	\$	\$	\$	\$	
Cash and Cash Equivalents					
Cash on Hand	740			740	N/A
Municipal Fund	569,590			569,590	Westpac
Municipal Notice Saver	832,176			832,176	Westpac
Reserve Fund Cash Management Account		156,827		156,827	Westpac
Reserve Notice Saver Account		2,522,583		2,522,583	Westpac
Trust Fund Bank Account			115	115	Westpac
Total Cash and Financial Assets	1,402,506	2,679,410	115	4,082,031	

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

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

Description	Opening Balance 01 Jul 24	Amount Received	Amount Paid	Closing Balance 31 May 25
	\$	\$	\$	\$
		-		-
Total Funds in Trust	-	-	-	-

Comments / Notes

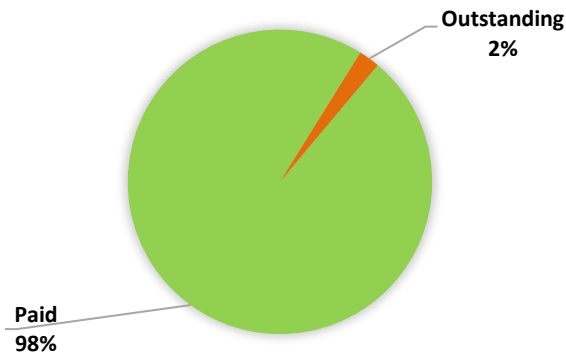
SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2025

6. RECEIVABLES

(a) Rates Receivable	31 May 25
	\$
Rates Receivables	351,128
Rates Received in Advance	(193,552)
Total Rates Receivable Outstanding	157,576

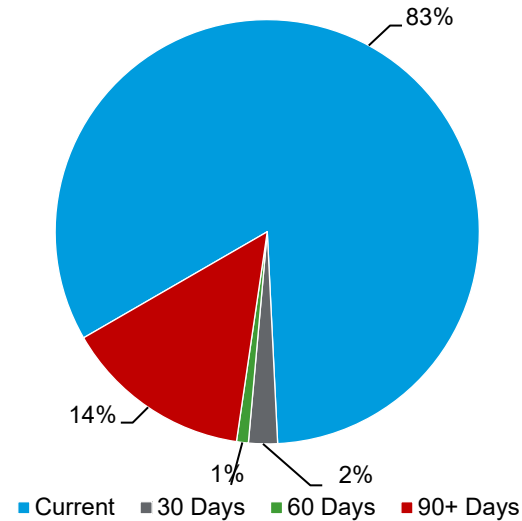
Closing Balances - Prior Year	367,343
Rates levied this year	5,149,452
Sewerage Rates levied this year	701,950
ESL levied this year	160,389
Refuse and recycling levied this year	584,438
Service charges & interest levied this year	40,070
Closing Balances - Current Month	(157,576)
Total Rates Collected to Date	6,846,067
<i>Percentage Collected</i>	

Rates, ESL and Services Collection - YTD



(b) General Receivables	31 May 25
	\$
Current	141,104
30 Days	3,766
60 Days	1,539
90+ Days	24,518
Total General Receivables Outstanding	170,928

General Receivables



Comments / Notes

Amounts shown above include GST (where applicable)

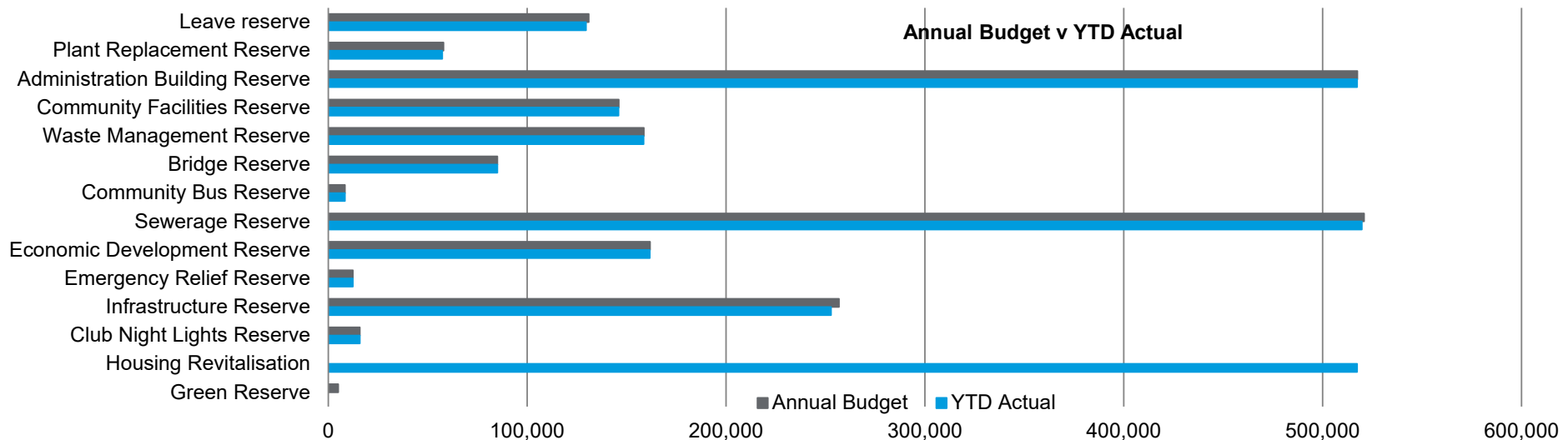
SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 May 2025

7. CASH BACKED RESERVES

	Annual Budget				YTD Actual					
Restricted by council:	Balance 01 Jul 24 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 25 \$	Balance 01 Jul 24 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31 May 25 \$
Reserve Name										
Leave reserve	124,238	-	6,663	-	130,901	124,238	-	5,362	-	129,600
Plant Replacement Reserve	54,936	-	3,040	-	57,976	54,936	-	2,408	-	57,344
Administration Building Reserve	557,270	(58,182)	18,428	-	517,517	557,270	(58,182)	18,289	-	517,377
Community Facilities Reserve	141,374	-	4,645	-	146,019	141,374	-	4,619	-	145,993
Waste Management Reserve	153,573	-	5,055	-	158,628	153,573	-	5,021	-	158,594
Bridge Reserve	82,284	-	2,705	-	84,989	82,284	-	2,687	-	84,971
Community Bus Reserve	8,063	-	268	-	8,331	8,063	-	266	-	8,329
Sewerage Reserve	752,018	(258,011)	26,827	-	520,835	752,018	(258,011)	25,644	-	519,651
Economic Development Reserve	156,596	-	5,155	-	161,751	156,596	-	5,121	-	161,717
Emergency Relief Reserve	11,984	-	398	-	12,382	11,984	-	393	-	12,377
Infrastructure Reserve	241,026	-	15,746	-	256,772	241,026	-	11,828	-	252,854
Club Night Lights Reserve	15,353	-	510	-	15,863	15,353	-	506	-	15,859
Housing Revitalisation	2,000,000	(2,030,122)	30,122	-	-	2,000,000	(1,527,224)	44,581	-	517,357
Green Reserve	-	-	-	5,000	5,000	-	-	-	-	-
Total Cash Backed Reserves	4,298,715	(2,346,315)	119,562	5,000	2,076,963	4,298,715	(1,843,417)	126,725	-	2,582,023



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

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Plant and Equipment				
2013 Mack Granite 6x4 Rigid truck (120312) / P0067	120,506	110,000		(10,506)
P&E - Case Excavator CX210C / P00100	117,078	60,000		(57,078)
Isuzu NPR 75/190 Tipper - 2018 / P0034	29,031	48,636	19,605	
P&E - Ford Px MKII Ranger Dual Cab / P1003	13,745	22,727	8,982	
P&E - Caterpillar 236D Skid Steer Loader (2014) / P0094	20,434	25,250	4,816	
Tandam axle dolly, replace aged dolly P0047/126615	1,774	5,000	3,226	
P&E - Ford Ranger CC XL 4x4	14,633	22,727	8,094	
Total Disposal of Assets	317,201	294,341	44,723	(67,583)
Total Profit or (Loss)				(22,860)

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Plant and Equipment				
Plant and Equipment	2013 Mack Granite 6x4 Rigid truck (120312)	120,506	110,000	(10,506)
Plant and Equipment	P&E - Case Excavator CX210C	117,078	60,000	(57,078)
Other Property, Plant and Equipment	Isuzu NPR 75/190 Tipper - 2018	29,031	48,636	19,605
Other Property, Plant and Equipment	P&E - Ford Px MKII Ranger Dual Cab	13,745	22,727	8,982
Other Property, Plant and Equipment	P&E - Ford Ranger CC XL 4x4	14,633	22,727	8,094
Road Plant and Equipment	P&E - Caterpillar 236D Skid Steer Loader (2014)	20,434	25,250	4,816
Total Disposal of Assets		315,427	289,341	41,497
Total Profit or (Loss)				(26,086)

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

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Administration Capital Projects	30,000	27,500	44,432	(16,932)
New carpet tiles for Admin building	29,200	26,763	29,068	(2,305)
Law, Order & Public Safety				
Shared SES Precinct & Volunteer Bushfirefighting & OH&S	50,000	45,826	-	45,826
SES building - Moora : Renovations	16,271	14,905	16,271	(1,366)
Health				
Hydrotherapy Pool	20,909	19,162	-	19,162
Public Works				
Riley Road Depot - Shed	43,545	39,908	43,545	(3,637)
Education and Welfare				
Early Childhood Development Centre	2,700,000	2,475,000	2,745,385	(270,385)
Housing				
Housing Project - Phase 1: 3x2 WACHS Staff residences	1,019,576	934,604	1,451,293	(516,689)
Community Amenities				
Cemetery Upgrade	60,000	55,000	-	55,000
Recreation and Culture				
Moora Recreation Centre Renewal	210,000	192,500	174,738	17,762
Moora Equestrian Centre (Capital)	-	-	5,013	(5,013)
Watheroo Pavilion Upgrade	49,180	45,078	49,161	(4,083)
Economic Services				
Caravan Park Buildings	20,000	18,326	-	18,326
Carnaby Place development	35,000	32,076	27,158	4,918
Lee Steere Street Development	14,110	12,925	14,110	(1,185)
Moora Lifestyle Village Development	20,000	18,326	-	18,326
Total Land and Buildings	4,317,791	3,957,899	4,600,173	(642,274)

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

9. CAPITAL ACQUISITIONS (Continued)

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Admin vehicle - DCEO	40,000	36,663	38,441	(1,778)
Law, Order & Public Safety				
Emergency Services Vehicle	79,594	72,952	79,594	(6,642)
Community Amenities				
Replace existing cast iron frames pump station 6	56,105	51,425	-	51,425
Replace existing cast iron frames pump station 7	56,105	51,425	-	51,425
Transport				
6x4 Tip Truck	378,400	346,863	378,400	(31,537)
Replacement Ranger Ute	107,830	98,835	107,830	(8,995)
Replace 2015 excavator P00100/126611	243,200	222,926	243,200	(20,274)
Replace 2015 Pump Truck P0026/105027	435,000	398,750	-	398,750
Medium Dump Truck	113,157	103,719	113,157	(9,438)
Replace P1003 2017 cleaner's Ute / 115072	44,859	41,112	44,859	(3,747)
Replace P0027 / 126645	58,483	53,609	58,484	(4,874)
Portable Traffic Lights	12,870	11,792	-	11,792
Skid Steer Loader / Bobcat and Mulcher	153,812	140,987	152,947	(11,960)
Tandam axle dolly, replace aged dolly P0047/126615	36,078	33,066	36,078	(3,012)
Economic Services				
Standpipe Access Control	-	-	-	-
Total Plant and Equipment	1,815,494	1,664,124	1,252,990	411,134

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Purchase Computing Equipment	20,000	18,326	16,787	1,540
Recreation & Culture				
Moora Performing Arts Centre - Equipment	11,000	10,076	10,428	(352)
Moora Recreation Centre - Coolroom replacement	-	-	9,455	(9,455)
Total Furniture and Equipment	31,000	28,402	36,670	(8,268)

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

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads & Footpaths

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
<i>LRCI Phase 4 - Part B</i>				
Access Road - Early Childhood Development Centre	292,943	268,521	85,026	183,495
<i>Road Construction - Regional Road Group</i>				
Watheroo - Miling Road Widen & Seal	776,842	712,085	726,715	(14,630)
Bindi-Balidu Road Construction	-	-	1,553	(1,553)
<i>Road Construction - Roads To Recovery</i>	612,340	561,286	464,714	96,572
<i>Road Construction - Town Streets</i>				
Dandaragan Street Parking	86,156	78,958	86,166	(7,208)
<i>Road Construction - Rural Bitumen Roads</i>				
Miling West Road - Widen & Reconstruct Bitumen	500,000	458,304	490,388	(32,084)
<i>Roads Construction - Wheatbelt Secondary Freight Route</i>				
WSFN - Carot Well Rd - Development - Survey, design	64,112	58,751	51,638	7,113
WSFN - Carot Well Rd - Construction - Survey, design,	2,135,837	1,957,824	2,138,524	(180,700)
WSFN - Watheroo West Road - Development (SLK0.00	513,378	470,580	280,681	189,899
WSFN - Watheroo West Rd Type 6 Reconstruct & Over	1,021,305	936,166	1,034,150	(97,984)
WSFN - Railway Rd - LRM Spotting & Barrier Marking (3	37,167	34,067	-	34,067
Total Infrastructure - Roads	6,040,079	5,536,542	5,359,554	176,988

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

9. CAPITAL ACQUISITIONS (Continued)

(e) Other Infrastructure

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Community Amenities				
<i>Moora Sewerage System Upgrade</i>				
Pump Station 6 - Replace Cast Iron Frames	-	-	56,105	(56,105)
Pump Station 7 - Replace Cast Iron Frames	-	-	56,105	(56,105)
CSWP - Waste Water Farm	115,000	105,413	113,000	(7,587)
Access Chambers Refurbishment	50,000	45,826	19,913	25,913
Sewer Lines Point Repair	60,000	55,000	-	55,000
 Weir, Wetlands, Pumps & Pipes - Phase 1 (LRCl 3)	 350,000	 320,826	 -	 320,826
Recreation and Culture				
Moora Swimming Pool Improvements	400,000	366,663	395,300	(28,637)
Moora Recreation Centre Lighting	10,000	9,163	10,780	(1,617)
Moora Recreation Centre - Coolroom replacement	9,455	8,657	-	8,657
Moora Netball Courts Upgrade	41,000	37,576	40,975	(3,399)
Moora Tennis Club - Infrastructure	-	-	-	-
War Memorial Restoration	60,000	55,000	53,050	1,950
Renewal of Park Infrastructure	-	-	16,583	(16,583)
Transport				
Contamination Monitoring / Work - Sites	20,000	18,326	5,485	12,841
Moora Airstrip	1,503,052	1,377,794	211,922	1,165,872
<i>Footpath Construction</i>			(650)	650
Footpath Construction - Various	110,000	100,826	650	100,176
Economic Services				
Caravan Park Infrastructure	40,000	36,663	-	36,663
Carnaby Cocky	10,300	9,438	10,315	(877)
Total Infrastructure - Other	2,778,807	2,547,171	989,534	1,557,637
Total Capital Expenditure	14,983,171	13,734,138	12,238,921	1,495,217

SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 May 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	10,433,347	0.098395	644	1,026,589	1,027,531	(1,348)	(680)	1,025,503
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	3,026,666	0.098395	79	297,809	297,809	7,885	-	305,694
GRV Residential - Other Townsite	Gross rental valuation	427,338	0.098395	41	42,048	42,048	1,660	-	43,708
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	105,497	0.098395	5	10,380	9,439	-	-	9,439
UV Rural	Unimproved valuation	635,082,045	0.005393	329	3,424,997	3,424,997	27,782	9,063	3,461,842
UV Urban Farmland	Unimproved valuation	2,544,001	0.005393	12	13,720	13,720	-	-	13,720
UV Mining	Unimproved valuation	0	0.005393	0	-	-	-	-	-
Total General Rates		651,618,894		1,110	4,815,544	4,815,544	35,979	8,383	4,859,906
Minimum Rates									
			Minimum \$						
GRV Residential - Moora Townsite	Gross rental valuation	117,388	830	67	55,610	55,610	-	-	55,610
GRV Commercial/Industrial - Moora Townsite	Gross rental valuation	55,231	830	22	18,260	18,260	-	-	18,260
GRV Residential - Other Townsite	Gross rental valuation	326,355	830	80	66,400	66,400	-	-	66,400
GRV Commercial/Industrial - Other Townsite	Gross rental valuation	28,712	830	7	5,810	5,810	-	-	5,810
UV Rural	Unimproved valuation	5,364,755	830	70	58,100	58,100	-	-	58,100
UV Urban Farmland	Unimproved valuation	5,852,099	830	60	49,800	49,800	-	-	49,800
UV Mining	Unimproved valuation	385,532	830	37	30,710	30,710	(4,621)	(518)	25,571
Total Minimum Rates		12,130,072		343	284,690	284,690	(4,621)	(518)	279,551
Total General and Minimum Rates					5,100,234	5,100,234	31,358	7,865	5,139,457
Other Rate Revenue									
Other Rate Revenue					15,330				(8,486)
Interim and Back Rates					18,000				
Ex Gratia rates - CBH					29,495				29,495
					62,825				21,009
Other Rate Revenue									
Discounts					(2,600)				
Waivers or Concessions					(10,000)				(11,014)
Total Rate Revenue					5,150,459				5,149,452

SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 May 2025

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Purpose	Loan Number	Institution	Interest Rate	Opening Balance	New Loans		Principal Repayments		Principal Outstanding		Finance Cost Repayments	
				01 Jul 24 \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Industrial Lots	325	WATC	2.60%	90,684		-	(22,234)	(44,756)	68,450	45,928	(1,160)	(2,079)
Doctor's House	326	WATC	2.60%	44,236		-	(10,846)	(21,832)	33,390	22,404	(566)	(1,014)
Hydrotherapy Pool	327	WATC	3.43%	345,468		-	(31,336)	(31,336)	314,132	314,132	(9,317)	(13,620)
Housing Revitalisation	328	WATC	4.82%	2,930,655	-	-	(143,740)	(143,740)	2,786,915	2,786,915	(80,865)	(194,552)
				3,411,043	-	-	(208,155)	(241,665)	3,202,887	3,169,378	(91,907)	(211,264)
Self Supporting Loans												
Bowling Club SS	324	WATC	3.20%	13,672		-	(9,042)	(9,042)	4,630	4,630	(365)	(397)
				13,672	-	-	(9,042)	(9,042)	4,630	4,630	(365)	(397)
Total Repayments				3,424,715	-	-	(217,197)	(250,707)	3,207,517	3,174,008	(92,272)	(211,661)

SHIRE OF MOORA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 May 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	181,692	181,692	185,349
Grants Commission Road Formula	Government of WA	161,249	161,248	92,079
Law, Order and Public Safety				
Grant (DFES) Operating - Fire Brigades	DFES	68,130	62,447	68,130
Grant (DFES) Operating - SES	DFES	33,859	31,031	33,860
Emergency Services Levy Administration Payment	DFES	4,000	3,663	4,000
Recreation And Culture				
Small Community Grants	DLGSC	-	-	2,400
MPAC - Operating Grant Income	DLGSC	70,000	64,163	70,000
Reimbursements		-	-	4,265
Grant - Library Material		-	-	7,611
Swimming Pool Grants - Operational		-	-	4,004
Transport				
Direct Grants - Maintenance	MRWA	289,589	289,589	289,589
Street Lighting Subsidy	MRWA	6,286	5,753	-
Contribution - Crossovers		-	-	91
Total Operating Grants, Subsidies and Contributions		814,804	799,586	761,378

(b) Capital Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
LCRI Capital Grant Funds - Administration	LCRI Stage 3	215,714	197,736	-
Law, Order and Public Safety				
DFES Plant & Equipment Grants	DFES	10,438	9,559	10,438
Education and Welfare				
Income - Early Childhood Development	LCRI Stage 3	-	-	215,714
Child Care - Capital Grants	LCRI Stage 4	507,857	465,531	592,883
Community Amenities				
Sewerage - Capital Grants	DWER	79,200	72,600	79,100
Weir, Wetlands, Pumps & Pipes – Phase 1	LCRI Stage 3	350,000	320,826	-
Recreation and Culture				
Community Contribution - Mens Shed		1,700	1,551	1,275
Swimming Pool Capital Grants	LCRI Stage 1	91,413	83,787	91,413
War Memorial - Department of Vet Affairs Contribution	Dept of Veterans Affairs	43,532	39,897	43,532
Transport				
Regional Road Grants		410,627	376,398	479,047
Roads to Recovery		612,340	561,308	449,573
Airstrip Non-Operating Grant	LCRI / DISER / DOT WA	1,503,052	1,377,794	211,922
Wheatbelt Secondary Freight		3,439,749	3,153,095	3,237,058
LCRI Stage 4 - Phase 2 / ECDC Access Road		292,943	268,521	-
Economic Services				
Streest Alive Grant Stream 1		4,200	3,850	4,200
Total Non-Operating Grants, Subsidies and Contributions		7,562,765	6,932,453	5,416,155
Total Grants, Subsidies and Contributions		8,377,569	7,732,039	6,177,533

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

13. BUDGET AMENDMENTS

GL Code	Program	Account Type	Description	2024 / 2025 Adopted Budget	Amendment	2024 / 2025 Budget Review	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
	<i>Net Current Assets at 01 Jul - Surplus / (Deficit)</i>			\$5,493,154.00	-\$560,847.00	\$4,932,307.00	19/03/2025			-\$560,847.00
10103	General Purpose Funding	Operating Expenditure	Debt Collection Costs	\$8,890.61	-\$3,890.61	\$5,000.00	19/03/2025		\$3,890.61	
10104	General Purpose Funding	Operating Expenditure	Centrelink fees payable by Shire	\$100.00	-\$70.00	\$30.00	19/03/2025		\$70.00	
10106	General Purpose Funding	Operating Expenditure	Valuation Expenses	\$60,000.00	-\$30,000.00	\$30,000.00	19/03/2025		\$30,000.00	
10199	General Purpose Funding	Operating Expenditure	Administration Office Allocation - Rates	\$522,507.56	\$98,375.29	\$620,882.85	19/03/2025			-\$98,375.29
10309	Governance	Operating Expenditure	Refreshments and Receptions (Council Members)	\$13,205.00	-\$6,005.00	\$7,200.00	19/03/2025		\$6,005.00	
10310	Governance	Operating Expenditure	Members Subscriptions - (Incl WALGA)	\$15,090.00	-\$8,090.00	\$7,000.00	19/03/2025		\$8,090.00	
10314	Governance	Operating Expenditure	Members Other - Sundry	\$2,100.00	-\$1,600.00	\$500.00	19/03/2025		\$1,600.00	
10318	Governance	Operating Expenditure	Strategic Planning	\$0.00	\$4,000.00	\$4,000.00	19/03/2025			-\$4,000.00
10390	Governance	Operating Expenditure	Depreciation - Members of Council	\$3,606.75	\$25.05	\$3,631.80	19/03/2025	-\$25.05		
10395	Governance	Operating Expenditure	Insurance Allocation - Members of Council	\$12,924.40	\$649.04	\$13,573.44	19/03/2025			-\$649.04
10399	Governance	Operating Expenditure	Council Chambers Maintenance (Allocation)	\$402,022.12	\$29,520.46	\$431,542.58	19/03/2025			-\$29,520.46
10401	Governance	Operating Expenditure	Staff Training Courses - Other	\$465.00	\$1,500.00	\$1,965.00	19/03/2025			-\$1,500.00
10402	Governance	Operating Expenditure	Staff Presentations, Gratuities and Benefits	\$4,000.00	-\$2,000.00	\$2,000.00	19/03/2025		\$2,000.00	
10409	Governance	Operating Expenditure	Advertising - Other Governance	\$18,260.00	-\$7,260.00	\$11,000.00	19/03/2025		\$7,260.00	
10410	Governance	Operating Expenditure	Audit Fees	\$51,600.00	\$18,400.00	\$70,000.00	19/03/2025			-\$18,400.00
10411	Governance	Operating Expenditure	Legal Expenses	\$28,200.00	\$31,800.00	\$60,000.00	19/03/2025			-\$31,800.00
10417	Governance	Operating Expenditure	VROC Contribution	\$16,943.85	-\$8,678.85	\$8,265.00	19/03/2025		\$8,678.85	
10425	Governance	Operating Expenditure	Consultants/Special Projects	\$291,138.39	\$140,861.61	\$432,000.00	19/03/2025			-\$140,861.61
10429	Governance	Operating Expenditure	Penalties & Interest Paid to ATO	\$0.00	-\$6,057.00	-\$6,057.00	19/03/2025		\$6,057.00	
10435	Governance	Operating Expenditure	Asset Revaluation programme	\$36,514.00	-\$16,514.00	\$20,000.00	19/03/2025		\$16,514.00	
10440	Governance	Operating Expenditure	Rounding	\$0.00	\$5,494.00	\$5,000.00	19/03/2025			-\$5,494.00
10483	Governance	Operating Expenditure	Vehicle Expenses - Other Governance	\$4,322.95	\$15,000.00	\$19,322.95	19/03/2025			-\$15,000.00
10485	Governance	Operating Expenditure	Loss on Sale of Asset - Governance	\$5,824.00	-\$5,824.00	\$0.00	19/03/2025	\$5,824.00		
10490	Governance	Operating Expenditure	Depreciation - Other Governance	\$59,278.95	-\$5,674.47	\$53,604.48	19/03/2025	\$5,674.47		
10495	Governance	Operating Expenditure	Insurance Allocation - Other Governance	\$20,831.35	\$4,516.03	\$25,347.38	19/03/2025			-\$4,516.03
10496	Governance	Operating Expenditure	Admin Salaries Allocated - Other Governance	\$0.00	\$7,500.00	\$7,500.00	19/03/2025			-\$7,500.00
10499	Governance	Operating Expenditure	Administration Office Allocation - Other Governance	\$303,004.20	-\$46,390.51	\$256,613.69	19/03/2025		\$46,390.51	
10501	Law, Order & Public Safety	Operating Expenditure	DFES Grant - Purchase Plant & Equipment < \$5,000	\$8,000.00	-\$6,180.00	\$1,820.00	19/03/2025		\$6,180.00	
10502	Law, Order & Public Safety	Operating Expenditure	DFES Grant - Insurances	\$32,546.47	\$6,157.07	\$38,703.54	19/03/2025			-\$6,157.07
10503	Law, Order & Public Safety	Operating Expenditure	DFES Grant - Other Goods and Services	\$3,100.00	\$9,400.00	\$12,500.00	19/03/2025			-\$9,400.00
10504	Law, Order & Public Safety	Operating Expenditure	DFES Grant - Maintenance of Land & Buildings	\$33,286.61	-\$7,786.61	\$25,500.00	19/03/2025		\$7,786.61	
10505	Law, Order & Public Safety	Operating Expenditure	DFES Grant - Maintenance of Vehicles, Trailers	\$118,797.95	-\$48,797.95	\$70,000.00	19/03/2025		\$48,797.95	
10506	Law, Order & Public Safety	Operating Expenditure	DFES Grant - Utilities, Rates and Taxes	\$6,381.07	\$718.93	\$7,100.00	19/03/2025			-\$718.93
10507	Law, Order & Public Safety	Operating Expenditure	DFES Grant - Clothing and Accessories	\$23,709.62	\$1,790.38	\$25,500.00	19/03/2025			-\$1,790.38
10508	Law, Order & Public Safety	Operating Expenditure	Control Officer - Wages	\$234.30	\$60.68	\$294.98	19/03/2025			-\$60.68
10511	Law, Order & Public Safety	Operating Expenditure	Payment - Emergency Services Levy	\$161,270.00	\$10,787.48	\$172,057.48	19/03/2025			-\$10,787.48
10521	Law, Order & Public Safety	Operating Expenditure	Bushfire Risk Planning Coordinator - Motor Vehicle Expen	\$12,166.50	-\$5,166.50	\$7,000.00	19/03/2025		\$5,166.50	
10522	Law, Order & Public Safety	Operating Expenditure	Bushfire Risk Planning Coordinator - Office Expenses	\$330.88	\$50.96	\$381.84	19/03/2025			-\$50.96
10562	Law, Order & Public Safety	Operating Expenditure	Bush Fire Control - Expenses not DFES Funded	\$18,462.88	-\$4,962.88	\$13,500.00	19/03/2025		\$4,962.88	
10590	Law, Order & Public Safety	Operating Expenditure	Depreciation - Fire Prevention	\$63,156.36	-\$2,247.70	\$60,908.66	19/03/2025	\$2,247.70		
10599	Law, Order & Public Safety	Operating Expenditure	Administration Office Allocation - Fire Prevention	\$217.52	\$18.52	\$236.04	19/03/2025			-\$18.52
10601	Law, Order & Public Safety	Operating Expenditure	Control Officer Expenses	\$65,658.32	\$21,304.64	\$86,962.96	19/03/2025			-\$21,304.64
10605	Law, Order & Public Safety	Operating Expenditure	Pound Maintenance Other	\$6,305.69	\$8,554.57	\$14,860.26	19/03/2025			-\$8,554.57
10699	Law, Order & Public Safety	Operating Expenditure	Administration Office Allocation - Animal Control	\$217.52	\$18.62	\$236.14	19/03/2025			-\$18.62
10701	Law, Order & Public Safety	Operating Expenditure	S.E.S. Contribution	\$9,944.76	\$23,385.50	\$33,330.26	19/03/2025			-\$23,385.50
10703	Law, Order & Public Safety	Operating Expenditure	Community Crime and Safety Administration Expenses	\$33,036.00	\$36,964.00	\$70,000.00	19/03/2025			-\$36,964.00
10706	Law, Order & Public Safety	Operating Expenditure	Emergency Management Coordinator Expenses	\$150,330.07	-\$67,691.13	\$82,638.94	19/03/2025		\$67,691.13	
10790	Law, Order & Public Safety	Operating Expenditure	Depreciation - Other Law, Order and Public Safety	\$63,308.21	\$1,587.53	\$64,895.74	19/03/2025	-\$1,587.53		
10799	Law, Order & Public Safety	Operating Expenditure	Administration Allocations	\$20,692.30	\$24,202.70	\$44,895.00	19/03/2025			-\$24,202.70
11113	Health	Operating Expenditure	Health and Building Services Contractor	\$47,902.52	-\$10,902.52	\$37,000.00	19/03/2025		\$10,902.52	
11199	Health	Operating Expenditure	Administration Office Allocation - Preventative Services -	\$435.03	\$37.25	\$472.28	19/03/2025			-\$37.25

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

13. BUDGET AMENDMENTS

GL Code	Program	Account Type	Description	2024 / 2025 Adopted Budget	Amendment	2024 / 2025 Budget Review	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
11201	Health	Operating Expenditure	Control of Pests	\$0.00	\$5,000.00	\$5,000.00	19/03/2025			-\$5,000.00
11290	Health	Operating Expenditure	Depreciation - Preventative Services - Pest Control	\$95.99	-\$95.99	\$0.00	19/03/2025	\$95.99		
11302	Health	Operating Expenditure	Sentinel Chicken Programme	\$250.33	\$1,400.00	\$1,650.33	19/03/2025			-\$1,400.00
11405	Health	Operating Expenditure	Contribution -In Kind-Medical	\$14,575.29	-\$9,131.99	\$5,443.30	19/03/2025		\$9,131.99	
11406	Housing	Operating Expenditure	Maintenance - Non-Staff Housing	\$126,473.91	-\$62,773.92	\$63,699.99	19/03/2025		\$62,773.92	
11407	Health	Operating Expenditure	Moora Child Health Centre - Building Maintenance	\$0.00	\$36.50	\$36.50	19/03/2025			-\$36.50
11490	Health	Operating Expenditure	Depreciation - Other Health	\$3,478.60	\$1,256.24	\$4,734.84	19/03/2025	-\$1,256.24		
11584	Education & Welfare	Operating Expenditure	Hydrotherapy Pool	\$157,997.03	-\$29,811.53	\$126,489.94	19/03/2025		\$29,811.53	
11590	Education & Welfare	Operating Expenditure	Depreciation - Other welfare	\$23,784.53	-\$3,553.05	\$20,231.48	19/03/2025	\$3,553.05		
11595	Education & Welfare	Operating Expenditure	Other welfare - Insurance	\$7,676.78	-\$6,391.06	\$1,285.72	19/03/2025		\$6,391.06	
11604	Education & Welfare	Operating Expenditure	Contributions - School Programs	\$5,430.00	-\$3,430.00	\$2,000.00	19/03/2025		\$3,430.00	
11751	Education & Welfare	Operating Expenditure	Early Childhood Development Centre - Building Maintenanar	\$0.00	\$570.00	\$570.00	19/03/2025			-\$570.00
11756	Education & Welfare	Operating Expenditure	Child Care Centre - Utilities (Water, Power, Phone)	\$0.00	\$6,000.00	\$6,000.00	19/03/2025			-\$6,000.00
11761	Education & Welfare	Operating Expenditure	Child Care Centre Building Maintenance	\$44,554.00	-\$24,334.00	\$20,220.00	19/03/2025		\$24,334.00	
11790	Education & Welfare	Operating Expenditure	Depreciation - Care of Families and Children	\$58,217.71	\$405.45	\$58,623.16	19/03/2025	-\$405.45		
11795	Education & Welfare	Operating Expenditure	Insurance Allocation - Care of Families and Children	\$2,791.20	\$417.68	\$3,208.88	19/03/2025			-\$417.68
11851	Education & Welfare	Operating Expenditure	Community Events	\$0.00	\$450.00	\$450.00	19/03/2025			-\$450.00
11889	General Purpose Funding	Operating Expenditure	Loan Interest - Loan 327 - Hydrotherapy Pool Loan	\$10,499.10	\$3,120.91	\$13,620.01	19/03/2025			-\$3,120.91
12201	Housing	Operating Expenditure	Staff Housing Maintenance	\$19,256.91	-\$10,256.91	\$9,000.00	19/03/2025		\$10,256.91	
12288	General Purpose Funding	Operating Expenditure	Loan Interest - Loan 326 - House, 92 Roberts Street	\$437.81	\$576.13	\$1,013.94	19/03/2025			-\$576.13
12290	Housing	Operating Expenditure	Depreciation - Housing	\$53,975.35	-\$6,337.39	\$47,637.96	19/03/2025	\$6,337.39		
12295	Housing	Operating Expenditure	Insurance Allocation - Staff Housing	\$2,791.60	-\$2,324.06	\$467.54	19/03/2025		\$2,324.06	
12296	Housing	Operating Expenditure	Staff Housing Rental - Subsidy	\$7,674.55	\$53,505.45	\$61,180.00	19/03/2025			-\$53,505.45
12297	Housing	Operating Expenditure	Staff Housing Allocated to Programs	-\$21,674.55	-\$33,182.45	-\$54,857.00	19/03/2025		\$33,182.45	
12385	General Purpose Funding	Operating Expenditure	Loan Interest - Loan 328 - Housing Revitalisation	\$132,399.70	\$62,152.22	\$194,551.92	19/03/2025			-\$62,152.22
12395	Housing	Operating Expenditure	Insurance Allocation - Other Housing	\$6,978.98	\$1,730.70	\$8,709.68	19/03/2025			-\$1,730.70
12403	Community Amenities	Operating Expenditure	Miling Refuse Site costs [skip bins]	\$0.00	\$12,000.00	\$12,000.00	19/03/2025			-\$12,000.00
12404	Community Amenities	Operating Expenditure	Watheroo Refuse Site Maintenance.	\$882.00	-\$882.00	\$0.00	19/03/2025		\$882.00	
12408	Community Amenities	Operating Expenditure	Moora Refuse Site Maintenance	\$35,480.11	\$21,111.89	\$56,592.00	19/03/2025			-\$21,111.89
12490	Community Amenities	Operating Expenditure	Depreciation - Household Refuse	\$33,142.95	-\$56.15	\$33,086.80	19/03/2025	\$56.15		
12690	Community Amenities	Operating Expenditure	Depreciation - Sewerage	\$326,216.32	\$3,066.62	\$329,282.94	19/03/2025	-\$3,066.62		
12695	Community Amenities	Operating Expenditure	Insurance Allocation - Sewerage	\$1,395.80	\$227.40	\$1,623.20	19/03/2025			-\$227.40
12699	Community Amenities	Operating Expenditure	Administration Office Allocation - Sewerage	\$275.71	\$23.60	\$299.31	19/03/2025			-\$23.60
12807	Community Amenities	Operating Expenditure	Groundwater Monitoring	\$0.00	\$22,811.44	\$22,811.44	19/03/2025			-\$22,811.44
12808	Community Amenities	Operating Expenditure	Removal of Destroyed Property	\$0.00	\$87,000.00	\$87,000.00	19/03/2025			-\$87,000.00
12901	Community Amenities	Operating Expenditure	Consultancy Fees - Town Planning and Regional Develop	\$94,616.02	-\$19,616.02	\$75,000.00	19/03/2025		\$19,616.02	
12999	Community Amenities	Operating Expenditure	Administration Office Allocation - Town Planning and Regi	\$177,797.82	\$13,060.99	\$190,858.81	19/03/2025			-\$13,060.99
13001	Community Amenities	Operating Expenditure	Cemetery Operations	\$105,662.36	-\$49,350.64	\$56,311.72	19/03/2025		\$49,350.64	
13004	Community Amenities	Operating Expenditure	Community Bus Expenses - Other	\$1,937.54	-\$504.26	\$1,433.28	19/03/2025		\$504.26	
13006	Community Amenities	Operating Expenditure	Public Convenience Maintenance	\$211,997.03	-\$74,997.03	\$137,000.00	19/03/2025		\$74,997.03	
13009	Community Amenities	Operating Expenditure	Community Resource Centre Maintenance	\$25,961.77	-\$18,961.77	\$7,000.00	19/03/2025		\$18,961.77	
13012	Economic Services	Operating Expenditure	Cost of Land Sold	\$0.00	\$54,000.00	\$54,000.00	19/03/2025			-\$54,000.00
13090	Community Amenities	Operating Expenditure	Depreciation - Other Community Amenities	\$79,543.46	-\$7,730.38	\$71,813.08	19/03/2025	\$7,730.38		
13095	Community Amenities	Operating Expenditure	Insurance Allocation - Other Community Amenities	\$5,583.19	-\$1,405.11	\$4,178.08	19/03/2025		\$1,405.11	
13101	Recreation And Culture	Operating Expenditure	Bindi Bindi Meeting Room & Toilets	\$6.49	-\$6.49	\$0.00	19/03/2025		\$6.49	
13102	Recreation And Culture	Operating Expenditure	Coomberdale Hall	\$6,672.20	\$7,389.80	\$14,062.00	19/03/2025			-\$7,389.80
13103	Recreation And Culture	Operating Expenditure	Miling Hall	\$31,684.99	\$3,315.01	\$35,000.00	19/03/2025			-\$3,315.01
13106	Recreation And Culture	Operating Expenditure	Moora Performing Arts Centre - Maintenance	\$139,299.06	-\$6,723.35	\$132,575.71	19/03/2025		\$6,723.35	
13109	Recreation And Culture	Operating Expenditure	MPAC - Additional projects	\$0.00	\$150,000.00	\$150,000.00	19/03/2025			-\$150,000.00
13121	Recreation And Culture	Operating Expenditure	MPAC - Show Expenses	\$40,000.00	\$12,145.59	\$52,145.59	19/03/2025			-\$12,145.59
13190	Recreation And Culture	Operating Expenditure	Depreciation - Public Halls	\$180,968.99	\$1,472.13	\$182,441.12	19/03/2025	-\$1,472.13		
13195	Recreation And Culture	Operating Expenditure	Insurance Allocation - Public Halls	\$27,915.96	\$5,733.42	\$33,649.38	19/03/2025			-\$5,733.42

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
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13. BUDGET AMENDMENTS

GL Code	Program	Account Type	Description	2024 / 2025 Adopted Budget	Amendment	2024 / 2025 Budget Review	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
13202	Recreation And Culture	Operating Expenditure	Swimming Pool Chemicals	\$0.00	\$15,000.00	\$15,000.00	19/03/2025			-\$15,000.00
13204	Recreation And Culture	Operating Expenditure	Swimming Pool Maintenance	\$251,780.23	-\$98,142.87	\$150,000.00	19/03/2025		\$98,142.87	
13250	Recreation And Culture	Operating Expenditure	Salary - Swimming Pool Managers	\$88,822.25	\$121,042.38	\$209,864.63	19/03/2025			-\$121,042.38
13290	Recreation And Culture	Operating Expenditure	Depreciation - Swimming Pool	\$195,475.12	-\$5,834.70	\$189,640.42	19/03/2025	\$5,834.70		
13295	Recreation And Culture	Operating Expenditure	Insurance Allocation - Swimming Pool	\$6,978.99	\$758.39	\$7,737.38	19/03/2025			-\$758.39
13303	Recreation And Culture	Operating Expenditure	Miling Oval Pavilion	\$34,984.03	\$2,565.97	\$37,550.00	19/03/2025			-\$2,565.97
13304	Recreation And Culture	Operating Expenditure	Miling Townsite	\$22,727.00	-\$12,727.00	\$10,000.00	19/03/2025		\$12,727.00	
13305	Recreation And Culture	Operating Expenditure	Moora Oval - Gardening & Turf Maintenance	\$46,771.18	\$422.22	\$47,193.40	19/03/2025			-\$422.22
13306	Recreation And Culture	Operating Expenditure	Moora Oval - Buildings	\$35,322.92	\$10,412.08	\$45,735.00	19/03/2025			-\$10,412.08
13309	Recreation And Culture	Operating Expenditure	Parks, Gardens and Reserves Maintenance	\$264,602.79	\$93,667.21	\$358,270.00	19/03/2025			-\$93,667.21
13310	Recreation And Culture	Operating Expenditure	Recreation Centre Maintenance	\$142,977.37	-\$10,977.37	\$132,000.00	19/03/2025		\$10,977.37	
13311	Recreation And Culture	Operating Expenditure	Watheroo Oval Maintenance	\$45,627.25	-\$13,627.25	\$32,000.00	19/03/2025		\$13,627.25	
13313	Recreation And Culture	Operating Expenditure	Watheroo Townsite	\$32,307.99	\$12,692.01	\$45,000.00	19/03/2025			-\$12,692.01
13316	Recreation And Culture	Operating Expenditure	Sport & Recreation Development Strategy	\$10,000.00	\$40,000.00	\$50,000.00	19/03/2025			-\$40,000.00
13322	Recreation And Culture	Operating Expenditure	Moora Gymnasium - Operations	\$58,183.72	-\$16,183.72	\$42,000.00	19/03/2025		\$16,183.72	
13323	Recreation And Culture	Operating Expenditure	Be Active Programs	\$20,353.71	-\$20,353.71	\$0.00	19/03/2025		\$20,353.71	
13386	General Purpose Funding	Operating Expenditure	Loan Interest - Loan 324 -Moora Bowling Club - Self Supp	\$73.84	\$322.71	\$396.55	19/03/2025			-\$322.71
13388	General Purpose Funding	Operating Expenditure	Loan Interest - Loan 325 - Industrial Lot Roberts Street	\$897.52	\$1,181.04	\$2,078.56	19/03/2025			-\$1,181.04
13390	Recreation And Culture	Operating Expenditure	Depreciation - Other Recreation and Sport	\$467,097.89	\$91,683.17	\$558,781.06	19/03/2025	-\$91,683.17		
13395	Recreation And Culture	Operating Expenditure	Insurance Allocation - Other Recreation and Sport	\$48,852.93	-\$8,288.59	\$40,564.34	19/03/2025		\$8,288.59	
13401	Recreation And Culture	Operating Expenditure	Radio Station Maint. Costs	\$3,726.29	\$1,273.71	\$5,000.00	19/03/2025			-\$1,273.71
13501	Recreation And Culture	Operating Expenditure	Other Expenses - Libraries	\$211.91	\$250.82	\$462.73	19/03/2025			-\$250.82
13504	Recreation And Culture	Operating Expenditure	Library Material	\$12,500.00	-\$12,500.00	\$0.00	19/03/2025		\$12,500.00	
13599	Recreation And Culture	Operating Expenditure	Administration Office Allocation - Libraries	\$240,463.32	\$17,669.67	\$258,132.99	19/03/2025			-\$17,669.67
13702	Recreation And Culture	Operating Expenditure	Contributions - Community Clubs and Events	\$33,855.31	\$32,088.12	\$65,943.43	19/03/2025			-\$32,088.12
13710	Recreation And Culture	Operating Expenditure	War Memorials	\$1,439.64	\$12,743.71	\$14,183.35	19/03/2025			-\$12,743.71
13714	Recreation And Culture	Operating Expenditure	Street Banners - Dandaragan /Gardiner Streets	\$213.21	\$4,551.65	\$4,764.86	19/03/2025			-\$4,551.65
13790	Recreation And Culture	Operating Expenditure	Depreciation - Other Culture	\$500.60	\$3.44	\$504.04	19/03/2025	-\$3.44		
13902	Transport	Operating Expenditure	Moora Airstrip.	\$5,980.84	-\$3,980.84	\$2,000.00	19/03/2025		\$3,980.84	
13904	Transport	Operating Expenditure	Bridge Maintenance	\$89,418.73	-\$47,418.73	\$42,000.00	19/03/2025		\$47,418.73	
13907	Transport	Operating Expenditure	Footpath Maintenance	\$18,999.61	\$18,050.39	\$37,050.00	19/03/2025			-\$18,050.39
13908	Transport	Operating Expenditure	Streets Maintenance	\$198,189.16	-\$69,189.16	\$129,000.00	19/03/2025		\$69,189.16	
13912	Transport	Operating Expenditure	Traffic Signs & Control Equipment	\$6,834.92	\$5,165.08	\$12,000.00	19/03/2025			-\$5,165.08
13990	Transport	Operating Expenditure	Depreciation - Streets Roads & Bridges (Maint)	\$3,620,746.58	\$137,402.04	\$3,758,148.62	19/03/2025	-\$137,402.04		
14501	Economic Services	Operating Expenditure	Noxious Weeds Control	\$2,852.10	-\$1,852.10	\$1,000.00	19/03/2025		\$1,852.10	
14502	Economic Services	Operating Expenditure	Rural Weed Control	\$67,155.10	\$16,587.54	\$83,742.64	19/03/2025			-\$16,587.54
14601	Economic Services	Operating Expenditure	Caravan Park	\$172,661.89	-\$6,365.89	\$166,296.00	19/03/2025		\$6,365.89	
14602	Economic Services	Operating Expenditure	Chalet Maintenance	\$183,220.37	\$47,074.63	\$230,295.00	19/03/2025			-\$47,074.63
14603	Economic Services	Operating Expenditure	Advertising - Tourism and Area Promotion	\$2,686.09	\$1,813.91	\$4,500.00	19/03/2025			-\$1,813.91
14604	Economic Services	Operating Expenditure	Information Bay	\$6,579.36	\$1,920.64	\$8,500.00	19/03/2025			-\$1,920.64
14608	Economic Services	Operating Expenditure	Contribution - Moora Historical Society	\$5,251.03	-\$2,451.03	\$2,800.00	19/03/2025		\$2,451.03	
14614	Economic Services	Operating Expenditure	Visitor Servicing - MCRC Contribution	\$21,000.00	-\$1,000.00	\$20,000.00	19/03/2025		\$1,000.00	
14690	Economic Services	Operating Expenditure	Depreciation - Tourism and Area Promotion	\$85,240.93	\$593.27	\$85,834.20	19/03/2025	-\$593.27		
14695	Economic Services	Operating Expenditure	Insurance Allocation - Tourism and Area Promotion	\$8,374.79	-\$2,224.19	\$6,150.60	19/03/2025		\$2,224.19	
14699	Economic Services	Operating Expenditure	Administration Office Allocation - Tourism and Area Prom	\$136,902.91	\$10,064.03	\$146,966.94	19/03/2025			-\$10,064.03
14702	Economic Services	Operating Expenditure	Other Expenses - Building Control	\$73,043.89	-\$26,905.17	\$46,138.72	19/03/2025		\$26,905.17	
14705	Economic Services	Operating Expenditure	Leased property maintenance	\$22,291.37	-\$11,291.37	\$11,000.00	19/03/2025		\$11,291.37	
14799	Economic Services	Operating Expenditure	Administration Office Allocation - Building Control	\$18,710.36	\$6,712.24	\$25,422.60	19/03/2025			-\$6,712.24
15202	Economic Services	Operating Expenditure	Standpipes - Maintenance.	\$32,272.16	-\$7,327.16	\$24,945.00	19/03/2025		\$7,327.16	
15290	Economic Services	Operating Expenditure	Depreciation - Other Economic Services	\$23,107.37	-\$675.85	\$22,431.52	19/03/2025	\$675.85		
15299	Economic Services	Operating Expenditure	Administration Office Allocation - Other Economic Service	\$260,349.50	\$13,296.10	\$273,645.60	19/03/2025			-\$13,296.10
15401	Other Property & Services	Operating Expenditure	Expendable Tools - PWOH	\$51,835.10	\$32,953.90	\$84,789.00	19/03/2025			-\$32,953.90

SHIRE OF MOORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
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13. BUDGET AMENDMENTS

GL Code	Program	Account Type	Description	2024 / 2025 Adopted Budget	Amendment	2024 / 2025 Budget Review	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
15404	Other Property & Services	Operating Expenditure	Depot Maintenance	\$128,700.24	-\$9,472.24	\$119,228.00	19/03/2025		\$9,472.24	
15449	Other Property & Services	Operating Expenditure	Rostered Days Off - PWOH	-\$3,252.02	\$6,605.02	\$3,353.00	19/03/2025			-\$6,605.02
15451	Other Property & Services	Operating Expenditure	Superannuation of Workmen	\$249,161.69	-\$15,243.69	\$233,918.00	19/03/2025		\$15,243.69	
15452	Other Property & Services	Operating Expenditure	Workmen Wages - Sick Leave	\$29,382.99	-\$16,000.00	\$13,382.99	19/03/2025		\$16,000.00	
15453	Other Property & Services	Operating Expenditure	Workmen Wages - Annual Leave	\$208,791.54	\$68,401.61	\$277,193.15	19/03/2025			-\$68,401.61
15456	Other Property & Services	Operating Expenditure	Training Expenditure - Public Works Overheads	\$23,745.86	-\$19,136.15	\$4,609.71	19/03/2025		\$19,136.15	
15458	Other Property & Services	Operating Expenditure	Workmen Wages - Insurance	\$78,705.41	-\$1,029.88	\$77,675.53	19/03/2025		\$1,029.88	
15460	Other Property & Services	Operating Expenditure	Workmen Wages - Workers Compensation	\$0.00	\$20,830.97	\$20,830.97	19/03/2025			-\$20,830.97
15480	Other Property & Services	Operating Expenditure	Engineering Salaries	\$274,720.01	-\$154,000.01	\$120,720.00	19/03/2025		\$154,000.01	
15481	Other Property & Services	Operating Expenditure	Engineering Salaries Overheads	\$8,551.58	-\$111.89	\$8,439.69	19/03/2025		\$111.89	
15483	Other Property & Services	Operating Expenditure	Vehicle Expenses - Public Works Overheads	\$0.00	\$12,000.00	\$12,000.00	19/03/2025			-\$12,000.00
15489	Other Property & Services	Operating Expenditure	Less Allocated to Works - Public Works Overheads	-\$1,571,039.89	\$47,891.00	-\$1,523,148.89	19/03/2025			-\$47,891.00
15495	Other Property & Services	Operating Expenditure	Insurance Allocation - Public Works Overheads	\$4,187.39	-\$309.99	\$3,877.40	19/03/2025		\$309.99	
15499	Other Property & Services	Operating Expenditure	Administration Office Allocation - Public Works Overheads	\$336,988.51	\$26,621.73	\$363,610.24	19/03/2025			-\$26,621.73
15501	Governance	Operating Expenditure	Administration Office Maintenance	\$66,140.18	-\$17,000.00	\$49,140.18	19/03/2025		\$17,000.00	
15505	Governance	Operating Expenditure	Website Development	\$0.00	\$2,360.00	\$2,360.00	19/03/2025			-\$2,360.00
15511	Governance	Operating Expenditure	Postage and Freight	\$6,117.06	\$3,382.94	\$9,500.00	19/03/2025			-\$3,382.94
15514	Governance	Operating Expenditure	Computer Maintenance Agreement	\$212,041.00	-\$22,041.00	\$190,000.00	19/03/2025		\$22,041.00	
15598	Governance	Operating Expenditure	Allocation Office Administration Overheads Allocated to P	-\$3,094,365.13	-\$108,724.91	-\$3,203,090.04	19/03/2025		\$108,724.91	
15601	Other Property & Services	Operating Expenditure	Repair Wages	\$132,724.21	-\$112,724.21	\$20,000.00	19/03/2025		\$112,724.21	
15605	Other Property & Services	Operating Expenditure	Expendable Tools - Plant	\$5,000.00	-\$4,500.00	\$500.00	19/03/2025		\$4,500.00	
15607	Other Property & Services	Operating Expenditure	Parts and Repairs	\$353,022.31	\$177,407.69	\$530,430.00	19/03/2025			-\$177,407.69
15689	Other Property & Services	Operating Expenditure	Less Allocated to Works - Plant Operation	-\$968,363.40	-\$14,604.84	-\$982,968.24	19/03/2025		\$14,604.84	
15695	Other Property & Services	Operating Expenditure	Insurance Allocation - Plant Operation	\$71,244.27	\$997.69	\$72,241.96	19/03/2025			-\$997.69
15901	Other Property & Services	Operating Expenditure	Cleaning Materials & Routine Maintenance	\$39,613.66	-\$9,613.66	\$30,000.00	19/03/2025		\$9,613.66	
15902	Other Property & Services	Operating Expenditure	Cleaning Materials Allocated	-\$39,613.66	\$9,613.66	-\$30,000.00	19/03/2025			-\$9,613.66
15914	Economic Services	Operating Expenditure	Property Selling Expenses	\$0.00	\$8,688.10	\$8,688.10	19/03/2025			-\$8,688.10
16699	Education & Welfare	Operating Expenditure	Youth Centre Building/Garden Maintenance	\$16,627.06	-\$10,927.06	\$5,700.00	19/03/2025		\$10,927.06	
20101	General Purpose Funding	Operating Income	General Rates	-\$5,118,234.00	-\$13,743.58	-\$5,131,977.58	19/03/2025		\$13,743.58	
20112	General Purpose Funding	Operating Income	Rates Instalment Interest	-\$9,051.50	-\$1,948.50	-\$11,000.00	19/03/2025		\$1,948.50	
20113	General Purpose Funding	Operating Income	Rates Instalment Admin Fee	-\$9,426.24	-\$1,573.76	-\$11,000.00	19/03/2025		\$1,573.76	
20114	General Purpose Funding	Operating Income	Rate Discounts and Concessions	\$12,600.00	-\$1,586.12	\$11,013.88	19/03/2025		\$1,586.12	
20208	General Purpose Funding	Operating Income	Interest on Investments - Reserve Fund	-\$122,240.13	\$2,677.81	-\$119,562.33	19/03/2025			-\$2,677.81
20209	Recreation And Culture	Operating Income	MPAC - Ticket Booking Fees	-\$86.72	\$86.72	\$0.00	19/03/2025			-\$86.72
20210	General Purpose Funding	Operating Income	Legal Expenses Recovered	-\$12,592.11	\$5,592.11	-\$7,000.00	19/03/2025			-\$5,592.11
20211	General Purpose Funding	Operating Income	Rate Enquiry Charges	-\$12,730.60	\$3,730.60	-\$9,000.00	19/03/2025			-\$3,730.60
20401	Governance	Operating Income	Sundry Income	-\$10,120.00	\$10,020.00	-\$100.00	19/03/2025			-\$10,020.00
20501	Law, Order & Public Safety	Operating Income	Emergency Services Levy - Income	-\$161,270.00	\$831.15	-\$160,438.85	19/03/2025			-\$831.15
20503	Law, Order & Public Safety	Operating Income	Emergency Services Levy Administration Payment	-\$4,240.00	\$240.00	-\$4,000.00	19/03/2025			-\$240.00
20507	Law, Order & Public Safety	Operating Income	ESL Non Payment Penalty Interest	-\$622.25	-\$327.75	-\$950.00	19/03/2025		\$327.75	
20601	Law, Order & Public Safety	Operating Income	Fines And Penalties - Animal Control	-\$3,150.00	-\$1,350.00	-\$4,500.00	19/03/2025		\$1,350.00	
20602	Law, Order & Public Safety	Operating Income	Impounding Fees - Animal Control	-\$350.31	-\$850.00	-\$1,200.31	19/03/2025		\$850.00	
20701	Law, Order & Public Safety	Operating Income	DFES Operating Grant - SES	-\$13,740.00	-\$20,119.00	-\$33,859.00	19/03/2025		\$20,119.00	
20703	Economic Services	Operating Income	Swimming Pool Inspection Fees	-\$303.16	-\$1,159.34	-\$1,462.50	19/03/2025		\$1,159.34	
22402	Community Amenities	Operating Income	Domestic Refuse Charge	-\$553,791.15	-\$21,208.85	-\$575,000.00	19/03/2025		\$21,208.85	
22405	Community Amenities	Operating Income	Milling Transfer Station - Key Charge	-\$2,259.92	-\$1,715.08	-\$3,975.00	19/03/2025		\$1,715.08	
22407	Community Amenities	Operating Income	Watheroo Transfer Station Key - Key Charge	-\$6,464.16	\$104.16	-\$6,360.00	19/03/2025			-\$104.16
22601	Community Amenities	Operating Income	Sewerage Rates	-\$679,748.00	-\$21,571.93	-\$701,319.93	19/03/2025		\$21,571.93	
22607	Community Amenities	Operating Income	Waste Water Services Travel Charge	-\$99,070.75	-\$27,929.25	-\$127,000.00	19/03/2025		\$27,929.25	
22610	Community Amenities	Capital Income	Sewerage - Capital Grants	-\$100,000.00	\$20,800.00	-\$79,200.00	19/03/2025			-\$20,800.00
22902	Community Amenities	Operating Income	Town Planning Fees	-\$75,726.61	-\$105,726.61	-\$181,453.22	19/03/2025		\$105,726.61	
23003	Community Amenities	Operating Income	Moora Community Resource Centre Lease Payment	-\$3,505.63	-\$253.37	-\$3,759.00	19/03/2025		\$253.37	

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

13. BUDGET AMENDMENTS

GL Code	Program	Account Type	Description	2024 / 2025 Adopted Budget	Amendment	2024 / 2025 Budget Review	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)
23005	Community Amenities	Operating Income	Community Bus Hire Charges	-\$1,370.28	-\$129.72	-\$1,500.00	19/03/2025		\$129.72	
23006	Community Amenities	Operating Income	Cemetery Charges	-\$28,376.43	\$4,376.43	-\$24,000.00	19/03/2025			-\$4,376.43
23007	Community Amenities	Operating Income	Funeral Directors License Fee	-\$1,555.02	\$355.02	-\$1,200.00	19/03/2025			-\$355.02
23103	Recreation And Culture	Operating Income	MPAC - Operating Grant Income	\$0.00	-\$70,000.00	-\$70,000.00	19/03/2025		\$70,000.00	
23117	Recreation And Culture	Operating Income	MPAC - Show Revenue	-\$32,000.00	\$10,000.00	-\$22,000.00	19/03/2025			-\$10,000.00
23201	Recreation And Culture	Operating Income	Pool Admission Charges	-\$27,714.04	-\$4,285.96	-\$32,000.00	19/03/2025		\$4,285.96	
23301	Recreation And Culture	Operating Income	Leases/Rentals - Annual Fees	-\$11,217.98	\$11,217.98	\$0.00	19/03/2025			-\$11,217.98
23302	Recreation And Culture	Operating Income	Leases/Rentals - Rec Centre and Ovals	-\$15,328.61	-\$9,671.39	-\$25,000.00	19/03/2025		\$9,671.39	
23502	Recreation And Culture	Operating Income	Grant - Library Material	-\$12,500.00	\$12,500.00	\$0.00	19/03/2025			-\$12,500.00
23901	Transport	Operating Income	Direct Grants - Maintenance	-\$224,670.00	-\$64,919.00	-\$289,589.00	19/03/2025		\$64,919.00	
23991	Transport	Operating Expenditure	Loss on Sale of Assets - Transport	\$62,119.00	\$5,464.30	\$67,583.30	19/03/2025	-\$5,464.30		
23992	Transport	Operating Income	Profit on Sale of Assets - Transport	-\$146,831.91	\$106,924.44	-\$39,907.47	19/03/2025	-\$106,924.44		
24007	Transport	Operating Income	Profit on Asset Disposal - Road Plant Purchases	\$0.00	-\$4,815.58	-\$4,815.58	19/03/2025	\$4,815.58		
24701	Economic Services	Operating Income	Building Permits	-\$19,365.01	\$6,297.01	-\$13,068.00	19/03/2025			-\$6,297.01
25206	Economic Services	Operating Income	Electricity Reimbursements - Lifestyle Village	-\$14,987.06	\$8,534.10	-\$6,452.96	19/03/2025			-\$8,534.10
25288	Economic Services	Operating Income	Lease - West End	\$0.00	-\$8,160.00	-\$8,160.00	19/03/2025		\$8,160.00	
25602	Other Property & Services	Operating Income	Insurance Reimbursements	-\$45,500.00	-\$1,076.00	-\$46,576.00	19/03/2025		\$1,076.00	
25922	General Purpose Funding	Operating Income	Interest - Community Loans	-\$73.84	-\$322.71	-\$396.55	19/03/2025		\$322.71	
30401	Governance	Capital Expenditure	Admin vehicles	\$0.00	\$40,000.00	\$40,000.00	19/03/2025			-\$40,000.00
30410	Governance	Capital Expenditure	Administration Capital Projects	\$215,714.00	-\$185,714.00	\$30,000.00	19/03/2025		\$185,714.00	
30418	Education & Welfare	Capital Expenditure	Hydrotherapy Pool Remediation and Accessibility Project	\$350,000.00	-\$350,000.00	\$0.00	19/03/2025		\$350,000.00	
30419	Education & Welfare	Capital Expenditure	Renewable Energy Installation - Hydrotherapy pool	\$50,000.00	-\$50,000.00	\$0.00	19/03/2025		\$50,000.00	
30420	Other Property & Services	Capital Expenditure	Shed - Riley Road depot	\$41,818.18	\$1,726.36	\$43,544.54	19/03/2025			-\$1,726.36
30425	Governance	Capital Expenditure	New carpet tiles for Admin building	\$28,181.82	\$1,018.18	\$29,200.00	19/03/2025			-\$1,018.18
30506	Law, Order & Public Safety	Capital Expenditure	Emergency Services Vehicle	\$0.00	\$79,594.28	\$79,594.28	19/03/2025			-\$79,594.28
30600	Law, Order & Public Safety	Capital Expenditure	SES building - Moora : Renovations	\$0.00	\$16,270.91	\$16,270.91	19/03/2025			-\$16,270.91
30604	Law, Order & Public Safety	Capital Expenditure	Replacement Ranger Ute	\$0.00	\$107,829.78	\$107,829.78	19/03/2025			-\$107,829.78
30610	Law, Order & Public Safety	Capital Expenditure	Shared SES Precinct & Volunteer Bushfirefighting & OH&S	\$250,000.00	-\$200,000.00	\$50,000.00	19/03/2025		\$200,000.00	
31311	Housing	Capital Expenditure	Housing Project - Phase 1: 3x2 WACHS Staff residences	\$1,000,000.00	\$19,576.00	\$1,019,576.00	19/03/2025			-\$19,576.00
31710	Education & Welfare	Capital Expenditure	Early Childhood Development Centre	\$2,000,000.00	\$700,000.00	\$2,700,000.00	19/03/2025			-\$700,000.00
32316	Recreation And Culture	Capital Expenditure	Moora Swimming Pool Improvements	\$452,944.00	-\$52,944.00	\$400,000.00	19/03/2025		\$52,944.00	
32318	Recreation And Culture	Capital Expenditure	Moora Recreation Centre Lighting	\$0.00	\$10,000.00	\$10,000.00	19/03/2025			-\$10,000.00
32319	Recreation And Culture	Capital Expenditure	Moora Recreation Centre - Coolroom replacement	\$24,000.00	-\$14,545.00	\$9,455.00	19/03/2025		\$14,545.00	
33102	Recreation And Culture	Capital Expenditure	Moora Performing Arts Centre - Equipment	\$13,000.00	-\$2,000.00	\$11,000.00	19/03/2025		\$2,000.00	
33117	Recreation And Culture	Capital Expenditure	Moora Performing Arts Centre Renewal	\$38,181.82	-\$38,181.82	\$0.00	19/03/2025		\$38,181.82	
33329	Recreation And Culture	Capital Expenditure	Moora Netball Courts Upgrade	\$45,000.00	-\$4,000.00	\$41,000.00	19/03/2025		\$4,000.00	
33340	Recreation And Culture	Capital Expenditure	Watheroo Pavilion Upgrade	\$45,454.55	\$3,725.45	\$49,180.00	19/03/2025			-\$3,725.45
33361	Recreation And Culture	Capital Expenditure	Moora Recreation Centre Renewal	\$80,000.00	\$130,000.00	\$210,000.00	19/03/2025			-\$130,000.00
33710	Recreation And Culture	Capital Expenditure	War Memorial Restoration	\$0.00	\$60,000.00	\$60,000.00	19/03/2025			-\$60,000.00
33831	Transport	Capital Expenditure	Early Childhood Development Centre - Access Road (LRC)	\$0.00	\$292,943.00	\$292,943.00	19/03/2025			-\$292,943.00
33910	Transport	Capital Expenditure	Road Construction - Regional Road Group	\$612,500.86	\$164,341.14	\$776,842.00	19/03/2025			-\$164,341.14
33913	Transport	Capital Expenditure	Road Construction - Roads To Recovery	\$620,457.08	-\$51,673.00	\$568,784.08	19/03/2025		\$51,673.00	
33918	Transport	Capital Expenditure	Road Construction - Town Streets	\$107,000.00	-\$20,844.00	\$86,156.00	19/03/2025		\$20,844.00	
33919	Transport	Capital Expenditure	Road Construction - Rural Bitumen Roads	\$457,744.35	-\$39,999.79	\$417,744.56	19/03/2025		\$39,999.79	
33930	Transport	Capital Expenditure	Roads Construction - Wheatbelt Secondary Freight Route	\$3,588,594.37	-\$1,979.84	\$3,586,614.53	19/03/2025		\$1,979.84	
34010	Transport	Capital Expenditure	6x4 Tip Truck	\$294,800.00	\$83,599.64	\$378,399.64	19/03/2025			-\$83,599.64
34025	Transport	Capital Expenditure	Medium Dump Truck	\$0.00	\$113,157.40	\$113,157.40	19/03/2025			-\$113,157.40
34031	Transport	Capital Expenditure	Excavator 20ton	\$290,000.00	-\$46,800.00	\$243,200.00	19/03/2025		\$46,800.00	
34059	Transport	Capital Expenditure	Dolly for Trailer	\$35,000.00	\$1,078.32	\$36,078.32	19/03/2025			-\$1,078.32
34065	Transport	Capital Expenditure	Skid Steer Loader / Bobcat and Mulcher	\$140,000.00	\$13,811.64	\$153,811.64	19/03/2025			-\$13,811.64
34067	Transport	Capital Expenditure	Work Ute	\$165,000.00	-\$61,658.00	\$103,342.00	19/03/2025		\$61,658.00	
34087	Transport	Capital Expenditure	Portable Traffic Lights	\$0.00	\$12,870.00	\$12,870.00	19/03/2025			-\$12,870.00

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

13. BUDGET AMENDMENTS

GL Code	Program	Account Type	Description	2024 / 2025		2024 / 2025 Budget Review	Council Resolution	Non-Cash	Increase in Cash	(Decrease in Cash)	
				Adopted Budget	Amendment						
34681	Economic Services	Capital Expenditure	Caravan Park Infrastructure	\$140,000.00	-\$100,000.00	\$40,000.00	19/03/2025		\$100,000.00		
34706	Economic Services	Capital Expenditure	Carnaby Cocky	\$0.00	\$10,300.00	\$10,300.00	19/03/2025			-\$10,300.00	
35003	Economic Services	Capital Expenditure	Lee Steere Street Development	\$20,000.00	-\$5,890.00	\$14,110.00	19/03/2025		\$5,890.00		
35010	Economic Services	Capital Expenditure	Carnaby Place development	\$100,000.00	-\$65,000.00	\$35,000.00	19/03/2025		\$65,000.00		
35281	Reserves	Capital Expenditure	Transfer to Economic Development Reserve	\$8,512.00	-\$3,357.24	\$5,154.76	19/03/2025		\$3,357.24		
35951	Transport	Capital Expenditure	Remediation of Contamination - Depot	\$0.00	\$20,000.00	\$20,000.00	19/03/2025			-\$20,000.00	
39506	Reserves	Capital Expenditure	Transfer to Emergency Relief Reserve	\$651.00	-\$253.50	\$397.50	19/03/2025		\$253.50		
39509	Reserves	Capital Expenditure	Transfer to MRWA Bridge Reserve	\$4,472.00	-\$1,767.16	\$2,704.84	19/03/2025		\$1,767.16		
39510	Reserves	Capital Expenditure	Transfer to Community Bus Reserve	\$438.00	-\$170.10	\$267.90	19/03/2025		\$170.10		
39511	Reserves	Capital Expenditure	Transfer to Refuse Site Reserve	\$8,347.00	-\$3,291.64	\$5,055.36	19/03/2025		\$3,291.64		
39512	Reserves	Capital Expenditure	Transfer to Leave Reserve	\$6,752.00	-\$88.92	\$6,663.08	19/03/2025		\$88.92	-\$88.92	
39513	Reserves	Capital Expenditure	Transfer to Administration Building Reserve	\$27,688.00	-\$9,259.06	\$18,428.94	19/03/2025		\$9,259.06		
39514	Reserves	Capital Expenditure	Transfer to Plant Reserve	\$339,563.00	-\$336,522.99	\$3,040.01	19/03/2025		\$336,522.99		
39517	Reserves	Capital Expenditure	Transfer to Community Facilities Reserve	\$7,671.00	-\$3,026.12	\$4,644.88	19/03/2025		\$3,026.12		
39519	Reserves	Capital Expenditure	Transfer to Sewerage Reserve	\$40,879.00	-\$14,051.56	\$26,827.44	19/03/2025		\$14,051.56		
39520	Community Amenities	Capital Expenditure	Replacement Sewerage Pumps and Equipment	\$124,000.00	-\$11,789.30	\$112,210.70	19/03/2025		\$11,789.30		
39521	Community Amenities	Capital Expenditure	Moora Sewerage System Upgrade	\$145,000.00	-\$30,000.00	\$115,000.00	19/03/2025		\$30,000.00		
39525	Reserves	Capital Expenditure	Transfer to Infrastructure Renewal Reserve	\$109,173.00	-\$93,426.66	\$15,746.34	19/03/2025		\$93,426.66		
39526	Reserves	Capital Expenditure	Transfer to Club Night Lights Reserve	\$835.00	-\$325.16	\$509.84	19/03/2025		\$325.16		
39527	Reserves	Capital Expenditure	Transfer to Housing Revitalisation Reserve	\$0.00	\$30,122.09	\$30,122.09	19/03/2025			-\$30,122.09	
40402	Governance	Capital Income	Realisation on Asset Disposal - Other Gov	-\$12,000.00	\$12,000.00	\$0.00	19/03/2025			-\$12,000.00	
40501	Law, Order & Public Safety	Capital Income	DFES Plant & Equipment Grant	\$0.00	-\$10,438.00	-\$10,438.00	19/03/2025		\$10,438.00		
41701	Education & Welfare	Capital Income	Child Care - Capital Grants	\$0.00	-\$507,857.00	-\$507,857.00	19/03/2025		\$507,857.00		
43320	Recreation And Culture	Capital Income	War Memorial - Department of Vet Affairs Contribution	\$0.00	-\$43,532.00	-\$43,532.00	19/03/2025		\$43,532.00		
43801	Transport	Capital Income	Regional Road Grants	-\$245,356.00	-\$165,271.00	-\$410,627.00	19/03/2025		\$165,271.00		
43803	Transport	Capital Income	Grant - Roads to Recovery	-\$829,013.00	\$216,673.00	-\$612,340.00	19/03/2025			-\$216,673.00	
43811	Transport	Capital Income	Wheatbelt Secondary Freight	-\$3,522,181.00	\$82,432.00	-\$3,439,749.00	19/03/2025			-\$82,432.00	
43812	Transport	Capital Income	LRCI Stage 4 - Phase 2 / ECDC Access Road	\$0.00	-\$292,943.00	-\$292,943.00	19/03/2025		\$292,943.00		
44056	Transport	Capital Income	Proceeds from Sale of Assets - Transport	-\$363,000.00	\$68,659.10	-\$294,340.90	19/03/2025			-\$68,659.10	
44057	Economic Services	Operating Income	Proceeds from Land Held for Resale	\$0.00	-\$54,000.00	-\$54,000.00	19/03/2025		\$54,000.00		
44613	Economic Services	Capital Income	Grant - Tourism and Area Promotion	\$0.00	-\$4,200.00	-\$4,200.00	19/03/2025		\$4,200.00		
49502	Reserves	Capital Income	Transfer from Administration Building Reserve	-\$28,181.82	-\$30,000.00	-\$58,181.82	19/03/2025		\$30,000.00		
49506	Reserves	Capital Income	Transfer from Housing Revitalisation Reserve	-\$2,000,000.00	-\$30,122.00	-\$2,030,122.00	19/03/2025		\$30,122.00		
49507	Reserves	Capital Income	Transfer from Sewerage Reserve	-\$279,000.00	\$20,989.30	-\$258,010.70	19/03/2025			-\$20,989.30	
32288	Current Liabilities	Loan Transactions	Principal Repayment - Loan 326 - House, 92 Roberts Stre	\$22,403.70	-\$571.51	\$21,832.19	19/03/2025		\$571.51		
32289	Current Liabilities	Loan Transactions	Principal Repayment - Loan 327 - Hydrotherapy Pool	\$32,420.18	-\$1,083.84	\$31,336.34	19/03/2025		\$1,083.84		
33376	Current Liabilities	Loan Transactions	Principal repayment - Loan 324 - Moora Bowling Club - Se	\$4,629.59	\$4,412.63	\$9,042.22	19/03/2025			-\$4,412.63	
33388	Current Liabilities	Loan Transactions	Principal Repayment - Loan 325 - Industrial Lot Roberts S	\$45,927.73	-\$1,171.41	\$44,756.32	19/03/2025		\$1,171.41		
35273	Current Liabilities	Loan Transactions	Principal Repayment - Loan 328 - Housing Revitalisation	\$150,744.18	-\$7,004.32	\$143,739.86	19/03/2025		\$7,004.32		
43304	Current Assets	Loan Transactions	Loan Repayment from Bowling Club	-\$4,630.00	-\$4,412.63	-\$9,042.63	19/03/2025		\$4,412.63		
	Current Assets	Inventory	Reclassification of Land to Inventory	\$0.00	\$39,000.00	\$39,000.00	19/03/2025		\$39,000.00		
									-\$307,038.42	\$4,900,165.32	-\$4,905,356.26
Adopted Budget: Net Current Assets at 30 Jun - Surplus / (Deficit)										\$42,001.00	
Increase in Cash										\$4,900,165.32	
Decrease in Cash										-\$4,905,356.26	
Budget Review Budget: Net Current Assets at 30 Jun - Surplus / (Deficit)										\$36,810.06	