



Ordinary Council Meeting

17 December 2021

AGENDA

NOTICE OF MEETING

Dear Elected Member,

The next Ordinary Meeting of the Shire of Meekatharra will be held on Friday 17 December 2021 in the Council Chambers, Main Street Meekatharra, commencing at 2:00pm.



Kelvin Matthews
Chief Executive Officer
13 December 2021

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1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

1.1. SWEARING IN OF NEWLY APPOINTED COUNCILLORS

1.2. DECLARATION OF OPENING

1.3. DISCLAIMER READING

No responsibility whatsoever is implied or accepted by the Shire of Meekatharra for any act, omission or statement or intimation occurring during this Meeting.

It is strongly advised that persons do not act on what is heard at this Meeting and should only rely on written confirmation of council's decision, which will be provided within fourteen (14) days of this Meeting.

2. RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OR ABSENCE

Members

Staff

Apologies

Approved Leave of Absence

Nil

Observers

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4. PUBLIC QUESTION TIME

5. APPLICATION FOR LEAVE OF ABSENCE

Moved:

Seconded:

That Cr _____ be granted Leave of Absence for the 15 January 2022 Ordinary Council Meeting.

6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

6.1. ORDINARY COUNCIL MEETING HELD 20 NOVEMBER 2021

Council Resolution:

Moved:

Seconded:

That the minutes from the Ordinary Council Meeting held Saturday 20 November 2021 be confirmed.

6.2. HEALTH, BUILDING & TOWN PLANNING COMMITTEE MEETING HELD 20 NOVEMBER 2021

Council Resolution:

Moved:

Seconded:

That the minutes from Health Building Town Planning Meeting held Saturday 20 November 2021 be received.

7. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

8. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

9. REPORTS OF COMMITTEES AND OFFICERS

9.1. OFFICERS MONTHLY REPORTS

9.1.1. WORKS & SERVICES MANAGER'S REPORT – NOVEMBER 2021

Construction Crew

- **LR66 – LRCIP Funded – Landor Road – SLK 36.89 TO SLK 42.54**
 - Bitutek start & completed bitumen 14mm & 7mm 4 October to 12 October 2021
Extend the start of bitumen from SLK 36.2
 - Works complete – signs & guide posts – complete November
 - Final Survey Ascon booked 2 December 2021
- **Maintenance Grading**
 - M66 – Landor Road SLK 25 to SLK 36.2 – Complete October
 - M66 – Landor Road SLK 26.92 to SLK 27.05 – Complete November
 - M66 – Landor Road bitumen seal 14mm & 7mm floodway SLK 26.92 to SLK 27.05 – Complete November
 - M111 – Cashmans Road – Complete November
 - M67 – Ashburton Downs – SLK 35 to SLK 58 (Yulga Jinna area) – Current
- **A67 – R2R Funded – Ashburton Downs – Meekatharra Road SLK 6.1 to SLK 12.1**
 - First Survey Ascon pickup – Complete November
 - Preliminary road works to start 6 December 2021
- **CB66 – Landor Road – Council Funded – Reseal Programme**
 - Bitutek Pty Ltd – Reseal SLK 92.9 to SLK 104.13 section – Complete November

Contract Maintenance Grading

- NGE Contracting
 - M67 – Ashburton Downs – Meekatharra Road – Start April (With Flood Damage)
 - M68 – Meekatharra – Sandstone Road – Complete - June
 - M32 – Gabanintha – Nanine Road – Complete – June
 - M121 – Bryah Homestead – Grid install Complete – June
 - M41 – Mingah Springs Road – Boundary Fence – Grid install Complete – June
 - M5 – Wiluna North Road – Complete – Early July
 - M69 – Pingandy Road – Complete – August
 - M67 – Ashburton Downs – Meekatharra Road – (Top end) – Complete September
- Northampton Grader Hire
 - M5 – Wiluna North Road – Complete November

Flood Damage

- 2019/20 DRFAWA Eligible Disaster Proclamation Notification 'Tropical Cyclone Damien and Associated Flooding (4-9 February 2020)' AGRN 899
 - Greenfield Technical Services have finalised document reports waiting for approval under the Flood Damage Preliminary Notification for Flood Damage within the Shire of Meekatharra on all roads for review.
 - 19th August 2020 – DFES approval to MRD - \$17.9 million
 - 8th September 2020 – Bernie Millar provided comments to Greenfield of changes to AGRN 899 – SMK Flood Damage Project under Number; Project # P0083 – reduce and amend 3% changes to Flood Damage costs – Minus - \$600 K

- Greenfield Technical Services appointed Under WALGA preferred Contractor by Shire of Meekatharra to provide administration and evidence services associated with AGRN 888/899 for all related works under Flood Damage works.
 - Greenfield provided RFT 20/21 – 01 New Tender; Supply of Hired Road Construction Plant with Operators for Upgraded Works for closing date Tender submission – Date – 1st September 2020 @ 2pm
- **Contractors Schedule for Flood Damage**
 - **NGE Contractor**
 - FDC 65 - Jigalong Community Road - Completed
 - FDC 18 - Weelarrana West Road - Completed
 - FDC 4 - Bulloo Downs Road - Completed
 - FDC 20 - Turee Creek Road – Completed
 - FDC 19 - Sylvania Road – Completed
 - FDC 33 - Marymia Road – Completed
 - FDC 5 - Wiluna North Road – Completed
 - FDC 2 - Peak Hill - Three Rivers Road – Completed
 - FDC 67 – Ashburton Downs – Meekatharra Road – April start (Still continuing)
 - FDC 41 – Mingah Springs Road – Completed – August
 - FDC 69 – Pingandy Road – Completed October
 - FDC 63 – Tangadee Road – November start
 - **Majority of works continue on Ashburton Downs Road – Two crews**

MTF Services Contractor:

- FDC 66 - Landor Road – Completed April
- FDC 30 – Murchison Downs Road – Completed June
- FDC 80 - Hillview – Murchison Downs Road – Completed – July
- FDC 22 – Youno Downs Road – August – Completed – September
- FDC 68 – Meekatharra – Sandstone Road – Start – September continue
- FDC 8 – Killara Road – Complete November
- FDC 1 - Meekatharra – Mt Clere Road – Start late November
- FDC 28 – Mt Augustus – Woodlands Road – Start – late September (still continuing)
- FDC 26 - Milgun – Yarlarweelor Road – Follow on

NEW WORKS LR66 – LRCIP – PHASE 3 – LANDOR ROAD

Greenfield Technical Services appointed to provide Engineering Design and scope of works for the three flood ways for next stage of works. Design and costings shall be provided back to the Shire Council for approval early next year 2022.

All Council and Contract works in line of COVID – 19 Guidelines.

Town Maintenance - Monthly Report Finishing 9th December 2021

- Smashed glass strewn across roadways, graffiti to town signs, buildings, lamp posts, roads and footpaths has continued and is taking up a considerable amount of time to remove.
- Sweeping of Main Street was done in accordance with Council’s directive and all streets swept to remove glass. Footpaths swept to remove gravel coming from laneways due to motor bike activity.
- Mowing has taken place and vegetation trimmed on Boardwalk, laneways, Kids Zone, Shire housing, Walkway and Youth Centre and long grass along creek bed.
- Verges are being maintained and weeds removed.
- Rubbish removed from Lookout and Peace Gorge.

- Regular maintenances to plant used by town crew.
- Maintenance carried out at cemetery.
- Removed rubbish small wheel park.
- Maintenance performed on Murchison Downs – Wiluna Bypass & Wiluna North Road.
- Erect Signs

Plant Report

P524 2020 TOYOTA PRADO DIESEL WAGON (AUTOMATIC) GXL

Serviced – Trenfield Motors

P464 2012 272 DAC SKID STEER LOADER - CATERPILLAR

Repaired fuel problem – Westrac

P477 1996 950F CAT LOADER

Repair turbo timer – Trenfield Motors

P476 BAILEY TRI AXLE WATER TANKER

Replaced water pump – Trenfield Motors

Officers Recommendation / Council Resolution:

Moved:

Seconded:

That the Works and Services Manager's report for November 2021 be received.

9.1.2. AIRPORT MANAGER'S REPORT- NOVEMBER 2021***Aircraft Movements and Statistics***

Aircraft movements for General Aviation, Charter & RPT increased compared to November 2020. Increases in GA aircraft can be attributed to the increase in mining activity through the region particularly from ABRA Mining due to the construction of a new runway which is requiring all of their flights to divert to Meekatharra. It is expected the ABRA mine site runway will be opened in Mid December 2021 and should see GA numbers return to a more normal level. AVGAS drum sales to the pastoral industry continued through the month of November although on a smaller volume. There will be an increase in aerial survey activities through December 2021 in our region which should see a higher volume of AVGAS drum sales up to Christmas.

The figures below reflect the differences between November 2020 and November 2021.

	November 20	November 21	Variance
General Aircraft Landed:	96	130	+35%
RFDS Landed	75	74	0%
Avgas	7630	12522	+64%
Jet A1	52133	65341	+25%
Total Fuel Sold	59763	77863	+30%

	YTD 2020	YTD 2021	Variance
General Aircraft Landed:	928	1202	+29%
RFDS Landed	852	750	-12%
Avgas	96242	122689	+27%
Jet A1	462329	616052	+33%
Total Fuel Sold	558571	738741	+32%

Aerodrome Works:

Aerodrome works for the month include:

- General maintenance and upkeep of facilities and equipment.
- Lawns / gardens and terminal plants upkeep.
- Ongoing weed spraying and chipping occurring airside along runway strips to keep weed growth to a minimum and restrict grass height.

Aerodrome Maintenance Requiring Completion:

- Crack Patching to runway and apron surfaces.
- Runway surface & Runway End Stopping Area (RESA) Bitumen fog spray.
- Gravel Runway re-sheeting surface.

Aerodrome Security:

- Thursday 25th November Covid-19 Breach. A male employee/contractor from WestGold Resources was denied boarding of the Cobham flight NC977 due to failing to follow directions to continue to wear a mask while within the passenger movement areas of the Meekatharra airport (Government mandated requirement since 13th January 2021). WestGold Resources management were contacted and requested to remove their

employee/contractor from the airport. Cobham flight crew and operations were informed of the denial to board their aircraft and supported the decision.

Safety Management System:

Nil to report.

Budget items completed:

Nil pending.

Airport Emergency:

Nil emergencies to report.

Bird/Animal Activity:

Bird & animal activity around the Meekatharra aerodrome has remained a low risk.

General:

COVID-19 cleaning and sanitizing of public areas continues to be undertaken on an increased schedule to ensure a safe environment for users of the airport facilities.

Compulsory wearing of face masks at the airport continues as per government directions.

CASA approval of the aerodrome manual review is currently pending notification.

Mike Cuthbertson

Airport Manager

01/12/2021

Officers Recommendation / Council Resolution:

Moved:

Seconded:

That the Airport Manager's report for November 2021 be received.

9.1.3. YOUTH AND RECREATION SERVICES REPORT – NOVEMBER 2021

No Report available at this time.

9.1.4. RANGERS REPORT – NOVEMBER 2021

Prepared by P Smith, Canine Control
Date DECEMBER 2021

9 NOVEMBER – 10 NOVEMBER

COMPLAINTS RECEIVED:

No new complaints were received. There were two requests for dogs to be microchipped but the owner was not available.

ANIMALS TRAPPED:

Trapping cages were set at various locations around town and around the surrounding areas including residential and commercial buildings. Three feral cats were caught.

ANIMALS DESTROYED:

Three feral cats were destroyed.

FURTHER PATROLS:

Patrols were conducted around the townsite looking for suitable places to set cages. Patrols were conducted at the Hot Rod track, airport, cemetery, racetrack and the Sandstone Road. several other locations around town. No dogs were sighted, and all appeared correct. Regular patrols and security checks were conducted around the townsite. Patrols were conducted of Peace Gorge, Town Oval, Rubbish Tip and Railway Dam and surrounding areas.

Officers Recommendation / Council Resolution:

Moved:

Seconded:

That the Ranger's Report for November 2021 be received.

9.1.5. STATUS REPORTS

Council Decisions – Status Report

Note: This report lists only those Council decisions which require a specific, non-repetitive action.

Meeting Date	Item No	Title and Resolution Summary	Resp	Action	Status
15.07.06	9.3.6	Meekatharra Heritage and Canyon Trails Project	CEO/ CONS	Not proceeding with Canyon Trail until approvals are presented to Council Advise Agencies that provided grants about halt and ask if funds can be transferred to other sections of project. Take steps to secure tenure over historic sites connected to Meeka Heritage Trails Project Determine status of all reserves, vesting orders and roads within the shire.	Complete Complete In Progress
21.11.09	9.3.4	Cornish Lift	PO	Quote approved 23.11.09. Letter of advice and order sent 23.11.09 Contractor to build	Complete In Progress
17.09.11	10.2	School Oval Facility – Agreement	CDSM	New report to Council required upon response from DoE Waiting on Reserve boundaries to be changed by DoE 03.10.19 Survey, legal and planning application currently being undertaken by DoE. Proposed new boundaries presented to OCM meeting 19 October 2019 for endorsement 19.10.19 Boundaries being adjusted Emailed 23/11/20 Proceeding as per original project	Complete Complete In Progress
20.12.13	9.3.4	Meetings with Ministers – Local Issues	CEO	No further action required Create Position Statement on public housing in Meeka	Complete In Progress

12.04.14	9.6.1	Gabanintha – Nannine Rd Realignment	CEO	Letter to Jim Lacy 16.04.14 Email to DoL 17.04.14 Mapping to be done	In Progress
21.02.15	9.3.7	Building Assets – Review	CEO	Council Resolution sent to Darren Long for implementation in the Buildings Asset Management Plan and Long Term Financial Plan. Check and present to Council.	In Progress
20.02.16	9.5.3	Local Planning Strategy and Local Planning Scheme No 4	CDSM	Documents Sent Waiting for final approval from Dept Emailed Paul Bashall 30.06.20 Review presented to Council in January 2021 Council working group to be convened Presented at the April 2021 HBTP meeting	Complete Progressing Complete Complete Complete
16.07.16	9.4.5	Old Power Station	CDSM	Horizon Power advised 16.07.16. Contamination clearance in process. 03.10.19 Contaminated soil now excavated and in the process of reinstatement. Contractors onsite in mid-November to complete the remediation. 10.02.20 Remediation continues	In Progress
21.11.20	9.3.1	Murchison Regional Vermin Council Ongoing Contributions	CEO	Letter to MRVC 25/11/20 Emailed Lawyer 30/11/20 New Deed to MRVC 10/12/20 MRVC Returned & signed deed 11/01/21 Awaiting advice from Department of Local Government	Complete Complete Complete Complete In Progress
14.12.18	10.2	Heritage Agreement Jidi Jidi	CEO	Jidi Jidi Lawyer emailed 20.12.18 Further response to draft deed emailed 04.06.19	In Progress
21.09.19	9.4.2	Lighting at Skate Park	CDSM	Researching funding	In Progress
19.10.19	10.1	Ashburton Downs Road- Heavy Haulage	CEO	Emailed ABRA 30.10.19	In Progress

27.06.20	9.5.3	Mission Australia Short Term Accommodation Proposal	CDO/CDSM	Mission and Housing contacted Dept of Housing working on asset disposal process Valuation being sought - Cancelled	Complete Complete Cancelled
22.09.20	10.2	Murchison Georegion Project – Phase 2	CDSM	Advertised – in negotiation 2 Expressions of Interest Received	In Progress On Hold
17.10.20	9.6.1	Gabanintha – Nannine Road – Heavy Haulage	CEO	Emailed MSP Engineering Pty Ltd 20/10/2020 <input type="checkbox"/> Formalise Agreement <input type="checkbox"/> Bond Received	In Progress
17.10.20	10.3	New Meekatharra Hospital – Lobbying	CEO	Email Consultant 20/10/20 Actively lobbying	Complete In Progress
16.01.21	9.6.1	Local Roads & Community Infrastructure Program – Phase 2	CEO	Present at next works group meeting	Complete
20.02.21	9.3.1	Bridge over Luke’s Pit – Project Feasibility Budget	PO	Email sent and acknowledged on 02/03/2021 to Westgold outlining project, awaiting response	In Progress
15.05.21	9.7.2	CRC Management & Tenancy Lloyds Outback Plaza	CEO/CDSM	Letter to CRC 18/5/21 Short Term Arrangements Longer Term Arrangements	Complete Complete In Progress
15.05.21	10.1	Transfer of Pivotel Lease to Globalstar	CDSM	Legal Advice Pending	Complete
18.09.21	9.3.1	Local Government Extraordinary Election 2021	CEO	Election in Progress	In Progress
18.09.21	9.4.1	Extension to Boundaries of Reserve 45111	CDSM	Progressing – with Dept of Lands Planning & Heritage	In Progress
18.09.21	9.7.2	Tender – Pavement Works at the Airport	CDSM	Progressing – Tender closed Item to be present to council	In Progress
16.10.21	10.3	Potential House for Purchase	DCEO	Item to be presented at OCM November 2021	Complete
20.11.21	9.3.1	Donation to the Isolated Childrens Parents Association State Conference	CDSM	Letter Written and posted 22/11/21	Complete
20.11.21	9.3.2	Appointment of Persons as Councillors	CEO	Letter sent to both councillors 24/11/21	Complete
20.11.21	9.3.3	Mandated Review of Policy 01.09 – Councillor Training Course – Attendance Registration & Expenses	DCEO	Policy amended to include review date	Complete

20.11.21	9.3.4	Closure of office 2021 Christmas break	DCEO	Advertised & Staff advised	Complete
20.11.21	9.4.1	Support for electricity at Meeka FM	CDSM	Emailed Meeka FM with Council outcome 22/11/21	Complete
20.11.21	9.4.2	Town Mural Project	CDSM / DCEO	Further discussion required Feb 2022 OCM Budget Amended	In Progress Complete
20.11.21	9.7.1	Purchase Lot 113 Darlot St Meekatharra	DCEO	Valuations requested, Asbestos reports requested	In Progress
20.11.21	9.7.2	Request for Remission of Rent	CDSM	Advised of Council decision via email 23/11/21	Complete
20.11.21	10.1	Tender – Pavement works at the Airport	CDSM	Ongoing	In Progress



Officers Recommendation / Council Resolution:

Moved:

Seconded:

That the Status report be received.

9.2. FINANCE

Title/Subject:	MONTHLY FINANCIAL REPORT PERIOD ENDED NOVEMBER 2021	
Agenda/Minute Number:	9.2.1	
Applicant:	Nil	
File Ref:	ADM 171	
Date of Report:	30 November 2021	
Disclosure of Interest:	Nil	
Author:	Krys East Deputy Chief Executive Officer	 Signature of Author
Senior Officer:	Kelvin Matthews Chief Executive Officer	 Signature Senior Officer

Summary:

Monthly Financial Report

Background:

Financial Activity Statement Report – s.6.4

- (1A) *In this regulation — committed assets means revenue unspent but set aside under the annual budget for a specific purpose.*
- (1) *A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —*
- (a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and*
 - (b) *budget estimates to the end of the month to which the statement relates; and*
 - (c) *actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and*
 - (d) *material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
 - (e) *the net current assets at the end of the month to which the statement relates.*
- (2) *Each statement of financial activity is to be accompanied by documents containing —*
- (a) *an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and*
 - (b) *an explanation of each of the material variances referred to in sub-regulation (1)(d); and*
 - (c) *such other supporting information as is considered relevant by the local government.*
- (3) *The information in a statement of financial activity may be shown —*
- (a) *according to nature and type classification; or*
 - (b) *by program; or*
 - (c) *by business unit.*
- (4) *A statement of financial activity, and the accompanying documents referred to in sub-regulation (2), are to be —*
- (a) *presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and*
 - (b) *recorded in the minutes of the meeting at which it is presented.*
- (5) *Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.*

[Regulation 34 inserted in Gazette 31 Mar 2005 p. 1049-50; amended in Gazette 20 Jun 2008 p. 2724.]

[35. Deleted in Gazette 31 Mar 2005 p. 1050.]

Comment:

A monthly financial report is to be presented to Council at the next ordinary meeting following the end of the reporting period.

Consultation:

Megan Shirt – Local Government Consultant

Statutory Environment:

Local Government Act 1995 Section 6.4 Financial Report
Financial Management Regulations 34

Policy Implications:

Nil

Financial Implications:

Nil

Strategic Implications:

Nil

Voting Requirements:

Simple Majority

Officers Recommendation / Council Resolution:

Moved:

Seconded:

That the financial report for the period ending 30 November 2021 be received.

SHIRE OF MEEKATHARRA
MONTHLY FINANCIAL REPORT
For the Period Ended 30 November 2021
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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*Statement of Financial Activity By Nature or Type

Statement of Budget Amendments

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*Note 2 Net Current Funding Position

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Note 5 Receivables

Note 6 Cash Backed Reserves

Note 7 Grants

Note 8a Capital Expenditure

Note 8b Capital Expenditure - Road Infrastructure Detail

Note 9 Capital Disposals

Report Purpose

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

* Indicates Statutory Report

Statement of Financial Activity

Is presented on page 2 and 3 and shows a surplus as at 30 November 2021 of \$7,435,796.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation, and may vary with the completion of Year end processes.

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 November 2021

Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
	\$	\$	\$	\$	%	
Operating Revenues						
* Includes Non-Operating Grants						
Governance	80	80	0	(80)	(100.00%)	
General Purpose Funding - Rates	4,752,175	4,751,590	4,794,891	43,301	0.91%	
General Purpose Funding - Other	1,970,063	963,852	959,674	(4,178)	(0.43%)	
Law, Order and Public Safety	16,220	6,486	12,087	5,601	86.35%	
Health	6,104	2,407	6,101	3,694	153.47%	
Education and Welfare	151,110	78,268	75,110	(3,158)	(4.03%)	
Housing	29,500	12,479	14,429	1,950	15.63%	
Community Amenities	144,426	117,989	106,032	(11,957)	(10.13%)	▼
Recreation and Culture	790,763	51,056	40,624	(10,432)	(20.43%)	▼
Transport	14,405,103	2,446,406	5,798,932	3,352,526	137.04%	▲
Economic Services	171,120	65,531	30,178	(35,353)	(53.56%)	▼
Other Property and Services	124,659	34,996	49,290	14,294	40.85%	▲
Total Operating Revenue	22,561,323	8,531,140	11,887,348	3,356,208		
Operating Expense						
Governance	(731,275)	(279,158)	(222,180)	(56,936)	(20.40%)	▼
General Purpose Funding	(233,176)	(91,313)	(75,486)	(15,827)	(17.33%)	▼
Law, Order and Public Safety	(203,537)	(90,858)	(70,526)	(20,332)	(22.38%)	▼
Health	(152,473)	(60,737)	(56,134)	(13,603)	(19.51%)	▼
Education and Welfare	(841,523)	(326,927)	(262,014)	(64,913)	(19.86%)	▼
Housing	(29,500)	(42,076)	(39,041)	(3,035)	(7.21%)	
Community Amenities	(702,681)	(204,379)	(169,501)	(34,878)	(17.07%)	▼
Recreation and Culture	(1,765,344)	(738,729)	(632,325)	(106,404)	(14.40%)	▼
Transport	(8,523,213)	(3,571,438)	(3,563,599)	(7,860)	(0.18%)	
Economic Services	(617,129)	(316,621)	(305,246)	(11,375)	(3.59%)	
Other Property and Services	(248,320)	(77,987)	(16,710)	(61,277)	(78.57%)	▼
Total Operating Expenditure	(14,048,181)	(5,809,201)	(5,414,763)	(394,439)		
Funding Balance Adjustments						
Add back Depreciation	7,532,730	3,138,837	3,152,485	13,648	0.43%	
Adjust (Profit)/Loss on Asset Disposal	101,431	0	0	0		
Adjust Provisions	0	0	0	0		
Less Unspent Grants rec'd in current year	0	0	(636,598)	(636,598)		
Net Cash from Operations	16,147,303	5,869,776	8,988,473	2,338,820		
Non-Operating Revenues						
Proceeds from Disposal of Assets	882,800	0	0	0		
Total Capital Revenues	882,800	0	0	0		
Non-Operating Expenses						
Land and Buildings	(1,690,905)	(225,023)	(217,335)	(7,688)	(3.42%)	
Furniture and Equipment	(112,000)	(42,000)	(19,118)	(22,882)	(54.48%)	▼
Plant and Equipment	(2,508,900)	0	0	0	0.00%	
Infrastructure - Roads	(17,570,122)	(6,923,729)	(6,919,505)	(4,224)	(0.06%)	
Infrastructure - Airports	(175,000)	(6,000)	(6,000)	0	0.00%	
Infrastructure - Other	(1,151,203)	(18,500)	(8,794)	(9,706)	(52.47%)	
Total Capital Expenditure	(23,358,130)	(7,215,252)	(7,170,751)	(44,501)		
Net Cash from Capital Activities	(22,475,330)	(7,215,252)	(7,170,751)	(44,501)		
Transfer to Reserves						
Transfer to Reserves	(1,959,690)	0	0	0		
Transfer from Reserves	450,000	0	0	0		
Net Cash from Financing Activities	(1,509,690)	0	0	0		
Net Operations, Capital and Financing	(7,837,718)	(1,354,476)	1,817,722	2,294,318		
Opening Funding Surplus(Deficit)	8,833,788	8,833,788	5,618,074	(3,215,714)	(36.40%)	▼
Closing Funding Surplus(Deficit)	996,070	7,479,312	7,435,796	(921,396)		

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 1 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 November 2021

Note	Original Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Operating Revenues	\$		\$	\$	\$	%
Rates	4,732,175	4,732,175	4,731,590	4,794,891	43,301	0.91%
Operating Grants, Subsidies and Contributions	2,125,021	2,354,879	1,302,675	1,309,043	6,368	0.49%
Fees and Charges	1,305,430	1,305,430	641,334	657,487	16,153	2.52%
Interest Earnings	132,803	132,803	38,444	29,144	(9,300)	(24.19%)
Other Revenue	344,521	344,521	130,232	140,407	10,175	7.81%
Profit on Disposal of Assets	10,884	10,884	0	0	0	
Total Operating Revenue	8,670,834	8,900,712	6,864,275	6,930,972	66,697	
Operating Expense						
Employee Costs	(2,036,371)	(2,036,371)	(749,733)	(655,079)	(94,654)	(12.63%)
Materials and Contracts	(3,467,325)	(3,477,325)	(1,462,963)	(1,130,035)	(332,927)	(22.76%)
Utility Charges	(379,411)	(379,411)	(157,968)	(128,301)	(29,667)	(18.78%)
Depreciation on Non-Current Assets	(7,532,730)	(7,532,730)	(3,138,837)	(3,152,485)	13,648	0.43%
Insurance Expenses	(227,158)	(227,158)	(227,158)	(280,043)	52,885	23.28%
Other Expenditure	(282,671)	(282,671)	(72,543)	(68,819)	(3,724)	(5.13%)
Loss on Disposal of Assets	(112,315)	(112,315)	0	0	0	
Total Operating Expenditure	(14,038,181)	(14,048,181)	(5,809,202)	(5,414,763)	(394,439)	
Non-Operating Revenues						
Non-Operating Grants & Contributions	13,654,391	13,660,610	1,666,865	4,956,375	3,289,510	197.35%
Less Unspent Grants rec'd in current year	0	0	0	(636,598)	(636,598)	
Net Non-Operating Grants	13,654,391	13,660,610	1,666,865	4,319,778	2,652,913	
Total Comprehensive Income	8,287,064	8,513,141	2,721,939	5,835,988	2,325,171	
Funding Balance Adjustments						
Add back Depreciation	7,532,730	7,532,730	3,138,837	3,152,485	13,648	0.43%
Adjust (Profit)/Loss on Asset Disposal	101,431	101,431	0	0	0	
Adjust Provisions	0	0	0	0	0	
Net Cash from Operations	15,921,225	16,147,302	5,860,776	8,988,473	2,338,820	
Proceeds from Disposal of Assets	882,800	882,800	0	0	0	
Total Capital Revenues	882,800	882,800	0	0	0	
Non-Operating Expenses						
Land and Buildings	(1,615,905)	(1,690,905)	(225,023)	(217,335)	(7,688)	(3.42%)
Furniture and Equipment	(112,000)	(112,000)	(42,000)	(19,118)	(22,882)	(54.48%)
Plant and Equipment	(2,508,900)	(2,508,900)	0	0	0	0.00%
Infrastructure - Roads	(19,012,191)	(17,570,122)	(6,923,729)	(6,919,505)	(4,224)	(0.06%)
Infrastructure - Footpaths	(150,000)	(150,000)	0	0	0	0.00%
Infrastructure - Airports	(175,000)	(175,000)	(6,000)	(6,000)	0	0.00%
Infrastructure - Other	(1,151,203)	(1,151,203)	(18,500)	(8,794)	(9,706)	(52.47%)
Total Capital Expenditure	(24,725,199)	(23,358,130)	(7,215,252)	(7,170,751)	(44,501)	
Net Cash from Capital Activities	(23,842,399)	(22,475,330)	(7,215,252)	(7,170,751)	(44,501)	
Financing						
Transfer to Reserves	(1,959,690)	(1,959,690)	0	0	0	
Transfer from Reserves	430,000	430,000	0	0	0	
Net Cash from Financing Activities	(1,509,690)	(1,509,690)	0	0	0	
Net Operations, Capital and Financing	(9,430,864)	(7,837,718)	(1,354,476)	1,817,722	2,294,319	
Opening Funding Surplus(Deficit)	9,430,864	8,833,788	8,833,788	5,618,074	(3,215,714)	(36.40%)
Closing Funding Surplus(Deficit)	0	996,070	7,479,312	7,435,796	(43,516)	

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MEEKATHARRA
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 November 2021

	Adopted Budget	Adopted Budget Amendments (Note 4)	Amended Annual Budget	Amended YTD Budget (*)
	\$	\$	\$	\$
Operating Revenues				
Governance	80	0	80	80
General Purpose Funding - Rates	4,752,175	0	4,752,175	4,751,590
General Purpose Funding - Other	1,740,205	229,858	1,970,063	963,852
Law, Order and Public Safety	16,220	0	16,220	6,486
Health	6,104	0	6,104	2,407
Education and Welfare	151,110	0	151,110	78,268
Housing	29,500	0	29,500	12,479
Community Amenities	144,426	0	144,426	117,989
Recreation and Culture	790,763	0	790,763	51,056
Transport	14,398,883	6,220	14,405,103	2,446,406
Economic Services	171,120	0	171,120	65,531
Other Property and Services	124,659	0	124,659	34,996
Total Operating Revenue	22,325,245	236,078	22,561,323	8,531,140
Operating Expense				
Governance	(731,275)	0	(731,275)	(279,116)
General Purpose Funding	(233,176)	0	(233,176)	(91,313)
Law, Order and Public Safety	(203,537)	0	(203,537)	(90,858)
Health	(152,473)	0	(152,473)	(69,737)
Education and Welfare	(841,523)	0	(841,523)	(326,927)
Housing	(29,500)	0	(29,500)	(42,076)
Community Amenities	(702,681)	0	(702,681)	(204,379)
Recreation and Culture	(1,765,344)	0	(1,765,344)	(738,729)
Transport	(8,523,213)	0	(8,523,213)	(3,571,458)
Economic Services	(617,129)	0	(617,129)	(316,621)
Other Property and Services	(238,330)	(10,000)	(248,330)	(77,987)
Total Operating Expenditure	(14,038,181)	(10,000)	(14,048,181)	(5,809,202)
Funding Balance Adjustments				
Add back Depreciation	7,532,730	0	7,532,730	3,138,837
Adjust (Profit)/Loss on Asset Disposal	101,431	0	101,431	0
Adjust Provisions and Accruals	0	0	0	0
Net Cash from Operations	15,921,225	226,078	16,147,303	5,860,775
Capital Revenues				
Proceeds from Disposal of Assets	882,800	0	882,800	0
Total Capital Revenues	882,800	0	882,800	0
Capital Expenses				
Land and Buildings	(1,615,905)	(75,000)	(1,690,905)	(225,023)
Furniture and Equipment	(112,000)	0	(112,000)	(42,000)
Plant and Equipment	(2,508,900)	0	(2,508,900)	0
Infrastructure - Roads	(19,012,191)	1,442,069	(17,570,122)	(6,923,729)
Infrastructure - Footpaths	(150,000)	0	(150,000)	0
Infrastructure - Airports	(175,000)	0	(175,000)	(6,000)
Infrastructure - Other	(1,151,203)	0	(1,151,203)	(18,500)
Total Capital Expenditure	(24,725,199)	1,367,069	(23,358,130)	(7,215,252)
Net Cash from Capital Activities	(23,842,399)	1,367,069	(22,475,330)	(7,215,252)
Financing				
Transfer to Reserves	(1,959,690)	0	(1,959,690)	0
Transfer from Reserves	450,000	0	450,000	0
Net Cash from Financing Activities	(1,509,690)	0	(1,509,690)	0
Net Operations, Capital and Financing	(9,430,864)	1,593,147	(7,837,717)	(1,354,477)
Opening Funding Surplus(Deficit)	9,430,864	(597,076)	8,833,788	8,833,788
Closing Funding Surplus(Deficit)	0	996,070	996,070	7,479,312

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL ACTIVITY
(By Program)
For the Period Ended 30 November 2021

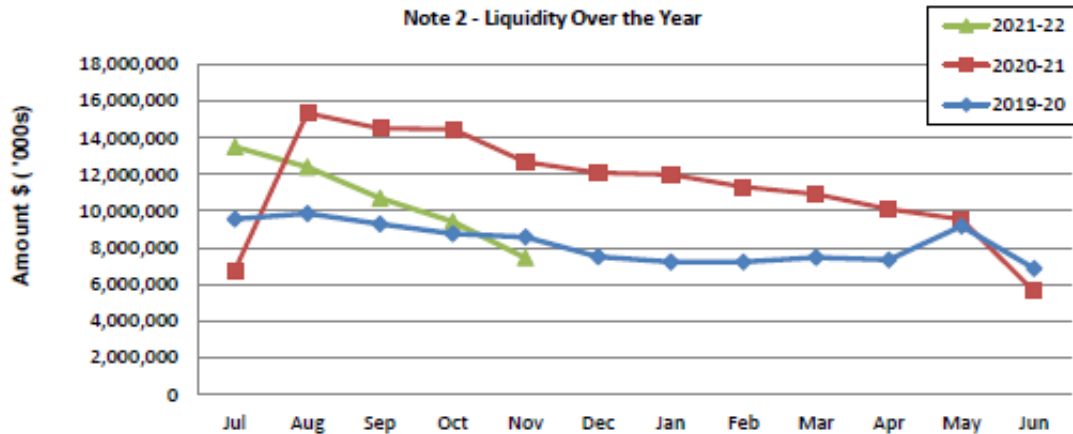
Note 1: EXPLANATION OF MATERIAL VARIANCES

BY Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	(80)	(100.00%)			Under variance reporting threshold
General Purpose Funding - Rates	43,301	0.91%			Under variance reporting threshold
General Purpose Funding - Other	(4,178)	(0.43%)			Under variance reporting threshold
Law, Order and Public Safety	3,601	86.33%			Under variance reporting threshold
Health	3,694	153.47%			Under variance reporting threshold
Education and Welfare	(3,138)	(4.03%)			Under variance reporting threshold
Housing	1,950	15.63%			Under variance reporting threshold
Community Amenities	(11,957)	(10.13%)	▼	Timing	Burial charges \$9k lower than YTD budget.
Recreation and Culture	(10,432)	(20.43%)	▼	Timing	Other culture programs are \$3k lower than YTD budget (mostly Lloyds income) and other recreation programs \$5k lower than YTD budget.
Transport	3,352,526	137.04%	▲	Timing	Wandrra Funds received in Prior year, brought to account in current year as revenue.
Economic Services	(35,353)	(33.95%)	▼	Timing	Festival income is \$31k lower than budget YTD and building permits \$7k lower than YTD budget.
Other Property and Services	14,294	40.85%	▲	Timing	Diesel fuel rebate is \$9k higher than YTD budget. Standpipe fees are \$7k higher than YTD budget.
Operating Expense					
Governance	(56,936)	(20.40%)	▼	Timing	Administration allocations are \$27k lower than YTD budget. General members expenses (including meeting fees and election costs) are \$30k lower than YTD budget. Most of these are likely to even out during the year.
General Purpose Funding	(15,827)	(17.33%)	▼	Timing	Administration allocations are \$9k lower than YTD budget. These should even out over the year.
Law, Order and Public Safety	(20,332)	(22.38%)	▼	Timing	Fire prevention expenses are \$10k and SES \$6k lower than YTD budget. These are expected to even out during the year.
Health	(13,603)	(19.51%)	▼	Timing	Health administration and inspections expenses are \$11k lower than YTD budget.
Education and Welfare	(64,913)	(19.86%)	▼	Timing	Administration allocations are \$14k lower than YTD budget. Youth centre and education expenses are \$49k lower than YTD budget, these may even out during the year.
Housing	(3,035)	(7.21%)			Under variance reporting threshold
Community Amenities	(34,878)	(17.07%)	▼	Timing	Sanitation incl. waste collection expenses are \$12k lower than YTD budget due to timing of receipt of invoices for the prior month. Other Community amenities expenditure relating to the cemetery and public toilets and facilities is \$19k lower than YTD budget. These may even out during the year.
Recreation and Culture	(106,404)	(14.40%)	▼	Timing	Administration allocations are \$22k lower than YTD budget. Lloyds expenses are \$25k, recreation officer expenses \$23k, swimming expenses \$7k and other recreation activities \$25k lower than YTD budget. These may even out over the year.
Transport	(5,860)	(0.16%)			Under variance reporting threshold
Economic Services	(11,375)	(3.59%)			Under variance reporting threshold
Other Property and Services	(61,277)	(78.57%)	▼	Timing	Administration allocations are \$21k lower than YTD budget. Plant operation costs are \$23k lower than YTD budget and plant and allocations over-recovered by \$22k. Public works overheads are \$32k lower than YTD budget with allocations under-recovered by \$10k to YTD budget. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
Funding Balance Adjustments					
Add back Depreciation	13,648	0.43%			Under variance reporting threshold
Adjust (Profit)/Loss on Asset Disposal	0				Under variance reporting threshold
Capital Revenues					
* Refer Statement by Nature or Type - Non-Operating Grants and Contributions	3,289,510	197.35%	▲	Timing	Wandrra Funds received in Prior year, brought to account in current year as revenue.
Proceeds from Disposal of Assets	0	0.00%			Under variance reporting threshold
Capital Expenses					
Land and Buildings	(7,688)	(3.42%)			Under variance reporting threshold
Furniture and Equipment	(22,882)	(54.48%)	▼	Timing	Refer to Note 8 for Capital Expenditure detail
Plant and Equipment	0	0.00%			Under variance reporting threshold
Infrastructure - Roads	(4,224)	(0.06%)			Under variance reporting threshold
Infrastructure - Footpaths	0	0.00%			Under variance reporting threshold
Infrastructure - Airports	0	0.00%			Under variance reporting threshold
Infrastructure - Other	(9,706)	(52.47%)			Under variance reporting threshold
Opening Funding Surplus(Deficit)	(3,215,714)	(36.40%)	▼	Timing	Subject to finalisation of the Annual Report, Wandrra funds required to be reported as liability as 30th June 2021.

SHIRE OF MEEKATHARRA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2021

Note 2: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)			
Note	YTD 30 Nov 2021	Previous Month	YTD 30 Nov 2020
	\$	\$	\$
Current Assets			
Cash Unrestricted	6,350,346	8,425,471	12,750,010
Cash Restricted Reserves	21,136,920	21,136,920	21,280,349
Receivables - Rates and Rubbish	1,419,471	1,466,438	1,958,472
Receivables -Other	185,062	202,537	140,447
Provision for Doubtful debts	(93,876)	(93,876)	(167,097)
Interest / ATO Receivable/Trust	261,614	189,034	319,288
Inventories	149,386	126,106	171,499
	29,408,923	31,452,629	36,452,969
Less: Current Liabilities			
Payables	(110,366)	(170,073)	(2,417,118)
Bonds Held	(89,243)	(94,034)	(92,790)
Provisions	(369,103)	(369,103)	(354,285)
Unspent Grants Received this Year	(636,598)	(56,000)	0
Contract Liabilities (Unspent Grants Prior years)	0	0	0
	(1,205,309)	(689,211)	(2,864,193)
Net Current Assets	28,203,613	30,763,419	33,588,775
Less: Cash Reserves	(21,136,920)	(21,136,920)	(21,280,349)
Plus Provisions	369,103	369,103	354,285
Net Current Funding Position	7,435,796	9,995,602	12,662,711



Comments - Net Current Funding Position

SHIRE OF MEEKATHARRA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2021

Note 3: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Bonds \$	Balance of Account \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	Variable	509,847	0	0	509,847	Westpac	At Call
Air BP	Variable	66,607	0	0	66,607	Westpac	At Call
Maxi Account	Variable	6,709,179	0	89,243	6,798,422	Westpac	At Call
(b) Term Deposits							
549463	0.39%		21,136,920		21,136,920	Westpac	30-Jun-22
Total		7,285,633	21,136,920	89,243	28,511,796		

Comments/Notes - Investments

- * This note reflects the Actual Bank Balances as per the Shire Bank Statements.
- * Any difference between the amounts shown at this note compared to Note 2 will be due to undeposited funds and unrepresented payments.
- * The Auditor General recommended that Local Government should recognise Bonds and funds controlled as Municipal funds, as opposed to previously being recognised as Trust Funds. The Trust fund should only hold funds not controlled by the Shire.

SHIRE OF MEEKATHARRA
Budget Amendments
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

Note 4: Adopted Budget Amendments to date

GL Account Code	Increase/Decrease to Budget	Description	Council Resolution	Classification	Adopted Budget	Amended Budget	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
		Adopted Budget		Adopted Budget Closing Surplus/(Deficit)	9,430,864	8833788	\$	\$	\$	\$
Revenue										
0181	↑	Financial Assistance Grant		Operating Revenue	1,106,522	1,187,154		80,632	0	(516,444)
0211	↑	Local Road Grant		Operating Revenue	482,189	631,415		149,226	0	(367,218)
Non- Operating Revenue										
4601	↓	FESA - Natural Disaster		Capital Revenue	10,080,269	9,938,039		0	(142,230)	(509,448)
5183	↑	Aerodrome Grant Income		Capital Revenue	0	148,449		148,449	0	(360,999)
								0	0	
Operating Expenditure										
8022	↓	Engineering Office & Other Exp		Operating Expenses	2,000	12,000		0	(10,000)	(370,999)
MS03	↓	Mainstreet Scaping - Street Sculptures		Operating Expenses	15,000	0		15,000	0	(355,999)
YC29	↑	Town Mural Project		Operating Expenses	0	15,000		0	(15,000)	(370,999)
								0	0	
Non- Operating Expenditure										
0979	↑	Lot 204 Hill Street - Replace ATU /Septics		Capital Expenses	0	10,000		0	(10,000)	(380,999)
0980	↑	Lot 927 McCleary St - Renovate kitchen, bathroom and ensuite		Capital Expenses	50,000	115,000		0	(65,000)	(445,999)
FDC00	↓	AGRN: 899 Various Roads		Capital Expenses	12,216,768	10,774,699		1,442,069	0	996,070
							0	1,835,376	(242,230)	

SHIRE OF MEEKATHARRA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2021

Note 5- RECEIVABLES

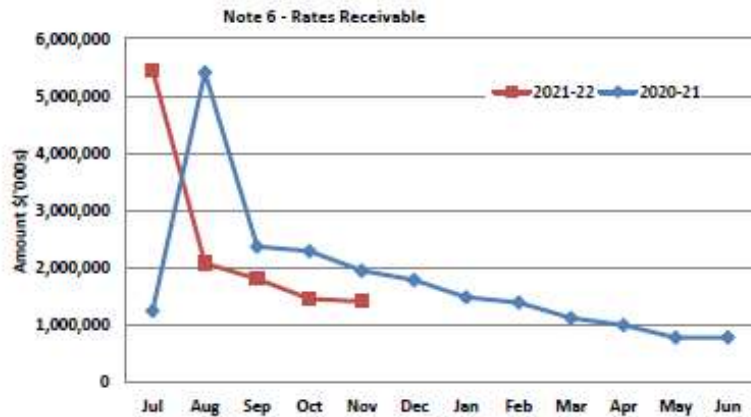
Receivables - Rates and Rubbish Receivable

Opening Arrears Previous Years
Levied this year
Less Collections to date
Equals Current Outstanding

Net Rates and Rubbish Collectable
% Collected

Note 2

YTD 30 Nov 2021	30/06/2021
\$	\$
791,619	1,362,717
4,898,054	4,274,148
(4,270,202)	(4,845,246)
1,419,471	791,619
1,419,471	791,619
75.05%	



Comments/Notes - Receivables Rates

Rates were levied on 21-Jul-21
Full Payment or Instalment 1 due 25-Aug-21
Instalment 2 due 29-Oct-21
Instalment 3 due 4-Jan-22
Instalment 4 due 9-Mar-22

Receivables - General

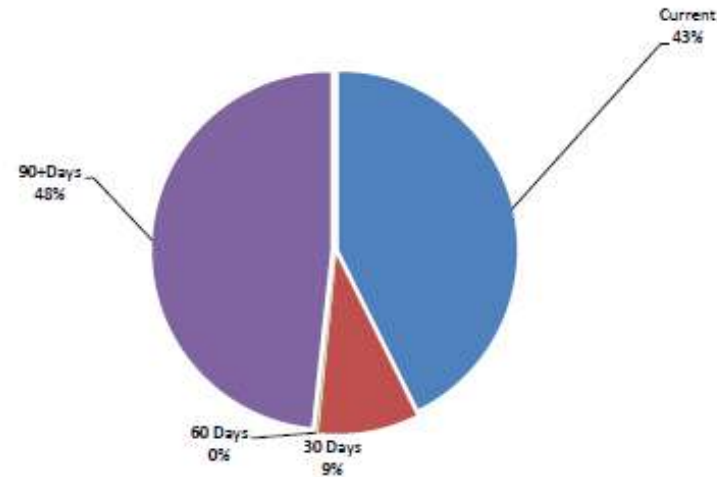
Receivables - Sundry Debtors

Total Sundry Debtors

Amounts shown above include GST (where applicable)

Current	30 Days	60 Days	90+Days
\$	\$	\$	\$
78,889	16,574	215	89,384
			<u>185,062</u>

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

SHIRE OF MEEKATHARRA
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 November 2021

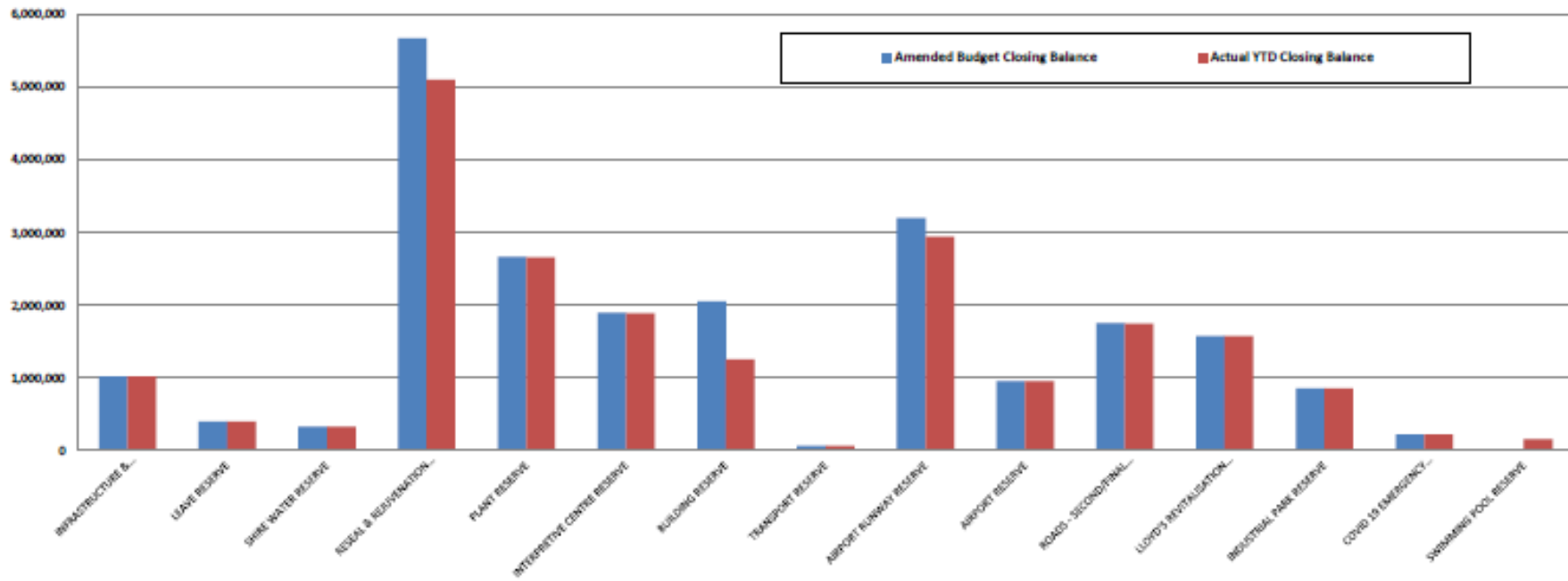
Note 6: Cash Backed Reserves

Name	Actual Opening Balance	Original Budget Interest Earned	Amended Budget Interest Earned	Actual Interest Earned	Original Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$		\$	\$	\$	\$		\$	\$	\$
INFRASTRUCTURE & ECONOMIC DEVELOPMENT RESERVE	1,017,378	1,846	1,846	0	0	0	0	0	0	1,019,224	1,017,378
LEAVE RESERVE	398,160	963	963	0	0	0	0	0	0	399,123	398,160
SHIRE WATER RESERVE	322,648	729	729	0	0	0	0	0	0	323,377	322,648
RESEAL & REJUVENATION RESERVE	5,105,618	11,530	11,530	0	559,680	0	0	0	0	5,676,828	5,105,618
PLANT RESERVE	2,660,383	6,008	6,008	0	0	0	0	0	0	2,666,391	2,660,383
INTERPRETIVE CENTRE RESERVE	1,891,233	4,271	4,271	0	0	0	0	0	0	1,895,504	1,891,233
BUILDING RESERVE	1,251,218	3,277	3,277	0	900,000	0	(100,000)	(100,000)	0	2,054,495	1,251,218
TRANSPORT RESERVE	61,207	138	138	0	0	0	0	0	0	61,345	61,207
AIRPORT RUNWAY RESERVE	2,943,192	6,647	6,647	0	451,747	0	(200,000)	(200,000)	0	3,201,586	2,943,192
AIRPORT RESERVE	953,396	2,153	2,153	0	0	0	0	0	0	955,549	953,396
ROADS - SECOND/FINAL SEALS RESERVE	1,744,733	3,940	3,940	0	0	0	0	0	0	1,748,693	1,744,733
LLOYD'S REVITALISATION RESERVE	1,571,704	4,014	4,014	0	0	0	0	0	0	1,575,718	1,571,704
INDUSTRIAL PARK RESERVE	849,846	1,919	1,919	0	0	0	0	0	0	851,765	849,846
COVID 19 EMERGENCY RESPONSE/CASHFLOW SUPPLEMENT RESERVE	214,000	483	483	0	0	0	0	0	0	214,483	214,000
SWIMMING POOL RESERVE	152,184	345	345	0	0	0	(150,000)	(150,000)	0	2,529	152,184
	21,136,920	48,263	48,263	0	1,911,427	0	(450,000)	(450,000)	0	22,646,610	21,136,920

SHIRE OF MEEKATHARRA
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 November 2021

Note 6: Cash Backed Reserves cont'd

Year To Date Reserve Balance to End of Year Estimate



SHIRE OF MEEKATHARRA
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 November 2021

Note 7a: UNTIED GRANTS

	2021-22	Variations	2021-22	Operating	Non- Operating	Recoup Status	
	Original Budget	Additions (Deletions)	Amended Budget			Funds Received	Balance to be received
	\$	\$		\$	\$	\$	\$
General Purpose Funding							
Financial Assistance Grant	1,106,522	80,632	1,187,154	1,187,154	0	593,577	593,577
Local Road Grant	482,189	149,226	631,415	631,415	0	315,708	315,708
Law, Order and Public Safety							
D.F.E.S. Operating Grant	6,920	0	6,920	6,920	0	893	6,027
S.E.S. Operating Grant	5,180	0	5,180	5,180	0	7,058	(1,878)
Education and Welfare							
Misc Youth - Grants Other	10,000	0	10,000	10,000	0	0	10,000
Youth Grant - O.S.H.C. Program	26,168	0	26,168	26,168	0	26,168	0
Youth Services Grant - D.C.P. - W.A.	85,642	0	85,642	85,642	0	44,264	41,378
Community Amenities							
Recreation and Culture							
Miscellaneous Grants - Rec Off	10,000	0	10,000	10,000	0	0	10,000
Recreation Grants	60,000	0	60,000	60,000	0	0	60,000
Transport							
Mrd - Direct Grant	321,376	0	321,376	321,376	0	321,376	0
Street - Lighting - Operating Grant	5,024	0	5,024	5,024	0	0	5,024
Economic Services							
Fundraising Misc Income	6,000	0	6,000	6,000	0	0	6,000
	2,125,021	229,858	2,354,879	2,354,879	0	1,309,043	1,045,836

Note7b: TIED GRANTS where liability arises when funds are received but not spent to date.

	2021-22	Variations	2021-22	Operating	Non- Operating	Recoup Status		Expenditure relating to Grant funds	
	Original Budget	Additions (Deletions)	Amended Budget			Funds Received	Balance to be received	Amount Spent	Unspent Grant
	\$	\$		\$	\$	\$	\$	\$	\$
Recreation and Culture									
Misc Grants	572,908	0	572,908	0	572,908	0	572,908	97,660	0
Transport									
Local Roads & Community Infrastructure Program	574,130	0	574,130	0	574,130	287,065	287,065	0	287,065
Building Better Regions Fund Grant	1,431,465	0	1,431,465	0	1,431,465	444,821	986,644	1,820,257	0
Wandrra - Natural Disaster	10,080,269	(142,230)	9,938,039	0	9,938,039	3,874,022	6,064,017	4,308,453	0
R2R Grant	785,619	0	785,619	0	785,619	200,000	585,619	935	199,065
Mrd Road Project Grant	140,000	0	140,000	0	140,000	56,000	84,000	0	56,000
Aerodrome Grant Income	0	148,449	148,449	0	148,449	94,467	53,982	0	94,467
Economic Services									
Toilets at Peace Gorge	70,000	0	70,000	0	70,000	0	70,000	0	0
	13,654,391	6,219	13,660,610	0	13,660,610	4,956,375	8,704,235	6,227,305	636,598

SHIRE OF MEEKATHARRA									
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY									
For the Period Ended 30 November 2021									
Note 8a: CAPITAL EXPENDITURE									
Assets	GL Account	Job	Original Annual Budget	Budget Changes	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	Comments
Buildings									
ADMIN BUILDING CAPITAL - PLANNING AND STAGE 1 OF OFFICE RECONF	1328	AC13	140,000	0	140,000	0	0	0	
ADMIN BUILDING CAPITAL - REPLACE ALL WINDOWS WITH DOUBLE GLAZ	1328	AC15	60,000	0	60,000	0	600	600	
YC - SPLIT SYSTEM AIRCONDITIONER IN TV ROOM	1328	YCC11	3,500	0	3,500	0	0	0	
DOMESTIC VIOLENCE BUILDING PURCHASE	2533		200,000	0	200,000	0	0	0	
LOT 303 CAPITAL IMPROVEMENTS	1328	0921	80,000	0	80,000	0	0	0	
LOT 220 CAPITAL IMPROVEMENTS	1328	0923	31,857	0	31,857	31,857	28,470	(3,387)	
LOT 87 CAPITAL IMPROVEMENTS	1328	0926	8,000	0	8,000	0	0	0	
LOT 408 HILL ST - CAPITAL IMPROVEMENTS	2437	0927	47,250	0	47,250	0	0	0	
HOUSING - CAPITAL IMPROVEMENTS	2704	0930	10,000	0	10,000	0	0	0	
LOT 205 HILL ST - CAPITAL IMPROVEMENTS	2704	0932	5,000	0	5,000	0	0	0	
LOT 207 HILL ST - CAPITAL IMPROVEMENTS	2704	0933	5,000	0	5,000	0	0	0	
AIRPORT RESIDENCE - CAPITAL IMPROVEMENTS	2704	0934	23,100	0	23,100	0	0	0	
1/16 REGAN ST - CAPITAL IMPROVEMENTS	2704	0935	10,000	0	10,000	0	0	0	
4/16 REGAN ST - CAPITAL IMPROVEMENTS	2704	0938	5,000	0	5,000	0	0	0	
LOT 17 MAIN ST - CAPITAL IMPROVEMENTS	2704	0939	5,000	0	5,000	0	0	0	
LOT 204 HILL ST - CAPITAL IMPROVEMENTS	2704	0979	16,000	10,000	26,000	0	0	0	
LOT 927 MCCLEARY ST - CAPITAL IMPROVEMENTS	2704	0980	50,000	65,000	115,000	90,000	90,605	605	
LOT 294 HILL ST - CAPITAL IMPROVEMENTS	2704	0981	13,500	0	13,500	0	0	0	
NEW STAFF HOUSING	2715		115,000	0	115,000	0	0	0	
HALL - REPLACE EVAP WITH OTHER COOLING/HEATING SYSTEM & ASSOC	2704	HC03	100,000	0	100,000	0	0	0	
PUBLIC TOILETS CAPITAL EXPENDITURE	3094	HC09	12,000	0	12,000	0	0	0	
CEMETERY CAPITAL EXPENDITURE - BUILDINGS	3292	HC14	9,000	0	9,000	0	0	0	
POOL - BUILDINGS	3666		15,082	0	15,082	0	0	0	
OSR - PICTURE GARDENS - UGRADE TOILETS	3094	SR22	90,450	0	90,450	0	0	0	
UPGRADE MAIN BUILDING , INC AIR CON, HWS, LIGHTING AND CIRCUIT B	3094	SR23	9,550	0	9,550	9,550	0	(9,550)	
INDOOR CRICKET CENTRE	4036		100,000	0	100,000	0	0	0	
MASONIC LODGE - CAPITAL	4171		11,000	0	11,000	0	0	0	
STAGE 1 - LLOYDS RENOVATIONS	4191		193,616	0	193,616	93,616	97,660	4,044	
DEPOT CAPITAL - RELACE FRONT DOORS ON TOWN GARDENERS SHED		DC15	3,500	0	3,500	0	0	0	
DEPOT CAPITAL - RENOVATION OF OFFICE		DC16	90,000	0	90,000	0	0	0	
DEPOT CAPITAL - RENOVATE ABLUTIONS		DC17	20,000	0	20,000	0	0	0	
AIRPORT - PAINT STORE BUILDING	5344		3,500	0	3,500	0	0	0	
RED SANDBOX - REPLACE SHADE STRUCTURE		EC05	10,000	0	10,000	0	0	0	
COMMUNITY RESOURCE CENTRE - BUILDING	9681		120,000	0	120,000	0	0	0	
Buildings Total			1,615,905	75,000	1,690,905	225,023	217,335	(7,688)	

SHIRE OF MEEKATHARRA									
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY									
For the Period Ended 30 November 2021									
Note 8a: CAPITAL EXPENDITURE									
Assets	GL Account	Job	Original Annual Budget	Budget Changes	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	Comments
Furniture & Office Equip.									
COUNCIL CHAMBERS - FURNITURE AND EQUIPMENT	0254		32,000	0	32,000	0	0	0	
COMPUTER EQUIPMENT	1244		10,000	0	10,000	10,000	8,171	(1,829)	
ADMIN OFFICE EQUIPMENT	1324		20,000	0	20,000	0	0	0	
KZ - REPLACE GAS STOVE WITH NEW		KZC01	2,000	0	2,000	0	0	0	
KZ - WATER FOUNTAIN		KZC06	5,000	0	5,000	0	0	0	
KZ - OUTDOOR SETTING FOR UNDER VERANDAH		KZC09	1,500	0	1,500	0	0	0	
YC - REPLACEMENT COUCHES		YCC12	5,000	0	5,000	5,000	4,815	(185)	
YC - OFFICE FURNITURE AND CHAIRS		YCC13	7,000	0	7,000	0	0	0	
YC - COMMERCIAL FRIDGE		YCC14	2,500	0	2,500	0	0	0	
HALL - PROJECTOR AND SCREEN		HC06	6,000	0	6,000	6,000	0	(6,000)	
HALL - 3 DOOR GLASS FRIDGES		HC13	10,000	0	10,000	10,000	6,132	(3,868)	
HALL - REPLACEMENT OVEN		HC15	8,000	0	8,000	8,000	0	(8,000)	
OSR - PICTURE GARDENS - ARTIFICIAL TURF		SR11	3,000	0	3,000	3,000	0	(3,000)	
Furniture & Office Equip. Total			112,000	0	112,000	42,000	19,118	(22,882)	
Plant , Equip. & Vehicles									
CEO VEHICLE	1224		64,000	0	64,000	0	0	0	
PROJECT OFFICERS VEHICLE	1332		60,000	0	60,000	0	0	0	
DCEO VEHICLE	1355		60,000	0	60,000	0	0	0	
MOSQUITO FOGGER	2374		8,000	0	8,000	0	0	0	
YOUTH CENTRE VEHICLE	2448		40,000	0	40,000	0	0	0	
COMMUNITY BUS	3880		120,000	0	120,000	0	0	0	
WATER TRAILER	5005		30,000	0	30,000	0	0	0	
MISC PLANT (SMALL EQUIPMENT > \$5000 EX GST)	5014		10,000	0	10,000	0	0	0	
CARAVANS & EQUIPMENT	5034		500,000	0	500,000	0	0	0	
DOWN HOLE BORE PUMPS AND TRAILERS	5064		110,000	0	110,000	0	0	0	
VARIOUS UTILITIES	5084		128,000	0	128,000	0	0	0	
SWEeper	5094		361,000	0	361,000	0	0	0	
TRUCK	5124		350,000	0	350,000	0	0	0	
WORKS MANAGER VEHICLE	5144		64,000	0	64,000	0	0	0	
ENGINES & PUMPS (> \$5,000 OTHERWISE USE GL4810)	5154		20,000	0	20,000	0	0	0	
TRAILER	5264		20,000	0	20,000	0	0	0	
MULTITYRE RUBBER WHEEL ROLLER	5294		185,900	0	185,900	0	0	0	
EXCAVATOR	5331		30,000	0	30,000	0	0	0	
LOADER	5334		348,000	0	348,000	0	0	0	
Plant , Equip. & Vehicles Total			2,508,900	0	2,508,900	0	0	0	
Roads Infrastructure									
ROAD CONSTRUCTION VARIOUS	4200		19,012,191	(1,442,069)	17,570,122	6,923,729	6,919,505	(4,224)	See Note 8b for Road project details
Roads Infrastructure Total			19,012,191	(1,442,069)	17,570,122	6,923,729	6,919,505	(4,224)	
Footpath Infrastructure									
FOOTPATHS - NEW AND RENEWAL	5046		150,000	0	150,000	0	0	0	
Footpath Infrastructure Total			150,000	0	150,000	0	0	0	

SHIRE OF MEEKATHARRA									
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY									
For the Period Ended 30 November 2021									
Note 8a: CAPITAL EXPENDITURE									
Assets	GL Account	Job	Original Annual Budget	Budget Changes	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	Comments
Airport Infrastructure									
RUNWAY CONSTRUCTION		1210	30,000	0	30,000	0	0	0	
AIRPORT APRON & PARKING AREAS		1215	37,000	0	37,000	0	0	0	
FOG SEAL & CRACK SEALING		1218	30,000	0	30,000	0	0	0	
AERODROME - LINE MARKING		1220	78,000	0	78,000	6,000	6,000	0	
Airport Infrastructure Total			175,000	0	175,000	6,000	6,000	0	
Other Infrastructure									
YC - UPGRADE TO ENTRY GARDEN	2436	YCC04	3,000	0	3,000	0	0	0	
YC - WATER FOUNTAIN (OF TOILET BLOCK)	2436	YCC07	5,000	0	5,000	5,000	0	(5,000)	
YC - LANDSCAPING	2436	YCC09	10,000	0	10,000	0	0	0	
YC - RACKS FOR SPORTING EQUIPMENT	2436	YCC10	2,000	0	2,000	0	0	0	
KZ - PAVING OF COURTYARD (APPROX 15X 6M)	2436	KZC07	6,000	0	6,000	0	0	0	
KZ - RETICULATION AND RESEEDING OF LAWN	2440	KZC08	5,000	0	5,000	5,000	0	(5,000)	
KZ - SHADE OVER PLAYGROUND	2824	KZC10	40,000	0	40,000	0	0	0	
REFUSE SITE - CONSTRUCTION OF TYRE DISPOSAL AREA	2824		52,500	0	52,500	3,500	3,560	60	
CEMETERY - OTHER INFRASTRUCTURE	3274		0	0	0	0	0	0	
TOWN DRINKING FOUNTAIN	3286		5,000	0	5,000	0	0	0	
CORNISH LIFT	3624		35,000	0	35,000	0	0	0	
POOL - MAIN POOL, WADING POOL & OTHER INFRASTRUCTURE	3694		215,000	0	215,000	0	0	0	
LUKES PIT WATER SCHEME	3944		30,000	0	30,000	0	0	0	
LIONS PARK - LANDSCAPING (INCLUDES REMOVAL OF BMX TRACK)	3994	SR13	12,000	0	12,000	0	0	0	
LIONS PARK - SEATING AND TABLES	4015	SR14	5,000	0	5,000	0	0	0	
LIONS PARK - BBQ	4015	SR15	15,000	0	15,000	5,000	5,234	234	
PLAYGROUND - RETICULATION	4015	SR16	5,000	0	5,000	0	0	0	
PLAYGROUND - TREES AND TREE GUARDS	4015	SR17	5,000	0	5,000	0	0	0	
SPEEDWAY/HOTROD/GOKART CAPITAL EXPENSE	4066	SR18	10,000	0	10,000	0	0	0	
PLAYGROUND - SEATS	4076	SR19	2,000	0	2,000	0	0	0	
PLAYGROUND - SHADE STRUCTURES	4076	SR20	20,000	0	20,000	0	0	0	
PLAYGROUND - LANDSCAPING	4076	SR21	10,000	0	10,000	0	0	0	
CANINE ENRICHMENT COMPOUND	4086		5,000	0	5,000	0	0	0	
MAINSTREET SCAPING - STREET SCULPTURES	4884	MS03	0	0	0	0	0	0	
MEEKA BICYCLE TRAIL	5378		50,000	0	50,000	0	0	0	
PEACE GORGE	5380		140,000	0	140,000	0	0	0	
MEEKA NORTH DRIVE - HERITAGE	5387		90,302	0	90,302	0	0	0	
MEEKA SOUTH DRIVE - HERITAGE	5388		120,016	0	120,016	0	0	0	
MEEKA TOWN WALK - HERITAGE	5389		16,500	0	16,500	0	0	0	
CANYON TRAIL & BRIDGE - INC. RESEARCH & PLANNING	5390		70,000	0	70,000	0	0	0	
MEEKA TOWN DRIVE - HERITAGE	5394		70,885	0	70,885	0	0	0	
WELCOME PARK & INFORMATION BAY CAPITAL EXPENDITURE	5399		66,000	0	66,000	0	0	0	
ENTRY STATEMENT & SIGNS	5424		30,000	0	30,000	0	0	0	
Other Infrastructure Total			1,151,203	0	1,151,203	18,500	8,794	(9,706)	
Capital Expenditure Total			24,725,199	(1,367,069)	23,358,130	7,215,252	7,170,751	(44,501)	

30/11/2021

SHIRE OF MEEKATHARRA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2021

Note 8b: CAPITAL EXPENDITURE - Roads Infrastructure Detail

Assets	Job	Original Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	Comments
Grids Installation	1262	100,000	100,000	0	0	0	Council Funded
Grids Construction	1266	150,000	150,000	0	0	0	Council Funded
Road Construction Misc	1267	600,000	600,000	50,000	56,980	6,980	Council Funded
Water Bore	1268	60,000	60,000	0	0	0	Council Funded
Cut Off Walls And Drainage General	1269	200,000	200,000	0	0	0	Council Funded
Ashburton Downs Rd - Roads To Recovery Funded	A67	1,100,000	1,100,000	0	995	995	IRB & Council Funded
Londor Road - BRF Funded Business Case	8866	1,915,163	1,915,163	1,827,413	1,820,257	(7,156)	BRF & Council Funded
Mt Clare Rd - Construction	C1	110,000	110,000	0	0	0	Council Funded
Lanesway Between Main Street & Hill Street B	C134	0	0	0	2,485	2,485	Council Funded
Alternate Heavy Haulage Road - Council Funded	C135	25,000	25,000	0	0	0	Council Funded
High Street - Construction	C43	80,000	80,000	0	0	0	Council Funded
Savage Street - Construction	C44	85,000	85,000	0	0	0	Council Funded
Londor Rd - Council Funding	C56	350,000	350,000	0	700	700	Council Funded
Ashburton Downs-Meekatharra Rd - Construction	C57	325,000	325,000	8,500	8,504	(176)	Council Funded
Londor Road - Council Funded - Second Coat Seal	C66	337,000	337,000	0	0	0	Council Funded
Agm: 89 (Feb 2020) General Expense	FOC00	12,216,758	10,774,699	4,308,815	51,310	(4,257,505)	WANDRRA
Agm: 89 (Feb 2020) Flood Damage - Peak Hill - Three Rivers Road	FOC2	0	0	0	50	50	WANDRRA
Agm: 89 (Feb 2020) Flood Damage - Youngs Downs Road	FOC3	0	0	0	28,158	28,158	WANDRRA
Agm: 89 (Feb 2020) Flood Damage - Youngs Downs Road	FOC12	0	0	0	342,489	342,489	WANDRRA
Agm: 89 (Feb 2020) Flood Damage - Woodlands - Mt Augustus Road	FOC18	0	0	0	837,098	837,098	WANDRRA
Agm: 89 (Feb 2020) Flood Damage - Mingah Springs Road	FOC41	0	0	0	488,079	488,079	WANDRRA
Agm: 89 (Feb 2020) Flood Damage - Ashburton Downs Meekatharra Road	FOC57	0	0	0	2,099,408	2,099,408	WANDRRA
Agm: 89 (Feb 2020) Flood Damage - Meekatharra Sandstone Road	FOC88	0	0	0	144,654	144,654	WANDRRA
Agm: 89 (Feb 2020) Flood Damage - Flingandy Road	FOC89	0	0	0	306,714	306,714	WANDRRA
Agm: 89 (Feb 2020) Flood Damage - Hillview - Murchison Downs Road	FOC80	0	0	0	15,494	15,494	WANDRRA
Londor Road - Local Roads & Community Infrastructure Program	L86	1,148,280	1,148,280	729,001	721,571	(7,630)	LICP
Ashburton Rd - Regional Road Group Funding	8867	210,000	210,000	0	0	0	RRG
Roads Infrastructure Total		19,012,191	17,570,122	6,928,729	6,919,505	(4,224)	

Comments

SHIRE OF MEEKATHARRA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2021

Note 9: CAPITAL DISPOSALS

Original Budget Profit/(Loss) of Asset Disposal			Asset Description	Actual YTD			Comments
Net Book Value	Proceeds	Profit (Loss)		Net Book Value	Proceeds	Profit (Loss)	
\$	\$	\$					
			Education and Welfare				
28,868	15,000	(13,868)	2010 Hiac 3.0L T/D C/Bus M/T - Youth Centre				
			Recreation and Culture				
17,856	18,000	144	2014 Mitsubishi Mn Triton 4X4 Glx 2.5 Ltr 4 Cyl - Ysro				
			Other Sport & Rec				
31,000	13,500	(17,500)	2005 Toyota Coaster Bus				
			Transport				
1,467	1,400	(67)	1981 Arrow 4 Wheel Caravan				
3,048	3,000	(48)	1984 Dolly And Turntable				
128,557	128,000	(557)	1994 Caterpillar 613C Scraper				
1,467	1,400	(67)	1972 Coronet Caravan (Ex M.R.D.)				
44,900	45,000	100	1999 Traxcavator - Caterpillar 939C				
86,401	86,000	(401)	2005 12H Westrac Motor Grader (1CBU997)				
49,327	25,000	(24,327)	2005 Nissan UD Prime Mover (1CBX525)				
11,205	5,000	(6,205)	1992 Mercedes Benz Garbage Truck				
5,000	2,000	(3,000)	1995 Arrow Kerbing Machine				
17,000	17,000	0	1981 950 Caterpillar Loader (M6124)				
10,200	10,000	(200)	2003 Eross Construction Caravan				
9,420	9,500	80	2001 Scout 3500 Cement Truck				
29,829	29,500	(329)	1995 Maintenance Caravan On Drop Deck Low Loader				
68,546	30,000	(38,546)	2008 Nissan Prime Mover (1CZT337)				
213,553	213,500	(53)	2000 Cat 623F Scraper				
5,333	5,500	167	1988 Caravan - Exploration (Ex Mrd)				
26,792	20,000	(6,792)	1997 Isuzu Fts750 4X4 Service Truck				
			2019 Toyota Lc70 Workmate - Construction Crew				
51,138	54,500	3,362	(Previous Leading Hand'S Vehicle)				
53,733	60,000	6,267	2018 Toyota Dual Cab Workmate - Leading Hand				
			Other Properties and Services				
43,355	43,000	(355)	2017 Toyota Prado Automatic Gxl - Ceo				
46,241	47,000	759	2018 Ford Ranger Wildtrak - Dceo				
984,231	882,900	(101,431)		0	0	0	

Comments

There have been no disposals processed to date.



ACTIONS TAKEN UNDER DELEGATED POWER REQUIRING NOTIFICATION TO COUNCIL

Write Offs

There were no actions taken under delegated powers in accordance with Delegation 05 – Power to Waive or Write off Debts in November 2021 that require reporting to Council.

Purchase Orders

There were no purchase orders to be presented to Council as per resolution 9.7.1 from the Ordinary Council Meeting held 18 February 2017.

Title/Subject:	OUTSTANDING DEBTORS	
Agenda/Minute Number:	9.2.2	
Applicant:	Nil	
File Ref:	ADM 171	
Disclosure of Interest:	Nil	
Date of Report:	1 December 2021	
Author:	Krys East Deputy Chief Executive Officer	 <i>Signature of Author</i>
Senior Officer:	Kelvin Matthews Chief Executive Officer	 <i>Signature Senior Officer</i>

Summary:

Attached is a copy of the detailed outstanding Sundry Debtors.

Background:

At the end of every month an aged detailed trial balance is performed.

The following applies to all outstanding debtors –

- >30 day – Outstanding debtors with an account older than 30 days are sent a statement
- >60 day – Outstanding debtors with an account older than 60 days or more are sent a reminder letter and are followed up with a phone call and/or email if possible
- >90 day – Outstanding debtors with an account older than 90 days will be sent to a debt collection agent.

Comment:

Council policy 4.11 stipulates sundry debt collection. Some matters with particular circumstances may be referred to Council for consideration.

Consultation:

Kelvin Matthews – Chief Executive Officer

Statutory Environment:

Nil

Policy Implications:

4.11 Sundry Debt Collection

Financial Implications:

Loss of revenue

Strategic Implications:

Nil

Voting Requirements:

Simple Majority

Officers Recommendation / Council Resolution:

Moved:

Seconded:

That Council receives the outstanding monthly Debtor Trial Balance for November 2021.

AGENDA OF THE ORDINARY COUNCIL MEETING TO BE HELD ON FRIDAY 17 DECEMBER 2021

Printed on : 01.12.21 at 14:33

*** SHIRE OF MEEKATHARRA ***

Debtors Trial Balance

Debtor #	Name	Credit Limit	As at 30.11.2021		01.10.2021	31.10.2021	30.11.2021	Total	Notes for debts >90 days old
			01.09.2021	Age					
			GT 90 days	Of Oldest Invoice (90Days)					
B043	ADRIAN BAUMGARTEN		0.00	0	0.00	0.00	20.85	20.85	
A129	AERO SURVEYS PTY LTD		0.00	0	0.00	0.00	22.00	22.00	
K104	AEROMETREX LIMITED		0.00	0	0.00	0.00	32.84	32.84	
A029	AIR PHOENIX INTERNATIONAL		0.00	0	0.00	187.12	0.00	187.12	
D087	AVIATION UTILITIES PTY LTD		0.00	0	0.00	0.00	111.39	111.39	
B134	BINSIAR, ANDREW (JNR)		0.00	0	0.00	148.29	0.00	148.29	
B169	BINSIAR, ANDREW (SNR)		0.00	0	0.00	0.00	109.05	109.05	
B064	BROWN, CLINTON		0.00	0	0.00	44.00	0.00	44.00	
B150	BRYCE, DAVID JAMES		0.00	0	0.00	23.10	0.00	23.10	
B021	BUNBURY AERO CLUB (INC)		0.00	0	0.00	0.00	23.10	23.10	
C027	CENTRAL AIR		0.00	0	0.00	0.00	83.82	83.82	
K043	CHRIS CLANCY & KADISEN KIN		0.00	0	0.00	6143.00	779.75	6922.75	
C011	COMMERCIAL HOTEL		0.00	0	0.00	0.00	74.05	74.05	
C021	COMPLETE AVIATION SERVICES		0.00	0	0.00	467.80	142.20	610.00	
C143	CORAL COAST HELICOPTER SER		0.00	0	0.00	110.00	0.00	110.00	
C0222	CORSAIRE PTY LTD		0.00	0	0.00	0.00	147.44	147.44	
C033	CURTIN FLYING CLUB INC		0.00	0	0.00	0.00	0.00	-22.00	
D121	DALWALLINU TRADERS		0.00	0	0.00	0.00	74.05	74.05	
D1	DEPARTMENT OF EDUCATION		86495.31	559	0.00	0.00	17984.53	104479.84	in negotiation
H007	DEPARTMENT OF HOUSING		0.00	0	0.00	0.00	0.00	-320.20	
D119	DESROSIERS, NICOLE		550.00	215	0.00	0.00	0.00	550.00	at debt collector
E009	ESPERANCE AIR SERVICES		0.00	0	0.00	28.43	0.00	28.43	
F065	FLIGHT STANDARDS PTY LTD		0.00	0	0.00	0.00	22.00	22.00	
F046	FRIGTECH SERVICES		0.00	0	0.00	0.00	0.00	0.00	
F047	FRONTIER HELICOPTERS PTY L		0.00	0	0.00	0.00	0.00	-25.06	
G080	GRBIC, RICKY		513.99	610	0.00	0.00	0.00	513.99	following up
G052	GROUNDWATER CONSULTING SER		0.00	0	0.00	0.00	0.00	-22.08	
C023	HAYDN COLLINS		28.45	138	0.00	0.00	0.00	28.45	following up
H014	HELIBITS PTY LTD (HELIWEST		0.00	0	25.25	0.00	0.00	25.25	
H150	HELICOPTER LOGISTICS PTY L		0.00	0	0.00	0.00	29.93	29.93	
J018	JANDAKOT FLIGHT CENTRE		0.00	0	190.07	28.45	321.80	540.32	
V027	JEFFRY PAUL VAN SCHIE		0.00	0	0.00	0.00	22.00	22.00	
K027	KYANGA, ROBERT		0.00	0	0.00	0.00	0.00	-349.57	
L015	LACY CONTRACTING SERVICES		0.00	0	0.00	0.40	130.21	130.61	
L049	LEANNE SHARROCK		0.00	0	0.00	1302.28	325.56	1627.84	

AGENDA OF THE ORDINARY COUNCIL MEETING TO BE HELD ON FRIDAY 17 DECEMBER 2021

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*** SHIRE OF MEEKATHARRA ***

Debtors Trial Balance

As at 30.11.2021

Debtor #	Name	Credit Limit	01.09.2021		01.10.2021	31.10.2021	30.11.2021	Total	
			GT 90 days	Age	GT 60 days	GT 30 days	Current		
				Of Oldest Invoice (90Days)					
S134	MARK STURGEON		0.00	0	0.00	0.00	0.00	-57.39	
MC1D	MEEKATHARRA CARAVAN PARK		0.00	0	0.00	0.00	65.60	65.60	
M162	MEEKATHARRA RANGELANDS BIO		0.00	0	0.00	111.53	0.00	111.53	
M148	MELISSA PRICE MP		0.00	0	0.00	0.00	0.00	-34.40	
M187	MICHAELS, STELLA		0.00	0	0.00	0.00	6.60	6.60	
M141	MIDWEST SEPTICS		0.00	0	0.00	0.00	74.05	74.05	
N009	NANTAY PTY LTD - MAROOMBA		0.00	0	0.00	0.00	528.70	528.70	
C113	NATIONAL JET EXPRESS PTY L		0.00	0	0.00	0.00	40388.35	40388.35	
N028	NORGATE NOMINEES PTY LTD		0.00	0	0.00	0.00	22.00	22.00	
N045	NORTH AUSTRALIAN HELICOPTER		0.00	0	0.00	0.00	22.00	22.00	
R061	PEL-AIR AVIATION PTY LTD (0.00	0	0.00	578.82	0.00	578.82	
F109	PENJET PTY LTD		0.00	0	0.00	801.87	578.76	1380.63	
B028	RL & MA BELL		0.00	0	0.00	111.74	0.00	111.74	
R112	ROBINSON, DAVID LESLIE		0.00	0	0.00	110.00	0.00	110.00	
R009	ROYAL AERO CLUB OF WA		0.00	0	0.00	0.00	55.52	55.52	
R005	ROYAL FLYING DOCTOR SERVIC		0.00	0	0.00	0.00	9067.84	9067.84	
S096	S&K ELECTRICAL CONTRACTING		0.00	0	0.00	43.10	43.10	86.20	
S153	SERVICES AUSTRALIA - UM CA		16.50	134	0.00	0.00	0.00	16.50	following up
S055	SHINE AVIATION SERVICES		0.00	0	0.00	0.00	610.68	610.68	
W045	SIMON WILDING		0.00	0	0.00	0.00	0.00	-50.10	
S007	SKIPPERS AVIATION		0.00	0	0.00	5126.36	4470.00	9596.36	
S078	STAR AVIATION PTY LTD		0.00	0	0.00	0.00	1590.52	1590.52	
S139	STRIKE DRILLING		0.00	0	0.00	0.00	1919.10	1919.10	
T077	TASFAST AIR FREIGHT PTY. L		52.39	104	0.00	52.39	0.00	104.78	following up
W112	WALTER WHIP & THE FLAMES		655.00	1112	0.00	0.00	0.00	655.00	following up
W075	WESTCOAST SEAPLANES PTY LT		0.00	0	0.00	0.00	0.00	-129.40	
Y015	YUGUNGA-NYA PEOPLE'S TRUST		1072.50	531	0.00	0.00	0.00	1072.50	pending information
Y018	YULELLA INCORPORATED		0.00	0	0.00	1155.00	0.00	1155.00	
	Totals --- Credit Balances:	-1010.20	89384.14		215.32	16573.68	79899.39	185062.33	

Title/Subject:	LIST OF ACCOUNTS ENDED 30 NOVEMBER 2021	
Agenda/Minute Number:	9.2.3	
Applicant:	Nil	
File Ref:	ADM 171	
Disclosure of Interest:	Nil	
Date of Report:	10 November 2021	
Author:	Krys East Deputy Chief Executive Officer	 <i>Signature of Author</i>
Senior Officer:	Kelvin Matthews Chief Executive Officer	 <i>Signature of Author</i>

Summary:

Accounts are to be presented to council for payments.

Background:

List of accounts

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing each account paid since the last such list was prepared -
 - (a) the payee's name;
 - (b) the amount of the payment;
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing –
 - (a) each account which requires council authorization in that month –
 - (i) the payee's name
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction; and
 - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under sub-regulation (1) or (2) is to be –
 - (a) presented to the council at the next ordinary meeting of council after the list is prepared; and recorded in the minutes of that meeting.

Comment:

Each month the accounts are presented to council for payment;

Municipal	\$ 2,926,971.26
Air BP	\$14,223.36
Trust	\$ 0.00
Total	\$ 2,941,194.62

Consultation:

Kelvin Matthews – Chief Executive Officer

Statutory Environment:

Local Government (Financial Management) Regulations 1996 S.6.10.13 List of Accounts.

Policy Implications:

Nil

Financial Implications:

Accounts to be paid

Strategic Implications:

Nil

Voting Requirements:

Simple Majority

Officers Recommendation / Council Resolution:

Moved:

Seconded:

That Council receives the attached list of creditor accounts paid under delegated power.

AGENDA OF THE ORDINARY COUNCIL MEETING TO BE HELD ON FRIDAY 17 DECEMBER 2021

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SHIRE OF MEEKATHARRA

Accounts Due and Paid under Delegated Authority and Submitted to Council on the
17-Dec-21

Chq/EFT	Date	Name	Description	Amount	AIR BP
EFT18552	16/11/2021	ABCO PRODUCTS	2 X BOXES (12 PACKS) TORK PREMIUM SOAP FOAM MILD HAND SOAP FOR DISPENSERS IN PUBLIC TOILETS		-588.90
EFT18553	16/11/2021	ACCWEST PTY LTD	2021/22 OCTOBER FINANCIAL ASSISTANCE WITH MONTHLY REPORTS, BUDGETS AND ANNUAL REPORTS		-2057.00
EFT18554	16/11/2021	AERODROME MANAGEMENT SERVICES PTY LTD (AMS)	2 X WINDSOCKS FOR AIRPORT		-1064.01
EFT18555	16/11/2021	AIRPORT LIGHTING SPECIALISTS (RESEARCH ENGINEERS)	SPARE PAPI FILTER FOR AIRPORT INC FREIGHT		-775.00
EFT18556	16/11/2021	AIT SPECIALISTS PTY LTD	FUEL TAX CREDITS - 01/07/21 - 30/09/21		-2278.43
EFT18557	16/11/2021	ALL DECOR	927 MCCLEARY REMOVE/REPLACE VINYL - DINING, LOUNGE, KITCHEN, FAMILY, PASSAGEWAY & CARPET 4 X BEDROOMS		-14339.00
EFT18558	16/11/2021	ANDREW BINSIAR	REFUND LLOYDS SHOP 1 RENT - PRO RATA REFUND 15/11/21 - 28/02/22 - END OF TENANCY		-1006.12
EFT18559	16/11/2021	AUSTRALIA POST	POSTAGE 4/10/21 - 30/10/21		-414.53
EFT18560	16/11/2021	AV ELECTRONICS PTY LTD T/A SIGNS PLUS	NAME BADGE X 1 - K MATTHEWS		-21.00
EFT18561	16/11/2021	BLACKTOP MATERIALS ENGINEERING PTY LTD	LR66 - LANDOR ROAD - SOIL SAMPLING TESTS - SLK 159.54 - SLK 165.54		-6721.00
EFT18562	16/11/2021	BOC GASES	CYLINDER RENT OXY, ACETYLENE & ARGOSHIELD RENTAL 28/9/21 - 28/10/21		-50.90
EFT18563	16/11/2021	BRAT ENDEAVOURS PTY LTD	AGRN 899 MT AUGUSTUS WOODLANDS RD - 7030028 - 07/10/21 - 20/10/21 - SUPERVISOR OF CONTRACTORS		-15364.36
EFT18564	16/11/2021	BULLDOG CONTRACTING	LR66 - LANDOR ROAD - SUPPLY & INSTAL CULVERTS X 2		-51590.00
EFT18565	16/11/2021	BUNNINGS GROUP LIMITED	DEWALT 18V XR LI-ION 3 SPEED OSCILLATING MUTLI-TOOL SKIN ONLY - 0138629		-1207.29
EFT18566	16/11/2021	C4 CLEANING	CLEANING OCTOBER - PUBLIC TOILETS		-2695.00
EFT18567	16/11/2021	CANINE CONTROL	RANGER SERVICES 24/10/21 - 26/10/21		-7238.60
EFT18568	16/11/2021	CLOUD PAYMENT GROUP (CLOUD COLLECTIONS P/LTD)	DEBT COLLECTION - RATES & DEBTORS		-782.25
EFT18569	16/11/2021	CONTRACT AQUATIC SERVICES	POOL CONTRACT MANAGEMENT FEE OCTOBER 2021		-24967.33
EFT18570	16/11/2021	DELTAZONE NOMINEES PTY LTD (MIDWEST FIRE PROTECTION / EYE SPY SECURITY)	HR020, FIRE HOSE REEL INSTALLED FOR SWIMMING POOL		-566.50
EFT18571	16/11/2021	DEPARTMENT OF HUMAN SERVICES - SERVICES AUSTRALIA - CENTREPAY	CENTREPAY TRANSACTION CHARGES FOR 01/09/2021 - 31/10/2021		-80.19
EFT18572	16/11/2021	DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES	LGSP FEES FOR 2020/21: FEE FOR FINDING & SANCTION 2020-060		-1117.20
EFT18573	16/11/2021	DEPARTMENT OF THE PREMIER AND CABINET (STATE LAW PUBLISHER)	PUBLISH DOGS, CEMETERIES AND BUSH FIRE BRIGADES REPEAL LOCAL LAWS IN THE GOVERNMENT GAZETTE		-3363.90
EFT18574	16/11/2021	DUN DIRECT PTY LTD (DUNNINGS)	52011 LITRES DIESEL DELIVERED TO THE MEEKATHARRA AIRPORT 04/11/21 AT 1.4755L P/LITRE		-76742.02
EFT18575	16/11/2021	EASIFLEET (EASI SALARY)	ADRIAN BAUMGARTEN NOVATED LEASE FORTNIGHT ENDING 10/11/2021		-854.61
EFT18576	16/11/2021	EAST, KRYS	REIMBURSEMENT TAXI FARES - WALGA TRAINING 1/11/21		-66.94
EFT18577	16/11/2021	ELITE ELECTRICAL CONTRACTING	DATA CABLING, MICROPHONE INSTALLATION, TV ANTENNA SUPPLY/INSTALLATION IN LLOYDS CONFERENCE ROOM		-2778.88
EFT18578	16/11/2021	FARMER JACKS	20 X PACKS OF DROPPERS REQUIRED FOR SURVEY ON LANDOR ROAD		-4345.16
EFT18579	16/11/2021	FINISHING WA (PRITCHARD BOOKBINDERS)	5 X RATE BOOK BINDING 1999/00 - 2003/04		-535.15
EFT18580	16/11/2021	FLAG MOTOR LODGE (STONETEX NOMINEES P/L)	OVERNIGHT ACCOMODATION 31ST OCTOBER - K EAST ATTENDING WALGA TRAINING		-355.00
EFT18581	16/11/2021	FUJIFILM BUSINESS INNOVATION AUSTRALIA PTY LTD	OFFICE PRINTING OCTOBER - DPP455, C6688, C6685 - ADMIN & DEPOT		-645.29
EFT18582	16/11/2021	GERALDTON TOYLAND	TOWN CHRISTMAS PARTY PRESENTS X 61 FOR AGES 0-11YEARS		-1220.00
EFT18583	16/11/2021	GREENFIELD TECHNICAL SERVICES	AGRN 899 FLOOD DAMAGE - PROJ MANAGEMENT & ADMINISTRATION 01-31/10/21		-8730.70
EFT18584	16/11/2021	HERSEYS SAFETY PTY LTD	M66 - LANDOR ROAD - MTC - 20 X ASPHALT 20 KG BAGS (0760098)		-1702.43
EFT18585	16/11/2021	JAYBRO CIVIL & SAFETY PRODUCTS (HJD INDUSTRIES)	1273 X EDGE GUIDE POSTS FOR ROAD REPLACEMENT INC FREIGHT		-31847.70
EFT18586	16/11/2021	KOTT GUNNING LAWYERS	ADVICE ON POTENTIAL ROAD CLOSURE RE BP CROSSOVER INC DRAFT LETTER AND PHONE CONFERENCE		-2750.00
EFT18587	16/11/2021	LANDGATE	MINING TENEMENTS SCHEUDLE NO. M2021/3		-218.00
EFT18588	16/11/2021	LGRCEU (FORMERLY MUNICIPAL EMPLOYEES UNION)	PAYROLL DEDUCTIONS		-38.80
EFT18589	16/11/2021	MARKET CREATIONS AGENCY PTY LTD	1 X (BOX 500) BUSINESS CARDS FOR NEW CHIEF EXECUTIVE OFFICER - KELVIN MATTHEWS		-198.00
EFT18590	16/11/2021	MARKETFORCE PTY LTD	PROJECT OFFICER JOB ADVERT - BUNBURY SOUTH WESTERN TIMES, KALGOORLIE MINER, MIDWEST TIMES, PILBARA NEW 27/10/21		-1877.76
EFT18591	16/11/2021	MCCLYMONT, ROY	REIMBURSEMENT FOR INTERNET SERVICE PROVIDER FEES PAID JULY - OCTOBER 2021 AS PER CONTRACT		-138.77
EFT18592	16/11/2021	MEEKA GOES GREEN INC (MGG)	ARTICLES FOR MEEKATHARRA DUST JULY - NOVEMBER 2021 INCLUSIVE		-500.00
EFT18593	16/11/2021	MEEKATHARRA CORNER STORE	2 X TYRES FOR YOUTH CENTRE BUS, FITTED WITH FULL ROTATIONS		-1023.01
EFT18594	16/11/2021	MEEKATHARRA PHARMACY	TOWN CHRISTMAS PARTY 2021 - CHRISTMAS PRESENTS FOR TEENAGERS		-1178.92
EFT18595	16/11/2021	MTF SERVICES	BB66 - LANDOR ROAD - BBRF FUNDED TENDER 19/20-05 EQUIPMENT HIRE 17/08/21 - 03/09/21		-898157.70

AGENDA OF THE ORDINARY COUNCIL MEETING TO BE HELD ON FRIDAY 17 DECEMBER 2021

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SHIRE OF MEEKATHARRA
Accounts Due and Paid under Delegated Authority and Submitted to Council on the
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Chq/EFT	Date	Name	Description	Amount	AIR BP
EFT18596	16/11/2021	NORTHERN GOLDFIELDS EARTHMOVING PTY LTD (NGE)	FLOOD WORKS EQUIPMENT & LABOUR - AGRN 899 ASHBURTON DOWNS MEEKATHARRA RD - 7030067 - 21/10/21 - 03/11/21 EXCAVATOR 35T, FLOAT, GRADER, GRID ROLLER, PUMP, ROAD TRAIN SIDE TIPPER, STEEL DRUM., WATER CARTS, LABOUR, MEALS AND ACCOMODATION	-705375.00	
EFT18597	16/11/2021	P.S.CHESTER & SON	PROGRESS CLAIM 2 ON WORK COMPLETED - UPGRADING BATHROOM, KITCHEN ETC - LOT 927 MCCLEARY ST	-57717.00	
EFT18598	16/11/2021	RED EARTH MARKETING	CO-OPERATIVE TROUSIM MARKETING SERVICES CONTRIBUTION 2021/22 - AUSTRALIAS GOLDEN OUTBACK	-6850.00	
EFT18599	16/11/2021	REFUEL AUSTRALIA (GERALDTON FUEL COMPANY)	OCTOBER FUEL CARD & 4000 LTRS DIESEL IN DEPOT GREY TANKER (P39) 05/10/21	-7266.77	
EFT18600	16/11/2021	S.A. HINES CONTRACTING	INSTALL FENCING AT TYRE DISPOSAL AREA - 5 LINE PLAIN WIRE FENCE & 8M DOUBLE GATES.	-3663.00	
EFT18601	16/11/2021	SHIRE OF MEEKATHARRA	PAYROLL DEDUCTIONS	-1728.08	
EFT18602	16/11/2021	SQUIRE PATTON BOGGS (AU)	NATIVE TITLE CLAIM WAJARRI YAMATJ 22/04/21 - 29/10/21	-1877.15	
EFT18603	16/11/2021	TELSTRA CORPORATION LIMITED	NOVEMBER 2021 LANDLINE CHARGES - ADMIN	-1736.44	
EFT18604	16/11/2021	TENDERLINK	LODGEEMENT OF 1 X PUBLIC AND 1 X PRIVATE TENDER ONLINE	-239.80	
EFT18605	16/11/2021	TOLL TRANSPORT PTY LTD	VARIOUS FREIGHT - BUNNINGS MELVILLE TO MKR FOR YOUTH CENTRE EQUIPMENT	-222.85	
EFT18606	16/11/2021	WESTERN INDEPENDENT FOODS	FREIGHT - GERALDTON TO MKR TOWN PARTY CHRISTMAS PRESENTS	-48.80	
EFT18607	16/11/2021	WESTRAC EQUIPMENT	P497 - REPLACE BROKEN PARTS : H FRAME - SLEEVE / PINS / WASHERS / BEARINGS / SHIMS	-8219.69	
EFT18608	16/11/2021	YULELLA ABORIGINAL CORPORATION	REPLACE DOOR ON HEARSE SHED	-1155.00	
EFT18609	30/11/2021	3D RESOURCES LTD	RATE REFUND A6229 3D RESOURCES	-240.95	
EFT18610	30/11/2021	ALCHEMY RESOURCES (THREE RIVERS) PTY LTD	RATE REFUND - A3391 A4754 A5133 A5212 A5283 A5591 - ALCHEMY RESOURCES (THREE RIVERS) PTY LTD	-949.73	
EFT18611	30/11/2021	ASPIRE CORPORATE CONSULTANTS PTY LTD	RATE REFUND A5381 - ASPIRE CORPORATE CONSULTANTS PTY LTD	-1094.29	
EFT18612	30/11/2021	ATYEO'S ENVIRONMENTAL HEALTH SERVICES PL	EHO DUTIES 23/10/21 & 01-05/11/21	-6084.94	
EFT18613	30/11/2021	AUSSIE TREE SERVICES	TREE PRUNING, REMOVAL & STUMP GRINDING AT 137 DARLOT STREET	-12690.70	
EFT18614	30/11/2021	B & E TRENFIELD	PARKS & GARDENS - NOVEMBER AS PER CONTRACT	-12440.89	
EFT18615	30/11/2021	BARD1 LIFE SCIENCES LIMITED	RATE REFUND BARD 1 LIFE SCIENCES LTD	-397.03	
EFT18616	30/11/2021	BHP BILLITON NICKEL WEST PTY LTD	RATE REFUND A5174 BHP BILLITON NICKEL WEST PTY LTD	-868.30	
EFT18617	30/11/2021	BRAT ENDEAVOURS PTY LTD	AGRN 899 ASHBURTON DOWNS MEEKATHARRA RD - 7030067 - 21/10/21 - 03/11/21 - SUPERVISOR OF CONTRACTORS	-25919.52	
EFT18618	30/11/2021	C4 CLEANING	CLEANING NOVEMBER 2021 - GYM	-770.00	
EFT18619	30/11/2021	CHAMPION BAY TROPHIES	ENGRAVED SERVICE PLAQUE FOR P CLANCY	-21.50	
EFT18620	30/11/2021	COMMERCIAL HOTEL	LUNCHES & REFRESHMENTS FOR COUNCILLORS & STAFF OCM 20 NOVEMBER 2021	-291.50	
EFT18621	30/11/2021	CONSOLIDATED MINERALS PTY LTD	RATE REFUND A3424 CONSOLIDATED MINERALS PTY LTD	-27.68	
EFT18622	30/11/2021	CONTRACT AQUATIC SERVICES	POOL CONTRACT MANAGEMENT FEE NOVEMBER 2021	-19411.33	
EFT18623	30/11/2021	CORSIGN WA PTY LTD	TRAFFIC SIGNS - 12 X W5-7-2 FLOODWAYS 600 X 600 SIGNS	-664.40	
EFT18624	30/11/2021	DAVID KENNETH HODDER	OCM FEE & HBTP FEE 20 NOVEMBER 2021	-630.00	
EFT18625	30/11/2021	DE BEERS AUSTRALIA EXPLORATION LIMITED	RATE REFUND A4659 DE BEERS AUSTRALIA EXPLORATION LIMITED	-164.67	
EFT18626	30/11/2021	DELTAZONE NOMINEES PTY LTD (MIDWEST FIRE PROTECTION / EYE SPY SECURITY)	INSTALL WIRELESS GUEST NETWORK & LINK AIRPORT TERMINAL & MAINTENANCE OFFICE	-4710.72	
EFT18627	30/11/2021	DEPARTMENT OF FIRE & EMERGENCY SERVICES (DFES)	ESL RETURN QUARTER 2 2021/22	-23010.55	
EFT18628	30/11/2021	DINGO DESIGN	2022 MEEKA MAPS AND DIRECTORIES ENTRY	-588.50	
EFT18629	30/11/2021	EASIFLEET (EASI SALARY)	ADRIAN BAUMGARTEN NOVATED LEASE FORTNIGHT ENDING 24/11/2021	-854.61	
EFT18630	30/11/2021	ELITE ELECTRICAL CONTRACTING	205 HILL STREET - REPLACE EXHAUST FANS IN BATHROOM & KITCHEN & REPLACE REAR VERANDAH OUTSIDE LIGHT	-423.79	
EFT18631	30/11/2021	ENERGISE CAFE	QUIZ NIGHT GIFT VOUCHER \$50.00	-50.00	
EFT18632	30/11/2021	ESSENTIAL LABOUR SOLUTIONS PTY LTD (ELS)	FAULT FINDING AND REPAIR TO LEAKING JOHN DEERE TRACTOR AT THE AIRPORT	-733.96	
EFT18633	30/11/2021	FINISHING WA (PRITCHARD BOOKBINDERS)	5 X RATE BOOK BINDING 2004/05 - 2009/10 INC FREIGHT	-535.15	
EFT18634	30/11/2021	FMG PILBARA PTY LTD	RATES REFUND A6865 E52/1788 PEAK HILL GOLD FIELD MEEKATHARRA 6642	-3920.94	
EFT18635	30/11/2021	GERALDTON FLORAL STUDIO	2X FLORAL ARRANGEMENTS TABLE CENTRE PIECES FOR ROY AND PETERS FAREWELL	-320.00	
EFT18636	30/11/2021	GME RESOURCES LTD	RATE REFUND A1939 GME RESOURCES LIMITED	-129.52	
EFT18637	30/11/2021	HARVEY JAMES NICHOLS	OCM FEE & HBTP FEE 20 NOVEMBER 2021	-700.00	
EFT18638	30/11/2021	HERSEYS SAFETY PTY LTD	WORKSHOP TOOLS (DEPOT) 3/4 RATTLE GUN (CP7630-6)	-2671.27	
EFT18639	30/11/2021	HILLE THOMPSON & DELFOS (HTD)	BBRF - BB66 - LANDOR ROAD - FINAL ASCON PICKUP FOR STAGE 2 - SLK 159.52 TO SLK 169.52 (INCLUDES SURVEY / DRAWINGS AND ACCOMMODATION)	-18964.00	
EFT18640	30/11/2021	HISCO - HOSPITALITY & HEALTHCARE (HISCONF)	ASSORTED CUTLERY & CROCKERY - LLOYDS CONFERENCE ROOM	-1236.97	
EFT18641	30/11/2021	IGO NOVA PTY LTD	RATE REFUND A5203 A5204 - IGO NOVA PTY LTD	-71.02	

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Chq/EFT	Date	Name	Description	Amount	AIR BP
EFT18642	30/11/2021	JAYBRO CIVIL & SAFETY PRODUCTS (HJD INDUSTRIES)	727 X EDGE GUIDE FOR ROADS POSTS INC FREIGHT	-18113.21	
EFT18643	30/11/2021	LGRCEU (FORMERLY MUNICIPAL EMPLOYEES UNION)	PAYROLL DEDUCTIONS	-38.80	
EFT18644	30/11/2021	MARK SMITH	OCM FEE & HBTP FEE 20 NOVEMBER 2021	-550.00	
EFT18645	30/11/2021	MARK SMITH PTY LTD	UPGRADE EXISTING U/S SEWERAGE PUMP SYSTEM TO TWO PUMPS AND CONTROLLER 1.SUPPLY AND INSTALL TWO X 240 VOLT WASTE PUMPS WITH LEVEL SENSOR AND DUAL PUMP SINGLE PHASE CONTROLLER. 2.UPGRADE EXISTING PIPEWORK AND INSTALL STAINLESS AND RETURN VALVES AND ISOLATING VALVES TO EACH PUMP. 3.PUMP CONTROLLER TO BE INSTALLED ON A STAND ALONE BRACKET 4. ELECTRICAL WORKS ARE NOT INCLUDED IN THIS PRICE	-14412.52	
EFT18646	30/11/2021	MARKETFORCE PTY LTD	PROJECT OFFICER JOB ADVERT WEST AUSTRALIAN 23/10/21	-939.91	
EFT18647	30/11/2021	MATTHEW HALL	OCM FEE & HBTP FEE 20 NOVEMBER 2021	-1055.74	
EFT18648	30/11/2021	MATTHEWS, KELVIN	REIMBURSEMENT - K MATTHEWS, CEO - VACUUM CLEANER, HOUSEHOLD ITEMS AND PHONE SCREEN COVER	-477.00	
EFT18649	30/11/2021	MEEKATHARRA GP CLINIC (PSM COUNTRY HEALTH PTY LTD)	PRE-EMPLOYMENT MEDICAL - K MATTHEWS	-130.00	
EFT18650	30/11/2021	MOSES, PHILLIP	OCM FEE & HBTP FEE 20 NOVEMBER 2021	-550.00	
EFT18651	30/11/2021	MTF SERVICES	AGRN 899 MT AUGUSTUS WOODLANDS RD - CYCLE 34 - 21/10/21 - 03/11/21 - DOUBLE SIDE TIPPER	-557279.80	
EFT18652	30/11/2021	MURCHISON RUBBISH SERVICES	DOMESTIC COLLECTION - NOVEMBER 2021	-21036.62	
EFT18653	30/11/2021	NEUK PORT AD-HAIR	AERODROME MANAGEMENT CONTRACT FOR MONTH OF NOVEMBER 2021	-22622.60	
EFT18654	30/11/2021	NODE1 PTY LTD	N1 BUSINESS 100/100MB FIBRE INTERNET 2021/22 - DECEMBER - ADMIN	-2356.07	
EFT18655	30/11/2021	NORTHAMPTON GRADER HIRE	GRADER M5 - WILUNA NORTH ROAD MAINTENANCE GRADE DAILY DOCKET 1055 03/11/21, 1056 04/11/21, 1057 05/11/21, 1058 06/11/21, 1059 07/11/21	-9968.75	
EFT18656	30/11/2021	NORTHERN GOLDFIELDS EARTHMOVING PTY LTD (NGE)	M28 - WOODLANDS MT AUGUSTUS RD MAINTENANCE GRADE - DAILY DOCKET 24584 01-12/09/21	-23292.50	
EFT18657	30/11/2021	OFFICE OF THE AUDITOR GENERAL WA	LRCIP GRANT ACQUITTAL 20/21 - TO BE COMPLETED BY WILLIAM BUCK	-3740.00	
EFT18658	30/11/2021	OUTDOOR BEANBAGS	YOUTH CENTRE - 2 X MOVIE BEANBAGS & 4 X CUSHION BEAN BAGS - MAROON WITH SHIRE LOGO	-610.00	
EFT18659	30/11/2021	PERFECT COMPUTER SOLUTIONS PTY LTD (PCS)	2 X 24 MONITORS AND DUAL MONITOR STAND FOR CHIEF EXECUTIVE OFFICER	-1252.50	
EFT18660	30/11/2021	PETER ROMEO GIANNI	RATE REFUND A8093 LOT E52/3608 MINING TENEMENT	-566.01	
EFT18661	30/11/2021	PODIUM MINERALS LIMITED	RATE REFUND A3143 PODIUM MINERALS LIMITED	-92.05	
EFT18662	30/11/2021	ROYAL FLYING DOCTOR SERVICE	LANDING FEE CONTRIBUTION JULY 2021	-15050.00	
EFT18663	30/11/2021	SHIRE OF MEEKATHARRA	PAYROLL DEDUCTIONS	-1260.85	
EFT18664	30/11/2021	SIHAYO GOLD LIMITED	RATE REFUND A4945 A3871 - SIHAYO GOLD LTD	-104.21	
EFT18665	30/11/2021	ST JOHN AMBULANCE, GERALDTON SUB CENTRE	ANNUAL SERVICE - FIRST AID KITS (DEPOT, OFFICE, ASSORTED VEHICLES, AIRPORT, GYM)	-761.46	
EFT18666	30/11/2021	STATE EMERGENCY SERVICE MEEKATHARRA (SES)	REIMBURSEMENTS - POWER 14/08/21 - 14/10/21, SAT PHONE JUNE -SEPT, DIESEL FUEL, TYRE REPAIR	-1245.67	
EFT18667	30/11/2021	STRAITS EXPLORATION (AUSTRALIA) PTY LTD	RATE REFUND A4645 STRAITS EXPLORATION PTY LTD	-375.47	
EFT18669	30/11/2021	TOLL TRANSPORT PTY LTD	VARIOUS FREIGHT - HERSEY DWELLINGUP TO MKR 2 X PALLET ASPHALT BAGS FOR LANDOR ROAD	-857.54	
EFT18670	30/11/2021	TOTALLY WORKWEAR BELMONT (TWW)	UNIFORMS WITH LOGO - A THOMAS	-330.17	
EFT18671	30/11/2021	TRENFIELD MOTORS	PARTS & REPAIRS P512, P433, P477, P520, P510, P488, P458, P518; SERVICE - P520; OILS - P433, P521; TYRES - OCTOBER P510, P477, P484, P520, P48, P519, P524, P517, P5316	-42771.96	
EFT18672	30/11/2021	WESTRAC EQUIPMENT	P433 - 500 HOUR SERVICE	-9530.36	
EFT18673	30/11/2021	WINC AUSTRALIA PTY LTD (STAPLES)	STATIONERY FOR ADMIN & DEPOT	-349.51	
EFT18674	30/11/2021	YINNETHARRA EXPLORATIONS PTY LTD	RATE REFUND A4160 YINNETHARRA EXPLORATIONS PTY LTD	-116.60	
EFT18675	30/11/2021	YVONNE DORA WALLLEY	RATE REFUND A124 1 CADDY PLACE MEEKATHARRA 6642	-1113.24	
25844	30/11/2021	PIVOTEL SATELLITE PTY LTD - GLOBAL STAR	SATELLITE PHONE CHARGES NOVEMBER 2021	-290.00	
DD13886.1	04/11/2021	HORIZON POWER	ELECTRICITY CHARGES 14/08/21 - 14/10/21 - POOL	-1562.50	
DD13888.1	02/11/2021	HORIZON POWER	ELECTRICITY CHARGES 14/08/21 - 14/10/21 - INFORMATION BAY	-163.98	
DD13890.1	10/11/2021	AWARE SUPER	PAYROLL DEDUCTIONS	-6155.59	
DD13890.2	10/11/2021	AUSTRALIAN ETHICAL SUPER	SUPERANNUATION CONTRIBUTIONS	-978.33	
DD13890.3	10/11/2021	MLC SUPER FUND	SUPERANNUATION CONTRIBUTIONS	-961.53	
DD13890.4	10/11/2021	CBUS ADMINISTRATION	SUPERANNUATION CONTRIBUTIONS	-1000.00	
DD13890.5	10/11/2021	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	-1365.31	
DD13890.6	10/11/2021	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	-617.97	

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Accounts Due and Paid under Delegated Authority and Submitted to Council on the
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Chq/EFT	Date	Name	Description	Amount	AIR BP
DD13890.7	10/11/2021	RETAIL EMPLOYEES SUPERANNUATION TRUST (REST)	SUPERANNUATION CONTRIBUTIONS	-168.81	
DD13892.1	02/11/2021	HORIZON POWER	ELECTRICITY CHARGES 14/08/21 - 14/10/21 - (U1) HAIRDRESSER LLOYDS	-19524.28	
DD13896.1	18/11/2021	HORIZON POWER	ELECTRICITY CHARGES 02/10/21 - 01/11/21 - AIRPORT	-7411.76	
DD13899.1	19/11/2021	WESTPAC CREDIT CARD	JB-HI MANDURAH FORUM - IPHONE 13PRO & COVER - CEO K. MATTHEWS	-1768.95	
DD13899.1	19/11/2021	WESTPAC CREDIT CARD	MAINROADS WA - RENEWAL RAV1 OVERSIZE ROAD PERMIT - P452	-50.00	
DD13899.1	19/11/2021	WESTPAC CREDIT CARD	ADOBE SYSTEM - SOFTWARE LICENCES TEAMS 2021/22	-1391.94	
DD13899.1	19/11/2021	WESTPAC CREDIT CARD	ADOBE SYSTEM - SOFTWARE LICENCE PHOTOSHOP/PHOTOPACK 21/22	-171.47	
DD13899.1	19/11/2021	WESTPAC CREDIT CARD	SURVEY MONKEY - 2021/22 SUBSCRIPTION	-292.14	
DD13899.1	19/11/2021	WESTPAC CREDIT CARD	KMART AUSTRALIA - VARIOUS KIDS TOYS FOR KID ZONE	-524.19	
DD13899.1	19/11/2021	WESTPAC CREDIT CARD	BANNER BUZZ - TEAR DROP BANNERS AND BANNER FOR MARKETS & FESTIVALS	-2286.82	
DD13901.1	22/11/2021	BP OIL (AIR BP)	OCTOBER 2021AVGAS PURCHASES (DUE 21/10/21)		-14223.36
DD13909.1	24/11/2021	AWARE SUPER	PAYROLL DEDUCTIONS	-7103.03	
DD13909.2	24/11/2021	AUSTRALIAN ETHICAL SUPER	SUPERANNUATION CONTRIBUTIONS	-683.84	
DD13909.3	24/11/2021	MLC SUPER FUND	SUPERANNUATION CONTRIBUTIONS	-961.53	
DD13909.4	24/11/2021	CBUS ADMINISTRATION	SUPERANNUATION CONTRIBUTIONS	-1000.00	
DD13909.5	24/11/2021	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	-1398.57	
DD13909.6	24/11/2021	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	-767.11	
DD13909.7	24/11/2021	RETAIL EMPLOYEES SUPERANNUATION TRUST (REST)	SUPERANNUATION CONTRIBUTIONS	-168.81	
DD13911.1	25/11/2021	HORIZON POWER	ELECTRICITY CHARGES 0709/21 - 04/11/21 - SPORTS COMPLEX	-3082.32	
DD13913.1	25/11/2021	WEST AUSTRALIAN NEWSPAPERS LIMITED	WEST AUSTRALIAN NEWSPAPER SUBSCRIPTION 25/11/21 - 23/11/22	-288.00	

THIS SCHEDULE OF ACCOUNTS PAID UNDER DELEGATED AUTHORITY COVERS:

MUNI BANK	-5	2,926,971.26	
AIR BP ACCOUNT			-14,223.36

TOTALLING -\$2,941,194.62 AND WAS SUBMITTED TO EACH MEMBER OF COUNCIL ON Friday, 17 December 2021
AND WHICH HAVE BEEN DULY CERTIFIED AS TO THE RECEIPT OF GOODS AND THE RETENTION OF SERVICES AS TO THE COSTING AND ARE AMOUNTS PAID.

KELVIN MATTHEWS
CHIEF EXECUTIVE OFFICER

Title/Subject:	2020/21 ANNUAL REPORT	
Agenda/Minute Number:	9.2.4	
Applicant:	Nil	
File Ref:	ADM 0206	
Disclosure of Interest:	Nil	
Date of Report:	3 December 2021	
Author:	Krys East Deputy Chief Executive Officer	 <i>Signature of Author</i>
Senior Officer:	Kelvin Matthews Chief Executive Officer	 <i>Signature Senior Officer</i>

Summary/Matter for Consideration:

This report offers the 2020/2021 Annual Report for the Council’s consideration and acceptance.

Attachments:

- 2020/2021 Annual Report
- 2020/2021 Management Letter
- 2020/2021 Independent Auditors Report

Background:

Section 5.54 ‘Acceptance of Annual Reports’ of the Local Government Act 1995 requires an Annual Report to be accepted by Council by 31 December in each year unless the Auditors Report is not available in time. The Local Government Act 1995 Section 5.54(2) requires that if the Annual Report is not accepted by the Local Government by 31 December then it must be presented within two (2) months of the Auditors Report becoming available.

Comment:

The Annual Financial Report for the year ended 30 June 2021 was completed and presented to the Shire of Meekatharra’s auditor for audit. The Audit is completed.

The Independent Auditors Report received on 2 December 2021 reported the following:

“(i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:

- a) The operating surplus ratio as reported in Note 31 of the annual financial report has been below the Department of Local Government, Sport and Cultural Industries’ standard for 2021 and 2020 financial years.*

(ii) The following material matter indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:

- a) The Shire holds excess monies owed to ratepayers between 1988 and 2011 following the forfeiture and sale of their properties due to the cumulative non-payment of rates. The Shire has not complied with the Unclaimed Money Act 1990 requiring moneys over \$100 that have been held for 6 years without being returned to owners, be transferred to the Department of Treasury.”*

An extract from Local Government Operational Guidelines Number 18 describes the Operating Surplus Ratio:

“A key indicator of a local government’s financial performance is measured by the ‘Operating Surplus Ratio’. If a local government consistently achieves a positive operating surplus ratio and has soundly based long term financial plans showing that it can continue to do so in future, having regard to asset management and the community’s service level needs, then it is considered financially sustainable.

A positive ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt.

A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.”

Operating Surplus Ratio	
Operating Surplus Ratio =	$\frac{(\text{Operating Revenue MINUS Operating Expense})}{\text{Own Source Operating Revenue}}$
Purpose:	This ratio is a measure of a local government’s ability to cover its operational costs and have revenues available for capital funding or other purposes.
Standards:	Basic Standard between 1% and 15% (0.01 and 0.15) Advanced Standard > 15% (>0.15).
Definitions:	
‘Operating Revenue’	Means the revenue that is operating revenue for the purposes of the AAS, excluding grants and contributions for the development or acquisition of assets.
‘Operating Expense’	Means the expense that is operating expense for the purposes of the AAS.
‘Own Source Operating Revenue’	Means revenue from rates and service charges, fees and user charges, reimbursements and recoveries *, interest income and profit on disposal of assets.

The Operating surplus ratio was -0.19 in 2021, -0.18 in 2020 and 0.01 in 2019.

In regards to the material matter of Trust fund monies not transferred to unclaimed monies as per the Unclaimed Money Act 1990, staff were already in the process at end of the financial year to ascertain the process required to transfer to the Treasury. This is expected to be completed by end of December 2021.

The Shire President, CEO, DCEO and the Finance Officer met with Indika Dias, Acting Assistant Director Financial Audit Office of the Auditor General, Conley Manifis Director, and Kuan Yin Lau Assistant Manager both from William Buck (OAG Appointed Auditors for the Shire) via phone conference on Wednesday 1 December 2021.

Consultation:

Kelvin Matthews – Chief Executive Officer

Megan Shirt – Local Government Financial Consultant

Statutory Environment:

Local Government Act 1995 sections 5.27 (2), 5.53 (1), 5.54, 5.55, 5.55A and 6.4

“5.27. Electors’ general meetings

- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.”*

5.53. Annual reports

- (1) *The local government is to prepare an annual report for each financial year.*

5.54. Acceptance of annual reports

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.*

** Absolute majority required.*

- (2) *If the auditor’s report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor’s report becomes available.*

5.55. Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

5.55A. Publication of annual reports

The CEO is to publish the annual report on the local government’s official website within 14 days after the report has been accepted by the local government.

6.4. Financial report

- (1) *A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*
- (2) *The financial report is to —*
 - (a) *be prepared and presented in the manner and form prescribed; and*
 - (b) *contain the prescribed information.*
- (3) *By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*
 - (a) *the accounts of the local government, balanced up to the last day of the preceding financial year; and*
 - (b) *the annual financial report of the local government for the preceding financial year.”*

Local Government (Financial Management) Regs 1996, regulation 51

“51. *Annual financial report to be signed etc. by CEO and given to Department*

- (1) *After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.*
- (2) *A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government’s CEO of the auditor’s report on that financial report.”*

Policy Implications:

Nil

Budget/Financial Implications:

Nil

Strategic Implications:

Nil

Voting Requirements:

Absolute Majority

Committee Recommendation / Council Resolution:

Moved:

Seconded:

That the Committee recommends that Council:

- 1. accepts the 2020/2021 Annual Report incorporating the audited Financial Statements and auditors report;**
- 2. acknowledges receipt of the Management letter;**
- 3. give local public notice as soon as practicable that the 2020/2021 Annual Report is available for public inspection;**
- 4. publish the 2020/2021 Annual Report on the Shire of Meekatharra’s website within 14 days;**
- 5. set the date and time for the Annual Electors meeting as Saturday 15 January 2022 commencing at 9:00 am in Council Chambers. Local public notice to be at least 14 days prior to meeting date;**
- 6. authorise that the 2020/2021 Annual Report is sent to the Department of Local Government within 30 days of acceptance by the CEO.**



ANNUAL REPORT 2020-2021

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Meekatharra WA 6642



Shire Presidents Report

I am pleased to report another successful year for the Shire of Meekatharra.

Our staff and contractors continue to perform to a very high standard whilst managing to maintain full compliance and sound management processes. The Council Auditors actually made some very positive comments about the Shires financial management and accounting practices – something that is almost unheard of and is a testament to our staff who do an excellent job in keeping the accounting up to date and compliance in order.

We completed a large road construction program. We upgraded and sealed a total of 26 kilometres of road; a further 20 kilometres on Landor Road and 6 kilometres on Ashburton Downs Road. I believe this to be our biggest sealing program ever in a financial year. These programs were partly funded by Federal Government funding; the Building Better Regions Program, the Local Roads and Community Infrastructure Program and the Roads to Recovery Program – \$2.6M in total funding matched by \$2.6M of Council funding. We also sealed the laneway behind the Shire Offices which services the RV Dump Point. Our construction crew and contractors continue to do a top job maintaining our huge road network.



We completed the Lloyds Plaza project – the redevelopment of the old Lloyds Outback Centre. The Plaza was officially opened by the Hon Melissa Price MP during the September Meeka Festival weekend. An art exhibition and cocktail evening was held at the new facility on the Saturday night which was very well attended and brilliantly organised by the Shire Community Development team. This will be an amazing facility for Meekatharra that will provide significant opportunities for social, cultural and economic benefits for our town. The \$2.4M project received generous funding from The Federal Building Better Regions Fund (\$500,000) and Lotteries WA (\$500,000). The balance was self-funded by Council.

The Covid 19 virus and associated government reactions continued to cause some changes in our operations including the closure of some facilities and some staff working from home. However, our staff, contractors and council all worked together to ensure that our Shire employees were safe and that the Shire services continued as far as possible in a safe and coordinated way.

We always endeavour to keep our plant fleet well maintained and up to date. To this end we had our 140H Grader completely rebuilt.



Although the Shire is not a funding body, this year we made a number of donations to local organisations including; St John Ambulance, Fire & Rescue Services and the Meekatharra Gymkhana Club. We also donated \$70,000 to the Royal Flying Doctor Service as part of our ongoing commitment to donate all airport landing fees back to the RFDS.

My thanks to Deputy Shire President, Cr Peter Clancy for his support and assistance during the year. Thanks also to my fellow Councillors for their dedication and hard work during the year. The role of Councillor can be quite challenging and it is very pleasing for me to be able to work with this group of Councillors.

My thanks also go to our Chief Executive Officer, Roy McClymont for his management of our day to day tasks and functions. Roy and his team continue to run the Shires operations in a professional and astute manner. Roy tendered his resignation in April and will leave the Shire having provided over 15 years of dedicated service to the Council and the Community. We wish Roy and his wife, Nikki, all the best for a healthy and happy future.

Council finished the year in a sound financial position with no debt and adequate cash reserves.

Harvey Nichols
Shire President

Chief Executive Officers Report

It has been another very busy year with our staff and contractors working hard to achieve some outstanding results. My thanks go to all our staff and contractors for their dedication, hard work and assistance during the year.

My sincere thanks to Shire President, Harvey Nichols for his dedication, support and encouragement. Thanks also to all our Shire Councillors for their support and hard work during the year.

A special note of appreciation and gratitude goes to my three Managers; Krys East, Deputy CEO; Peter Cox, Works and Services Manager and Tralee Cable, Community and Development Services Manager – thank you for your hard work, support and loyalty during the year. Thanks also to Project Officer Dave Macdonald who left us at the end of the year after 7 years with the Shire. Dave delivered on many and varied projects as our Project Officer and we wish him all the best for the future.



We had only one other staff change during the year with Karen Clare joining our ranks as Administration Officer. Karen has settled in well.

We had another busy and successful year with a large number of special projects and tasks completed. Our road upgrading program included; Mt Clere Road \$180k, Landor Road \$5.8M and Ashburton Downs Road \$2.4M. A massive road construction program by any measure!



Our Community Development team ran some excellent programs and projects during the year. These included the installation of very high-speed internet services to the town by tapping into the fibre optic cable that runs along the highway. The Art Exhibition and Cocktail evening at Lloyds Plaza was very memorable and amazing. What a great facility for our town! High quality video conferencing facilities were installed at the Council Chamber and Lloyds Plaza Conference Room.

We held the second town Christmas Party in the Town Hall. This was the biggest and best Christmas Party yet with over 400 people attending and having a great time – especially the kids who each received a present from Santa. Finally, congratulations to everyone involved in organising this year's Meeka Festival. It was a great success and the introduction of helicopter rides was very popular!

This will be my last CEO report. I provided my resignation in April giving the required 3 months notice but offered to stay on until a new CEO is appointed. My wife Nikki left Meeka in 2017 and has been living in Perth since then. It is now time for us to live under the same roof again. I have very much enjoyed my 15+ years here in Meeka. We have made many great friends and the Council has always been encouraging and supportive. My sincere thanks to President Harvey for his support and assistance during his time as Shire President. My thanks also go to Harvey's predecessors Norm Trenfield and Tom Hutchinson. My thanks also go to the amazing people I have worked with at the Shire. A CEO is only ever as good as the people he works with and I have been most fortunate, here in Meeka, to have worked with some of the best in the industry. We will always remember our time in Meeka with great fondness and appreciation – thank you.



Roy McClymont
Chief Executive Officer

Disability Access & Inclusion Plan (DAIP)

The Shire of Meekatharra is committed to ensuring that the community is an accessible and inclusive community for people with disabilities, their families, and carers.

Council reviewed and amended the DAIP in January 2017 for implementation in 2017-2021. The Shire of Meekatharra is committed to achieving the seven desired outcomes of its DAIP.

1. People with disability have the same opportunities as other people to access the services of, and any events organised by, the Shire of Meekatharra.
2. People with disability have the same opportunities as other people to access the buildings and other facilities operated by the Shire of Meekatharra.
3. People with disability receive information from the Shire of Meekatharra in a format that will enable them to access the information as readily as other people are able to access it.
4. People with disability receive the same level and quality of service from the staff and Elected Members of the Shire of Meekatharra as other people receive from the staff and Elected Members of the Shire of Meekatharra.
5. People with disability have the same opportunities as other people to make complaints to the Shire of Meekatharra.
6. People with disability have the same opportunities as other people to participate in any public consultation by the Shire of Meekatharra.
7. People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Meekatharra.



The Shires Disability Access & Inclusion Plan can be downloaded from the shire website by clicking on this link: <https://www.meekashire.wa.gov.au/documents/315/daip-plan-2017-2021>

Record Keeping Plan

The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed manner. An organisation and its employees must comply with the organisation's record keeping plan. Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities.

The record keeping plan is to provide evidence to address that:

1. The efficiency and effectiveness of the organisation's record keeping system is evaluated not less than once every 5 years.
2. The organisation conducts a record keeping training program.
3. The efficiency and effectiveness of the record keeping training program is reviewed from time to time.
4. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's record keeping plan.

The State Records Act 2000 s.28 (5) requires that the Records Keeping Plan must be reviewed at least every 5 years. Between reviews, the implementation and continuation is to be further developed.



The Shire of Meekatharra completed a full review of its record keeping plan in 2019, and this was submitted and has been accepted by the State Records Office. The next review is due by August 2024.

Complaints of Minor Breaches

Section 5.121 of the Local Government Act requires the complaints officer for each local government to maintain a register of complaints which result in action under section 5.110(6)(b) or (c) of the Act.

Section 5.53(2)(hb) of the Local Government Act requires details of entries made under section 5.121 during the financial year in the register of complaints, including:

1. The number of complaints recorded on the register of complaints;
2. How the recorded complaints were dealt with.

There was one complaint for the 2020/2021 reporting year.

Date	Complainant	Council Members	Description of Complaint	Action Taken
5/11/2020	Mr Darryl Curley	Cr Philip Moses	Breach of Regulation 7 of the Local Government (Rules of Conduct) Regulations 2007 – made derogatory remarks towards a member of Yulella Aboriginal Corporation on 17 April 2020.	Standard Panel decision. Cr Moses is to: a. Make a public apology b. Undertake training



National Competition Policy

The Competition Principles Agreement is an inter-government agreement between the Commonwealth and State/Territory Governments that sets out how government will apply National Competition Policy principles to public sector organisations within their jurisdiction.

The State Government released a Policy Statement effective from July 1996 called the Clause 7 Statement, which forms part of the Competition Principles Agreement. The Council has reviewed all areas of operation to determine the existence or otherwise of significant business activities.

For the purpose of competitive neutrality, a significant business activity is defined as an activity with an income in excess of \$200,000 p.a., which is not a regulatory service (community service obligation), and not already contracted out.

Accordingly, it has been determined that Council has no significant business activity for the purposes of competitive neutrality as it relates to the National Competition Policy Clause 7 Statement.

A further requirement of the National Competition Policy is that all Council Local Laws are reviewed every 8 years to determine whether they are in conflict with competitive neutrality and comply with the Local Government Act. A full review of all of the Shire of Meekatharra Local Laws took place during 2006/2007, and was gazetted 29 July 2008. A full review commenced in 2016/2017, and has progressed considerably but still needs to go through the formal processes. This will be completed in 2021/22.



Annual Salaries

The Local Government Act 1995 requires Council to provide the number of employees who are entitled to an annual salary of \$130,000 or more, and to break those employees into salary bands of \$10,000.

For the 2020-21 period the Shire of Meekatharra had 4 employees whose salary exceeded \$130,000.

Of these employees:

- . One employee had a salary of between \$130,000 and \$140,000
- . One employee had a salary of between \$140,000 and \$150,000
- . One employee had a salary of between \$150,000 and \$160,000
- . One employee had a salary of between \$230,000 and \$240,000



Elected Member Attendance at Council Meetings 2020/2021

	Ordinary Meeting of Council	Special Meeting of Council	Annual Electors Meeting	Audit Committee Meetings	Health Building & Town Planning Committee Meetings
Total meetings held	12	1	1	4	11
Cr Harvey Nichols	12	1	1	4	11
Cr Peter Clancy	8	1	1	3	6
*Cr Andrew Binsiar	2	0	0	1	1
Cr David Hodder	10	1	0	3	10
Cr Matthew Hall	10	0	1	3	9
Cr Phillip Moses	10	0	1	4	9
Cr Mark Smith	12	1	1	4	11

Notes:

*Cr Andrew Binsiar resigned from Council 16/08/2020.

Freedom of Information

Part 5 of the Freedom of Information Act 1992 requires an agency such as Local Governments to prepare and publish an Information Statement. The Shire of Meekatharra has produced an Information Statement which can be inspected via Council's website or by contacting the Shire Office.

The Information Statement contains information on the type of documents available to the public and how to access those documents.

All Council meetings are open to the public, and meeting dates and venue are advertised annually. Members of the public are invited to ask questions during Public Question Time.

The Act gives individuals and organisations a general right of access to information held by the Shire of Meekatharra.

It also provides the right of appeal in relation to decisions made by the Shire to refuse access to information applied for under the Act.



No Freedom of Information requests were made during the reporting period.

Public Interest Disclosures

The Public Interest Disclosure Act 2003 facilitates the disclosure of public interest information and provides protection for those making such disclosures and those who are the subject of disclosure. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

The Chief Executive Officer has complied with all obligations under the Act including:

1. Appointing the Community Development and Services Manager as the PID Officer for the organisation;
2. Publishing an internal procedure relating to the Shires obligations; and
3. Providing protection from detrimental action or the threat of detrimental action for any employee of the Shire who makes an appropriate disclosure of public interest information.

In the financial year 2020-21 no disclosures relating to improper conduct were made to the Shire, and no disclosures were referred to the Ombudsman.



Key Items of Capital Expenditure



2020/21 provided for just over \$12m in capital expenditure. Key items included:

- Just over \$256K was spent in the year to complete Stage 1 of Lloyd's Renovations. The renovations commenced a couple of years ago after a few years of community consultation and planning. This was a major building development for the shire. The project revitalized a large portion of pre-existing unused building into a multipurpose facility that is anticipated to encourage social and socio-economic growth in Meekatharra in a number of sectors including Indigenous art, community, tourism and commercial. Funding of \$500k each was received from Lotterywest and Royalties for Regions Building Better Regions Fund. Total project cost for Stage 1 was in excess of \$2M.
- Tenants began operating from Lloyd's Plaza in March 2021. At this time the café, shops, art gallery and hairdresser provided much needed services to the community. Both residents and visitors to the region commented on the high quality of the facility and availed themselves of the new amenities.
- Just over \$11M was spent on road works including \$4.1M for further sealing works on Landor Road (partly funded by the federal government). The first sealed 6km section was completed on Ashburton Downs Road. The sealing works cost \$1.1M with Royalties for Regions funding almost \$800k. Covid 19 hampered the budgeted road works for the year and a number of projects have had to be carried over to the next financial year.

- Work commenced on a newly created area within the town refuse site to allow for the disposal of tyres at this facility. Previously tyres needed to be disposed of at a location further out from the Meekatharra townsite at much greater expense.
- The Shire owned 140H grader was completely rebuilt this year. Whilst an expensive exercise reconditioning this hard-wearing, robust and reliable model is a worthwhile investment. The reconditioned grader is effectively the equivalent of a new grader.
- The cemetery received a revamp with a newly created wall and shelter creating a symmetrical entrance to this site. The large gazebo was renovated and included new seating and decking to provide a welcome shady spot for attendees at this site when visiting their departed loved ones.

- Dog and cat sterilisation programs that were introduced in the 2018/19 year again proved to be well utilised. Many locals have commented on the reduced number of animals wandering on the streets. These initiatives have proven to be successful and are likely to continue in the upcoming years.



- Approximately \$1.1M was spent on Youth & Recreation Services. This included staffing, activities at the youth centre, camps for the youth and sporting activities including the pool.
- A further \$10k was contributed towards additional lighting at the GoKart track which is a Shire asset. Additional costs were met by the GoKart club.
- \$50k was put into a Reserve account this year to allow funds to be available for retiling of the swimming pool basin in 2021/22.

Integrated Planning and Reporting

In 2010, the Western Australian State Government introduced legislation requiring local governments to prepare an Integrated Planning and Reporting Framework by June 2013.

In June 2013 Council adopted a 10 year Strategic Community Plan, a 10 year Building & Structures Asset Management Plan, a 4 year Workforce Plan, and a 10 year Plant Replacement Plan. Council were further progressing with preparing a Long Term Financial Plan and Corporate Business Plan (Corporate Business Plan). These were adopted in July and October 2013 respectively.

A review of the various plans commenced in 2017/18 with some completed in that year. All others will be completed in 2021/22. Copies of all available plans are available at the Shire Office if you wish to peruse them.

Some actions identified in the CBP are ongoing, and these include:



- 1.1.4 Continue to run and support programs and events through existing structures (Community, Youth and Sport & Recreation).

- 1.4.4 Develop, advocate and lobby a strategy for the upgrade/replacement of Meekatharra Hospital.

- 3.2.6 Preparing a Business Plan for whole of life construction program for the Landor-Meekatharra Road Meekatharra shire section, with analysis of potential funding options.

- 3.2.8 Maintaining the airport to a high standard and respond positively and promptly to all requests and demands by governing authorities.

SHIRE OF MEEKATHARRA
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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COMMUNITY VISION

A place of opportunities, a place of prosperity

Principal place of business:
54 Main Street
MEEKATHARRA WA 6642

**SHIRE OF MEEKATHARRA
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Meekatharra for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Meekatharra at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the First day of December 2021



Chief Executive Officer

Kelvin John Matthews
Name of Chief Executive Officer

William Buck Audit (WA) Pty Ltd



SHIRE OF MEEKATHARRA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Rates	24(a)	4,651,030	4,299,507	4,274,148
Operating grants, subsidies and contributions	2(a)	4,136,521	2,070,499	4,039,894
Fees and charges	2(a)	1,292,321	1,384,241	1,238,310
Interest earnings	2(a)	299,957	267,044	601,417
Other revenue	2(a)	401,968	321,055	294,970
		<u>10,781,797</u>	<u>8,342,346</u>	<u>10,448,739</u>
Expenses				
Employee costs		(1,499,405)	(1,759,393)	(1,307,625)
Materials and contracts		(2,245,829)	(3,005,454)	(2,305,999)
Utility charges		(354,087)	(451,842)	(331,476)
Depreciation on non-current assets	10(b)	(7,522,811)	(7,160,158)	(7,158,515)
Insurance expenses		(226,687)	(216,311)	(235,506)
Other expenditure		(188,807)	(288,444)	(233,176)
		<u>(12,037,626)</u>	<u>(12,881,602)</u>	<u>(11,572,297)</u>
		<u>(1,255,829)</u>	<u>(4,539,256)</u>	<u>(1,123,558)</u>
Non-operating grants, subsidies and contributions	2(a)	4,361,870	19,122,815	2,235,646
Loss on asset disposals	10(a)	-	(89,338)	(24,434)
Fair value adjustments to financial assets at fair value through profit or loss		1,939	-	864
		<u>4,363,809</u>	<u>19,033,477</u>	<u>2,212,076</u>
Net result for the period		3,107,980	14,494,221	1,088,518
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	4,300,369	-	(287,174)
Total other comprehensive income for the period		4,300,369	-	(287,174)
Total comprehensive income for the period		7,408,349	14,494,221	801,344

This statement is to be read in conjunction with the accompanying notes.

William Buck Audit (WA) Pty Ltd



SHIRE OF MEEKATHARRA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Governance		-	80	80
General purpose funding		8,693,355	6,179,127	8,503,435
Law, order, public safety		20,357	14,345	11,029
Health		2,880	6,104	9,774
Education and welfare		119,472	149,614	123,650
Housing		49,719	29,500	47,151
Community amenities		111,127	140,797	118,611
Recreation and culture		138,004	186,526	130,555
Transport		1,444,792	1,348,789	1,199,942
Economic services		41,243	153,562	178,200
Other property and services		160,848	133,902	126,312
		10,781,797	8,342,346	10,448,739
Expenses				
Governance		(535,124)	(721,006)	(588,437)
General purpose funding		(209,385)	(229,167)	(182,232)
Law, order, public safety		(147,145)	(225,814)	(157,836)
Health		(131,560)	(128,480)	(89,041)
Education and welfare		(635,100)	(828,190)	(553,938)
Housing		(55,615)	(29,500)	(45,389)
Community amenities		(458,705)	(673,115)	(452,547)
Recreation and culture		(1,422,916)	(1,814,214)	(1,343,610)
Transport		(7,806,769)	(7,378,209)	(7,545,714)
Economic services		(417,919)	(614,336)	(457,148)
Other property and services		(217,388)	(239,571)	(156,405)
		(12,037,626)	(12,881,602)	(11,572,297)
		(1,255,829)	(4,539,256)	(1,123,558)
Non-operating grants, subsidies and contributions	2(a)	4,361,870	19,122,815	2,235,646
Loss on disposal of assets	10(a)	-	(89,338)	(24,434)
Fair value adjustments to financial assets at fair value through profit or loss		1,939	-	864
		4,363,809	19,033,477	2,212,076
Net result for the period		3,107,980	14,494,221	1,088,518
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	4,300,369	-	(287,174)
Total other comprehensive income for the period		4,300,369	-	(287,174)
Total comprehensive income for the period		7,408,349	14,494,221	801,344

This statement is to be read in conjunction with the accompanying notes.

William Buck Audit (WA) Pty Ltd

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTE	2021 \$	2020 \$
CURRENT ASSETS			
Cash and cash equivalents	3	9,574,586	5,580,540
Trade and other receivables	6	1,220,695	1,679,397
Other financial assets	5(a)	21,136,920	21,280,349
Inventories	7	100,012	98,549
TOTAL CURRENT ASSETS		32,032,213	28,638,835
NON-CURRENT ASSETS			
Other financial assets	5(b)	55,355	53,416
Property, plant and equipment	8	19,997,956	20,398,860
Infrastructure	9	102,583,769	93,379,172
TOTAL NON-CURRENT ASSETS		122,637,080	113,831,448
TOTAL ASSETS		154,669,293	142,470,283
CURRENT LIABILITIES			
Trade and other payables	12	1,993,689	498,209
Contract liabilities	13	3,283,530	-
Employee related provisions	15	369,103	354,285
TOTAL CURRENT LIABILITIES		5,646,322	852,494
NON-CURRENT LIABILITIES			
Employee related provisions	15	27,459	30,626
TOTAL NON-CURRENT LIABILITIES		27,459	30,626
TOTAL LIABILITIES		5,673,781	883,120
NET ASSETS		148,995,512	141,587,163
EQUITY			
Retained surplus		62,238,675	58,987,266
Reserves - cash/financial asset backed	4	21,136,920	21,280,349
Revaluation surplus	11	65,619,917	61,319,548
TOTAL EQUITY		148,995,512	141,587,163

This statement is to be read in conjunction with the accompanying notes.

William Buck Audit (WA) Pty Ltd



SHIRE OF MEEKATHARRA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	RETAINED SURPLUS \$	RESERVES CASH/FINANCIAL ASSET BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2019		59,104,782	20,074,315	61,816,022	140,995,119
Change in accounting policy		-	-	(209,300)	(209,300)
Restated balance at the beginning of the financial year		59,104,782	20,074,315	61,606,722	140,785,819
Comprehensive income					
Net result for the period		1,088,518	-	-	1,088,518
Other comprehensive income	11	-	-	(287,174)	(287,174)
Total comprehensive income		1,088,518	-	(287,174)	801,344
Transfers to reserves	4	(1,206,034)	1,206,034	-	-
Balance as at 30 June 2020		58,987,266	21,280,349	61,319,548	141,587,163
Comprehensive income					
Net result for the period		3,107,980	-	-	3,107,980
Other comprehensive income	11	-	-	4,300,369	4,300,369
Total comprehensive income		3,107,980	-	4,300,369	7,408,349
Transfers from reserves	4	1,100,000	(1,100,000)	-	-
Transfers to reserves	4	(956,571)	956,571	-	-
Balance as at 30 June 2021		62,238,675	21,136,920	65,619,917	148,995,512

This statement is to be read in conjunction with the accompanying notes.

William Buck Audit (WA) Pty Ltd



SHIRE OF MEEKATHARRA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	5,240,300	4,299,507	3,666,665
Operating grants, subsidies and contributions	7,609,230	2,070,499	5,000,318
Fees and charges	1,219,100	1,384,241	1,238,310
Interest received	299,957	267,044	601,417
Goods and services tax received	724,648	950,000	818,084
Other revenue	401,968	321,055	294,970
	<u>15,495,203</u>	<u>9,292,346</u>	<u>11,619,764</u>
Payments			
Employee costs	(1,487,754)	(1,759,393)	(1,292,940)
Materials and contracts	(769,984)	(3,005,454)	(2,658,083)
Utility charges	(354,087)	(451,842)	(331,476)
Insurance paid	(226,687)	(216,311)	(235,506)
Goods and services tax paid	(953,002)	(950,000)	(814,292)
Other expenditure	(188,807)	(288,444)	(233,176)
	<u>(3,980,321)</u>	<u>(6,671,444)</u>	<u>(5,565,473)</u>
Net cash provided by operating activities	16 11,514,882	2,620,902	6,054,291
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a) (757,349)	(2,498,282)	(2,916,150)
Payments for construction of infrastructure	9(a) (11,268,786)	(25,240,538)	(2,962,487)
Non-operating grants, subsidies and contributions	2(a) 4,361,870	19,122,815	2,235,646
Payments for financial assets at amortised cost - term deposits	5(a) -	-	(1,206,035)
Proceeds from financial assets at amortised cost - term deposits	5(a) 143,429	-	-
Proceeds from sale of property, plant & equipment	10(a) -	221,000	50,545
Net cash by used in investment activities	(7,520,836)	(8,395,005)	(4,798,480)
Net increase /(decrease) in cash held	3,994,046	(5,774,103)	1,255,811
Cash at beginning of year	5,580,540	27,361,947	4,324,728
Cash and cash equivalents at the end of the year	3 <u>9,574,586</u>	<u>21,587,844</u>	<u>5,580,540</u>

This statement is to be read in conjunction with the accompanying notes.

William Buck Audit (WA) Pty Ltd

SHIRE OF MEEKATHARRA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	25 (b)	6,860,278	5,792,283	5,607,420
		6,860,278	5,792,283	5,607,420
Revenue from operating activities (excluding rates)				
Governance		-	80	80
General purpose funding		4,042,325	1,879,620	4,229,287
Law, order, public safety		20,357	14,345	11,029
Health		2,880	6,104	9,774
Education and welfare		119,472	149,614	123,650
Housing		49,719	29,500	47,151
Community amenities		111,127	140,797	118,611
Recreation and culture		138,004	186,526	130,555
Transport		1,444,792	1,348,789	1,199,942
Economic services		43,182	153,562	179,064
Other property and services		160,848	133,902	126,312
		6,132,706	4,042,839	6,175,455
Expenditure from operating activities				
Governance		(535,124)	(721,006)	(588,437)
General purpose funding		(209,385)	(229,167)	(182,232)
Law, order, public safety		(147,145)	(225,814)	(157,836)
Health		(131,560)	(128,480)	(89,041)
Education and welfare		(635,100)	(843,390)	(553,938)
Housing		(55,615)	(29,500)	(45,389)
Community amenities		(458,705)	(673,115)	(452,547)
Recreation and culture		(1,422,916)	(1,814,214)	(1,351,947)
Transport		(7,806,769)	(7,452,347)	(7,561,811)
Economic services		(417,919)	(614,336)	(457,148)
Other property and services		(217,388)	(239,571)	(156,405)
		(12,037,626)	(12,970,940)	(11,596,731)
Non-cash amounts excluded from operating activities	25(a)	7,532,522	7,249,496	7,198,465
Amount attributable to operating activities		8,487,880	4,113,678	7,384,609
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	4,361,870	19,122,815	2,235,646
Proceeds from disposal of assets	10(a)	-	221,000	50,545
Purchase of property, plant and equipment	8(a)	(757,349)	(2,498,282)	(2,916,150)
Purchase and construction of infrastructure	9(a)	(11,268,786)	(25,240,537)	(2,962,487)
		(7,664,265)	(8,395,004)	(3,592,445)
Amount attributable to investing activities		(7,664,265)	(8,395,004)	(3,592,445)
FINANCING ACTIVITIES				
Transfers to reserves (restricted assets)	4	(956,571)	(918,180)	(1,206,034)
Transfers from reserves (restricted assets)	4	1,100,000	900,000	-
Amount attributable to financing activities		143,429	(18,180)	(1,206,034)
Surplus/(deficit) before imposition of general rates		967,044	(4,299,507)	2,586,130
Total amount raised from general rates	24(a)	4,651,030	4,299,507	4,274,148
Surplus/(deficit) after imposition of general rates	25(b)	5,618,074	-	6,860,278

This statement is to be read in conjunction with the accompanying notes.

William Buck Audit (WA) Pty Ltd

SHIRE OF MEEKATHARRA
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FOR THE YEAR ENDED 30 JUNE 2021

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FOR THE YEAR ENDED 30 JUNE 2021**

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 18 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

INITIAL APPLICATION OF ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The adoption of these standards had no material impact on the financial report.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

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	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year.	None.	Adopted by council annually.	When taxable event occurs.	Not applicable.	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.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	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.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	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.	Cash received.	On receipt of funds.	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.	Set by State legislation or limited by legislation to the cost of provision.	Based on timing of issue of the associated rights.	May be refunded as set by State legislation.	On payment and issue of the licence, registration or approval.
Other inspections	Regulatory Food, Health and Safety.	Single point in time	Full payment prior to inspection.	None.	Set by State legislation or limited by legislation to the cost of provision.	Applied fully on timing of inspection.	Not applicable.	Revenue recognised after inspection event occurs.
Waste management collections	Kerbside collection service.	Over time	Payment on an annual basis in advance.	None.	Adopted by council annually.	When taxable event occurs.	Not applicable.	When rates notice is issued.
Property hire and entry	Use of halls and facilities.	Single point in time	In full in advance.	Refund if event cancelled.	Adopted by council annually.	Based on timing of entry to facility.	Returns limited to repayment of transaction price.	On payment.
Memberships	Gym and pool membership.	Over time	Payment in full in advance.	Refunds limited to exceptional circumstances - not usually provided.	Adopted by council annually.	Based on timing of issue of the associated access rights.	Returns limited to repayment of transaction price.	On payment and issue of access card.
Fees and charges for other goods and services	Cemetery services, library fees, rental income, reinstatements and private works.	Single point in time	Payment in full in advance.	None.	Adopted by council annually.	Applied fully based on timing of provision.	Not applicable.	Output method based on provision of service or completion of works.
Sale of stock	Aviation fuel, Diesel fuel and visitor centre stock.	Single point in time	In full in advance, on 15 day credit.	Refund for faulty goods.	Adopted by council annually.	Applied fully based on timing of provision.	Returns limited to repayment of transaction price.	Output method based on goods.
Reimbursements	On-charge of expenses & insurance claims.	Single point in time	Payment in arrears for claimable event.	None.	Set by mutual agreement with the customer.	When claim is agreed.	Not applicable.	When claim is agreed.

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FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions			
General purpose funding	3,696,120	1,594,477	3,613,378
Law, order, public safety	17,685	10,345	10,005
Education and welfare	113,559	121,814	112,124
Recreation and culture	-	20,000	-
Transport	309,157	317,864	304,387
Economic services	-	6,000	-
	4,136,521	2,070,500	4,039,894
Non-operating grants, subsidies and contributions			
Recreation and culture	10,515	583,423	619,452
Transport	4,351,355	18,539,392	1,616,194
	4,361,870	19,122,815	2,235,646
Total grants, subsidies and contributions	8,498,391	21,193,315	6,275,540
Fees and charges			
General purpose funding	11,680	15,100	14,420
Law, order, public safety	2,553	4,000	1,023
Health	2,890	5,831	9,774
Housing	28,758	25,000	28,305
Community amenities	105,242	139,797	118,611
Recreation and culture	29,762	103,026	26,994
Transport	1,081,572	959,525	834,862
Economic services	20,377	104,562	173,283
Other property and services	9,497	27,400	31,248
	1,292,321	1,394,241	1,238,310

There were no changes to the amounts of fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions
Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.
Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (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.

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FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers
for recognisable non-financial assets

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions	152,159	131,244	122,129
Fees and charges	1,289,334	1,364,048	1,230,394
Other revenue	65,298	321,055	65,770
Non-operating grants, subsidies and contributions	4,361,870	19,122,815	2,235,646
	5,868,661	20,939,162	3,653,938

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Revenue from contracts with customers recognised during the year	1,508,791	1,816,347	1,418,292
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	4,361,870	19,122,815	2,235,646
	5,868,661	20,939,162	3,653,938

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Contract liabilities from contracts with customers	(3,283,530)	-	-
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Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'.

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

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2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
General rates	4,651,030	4,299,507	4,274,148
Statutory permits and licences	2,291	19,193	7,824
Fines	698	1,000	92
	4,654,017	4,319,700	4,282,064
Other revenue			
Reimbursements and recoveries	336,670	229,200	242,250
Other	65,298	91,855	52,720
	401,968	321,055	294,970
Interest earnings			
Interest on reserve funds	212,891	174,499	428,681
Rates instalment and penalty interest (refer Note 24(d))	83,900	86,545	125,339
Other interest earnings	3,168	6,000	47,397
	299,957	267,044	601,417

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report
- Other services

Other expenditure

Increase/(Reduction) in impairment loss on trade and other receivables
Sundry expenses

Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
	29,900	45,000	41,773
	1,400	-	1,265
	31,300	45,000	43,038
	(73,221)	10,000	(33,464)
	262,028	279,444	266,640
	188,907	285,444	233,176

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3. CASH AND CASH EQUIVALENTS

	NOTE	2021 \$	2020 \$
Unrestricted cash		9,574,588	5,580,540
Total cash and cash equivalents		9,574,588	5,580,540
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents		3,283,530	-
- Financial assets at amortised cost		21,136,920	21,280,349
		24,420,450	21,280,349
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	4	21,136,920	21,280,349
Contract liabilities from contracts with customers	13	3,283,530	-
Total restricted assets		24,420,450	21,280,349

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less 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 reported as short term borrowings in current liabilities in the statement of financial position.

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

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FOR THE YEAR ENDED 30 JUNE 2021

4. RESERVES - CASH/FINANCIAL ASSET BACKED	2021 Actual	2021 Actual	2021 Actual	2021 Actual	2021 Budget	2021 Budget	2021 Budget	2021 Budget	2020 Actual	2020 Actual	2020 Actual	2020 Actual
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	394,216	3,944	-	398,160	394,216	3,233	-	397,449	385,191	9,025	-	394,216
(b) Plant Reserve	2,634,032	26,351	-	2,660,383	2,634,033	21,599	-	2,655,632	2,573,716	60,316	-	2,634,032
(c) Airport Reserve	943,953	9,443	-	953,396	943,953	7,740	-	951,693	922,337	21,616	-	943,953
(d) Airport Runway Reserve	2,914,039	29,153	-	2,943,192	2,914,039	23,895	-	2,937,934	2,847,311	66,728	-	2,914,039
(e) Building Reserve	1,436,843	14,375	(200,000)	1,251,218	1,436,843	11,782	-	1,448,625	1,403,941	32,902	-	1,436,843
(f) Industrial Park Reserve	841,428	8,418	-	849,846	841,428	6,900	-	848,328	822,160	19,268	-	841,428
(g) Infrastructure & Development Reserve	1,007,301	10,077	-	1,017,378	1,007,300	8,280	-	1,015,580	984,234	23,067	-	1,007,301
(h) Interpretive Centre Reserve	1,872,501	18,732	-	1,891,233	1,872,500	15,355	-	1,887,855	1,829,622	42,879	-	1,872,501
(i) Lloyd'S Revitalisation Reserve	1,556,137	15,567	-	1,571,704	1,556,136	12,760	-	1,568,896	1,319,317	236,820	-	1,556,137
(j) Reseals & Rejuvenation Reserve	4,580,118	525,500	-	5,105,618	4,580,118	517,237	-	5,097,355	4,006,542	573,576	-	4,580,118
(k) Roads -Second / Final Seals Reserve	1,727,471	17,282	-	1,744,753	1,727,471	14,165	-	1,741,636	1,687,914	39,557	-	1,727,471
(l) Shire Water Reserve	319,452	3,196	-	322,648	319,452	2,620	-	322,072	312,137	7,315	-	319,452
(m) Swimming Pool Reserve	101,172	51,012	-	152,184	101,172	50,830	-	152,002	50,000	51,172	-	101,172
(n) Transport Reserve	951,686	9,521	(900,000)	61,207	951,686	7,804	(900,000)	59,490	929,893	21,793	-	951,686
(o) Covid 19 Emergency Response/Cashflow Sup	-	214,000	-	214,000	-	214,000	-	214,000	-	-	-	-
	21,280,349	956,571	(1,100,000)	21,136,920	21,280,347	918,180	(900,000)	21,298,527	20,074,315	1,206,034	-	21,280,349

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	- To used to fund annual and long service leave requirements.
(b) Plant Reserve	Ongoing	- To be used for the acquisition of major plant on an ongoing basis.
(c) Airport Reserve	Ongoing	- To be used to fund the capital improvements of the airport infrastructure.
(d) Airport Runway Reserve	Ongoing	- To be used to fund the future construction requirements of the airport runway.
(e) Building Reserve	Ongoing	- To be used for the future building requirements for Council purposes.
(f) Industrial Park Reserve	Ongoing	- To be used to fund the development of a new industrial park within the Shire.
(g) Infrastructure & Development Reserve	Ongoing	- To be used to development existing town infrastructure of a commercial or non commercial nature and fund projects
(h) Interpretive Centre Reserve	Ongoing	- To be used to acquire and refurbish the Interpretive Centre.
(i) Lloyd'S Revitalisation Reserve	Ongoing	- To be used to fund the renovations and building works as per Meeka Revitalisation plan at Lloyd's building.
(j) Reseals & Rejuvenation Reserve	Ongoing	- To be used to fund reseals and rejuvenation of sealed roads.
(k) Roads -Second / Final Seals Reserve	Ongoing	- To be used to fund final seals to roads that have previously been primer sealed.
(l) Shire Water Reserve	Ongoing	- To be used for capital water requirements of parks and gardens administered by the Shire.
(m) Swimming Pool Reserve	Ongoing	- To be used to fund retilling the swimming pool basins.
(n) Transport Reserve	Ongoing	- To be used to fund the expansion of the road network that cannot be met by operating income.
(o) Covid 19 Emergency Response/Cashflow Supplement Reserve	Ongoing	-To be used to provide assistance to local businesses and provision of critical services during the Covid-19 pandemic.

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5. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

(b) Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair values through profit and loss

Units in Local Government House Trust

	2021	2020
	\$	\$
Financial assets at amortised cost	21,136,920	21,280,349
Other financial assets at amortised cost		
Term deposits	21,136,920	21,280,349
Financial assets at fair value through profit and loss	55,355	53,416
Financial assets at fair values through profit and loss		
Units in Local Government House Trust	55,355	53,416

SIGNIFICANT ACCOUNTING POLICIES

Other 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.

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 26.

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6. TRADE AND OTHER RECEIVABLES

Current
Rates Outstanding
Sundry Debtors
GST receivable
Allowance for impairment of receivables

2021	2020
\$	\$
791,819	1,362,717
157,268	346,445
365,888	137,332
(93,870)	(187,097)
1,220,895	1,679,397

SIGNIFICANT ACCOUNTING POLICIES

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 goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 28.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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.

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7. INVENTORIES

Current

Fuel and materials

	2021	2020
	\$	\$
	100,012	98,549
	100,012	98,549
	98,549	90,303
	(673,977)	(692,931)
	675,440	701,177
	100,012	98,549

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year

Additions to inventory

Balance at end of year

SIGNIFICANT ACCOUNTING POLICIES

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.

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8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land - Freehold Land	Buildings	Total Land and Buildings	Furniture and Equipment	Plant and Equipment	Total Property, Plant and Equipment
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	727,600	12,638,065	13,365,665	160,376	5,465,697	18,991,739
Additions	-	2,192,791	2,192,791	35,532	687,827	2,916,150
(Disposals)	-	-	-	-	(66,642)	(66,642)
Revaluation increments / (decrements) transferred to revaluation surplus	600	145,226	145,826	-	(433,000)	(287,174)
Depreciation (expense)	-	(753,399)	(753,399)	(33,092)	(368,722)	(1,155,213)
Balance at 30 June 2020	728,200	14,222,683	14,950,883	162,815	5,285,162	20,398,860
Comprises:						
Gross balance amount at 30 June 2020	728,200	14,222,683	14,950,883	203,233	5,653,884	20,808,000
Accumulated depreciation at 30 June 2020	-	-	-	(40,418)	(368,722)	(409,140)
Balance at 30 June 2020	728,200	14,222,683	14,950,883	162,815	5,285,162	20,398,860
Additions	-	333,264	333,264	33,480	390,605	757,349
Depreciation (expense)	-	(754,131)	(754,131)	(36,328)	(367,794)	(1,158,253)
Balance at 30 June 2021	728,200	13,801,816	14,530,016	159,967	5,307,973	19,997,956
Comprises:						
Gross balance amount at 30 June 2021	728,200	14,555,947	15,284,147	236,713	6,044,489	21,565,349
Accumulated depreciation at 30 June 2021	-	(754,131)	(754,131)	(76,746)	(736,516)	(1,567,393)
Balance at 30 June 2021	728,200	13,801,816	14,530,016	159,967	5,307,973	19,997,956

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FOR THE YEAR ENDED 30 JUNE 2021

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2/3	Market approach using recent observable market data for similar properties	Independent Valuation	June 2020	Price per square metre.
Buildings - non-specialised	2/3	Market approach using recent observable market data for similar properties	Independent Valuation	June 2020	Market sales evidence.
Buildings -specialised	3	Cost approach using depreciated replacement cost (Net revaluation method)	Independent Valuation	June 2020	Rate per square metre and current condition, residual values and remaining useful life assessments (level 3) inputs.
<p>Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.</p> <p>During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.</p> <p>Following a change to <i>Local Government (Financial Management) Regulation 17A</i>, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of change.</p>					
Furniture and equipment	2/3	Cost approach using depreciated replacement cost (Net revaluation method)	Independent Valuation	June 2019	Current condition, residual values and remaining useful life assessments (Level 3) inputs.
Plant and equipment	2	Market approach using recent observable market data for similar assets (gross valuation method)	Independent Valuation	June 2019	Market price of similar assets per item.

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9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure Roads	Infrastructure Footpaths	Infrastructure Airport	Infrastructure Other	Total Infrastructure
	\$	\$	\$	\$	\$
Balance at 1 July 2019	86,945,769	177,974	4,820,985	4,483,596	96,428,324
Additions	2,788,280	-	42,500	131,707	2,962,487
(Disposals)	-	-	-	(8,337)	(8,337)
Depreciation (expense)	(5,158,897)	(15,787)	(408,015)	(420,603)	(6,003,302)
Balance at 30 June 2020	84,575,152	162,187	4,455,470	4,186,363	93,379,172
Comprises:					
Gross balance at 30 June 2020	93,643,536	191,837	5,273,793	5,003,491	104,112,657
Accumulated depreciation at 30 June 2020	(9,068,384)	(29,650)	(818,323)	(817,128)	(10,733,485)
Balance at 30 June 2020	84,575,152	162,187	4,455,470	4,186,363	93,379,172
Additions	11,141,482	-	-	127,304	11,268,786
Revaluation increments / (decrements) transferred to revaluation surplus	1,888,296	22,350	1,772,171	617,552	4,300,369
Depreciation (expense)	(5,505,724)	(15,789)	(410,252)	(432,793)	(6,364,558)
Balance at 30 June 2021	92,099,206	168,748	5,817,389	4,498,426	102,583,769
Comprises:					
Gross balance at 30 June 2021	92,099,206	168,748	5,817,389	4,498,426	102,583,769
Balance at 30 June 2021	92,099,206	168,748	5,817,389	4,498,426	102,583,769

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9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure Roads	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	June 2021	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure Footpaths	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	June 2021	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure Parks & Ovals	3	Cost approach using current replacement cost	Independent Valuation	June 2021	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure Airport	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	June 2021	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure Other	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	June 2021	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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10. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings	-	-	-	-	30,200	15,000	-	(15,200)	-	-	-	-
Plant and Equipment	-	-	-	-	280,138	208,000	-	(74,138)	66,642	50,545	-	(16,097)
Infrastructure Other	-	-	-	-	-	-	-	-	8,337	-	-	(8,337)
	-	-	-	-	310,338	221,000	-	(89,338)	74,979	50,545	-	(24,434)

No assets were disposed during 2021.

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10. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

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.

Initial recognition and measurement between mandatory revaluation dates

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.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY Revaluation (Continued)

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

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10. FIXED ASSETS

(b) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings	754,131	575,393	753,399
Furniture and Equipment	36,328	13,599	33,092
Plant and Equipment	367,794	376,755	368,722
Infrastructure Roads	5,505,724	5,218,040	5,158,897
Infrastructure Footpaths	15,789	17,000	15,787
Infrastructure Other	432,793	492,308	420,603
Infrastructure Airport	410,252	467,063	408,015
	7,622,811	7,160,158	7,158,515

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested 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.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	10 - 40 years
Office Furniture & Equipment	1 - 20 years
Plant & Equipment	1 - 20 years
Roads - Unformed	Not Depreciated
Roads - Formed	Not Depreciated
Roads - Gravel	5 - 10 years
Roads - Sealed	1 - 50 years
Kerbing & Footpaths	10 - 40 years
Infrastructure Other	10 - 20 years
Drains & Sewers	80 years
Infrastructure Airport	20 years

Depreciation on revaluation

When an item of property, plant and equipment is revalued any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

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11. REVALUATION SURPLUS

	2021 Opening Balance	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	2020 Change in Accounting Policy	2020 Revaluation Increment	2020 Revaluation (Decrement)	Total Movement on Revaluation	2020 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	738,200	-	-	738,200	946,900	(209,300)	600	-	600	738,200
Revaluation surplus - Buildings	8,192,494	-	-	8,192,494	8,047,268	-	145,228	-	145,228	8,192,494
Revaluation surplus - Furniture and Equipment	51,868	-	-	51,868	51,868	-	-	-	-	51,868
Revaluation surplus - Plant and Equipment	4,112,907	-	-	4,112,907	4,545,907	-	-	(433,000)	(433,000)	4,112,907
Revaluation surplus - Infrastructure Roads	41,588,501	1,888,298	1,888,298	43,476,797	41,588,501	-	-	-	-	41,588,501
Revaluation surplus - Infrastructure Footpaths	197,465	22,350	22,350	219,815	197,465	-	-	-	-	197,465
Revaluation surplus - Other infrastructure	2,564,094	617,552	617,552	3,181,646	2,564,094	-	-	-	-	2,564,094
Revaluation surplus - Infrastructure Airport	3,874,021	1,772,171	1,772,171	5,646,192	3,874,021	-	-	-	-	3,874,021
	61,319,548	4,300,369	4,300,369	65,619,917	61,816,022	(209,300)	145,828	(433,000)	(287,174)	61,319,548

Vested land is no longer required to be recognised at fair value. Land under golf courses, showgrounds, racecourses or any other sporting or recreational facility of State or regional significance are recognised at zero cost.

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12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued salaries and wages
 ATO liabilities
 Bonds and deposits held
 Other tax payable

	2021	2020
	\$	\$
	1,744,595	286,798
	83,300	65,128
	28,161	21,544
	43,759	22,260
	93,874	92,360
	-	10,119
	1,993,689	498,209

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

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13. CONTRACT LIABILITIES

Current
Contract liabilities

2021	2020
\$	\$
3,283,530	-

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
3,283,530	3,283,530

SIGNIFICANT ACCOUNTING POLICIES

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.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
Grant liabilities represent the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Service concession liabilities

Service concession liabilities relate to the grant of right to an operator in respect of an asset controlled by the Shire. They represent the unearned revenue related to the grant of right, and is recognised as revenue according to the economic substance of the service concession arrangement.

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14 INFORMATION ON BORROWINGS

(a) Borrowings

The Shire had no borrowings at the reporting date.

(b) New Borrowings - 2020/21

The Shire had no new borrowings at the reporting date.

	2021	2020
	\$	\$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank overdraft limit	1,000,000	1,000,000
Bank overdraft at balance date	-	-
Credit card limit	5,000	5,000
Credit card balance at balance date	(633)	(210)
Total amount of credit unused	1,004,367	1,004,790

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Borrowing costs

Borrowing costs are recognised as an expense when incurred.

Risk

Information regarding exposure to risk can be found at Note 26.

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15. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2020			
Current	132,309	221,976	354,285
Non-current	-	30,626	30,626
	132,309	252,602	384,911
Additional provision	139,323	14,512	153,835
Amounts used	(142,184)	-	(142,184)
Balance at 30 June 2021	129,448	267,114	396,562
Comprises			
Current	129,448	239,655	369,103
Non-current	-	27,459	27,459
	129,448	267,114	396,562
Amounts are expected to be settled on the following basis:	2021 \$	2020 \$	
Less than 12 months after the reporting date	319,538	132,309	
More than 12 months from reporting date	77,024	251,364	
Expected reimbursements from other WA local governments	-	1,238	
	396,562	384,911	

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees.

Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Short-term employee benefits

Provision is made for the Shire's obligations 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 and salaries.

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 and salaries are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits 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

Other long-term employee benefits (Continued) 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 its 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.

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

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16. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Unrestricted Cash and cash equivalents	9,574,586	21,587,844	5,580,540
Reconciliation of Net Cash Provided By/(Used in) Operating Activities to Net Result			
Net result for the period	3,107,980	14,494,221	1,088,518
Non-cash items:			
Fair value of financial assets	(1,939)	-	(864)
Depreciation on non-current assets	7,522,811	7,160,158	7,158,515
Loss on sale of asset	-	89,338	24,434
Changes in assets and liabilities:			
Decrease in trade and other receivables	458,702	-	392,493
Increase in inventories	(1,463)	-	(8,246)
Increase/(decrease) in trade and other payables	1,495,480	-	(381,293)
Increase in employee related provisions	11,651	-	16,380
Increase in contract liabilities	3,283,530	-	-
Non-operating grants, subsidies and contributions	(4,361,870)	(19,122,815)	(2,235,646)
Net cash provided by operating activities	11,514,882	2,620,902	6,054,291

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17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	28,727	-
General purpose funding	11,407,441	6,996,673
Law, order, public safety	432,081	279,303
Education and welfare	1,478,047	1,445,093
Housing	2,924,030	3,074,101
Community amenities	2,782,332	5,189,515
Recreation and culture	10,182,884	7,216,624
Transport	63,922,579	58,195,233
Economic services	3,820,062	4,647,826
Other property and services	6,478,690	6,850,917
Unallocated	51,212,420	48,574,998
	154,669,293	142,470,283

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18. CONTINGENT LIABILITIES

The Shire of Meekatharra has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated. At the date of this report the value and timing of remediation has not been ascertained.

Current Landfill Site

Crown Reserve 45111 Meekatharra – Lot 191 on Plan 218548 and Lot 192 on Plan 412642

Shire Depot

Crown Reserve 38927 Meekatharra – Lot 832 on Plan 21584, Lot 500 on Plan 69309 and Lot 850 on Plan 185176

Other

Two mining tenement sites have been identified by the Department of Water and Environment Regulation as being "contaminated – remediation required". In accordance with the Mining Act 1979, the responsibility for the rehabilitation of this land is with the tenement site lessee, and both sites are leased. As such, the Shire has no provision for rehabilitation as at 30 June 2021.

SHIRE OF MEEKATHARRA
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19. CAPITAL COMMITMENTS

(a) Capital Expenditure Commitments	2021	2020
	\$	\$
Contracted for:		
- capital expenditure projects	1,550,541	52,094
Payable:		
- not later than one year	1,550,541	52,094

The capital expenditure project outstanding at the end of the reporting period represents various capital works with the majority being for flood damage reinstatement.

The capital expenditure project outstanding at the end of the prior reporting period represents a retainer held for the Lloyds building redevelopment.

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20. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Councillor Nichols, President			
President's annual allowance	20,000	10,000	12,500
Meeting attendance fees	8,200	7,200	7,200
Travelling Expenses	1,099	-	-
	29,299	17,200	19,700
Councillor Trenfield, Former President			
President's annual allowance	-	10,000	8,533
Meeting attendance fees	-	2,600	2,600
	-	12,600	11,133
Councillor Clancy, Deputy President			
Deputy President's allowance	5,000	5,000	5,625
Meeting attendance fees	4,200	6,400	4,750
	9,200	11,400	10,375
Councillor Hall			
Meeting attendance fees	5,300	6,400	4,850
Travelling Expenses	4,257	5,109	4,683
	9,557	11,509	9,533
Councillor Moses			
Meeting attendance fees	5,300	6,400	3,250
	5,300	6,400	3,250
Councillor Smith			
Meeting attendance fees	6,400	3,600	3,600
	6,400	3,600	3,600
Councillor Hodder			
Meeting attendance fees	5,500	6,400	6,000
	5,500	6,400	6,000
Councillor Vacant (Formerly Councillors Binsiar/Curley)			
Meeting attendance fees	900	6,200	5,800
	900	6,200	5,800
	66,156	75,309	69,391
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's annual allowance	20,000	20,000	21,033
Deputy President's allowance	5,000	5,000	5,625
Meeting attendance fees	35,800	45,200	38,050
Travelling Expenses	5,356	5,109	4,683
	66,156	75,309	69,391

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21. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

	2021 Actual \$	2020 Actual \$
The total of remuneration paid to KMP of the Shire during the year are as follows:		
Short-term employee benefits	988,796	898,301
Post-employment benefits	126,658	117,993
Other long-term benefits	21,070	227,581
Termination benefits	40,544	-
	1,177,068	1,243,875

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

	2021 Actual \$	2020 Actual \$
The following transactions occurred with related parties:		
Sale of goods and services	40,957	302,270
Purchase of goods and services	95,564	

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

SHIRE OF MEEKATHARRA
INDEX OF NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

22. MAJOR LAND TRANSACTIONS

The Shire was not party to any major trading undertakings during the current financial year ended 30 June 2021.

23. TRADING UNDERTAKINGS

The Shire acts as an agent for Air BP providing aviation fuel to customers at the airport. Council provides the service to ensure the ongoing viability of regular public transport flights to Meekatharra. The figures below are included in the Shire's Financial Statements.

	2021	2020
	\$	\$
Operating Income	117,095	127,075
Operating Expenses	(129,305)	(131,144)
Change in Net Assets resulting	<u>(12,210)</u>	<u>(4,069)</u>
<u>Statement of Financial Position</u>		
Current Assets		
Cash at Bank	64,470	67,030
	<u>64,470</u>	<u>67,030</u>
Current Liabilities		
Trade Creditors		
Shire of Meekatharra	(64,470)	(67,030)
	<u>(64,470)</u>	<u>(67,030)</u>
Equity		
Opening Balance	-	-
Cash Transferred to/(from Muni)	12,210	4,069
Change in Net Assets	<u>(12,210)</u>	<u>(4,069)</u>
Closing Balance	<u>-</u>	<u>-</u>

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24. RATING INFORMATION

(a) Rates

RATE TYPE	Cents Rate in \$	Number of Properties	2020/21 Actual Rateable Value \$	2020/21 Actual Rate Revenue \$	2020/21 Actual Interim Rates \$	2020/21 Actual Back Rates \$	2020/21 Actual Total Revenue \$	2020/21 Budget Rate Revenue \$	2020/21 Budget Interim Rate \$	2020/21 Budget Back Rate \$	2020/21 Budget Total Revenue \$	2019/20 Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations												
GRV	8.8800	313	4,251,440	377,821	(32,978)	-	344,843	382,794	-	-	382,794	377,793
Unimproved valuations												
UV-Mining	19.6101	759	18,755,244	3,677,922	194,405	(6,078)	3,866,252	3,474,714	-	-	3,474,714	3,459,709
UV-Rural/ Pastoral	7.4462	44	4,491,092	334,416	(33,408)	-	301,008	292,210	-	-	292,210	292,210
Sub-Total		1,116	27,497,776	4,390,159	128,019	(6,078)	4,512,102	4,149,718	-	-	4,149,718	4,129,712
Minimum payment												
Gross rental valuations												
GRV	400	89	46,429	35,600	-	-	35,600	35,600	-	-	35,600	35,609
Unimproved valuations												
UV-Mining	350	307	285,835	107,450	-	-	107,450	108,850	-	-	108,850	112,700
UV-Rural/ Pastoral	350	23	19,831	8,050	-	-	8,050	8,400	-	-	8,400	8,400
Sub-Total		419	352,095	151,100	-	-	151,100	152,850	-	-	152,850	156,709
Discounts/concessions (Note 24(c))												
Total amount raised from general rate		1,535	27,849,871	4,541,259	128,019	(6,078)	4,663,202 (12,172)	4,302,568	-	-	4,302,568 (3,081)	4,286,421 (12,273)
							4,651,030				4,299,507	4,274,148

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

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.

SHIRE OF MEEKATHARRA
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24. RATING INFORMATION (Continued)

(b) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(c) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

Waivers or Concessions

Rate or Fee and
Charge to which
the Waiver or
Concession is Granted

	Type	Discount %	Discount \$	2021 Actual \$	2021 Budget \$	2020 Actual \$
Rates A185	Concession	80%		636	636	636
Rates A187	Concession	80%		1,227	1,227	1,227
Rates A223	Concession	80%		621	621	621
Rates A442	Concession	80%		577	577	577
RatesA7164	Concession	100%		841	-	848
RatesA7165	Concession	100%		813	-	822
RatesA7180	Concession	100%		841	-	849
RatesA7611	Concession	100%		813	-	822
RatesA7614	Concession	100%		841	-	849
RatesA7615	Concession	100%		813	-	821
RatesA7958	Concession	100%		4,148	-	4,201
				12,172	3,061	12,273
Total discounts/concessions (Note 24(a))				12,172	3,061	12,273

Rate or Fee and
Charge to which
the Waiver or
Concession is Granted

Circumstances in which
the Waiver or Concession is
Granted and to whom it was
available

Objects of the Waiver
or Concession

Reasons for the Waiver
or Concession

Rates A185	Murchison Region Aboriginal Corporation	n/a	n/a	Council provides an 80% concessional arrangements to Murchison Region Aboriginal Corporation due to an application for rates exemption under section 6.26 of the Act.
Rates A187	Murchison Region Aboriginal Corporation	n/a	n/a	
Rates A223	Murchison Region Aboriginal Corporation	n/a	n/a	
Rates A442	Murchison Region Aboriginal Corporation	n/a	n/a	
RatesA7164	Fiduciary Administration Services	n/a	n/a	Council Provides a 100% rates only concession.
RatesA7165	Fiduciary Administration Services	n/a	n/a	Council Provides a 100% rates only concession.
RatesA7180	Fiduciary Administration Services	n/a	n/a	Council Provides a 100% rates only concession.
RatesA7611	Fiduciary Administration Services	n/a	n/a	Council Provides a 100% rates only concession.
RatesA7614	Fiduciary Administration Services	n/a	n/a	Council Provides a 100% rates only concession.
RatesA7615	Fiduciary Administration Services	n/a	n/a	Council Provides a 100% rates only concession.
RatesA7958	Fiduciary Administration Services	n/a	n/a	Council Provides a 100% rates only concession (excluding 1/3 for Community Building not used for housing purposes).

SHIRE OF MEEKATHARRA
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FOR THE YEAR ENDED 30 JUNE 2021

25. RATE SETTING STATEMENT INFORMATION

Note	2020/21	2020/21	2019/20
	(30 June 2021)	Budget (30 June 2021)	(30 June 2020)
	Carried Forward	Carried Forward	Carried Forward
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
	Less: Fair value adjustments to financial assets at fair value through profit and loss	-	(864)
	Add: Movement in employee related provisions	-	16,380
	Add: Loss on disposal of assets	89,338	24,434
10(a)			
	Add: Depreciation on non-current assets	7,160,158	7,158,515
10(b)			
	Non cash amounts excluded from operating activities	7,249,496	7,198,465
(b) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
	Less: Reserves - cash/financial asset backed	(21,298,527)	(21,280,349)
4			
	Add: Current liabilities not expected to be cleared at end of year - Employee related provisions	(350,894)	354,285
	Total adjustments to net current assets	(21,649,221)	(20,926,064)
Net current assets used in the Rate Setting Statement			
	Total current assets	23,048,944	28,638,835
	Less: Total current liabilities	(1,399,723)	(852,493)
	Less: Total adjustments to net current assets	(21,649,221)	(20,926,064)
	Net current assets used in the Rate Setting Statement	-	6,860,278

SHIRE OF MEEKATHARRA
INDEX OF NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

26. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2021					
Cash and cash equivalents	0.01%	9,574,588	-	9,078,068	497,520
Financial assets at amortised cost - term deposits	0.39%	21,136,920	21,136,920	-	-
2020					
Cash and cash equivalents	0.05%	5,580,540	-	5,424,899	234,348
Financial assets at amortised cost	1.00%	21,280,349	21,280,349	-	-

Sensitivity analysis

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2021	2020
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	90,780	54,249

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire has no borrowings during the year and at reporting date.

SHIRE OF MEEKATHARRA
INDEX OF NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

26. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2021 and 30 June 2020 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2021					
Rates receivable					
Expected credit loss	2.99%	6.93%	10.40%	30.08%	
Gross carrying amount	357,885	127,555	83,325	210,683	779,447
Loss allowance	10,697	8,837	8,664	63,325	91,524
30 June 2020					
Rates receivable					
Expected credit loss	0.36%	8.21%	16.34%	57.82%	
Gross carrying amount	823,391	212,777	103,272	223,277	1,362,717
Loss allowance	2,960	17,466	16,879	129,095	166,400

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables:

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables					
Expected credit loss	-	-	-	6.88%	
Gross carrying amount	80,724	5,438	36,919	34,185	157,266
Loss allowance	-	-	-	2,352	2,352
30 June 2020					
Trade and other receivables					
Expected credit loss	0.39%	-	-	-	
Gross carrying amount	180,659	129,679	10,102	26,005	346,445
Loss allowance	697	-	-	-	697

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FOR THE YEAR ENDED 30 JUNE 2021

26. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables

Payables are subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 14(c).

The contractual undiscounted cash flows of the Shire's Payables are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
2021					
Trade and other payables	1,993,689	-	-	1,993,689	1,993,689
Contract liabilities	3,283,530	-	-	3,283,530	3,283,530
	5,277,219	-	-	5,277,219	5,277,219
2020					
Trade and other payables	498,209	-	-	498,209	498,209
	498,209	-	-	498,209	498,209

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27. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30th June 2021 or which would require a separate disclosure.

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

28. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 1059 Service Concession Arrangements: Grantors

Service concession assets are those assets where a third party operator constructs assets for the Shire, upgrades existing assets of the Shire or uses existing assets of the Shire to operate and maintain the assets to provide a public service, for a specified period of time. The Shire has considered the requirements of AASB1059 *Service Concession Arrangements: Grantor* and confirms that the Shire has no arrangements that fall within the scope of this standard.

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29. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of 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.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) 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.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) 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.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

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FOR THE YEAR ENDED 30 JUNE 2021

30. ACTIVITIES/PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE	Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	Rates, general purpose government grants and interest revenue. Costs associated with raising of rates, collection of debts and other funding activities within this programme.
LAW, ORDER, PUBLIC SAFETY	Supervision of various by-laws, fire prevention, emergency services and animal control. Operation of Council's Ranger services.
HEALTH	Food quality and pest control, monitoring and control of environmental health. Contract operation for health issues within the community.
EDUCATION AND WELFARE	Provision and maintenance of various premises in support of community services including the Community Resource Centre. Financial assistance on a needs arise basis for the community's education and welfare. Provision, maintenance and support for the community youth centre.
HOUSING	Maintenance of staff and rental housing.
COMMUNITY AMENITIES	Rubbish collection services, operation of tip, noise control, administration of the town planning scheme, maintenance of cemeteries, storm water drainage maintenance and operation and maintenance of sewerage schemes.
RECREATION AND CULTURE	Maintenance of halls, swimming pool, recreation centres and various reserves, operation of library, TV and Radio broadcasting.
TRANSPORT	Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets, depot maintenance and airport maintenance.
ECONOMIC SERVICES	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and building controls.
OTHER PROPERTY AND SERVICES	Private works operations and miscellaneous plant operations, overheads and administration costs initially charged here are reallocated to the relevant function area.

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31. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	2.08	16.06	7.27
Asset consumption ratio	0.99	0.86	0.95
Asset renewal funding ratio	1.18	1.16	1.32
Asset sustainability ratio	0.82	0.16	1.30
Debt service cover ratio	n/a	n/a	n/a
Operating surplus ratio	(0.19)	(0.18)	0.01
Own source revenue coverage ratio	0.55	0.55	0.61

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



Our Ref: 8334

Mr Harvey Nichols
President
Shire of Meekatharra
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Dear President

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

The Office has completed the audit of the annual financial report for your local government. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the Chief Executive Officer (CEO) and the Minister, as required by the Act. The CEO is required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

Matters of regulatory non-compliance and significant adverse trend in the financial position are reported on page 2 of the auditor's report.

Management Control Issues

While the result of the audit was generally satisfactory, we would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. This matter has been discussed with management and their comments have been included in the attachment.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

We would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Feel free to contact the undersigned on 6557 7714 if you would like to discuss these matters further.

Yours faithfully

A handwritten signature in black ink, appearing to read 'NRaniga', written in a cursive style.

Nayna Raniga
Acting Senior Director
Financial Audit
3 December 2021

Attach



Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 Shire of Meekatharra

To the Councillors of the Shire of Meekatharra

Report on the audit of the annual financial report

Opinion

I have audited the financial report of the Shire of Meekatharra (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Meekatharra:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter – Basis of accounting

I draw attention to Note 1 to the financial report, which describes the basis for accounting. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. Regulation 17A of the Local Government (Financial Management) Regulations 1996 (FM Regulations) requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 *Leases* which would have required the entity to measure the vested improvements also at zero cost. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibility for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on other legal and regulatory requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:
 - a) The operating surplus ratio as reported in Note 31 of the annual financial report has been below the Department of Local Government, Sport and Cultural Industries' standard for 2021 and 2020 financial years.
- (ii) The following material matter indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:
 - a) The Shire holds excess monies owed to ratepayers between 1988 and 2011 following the forfeiture and sale of their properties due to the cumulative non-payment of rates. The Shire has not complied with the *Unclaimed Money Act 1990* requiring moneys over \$100 that have been held for 6 years without being returned to owners, be transferred to the Department of Treasury.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.



Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Meekatharra for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



Nayna Raniga
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
3 December 2021

9.3. ADMINISTRATION

Title/Subject:	SOUTHERN RANGELANDS PASTORAL ALLIANCE INC – REQUEST FOR FINANCIAL ASSISTANCE	
Agenda/Minute Number:	9.3.1	
Applicant:	Nil	
File Ref:	ADM089	
Disclosure of Interest:	Nil	
Date of Report:	13 December 2021	
Author:	Kelvin Matthews Chief Executive Officer	 <i>Signature of Author</i>
Senior Officer:	Kelvin Matthews Chief Executive Officer	 <i>Signature of Author</i>

Summary / Matter for Consideration:

For Council to consider the request from the Southern Pastoral Alliance Incorporated for financial assistance at \$20,000.00 per year for a five (5) year period commencing in the 2022-23 financial year.

Attachments:

Letter from Southern Rangelands Pastoral Alliance Inc

Background:

Council is advised it has received a written request from the Chair (Ms Debbie Dowden) and Executive Officer (Ms Margaret Weir) of the Southern Pastoral Alliance Incorporated (SRPA) for financial assistance for the SRPA.

The SRPA was established in response to the opportunities for funding that have emerged over the past few years, including the Federal Government's Future Drought Fund and the Southern Rangelands Revitalisation Project run by the Department of Primary Industries and Regional Development (DPIRD).

The first year of operation of the SROPA has secured over \$900,000 for future project works. In addition, the SRPA have applied for \$415,000 for two more projects to be carried out in the 2022/23 year which will represent a significant investment into the Southern Rangelands region that without the SRPA would not have been achieved.

The SRPA aims to connect and support pastoral producers across the whole of the Southern Rangelands of Western Australia with their vision being "Connected, Producer-Driven, Healthy Landscape, Better Business".

The establishment of the SRPA has been supported by the Department of Primary Industries and Regional Development (DPIRD), Mid West Development Commission (MWDC), Regional Development Australia Mid West Gascoyne (RDAMWG) and the Rangelands Fibre and Produce Association (RFPA). Further information regarding the SRPA can be found at the following media statement:

<https://www.mediastatements.wa.gov.au/Pages/McGowan/2021/02/Investment-to-revitalise-Southern-Rangelands-landscape-and-pastoral-enterprises.aspx>

Comment:

The SRPA has requested each local government authority within their jurisdiction consider providing financial assistance to the SRPA at \$20k per year over a five year period commencing in the 2022/23 financial year to ensure the longevity of the SRPA which represents all pastoralists in the local government areas. The financial contribution will be used to continue to employ an Executive Officer and a Project Officer as the SRPA transitions and develops into a self-sufficient Association. The SRPA advise there are 17 Local Government Shires in their catchment area that would equate to a total amount of \$340k at \$20k being collected from each of the 17 Shire's.

The matter was discussed at the recent Murchison Executive Group (MEG) meeting by all CEOs that attended with the Shire of Sandstone CEO suggesting all (Murchison) Councils consider a financial contribution based on an equitable pastoral property proportionate basis. The example(s) provide an explanation based on either:

1. Total number of pastoral stations divided by the number in each shire; or
2. Valuer Generals Valuation to obtain a rate in the \$ for each shire.

Example 1

Total number of Pastoral Stations in the SRPA catchment area at circa 500 whereby \$340k is divided by the 500 and therefore equates to a \$680 contribution for each station. In the Shire of Meekatharra this would be 41 Pastoral Stations @ \$680 = \$27,880 total contribution.

Example 2

Obtain the Unimproved value of Pastoral Station from each council and calculate in a similar to the above.

While the above breakdown is financially suited to the smaller Shires in the SRPA area (such as Sandstone, Murchison and Yalgoo), the total amount calculated on above formula is more than the total being requested by the SRPA. Therefore, the recommendation by the CEO below is based on Council agreeing to make a financial donation to the SRPA in the first instance, and that this amount be capped at the \$20k request.

Consultation:

MEG CEOs.

Statutory Environment:

Budgetary allocation in the 2022/23 year.

Policy Implications:

In accordance with the Shire of Meekatharra Policy Manual 2019 – 0407 Budgets whereby the Council, through its annual budget process, provides donations to assist some community groups in their day to day operations or capital purchases.

Financial Implications:

The Shire of Meekatharra currently collects \$297,889 in Pastoral Rates (2021/22 budget page 2 of Management Schedules).

Annual budgetary allocation request from SRPA for a five-year period.

Strategic Implications:

In accordance with the Shire of Meekatharra Strategic Community Plan 2020-2030 - to ensure effective, efficient use of Shire resources and provide leadership for the community.

Voting Requirements:

Absolute Majority

Officers Recommendation / Council Resolution:

Moved:

Seconded:

That Council approve financial assistance annual allocation of \$20,000.00 for a five-year period commencing in the 2022/23 year to the Southern Rangelands Pastoral Alliance Inc.

Southern Rangelands Pastoral Alliance Inc.

c/- 20 Gregory Street
Geraldton WA 6530
ABN: 15 439 289 309
Email: info@srpa.org.au

Chief Executive Officer
54 Main St
(PO Box 129)
MEEKATHARRA WA 6642

Dear Chief Executive Officer

I would like to introduce to you the Southern Rangelands Pastoral Alliance (SRPA) Inc. and to request that your shire contribute \$20 000 per year for five years to help ensure the longevity of this important grower group which represents all pastoralists in your shire. The financial contribution that you make will be used to continue to employ an Executive Officer and a Project Officer as we grow into a self-sufficient Association.

SRPA was established in response to the opportunities for funding that have emerged over the past few years, including the Federal Government's Future Drought Fund and the Southern Rangelands Revitalisation Project run by the Dept of Primary Industries and Regional Development.

Prior to October 2020, Southern Rangelands pastoralists were unrepresented at a broad landscape level. SRPA is now beginning to meet the needs of the pastoral community in terms of attracting significant funding opportunities to rebuild agriculture and bring more prosperity to the regions. These funding opportunities can and will be delivered into your shire.

In order to have the significant impact we aim to deliver in the region, as a new organisation we require some financial support from you. In return, we can act as a vehicle to attract significant funding to improve the pastoral estate. We would like to form a mutually beneficial and collaborative relationship with Shires in the Southern Rangelands to ensure that we maximise any funding opportunities that come our way.

The SRPA Management Committee is comprised of pastoralists representing the Southern Rangelands, with even representation across the three Regional Biosecurity Groups (Carnarvon, Meekatharra and Goldfields Nullarbor). Several of our committee members are also on their local shire council and we encourage you to seek their views on value of the SRPA as a new and exciting grower group.

SRPA aims to connect and support pastoral producers across the whole of the Southern Rangelands of Western Australia. Our vision is encapsulated in these four terms: Connected, Producer-Driven, Healthy Landscape, Better Business. Our Mission is "to lead change by sharing knowledge, and facilitating research and innovation based on industry needs".

PASTORAL REVITALISATION

We are aware that Pastoral Revitalisation is one of the Economic Pillars of the Blueprints for Economic Development established by each of the Development Commissions across the Southern Rangelands. We feel that the SRPA can be a vehicle to successful Pastoral Revitalisation and thus provide recognition for shires who can measurably demonstrate this achievement. Any increases in production and improvements in rangeland condition will provide broad benefits to all shires and towns.

ACHIEVEMENTS

In our first year of operation we have secured over \$900,000 for future project works. In addition, we have applied for \$415,000 for two more projects to be carried out in 2022 / 2023. This represents a significant investment into the Southern Rangelands region which without the SRPA would not have been achieved. It will provide much-needed support for pastoralists in your shire, and ultimately for the broader community.

CHALLENGES

However, these funds are strictly for project delivery and cannot be used to pay salaries. Therefore, we are seeking additional funds to employ an Executive Officer and a Project Officer. Professional staff are critical to the ongoing success of the group and the offer of a medium to long term contract is vital to securing the right people for the job.

SUPPORTERS

The establishment of the SRPA has been supported by the Department of Primary Industries and Regional Development (DPIRD), Mid West Development Commission (MWDC), Regional Development Australia Mid West/Gascoyne (RDAMWG), and Rangelands Fibre and Produce Association (RFPA).

We aim to attract funding from a range of investors and invite you to become part of our support base for what is shaping up to be a very successful grower group. We would appreciate the opportunity to meet with you to discuss actions to enable this.

Yours sincerely



Debbie Dowden

Chair, SRPA Inc.

0467 635 361



Margi Weir

Executive Officer, SRPA Inc.



0408 210 285

November 25, 2021

9.4. COMMUNITY DEVELOPMENT

Nil

9.5. HEALTH BUILDING AND TOWN PLANNING

Title/Subject:	USE AND PLACEMENT OF MOBILE BATCHING PLANT – MARMONT STREET - MEEKATHARRA
Agenda/Minute Number:	9.5.1
Applicant:	T KRETE – Paul Tonkin Managing Director
File Ref:	A2224
Disclosure of Interest:	Nil
Date of Report:	9 December 2021
Author:	William V Atyeo Principal Environmental Health Officer
	 <i>Signature of Author</i>
Senior Officer:	Tralee Cable Community & Development Services Manager
	 <i>Signature Senior Officer</i>

Summary/Matter for Consideration:

Council is to consider an application for planning approval from Mr Paul Tonkin (Managing Director) of T KRETE to use and to place on/over Lots 714, 715, 716 and 717 a mobile batching plant. Lacy Contracting Services have signed the application as owners of the property stated.

Attachments:

Layout Plan as submitted by the applicant.

Background:

The use of mobile batching plants within the Residential zoned land in a Township is prohibited, unless the unit is at a specific location mixing concrete for a specific project, over a specific timeline. If this is occurring, then the owner must inform the Council and obtain permission to operate.

If the mobile batching plant is located with an “Industrial” zoned land, then a permit needs to be issued by the Shire under the Town Planning Scheme. There is no Council policy that excludes batching plants from the townsite of Meekatharra.

Comment:

The land the subject of this application is:

- Lot 714 #10 Marmont Street – CT 1917/978
- Lot 715 #12 Marmont Street – CT 1917/979
- Lot 716 #14 Marmont Street – CT 1917/980
- Lot 717 #16 Marmont Street – CT 1917/981

The land is located in the “Industrial” zoned land of the Meekatharra Town Planning Scheme No3.

The applicant has stated that the expected potential volume will be in the 100 ton/annum vicinity and to alleviate any dust pollution concerns:

1. All raw material stock piles will damped via a sprinkler system
2. A Cement dispenser used to directly discharge cement powder into agitator bowl
3. Water truck to spray yard zone on pour days.

He further states that the batching plant is mobile and will not become a permanent fixture given he do most of his concrete production outside the township jurisdiction.

Given that the volume is under 100 ton/annum and that it is mobile, located in the Industrial zoned area, I can see no impediment to the Council approving this use. The proviso to this is that the raw material is handled and stored so that there is no pollution to the area and community.

If the unit was larger and was producing greater than 100 ton/annum, then it would need to be registered with the DEP and restrictions on this type of batching plant would be much more.

Consultation:

Nil

Statutory Environment:

Shire of Meekatharra Town Planning Scheme No 3

Policy Implications:

Nil

Budget/Financial Implications:

Nil

Strategic Implications:

Nil

Voting Requirements:

Simple Majority

Officers Recommendation / Council Resolution:

Moved:

Seconded:

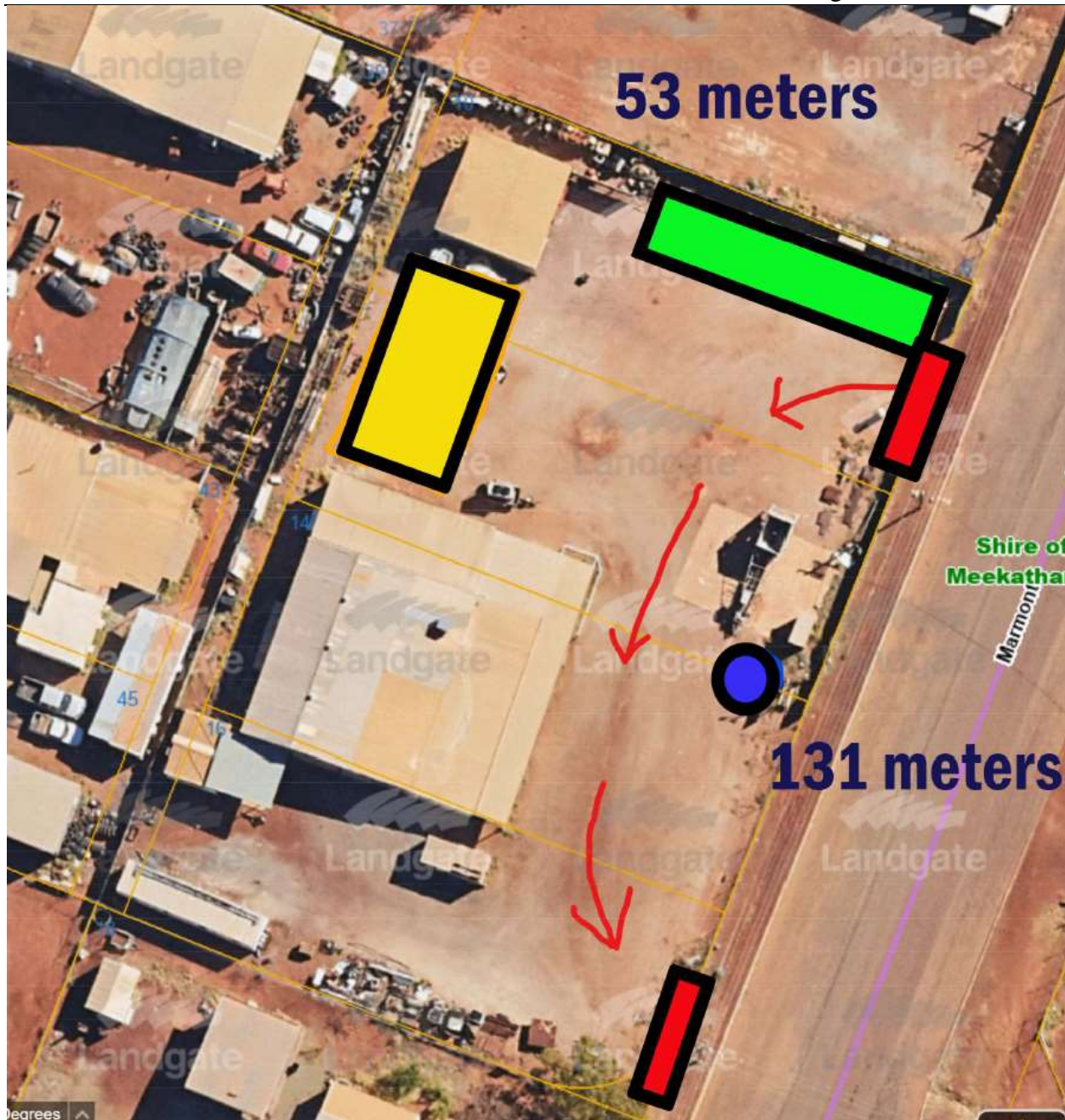
That Council:

- Pursuant to Clause 6.3.2 of the Meekatharra Town Planning Scheme No 3, having regard to all relevant matters which it is required by the Scheme to consider, to the purpose for which the land is reserved, zoned or approved for use under the Scheme, to the purpose for which land in the locality is used, and to the orderly and proper planning of the locality and the preservation of the amenities of the locality, grant its approval for the use and storage of a mobile batching plant over:-
 - Lot 714 #10 Marmont Street – CT 1917/978
 - Lot 715 #12 Marmont Street – CT 1917/979
 - Lot 716 #14 Marmont Street – CT 1917/980
 - Lot 717 #16 Marmont Street – CT 1917/981

This Permit incorporates the following conditions. Any breach of these conditions may result in this approval permit being made void by Council.

Conditions:

- 1. The use hereby permitted shall not be carried on in a way which causes injury to or prejudicially affects the amenity of the locality by reason of the process carried on, the materials, goods and machinery used and stored or by reason of the emission of noise, vibration, smell, fumes, smoke, vapour, steam, soot, ash dust, waste products, grit or oil, the appearance of the property or otherwise.**
- 2. No polluted drainage shall be discharges beyond the boundaries of the lot from which it emanates or into a watercourse or easement drains.**
- 3. No incinerator is to be provided or used on the lot at any time.**
- 4. All raw materials will be contained within bunded areas.**



LEGEND

 Materials Stockpiles

 Entry and Exit, traffic flow direction

 Vehicle Parking

 Cement Hopper for direct loading of agitator

 Entry and Exit Gate

9.6. WORKS AND SERVICE

Nil

9.7. CONFIDENTIAL ITEMS



Moved:

Seconded:

That the meeting be closed to members of the public to allow Council to discuss item 9.7.1 which concern matters of a confidential nature.

CONFIDENTIAL ITEM

**Deals with information concerning a matter affecting an employee or employees.
Local Government Act 1995 section 5.23 (2) (a)**

Title/Subject:	CEO CONTRACT OF EMPLOYMENT – AMENDED COMMENCEMENT AND TERMINATION DATES	
Agenda/Minute Number:	9.7.1	
Applicant:	Nil	
File Ref:	Personal File	
Disclosure of Interest:	Nil	
Date of Report:	13 December 2021	
Author:	Kelvin Matthews Chief Executive Officer	 <i>Signature of Author</i>
Senior Officer:	Kelvin Matthews Chief Executive Officer	 <i>Signature of Author</i>

Summary/Matter for Consideration:

For Council to consider amending the CEOs Contract of Employment to reflect the correct commencement and termination date(s).

Officers Recommendation / Council Resolution:

Moved:

Seconded:

That Council approve amending the Contract of Employment between the CEO and Council being from the commencement date of the 22 November 2021 to 15 November 2021 and the termination date from 22 November 2025 to 15 November 2025.

Moved:

Seconded:

That the meeting be opened to the public.

10. NEW BUSINESS OF AN URGENT NATURE-INTRODUCED BY RESOLUTION OF THE MEETING

Moved:

Seconded:

That the urgent new business be discussed.

11. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12. CLOSURE OF MEETING