

Ordinary Council Meeting Agenda

Venue	Council Chambers 75 Main Street, Meekatharra
-------	---

Date	Saturday 20 September 2025
------	----------------------------

Time	11:30am
------	---------

Disclaimer

Information contained in this document is subject to confirmation. Where required, meetings are recorded, and these recordings are provided on the official Shire website. Anyone who relies on information as presented or recorded does so at their own risk. Written verification of information contained in this document can be obtained by contacting the Chief Executive Officer. No responsibility whatsoever is implied, or accepted, by the Shire of Meekatharra for any act, omission, statement, or intimation which appears in this document or in any recordings.

Shire of Meekatharra

Ordinary Council Meeting

Please be advised an Ordinary Council Meeting will be held at 11:30 am Saturday 20 September 2025 in the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.



N Cain
Chief Executive Officer
15 September 2025

Contents

1	Declaration of opening	7
2	Attendance	7
2.1	Present.....	7
2.2	Apologies	7
2.3	Approved Leave of Absence	7
3	Applications for Leave of Absence.....	7
4	Interest Declarations by Members	7
5	Question time	8
5.1	Response to Previous Questions Taken on Notice.....	8
5.2	Public Question Time.....	8
6	Presiding Member Announcements.....	8
7	Petitions / Deputations / Presentations	8
7.1	Petitions.....	8
7.2	Deputations	8
7.3	Presentations	8
8	Confirmation of Minutes	8
8.1	Ordinary Council Meeting – 16 August 2025	8
9	Committee Minutes and Recommendations	8
10	Reports.....	9
10.1	Schedule of Payments – August 2025	9
10.2	Monthly Financial Report – July 2025	17
10.3	Monthly Financial Report – August 2025.....	42
10.4	Mining Tenement Applications – August-September 2025	67
10.5	Budget Amendment – Vehicle Purchases.....	80
11	New Business of an Urgent Nature	83
12	Confidential Matters.....	83
13	Council Member Motions.....	83
13.1	Response to Previous Council Member Motions	83

13.2	Proposed Council Member Motions.....	83
14	Next Meeting	83
15	Closure of Meeting	83

1 Declaration of opening

2 Attendance

2.1 Present

Council Members

Employees

Guests

Members of the Public

Members of the Media

2.2 Apologies

Nil

2.3 Approved Leave of Absence

Nil

3 Applications for Leave of Absence

4 Interest Declarations by Members

Under section 5.67 of the Act, a member declaring an Impartiality, Proximity or Financial interest must disclose the nature of the interest in writing either prior to the meeting, or at the meeting immediately before the matter is discussed. The member is prohibited from participating in decisions on the matter in which they have the interest, unless the disclosing member is permitted to do so under Section 5.68 or Section 5.69 of the *Local Government Act 1995*.

5 Question time

5.1 Response to Previous Questions Taken on Notice

5.2 Public Question Time

6 Presiding Member Announcements

7 Petitions / Deputations / Presentations

7.1 Petitions

7.2 Deputations

7.3 Presentations

8 Confirmation of Minutes

8.1 Ordinary Council Meeting – 16 August 2025

Recommendation

That the minutes from the Ordinary Council Meeting held on 16 August 2025 be confirmed.

9 Committee Minutes and Recommendations

Nil

10 Reports

10.1 Schedule of Payments – August 2025

File Reference	FM.RP.001
Author	A Giometti, Deputy Chief Executive Officer
Author's Interest	Nil
Authoriser	A Giometti, Deputy Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	15 September 2025

Summary

Council is required to consider a Schedule of Payments which is to be produced each month and is to contain relevant information regarding outgoing monies.

The purpose of this Report is to present the relevant information.

Council is requested to accept the Schedule of Payments, as presented.

Attachments

10.1.1 Schedule of Payments – August 2025

Background

The *Local Government (Financial Management) Regulations 1996* requires Shire officers, monthly and within a prescribed timeframe, to prepare a schedule of payments made from the Municipal Fund and the Trust Fund and present this to Council for confirmation.

Additionally, where credit, debit, or other purchasing cards are used, details regarding their use are also to be reported each month.

Each instance of outgoing monies is to be reported and include the –

- Payee,
- Payment amount,
- Date, and
- Sufficient information to identify the transaction.

Comment

Shire officers have prepared the Monthly Schedule of Payments, in accordance with legislative requirements.

Following is a summary of the payments incurred in the month under review –

Payments from Accounts

- | | |
|---------------------|--------------|
| • Municipal Account | \$548,743.79 |
| • Trust Account | \$0.00 |

<u>Total Payments from Accounts</u>	<u>\$548,743.79</u>
-------------------------------------	---------------------

Payments Using Purchasing Cards

- | | |
|----------------|------------|
| • Credit Cards | \$2,320.21 |
| • Fuel Cards | \$0.00 |

<u>Total Payments Using Purchasing Cards</u>	<u>\$2,320.21</u>
--	-------------------

The Monthly Schedule of Payments is attached.

Consultation

Chief Executive Officer
Senior Management
Shire Officers

Statutory Implications

Local Government (Financial Management) Regulations 1996

Regulation 13 Payments from municipal fund or trust fund by Chief Executive Officer, Chief Executive Officer's duties as to etc.

Where the Chief Executive Officer has been delegated the exercise of power to make payments from the Municipal Fund or the Trust Fund, a list of accounts authorised for payment by the Chief Executive Officer is to be presented each month to Council.

Local Government (Financial Management) Regulation 1996

Regulation 13A Payments by employees via purchasing cards

If a local government has credit, debit, or credit card/s, a list of payments made using the card/s is to be presented each month to Council.

Policy Implications

Shire of Meekatharra Policy Manual 2023

04.02 Purchasing and Procurement

Shire officers will undertake purchasing activities which align with strategic and operational objectives, meet value for money objectives, and meet defined thresholds, quotation requirements, and practices.

Financial Implications

Payments included in the Schedule have been undertaken in accordance with appropriate processes and the Annual Budget.

Risk Implications

Risk is managed using financial controls and the regular internal review of the information contained within each payment.

Strategic Implications

Strategic Community Plan 2020 – 2030

Governance – Manage resources effectively

Ensure governance and legislative requirements are met.

Voting Requirements

Simple Majority

Recommendation

That Council, pursuant to Regulation 13 and Regulation 13A of the *Local Government (Financial Management) Regulations 1996*, confirms the Schedule of Payments, as attached, for August 2025.

Attachment

10.1.1 Schedule of Payments – August 2025

Schedule of Payments - August 2025

Chq/EFT	Date	Name	Description	Municipal
EFT23659	05/08/2025	A Class Electrical and Air Conditioning	Reset Thermostat at Sports Complex Residence	\$154.00
EFT23660	05/08/2025	Barkley Day	Member Fees and Expenses Including Travel OCM 26/7/25	\$1,103.36
EFT23661	05/08/2025	Child Support Agency	Payroll deductions	\$206.97
EFT23662	05/08/2025	Commercial Hotel	Accommodation and Meals for Cr M Hall OCM 26/7/25	\$603.00
EFT23663	05/08/2025	David Kenneth Hodder	Member Fees and Expenses OCM 26/7/25	\$440.00
EFT23664	05/08/2025	Driver Risk Management Pty Ltd	Delivery of Training for Shire Staff	\$28,600.73
EFT23665	05/08/2025	Elite Electrical Contracting	Various Electrical Works at 69 McCleary St	\$4,795.16
EFT23666	05/08/2025	Harvey James Nichols	Member Fees and Expenses OCM 26/7/25	\$525.00
EFT23667	05/08/2025	Judith Christine Holden	Member Fees and Expenses OCM 26/7/25	\$440.00
EFT23668	05/08/2025	Lo-Go Appointments	Contracting Services David Lovett Week Ending 19/7/25 Records Migration	\$3,437.64
EFT23669	05/08/2025	Main Roads WA	Heavy Vehicle Permit Renewal P539 1HTP560 - Class 1 RAV Oversize	\$100.00
EFT23670	05/08/2025	Mark Smith	Member Fees and Expenses OCM 26/7/25	\$440.00
EFT23671	05/08/2025	Market Creations Agency Pty Ltd	Council Connect Hosting & Subscription FY25/26 Tier 5, Website Accessibility & SSL Certificates	\$31,429.20
EFT23672	05/08/2025	Matthew Hall	Member Fees and Expenses Including Travel OCM 26/7/25	\$865.74
EFT23673	05/08/2025	Meekatharra Accommodation Centre (Caravan Park)	Assorted Sandwiches and Hot Snacks for Driver Training Week of 21/7/25	\$560.00
EFT23674	05/08/2025	Meekatharra Corner Store	1 x 45Kg LPG Bottle for Shire Hall and ULP Sales May and June 25	\$652.50
EFT23675	05/08/2025	Norris & Hyde Pty Ltd	Investigate Some Phone Extensions Not Working Found Second Router Was Offline	\$99.00
EFT23676	05/08/2025	Officeworks Business Direct	Acer Nitro 45DQHD 165Hz 1ms Curved Monitor XZ452CU and Kasion Gas Lift Stool"	\$2,316.85
EFT23677	05/08/2025	Optima Press	Printed Colour Envelopes DL Window, B4 Plain and C4 Plain Self Seal	\$3,083.30
EFT23678	05/08/2025	Paywise Pty Ltd	Novated Lease Charge for 1IBM773 D Christie	\$545.12
EFT23679	05/08/2025	Perfect Computer Solutions Pty Ltd (PCS)	MS Office 365 Business Premium Annual x 24 MS Office Exchange Licenses x 7	\$13,009.88
EFT23680	05/08/2025	RMH Mechanical Pty Ltd	Various Services and Repairs to P539 Prime Mover, P620 Side Tipper, P619 Side Tipper, P538 Prime Mover, P541 Low Loader, P521 Prime Mover, P517 Water Tanker, P522 Prime Mover, P537 Cat Loader, P531 Ford Ranger, P607 Water Tanker, P507 Hyundai Tuscon and P544 Trailer	\$10,714.37
EFT23681	05/08/2025	Rema Tip Top Australia	Tyres and Tubes and Associated Items for Depot Stock	\$372.13
EFT23682	05/08/2025	Shire of Meekatharra	Payroll deductions	\$75.00
EFT23683	05/08/2025	Toll Transport Pty Ltd (Team Global Express)	Freight for Fuel Pod for P650 from Silvan and Freight for Items from Bunnings	\$203.09
EFT23684	05/08/2025	Tyreright Geraldton	Tyres for P534 Off Road Tandem Trailer	\$880.00
EFT23685	05/08/2025	Western Tyre Force	Tyres for P507 Hyundai Tuscon, P531 Ford Ranger, P650 Toyota Hilux and P537 Cat Loader	\$7,854.00
EFT23686	05/08/2025	Westrac Equipment	P513 Cat Padfoot Roller - Repair Oscillating Hitch Repairs Carried Out at Westrac Geraldton	\$19,552.54
EFT23687	05/08/2025	Wynne Mandy (Sole Trader)	Accounting Assistance May and June 2025 - Statutory Budget Document and Prepare and Lodge BAS for May and June 25.	\$2,475.00
EFT23688	06/08/2025	Department of Water and Environmental Regulation	Refuse Site Licence Renewal for 25/26 - L7025/1997/13 - App-0030389	\$1,299.93
EFT23689	14/08/2025	Ampac Debt Recovery WA Pty Ltd	Commissions and Costs for July 25 - M234 A Dickens	\$38.50
EFT23690	14/08/2025	Anderson Felicity	Face Washers x 4, Coffee Mugs x 4 Pillow Protectors x 3 Blankets x 4 QB Quilt and Sheets Consultant Quarters	\$258.50
EFT23691	14/08/2025	Australia Post	Australia Post Charges for July 25	\$120.71

EFT23692	14/08/2025	Batavia Furniture & Bedding (Comfort Style)	91 Hill St Longreach Dining Table and Chairs x 6 - 58 McCleary St B/Care Silhouette Mattresses x 2	\$4,309.00
EFT23693	14/08/2025	Breeze Connect Pty Ltd	Subscription Charges for Trunk ID 62205 1/7/25 - 1/8/25	\$110.98
EFT23694	14/08/2025	Canine Control	Ranger Services for 4,5 & 6 August 25	\$8,853.08
EFT23695	14/08/2025	Child Support Agency	Payroll deductions	\$206.97
EFT23696	14/08/2025	Commercial Hotel	Meals and Refreshments 11/7, 12/7, 24/7, 26/7	\$2,233.00
EFT23697	14/08/2025	Eftsure Pty Ltd	Eftsure Subscription Renewal 1/8/25 - 31/7/26	\$6,452.13
EFT23698	14/08/2025	Great Northern Rural Services (CRT)	1 x 20L Drum Mosquito Fogging ULV	\$3,583.44
EFT23699	14/08/2025	IGA Meekatharra	Various Purchases for Shire Amenities in July 25	\$1,564.20
EFT23700	14/08/2025	Landgate	Title Searches and Valuations	\$253.40
EFT23701	14/08/2025	Lo-Go Appointments	Contracting Services David Lovett Week Ending 2/8/25 Records Migration Project Officer	\$1,718.82
EFT23702	14/08/2025	Market Creations Agency Pty Ltd	Font Change Aptos	\$1,322.20
EFT23703	14/08/2025	Meekatharra Accommodation Centre (Caravan Park) QSD Pty Ltd ATF QSD Trust	Catering for Driver Training 23 Catering for Driver Training 23/7/25 - 31/7/25 Hot Finger Foods and Sandwiches	\$830.00
EFT23704	14/08/2025	Monarch 360 Pty Ltd	Monarch Microsoft 354 Copilot Annual July 25 - June 26 Licence	\$9,075.00
EFT23705	14/08/2025	Moore Australia WA Pty Ltd	Professional Services Provided in Relation to Integrated Strategic Planning Services	\$1,650.00
EFT23706	14/08/2025	Norris & Hyde Pty Ltd	Cloud Hosting 3CX PBX 1/7/25 - 31/7/25	\$79.95
EFT23707	14/08/2025	OEM Group Pty Ltd	Various Items for High Pressure Cleaners	\$9,143.25
EFT23708	14/08/2025	Perfect Computer Solutions Pty Ltd (PCS)	Provision of IT Support in The Month of July 25	\$127.50
EFT23709	14/08/2025	RMH Mechanical Pty Ltd	Repairs and Services to P484 Cat Grader, P635 Cat Grader, P544 Vehicle Trailer	\$3,129.50
EFT23710	14/08/2025	S.A. Hines Contracting	Install Guide Posts and Signs on Mingah Springs Bypass Road	\$8,800.00
EFT23711	14/08/2025	Shire of East Pilbara	Shared Service Agreement Provision of Environmental Health, Building and Town Planning for July 25	\$4,583.33
EFT23712	14/08/2025	Shire of Meekatharra	Payroll deductions	\$75.00
EFT23713	14/08/2025	Supagas Pty Ltd	Late Payment Fee	\$10.00
EFT23714	14/08/2025	Telstra Limited	Telstra Landlines and Mobiles for July 25	\$861.88
EFT23715	14/08/2025	Toll Transport Pty Ltd (Team Global Express)	Freight Charges for Uniforms UAW and Tyres from Western Tyre Force P507	\$1,102.32
EFT23716	14/08/2025	Truckline Wholesale Specialists	Red/Yellow Mesh Flag 450mm x 450mm on Pole for P541 Haulmore Low Loader	\$164.82
EFT23717	14/08/2025	Uniforms At Work	Uniforms for Office Staff / Depot Staff	\$27,457.59
EFT23718	14/08/2025	Western Australian Local Government Association	WALGA Annual Subscriptions	\$28,403.97
EFT23719	14/08/2025	Pigram Music Pty Ltd	50% of Performance Fees for Pigram Brothers Spirit of Meekatharra Festival September 25	\$21,919.70
EFT23720	14/08/2025	Steve Smith	Reimbursement of Fuel Delivering P426 and P493 to Smith Broughton Auctions and Collecting New Vehicles from Cockburn Toyota	\$117.86
EFT23721	14/08/2025	The Storyteller Chef	Remainder for Performance Fee for Spirit of Meekatharra Festival September 25	\$40,744.24
EFT23722	19/08/2025	Australian Taxation Office	July 2025 BAS	\$4,470.08
EFT23723	20/08/2025	Aerodrome Management Services Pty Ltd (AMS)	Electrical Aerodrome Technical Inspection Including Return Flights, Excess Luggage Car Hire and Accommodation & Meals	\$14,384.76
EFT23724	20/08/2025	Barkley Day	Member Fees and Expenses + Travel OCM 16/8/25	\$1,103.36
EFT23725	20/08/2025	Bridgetown Design and Print	Save the Date Poster and Logo for Teh Spirit of Meekatharra Festival September 25	\$240.63
EFT23726	20/08/2025	Commercial Hotel	Accommodation 15/8/25 Cr B Day for OCM 16/8/25	\$180.00
EFT23727	20/08/2025	Contract Property Services	Town Maintenance Contract 1/8/25 - 31/8/25	\$15,102.97
EFT23728	20/08/2025	David Kenneth Hodder	Member Fees and Expenses OCM 16/8/25	\$440.00
EFT23729	20/08/2025	Driver Risk Management Pty Ltd	Staff Training 28/7/25 - 31/7/25	\$27,830.73
EFT23730	20/08/2025	Executive Media Pty Ltd	Advertising in Caravanning Australia Spring 2025	\$2,650.00
EFT23731	20/08/2025	Fujifilm Business Innovation Australia Pty Ltd	Printing and Copying Charges for Admin Office and Depot 1/7/25 - 31/7/25	\$445.30

EFT23732	20/08/2025	Great Western Exploration Limited	Rates refund for assessment A7928 E51/1728 Peak Hill Gold Field Meekatharra	\$729.05
EFT23733	20/08/2025	Harvey James Nichols	Member Fees and Expenses OCM 16/8/25	\$525.00
EFT23734	20/08/2025	Hopkins Aus Pty Ltd T/A J&K Hopkins	Various Office Furniture for CEO and Printer Offices	\$6,598.03
EFT23735	20/08/2025	Jally Entertainment	Performance Fee for Aladdin and His Magic Smartwatch	\$3,850.00
EFT23736	20/08/2025	Judith Christine Holden	Member Fees and Expenses OCM 16/8/25	\$440.00
EFT23737	20/08/2025	Lo-Go Appointments	Contracting Services D Lovett Week Ending 9/8/25 Records Migration Project Officer	\$1,718.82
EFT23738	20/08/2025	Mark Smith	Member Fees and Expenses OCM 16/8/25	\$440.00
EFT23739	20/08/2025	Matthew Hall	Member Fees and Expenses + Travel OCM 16/8/25	\$865.74
EFT23740	20/08/2025	Murchison Regional Vermin Council	Deed of Contribution MRVC 25/26	\$26,909.30
EFT23741	20/08/2025	Neuk Port Ad-Hair	Monthly Management & Operating Fees for Meekatharra Airport August 2025	\$24,468.60
EFT23742	20/08/2025	Northampton Grader Hire	Maintenance Grading Koonmarra Road 36 Hours	\$7,326.00
EFT23743	20/08/2025	Paywise Pty Ltd	Novated Lease Charge 1IBM773 D Christie	\$545.12
EFT23744	20/08/2025	Toll Transport Pty Ltd (Team Global Express)	Freight for Water Testing from Meeka to Perth Lab and Part for P541 Low Loader	\$77.01
EFT23745	20/08/2025	Vangor Enterprises Pty Ltd T/As Integrated Fuel Services & Solutions	Calibration of Diesel Meter at Airport	\$1,017.50
EFT23746	20/08/2025	Wesley John Vincent Ward	Member Fees and Expenses OCM 16/8/25	\$440.00
EFT23747	20/08/2025	Western Communications	Monthly Alarm Monitoring of Shire Properties	\$14,374.80
EFT23748	20/08/2025	Western Tyre Force	2 x Bridgestone 225/65R17 P645 Toyota Rav4	\$704.00
EFT23749	20/08/2025	Westrac Equipment	Cemetery Bucket for P638 Mini Excavator	\$8,714.22
DD15652.1	13/08/2025	AMP Superleader Super Directions Fund	Payroll deductions	\$795.18
DD15652.2	13/08/2025	Mercer Super Trust	Superannuation contributions	\$145.72
DD15652.3	13/08/2025	Australian Ethical Super	Superannuation contributions	\$104.40
DD15652.4	13/08/2025	Aware Super (Accumulation)	Superannuation contributions	\$7,002.38
DD15652.5	13/08/2025	HUB24 Super Fund	Superannuation contributions	\$573.32
DD15652.6	13/08/2025	Netwealth Superannuation	Superannuation contributions	\$820.72
DD15652.7	13/08/2025	Australian Super	Superannuation contributions	\$5,035.93
DD15652.8	13/08/2025	Retail Employees Superannuation Trust (REST)	Superannuation contributions	\$856.07
DD15652.9	13/08/2025	Hostplus	Superannuation contributions	\$1,231.52
DD15664.1	19/08/2025	Horizon Power	Horizon Power Charges for 270 Streetlights 1/7/25 - 31/7/25	\$6,938.25
DD15667.1	20/08/2025	Horizon Power	Lot 99991 Aerodrome Rd 2/7/25 - 1/8/25 - 620 units @ 30.7437 & 7,558 units @ 28.9719	\$2,681.82
DD15669.1	21/08/2025	BP Oil (Air BP)	Avgas Sales In Month of July 25	\$10,490.09
DD15671.1	25/08/2025	Horizon Power	131 Hill St 17/6/25 - 6/8/25 - 165.804 units @ 28.7112 & 438.196 units @ 29.4290	\$253.01
DD15674.1	26/08/2025	Horizon Power	131 Hill St 17/6/25 - 7/8/25 Last Invoice Before Staff Member Moved In	\$7.93
DD15676.1	27/08/2025	Aware Super (Accumulation)	Payroll deductions	\$7,939.39
DD15676.2	27/08/2025	Australian Ethical Super	Superannuation contributions	\$219.24
DD15676.3	27/08/2025	HUB24 Super Fund	Superannuation contributions	\$573.32
DD15676.4	27/08/2025	Netwealth Superannuation	Superannuation contributions	\$820.72
DD15676.5	27/08/2025	AMP Superleader Super Directions Fund	Superannuation contributions	\$780.48
DD15676.6	27/08/2025	Australian Super	Superannuation contributions	\$5,548.28
DD15676.7	27/08/2025	Retail Employees Superannuation Trust (REST)	Superannuation contributions	\$856.94
DD15676.8	27/08/2025	Plum Super	Superannuation contributions	\$475.69
DD15676.9	27/08/2025	Hostplus	Superannuation contributions	\$800.19
DD15652.10	13/08/2025	Plum Super	Superannuation contributions	\$279.30
DD15652.11	13/08/2025	Australian Retirement Trust	Superannuation contributions	\$293.04
DD15676.10	27/08/2025	Australian Retirement Trust	Superannuation contributions	\$495.49
			Total Municipal Including Air BP	\$548,743.79

Credit Card	Date	Virtual Credit Card - Supplier	Description	Amount
Direct Debit	08/08/2025	Skippers Aviation	Return Flight A Ahipene Meeka/Perth/Meeka 15/8/25 - 10/10/25	\$202.00
Direct Debit	09/08/2025	Starlink Internet Services	Internet Services - WSM - RRS - Road Crew - 9/8/25 - 9/9/25	\$355.00
Direct Debit	14/08/2025	Starlink Internet Services	Internet Services - Depot -14/8/25 - 1/9/25	\$113.04
Direct Debit	14/08/2025	Midland Florist By The Gate	Flowers for S Barrett Following Surgery in Perth	\$150.00
Direct Debit	14/08/2025	Starlink Internet Services	Internet Services Camp Grader (Grandad) - 14/8/25 - 14/9/25	\$195.00
Direct Debit	17/08/2025	Starlink Internet Services	Internet Services Airport - 17/8/25 - 17/9/25	\$108.00
Direct Debit	17/08/2025	Starlink Internet Services	Internet Services Admin Office - 17/8/25 - 17/9/25	\$108.00
Direct Debit	17/08/2025	Starlink Internet Services	Internet Services Depot - 17/8/25 - 17/9/25	\$108.00
Direct Debit	20/08/2025	Skippers Aviation	Flight for J Bunbela Perth/Meeka 25/8/25 - Temp Finance	\$368.45
Direct Debit	20/08/2025	Sonic Health Canning Vale	Pre Employment Medicals for Lency Piva and Lucy Piva	\$528.00
Direct Debit	22/08/2025	Facebook	Advertising for Spirit of Meekatharra Festival	\$3.09
Direct Debit	22/08/2025	Western Australia Police Force Licensing Services	Payment for Firearms Licence Renewal # 09990257	\$60.00
Direct Debit	22/08/2025	Facebook	Advertising for Spirit of Meekatharra Festival	\$3.09
Direct Debit	23/08/2025	Facebook	Advertising for Spirit of Meekatharra Festival	\$3.09
Direct Debit	24/08/2025	Facebook	Advertising for Spirit of Meekatharra Festival	\$3.09
Direct Debit	24/08/2025	Facebook	Advertising for Spirit of Meekatharra Festival	\$3.09
Direct Debit	25/08/2025	Facebook	Advertising for Spirit of Meekatharra Festival	\$3.09
Direct Debit	25/08/2025	Facebook	Advertising for Spirit of Meekatharra Festival	\$3.09
Direct Debit	26/08/2025	Facebook	Advertising for Spirit of Meekatharra Festival	\$3.09
			Total Credit Card	\$2,320.21
Payments from Municipal				\$548,743.79
Credit Card Purchases totalling				\$2,320.21
Fuel Card Purchases totalling				\$0.00

10.2 Monthly Financial Report – July 2025

File Reference	FM.RP.001
Author	A Giometti, Deputy Chief Executive Officer
Author's Interest	Nil
Authoriser	A Giometti, Deputy Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	15 September 2025

Summary

Council is required to consider a Statement of Financial Activity which is to be produced each month and is to contain relevant information regarding the financial position and activity of the Shire.

The purpose of this Report is to present the relevant monthly information.

Council is requested to confirm the Monthly Financial Report, containing the Statement of Financial Activity, as presented.

Attachments

10.2.1 Monthly Financial Report – July 2025

Background

Legislation requires Shire officers to prepare financial reports covering prescribed information and present these to Council, where practicable, monthly.

Comment

Shire officers, in conjunction with local government finance and accounting consultants, have prepared the Statement of Financial activity, along with other prescribed information, in accordance with Australian Accounting Standards and legislative requirements.

Consultation

Chief Executive Officer

Senior Management

Shire Officers

Local Government Finance and Accounting Consultants

Statutory Implications

Local Government Act 1995

Section 6.4 (Financial report)

Local governments are required to prepare and present financial reports, on an annual basis and at any other time, and in any other format, as prescribed.

Local Government (Financial Management) Regulations 1996

Regulation 34 (Financial activity statement required each month (Act s. 6.4))

Shire officers are to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget.

Each statement of financial activity is to be accompanied by information explaining the composition of net assets less committed and restricted assets, any material variances and any other supporting information considered relevant.

Policy Implications

Nil

Financial Implications

Commentary on the financial position is outlined within the body of the attached Monthly Financial Report.

Risk Implications

The risk of presenting inaccurate information is considered low due to the use of specialised financial systems and the review and assistance provided by experienced finance and accounting consultants.

Strategic Implications

Strategic Community Plan 2020 – 2030

Governance – Manage resources effectively

Ensure governance and legislative requirements are met.

Voting Requirements

Simple Majority

Recommendation

That Council, pursuant to Regulation 34 the *Local Government (Financial Management) Regulations 1996*, accepts the Monthly Financial Report, as attached, for July 2025.

Attachment

10.2.1 Monthly Financial Report – July 2025

SHIRE OF MEEKATHARRA

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and
statement of financial position)

FOR THE PERIOD ENDED 31 JULY 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statements required by regulation

Statement of Financial Position	2
Note 1 Basis of Preparation	3
Statement of Financial Activity with Explanation of Material Variances	4
Note 2 Statement of Financial Activity Information	6

These statements are prepared with data available at the time of preparation.

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2025

	31 July 2025	30 June 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	33,544,821	35,067,002
Trade and other receivables	968,723	1,005,861
Inventories	317,413	280,337
TOTAL CURRENT ASSETS	34,830,957	36,353,200
NON-CURRENT ASSETS		
Other financial assets	62,378	62,378
Property, plant and equipment	27,981,887	27,964,841
Infrastructure	104,021,797	104,178,364
TOTAL NON-CURRENT ASSETS	132,066,062	132,205,583
TOTAL ASSETS	166,897,019	168,558,783
CURRENT LIABILITIES		
Trade and other payables	310,856	560,924
Other liabilities	659,874	659,874
Employee related provisions	209,099	209,099
TOTAL CURRENT LIABILITIES	1,179,829	1,429,897
NON-CURRENT LIABILITIES		
Employee related provisions	72,780	72,780
TOTAL NON-CURRENT LIABILITIES	72,780	72,780
TOTAL LIABILITIES	1,252,609	1,502,677
NET ASSETS	165,644,410	167,056,106
EQUITY		
Retained surplus	67,185,697	68,597,393
Reserve accounts	27,852,607	27,852,607
Revaluation surplus	70,606,106	70,606,106
TOTAL EQUITY	165,644,410	167,056,106

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JULY 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial report of the Shire of Meekatharra which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The Local Government (Financial Management) Regulations 1996 specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 16 which would have required the Shire to measure any vested improvements at zero cost.

The Local Government (Financial Management) Regulations 1996 provide that:

- land and buildings are to be classified as property, plant and equipment; or
- infrastructure; or
- vested minor improvements that the local government controls; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the Shire to assess at each reporting date whether the carrying amounts of the above mentioned non-financial assets materially differs from the fair value, and if so, revalue the class of non-financial assets.

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, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect 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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 7
 - Infrastructure - Note 8
 - Expected credit losses on financial assets - Note 5
 - Impairment losses of non-financial assets - Notes 7 and 8
 - Measurement of employee benefits - Note 12
 - Measurement of provisions - Note 12
- Fair value hierarchy information can be found in Note 19

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.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).*

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
 - AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
 - AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
 - AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- These amendments are not expected to have any material impact on the financial report on initial application.*
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities
- These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.
- AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements
- These amendments may result in additional disclosures in the case of applicable finance arrangements.

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

	Supplementary Information	Adopted Budget Estimates (a) \$	Current Budget Estimates (b)	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.	Explanation of Material Variance
OPERATING ACTIVITIES									
Revenue from operating activities									
General rates		8,450,000	8,450,000	704,168	0	(704,168)	(100.00%)	▼ Timing	Rates to be raised in August
Grants, subsidies and contributions	11	3,329,000	3,329,000	277,412	30,018	(247,394)	(89.18%)	▼ Timing	
Fees and charges		1,605,000	1,605,000	133,735	129,407	(4,328)	(3.24%)		
Interest revenue		1,022,000	1,022,000	85,165	20,471	(64,694)	(75.96%)	▼ Timing	
Other revenue		246,500	246,500	20,530	69,974	49,444	240.84%	▲ Permanent	
		14,652,500	14,652,500	1,221,010	249,870	(971,140)	(79.54%)		
Expenditure from operating activities									
Employee costs		(4,321,000)	(4,321,000)	(360,002)	(416,244)	(56,242)	(15.62%)	▼ Timing	
Materials and contracts		(5,830,500)	(5,830,500)	(485,722)	(359,005)	126,717	26.09%	▲ Timing	
Utility charges		(437,500)	(437,500)	(36,436)	(36,426)	10	0.03%		
Depreciation		(7,354,000)	(7,354,000)	(612,824)	(639,241)	(26,417)	(4.31%)		
Insurance		(334,000)	(334,000)	(27,797)	(154,432)	(126,635)	(455.57%)	▼ Permanent	
Other expenditure		(283,000)	(283,000)	(23,579)	(56,216)	(32,637)	(138.42%)	▼ Timing	
Loss on asset disposals	6	0	0	0	0	0	0.00%		
		(18,560,000)	(18,560,000)	(1,546,360)	(1,661,564)	(115,204)	(7.45%)		
Non-cash amounts excluded from operating activities	Note 2(b)	7,354,000	7,354,000	612,824	639,241	26,417	4.31%		
Amount attributable to operating activities		3,446,500	3,446,500	287,474	(772,453)	(1,059,927)	(368.70%)		

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

CONTINUED

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions

12

5,270,000

5,270,000

439,164

0

(439,164)

(100.00%)

▼ Timing

Proceeds from disposal of assets

6

392,500

392,500

392,500

0

(392,500)

(100.00%)

▼ Timing

5,662,500

5,662,500

831,664

0

(831,664)

(100.00%)

Outflows from investing activities

Payments for property, plant and equipment

5

(5,021,000)

(5,021,000)

(418,396)

(166,319)

252,077

60.25%

▲ Timing

Payments for construction of infrastructure

5

(14,375,000)

(14,375,000)

(1,197,890)

(333,400)

864,490

72.17%

▲ Timing

(19,396,000)

(19,396,000)

(1,616,286)

(499,720)

1,116,566

69.08%

Amount attributable to investing activities

(13,733,500)

(13,733,500)

(784,622)

(499,720)

284,902

36.31%

FINANCING ACTIVITIES

Inflows from financing activities

Transfer from reserves

4

14,676,000

14,676,000

14,676,000

0

(14,676,000)

(100.00%)

▼ Timing

14,676,000

14,676,000

14,676,000

0

(14,676,000)

(100.00%)

Outflows from financing activities

Transfer to reserves

4

(11,545,000)

(11,545,000)

(11,545,000)

0

11,545,000

100.00%

▲ Timing

(11,545,000)

(11,545,000)

(11,545,000)

0

11,545,000

100.00%

Amount attributable to financing activities

3,131,000

3,131,000

3,131,000

0

(3,131,000)

(100.00%)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus or deficit at the start of the financial year

7,156,000

7,279,795

7,279,795

7,279,795

0

0.00%

Amount attributable to operating activities

3,446,500

3,446,500

287,474

(772,453)

(1,059,927)

(368.70%)

Amount attributable to investing activities

(13,733,500)

(13,733,500)

(784,622)

(499,720)

284,902

36.31%

Amount attributable to financing activities

3,131,000

3,131,000

3,131,000

0

(3,131,000)

(100.00%)

Surplus or deficit after imposition of general rates

0

123,795

9,913,647

6,007,622

(3,906,025)

(39.40%)

KEY INFORMATION

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

▲▼ Better than budget (Income is higher, Expenditure is lower)/Worse than budget (Income is lower, expenditure is higher)

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

Explanation of Material Variance

SHIRE OF MEEKATHARRA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2025	Last Year Audited Closing 30 June 2025	Year to Date 31 July 2025
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	35,067,003	35,067,002	33,544,821
Trade and other receivables	7	967,520	1,005,861	968,723
Other financial assets		0	0	0
Inventories	8	280,336	280,337	317,415
		36,314,859	36,353,200	34,830,959
Less: current liabilities				
Trade and other payables	9	(1,109,760)	(560,924)	(310,856)
Other liabilities	10	0	(659,874)	(659,874)
Employee related provisions	10	(209,099)	(209,099)	(209,099)
		(1,318,859)	(1,429,897)	(1,179,829)
Net current assets		34,996,000	34,923,303	33,651,130
Less: Total adjustments to net current assets	Note 2(c)	(27,840,000)	(27,643,508)	(27,643,508)
Closing funding surplus / (deficit)		7,156,000	7,279,795	6,007,622

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Add: Loss on asset disposals	6	0	0	0
Add: Depreciation		7,354,000	612,824	639,241
Total non-cash amounts excluded from operating activities		7,354,000	612,824	639,241

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Opening 30 June 2025	Last Year Audited Closing 30 June 2025	Year to Date 31 July 2025
Adjustments to net current assets		\$	\$	\$
Less: Reserve accounts	4	(27,840,000)	(27,852,607)	(27,852,607)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions	4	0	209,099	209,099
Total adjustments to net current assets	Note 2(a)	(27,840,000)	(27,643,508)	(27,643,508)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF MEEKATHARRA

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

	Statement by Program	8
3	Cash and Financial Assets	9
4	Reserve Accounts	10
5	Capital Acquisitions	11
5	Capital Works Roads	14
6	Disposal of Assets	15
7	Receivables	16
8	Other Current Assets	17
9	Payables	18
10	Other Current Liabilities	19
11	Grants and Contributions	20
12	Capital Grants and Contributions	21

SHIRE OF MEEKATHARRA
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE PERIOD ENDED 31 JULY 2025

	Ref Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$
OPERATING ACTIVITIES				
Income excluding grants, subsidies and contributions				
General purpose funding - other		9,517,500	793,124	20,771
Law, order and public safety	11	2,000	165	425
Health		4,500	374	569
Education and welfare		3,500	288	3,614
Housing		1,000	83	0
Community amenities		117,500	9,787	3,873
Recreation and culture	6	78,500	6,535	4,253
Transport		1,516,500	126,374	131,224
Economic services		13,500	1,123	38
Other property and services		69,000	5,745	55,087
		11,323,500	943,598	219,854
Grants, subsidies and contributions				
General purpose funding - other		2,550,500	212,541	0
Law, order and public safety		809,000	67,415	4,920
Education and welfare		127,500	10,624	25,098
Transport		4,586,500	382,207	0
Economic services		100,000	8,332	0
Other property and services		500	41	0
		8,599,000	716,576	30,018
Expenditure from operating activities (including depreciation)				
Governance		(931,000)	(77,575)	(117,112)
General purpose funding		(270,500)	(22,539)	(21,520)
Law, order and public safety		(239,000)	(19,903)	(30,227)
Health		(156,500)	(13,038)	(16,462)
Education and welfare		(1,554,500)	(129,498)	(109,850)
Housing		(10,000)	(771)	(24,107)
Community amenities		(891,000)	(74,224)	(89,733)
Recreation and culture		(2,035,500)	(169,560)	(193,794)
Transport		(10,850,500)	(904,187)	(966,232)
Economic services	6	(946,500)	(78,857)	(74,465)
Other property and services		(675,000)	(56,208)	(18,064)
		(18,560,000)	(1,546,360)	(1,661,566)
Net Operating Result		1,362,500	113,814	(1,411,694)

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Trust	Cash	Institution	Interest Rate	Maturity Date
		\$	\$		\$			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	4,569,990	0	0	4,569,990	Westpac	0.00%	At Call
Maxi Account	Cash and cash equivalents	2,664,575	27,852,607	0	30,517,182	Westpac	1.15%	At Call
Trust Account	Trust	0	0	500,000	500,000	Westpac	0.00%	At Call
Term Deposits								
	Financial assets at amortised cost	0	0	0	0			
Total		7,234,565	27,852,607	500,000	35,587,172			

KEY INFORMATION

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. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Original Budget Transfers In (+)	Current Budget Transfers In (+)	Original Budget Transfers Out (-)	Current Budget Transfers Out (-)	Original Budget Closing Balance	Current Budget Closing Balance	Actual Opening Balance	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$		\$		\$		\$	\$	\$	\$
Restricted by Council				0							
Plant and Machinery reserve	1,013,300	1,500,000	1,500,000	(1,700,000)	(1,700,000)	813,300	813,300	1,013,300			1,013,300
Building Reserve	2,828,202	1,500,000	1,500,000	(2,800,000)	(2,800,000)	1,528,202	1,528,202	2,828,202			2,828,202
Airport Reserve	4,301,523	1,100,000	1,100,000	(510,000)	(510,000)	4,891,523	4,891,523	4,314,130			4,314,130
Lloyd'S Revitalisation Reserve	3,783,169	0	0	(250,000)	(250,000)	3,533,169	3,533,169	3,783,169			3,783,169
Industrial Park Reserve	1,166,163	250,000	250,000	0	0	1,416,163	1,416,163	1,166,163			1,166,163
Swimming Pool Reserve	239,060	250,000	250,000	0	0	489,060	489,060	239,060			239,060
Footpaths	565,984	250,000	250,000	0	0	815,984	815,984	565,984			565,984
Future Projects	1,677,469	0	0	0	0	1,677,469	1,677,469	1,677,469			1,677,469
Furniture and Equipment	250,000	150,000	150,000	(230,000)	(230,000)	170,000	170,000	250,000			250,000
Roads	11,517,304	1,295,000	1,295,000	(4,702,000)	(4,702,000)	8,110,304	8,110,304	11,517,304			11,517,304
Road Agreement - Westgold Mt Clere Rd	0	250,000	250,000	0	0	250,000	250,000	0			0
Other Infrastructure	497,826	5,000,000	5,000,000	(4,484,000)	(4,484,000)	1,013,826	1,013,826	497,826			497,826
	27,840,000	11,545,000	11,545,000	(14,676,000)	(14,676,000)	24,709,000	24,709,000	27,852,607	0	0	27,852,607

5 CAPITAL ACQUISITIONS

	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Capital acquisitions					
Buildings - non-specialised	3,052,000	3,052,000	254,319	52,140	(202,179)
Furniture and equipment	269,000	269,000	22,414	1,365	(21,049)
Plant and equipment	1,700,000	1,700,000	141,663	112,815	(28,848)
Acquisition of property, plant and equipment	5,021,000	5,021,000	418,396	166,319	(252,077)
Infrastructure - roads	8,506,000	8,506,000	708,814	331,550	(377,264)
Infrastructure - footpaths	0	0	0	0	0
Infrastructure - Airport	510,000	510,000	42,498	1,850	(40,648)
Infrastructure - Other	5,359,000	5,359,000	446,578	0	(446,578)
Acquisition of infrastructure	14,375,000	14,375,000	1,197,890	333,400	(864,490)
Total capital acquisitions	19,396,000	19,396,000	1,616,286	499,720	(1,116,566)

MATERIAL ACCOUNTING POLICIES

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.

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.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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.

5 CAPITAL ACQUISITIONS - DETAILED

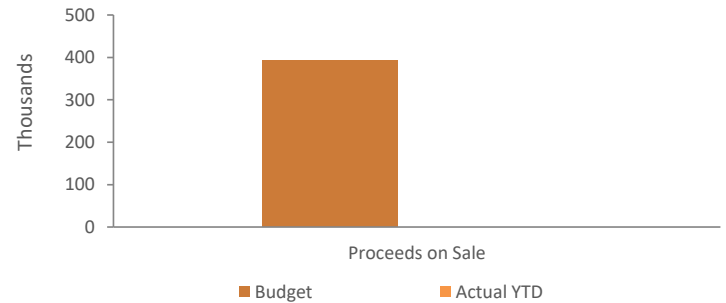
GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
Buildings - non-specialised								
2026	X1001	Ses Facilities - Renew Shed	41,000	41,000	3,416	-	3,416	
2704	X1004	Lot 294 (131) Hill Street - Renew General	-	-	-	52,140	(52,140)	
2704	X1008	Lot 877 (69) Mcleary Street - New Garage	30,000	30,000	2,500	-	2,500	
2704	X1010	Lot 304 (135) Darlot Street - New Residence	280,000	280,000	23,333	-	23,333	
2704	X1019	Airport Residence - Upgrade Security Screens	35,000	35,000	2,916	-	2,916	
2704	X1022	Staff Accommodation - New	1,400,000	1,400,000	116,666	-	116,666	
2704	X1029	Lot 877 (69) Mcleary Street - Renew General	100,000	100,000	8,333	-	8,333	
2704	X1032	Lot 2 (28) Connaughton Street - Renew External	15,000	15,000	1,250	-	1,250	
2704	X1033	Lot 2 (28) Connaughton Street - Renew Awnings	6,000	6,000	500	-	500	
2704	X1034	Lot 2 (28) Connaughton Street - Renew Cabinetry	6,000	6,000	500	-	500	
2704	X1035	Sports Complex Residence - Renew External Paint	15,000	15,000	1,250	-	1,250	
2704	X1036	Sports Complex Residence - Renew Internal Paint	8,000	8,000	666	-	666	
2704	X1037	Sports Complex Residence - Renew Security Screens	20,000	20,000	1,666	-	1,666	
2704	X1038	Sports Complex Residence - Renew Verandah	30,000	30,000	2,500	-	2,500	
2704	X1039	Lot 113 (81) Darlot Street - Renew Internal Paint	8,000	8,000	666	-	666	
2704	X1040	Lot 113 (81) Darlot Street - Renew Carpentry	6,000	6,000	500	-	500	
2704	X1041	Lot 113 (81) Darlot Street - Renew Flooring	10,000	10,000	833	-	833	
2704	X1042	Lot 303 (137) Darlot Street - Renew Internal Paint	8,000	8,000	666	-	666	
2704	X1043	Lot 220 (101) Darlot Street - Renew Internal Paint	8,000	8,000	666	-	666	
2704	X1044	Lot 408 (91) Hill Street - Renew External Paint	15,000	15,000	1,250	-	1,250	
2704	X1047	Lot 208 (2/109) Hill Street - Renew Internal Paint	8,000	8,000	666	-	666	
2704	X1048	Lot 294 (131) Hill Street - Renew Awnings	10,000	10,000	833	-	833	
2704	X1049	Airport Residence - Renew Internal Paint	8,000	8,000	666	-	666	
2704	X1050	Consultant Quarters - Renew Exterior	50,000	50,000	4,166	-	4,166	
2704	X1051	Lot 8 (3/16) Regan Street - Renew Internal Paint	8,000	8,000	666	-	666	
2704	X1052	Lot 8 (3/16) Regan Street - Renew Flooring	10,000	10,000	833	-	833	
2704	X1053	Lot 408 (91) Hill Street - Renew Internal Paint	8,000	8,000	666	-	666	
2704	X1055	Lot 208 (1/109) Hill Street - Renew Internal Paint	8,000	8,000	666	-	666	
2704	X2011	Lot 8 (3/16) Regan Street - New Furniture	15,000	15,000	1,250	-	1,250	
3680	X2010	Sports Complex - Renew Dishwasher	6,000	6,000	500	-	500	
4191	X1002	Lloyd's Plaza - New Extension	250,000	250,000	20,833	-	20,833	
5044	X1003	Depot - New Machinery Shed	400,000	400,000	33,333	-	33,333	
5044	X1045	Shire Depot - New Carport	40,000	40,000	3,333	-	3,333	
9681	X1015	Old Power Station - Renew Facility	50,000	50,000	4,166	-	4,166	
3666	X1024	Swimming Pool Building - Renew Paint	65,000	65,000	5,416	-	5,416	
3666	X1030	Swimming Pool - Renew Fence	10,000	10,000	833	-	833	
4191	X1031	Community Resource Centre - Upgrade Kitchen	15,000	15,000	1,250	-	1,250	
2094	X1046	Youth Focus - Renew Internal	50,000	50,000	4,166	-	4,166	
TOTAL Buildings			3,052,000	3,052,000	254,319	52,140	202,179	
Furniture and equipment								
1326	X2005	Administration Office - Renew Front Counter	70,000	70,000	5,833	-	5,833	
1326	X2012	Council Chambers - Renew Furniture	15,000	15,000	1,250	-	1,250	
1328	X1054	Shire Office - New Carport	60,000	60,000	5,000	-	5,000	
2438	X2001	Kids Zone - Renew Outdoor Furniture	10,000	10,000	833	-	833	
2445	X2002	Youth Centre - Renew Office Furniture	20,000	20,000	1,666	-	1,666	
2445	X2007	Youth Centre Dishwasher	6,000	6,000	500	-	500	
3534	X2003	Town Hall - Renew Audio Visual Equipment	50,000	50,000	4,166	1,365	2,801	
3534	X2008	Town Hall Dishwasher & Freezer	6,000	6,000	500	-	500	
3534	X2009	Sports Complex Dishwasher	6,000	6,000	500	-	500	
3974	X2004	Gym - Renew Gym Equipment	26,000	26,000	2,166	-	2,166	
TOTAL Furniture and Equipment			269,000	269,000	22,414	1,365	21,049	
Plant and equipment								
5475	X3001	Small Equipment Allocation - Renew	50,000	50,000	4,166	-	4,166	
5475	X3022	Prime Mover (P???) - Renew	500,000	500,000	41,666	-	41,666	
5475	X3023	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	12,500	-	12,500	
5475	X3024	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	12,500	-	12,500	
5475	X3025	Single Cab 4X2 Utility (P???) - Renew	50,000	50,000	4,166	-	4,166	
5475	X3026	Dual Cab 4X4 Utility (P???) - Renew	75,000	75,000	6,250	-	6,250	
5475	X3027	Single Cab 4X2 Utility (P???) - Renew	50,000	50,000	4,166	-	4,166	
5475	X3028	4X4 Sedan (P???) - Renew	85,000	85,000	7,083	-	7,083	
5475	X3033	Waste Compaction Truck (P???) - New	510,000	510,000	42,500	-	42,500	
5475	X3034	Dual Cab 4X4 Utility (P???) - Renew	80,000	80,000	6,666	-	6,666	
5475	X3011	Community Officer Vehicle P651 - Renew	-	-	-	40,334	(40,334)	
5475	X3007	Single Cab 4X2 Utility P647 - Renew	-	-	-	36,240	(36,240)	
5475	X3008	Single Cab 4X2 Utility P648 - Renew	-	-	-	36,240	(36,240)	
TOTAL Plant and Equipment			1,700,000	1,700,000	141,663	112,815	28,848	

5 CAPITAL ACQUISITIONS - DETAILED

Infrastructure - roads						
4200		Road Construction Various	8,506,000	8,506,000	708,814	466,636
4250		Flood Damage Renewals - 24/25	-	-	-	(89,372)
TOTAL Road Construction			8,506,000	8,506,000	708,814	377,264
Infrastructure - footpaths						
5046	X5001	Footpaths - New And Renewal	-	-	-	-
TOTAL Footpath Construction			-	-	-	-
Infrastructure - Airport						
5104	X7007	Airport - Renew Gravel Runway	50,000	50,000	4,166	4,166
5219	X7002	Airport - Renew Leach Drains	100,000	100,000	8,333	8,333
5219	X7003	Airport - Renew Fuel Facility	300,000	300,000	25,000	25,000
5219	X7006	Airport - New Security Fencing	50,000	50,000	4,166	4,166
5219	X7008	Airport - Renew Weather Equipment	10,000	10,000	833	833
5218	X7004	Airport - Upgrade Audit Outcomes	-	-	-	(1,850)
TOTAL Airport Construction			510,000	510,000	42,498	40,648
Infrastructure - Other						
2824	X6004	Refuse Site - Upgrade Facility	56,000	56,000	4,666	4,666
2027	X6022	Townsite - New Cctv System	1,500,000	1,500,000	125,000	125,000
2436	X6001	Kids Zone - Renew Courtyard Paving	27,000	27,000	2,250	2,250
2436	X6002	Kids Zone - Renew Reticulation And Lawn	20,000	20,000	1,666	1,666
2436	X6003	Kids Zone - Renew Playground Shade	40,000	40,000	3,333	3,333
2984	X6018	Sewage Ponds - Upgrade Facility	750,000	750,000	62,500	62,500
3274	X6005	Town Cemetery - Renew Facility	54,000	54,000	4,500	4,500
3274	X6012	Heritage Cemeteries - Renew Headstones	60,000	60,000	5,000	5,000
3638	X6019	Oval And Associated Infrastructure	200,000	200,000	16,666	16,666
3638	X6021	Sportsground - Upgrade Oval Lighting	200,000	200,000	16,666	16,666
4015	X6006	Lions Park - New Development	2,000,000	2,000,000	166,666	166,666
5045	X6016	Truck Ramps - New	250,000	250,000	20,833	20,833
5045	X6017	Works Depot - Renew Gates	42,000	42,000	3,500	3,500
5280	X6008	Peace Gorge - Renew General	50,000	50,000	4,166	4,166
5424	X6013	Entry Statement (East) - New	40,000	40,000	3,333	3,333
5424	X6014	Entry Statement (West) - New	40,000	40,000	3,333	3,333
5424	X6015	Murchison Geo Region - Renew Signage	30,000	30,000	2,500	2,500
TOTAL Other Infrastructure			5,359,000	5,359,000	446,578	446,578
TOTALS			19,396,000	19,396,000	1,616,286	1,116,566

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Original Budget				Current Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds			Value	Proceeds		
		\$	\$	\$	\$					\$	\$	\$	\$
Plant and equipment													
P480	Prime Mover	50,000	50,000	0	0	50,000	50,000	0	0	0	0	0	0
P512	Small Truck	10,000	10,000	0	0	10,000	10,000	0	0	0	0	0	0
P488	Small Truck	10,000	10,000	0	0	10,000	10,000	0	0	0	0	0	0
P531	Dual Cab 4x4	30,000	30,000	0	0	30,000	30,000	0	0	0	0	0	0
P650	Extra Cab 4x4	50,000	50,000	0	0	50,000	50,000	0	0	0	0	0	0
P527	Dual Cab 4x4	40,000	40,000	0	0	40,000	40,000	0	0	0	0	0	0
P645	SUV	30,000	30,000	0	0	30,000	30,000	0	0	0	0	0	0
P452	Prime Mover	30,000	30,000	0	0	30,000	30,000	0	0	0	0	0	0
P525	Dual Cab 4x4	40,000	40,000	0	0	40,000	40,000	0	0	0	0	0	0
P605	Sedan 4x4	35,000	35,000	0	0	35,000	35,000	0	0	0	0	0	0
P427	Small Bus	7,500	7,500	0	0	7,500	7,500	0	0	0	0	0	0
P529	Dual Cab 4x4	15,000	15,000	0	0	15,000	15,000	0	0	0	0	0	0
P634	Dual Cab 4x4	45,000	45,000	0	0	45,000	45,000	0	0	0	0	0	0
		392,500	392,500	0	0	392,500	392,500	0	0	0	0	0	0



* To be disposed

Note
The disposal of these assets has yet to be processed in the financial system.

SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

INVESTING ACTIVITIES

5 CAPITAL ROADWORKS - DETAILED

Job - Account	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
							Unfinished works to be budgeted in FY26
Infrastructure - roads							
X4008	Mingah Springs Road - New Bypass - 24/25	-	-	-	242,179	(242,179)	
X4009	Sandstone Road - Renew 97 - 100.72 SIk - 24/25	-	-	-	(1)	1	
X4061	Wiluna North Road - Renew 45.00 SIk To 50.00 SIk	450,000	450,000	37,498	-	37,498	
X4069	Wiluna North Road - Renew 50.00 SIk To 55.00 SIk	450,000	450,000	37,498	-	37,498	
X4070	Wiluna North Road - Renew 56.00 SIk To 61.00 SIk	450,000	450,000	37,498	-	37,498	
X4071	Gascoyne River - Renew Floodway	1,250,000	1,250,000	104,165	-	104,165	
X4072	Deverell Creek - Renew Floodway	1,250,000	1,250,000	104,165	-	104,165	
X4073	Turner Creek - Renew Floodway	1,250,000	1,250,000	104,165	-	104,165	
X4074	Cunjluna Creek - Renew Floodway	1,250,000	1,250,000	104,165	-	104,165	
X4075	Grid Program 2025-26 - Renew Grids	300,000	300,000	25,000	-	25,000	
X4076	Ethel River - Renew Floodway	1,250,000	1,250,000	104,165	-	104,165	
X4077	Wiluna North Road - Renew 66.00 SIk To 71.00 SIk	450,000	450,000	37,498	-	37,498	
X4078	Wiluna North Road - Renew 75.00 SIk To 77.00 SIk	156,000	156,000	12,997	-	12,997	
X4038	Mingah Springs Road - Renew Damage	-	-	-	89,372	(89,372)	
TOTAL Road Construction		8,506,000	8,506,000	708,814	331,550	377,264	

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025**

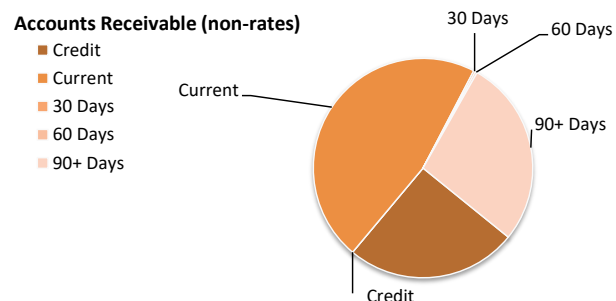
OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable	30 Jun 2025	31 Jul 2025
	\$	\$
Opening arrears previous years	1,184,269	891,826
Levied this year	5,697,848	0
Less - collections	(5,990,291)	(20,416)
Gross rates collectable	891,826	871,410
Allowance for impairment of rates receivable		(120,309)
Net rates collectable	891,826	751,101
% Collected	87.0%	2.3%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(56,072)	103,345	611	621	61,321	109,826
Percentage	(51.1%)	94.1%	0.6%	0.6%	55.8%	
Balance per trial balance						
Trade receivables						109,826
GST receivable						107,796
Allowance for credit losses of trade receivables						0
Total receivables general outstanding						217,622

Amounts shown above include GST (where applicable)



KEY INFORMATION

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 uncollectable 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.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 July 2025
Other current assets	\$	\$	\$	\$
Inventory				
Fuel and Oils	280,337	37,076	0	317,413
Total other current assets	280,337	37,076	0	317,413

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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.

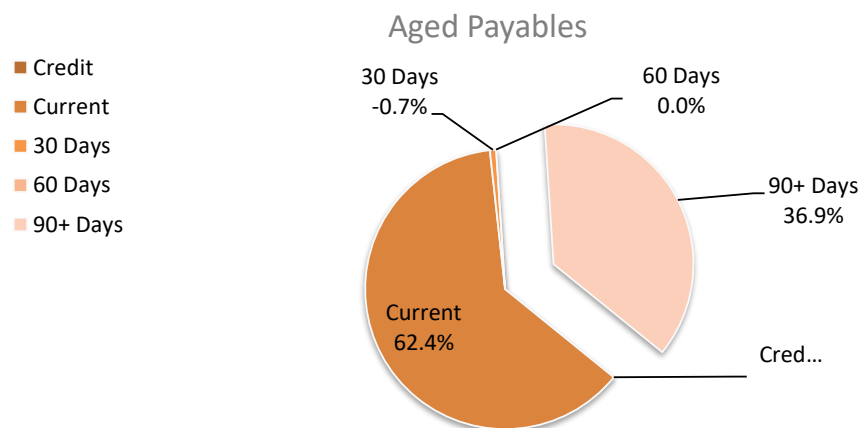
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	20,663	(238)	0	12,199	32,624
Percentage	0.0%	63.3%	-0.7%	0.0%	37.4%	
Balance per trial balance						
Sundry creditors	0	32,624	0	0	0	32,624
ATO liabilities	0	92,096	0	0	0	92,096
Bond Held	0	22,448	0	0	0	22,448
Excess rates	0	143,727	0	0	0	143,727
Other payables	0	19,961	0	0	0	19,961
Total payables general outstanding						310,856

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 July 2025 \$
Other current liabilities						
Other liabilities						
Contract liabilities		659,874	0	0	0	659,874
Total other liabilities		659,874	0	0	0	659,874
Employee Related Provisions						
Provision for annual leave		152,839	0	0	0	152,839
Provision for long service leave		56,260	0	0	0	56,260
Total Provisions		209,099	0	0	0	209,099
Total other current liabilities		868,973	0	0	0	868,973

Amounts shown above include GST (where applicable)

KEY INFORMATION

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.

Employee Related Provisions

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, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

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

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 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

				Grants, subsidies and contributions revenue		
		Provider	Program	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
				\$	\$	\$
COA	IE					
0181	52	Financial Assistance Grant	General Purpose Funding	1,736,500	144,708	0
211	52	Local Road Grant	General Purpose Funding	814,000	67,833	0
1563	52	D.F.E.S. Operating Grant	Law, Order, Public Safety	8,000	666	0
2003	52	S.E.S. Operating Grant	Law, Order, Public Safety	10,000	833	4,920
2024	55	Reimbursments - Law Other	Law, Order, Public Safety	0	0	0
2419	52	Youth Grant - O.S.H.C. Program	Education And Welfare	27,500	2,291	25,098
2421	52	Youth Services Grant - D.C.P. - W.A.	Education And Welfare	100,000	8,333	0
4591	52	Mrwa - Direct Grant	Transport	525,000	43,750	0
4823	55	Reimbursements - Transport	Transport	0	0	0
4843	52	Street - Lighting - Operating Grant	Transport	7,500	625	0
8153	55	Reimbursement - Gst Free	Other Property And Services	500	41	0
5393	52	Festival Income Tourism	Other Property And Services	50,000	4,166	0
5393	55	Festival Income Tourism	Other Property And Services	50,000	4,166	0
				3,329,000	277,412	30,018

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025**

INVESTING ACTIVITIES

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

				Capital grants, subsidies and contributions revenue				Comment
COA	IE	Provider	Program	Adopted Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual	
				\$		\$	\$	
4691	48	Mrwa Road Project Grant (Rrg)	Transport	1,304,000	1,304,000	108,666	0	
2008	48	Ses Capital Grant	Law,Order and Public Safety	41,000	41,000	3,416	0	
2013	48	Community Safety & Crime Prevention Grants	Law,Order and Public Safety	750,000	750,000	62,500	0	
2993	48	Contribution - Sewage Ponds Upgrade	Community Amenities	375,000	375,000	31,250	0	
3713	48	Recreation Grants	Recreation & Culture	50,000	50,000	4,166	0	
4672	49	Road Agreement - Westgold Mt Clere Road	Transport	250,000	250,000	20,833	0	
4671	49	Floodway Contributions	Transport	2,500,000	2,500,000	208,333	0	
				5,270,000	5,270,000	439,164	0	

SHIRE OF MEEKATHARRA
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JULY 2025

13 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Classification	Original Budget	Current Budget	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
Budget adoption closing Surplus/(Deficit)	Surplus/(Deficit)	0	123,795		123,795	0	123,795
					123,795	0	123,795

10.3 Monthly Financial Report – August 2025

File Reference	FM.RP.001
Author	A Giometti, Deputy Chief Executive Officer
Author's Interest	Nil
Authoriser	A Giometti, Deputy Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	15 September 2025

Summary

Council is required to consider a Statement of Financial Activity which is to be produced each month and is to contain relevant information regarding the financial position and activity of the Shire.

The purpose of this Report is to present the relevant monthly information.

Council is requested to confirm the Monthly Financial Report, containing the Statement of Financial Activity, as presented.

Attachments

10.3.1 Monthly Financial Report – August 2025

Background

Legislation requires Shire officers to prepare financial reports covering prescribed information and present these to Council, where practicable, monthly.

Comment

Shire officers, in conjunction with local government finance and accounting consultants, have prepared the Statement of Financial activity, along with other prescribed information, in accordance with Australian Accounting Standards and legislative requirements.

Consultation

Chief Executive Officer

Senior Management

Shire Officers

Local Government Finance and Accounting Consultants

Statutory Implications

Local Government Act 1995

Section 6.4 (Financial report)

Local governments are required to prepare and present financial reports, on an annual basis and at any other time, and in any other format, as prescribed.

Local Government (Financial Management) Regulations 1996

Regulation 34 (Financial activity statement required each month (Act s. 6.4))

Shire officers are to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget.

Each statement of financial activity is to be accompanied by information explaining the composition of net assets less committed and restricted assets, any material variances and any other supporting information considered relevant.

Policy Implications

Nil

Financial Implications

Commentary on the financial position is outlined within the body of the attached Monthly Financial Report.

Risk Implications

The risk of presenting inaccurate information is considered low due to the use of specialised financial systems and the review and assistance provided by experienced finance and accounting consultants.

Strategic Implications

Strategic Community Plan 2020 – 2030

Governance – Manage resources effectively

Ensure governance and legislative requirements are met.

Voting Requirements

Simple Majority

Recommendation

That Council, pursuant to Regulation 34 the *Local Government (Financial Management) Regulations 1996*, accepts the Monthly Financial Report, as attached, for August 2025.

Attachment

10.3.1 Monthly Financial Report – August 2025

SHIRE OF MEEKATHARRA

MONTHLY FINANCIAL REPORT

**(Containing the required statement of financial activity and
statement of financial position)**

FOR THE PERIOD ENDED 31 AUGUST 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statements required by regulation

Statement of Financial Position	2
Note 1 Basis of Preparation	3
Statement of Financial Activity with Explanation of Material Variances	4
Note 2 Statement of Financial Activity Information	6

These statements are prepared with data available at the time of preparation.

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2025

	31 August 2025	30 June 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	33,822,755	35,067,002
Trade and other receivables	9,644,579	1,005,860
Inventories	260,588	280,337
TOTAL CURRENT ASSETS	43,727,922	36,353,199
NON-CURRENT ASSETS		
Other financial assets	62,378	62,378
Property, plant and equipment	27,177,647	27,303,788
Infrastructure	103,573,499	104,178,364
TOTAL NON-CURRENT ASSETS	130,813,524	131,544,530
TOTAL ASSETS	174,541,446	167,897,729
CURRENT LIABILITIES		
Trade and other payables	366,207	560,924
Other liabilities	659,874	659,874
Employee related provisions	209,099	209,099
TOTAL CURRENT LIABILITIES	1,235,180	1,429,897
NON-CURRENT LIABILITIES		
Employee related provisions	72,780	72,780
TOTAL NON-CURRENT LIABILITIES	72,780	72,780
TOTAL LIABILITIES	1,307,960	1,502,677
NET ASSETS	173,233,486	166,395,052
EQUITY		
Retained surplus	74,774,773	67,936,339
Reserve accounts	27,852,607	27,852,607
Revaluation surplus	70,606,106	70,606,106
TOTAL EQUITY	173,233,486	166,395,052

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial report of the Shire of Meekatharra which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The Local Government (Financial Management) Regulations 1996 specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 16 which would have required the Shire to measure any vested improvements at zero cost.

The Local Government (Financial Management) Regulations 1996 provide that:

- land and buildings are to be classified as property, plant and equipment; or
- infrastructure; or
- vested minor improvements that the local government controls; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the Shire to assess at each reporting date whether the carrying amounts of the above mentioned non-financial assets materially differs from the fair value, and if so, revalue the class of non-financial assets.

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, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect 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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 7
 - Infrastructure - Note 8
 - Expected credit losses on financial assets - Note 5
 - Impairment losses of non-financial assets - Notes 7 and 8
 - Measurement of employee benefits - Note 12
 - Measurement of provisions - Note 12

Fair value hierarchy information can be found in Note 19

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.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2021-2 Amendments to Australian Accounting Standards - *Disclosure of Accounting Policies or Definition of Accounting Estimates*
This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2020-1 Amendments to Australian Accounting Standards - *Classification of Liabilities as Current or Non-current*
- AASB 2021-7c Amendments to Australian Accounting Standards - *Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- AASB 2022-5 Amendments to Australian Accounting Standards - *Lease Liability in a Sale and Leaseback*
- AASB 2022-6 Amendments to Australian Accounting Standards - *Non-current Liabilities with Covenants*
These amendments are not expected to have any material impact on the financial report on initial application.
- AASB 2022-10 Amendments to Australian Accounting Standards - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

- AASB 2023-1 Amendments to Australian Accounting Standards - *Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

	Supplementary Information	Adopted Budget Estimates (a) \$	Current Budget Estimates	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.	Explanation of Material Variance
OPERATING ACTIVITIES									
Revenue from operating activities									
General rates		8,450,000	8,450,000	1,408,336	8,576,226	7,167,890	508.96%	▲ Timing	
Grants, subsidies and contributions	11	3,329,000	3,329,000	554,824	834,769	279,945	50.46%	▲ Timing	
Fees and charges		1,605,000	1,605,000	267,470	436,755	169,285	63.29%	▲	Fees and charges collected is greater than anticipated due to Refuse drs
Interest revenue		1,022,000	1,022,000	170,330	45,949	(124,381)	(73.02%)	▼ Timing	
Other revenue		246,500	246,500	41,060	87,735	46,675	113.68%	▲ Timing	
		14,652,500	14,652,500	2,442,020	9,981,434	7,539,414	308.74%		
Expenditure from operating activities									
Employee costs		(4,321,000)	(4,321,000)	(720,004)	(706,975)	13,029	1.81%	Timing	
Materials and contracts		(5,830,500)	(5,830,500)	(971,444)	(882,045)	89,399	9.20%	Timing	
Utility charges		(437,500)	(437,500)	(72,872)	(64,355)	8,517	11.69%		
Depreciation		(7,354,000)	(7,354,000)	(1,225,648)	(1,270,546)	(44,898)	(3.66%)		
Insurance		(334,000)	(334,000)	(55,594)	(154,432)	(98,838)	(177.79%)	▼ Permanent	YTD insurance premium anticipated was less than actual
Other expenditure		(283,000)	(283,000)	(47,158)	(64,644)	(17,486)	(37.08%)	▼ Timing	
		(18,560,000)	(18,560,000)	(3,092,720)	(3,142,997)	(50,277)	(1.63%)		
Non-cash amounts excluded from operating activities	Note 2(b)	7,354,000	7,354,000	1,225,648	1,270,546	44,898	3.66%		
Amount attributable to operating activities		3,446,500	3,446,500	574,948	8,108,983	7,534,035	1310.39%		

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

	Supplementary Information	Adopted Budget Estimates (a) \$	Current Budget Estimates	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.	Explanation of Material Variance
CONTINUED									
INVESTING ACTIVITIES									
Inflows from investing activities									
Proceeds from capital grants, subsidies and contributions	12	5,270,000	5,270,000	878,328	0	(878,328)	(100.00%)	▼ Timing	
Proceeds from disposal of assets	6	392,500	392,500	392,500	0	(392,500)	(100.00%)	▼ Timing	
		5,662,500	5,662,500	1,270,828	0	(1,270,828)	(100.00%)		
Outflows from investing activities									
Payments for property, plant and equipment	5	(5,021,000)	(5,021,000)	(836,792)	(166,319)	670,473	80.12%	▲ Timing	Refer to Note 5 for Capital Works Detail -
Payments for construction of infrastructure	5	(14,375,000)	(14,375,000)	(2,395,780)	(373,222)	2,022,558	84.42%	▲ Timing	Refer to Note 5 for Capital Works Detail
		(19,396,000)	(19,396,000)	(3,232,572)	(539,541)	2,693,031	83.31%		
Amount attributable to investing activities		(13,733,500)	(13,733,500)	(1,961,744)	(539,541)	1,422,203	72.50%		
FINANCING ACTIVITIES									
Inflows from financing activities									
Transfer from reserves	4	14,676,000	14,676,000	14,676,000	0	(14,676,000)	(100.00%)	▼ Timing	
		14,676,000	14,676,000	14,676,000	0	(14,676,000)	(100.00%)		
Outflows from financing activities									
Transfer to reserves	4	(11,545,000)	(11,545,000)	(11,545,000)	0	11,545,000	100.00%	▲ Timing	
		(11,545,000)	(11,545,000)	(11,545,000)	0	11,545,000	100.00%		
Amount attributable to financing activities		3,131,000	3,131,000	3,131,000	0	(3,131,000)	(100.00%)		
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year		7,156,000	7,279,794	7,279,794	7,279,794	0	0.00%		
Amount attributable to operating activities		3,446,500	3,446,500	574,948	8,108,983	7,534,035	1310.39%		
Amount attributable to investing activities		(13,733,500)	(13,733,500)	(1,961,744)	(539,541)	1,422,203	72.50%		
Amount attributable to financing activities		3,131,000	3,131,000	3,131,000	0	(3,131,000)	(100.00%)		
Surplus or deficit after imposition of general rates		0	123,794	9,023,998	14,849,236	5,825,238	64.55%		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
 ▲ ▼ Better than budget (Income is higher, Expenditure is lower)/Worse than budget (Income is lower, expenditure is higher)
 This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF MEEKATHARRA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2025	Last Year Audited Closing 30 June 2025	Year to Date 31 August 2025
(a) Net current assets used in the Statement of Financial Activity				
		\$	\$	\$
Current assets				
Cash and cash equivalents	3	35,067,003	35,067,002	33,822,755
Trade and other receivables	7	967,520	1,005,860	9,644,579
Other financial assets		0	0	0
Inventories	8	280,336	280,337	260,590
		36,314,859	36,353,199	43,727,924
Less: current liabilities				
Trade and other payables	9	(1,109,760)	(560,924)	(366,207)
Other liabilities	10	0	(659,874)	(659,874)
Employee related provisions	10	(209,099)	(209,099)	(209,099)
		(1,318,859)	(1,429,897)	(1,235,180)
Net current assets		34,996,000	34,923,302	42,492,744
Less: Total adjustments to net current assets	Note 2(c)	(27,840,000)	(27,643,508)	(27,643,508)
Closing funding surplus / (deficit)		7,156,000	7,279,794	14,849,236

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Add: Loss on asset disposals	6	0	0	0
Add: Depreciation		7,354,000	1,225,648	1,270,546
Total non-cash amounts excluded from operating activities		7,354,000	1,225,648	1,270,546

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Opening 30 June 2025	Last Year Audited Closing 30 June 2025	Year to Date 31 August 2025
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	4	(27,840,000)	(27,852,607)	(27,852,607)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions	4	0	209,099	209,099
Total adjustments to net current assets	Note 2(a)	(27,840,000)	(27,643,508)	(27,643,508)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF MEEKATHARRA

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

	Statement by Program	8
3	Cash and Financial Assets	9
4	Reserve Accounts	10
5	Capital Acquisitions	11
5	Capital Works Roads	14
6	Disposal of Assets	15
7	Receivables	16
8	Other Current Assets	17
9	Payables	18
10	Other Current Liabilities	19
11	Grants and Contributions	20
12	Capital Grants and Contributions	21

SHIRE OF MEEKATHARRA
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE PERIOD ENDED 31 AUGUST 2025

	Ref Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$
OPERATING ACTIVITIES				
Income excluding grants, subsidies and contributions				
General purpose funding - other		9,517,500	1,586,248	8,622,476
Law, order and public safety	11	2,000	330	425
Health		4,500	748	902
Education and welfare		3,500	576	3,614
Housing		1,000	166	0
Community amenities		117,500	19,574	110,115
Recreation and culture	6	78,500	13,070	4,519
Transport		1,516,500	252,748	305,817
Economic services		13,500	2,246	36,424
Other property and services		69,000	11,490	62,375
		11,323,500	1,887,196	9,146,667
Grants, subsidies and contributions				
General purpose funding - other		2,550,500	425,082	804,502
Law, order and public safety		809,000	134,830	4,920
Education and welfare		127,500	21,248	25,098
Transport		4,586,500	764,414	0
Economic services		100,000	16,664	0
Other property and services		500	82	249
		8,599,000	1,433,152	834,769
Expenditure from operating activities (including depreciation)				
Governance		(931,000)	(155,150)	(155,076)
General purpose funding		(270,500)	(45,078)	(22,277)
Law, order and public safety		(239,000)	(39,806)	(45,047)
Health		(156,500)	(26,076)	(20,754)
Education and welfare		(1,554,500)	(258,996)	(155,239)
Housing		(10,000)	(1,542)	(90,179)
Community amenities		(891,000)	(148,448)	(121,021)
Recreation and culture		(2,035,500)	(339,120)	(275,232)
Transport		(10,850,500)	(1,808,374)	(1,806,774)
Economic services	6	(946,500)	(157,714)	(172,057)
Other property and services		(675,000)	(112,416)	(279,343)
		(18,560,000)	(3,092,720)	(3,142,999)
Net Operating Result		1,362,500	227,628	6,838,437

SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Trust	Cash	Institution	Interest Rate	Maturity Date
		\$	\$		\$			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	3,268,107	0	0	3,268,107	Westpac	0.00%	At Call
Cash on Hand	Cash and cash equivalents	1,719	0	0	1,719			
Maxi Account	Cash and cash equivalents	2,700,328	27,852,607	0	30,552,935	Westpac	1.15%	At Call
Trust Account	Trust	0	0	494,730	494,730	Westpac	0.00%	At Call
Term Deposits								
	Financial assets at amortised cost	0	0	0	0			
Total		5,970,153	27,852,607	494,730	34,317,490			
Comprising								
Cash and cash equivalents		5,970,153	27,852,607		33,822,760			
Financial assets at amortised cost		0	0		0			
		5,970,153	27,852,607		33,822,760			

KEY INFORMATION

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. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Original Budget Transfers In (+)	Current Budget Transfers In (+)	Original Budget Transfers Out (-)	Current Budget Transfers Out (-)	Original Budget Closing Balance	Current Budget Closing Balance	Actual Opening Balance	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$		\$		\$		\$	\$	\$	\$
Restricted by Council				0							
Plant and Machinery reserve	1,013,300	1,500,000	1,500,000	(1,700,000)	(1,700,000)	813,300	813,300	1,013,300			1,013,300
Building Reserve	2,828,202	1,500,000	1,500,000	(2,800,000)	(2,800,000)	1,528,202	1,528,202	2,828,202			2,828,202
Airport Reserve	4,301,523	1,100,000	1,100,000	(510,000)	(510,000)	4,891,523	4,891,523	4,314,130			4,314,130
Lloyd'S Revitalisation Reserve	3,783,169	0	0	(250,000)	(250,000)	3,533,169	3,533,169	3,783,169			3,783,169
Industrial Park Reserve	1,166,163	250,000	250,000	0	0	1,416,163	1,416,163	1,166,163			1,166,163
Swimming Pool Reserve	239,060	250,000	250,000	0	0	489,060	489,060	239,060			239,060
Footpaths	565,984	250,000	250,000	0	0	815,984	815,984	565,984			565,984
Future Projects	1,677,469	0	0	0	0	1,677,469	1,677,469	1,677,469			1,677,469
Furniture and Equipment	250,000	150,000	150,000	(230,000)	(230,000)	170,000	170,000	250,000			250,000
Roads	11,517,304	1,295,000	1,295,000	(4,702,000)	(4,702,000)	8,110,304	8,110,304	11,517,304			11,517,304
Road Agreement - Westgold Mt Clere Rd	0	250,000	250,000	0	0	250,000	250,000	0			0
Other Infrastructure	497,826	5,000,000	5,000,000	(4,484,000)	(4,484,000)	1,013,826	1,013,826	497,826			497,826
	27,840,000	11,545,000	11,545,000	(14,676,000)	(14,676,000)	24,709,000	24,709,000	27,852,607	0	0	27,852,607

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings - non-specialised	3,052,000	3,052,000	508,638	52,140	(456,498)
Furniture and equipment	269,000	269,000	44,828	1,365	(43,463)
Plant and equipment	1,700,000	1,700,000	283,326	112,815	(170,511)
Acquisition of property, plant and equipment	5,021,000	5,021,000	836,792	166,319	(670,473)
Infrastructure - roads	8,506,000	8,506,000	1,417,628	371,372	(1,046,256)
Infrastructure - footpaths	0	0	0	0	0
Infrastructure - Airport	510,000	510,000	84,996	1,850	(83,146)
Infrastructure - Other	5,359,000	5,359,000	893,156	0	(893,156)
Acquisition of infrastructure	14,375,000	14,375,000	2,395,780	373,222	(2,022,558)
Total capital acquisitions	19,396,000	19,396,000	3,232,572	539,541	(2,693,031)

MATERIAL ACCOUNTING POLICIES

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.

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.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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.

5 CAPITAL ACQUISITIONS - DETAILED

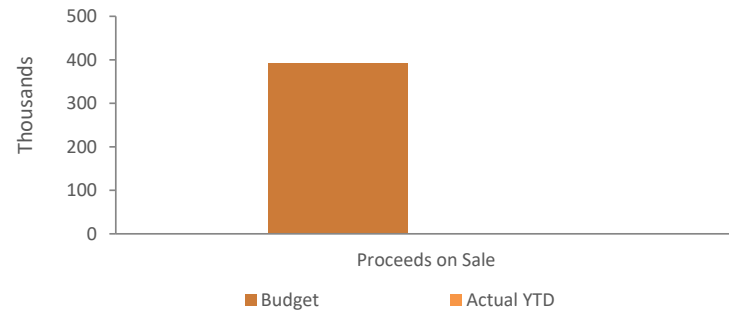
GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
Buildings - non-specialised								
2026	X1001	Ses Facilities - Renew Shed	41,000	41,000	6,832	-	6,832	
2704	X1004	Lot 294 (131) Hill Street - Renew General	-	-	-	52,140	(52,140)	
2704	X1008	Lot 877 (69) Mcleary Street - New Garage	30,000	30,000	5,000	-	5,000	
2704	X1010	Lot 304 (135) Darlot Street - New Residence	280,000	280,000	46,666	-	46,666	
2704	X1019	Airport Residence - Upgrade Security Screens	35,000	35,000	5,832	-	5,832	
2704	X1022	Staff Accommodation - New	1,400,000	1,400,000	233,332	-	233,332	
2704	X1029	Lot 877 (69) Mcleary Street - Renew General	100,000	100,000	16,666	-	16,666	
2704	X1032	Lot 2 (28) Connaughton Street - Renew External F	15,000	15,000	2,500	-	2,500	
2704	X1033	Lot 2 (28) Connaughton Street - Renew Awnings	6,000	6,000	1,000	-	1,000	
2704	X1034	Lot 2 (28) Connaughton Street - Renew Cabinetry	6,000	6,000	1,000	-	1,000	
2704	X1035	Sports Complex Residence - Renew External Pain	15,000	15,000	2,500	-	2,500	
2704	X1036	Sports Complex Residence - Renew Internal Paint	8,000	8,000	1,332	-	1,332	
2704	X1037	Sports Complex Residence - Renew Security Scre	20,000	20,000	3,332	-	3,332	
2704	X1038	Sports Complex Residence - Renew Verandah	30,000	30,000	5,000	-	5,000	
2704	X1039	Lot 113 (81) Darlot Street - Renew Internal Paint	8,000	8,000	1,332	-	1,332	
2704	X1040	Lot 113 (81) Darlot Street - Renew Carpentry	6,000	6,000	1,000	-	1,000	
2704	X1041	Lot 113 (81) Darlot Street - Renew Flooring	10,000	10,000	1,666	-	1,666	
2704	X1042	Lot 303 (137) Darlot Street - Renew Internal Paint	8,000	8,000	1,332	-	1,332	
2704	X1043	Lot 220 (101) Darlot Street - Renew Internal Paint	8,000	8,000	1,332	-	1,332	
2704	X1044	Lot 408 (91) Hill Street - Renew External Paint	15,000	15,000	2,500	-	2,500	
2704	X1047	Lot 208 (2/109) Hill Street - Renew Internal Paint	8,000	8,000	1,332	-	1,332	
2704	X1048	Lot 294 (131) Hill Street - Renew Awnings	10,000	10,000	1,666	-	1,666	
2704	X1049	Airport Residence - Renew Internal Paint	8,000	8,000	1,332	-	1,332	
2704	X1050	Consultant Quarters - Renew Exterior	50,000	50,000	8,332	-	8,332	
2704	X1051	Lot 8 (3/16) Regan Street - Renew Internal Paint	8,000	8,000	1,332	-	1,332	
2704	X1052	Lot 8 (3/16) Regan Street - Renew Flooring	10,000	10,000	1,666	-	1,666	
2704	X1053	Lot 408 (91) Hill Street - Renew Internal Paint	8,000	8,000	1,332	-	1,332	
2704	X1055	Lot 208 (1/109) Hill Street - Renew Internal Paint	8,000	8,000	1,332	-	1,332	
2704	X2011	Lot 8 (3/16) Regan Street - New Furniture	15,000	15,000	2,500	-	2,500	
3680	X2010	Sports Complex - Renew Dishwasher	6,000	6,000	1,000	-	1,000	
4191	X1002	Lloyd'S Plaza - New Extension	250,000	250,000	41,666	-	41,666	
5044	X1003	Depot - New Machinery Shed	400,000	400,000	66,666	-	66,666	
5044	X1045	Shire Depot - New Carport	40,000	40,000	6,666	-	6,666	
9681	X1015	Old Power Station - Renew Facility	50,000	50,000	8,332	-	8,332	
3666	X1024	Swimming Pool Building - Renew Paint	65,000	65,000	10,832	-	10,832	
3666	X1030	Swimming Pool - Renew Fence	10,000	10,000	1,666	-	1,666	
4191	X1031	Community Resource Centre - Upgrade Kitchen	15,000	15,000	2,500	-	2,500	
2094	X1046	Youth Focus - Renew Internal	50,000	50,000	8,332	-	8,332	
TOTAL Buildings			3,052,000	3,052,000	508,638	52,140	456,498	
Furniture and equipment								
1326	X2005	Administration Office - Renew Front Counter	70,000	70,000	11,666	-	11,666	
1326	X2012	Council Chambers - Renew Furniture	15,000	15,000	2,500	-	2,500	
1328	X1054	Shire Office - New Carport	60,000	60,000	10,000	-	10,000	
2438	X2001	Kids Zone - Renew Outdoor Furniture	10,000	10,000	1,666	-	1,666	
2445	X2002	Youth Centre - Renew Office Furniture	20,000	20,000	3,332	-	3,332	
2445	X2007	Youth Centre Dishwasher	6,000	6,000	1,000	-	1,000	
3534	X2003	Town Hall - Renew Audio Visual Equipment	50,000	50,000	8,332	1,365	6,967	
3534	X2008	Town Hall Dishwasher & Freezer	6,000	6,000	1,000	-	1,000	
3534	X2009	Sports Complex Dishwasher	6,000	6,000	1,000	-	1,000	
3974	X2004	Gym - Renew Gym Equipment	26,000	26,000	4,332	-	4,332	
TOTAL Furniture and Equipment			269,000	269,000	44,828	1,365	43,463	
Plant and equipment								
5475	X3001	Small Equipment Allocation - Renew	50,000	50,000	8,332	-	8,332	
5475	X3022	Prime Mover (P???) - Renew	500,000	500,000	83,332	-	83,332	
5475	X3023	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	25,000	-	25,000	
5475	X3024	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	25,000	-	25,000	
5475	X3025	Single Cab 4X2 Utility (P???) - Renew	50,000	50,000	8,332	-	8,332	
5475	X3026	Dual Cab 4X4 Utility (P???) - Renew	75,000	75,000	12,500	-	12,500	
5475	X3027	Single Cab 4X2 Utility (P???) - Renew	50,000	50,000	8,332	-	8,332	
5475	X3028	4X4 Sedan (P???) - Renew	85,000	85,000	14,166	-	14,166	
5475	X3033	Waste Compaction Truck (P???) - New	510,000	510,000	85,000	-	85,000	
5475	X3034	Dual Cab 4X4 Utility (P???) - Renew	80,000	80,000	13,332	-	13,332	
5475	X3011	Community Officer Vehicle P651 - Renew	-	-	-	40,334	(40,334)	
5475	X3007	Single Cab 4X2 Utility P647 - Renew	-	-	-	36,240	(36,240)	
5475	X3008	Single Cab 4X2 Utility P648 - Renew	-	-	-	36,240	(36,240)	
TOTAL Plant and Equipment			1,700,000	1,700,000	283,326	112,815	170,511	

5 CAPITAL ACQUISITIONS - DETAILED

Infrastructure - roads							
4200		Road Construction Various	8,506,000	8,506,000	1,417,628	281,999	1,135,629
4250		Flood Damage Renewals - 24/25	-	-	-	89,372	(89,372)
		TOTAL Road Construction	8,506,000	8,506,000	1,417,628	371,372	1,046,256
Infrastructure - footpaths							
5046	X5001	Footpaths - New And Renewal	-	-	-	-	-
		TOTAL Footpath Construction	-	-	-	-	-
Infrastructure - Airport							
5104	X7007	Airport - Renew Gravel Runway	50,000	50,000	8,332	-	8,332
5219	X7002	Airport - Renew Leach Drains	100,000	100,000	16,666	-	16,666
5219	X7003	Airport - Renew Fuel Facility	300,000	300,000	50,000	-	50,000
5219	X7006	Airport - New Security Fencing	50,000	50,000	8,332	-	8,332
5219	X7008	Airport - Renew Weather Equipment	10,000	10,000	1,666	-	1,666
5218	X7004	Airport - Upgrade Audit Outcomes	-	-	-	1,850	(1,850)
		TOTAL Airport Construction	510,000	510,000	84,996	1,850	83,146
Infrastructure - Other							
2824	X6004	Refuse Site - Upgrade Facility	56,000	56,000	9,332	-	9,332
2027	X6022	Townsite - New Cctv System	1,500,000	1,500,000	250,000	-	250,000
2436	X6001	Kids Zone - Renew Courtyard Paving	27,000	27,000	4,500	-	4,500
2436	X6002	Kids Zone - Renew Reticulation And Lawn	20,000	20,000	3,332	-	3,332
2436	X6003	Kids Zone - Renew Playground Shade	40,000	40,000	6,666	-	6,666
2984	X6018	Sewage Ponds - Upgrade Facility	750,000	750,000	125,000	-	125,000
3274	X6005	Town Cemetery - Renew Facility	54,000	54,000	9,000	-	9,000
3274	X6012	Heritage Cemeteries - Renew Headstones	60,000	60,000	10,000	-	10,000
3638	X6019	Oval And Associated Infrastructure	200,000	200,000	33,332	-	33,332
3638	X6021	Sportsground - Upgrade Oval Lighting	200,000	200,000	33,332	-	33,332
4015	X6006	Lions Park - New Development	2,000,000	2,000,000	333,332	-	333,332
5045	X6016	Truck Ramps - New	250,000	250,000	41,666	-	41,666
5045	X6017	Works Depot - Renew Gates	42,000	42,000	7,000	-	7,000
5280	X6008	Peace Gorge - Renew General	50,000	50,000	8,332	-	8,332
5424	X6013	Entry Statement (East) - New	40,000	40,000	6,666	-	6,666
5424	X6014	Entry Statement (West) - New	40,000	40,000	6,666	-	6,666
5424	X6015	Murchison Geo Region - Renew Signage	30,000	30,000	5,000	-	5,000
		TOTAL Other Infrastructure	5,359,000	5,359,000	893,156	-	893,156
		TOTALS	19,396,000	19,396,000	3,232,572	539,541	2,693,031

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Original Budget				Current Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value				Value			
		\$	\$	\$	\$					\$	\$	\$	\$
Plant and equipment													
P480	Prime Mover	50,000	50,000	0	0	50,000	50,000	0	0	0	0	0	0
P512	Small Truck	10,000	10,000	0	0	10,000	10,000	0	0	0	0	0	0
P488	Small Truck	10,000	10,000	0	0	10,000	10,000	0	0	0	0	0	0
P531	Dual Cab 4x4	30,000	30,000	0	0	30,000	30,000	0	0	0	0	0	0
P650	Extra Cab 4x4	50,000	50,000	0	0	50,000	50,000	0	0	0	0	0	0
P527	Dual Cab 4x4	40,000	40,000	0	0	40,000	40,000	0	0	0	0	0	0
P645	SUV	30,000	30,000	0	0	30,000	30,000	0	0	0	0	0	0
P452	Prime Mover	30,000	30,000	0	0	30,000	30,000	0	0	0	0	0	0
P525	Dual Cab 4x4	40,000	40,000	0	0	40,000	40,000	0	0	0	0	0	0
P605	Sedan 4x4	35,000	35,000	0	0	35,000	35,000	0	0	0	0	0	0
P427	Small Bus	7,500	7,500	0	0	7,500	7,500	0	0	0	0	0	0
P529	Dual Cab 4x4	15,000	15,000	0	0	15,000	15,000	0	0	0	0	0	0
P634	Dual Cab 4x4	45,000	45,000	0	0	45,000	45,000	0	0	0	0	0	0
		392,500	392,500	0	0	392,500	392,500	0	0	0	0	0	0



5 CAPITAL ROADWORKS - DETAILED

Job - Account	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
							Unfinished works to be budgeted in FY26
Infrastructure - roads							
X4008	Mingah Springs Road - New Bypass - 24/25	-	-	-	242,179	(242,179)	
X4009	Sandstone Road - Renew 97 - 100.72 Slk - 24/25	-	-	-	(1)	1	
X4061	Wiluna North Road - Renew 45.00 Slk To 50.00 Slk	450,000	450,000	74,996	39,821	35,175	
X4069	Wiluna North Road - Renew 50.00 Slk To 55.00 Slk	450,000	450,000	74,996	-	74,996	
X4070	Wiluna North Road - Renew 56.00 Slk To 61.00 Slk	450,000	450,000	74,996	-	74,996	
X4071	Gascoyne River - Renew Floodway	1,250,000	1,250,000	208,330	-	208,330	
X4072	Deverell Creek - Renew Floodway	1,250,000	1,250,000	208,330	-	208,330	
X4073	Turner Creek - Renew Floodway	1,250,000	1,250,000	208,330	-	208,330	
X4074	Cunjuna Creek - Renew Floodway	1,250,000	1,250,000	208,330	-	208,330	
X4075	Grid Program 2025-26 - Renew Grids	300,000	300,000	50,000	-	50,000	
X4076	Ethel River - Renew Floodway	1,250,000	1,250,000	208,330	-	208,330	
X4077	Wiluna North Road - Renew 66.00 Slk To 71.00 Slk	450,000	450,000	74,996	-	74,996	
X4078	Wiluna North Road - Renew 75.00 Slk To 77.00 Slk	156,000	156,000	25,994	-	25,994	
X4038	Mingah Springs Road - Renew Damage	-	-	-	89,372	(89,372)	
TOTAL Road Construction		8,506,000	8,506,000	1,417,628	371,372	1,046,256	

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

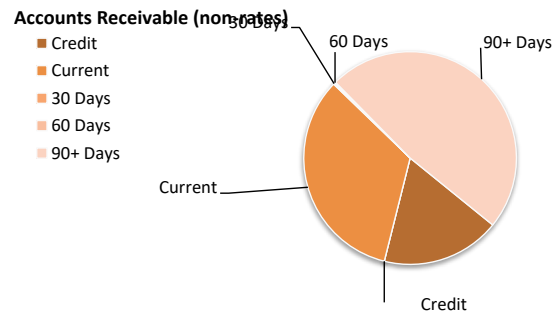
OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable	30 Jun 2025	31 Aug 2025
	\$	\$
Opening arrears previous years	1,184,269	891,825
Levied this year	5,697,848	8,576,226
Less - collections	(5,990,292)	49,243
Gross rates collectable	891,825	9,517,294
Allowance for impairment of rates receivable		(120,309)
Net rates collectable	891,825	9,396,985
% Collected	87.0%	(0.5%)

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(56,072)	103,345	611	621	149,558	198,063
Percentage	(28.3%)	52.2%	0.3%	0.3%	75.5%	
Balance per trial balance						
Trade receivables						198,063
GST receivable						49,531
Allowance for credit losses of trade receivables						0
Total receivables general outstanding						247,594

Amounts shown above include GST (where applicable)



KEY INFORMATION

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 uncollectable 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.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 August 2025
Other current assets	\$	\$	\$	\$
Inventory				
Fuel and Oils	280,337	0	(19,749)	260,588
Total other current assets	280,337	0	(19,749)	260,588

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

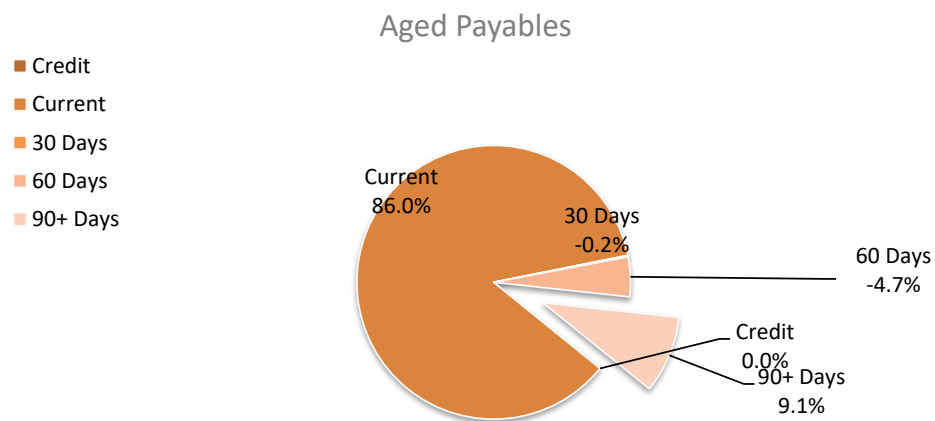
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	114,895	(238)	(6,248)	12,199	120,608
Percentage	0.0%	95.3%	-0.2%	-5.2%	10.1%	
Balance per trial balance						
Sundry creditors	0	120,608	0	0	0	120,608
ATO liabilities	0	61,800	0	0	0	61,800
Bond Held	0	22,548	0	0	0	22,548
Excess rates	0	138,633	0	0	0	138,633
Other payables	0	22,618	0	0	0	22,618
Total payables general outstanding						366,207
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



10 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		659,874	0	0	0	659,874
Total other liabilities		659,874	0	0	0	659,874
Employee Related Provisions						
Provision for annual leave		152,839	0	0	0	152,839
Provision for long service leave		56,260	0	0	0	56,260
Total Provisions		209,099	0	0	0	209,099
Total other current liabilities		868,973	0	0	0	868,973

Amounts shown above include GST (where applicable)

KEY INFORMATION

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.

Employee Related Provisions

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, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

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

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 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

				Grants, subsidies and contributions revenue		
		Provider	Program	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
				\$	\$	\$
COA	IE					
0181	52	Financial Assistance Grant	General Purpose Funding	1,736,500	289,416	804,502
211	52	Local Road Grant	General Purpose Funding	814,000	135,666	0
1563	52	D.F.E.S. Operating Grant	Law, Order, Public Safety	8,000	1,332	0
2003	52	S.E.S. Operating Grant	Law, Order, Public Safety	10,000	1,666	4,920
2024	55	Reimbursments - Law Other	Law, Order, Public Safety	0	0	0
2419	52	Youth Grant - O.S.H.C. Program	Education And Welfare	27,500	4,582	25,098
2421	52	Youth Services Grant - D.C.P. - W.A.	Education And Welfare	100,000	16,666	0
4591	52	Mrwa - Direct Grant	Transport	525,000	87,500	0
4823	55	Reimbursements - Transport	Transport	0	0	0
4843	52	Street - Lighting - Operating Grant	Transport	7,500	1,250	0
8153	55	Reimbursement - Gst Free	Other Property And Services	500	82	249
5393	52	Festival Income Tourism	Other Property And Services	50,000	8,332	0
5393	55	Festival Income Tourism	Other Property And Services	50,000	8,332	0
				3,329,000	554,824	834,769

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

			Capital grants, subsidies and contributions revenue				Comment
			Adopted Budget	Current Budget	YTD	YTD Revenue	
COA	IE	Provider	Program	Revenue	Revenue	Budget	
				\$		\$	\$
4691	48	Mrwa Road Project Grant (Rrg)	Transport	1,304,000	1,304,000	217,332	0
2008	48	Ses Capital Grant	Law,Order and Public Safety	41,000	41,000	6,832	0
2013	48	Community Safety & Crime Prevention Grants	Law,Order and Public Safety	750,000	750,000	125,000	0
2993	48	Contribution - Sewage Ponds Upgrade	Community Amenities	375,000	375,000	62,500	0
3713	48	Recreation Grants	Recreation & Culture	50,000	50,000	8,332	0
4672	49	Road Agreement - Westgold Mt Clere Road	Transport	250,000	250,000	41,666	0
4671	49	Floodway Contributions	Transport	2,500,000	2,500,000	416,666	0
				5,270,000	5,270,000	878,328	0

13 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Classification	Original Budget	Current Budget	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
Budget adoption closing Surplus/(Deficit)	Surplus/(Deficit)	0	123,794		123,794	0	123,794
					123,794	0	123,794

10.4 Mining Tenement Applications – August-September 2025

File Reference	EM.NO.001
Author	A Giometti, Deputy Chief Executive Officer
Author's Interest	Nil
Authoriser	A Giometti, Deputy Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	15 September 2025

Summary

Council is required to consider mining tenement applications for the district from authorised agents and / or relevant government agencies.

The purpose of this Report is to present the relevant monthly mining tenement applications for the district.

Council is requested to consider if it is opposed to any of the mining tenement applications.

Attachments

- 10.4.1 Application for Mining Tenement Lease M 51/926 from NM Gold Operations Pty Ltd
- 10.4.2 Application for Exploration License E 52/4502 Southern Cross Prospecting Pty Ltd

Background

The following applications and / or requests for comment have been received for mining tenements located in the district –

1. Application for Mining Tenement Lease M 51/926 from NM Gold Operations Pty Ltd
McMahon Mining Title Services Pty Ltd on behalf of NM Gold Operations Pty Ltd are seeking comments and recommendations regarding an application for Mining Tenement – Mining Lease P 51/0926. The proposed licence is within the Garden Creek Gully area, circa 40 kilometres north of the Meekatharra town site. The locality of the Mining Tenement is Kyarra.
2. Application for Exploration License E 52/4502 Southern Cross Prospecting Pty Ltd
M&M Walter Consulting on behalf of Southern Cross Prospecting Pty Ltd are seeking comments and recommendations regarding an application for Exploration License – Mining Tenement E 52/4502. The proposed licence is within the Peak Hill area, circa 60 Kilometres northeast of the Meekatharra town site. The locality of the Mining Tenement is Doolgunna.

Comment

Shire officers have considered each of the applications, with recommendations and comments below –

1. Application for Mining Tenement Lease M 51/926 from NM Gold Operations Pty Ltd
Shire officers do not oppose the application and offer no additional comment.
2. Application for Exploration License E 52/4502 Southern Cross Prospecting Pty Ltd
Shire officers do not oppose the application and offer no additional comment.

Consultation

Applicants via attached correspondence

Statutory Implications

Mining Act 1978

Section 23 Mining on public reserves etc. and Commonwealth land

The holder of a mining tenement on public reserves etc. and Commonwealth land may not carry out mining on or under the land otherwise in accordance with a relevant consent having been obtained.

Mining Act 1978

Section 24 Classification of reserves

For Section 23 (above) public reserves include, although are not limited to, national parks, nature reserves, public utility land, townsites, roads, water and catchment reserves, and other defined land.

Mining Act 1978

Section 25 Mining on foreshore, seabed, navigable waters or townsite

Before approving a tenement application over a townsite, the Minister charged with the administration of the Mining Act 1978 is to consult with the local government before giving consent.

Mining Act 1978

Section 26 Terms and conditions

Requires any person carrying out mining operations to observe terms and conditions placed on the tenement application, which may include –

- The need to make good the surface of the land,
- Make payment to the person having control and management for the making good of the surface of the land, and / or
- Make compensation payment to the person having control and management of the land affected for any loss or damage caused by the mining operations.

Policy Implications

Nil

Financial Implications

New mining tenements will increase rate revenue, although the precise impact will not be known until the valuation of the tenement is provided by the Valuer General.

Risk Implications

Council's risk exposure is low by not opposing the applications.

Strategic Implications

Nil

Voting Requirements

Simple Majority

Recommendation

That Council, pursuant to the *Mining Act 1978*, –

1. Does not oppose application for Mining Tenement Lease M 51/926 from NM Gold Operations Pty Ltd, and
2. Does not oppose the application for Exploration License E 52/4502 Southern Cross Prospecting Pty Ltd.

Attachment

10.4.1 Application for Mining Tenement Lease M 51/926 from NM Gold Operations Pty Ltd

SHIRE OF MEEKATHARRA	
File No:	EM. NO. 001
01 SEP 2025	
Officer:	
Action Rec'd:	
Delegated To:	

Chief Executive Officer
Shire of Meekatharra
PO Box 129
Meekatharra, WA 6642

29 August 2025

Registered Post No.
RPP44 63800 09400 61585 70606

Dear Madam/Sir

APPLICATION FOR M51/0926

On behalf of our client NM Gold Operations Pty Ltd, please find enclosed a copy of the above application and plan of the area applied for.

This notice is by registered post and is sent pursuant to the Mining Act 1978 (WA), as the application falls within the area of your local government authority.

Yours faithfully



McMahon Mining Title Services Pty Ltd

Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Mining Lease		No. M 51/926
(b) Time & Date marked out (where applicable)	(b) 16/08/2025 14:20:00	(c) MURCHISON	
(c) Mineral Field			
For each applicant:	(d) and (e)		(f) Shares
(d) Full Name and ACN/ABN	NM GOLD OPERATIONS PTY LTD (ACN: 113 854 596)		100
(e) Address	C/- MCMAHON MINING TITLE SERVICES PTY LTD, PO BOX 6301, EAST PERTH, WA, 6892		
(f) No. of shares			(g) Total 100
(g) Total No. of shares			
DESCRIPTION OF GROUND APPLIED FOR:	(h) KYARRA		
(For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(i) Datum situated at most western corner of late surveyed M51/324		
	(j) From Datum GDA 94 co-ordinates in Zone 50		
	Thence to most western corner of late surveyed GML51/2288		
	Thence to most western corner of late surveyed GML51/2282		
	Thence to most northern corner of late surveyed M51/324		
	Thence 7,074,139 mN 646,050 mE		
	Thence 7,073,750 mN 645,562 mE		
(h) Locality	BACK TO DATUM		
(i) Datum Peg			
(j) Boundaries			
(k) Area (ha or km ²)	(k) 15.00000 HA		
(l) Signature of applicant or agent (if agent state full name and address)	(l) Amy Probert PO BOX 6301, EAST PERTH, WA, 6892		Date: 26/08/2025

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 30th day of September 2025 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	09:47:08	on	26 August	2025	with fees of
Application	\$685.00				
Rent	\$439.50				
TOTAL	\$1,124.50				
Receipt No:	56401003326				

Mining Registrar**NOTES****Note 1: EXPLORATION LICENCE**

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

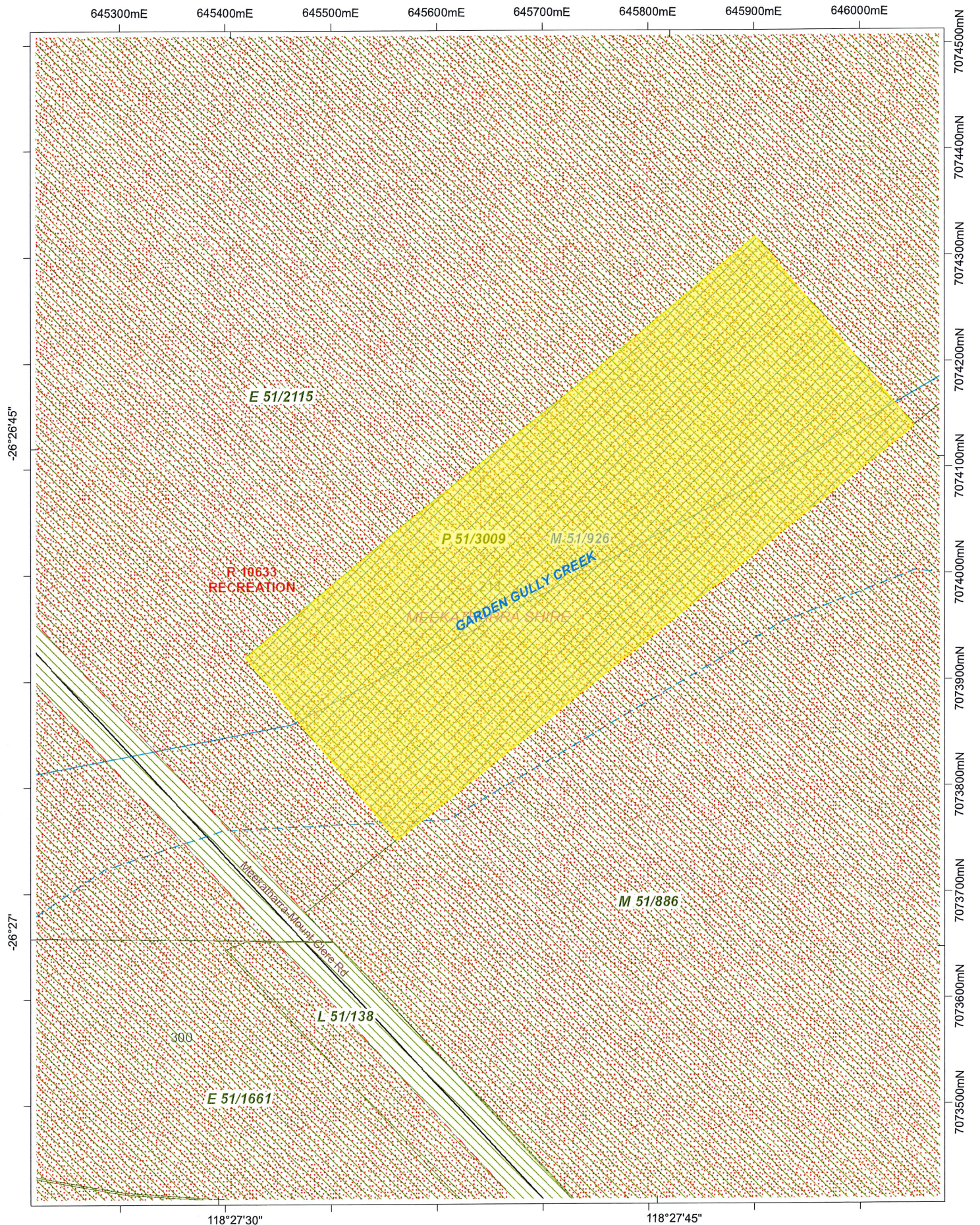
- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
 - (a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



M 51/926 , Quick Appraisal Plan



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defence, maintains copyright over those parts of the topographic data it has provided for display in TENGRAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims, Determinations or ILIAs should be sought from the National Native Title Tribunal (NNTT) specifically - Register of Native Title Claims (RNTC); National Native Title Register (NNTTR) or Register of Indigenous Land Use Agreements (ILUAs). Enclosed Pastoral Lease land and Pre 1994 mining confined to Nhamwanga Wajeri and Ngarkawanga ILUA Native Title determination boundary.

Scale: 1:4,514



Attachment

10.4.2 Application for Exploration License E 52/4502 Southern Cross Prospecting Pty Ltd



Registered Post

8 September 2025

Attn: C.E.O. Nathan Cain
Shire of Meekatharra
PO Box 129
MEEKATHARRA WA 6642

SHIRE OF MEEKATHARRA

File No: EM-NO-001

11 SEP 2025

Officer:

Action Req'd:

Delegated To:

Dear Sir,

APPLICATION FOR EXPLORATION LICENCE 52/4502

On behalf of our client Southern Cross Prospecting Pty Ltd, we wish to advise that the abovementioned application encroaches upon land within the Shire of MEEKATHARRA. Please find attached documentation for your information and records:

- Copy of the application.
- Map showing area applied for.

Please do not hesitate to contact this office if you have any queries regarding this application.

Yours faithfully

James Jewson
Mining Title Consultant
(For and on behalf of Southern Cross Prospecting Pty Ltd)

admin@mmwc.com.au

Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

- (a) Type of tenement
(b) Time & Date marked out (where applicable)
(c) Mineral Field

(a) Exploration Licence

No. E 52/4502

(b) a.m./p.m. / /

(c) PEAK HILL

For each applicant:

(d) Full Name and ACN/ABN

(e) Address

(f) No. of shares

(g) Total No. of shares

DESCRIPTION OF GROUND APPLIED FOR:

(For Exploration

Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)

(h) Locality

(i) Datum Peg

(j) Boundaries

(k) Area (ha or km²)

(d) and (e)
SOUTHERN CROSS PROSPECTING PTY LTD (ACN: 654 262 772)
PO BOX 8197, SUBIACO EAST, WA, 6008

(f) Shares

100

(g) Total 100

(h) Doolgunna

(i)

(j)

This application affects Private Property.

Details of Private Property Affected: In accordance with Section 33(1)(a) of the Mining Act, sub-surface rights only are sought in respect to any private land affected by the application.

(k) 9 BL

- (l) Signature of applicant or agent (if agent state full name and address)

(l) James Jewson

PO BOX 8197, SUBIACO EAST, WA, 6008

Date: 25/08/2025

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 30th day of September 2025 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	08:30:00	on	26 August	2025	with fees of
Application	\$1,760.00				
Rent	\$1,557.00				
TOTAL	\$3,317.00				
Receipt No:	56382070952				

Mining Registrar**NOTES****Note 1: EXPLORATION LICENCE**

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
(a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



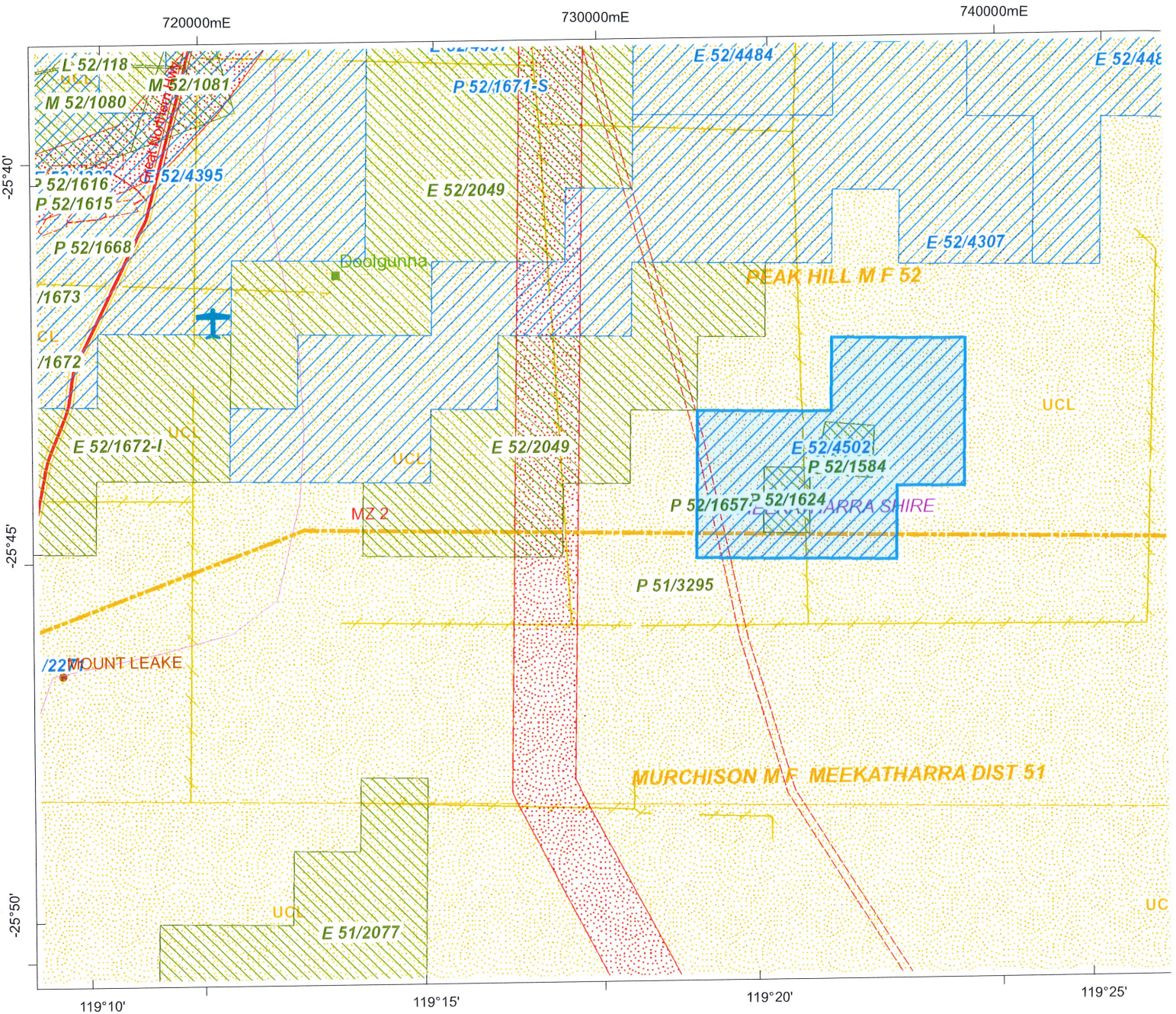
FORM 21 - ATTACHMENT 2
Plan Name(s) - MEEKATHARRA

Time Officially Received : 26/08/2025 08:30:00
User Id : ex52028

1432	y	z	1433	v	w	x	y
	d	<i>E 52/4307</i> e	a	b	c	d	
	j	k	f	g	h	j	
	<i>E 52/2049</i>						
1504	o	p	1505	l	m	n	o
	t	u	q	<i>P 52/1584</i> r	s	t	
				MEEKATHARRA			
	y	<i>P 52/1657</i> z	<i>P 52/1624</i> v	w	x	y	
	<i>P 51/3295</i> d	<i>E 51/2249</i> e	a	b	c	d	
	1576	j	k	f	g	h	j
	o	p	l	m	n	o	

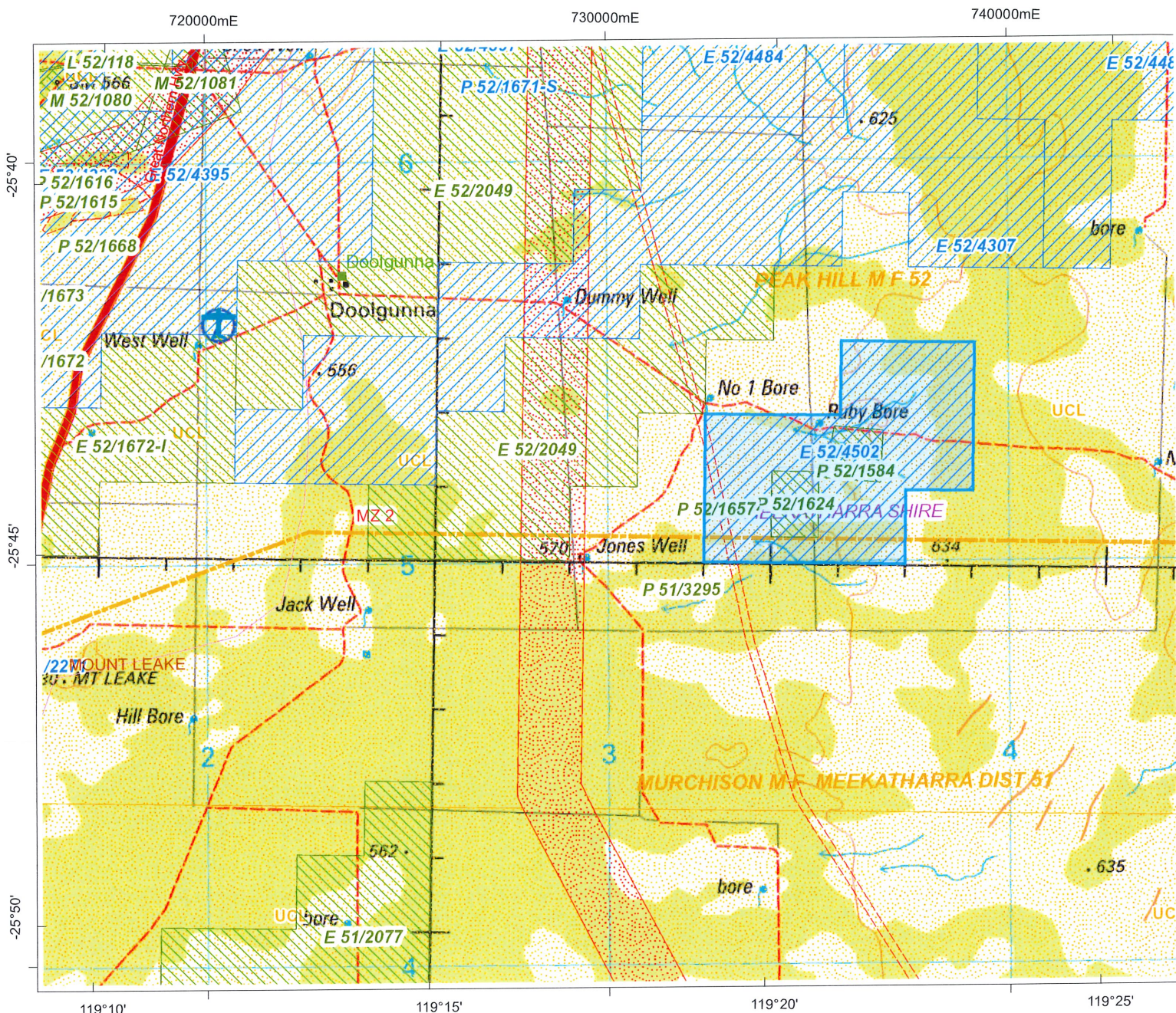
MAP SHOWING BLOCKS APPLIED FOR IN
EXPLORATION LICENCE NO. 52/4502

☐ Graticular Section Applied For



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defence, maintains copyright over those parts of the topographic data it has provided for display in TENGRAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims, Determinations or ILUAs should be sought from the National Native Title Tribunal (NNTT) specifically - Register of Native Title Claims (RNTC), National Native Title Register (NNTTR) or Register of Indigenous Land Use Agreements (ILUAs). Enclosed Pastoral Lease land and Pre 1994 mining confined to Iharnuwanga Wajarri and Ihgaliwanga ILUA Native Title determination boundary.





This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defence, maintains copyright over those parts of the topographic data it has provided for display in TENGRAPI. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims, Determinations or ILUAs should be sought from the National Native Title Tribunal (NNTT) specifically - Register of Native Title Claims (RNTC), National Native Title Register (NNTT) or Register of Indigenous Land Use Agreements (ILUA). Enclosed Pastoral Lease land and Free 1994 mining confined to Ngarinawanga Wajarri and Ngarlawaungga ILUA Native Title determination boundary.



10.5 Budget Amendment – Vehicle Purchases

File Reference	PL.FM.001
Author	N Cain, Chief Executive Officer
Author’s Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser’s Interest	Nil
Applicant / Respondent	Nil
Report Date	12 September 2025

Summary

Council is required to adopt an annual budget for each financial year for the purposes of allocating resources towards the provision of works and services.

Two new vehicle purchases were omitted in error from the 2025-26 Annual Budget.

Council is requested to permit a budget amendment for the purpose of purchasing the vehicles.

Attachments

Nil

Background

In March 2025 a purchase order was issued for the renewal of 5 vehicles –

1. 3 x work utilities,
2. 1 x community services vehicle, and
3. 1 x youth services vehicle.

Three of the vehicles were delivered prior to the end of the financial year.

Two of the vehicles are yet to be delivered (1 x work utility (4x2 Single Cab) and 1 x youth services vehicle (4x2 Dual Cab)).

The original purchase order was incorrectly processed by Shire officers as “complete” and, as such, the 2 outstanding vehicles were not included in the end-of-year carry-forward items and, subsequently, not included in the 2025-26 Annual Budget.

The supplier is ready to deliver the vehicles.

Comment

The supplier has acted in accordance with the instructions of the original purchase order issued in March 2025.

Whilst the Shire could seek for the supplier to return the vehicles to stock, modifications specifically requested by the Shire have been made, and this represents some difficulty for the supplier to now sell the vehicles as 'new'.

Additionally, the vehicles are required to replace other Shire vehicles which have reached end-of-life.

Sufficient funds exist in the Plant and Machinery Reserve to accommodate the purchase of the 2 vehicles (a total of \$90,000).

It is recommended Council amend the 2025-26 Annual Budget to include the omitted 2 vehicles, and for funding to be sourced from the Plant and Machinery Reserve.

Consultation

Supplier

Statutory Implications

Local Government Act 1995

Section 6.8 Expenditure from municipal fund not included in annual budget

Expenditure from the municipal fund not included in the annual budget is to be either authorised in advance by an absolute majority resolution or authorised in an emergency by the Shire President.

Policy Implications

Nil

Financial Implications

Sufficient funds exist in the Plant and Machinery Reserve for the purchase and delivery of the 2 vehicles.

Risk Implications

Council's risk exposure is low by amending the 2025-26 Annual Budget for the purchase of the 2 outstanding vehicles.

Strategic Implications

Nil

Voting Requirements

Absolute Majority

Recommendation

That Council, pursuant to section 6.8 of the *Local Government Act 1995*, authorises the purchase of –

- 1 x work utility (4x2 Single Cab), and
- 1 x youth services vehicle (4x2 Dual Cab)

And amends the 2025-26 Annual Budget as follows –

- Increase expenditure for 1 x work utility by \$45,000,
- Increase expenditure for 1 x youth services vehicle by \$45,000, and
- Increase revenue from Transfer from Plant and Machinery Reserve by \$90,000.

11 New Business of an Urgent Nature

Nil

12 Confidential Matters

Nil

13 Council Member Motions

13.1 Response to Previous Council Member Motions

13.2 Proposed Council Member Motions

14 Next Meeting

The next Ordinary Council Meeting will be held at 11:30am Saturday 25 October 2025 at the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.

15 Closure of Meeting