

# **SHIRE OF MEEKATHARRA**

## **MONTHLY FINANCIAL REPORT**

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

**FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

**LOCAL GOVERNMENT ACT 1995**

**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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

**SHIRE OF MEEKATHARRA**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

	<b>30 September 2025</b>	<b>30 June 2025</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	37,436,276	35,067,002
Trade and other receivables	6,119,130	1,005,860
Inventories	284,222	280,337
<b>TOTAL CURRENT ASSETS</b>	<b>43,839,628</b>	<b>36,353,199</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	59,715	59,715
Property, plant and equipment	27,421,538	27,416,603
Infrastructure	104,121,011	104,726,923
<b>TOTAL NON-CURRENT ASSETS</b>	<b>131,602,264</b>	<b>132,203,241</b>
<b>TOTAL ASSETS</b>	<b>175,441,892</b>	<b>168,556,440</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	457,459	1,004,312
Other liabilities	215,779	215,779
Employee related provisions	273,619	273,619
<b>TOTAL CURRENT LIABILITIES</b>	<b>946,857</b>	<b>1,493,710</b>
<b>NON-CURRENT LIABILITIES</b>		
Employee related provisions	69,019	69,019
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>69,019</b>	<b>69,019</b>
<b>TOTAL LIABILITIES</b>	<b>1,015,876</b>	<b>1,562,729</b>
<b>NET ASSETS</b>	<b>174,426,016</b>	<b>166,993,711</b>
<b>EQUITY</b>		
Retained surplus	75,967,303	68,534,998
Reserve accounts	27,852,607	27,852,607
Revaluation surplus	70,606,106	70,606,106
<b>TOTAL EQUITY</b>	<b>174,426,016</b>	<b>166,993,711</b>

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

# NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 SEPTEMBER 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 30 SEPTEMBER 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
<b>OPERATING ACTIVITIES</b>									
<b>Revenue from operating activities</b>									
General rates		8,450,000	8,450,000	2,112,504	8,573,726	6,461,222	305.86%	▲ Timing	
Grants, subsidies and contributions	11	3,329,000	3,329,000	832,236	1,409,137	576,901	69.32%	▲ Timing	
Fees and charges		1,605,000	1,605,000	401,205	546,709	145,504	36.27%	▲	Fees and charges collected is greater than anticipated due to Refuse drs
Interest revenue		1,022,000	1,022,000	255,495	66,397	(189,098)	(74.01%)	▼ Timing	
Other revenue		246,500	246,500	61,590	88,826	27,236	44.22%	▲ Timing	
		<b>14,652,500</b>	<b>14,652,500</b>	<b>3,663,030</b>	<b>10,684,795</b>	<b>7,021,765</b>	<b>191.69%</b>		
<b>Expenditure from operating activities</b>									
Employee costs		(4,321,000)	(4,321,000)	(1,080,006)	(874,425)	205,581	19.04%	▲ Timing	
Materials and contracts		(5,830,500)	(5,830,500)	(1,457,166)	(1,202,752)	254,414	17.46%	▲ Timing	
Utility charges		(437,500)	(437,500)	(109,308)	(97,769)	11,539	10.56%	▲	
Depreciation		(7,354,000)	(7,354,000)	(1,838,472)	(1,270,546)	567,926	30.89%	▲	
Insurance		(334,000)	(334,000)	(83,391)	(154,432)	(71,041)	(85.19%)	▼ Permanent	YTD insurance premium anticipated was less than actual
Other expenditure		(283,000)	(283,000)	(70,737)	(67,939)	2,798	3.96%	Timing	
		<b>(18,560,000)</b>	<b>(18,560,000)</b>	<b>(4,639,080)</b>	<b>(3,667,863)</b>	<b>971,217</b>	<b>20.94%</b>		
Non-cash amounts excluded from operating activities	Note 2(b)	7,354,000	7,354,000	1,838,472	1,270,546	(567,926)	(30.89%)	▼	
<b>Amount attributable to operating activities</b>		<b>3,446,500</b>	<b>3,446,500</b>	<b>862,422</b>	<b>8,287,478</b>	<b>7,425,056</b>	<b>860.95%</b>		

**SHIRE OF MEEKATHARRA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 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
<b>CONTINUED</b>									
<b>INVESTING ACTIVITIES</b>									
<b>Inflows from investing activities</b>									
Proceeds from capital grants, subsidies and contributions	12	5,270,000	5,270,000	1,317,492	401,600	(915,892)	(69.52%)	▼ Timing	
Proceeds from disposal of assets	6	392,500	392,500	98,115	13,777	(84,338)	(85.96%)	▼ Timing	
		<b>5,662,500</b>	<b>5,662,500</b>	<b>1,415,607</b>	<b>415,377</b>	<b>(1,000,230)</b>	<b>(70.66%)</b>		
<b>Outflows from investing activities</b>									
Payments for property, plant and equipment	5	(5,021,000)	(5,111,000)	(1,345,188)	(287,997)	1,057,191	78.59%	▲ Timing	Refer to Note 5 for Capital Works Detail -
Payments for construction of infrastructure	5	(14,375,000)	(14,375,000)	(3,593,670)	(381,573)	3,212,097	89.38%	▲ Timing	Refer to Note 5 for Capital Works Detail
		<b>(19,396,000)</b>	<b>(19,486,000)</b>	<b>(4,938,858)</b>	<b>(669,571)</b>	<b>4,269,287</b>	<b>86.44%</b>		
<b>Amount attributable to investing activities</b>		<b>(13,733,500)</b>	<b>(13,823,500)</b>	<b>(3,523,251)</b>	<b>(254,194)</b>	<b>3,269,057</b>	<b>92.79%</b>		
<b>FINANCING ACTIVITIES</b>									
<b>Inflows from financing activities</b>									
Transfer from reserves	4	14,676,000	14,766,000	14,766,000	0	(14,766,000)	(100.00%)	▼ Timing	
		<b>14,676,000</b>	<b>14,766,000</b>	<b>14,766,000</b>	<b>0</b>	<b>(14,766,000)</b>	<b>(100.00%)</b>		
<b>Outflows from financing activities</b>									
Transfer to reserves	4	(11,545,000)	(11,545,000)	(11,545,000)	0	11,545,000	100.00%	▲ Timing	
		<b>(11,545,000)</b>	<b>(11,545,000)</b>	<b>(11,545,000)</b>	<b>0</b>	<b>11,545,000</b>	<b>100.00%</b>		
<b>Amount attributable to financing activities</b>		<b>3,131,000</b>	<b>3,221,000</b>	<b>3,221,000</b>	<b>0</b>	<b>(3,221,000)</b>	<b>(100.00%)</b>		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>									
<b>Surplus or deficit at the start of the financial year</b>		7,156,000	7,156,000	7,156,000	7,280,501	124,501	1.74%		
Amount attributable to operating activities		3,446,500	3,446,500	862,422	8,287,478	7,425,056	860.95%		
Amount attributable to investing activities		(13,733,500)	(13,823,500)	(3,523,251)	(254,194)	3,269,057	92.79%		
Amount attributable to financing activities		3,131,000	3,221,000	3,221,000	0	(3,221,000)	(100.00%)		
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>0</b>	<b>7,716,171</b>	<b>15,313,785</b>	<b>7,597,614</b>	<b>98.46%</b>		

**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 30 SEPTEMBER 2025**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

		Adopted Budget Opening 30 June 2025	Last Year Audited Closing 30 June 2025	Year to Date 30 September 2025
<b>(a) Net current assets used in the Statement of Financial Activity</b>	<b>Supplementary Information</b>			
<b>Current assets</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash and cash equivalents	3	35,067,003	35,067,002	37,436,276
Trade and other receivables	7	967,520	1,005,860	6,119,130
Inventories	8	280,336	280,337	284,224
		36,314,859	36,353,199	43,839,630
<b>Less: current liabilities</b>				
Trade and other payables	9	(1,109,760)	(1,004,312)	(457,459)
Other liabilities	10	0	(215,779)	(215,779)
Employee related provisions	10	(209,099)	(273,619)	(273,619)
		(1,318,859)	(1,493,710)	(946,857)
<b>Net current assets</b>		<b>34,996,000</b>	<b>34,859,489</b>	<b>42,892,773</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(27,840,000)	(27,578,988)	(27,578,988)
<b>Closing funding surplus / (deficit)</b>		<b>7,156,000</b>	<b>7,280,501</b>	<b>15,313,785</b>

**(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)
<b>Non-cash amounts excluded from operating activities</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Adjustments to operating activities</b>				
Add: Loss on asset disposals	6	0	0	0
Add: Depreciation		7,354,000	1,838,472	1,270,546
<b>Total non-cash amounts excluded from operating activities</b>		<b>7,354,000</b>	<b>1,838,472</b>	<b>1,270,546</b>

**(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 30 September 2025
<b>Adjustments to net current assets</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
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	273,619	273,619
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(27,840,000)</b>	<b>(27,578,988)</b>	<b>(27,578,988)</b>

**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

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**SHIRE OF MEEKATHARRA**  
**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

	Ref Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$
<b>OPERATING ACTIVITIES</b>				
<b>Income excluding grants, subsidies and contributions</b>				
General purpose funding - other		9,517,500	2,379,372	8,643,133
Law, order and public safety	11	2,000	495	425
Health		4,500	1,122	1,491
Education and welfare		3,500	864	3,614
Housing		1,000	249	0
Community amenities		117,500	29,361	110,265
Recreation and culture	6	78,500	19,605	6,461
Transport		1,516,500	379,122	410,205
Economic services		13,500	3,369	36,697
Other property and services		69,000	17,235	63,367
		<b>11,323,500</b>	<b>2,830,794</b>	<b>9,275,658</b>
<b>Grants, subsidies and contributions</b>				
General purpose funding - other		2,550,500	637,623	804,502
Law, order and public safety		809,000	202,245	4,920
Education and welfare		127,500	31,872	25,098
Transport		4,586,500	1,146,621	930,514
Economic services		100,000	24,996	45,455
Other property and services		500	123	249
		<b>8,599,000</b>	<b>2,149,728</b>	<b>1,810,738</b>
<b>Expenditure from operating activities (including depreciation)</b>				
Governance		(931,000)	(232,725)	(226,629)
General purpose funding		(270,500)	(67,617)	(52,257)
Law, order and public safety		(239,000)	(59,709)	(60,249)
Health		(156,500)	(39,114)	(35,224)
Education and welfare		(1,554,500)	(388,494)	(248,025)
Housing		(10,000)	(2,313)	(8,296)
Community amenities		(891,000)	(222,672)	(164,767)
Recreation and culture		(2,035,500)	(508,680)	(380,903)
Transport		(10,850,500)	(2,712,561)	(2,112,794)
Economic services	6	(946,500)	(236,571)	(396,006)
Other property and services		(675,000)	(168,624)	17,286
		<b>(18,560,000)</b>	<b>(4,639,080)</b>	<b>(3,667,864)</b>
<b>Net Operating Result</b>		<b>1,362,500</b>	<b>341,442</b>	<b>7,418,532</b>



**SHIRE OF MEEKATHARRA**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

**3 CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Trust	Cash	Institution	Interest Rate	Maturity Date
		\$	\$		\$			
<b>Cash on hand</b>								
Municipal Bank Account	Cash and cash equivalents	6,869,573	0	0	6,869,573	Westpac	0.00%	At Call
Cash on Hand	Cash and cash equivalents	1,719	0	0	1,719			
Maxi Account	Cash and cash equivalents	2,712,382	27,852,607	0	30,564,989	Westpac	1.15%	At Call
Trust Account	Trust	0	0	494,730	494,730	Westpac	0.00%	At Call
<b>Term Deposits</b>								
	Financial assets at amortised cost	0	0	0	0			
<b>Total</b>		<b>9,583,674</b>	<b>27,852,607</b>	<b>494,730</b>	<b>37,931,010</b>			
<b>Comprising</b>								
Cash and cash equivalents		9,583,674	27,852,607		37,436,281			
Trust Account				494,730	494,730			
Financial assets at amortised cost		0	0		0			
		<b>9,583,674</b>	<b>27,852,607</b>		<b>37,931,010</b>			

**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 30 SEPTEMBER 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
	\$	\$		\$		\$		\$	\$	\$	\$
<b>Restricted by Council</b>				0							
Plant and Machinery reserve	1,013,300	1,500,000	1,500,000	(1,700,000)	(1,790,000)	813,300	723,300	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
	<b>27,840,000</b>	<b>11,545,000</b>	<b>11,545,000</b>	<b>(14,676,000)</b>	<b>(14,766,000)</b>	<b>24,709,000</b>	<b>24,619,000</b>	<b>27,852,607</b>	<b>0</b>	<b>0</b>	<b>27,852,607</b>

## 5 CAPITAL ACQUISITIONS

	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
<b>Capital acquisitions</b>					
Buildings - non-specialised	3,052,000	3,052,000	762,957	64,449	(698,508)
Furniture and equipment	269,000	269,000	67,242	19,069	(48,173)
Plant and equipment	1,700,000	1,790,000	514,989	204,480	(310,509)
<b>Acquisition of property, plant and equipment</b>	<b>5,021,000</b>	<b>5,111,000</b>	<b>1,345,188</b>	<b>287,997</b>	<b>(1,057,191)</b>
Infrastructure - roads	8,506,000	8,506,000	2,126,442	370,324	(1,756,118)
Infrastructure - footpaths	0	0	0	0	0
Infrastructure - Airport	510,000	510,000	127,494	11,249	(116,245)
Infrastructure - Other	5,359,000	5,359,000	1,339,734	0	(1,339,734)
<b>Acquisition of infrastructure</b>	<b>14,375,000</b>	<b>14,375,000</b>	<b>3,593,670</b>	<b>381,573</b>	<b>(3,212,097)</b>
<b>Total capital acquisitions</b>	<b>19,396,000</b>	<b>19,486,000</b>	<b>4,938,858</b>	<b>669,571</b>	<b>(4,269,287)</b>

### 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
<b>Buildings - non-specialised</b>								
2026	X1001	Ses Facilities - Renew Shed	41,000	41,000	10,248	-	10,248	
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	7,500	-	7,500	
2704	X1010	Lot 304 (135) Darlot Street - New Residence	280,000	280,000	69,999	-	69,999	
2704	X1019	Airport Residence - Upgrade Security Screens	35,000	35,000	8,748	-	8,748	
2704	X1022	Staff Accommodation - New	1,400,000	1,400,000	349,998	-	349,998	
2704	X1029	Lot 877 (69) Mcleary Street - Renew General	100,000	100,000	24,999	-	24,999	
2704	X1032	Lot 2 (28) Connaughton Street - Renew External	15,000	15,000	3,750	-	3,750	
2704	X1033	Lot 2 (28) Connaughton Street - Renew Awnings	6,000	6,000	1,500	-	1,500	
2704	X1034	Lot 2 (28) Connaughton Street - Renew Cabinetry	6,000	6,000	1,500	-	1,500	
2704	X1035	Sports Complex Residence - Renew External Paint	15,000	15,000	3,750	-	3,750	
2704	X1036	Sports Complex Residence - Renew Internal Paint	8,000	8,000	1,998	-	1,998	
2704	X1037	Sports Complex Residence - Renew Security Screens	20,000	20,000	4,998	-	4,998	
2704	X1038	Sports Complex Residence - Renew Verandah	30,000	30,000	7,500	-	7,500	
2704	X1039	Lot 113 (81) Darlot Street - Renew Internal Paint	8,000	8,000	1,998	-	1,998	
2704	X1040	Lot 113 (81) Darlot Street - Renew Carpentry	6,000	6,000	1,500	-	1,500	
2704	X1041	Lot 113 (81) Darlot Street - Renew Flooring	10,000	10,000	2,499	-	2,499	
2704	X1042	Lot 303 (137) Darlot Street - Renew Internal Paint	8,000	8,000	1,998	-	1,998	
2704	X1043	Lot 220 (101) Darlot Street - Renew Internal Paint	8,000	8,000	1,998	-	1,998	
2704	X1044	Lot 408 (91) Hill Street - Renew External Paint	15,000	15,000	3,750	-	3,750	
2704	X1047	Lot 208 (2/109) Hill Street - Renew Internal Paint	8,000	8,000	1,998	-	1,998	
2704	X1048	Lot 294 (131) Hill Street - Renew Awnings	10,000	10,000	2,499	-	2,499	
2704	X1049	Airport Residence - Renew Internal Paint	8,000	8,000	1,998	-	1,998	
2704	X1050	Consultant Quarters - Renew Exterior	50,000	50,000	12,498	-	12,498	
2704	X1051	Lot 8 (3/16) Regan Street - Renew Internal Paint	8,000	8,000	1,998	-	1,998	
2704	X1052	Lot 8 (3/16) Regan Street - Renew Flooring	10,000	10,000	2,499	12,309	(9,810)	
2704	X1053	Lot 408 (91) Hill Street - Renew Internal Paint	8,000	8,000	1,998	-	1,998	
2704	X1055	Lot 208 (1/109) Hill Street - Renew Internal Paint	8,000	8,000	1,998	-	1,998	
2704	X2011	Lot 8 (3/16) Regan Street - New Furniture	15,000	15,000	3,750	-	3,750	
3680	X2010	Sports Complex - Renew Dishwasher	6,000	6,000	1,500	-	1,500	
4191	X1002	Lloyd's Plaza - New Extension	250,000	250,000	62,499	-	62,499	
5044	X1003	Depot - New Machinery Shed	400,000	400,000	99,999	-	99,999	
5044	X1045	Shire Depot - New Carport	40,000	40,000	9,999	-	9,999	
9681	X1015	Old Power Station - Renew Facility	50,000	50,000	12,498	-	12,498	
3666	X1024	Swimming Pool Building - Renew Paint	65,000	65,000	16,248	-	16,248	
3666	X1030	Swimming Pool - Renew Fence	10,000	10,000	2,499	-	2,499	
4191	X1031	Community Resource Centre - Upgrade Kitchen	15,000	15,000	3,750	-	3,750	
2094	X1046	Youth Focus - Renew Internal	50,000	50,000	12,498	-	12,498	
<b>TOTAL Buildings</b>			<b>3,052,000</b>	<b>3,052,000</b>	<b>762,957</b>	<b>64,449</b>	<b>698,508</b>	
<b>Furniture and equipment</b>								
1326	X2005	Administration Office - Renew Front Counter	70,000	70,000	17,499	14,032	3,467	
1326	X2012	Council Chambers - Renew Furniture	15,000	15,000	3,750	3,673	77	
1328	X1054	Shire Office - New Carport	60,000	60,000	15,000	-	15,000	
2438	X2001	Kids Zone - Renew Outdoor Furniture	10,000	10,000	2,499	-	2,499	
2445	X2002	Youth Centre - Renew Office Furniture	20,000	20,000	4,998	-	4,998	
2445	X2007	Youth Centre Dishwasher	6,000	6,000	1,500	-	1,500	
3534	X2003	Town Hall - Renew Audio Visual Equipment	50,000	50,000	12,498	1,365	11,133	
3534	X2008	Town Hall Dishwasher & Freezer	6,000	6,000	1,500	-	1,500	
3534	X2009	Sports Complex Dishwasher	6,000	6,000	1,500	-	1,500	
3974	X2004	Gym - Renew Gym Equipment	26,000	26,000	6,498	-	6,498	
<b>TOTAL Furniture and Equipment</b>			<b>269,000</b>	<b>269,000</b>	<b>67,242</b>	<b>19,069</b>	<b>48,173</b>	
<b>Plant and equipment</b>								
5475	X3001	Small Equipment Allocation - Renew	50,000	50,000	12,498	-	12,498	
5475	X3009	Single Cab 4x2 Utility P649	-	45,000	45,000	-	45,000	
5475	X3012	Youth Officer Vehicle P652	-	45,000	45,000	-	45,000	
5475	X3022	Prime Mover (P???) - Renew	500,000	500,000	124,998	-	124,998	
5475	X3023	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	37,500	-	37,500	
5475	X3024	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	37,500	-	37,500	
5475	X3025	Single Cab 4X2 Utility (P???) - Renew	50,000	50,000	12,498	-	12,498	
5475	X3026	Dual Cab 4X4 Utility (P???) - Renew	75,000	75,000	18,750	59,349	(40,599)	
5475	X3027	Single Cab 4X2 Utility (P???) - Renew	50,000	50,000	12,498	-	12,498	
5475	X3028	4X4 Sedan (P???) - Renew	85,000	85,000	21,249	84,986	(63,737)	
5475	X3033	Waste Compaction Truck (P???) - New	510,000	510,000	127,500	-	127,500	
5475	X3034	Dual Cab 4X4 Utility (P???) - Renew	80,000	80,000	19,998	60,145	(40,147)	
5475	X3011	Community Officer Vehicle P651 - Renew	-	-	-	-	-	
5475	X3007	Single Cab 4X2 Utility P647 - Renew	-	-	-	-	-	
5475	X3008	Single Cab 4X2 Utility P648 - Renew	-	-	-	-	-	
<b>TOTAL Plant and Equipment</b>			<b>1,700,000</b>	<b>1,790,000</b>	<b>514,989</b>	<b>204,480</b>	<b>310,509</b>	

5 CAPITAL ACQUISITIONS - DETAILED

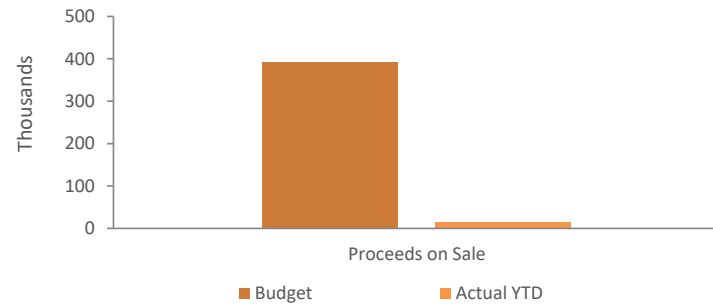
Infrastructure - roads						
4200		Road Construction Various	8,506,000	8,506,000	2,126,442	1,872,990
4250		Flood Damage Renewals - 24/25	-	-	-	(116,872)
		<b>TOTAL Road Construction</b>	<b>8,506,000</b>	<b>8,506,000</b>	<b>2,126,442</b>	<b>1,756,118</b>
Infrastructure - footpaths						
5046	X5001	Footpaths - New And Renewal	-	-	-	-
		<b>TOTAL Footpath Construction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Infrastructure - Airport						
5104	X7007	Airport - Renew Gravel Runway	50,000	50,000	12,498	12,498
5219	X7002	Airport - Renew Leach Drains	100,000	100,000	24,999	24,999
5219	X7003	Airport - Renew Fuel Facility	300,000	300,000	75,000	75,000
5219	X7006	Airport - New Security Fencing	50,000	50,000	12,498	12,498
5219	X7008	Airport - Renew Weather Equipment	10,000	10,000	2,499	9,399
5218	X7004	Airport - Upgrade Audit Outcomes	-	-	-	(1,850)
		<b>TOTAL Airport Construction</b>	<b>510,000</b>	<b>510,000</b>	<b>127,494</b>	<b>116,245</b>
Infrastructure - Other						
2824	X6004	Refuse Site - Upgrade Facility	56,000	56,000	13,998	13,998
2027	X6022	Townsite - New Cctv System	1,500,000	1,500,000	375,000	375,000
2436	X6001	Kids Zone - Renew Courtyard Paving	27,000	27,000	6,750	6,750
2436	X6002	Kids Zone - Renew Reticulation And Lawn	20,000	20,000	4,998	4,998
2436	X6003	Kids Zone - Renew Playground Shade	40,000	40,000	9,999	9,999
2984	X6018	Sewage Ponds - Upgrade Facility	750,000	750,000	187,500	187,500
3274	X6005	Town Cemetery - Renew Facility	54,000	54,000	13,500	13,500
3274	X6012	Heritage Cemeteries - Renew Headstones	60,000	60,000	15,000	15,000
3638	X6019	Oval And Associated Infrastructure	200,000	200,000	49,998	49,998
3638	X6021	Sportsground - Upgrade Oval Lighting	200,000	200,000	49,998	49,998
4015	X6006	Lions Park - New Development	2,000,000	2,000,000	499,998	499,998
5045	X6016	Truck Ramps - New	250,000	250,000	62,499	62,499
5045	X6017	Works Depot - Renew Gates	42,000	42,000	10,500	10,500
5280	X6008	Peace Gorge - Renew General	50,000	50,000	12,498	12,498
5424	X6013	Entry Statement (East) - New	40,000	40,000	9,999	9,999
5424	X6014	Entry Statement (West) - New	40,000	40,000	9,999	9,999
5424	X6015	Murchison Geo Region - Renew Signage	30,000	30,000	7,500	7,500
		<b>TOTAL Other Infrastructure</b>	<b>5,359,000</b>	<b>5,359,000</b>	<b>1,339,734</b>	<b>1,339,734</b>
		<b>TOTALS</b>	<b>19,396,000</b>	<b>19,486,000</b>	<b>4,938,858</b>	<b>4,269,287</b>

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

**OPERATING ACTIVITIES**

**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		
		\$	\$	\$	\$					\$	\$	\$	\$
<b>Plant and equipment</b>													
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
P426	2010 Mazda - handyman	0	0	0	0	0	0	0	0	5,470	5,470	0	0
P493	2016 Mazda - operations	0	0	0	0	0	0	0	0	8,307	8,307	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
		<b>392,500</b>	<b>392,500</b>	<b>0</b>	<b>0</b>	<b>392,500</b>	<b>392,500</b>	<b>0</b>	<b>0</b>	<b>13,777</b>	<b>13,777</b>	<b>0</b>	<b>0</b>



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

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 SEPTEMBER 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
<b>Infrastructure - roads</b>							
X4008	Mingah Springs Road - New Bypass - 24/25	-	-	-	979	(979)	
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	112,494	140,841	(28,347)	
X4063	Ashburton Downs-Meekatharra Road - Renew Floodway 1	-	-	-	4,597	(4,597)	
X4064	Ashburton Downs-Meekatharra Road - Renew Floodway 2	-	-	-	4,597	(4,597)	
X4065	Ashburton Downs-Meekatharra Road - Renew Floodway 3	-	-	-	4,597	(4,597)	
X4066	Ashburton Downs-Meekatharra Road - Renew Floodway 4	-	-	-	4,597	(4,597)	
X4068	Floodway No5	-	-	-	3,295	(3,295)	
X4069	Wiluna North Road - Renew 50.00 Slk To 55.00 Slk	450,000	450,000	112,494	89,951	22,543	
X4070	Wiluna North Road - Renew 56.00 Slk To 61.00 Slk	450,000	450,000	112,494	-	112,494	
X4071	Gascoyne River - Renew Floodway	1,250,000	1,250,000	312,495	-	312,495	
X4072	Deverell Creek - Renew Floodway	1,250,000	1,250,000	312,495	-	312,495	
X4073	Turner Creek - Renew Floodway	1,250,000	1,250,000	312,495	-	312,495	
X4074	Cunjuna Creek - Renew Floodway	1,250,000	1,250,000	312,495	-	312,495	
X4075	Grid Program 2025-26 - Renew Grids	300,000	300,000	75,000	-	75,000	
X4076	Ethel River - Renew Floodway	1,250,000	1,250,000	312,495	-	312,495	
X4077	Wiluna North Road - Renew 66.00 Slk To 71.00 Slk	450,000	450,000	112,494	-	112,494	
X4078	Wiluna North Road - Renew 75.00 Slk To 77.00 Slk	156,000	156,000	38,991	-	38,991	
X4023	Annean Road - Renew Damage	-	-	-	27,500	(27,500)	
X4038	Mingah Springs Road - Renew Damage	-	-	-	89,372	(89,372)	
<b>TOTAL Road Construction</b>		<b>8,506,000</b>	<b>8,506,000</b>	<b>2,126,442</b>	<b>370,324</b>	<b>1,756,118</b>	

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

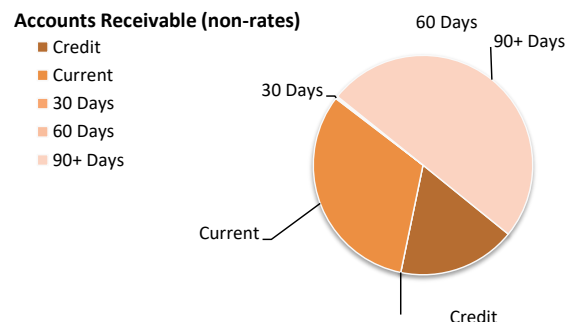
**OPERATING ACTIVITIES**

**7 RECEIVABLES**

<b>Rates receivable</b>	<b>30 Jun 2025</b>	<b>30 Sep 2025</b>
	<b>\$</b>	<b>\$</b>
Opening arrears previous years	1,184,269	891,825
Levied this year	5,697,848	8,573,726
Less - collections	(5,990,292)	(3,556,652)
<b>Gross rates collectable</b>	<b>891,825</b>	<b>5,908,899</b>
Allowance for impairment of rates receivable		(120,309)
<b>Net rates collectable</b>	<b>891,825</b>	<b>5,788,590</b>
% Collected	87.0%	37.6%

<b>Receivables - general</b>	<b>Credit</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Receivables - general	(56,072)	103,345	611	621	161,114	209,619
Percentage	(26.7%)	49.3%	0.3%	0.3%	76.9%	
<b>Balance per trial balance</b>						
Trade receivables						209,619
GST receivable						120,921
Allowance for credit losses of trade receivables						0
<b>Total receivables general outstanding</b>						<b>330,540</b>

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 30 SEPTEMBER 2025**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 September 2025
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Fuel and Oils	280,337	3,885	0	284,222
<b>Total other current assets</b>	<b>280,337</b>	<b>3,885</b>	<b>0</b>	<b>284,222</b>

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.

**SHIRE OF MEEKATHARRA**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

**OPERATING ACTIVITIES**

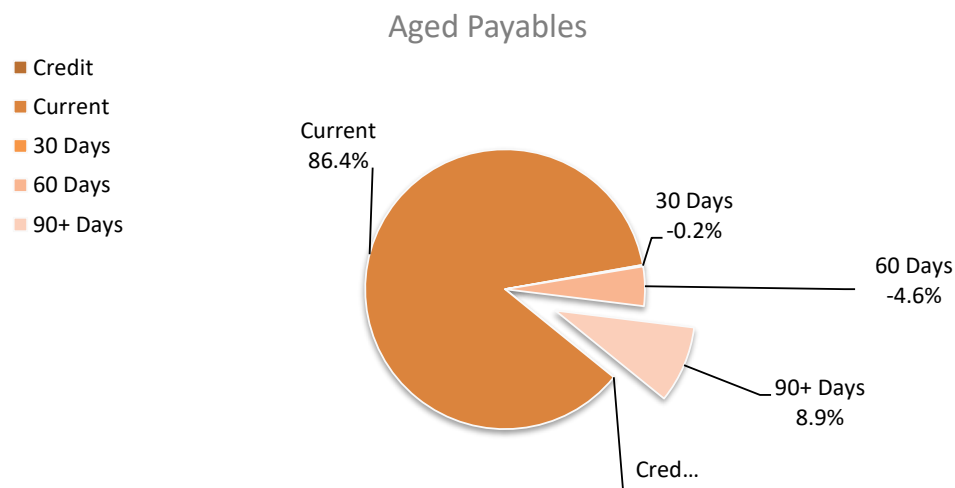
**9 PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	118,502	(238)	(6,248)	12,199	124,215
Percentage	0.0%	95.4%	-0.2%	-5.0%	9.8%	
<b>Balance per trial balance</b>						
Sundry creditors	0	124,215	0	0	0	124,215
ATO liabilities	0	116,253	0	0	0	116,253
Bond Held	0	21,983	0	0	0	21,983
Excess rates	0	115,589	0	0	0	115,589
Other payables	0	79,419	0	0	0	79,419
<b>Total payables general outstanding</b>						<b>457,459</b>

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 30 September 2025 \$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		215,779	0	0	0	215,779
<b>Total other liabilities</b>		215,779	0	0	0	215,779
<b>Employee Related Provisions</b>						
Provision for annual leave		204,471	0	0	0	204,471
Provision for long service leave		69,148	0	0	0	69,148
<b>Total Provisions</b>		273,619	0	0	0	273,619
<b>Total other current liabilities</b>		<b>489,398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>489,398</b>

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 30 SEPTEMBER 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	434,124	804,502
211	52	Local Road Grant	General Purpose Funding	814,000	203,499	0
1563	52	D.F.E.S. Operating Grant	Law, Order, Public Safety	8,000	1,998	0
2003	52	S.E.S. Operating Grant	Law, Order, Public Safety	10,000	2,499	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	6,873	25,098
2421	52	Youth Services Grant - D.C.P. - W.A.	Education And Welfare	100,000	24,999	0
4591	52	Mrwa - Direct Grant	Transport	525,000	131,250	528,914
4823	55	Reimbursements - Transport	Transport	0	0	0
4843	52	Street - Lighting - Operating Grant	Transport	7,500	1,875	0
8153	55	Reimbursement - Gst Free	Other Property And Services	500	123	249
5393	52	Festival Income Tourism	Other Property And Services	50,000	12,498	0
5393	55	Festival Income Tourism	Other Property And Services	50,000	12,498	45,455
				<b>3,329,000</b>	<b>832,236</b>	<b>1,409,137</b>

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

**INVESTING ACTIVITIES**

**12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

			Capital grants, subsidies and contributions revenue				Comment
			Adopted Budget	Current Budget	YTD	YTD Revenue	
COA	IE	Provider	Revenue	Revenue	Budget	Actual	
			\$		\$	\$	
4691	48	Mrwa Road Project Grant (Rrg)	1,304,000	1,304,000	325,998	401,600	
2008	48	Ses Capital Grant	41,000	41,000	10,248	0	
2013	48	Community Safety & Crime Prevention Grants	750,000	750,000	187,500	0	
2993	48	Contribution - Sewage Ponds Upgrade	375,000	375,000	93,750	0	
3713	48	Recreation Grants	50,000	50,000	12,498	0	
4672	49	Road Agreement - Westgold Mt Clere Road	250,000	250,000	62,499	0	
4671	49	Floodway Contributions	2,500,000	2,500,000	624,999	0	
			<b>5,270,000</b>	<b>5,270,000</b>	<b>1,317,492</b>	<b>401,600</b>	

SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

13 BUDGET AMENDMENTS

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

Description	Council Resolution	Account	Original Budget	Classification	Current Budget	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
						\$	\$	\$	\$
<b>Budget adoption closing Surplus/(Deficit)</b>				Surplus/(Deficit)	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
Purchase of two extra vehicles	25/068	5475	1,700,000	Capital expenses	1,790,000			(90,000)	(90,000)
Transfer from Plant and Machinery Reserve	25/068	FR15	(1,700,000)	Capital revenue	-1,790,000		90,000		0
							<b>90,000</b>	<b>(90,000)</b>	<b>0</b>