

# Ordinary Council Meeting Agenda

Venue	Council Chambers 75 Main Street, Meekatharra
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Date	Saturday 16 May 2026
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Time	11.30am
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## Disclaimer

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# Shire of Meekatharra

## Ordinary Council Meeting

Please be advised an Ordinary Council Meeting will be held at 11.30 am Saturday 16 May 2026 in the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.



N Cain  
Chief Executive Officer  
11 May 2026



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## **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**

Nil

### **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 – Saturday 18 April 2026**

#### **Recommendation**

That the minutes from the Ordinary Council Meeting held on Saturday 18 April 2026 be confirmed.

## **9 Committee Minutes and Recommendations**

Nil

## **10 Reports**

As follows -

## 10.1 Schedule of Payments – April 2026

<b>File Reference</b>	<b>FM.RP.001</b>
<b>Author</b>	<b>S Chaudhary, Coordinator Finance</b>
<b>Author's Interest</b>	<b>Nil</b>
<b>Authoriser</b>	<b>A Giometti, Deputy Chief Executive Officer</b>
<b>Authoriser's Interest</b>	<b>Nil</b>
<b>Applicant / Respondent</b>	<b>Nil</b>
<b>Report Date</b>	<b>7 May 2026</b>

### 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 – April 2026

### Background

The *Local Government (Financial Management) Regulations 1996* requires Shire officers, monthly and within a prescribed period, 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 \$1,851,132.92
- Trust Account \$0.00

Total Payments from Accounts \$1,851,132.92

Payments Using Purchasing Cards

- Credit Cards \$5,302.52
- Fuel Cards \$930.45

Total Payments Using Purchasing Cards \$6,232.97

The Monthly Schedule of Payments is attached.

**Consultation**

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 April 2026.

**Attachment**

**10.1.1 Schedule of Payments – April 2026**

**List of Accounts Due and Submitted to Committee**

Chq/EFT	Date	Name	Description	Amount
EFT24516	02/04/2026	Australia Post	Postage Services	\$245.24
EFT24517	02/04/2026	BOC Gases	Gas and Bottle Charges	\$54.79
EFT24518	02/04/2026	Civil Sciences and Engineering	Engineering Services	\$12,606.00
EFT24519	02/04/2026	Contract Property Services	Townsite Maintenance	\$15,102.97
EFT24520	02/04/2026	Elite Electrical Contracting	Electrical Services	\$2,479.95
EFT24521	02/04/2026	Flag Motor Lodge	Staff Travel	\$198.00
EFT24522	02/04/2026	Geraldton Mower & Repair Specialists	Plant and Equipment	\$749.65
EFT24523	02/04/2026	KRPM Pty Ltd	Floodway's Construction	\$1,048,372.38
EFT24524	02/04/2026	Lo-Go Appointments	Employee Recruitment and Hire	\$9,639.30
EFT24525	02/04/2026	Market Creations Agency Pty Ltd	Website Management and Marketing Services	\$435.60
EFT24526	02/04/2026	Norris & Hyde Pty Ltd	Cloud Hosting 3CX 1/4/26 - 30/4/26	\$79.95
EFT24527	02/04/2026	O'Brien Smash Repairs	Plant and Equipment Repairs	\$2,246.70
EFT24528	02/04/2026	Perfect Computer Solutions Pty Ltd (PCS)	Computer System Management	\$977.50
EFT24529	02/04/2026	RMH Mechanical Pty Ltd	Plant and Equipment Servicing and Parts	\$148.50
EFT24530	02/04/2026	Skippers Aviation Pty Ltd	Staff Travel	\$726.00
EFT24531	02/04/2026	Tudor House	Flags	\$579.00
EFT24532	02/04/2026	Western Independent Foods	Freight Services	\$523.30
EFT24533	02/04/2026	Wynne Mandy (Sole Trader)	Accounting Services	\$6,425.32
EFT24534	15/04/2026	ABCO Products	Cleaning Products	\$1,171.99
EFT24535	15/04/2026	Atom Supply	Plant and Equipment	\$748.92
EFT24536	15/04/2026	Anderson Felicity	Road Crew Food	\$634.08
EFT24537	15/04/2026	Ausroad Plant Service Pty Ltd	Contracting Services	\$12,157.98
EFT24538	15/04/2026	Batavia Furniture & Bedding (Comfort Style)	Housing	\$2,845.00
EFT24539	15/04/2026	Breeze Connect Pty Ltd	Information & Communication Technology	\$104.29
EFT24540	15/04/2026	Canine Control	Ranger Services	\$4,637.33
EFT24541	15/04/2026	Civic Legal Pty Ltd	Consultancy Services Maisey Fuels	\$5,734.74
EFT24542	15/04/2026	Flag Motor Lodge	Staff Travel	\$197.00
EFT24543	15/04/2026	Geraldton Mower & Repair Specialists	Plant and Equipment	\$2,599.00
EFT24544	15/04/2026	Herron Todd White (WANT) Pty Ltd	Property Valuations	\$18,150.00
EFT24545	15/04/2026	Idau Lucy Piva	Staff Reimbursement	\$118.06
EFT24546	15/04/2026	Lo-Go Appointments	Employee Recruitment and Hire	\$8,192.30
EFT24547	15/04/2026	Meekatharra Corner Store	Gas and Bottle Charges	\$379.64
EFT24548	15/04/2026	Nathan Cain	Staff Reimbursement	\$2,889.25
EFT24549	15/04/2026	Neuk Port Ad-Hair	Aerodrome Management	\$25,692.00
EFT24550	15/04/2026	Ocean Centre Hotel	Staff & Councillors Travel	\$1,854.00
EFT24551	15/04/2026	Paroo Station	Maintenance Grading	\$168,601.40
EFT24552	15/04/2026	Paywise Pty Ltd	Staff Expenses	\$545.12
EFT24553	15/04/2026	Perfect Computer Solutions Pty Ltd (PCS)	Computer System Management	\$14,897.50
EFT24554	15/04/2026	RMH Mechanical Pty Ltd	Plant and Equipment Servicing and Parts	\$6,588.47
EFT24555	15/04/2026	Refuel Australia (Geraldton Fuel)	Bulk Fuel	\$37,816.34
EFT24556	15/04/2026	Shire of Meekatharra	Payroll Deductions	\$75.00
EFT24557	15/04/2026	Skippers Aviation Pty Ltd	Staff Travel	\$761.00
EFT24558	15/04/2026	Talis Consultants	Engineering Services	\$24,054.25
EFT24559	15/04/2026	Telstra Limited	Telephone Mobiles and Landlines	\$1,053.36
EFT24560	15/04/2026	Toll Transport Pty Ltd (Team Global Express)	Freight Services	\$559.02
EFT24561	15/04/2026	Truck Centre Western Australia	Plant and Equipment	\$5,766.90
EFT24562	15/04/2026	Tudor House	Flags	\$256.00
EFT24563	15/04/2026	Western Australian Local Government	Councillor Training	\$4,356.00
EFT24564	15/04/2026	Western Communications	Information & Communication Technology	\$4,885.94

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EFT24565	15/04/2026	Western Independent Foods	Freight Services	\$72.30
EFT24566	15/04/2026	Westrac Equipment	Plant and Equipment	\$154.30
EFT24567	15/04/2026	Zoe Piva	Staff Reimbursement	\$25.98
EFT24568	20/04/2026	IGA Meekatharra	February and March Supplies	\$7,092.97
EFT24569	21/04/2026	Australia Post	Training Accreditation	\$2,750.00
EFT24570	28/04/2026	Water Corporation	Water Supply	\$40,251.24
EFT24571	28/04/2026	Kiara Spray	Housing Bond Refund	\$1,250.00
EFT24572	29/04/2026	A Class Electrical and Air Conditioning	Electrical Services	\$1,505.24
EFT24573	29/04/2026	ABCO Products	Cleaning Supplies	\$2,013.39
EFT24574	29/04/2026	Adrian Moses	Council Member Payments	\$465.00
EFT24575	29/04/2026	Aerodrome Management Services Pty Ltd (AMS)	Consultancy Services	\$38,676.00
EFT24576	29/04/2026	Anna Shaw (Sonja)	Staff Reimbursement	\$663.50
EFT24577	29/04/2026	Ausroad Plant Service Pty Ltd	Road Repairs	\$39,734.42
EFT24578	29/04/2026	Barkley Day	Council Member Payments	\$1,128.36
EFT24579	29/04/2026	Brendan Hall Carpentry Pty Ltd	Carpentry	\$1,441.00
EFT24580	29/04/2026	Colas Western Australia	Road Repairs	\$54,664.50
EFT24581	29/04/2026	Commercial Hotel	Meals and Refreshments	\$1,651.00
EFT24582	29/04/2026	Dalwallinu Wheatland Motel	Staff Travel	\$205.00
EFT24583	29/04/2026	Desert To Coast Training & Assessing	Staff Training	\$325.00
EFT24584	29/04/2026	Elliot PK & TL	Maintenance Grading	\$2,500.00
EFT24585	29/04/2026	Geraldton Mower & Repair Specialists	Plant and Equipment	\$259.00
EFT24586	29/04/2026	Harvey James Nichols	Council Member Payments	\$1,140.00
EFT24587	29/04/2026	Herron Todd White (WANT) Pty Ltd	Property Valuations	\$1,650.00
EFT24588	29/04/2026	Kevin Ochiel	Staff Reimbursement	\$64.90
EFT24589	29/04/2026	Lency Piva	Staff Reimbursement	\$93.50
EFT24590	29/04/2026	Lo-Go Appointments	Employee Recruitment and Hire	\$11,512.76
EFT24591	29/04/2026	Murchison Club Hotel	Staff and Councillor Travel	\$480.00
EFT24592	29/04/2026	Mark Smith	Council Member Payments	\$465.00
EFT24593	29/04/2026	Matthew Hall	Council Member Payments	\$890.74
EFT24594	29/04/2026	Maurice Anderson	Council Member Payments	\$465.00
EFT24595	29/04/2026	McDonalds Wholesalers	Water and Road Crew Items	\$827.00
EFT24596	29/04/2026	Meekatharra Truck Tyre Service	Plant and Equipment	\$984.50
EFT24597	29/04/2026	Northampton Grader Hire	Maintenance Grading	\$57,081.75
EFT24598	29/04/2026	Paywise Pty Ltd	Staff Expenses	\$545.12
EFT24599	29/04/2026	Perfect Computer Solutions Pty Ltd (PCS)	Computer System Management	\$340.00
EFT24600	29/04/2026	Refuel Australia (Geraldton Fuel)	Bulk Fuel	\$26,470.79
EFT24601	29/04/2026	Shire of Meekatharra	Payroll Deductions	\$75.00
EFT24602	29/04/2026	Skippers Aviation Pty Ltd	Staff Travel	\$1,159.19
EFT24603	29/04/2026	SoundBay Pty Ltd	Sound Equipment	\$9,186.00
EFT24604	29/04/2026	Southern Cross Broadband	Internet Charges	\$2,096.00
EFT24605	29/04/2026	St John Ambulance Western Australia	OHS	\$6,090.96
EFT24606	29/04/2026	State Emergency Service (SES) Meekatharra	SES Reimbursement	\$3,140.39
EFT24607	29/04/2026	Steve Smith	Staff Reimbursement	\$96.50
EFT24608	29/04/2026	Toll Transport Pty Ltd (Team Global Express)	Freight Services	\$35.79
EFT24609	29/04/2026	WINC Australia Pty Ltd (Staples)	Printing and Copying	\$977.68
EFT24610	29/04/2026	Western Communications	Information & Communication Technology	\$2,640.00
EFT24611	29/04/2026	Yulella Aboriginal Corporation	Street Maintenance	\$17,799.10
DD15941.1	08/04/2026	Aware Super Future Saver	Payroll Deductions	\$8,107.60
DD15941.2	08/04/2026	HUB24 Super Fund	Employee Expenses	\$598.75
DD15941.3	08/04/2026	AMP Superleader Super Directions Fund	Employee Expenses	\$805.90
DD15941.4	8/04/2026	AustralianSuper	Employee Expenses	\$3,972.52

DD15941.5	08/04/2026	Rest Super	Employee Expenses	\$877.44
DD15941.6	08/04/2026	Hostplus	Employee Expenses	\$587.77
DD15941.7	8/04/2026	Australian Retirement Trust Super Savings	Employee Expenses	\$422.79
DD15941.8	08/04/2026	Mercer Super Trust	Employee Expenses	\$333.29
DD15941.9	08/04/2026	GESB	Employee Expenses	\$27.46
DD15951.1	21/04/2026	BP Oil (Air BP)	Avgas Sales	\$6,229.22
DD15952.1	21/04/2026	Horizon Power	Electricity Supply	\$6,828.05
DD15952.2	22/04/2026	Horizon Power	Electricity Supply	\$3,466.28
DD15954.1	22/04/2026	Aware Super Future Saver	Employee Expenses	\$7,844.36
DD15954.2	22/04/2026	HUB24 Super Fund	Employee Expenses	\$598.75
DD15954.3	22/04/2026	AMP Superleader Super Directions Fund	Employee Expenses	\$805.90
DD15954.4	22/04/2026	AustralianSuper	Employee Expenses	\$4,434.00
DD15954.5	22/04/2026	Rest Super	Employee Expenses	\$879.13
DD15954.6	22/04/2026	Hostplus	Employee Expenses	\$474.71
DD15954.7	22/04/2026	Australian Retirement Trust Super Savings	Employee Expenses	\$345.57
DD15954.8	22/04/2026	Mercer Super Trust	Employee Expenses	\$366.33
DD15957.1	27/04/2026	Netstar Australia Pty Ltd	Tracking Fees	\$79.20
			<b>Total Municipal</b>	<b>\$1,851,132.92</b>

Virtual Credit Card			Description	
Direct Debit	29/03/2026	Zoom	Subscriptions	\$1,686.54
Direct Debit	1/04/2026	Starlink	Information and Communication Technology	\$195.00
Direct Debit	9/04/2026	Starlink	Information and Communication Technology	\$515.00
Direct Debit	14/04/2026	Starlink	Information and Communication Technology	\$390.00
Direct Debit	17/04/2026	Starlink	Information and Communication Technology	\$108.00
Direct Debit	17/04/2026	Starlink	Information and Communication Technology	\$108.00
Direct Debit	17/04/2026	Starlink	Information and Communication Technology	\$108.00
Direct Debit	19/04/2026	Ingot Hotel	Staff Travel Conference	\$1,102.75
Direct Debit	20/04/2026	Ingot Hotel	Staff Travel Conference	\$1,089.23
			<b>Total Credit Card</b>	<b>\$5,302.52</b>

P507	Travel	7071 3400 2015 8506	Description	
		Ampol Wonthella	Fuel	\$158.00
				<b>\$158.00</b>

P659	DCEO	7071 3400 9239 7651	Description	
		Ampol Rivervale	Fuel	\$183.97
		Ampol Wonthella	Fuel	\$104.51
		Ampol Swagman	Fuel	\$75.87
		Ampol Swagman	Fuel	\$137.29
		Ampol Wonthella	Fuel	\$130.81
				<b>\$632.45</b>

P531	Travel	7071 3400 9950 8573	Description	
		Ampol Cockburn	Fuel	\$140.00
				<b>\$140.00</b>

**Payments from Muni** **\$1,851,132.92**  
**Credit Card Purchases totalling** **\$5,302.52**  
**Fuel Card Purchases totalling** **\$930.45**

And was submitted to each member of Council on Saturday 18 April 2026

## **10.2 Monthly Financial Report – April 2026**

<b>File Reference</b>	<b>FM.RP.001</b>
<b>Author</b>	<b>S Chaudhary, Coordinator Finance</b>
<b>Author’s Interest</b>	<b>Nil</b>
<b>Authoriser</b>	<b>A Giometti, Deputy Chief Executive Officer</b>
<b>Authoriser’s Interest</b>	<b>Nil</b>
<b>Applicant / Respondent</b>	<b>Nil</b>
<b>Report Date</b>	<b>7 May 2026</b>

### **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 – April 2026

### **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**

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.

The Monthly Financial Report leads to the generation of the Annual Financial Report which is audited for accuracy by the Office of the Auditor General.

## **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 April 2026.

**Attachment**

**10.2.1 Financial Report – April 2026**

## **SHIRE OF MEEKATHARRA**

### **MONTHLY FINANCIAL REPORT**

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

**FOR THE PERIOD ENDED 30 APRIL 2026**

**LOCAL GOVERNMENT ACT 1995**

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

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#### ***Statements required by regulation***

Statement of Financial Position	2
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**These statements are prepared with data available at the time of preparation.**

**The financial statements remain subject to adjustment pending reconciliation of depreciation,  
fixed asset control accounts and disposal transactions.**

**SHIRE OF MEEKATHARRA  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 30 APRIL 2026**

	<b>30 April 2026</b>	<b>30 June 2025</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	32,341,149	35,067,004
Trade and other receivables	4,383,862	1,005,859
Inventories	513,727	280,336
<b>TOTAL CURRENT ASSETS</b>	<b>37,238,738</b>	<b>36,353,199</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	59,715	59,715
Property, plant and equipment	28,823,837	28,046,466
Infrastructure	111,692,345	104,727,133
<b>TOTAL NON-CURRENT ASSETS</b>	<b>140,575,897</b>	<b>132,833,314</b>
<b>TOTAL ASSETS</b>	<b>177,814,635</b>	<b>169,186,513</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	613,766	1,004,312
Other liabilities	0	0
Employee related provisions	273,619	273,619
<b>TOTAL CURRENT LIABILITIES</b>	<b>887,385</b>	<b>1,277,931</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>956,404</b>	<b>1,346,950</b>
<b>NET ASSETS</b>	<b>176,858,231</b>	<b>167,839,563</b>
<b>EQUITY</b>		
Retained surplus	78,399,518	69,380,850
Reserve accounts	27,852,607	27,852,607
Revaluation surplus	70,606,106	70,606,106
<b>TOTAL EQUITY</b>	<b>176,858,231</b>	<b>167,839,563</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 APRIL 2026**

**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.*

Ordinary Council Meeting - Agenda - 16 May 2026

SHIRE OF MEEKATHARRA  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2026

Supplementary Information	Adopted Budget Estimates	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.	Explanation of Material Variance	
	(a) \$	(b)	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %			
<b>OPERATING ACTIVITIES</b>									
<b>Revenue from operating activities</b>									
General rates	8,450,000	8,551,000	7,125,840	<b>8,569,525</b>	1,443,685	20.26%	▲ Timing		
Grants, subsidies and contributions	3,329,000	4,036,000	3,363,290	<b>3,897,074</b>	533,784	15.87%	▲ Timing		
Fees and charges	1,605,000	1,810,500	1,508,590	<b>1,722,019</b>	213,429	14.15%	▲	Fees and charges collected is greater than anticipated due to Refuse drs	
Interest revenue	1,022,000	1,015,000	845,820	<b>286,357</b>	(559,463)	(66.14%)	▼ Timing	Term deposit interest is accruing and will be recognised when the term deposits mature.	
Other revenue	246,500	235,000	195,710	<b>129,291</b>	(66,419)	(33.94%)	▼ Timing		
	<b>14,652,500</b>	<b>15,647,500</b>	<b>13,039,250</b>	<b>14,604,266</b>	1,565,016	12.00%			
<b>Expenditure from operating activities</b>									
Employee costs	(4,321,000)	(3,149,500)	(2,623,910)	<b>(2,263,460)</b>	360,450	13.74%	▲ Timing		
Materials and contracts	(5,830,500)	(4,631,000)	(3,858,750)	<b>(3,262,796)</b>	595,954	15.44%	▲ Timing		
Utility charges	(437,500)	(444,000)	(369,790)	<b>(388,445)</b>	(18,655)	(5.04%)	Timing		
Depreciation	(7,354,000)	(7,354,000)	(6,128,240)	<b>(2,590,721)</b>	3,537,519	57.72%	▲ Timing		
Insurance	(334,000)	(312,000)	(259,720)	<b>(286,963)</b>	(27,243)	(10.49%)	▼ Permanent	YTD insurance premium anticipated was less than actual	
Other expenditure	(283,000)	(328,500)	(273,700)	<b>(170,379)</b>	103,321	37.75%	▲ Timing		
	<b>(18,560,000)</b>	<b>(16,219,000)</b>	<b>(13,514,110)</b>	<b>(8,962,764)</b>	4,551,346	33.68%			
Non-cash amounts excluded from operating activities	Note 2(b)	7,354,000	7,354,000	6,128,240	<b>2,590,721</b>	(3,537,519)	(57.72%)	▼ Timing	
<b>Amount attributable to operating activities</b>	<b>3,446,500</b>	<b>6,782,500</b>	<b>5,653,380</b>	<b>8,232,223</b>	2,578,843	45.62%			

**SHIRE OF MEEKATHARRA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 APRIL 2026**

Supplementary Information	Adopted Budget Estimates	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance*	Variance*	Var.	Explanation of Material Variance
	(a)	(b)	(b)	(c)	\$	%		
	\$	\$	\$	\$	\$(c) - (b)	((c) - (b))/(b)		
<b>CONTINUED</b>								
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from capital grants, subsidies and contributions	12	5,270,000	4,510,000	3,758,350	3,192,500	(565,850)	(15.06%)	▼ Timing Recognition of Grants depends on the conditions and therefore the expenditure in some cases
Proceeds from disposal of assets	6	392,500	392,500	261,640	184,670	(76,970)	(29.42%)	▼ Timing Disposals are to be processed in the fixed asset register in May
		<b>5,662,500</b>	<b>4,902,500</b>	<b>4,019,990</b>	<b>3,377,170</b>	<b>(642,820)</b>	<b>(15.99%)</b>	
<b>Outflows from investing activities</b>								
Payments for property, plant and equipment	5	(5,021,000)	(5,661,500)	(4,763,510)	(1,265,863)	3,497,647	73.43%	▲ Timing Refer to Note 5 for Capital Works Detail -
Payments for construction of infrastructure	5	(14,375,000)	(15,195,000)	(12,662,330)	(9,067,442)	3,594,888	28.39%	▲ Timing Refer to Note 5 for Capital Works Detail
		<b>(19,396,000)</b>	<b>(20,856,500)</b>	<b>(17,425,840)</b>	<b>(10,333,306)</b>	<b>7,092,534</b>	<b>40.70%</b>	
<b>Amount attributable to investing activities</b>		<b>(13,733,500)</b>	<b>(15,954,000)</b>	<b>(13,405,850)</b>	<b>(6,956,136)</b>	<b>6,449,714</b>	<b>48.11%</b>	
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Transfer from reserves	4	14,676,000	13,220,000	13,220,000	0	(13,220,000)	(100.00%)	▼ Timing
		<b>14,676,000</b>	<b>13,220,000</b>	<b>13,220,000</b>	<b>0</b>	<b>(13,220,000)</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>1,675,000</b>	<b>1,675,000</b>	<b>0</b>	<b>(1,675,000)</b>	<b>(100.00%)</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
Surplus or deficit at the start of the financial year		7,156,000	7,496,500	7,496,500	7,496,280	(220)	(0.00%)	
Amount attributable to operating activities		3,446,500	6,782,500	5,653,380	8,232,223	2,578,843	45.62%	
Amount attributable to investing activities		(13,733,500)	(15,954,000)	(13,405,850)	(6,956,136)	6,449,714	48.11%	
Amount attributable to financing activities		3,131,000	1,675,000	1,675,000	0	(1,675,000)	(100.00%)	
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>0</b>	<b>1,419,030</b>	<b>8,772,367</b>	<b>7,353,337</b>	<b>518.19%</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 APRIL 2026**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Last Year Audited	Year to Date
		Opening 30 June 2025	Closing 30 June 2025	30 April 2026
<b>Current assets</b>		\$	\$	\$
Cash and cash equivalents	3	35,067,003	35,067,004	32,341,149
Trade and other receivables	7	967,520	1,005,859	4,383,862
Inventories	8	280,336	280,336	513,729
		36,314,859	36,353,199	37,238,740
<b>Less: current liabilities</b>				
Trade and other payables	9	(1,109,760)	(1,004,312)	(613,766)
Employee related provisions	10	(209,099)	(273,619)	(273,619)
		(1,318,859)	(1,277,931)	(887,385)
<b>Net current assets</b>		<b>34,996,000</b>	<b>35,075,268</b>	<b>36,351,355</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>7,496,280</b>	<b>8,772,367</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*.

Non-cash amounts excluded from operating activities	Adopted Budget	YTD Budget	YTD Actual
	\$	(a)	(b)
<b>Adjustments to operating activities</b>			
Add: Depreciation	7,354,000	6,128,240	2,590,721
<b>Total non-cash amounts excluded from operating activities</b>	<b>7,354,000</b>	<b>6,128,240</b>	<b>2,590,721</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.

Adjustments to net current assets	Supplementary Information	Adopted Budget	Last Year Audited	Year to Date
		Opening 30 June 2025	Closing 30 June 2025	30 April 2026
		\$	\$	\$
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 APRIL 2026**

	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	7,997,490	8,868,378
Law, order and public safety	11	2,000	3,730	2,750
Health		4,500	2,910	2,373
Education and welfare		3,500	5,800	3,614
Housing		1,000	830	1,820
Community amenities		117,500	105,380	118,179
Recreation and culture	6	78,500	61,170	24,221
Transport		1,516,500	1,446,835	1,574,046
Economic services		13,500	11,230	36,822
Other property and services		69,000	40,585	74,990
		<b>11,323,500</b>	<b>9,675,960</b>	<b>10,707,193</b>
<b>Grants, subsidies and contributions</b>				
General purpose funding - other		2,550,500	2,679,990	3,177,300
Law, order and public safety		809,000	49,150	18,742
Education and welfare		127,500	116,660	102,290
Community amenities		375,000	312,500	0
Recreation and culture		50,000	41,660	0
Transport		4,586,500	3,817,110	3,729,574
Economic services		100,000	104,160	59,091
Other property and services		500	410	2,577
		<b>8,599,000</b>	<b>7,121,640</b>	<b>7,089,574</b>
<b>Expenditure from operating activities (including depreciation)</b>				
Governance		(931,000)	(773,020)	(454,071)
General purpose funding		(270,500)	(180,800)	(80,745)
Law, order and public safety		(239,000)	(217,400)	(146,025)
Health		(156,500)	(109,580)	(81,286)
Education and welfare		(1,554,500)	(967,060)	(605,160)
Housing		(10,000)	620	(254,275)
Community amenities		(891,000)	(685,610)	(446,537)
Recreation and culture		(2,035,500)	(1,559,530)	(951,003)
Transport		(10,850,500)	(7,629,800)	(4,605,433)
Economic services	6	(946,500)	(847,800)	(612,117)
Other property and services		(675,000)	(544,130)	(726,113)
		<b>(18,560,000)</b>	<b>(13,514,110)</b>	<b>(8,962,765)</b>
<b>Net Operating Result</b>		<b>1,362,500</b>	<b>3,283,490</b>	<b>8,834,002</b>

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2026**

**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	1,696,634	0	0	1,696,634	Westpac	0.00%	At Call
Cash on Hand	Cash and cash equivalents	1,719	0	0	1,719			
Maxi Account - including Term Deposits listed below:	Cash and cash equivalents	2,790,195	1,852,607	0	4,642,802	Westpac	1.15%	At Call
<b>Term Deposits</b>								
817355	Cash and cash equivalents	0	6,000,000	0	6,000,000	Westpac	4.31%	19/06/2026
817339	Cash and cash equivalents	0	10,000,000	0	10,000,000	Westpac	4.57%	30/06/2026
817347	Cash and cash equivalents	0	10,000,000	0	10,000,000	Westpac	4.53%	30/06/2026
Trust Account	Trust	0	0	(5,270)	(5,270)	Westpac	0.00%	At Call
<b>Total</b>		<b>4,488,547</b>	<b>27,852,607</b>	<b>(5,270)</b>	<b>32,335,884</b>			
<b>Comprising</b>								
Cash and cash equivalents		4,488,547	27,852,607		32,341,154			
Trust Account				(5,270)	(5,270)			
Financial assets at amortised cost		0	0		0			
		<b>4,488,547</b>	<b>27,852,607</b>		<b>32,335,884</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.

**Bank reconciliations have not been completed for the month of April and material variances in the ending balances may vary.**

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2026**

**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)	(1,323,000)	813,300	1,190,300	1,013,300			1,013,300
Building Reserve	2,828,202	1,500,000	1,500,000	(2,800,000)	(2,500,000)	1,528,202	1,828,202	2,828,202			2,828,202
Airport Reserve	4,301,523	1,100,000	1,100,000	(510,000)	(620,000)	4,891,523	4,781,523	4,314,130			4,314,130
Lloyd'S Revitalisation Reserve	3,783,169	0	0	(250,000)	0	3,533,169	3,783,169	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)	(227,000)	170,000	173,000	250,000			250,000
Roads	11,517,304	1,295,000	1,295,000	(4,702,000)	(5,550,000)	8,110,304	7,262,304	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)	(3,000,000)	1,013,826	2,497,826	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>(13,220,000)</b>	<b>24,709,000</b>	<b>26,165,000</b>	<b>27,852,607</b>	<b>0</b>	<b>0</b>	<b>27,852,607</b>

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2026**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

	<b>Adopted Budget</b>	<b>Current Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Actual Variance</b>
<b>Capital acquisitions</b>	\$		\$	\$	\$
Buildings - non-specialised	3,112,000	4,134,000	3,490,680	261,621	(3,229,059)
Furniture and equipment	209,000	224,000	186,630	61,565	(125,065)
Plant and equipment	1,700,000	1,303,500	1,086,200	942,677	(143,523)
<b>Acquisition of property, plant and equipment</b>	<b>5,021,000</b>	<b>5,661,500</b>	<b>4,763,510</b>	<b>1,265,863</b>	<b>(3,497,647)</b>
Infrastructure - roads	8,506,000	10,056,000	8,379,890	8,675,904	296,014
Infrastructure - footpaths	0	0	0	0	0
Infrastructure - Airport	510,000	530,000	441,660	327,395	(114,265)
Infrastructure - Other	5,359,000	4,609,000	3,840,780	64,144	(3,776,636)
<b>Acquisition of infrastructure</b>	<b>14,375,000</b>	<b>15,195,000</b>	<b>12,662,330</b>	<b>9,067,442</b>	<b>(3,594,888)</b>
<b>Total capital acquisitions</b>	<b>19,396,000</b>	<b>20,856,500</b>	<b>17,425,840</b>	<b>10,333,306</b>	<b>(7,092,534)</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	34,160	-	34,160	
2704	X1004	Lot 294 (131) Hill Street - Renew General	-	60,000	50,000	52,140	(2,140)	
2704	X1008	Lot 877 (69) Mccleary Street - New Garage	30,000	30,000	25,000	-	25,000	
2704	X1010	Lot 304 (135) Darlot Street - New Residence	280,000	280,000	233,330	3,058	230,272	
2704	X1019	Airport Residence - Upgrade Security Screens	35,000	40,000	33,330	38,600	(5,270)	
2704	X1022	Staff Accommodation - New	1,400,000	1,030,000	858,330	13,431	844,899	
2704	X1029	Lot 877 (69) Mccleary Street - Renew General	100,000	125,000	104,160	122,148	(17,988)	
2704	X1032	Lot 2 (28) Connaughton Street - Renew External F	15,000	15,000	12,500	-	12,500	
2704	X1033	Lot 2 (28) Connaughton Street - Renew Awnings	6,000	6,000	5,000	-	5,000	
2704	X1034	Lot 2 (28) Connaughton Street - Renew Cabinetry	6,000	6,000	5,000	-	5,000	
2704	X1035	Sports Complex Residence - Renew External Pain	15,000	15,000	12,500	-	12,500	
2704	X1036	Sports Complex Residence - Renew Internal Paint	8,000	8,000	6,660	-	6,660	
2704	X1037	Sports Complex Residence - Renew Security Scre	20,000	20,000	16,660	-	16,660	
2704	X1038	Sports Complex Residence - Renew Verandah	30,000	30,000	25,000	-	25,000	
2704	X1039	Lot 113 (81) Darlot Street - Renew Internal Paint	8,000	8,000	6,660	-	6,660	
2704	X1040	Lot 113 (81) Darlot Street - Renew Carpentry	6,000	6,000	5,000	-	5,000	
2704	X1041	Lot 113 (81) Darlot Street - Renew Flooring	10,000	10,000	8,330	-	8,330	
2704	X1042	Lot 303 (137) Darlot Street - Renew Internal Paint	8,000	8,000	6,660	-	6,660	
2704	X1043	Lot 220 (101) Darlot Street - Renew Internal Paint	8,000	80,000	66,660	-	66,660	
2704	X1044	Lot 408 (91) Hill Street - Renew External Paint	15,000	15,000	12,500	-	12,500	
2704	X1047	Lot 208 (2/109) Hill Street - Renew Internal Paint	8,000	8,000	6,660	-	6,660	
2704	X1048	Lot 294 (131) Hill Street - Renew Awnings	10,000	10,000	8,330	-	8,330	
2704	X1049	Airport Residence - Renew Internal Paint	8,000	8,000	6,660	-	6,660	
2704	X1050	Consultant Quarters - Renew Exterior	50,000	50,000	41,660	-	41,660	
2704	X1051	Lot 8 (3/16) Regan Street - Renew Internal Paint	8,000	7,000	5,830	6,589	(759)	
2704	X1052	Lot 8 (3/16) Regan Street - Renew Flooring	10,000	12,500	10,410	12,309	(1,899)	
2704	X1053	Lot 408 (91) Hill Street - Renew Internal Paint	8,000	8,000	6,660	-	6,660	
1328	X1054	Shire Office - New Carport	60,000	60,000	50,000	-	50,000	Was in Furniture
2704	X1055	Lot 208 (1/109) Hill Street - Renew Internal Paint	8,000	8,000	6,660	-	6,660	
2704	X1056	Lot 79 (23) Main Street - New	-	275,000	275,000	-	275,000	
2704	X1057	Lot 79 (23) Main Street - Renew	-	175,000	145,830	-	145,830	
5777	X277	Meekatharra Post Office - New	-	448,500	373,750	-	373,750	
5778	X278	Commercial Land - New	-	328,000	273,330	-	273,330	
2704	X2011	Lot 8 (3/16) Regan Street - New Furniture	15,000	15,000	12,500	-	12,500	
3680	X2010	Sports Complex - Renew Dishwasher	6,000	8,000	6,660	7,746	(1,086)	
4191	X1002	Lloyd'S Plaza - New Extension	250,000	250,000	208,330	-	208,330	
5044	X1003	Depot - New Machinery Shed	400,000	400,000	333,330	-	333,330	
5044	X1045	Shire Depot - New Carport	40,000	40,000	33,330	-	33,330	
9681	X1015	Old Power Station - Renew Facility	50,000	50,000	41,660	-	41,660	
3666	X1024	Swimming Pool Building - Renew Paint	65,000	65,000	54,160	-	54,160	
3666	X1030	Swimming Pool - Renew Fence	10,000	10,000	8,330	-	8,330	
4191	X1031	Community Resource Centre - Upgrade Kitchen	15,000	15,000	12,500	-	12,500	
2094	X1046	Youth Focus - Renew Internal	50,000	50,000	41,660	-	41,660	
		Expenditure posted directly to fixed assets	-	-	-	5,600	(5,600)	
		Building control account	-	-	-	-	-	
		<b>TOTAL Buildings</b>	<b>3,112,000</b>	<b>4,134,000</b>	<b>3,490,680</b>	<b>261,621</b>	<b>3,229,059</b>	
<b>Furniture and equipment</b>								
0254	None	COUNCIL CHAMBERS - FURNITURE AND EQUI	-	20,000	16,660	6,718	9,942	No job number
1326	X2005	Administration Office - Renew Front Counter	70,000	70,000	58,330	24,497	33,833	
1326	None	Posted to GL without Job number	-	-	-	2,352	(2,352)	No Job number
1326	X2012	Council Chambers - Renew Furniture	15,000	15,000	12,500	3,673	8,827	
2438	X2001	Kids Zone - Renew Outdoor Furniture	10,000	10,000	8,330	-	8,330	
2445	X2002	Youth Centre - Renew Office Furniture	20,000	20,000	16,660	8,351	8,309	
2445	X2007	Youth Centre Dishwasher	6,000	5,000	4,160	4,671	(511)	
3534	X2003	Town Hall - Renew Audio Visual Equipment	50,000	50,000	41,660	-	41,660	
3534	X2008	Town Hall Dishwasher & Freezer	6,000	9,000	7,500	8,751	(1,251)	
3534	X2009	Sports Complex Dishwasher	6,000	-	-	-	-	
3974	X2004	Gym - Renew Gym Equipment	26,000	25,000	20,830	2,089	18,741	
4974	None	DEPOT - FURNITURE AND EQUIPMENT	-	-	-	348	(348)	No Job number
		Expenses posted to control account	-	-	-	116	(116)	
		<b>TOTAL Furniture and Equipment</b>	<b>209,000</b>	<b>224,000</b>	<b>186,630</b>	<b>61,565</b>	<b>125,065</b>	
<b>Plant and equipment</b>								
5475	X3001	Small Equipment Allocation - Renew	50,000	50,000	41,660	-	41,660	
5475	X3009	Single Cab 4x2 Utility P649	-	36,000	29,990	36,243	(6,253)	
5475	X3012	Youth Officer Vehicle P652	-	40,500	33,740	40,333	(6,593)	
5475	X3021	Waste Truck P??? - New	-	-	-	0	(0)	
5475	X3022	Prime Mover (P???) - Renew	500,000	-	-	-	-	
5475	X3023	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	125,000	-	125,000	
5475	X3024	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	125,000	-	125,000	
5475	X3025	Cleaner Van (P???) - New	50,000	75,000	62,500	61,235	1,265	
5475	X3026	Dual Cab 4X4 Utility (P???) - Renew	75,000	80,000	66,660	82,242	(15,582)	
5475	X3027	Single Cab 4X2 Utility (P???) - Renew	50,000	52,500	43,740	52,169	(8,429)	
5475	X3028	4X4 Sedan (P???) - Renew	85,000	85,500	71,250	84,986	(13,736)	
5475	X3033	Waste Compaction Truck (P???) - New	510,000	504,000	420,000	503,897	(83,897)	
5475	X3034	Dual Cab 4X4 Utility (P???) - Renew	80,000	80,000	66,660	81,572	(14,912)	
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>1,303,500</b>	<b>1,086,200</b>	<b>942,677</b>	<b>143,523</b>	

5 CAPITAL ACQUISITIONS - DETAILED

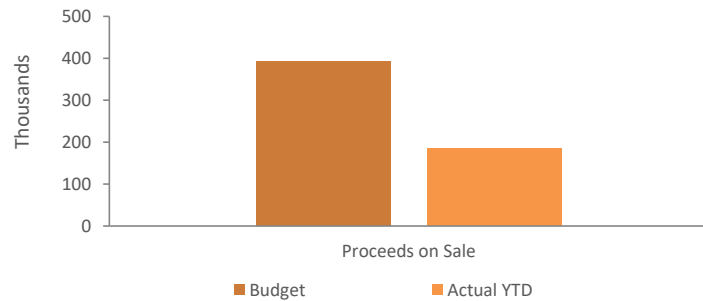
GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
<b>Infrastructure - roads</b>								
4200		Road Construction Various	8,506,000	10,056,000	8,379,890	8,537,501	(157,611)	\$340 with no job number
4250		Flood Damage Renewals - 24/25	-	-	-	138,402	(138,402)	
<b>TOTAL Road Construction</b>			<b>8,506,000</b>	<b>10,056,000</b>	<b>8,379,890</b>	<b>8,675,904</b>	<b>(296,014)</b>	
<b>Infrastructure - footpaths</b>								
5046	X5001	Footpaths - New And Renewal	-	-	-	-	-	
<b>TOTAL Footpath Construction</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Infrastructure - Airport</b>								
5104	X7007	Airport - Renew Gravel Runway	50,000	90,000	75,000	107,343	(32,343)	
5234	1211	Airport Diesel Storage	-	-	-	132,516	(132,516)	No budget
5219	X7002	Airport - Renew Leach Drains	100,000	75,000	62,500	62,196	304	Buildings
5219	X7003	Airport - Renew Fuel Facility	300,000	300,000	250,000	-	250,000	Buildings
5219	X7006	Airport - New Security Fencing	50,000	40,000	33,330	-	33,330	Buildings
5219	X7008	Airport - Renew Weather Equipment	10,000	10,000	8,330	9,399	(1,069)	Buildings
5219	X7009	Airport - Renew Terminal Airconditioners	-	15,000	12,500	14,091	(1,591)	Buildings
5218	X7004	Airport - Upgrade Audit Outcomes	-	-	-	1,850	(1,850)	Buildings
<b>TOTAL Airport Construction</b>			<b>510,000</b>	<b>530,000</b>	<b>441,660</b>	<b>327,395</b>	<b>114,265</b>	
<b>Infrastructure - Other</b>								
3954	1131	Lukes Creek Landscaping - Capital	-	-	-	52	(52)	
2824	X6004	Refuse Site - Upgrade Facility	56,000	56,000	46,660	-	46,660	
2027	X6022	Townsite - New Cctv System	1,500,000	750,000	625,000	-	625,000	
2436	X6001	Kids Zone - Renew Courtyard Paving	27,000	27,000	22,500	-	22,500	
2436	X6002	Kids Zone - Renew Reticulation And Lawn	20,000	20,000	16,660	-	16,660	
2436	X6003	Kids Zone - Renew Playground Shade	40,000	40,000	33,330	-	33,330	
2984	X6018	Sewage Ponds - Upgrade Facility	750,000	750,000	625,000	34,758	590,243	
3274	X6005	Town Cemetery - Renew Facility	54,000	54,000	45,000	17,874	27,126	
3274	X6012	Heritage Cemeteries - Renew Headstones	60,000	60,000	50,000	-	50,000	
3638	X6019	Oval And Associated Infrastructure	200,000	200,000	166,660	-	166,660	
3638	X6021	Sportsground - Upgrade Oval Lighting	200,000	200,000	166,660	-	166,660	
4015	X6006	Lions Park - New Development	2,000,000	2,000,000	1,666,660	-	1,666,660	
5045	X6016	Truck Ramps - New	250,000	250,000	208,330	11,460	196,870	
5045	X6017	Works Depot - Renew Gates	42,000	42,000	35,000	-	35,000	
5280	X6008	Peace Gorge - Renew General	50,000	50,000	41,660	-	41,660	
5424	X6013	Entry Statement (East) - New	40,000	40,000	33,330	-	33,330	
5424	X6014	Entry Statement (West) - New	40,000	40,000	33,330	-	33,330	
5424	X6015	Murchison Geo Region - Renew Signage	30,000	30,000	25,000	-	25,000	
<b>TOTAL Other Infrastructure</b>			<b>5,359,000</b>	<b>4,609,000</b>	<b>3,840,780</b>	<b>64,144</b>	<b>3,776,636</b>	
<b>TOTALS</b>			<b>19,396,000</b>	<b>20,856,500</b>	<b>17,425,840</b>	<b>10,333,306</b>	<b>7,092,534</b>	

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2026**

**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
P508	Youth Officer Vehicle 1GIZ940	0	0	0	0	0	0	0	0	23,302	23,302	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	26,514	26,514	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	32,008	32,008	0	0
P645	SUV	30,000	30,000	0	0	30,000	30,000	0	0	37,092	37,092	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	41,733	41,733	0	0
P427	Small Bus	7,500	7,500	0	0	7,500	7,500	0	0	10,244	10,244	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>184,670</b>	<b>184,670</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 APRIL 2026**

**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>							
1263	Footpath Construction	-	-	-	6,563	(6,563)	
C1	Mt Clere Rd - Construction	-	-	-	34,070	(34,070)	
C24	Trillbar Rd - Construction	-	-	-	14,196	(14,196)	
C26	Milgun-Yarlarweelor Rd - Construction	-	-	-	13,490	(13,490)	
D28	Woodlands - Mount Augustus Road - Agrn 661 (Feb/March 201	-	-	-	36,910	(36,910)	
H120	Fortnum Gold Access - Heidi Damage Claim 2	-	-	-	312	(312)	
L120	Fortnum Gold Access Road - Agrn 606	-	-	-	260	(260)	
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	374,980	277,371	97,609	
X4062	Wiluna North Road - Renew 50 Slk To 55 Slk	-	-	-	448,882	(448,882)	
X4063	Ashburton Downs-Meekatharra Road - Renew Floodway 1	-	1,500,000	1,250,000	2,001,996	(751,996)	
X4064	Ashburton Downs-Meekatharra Road - Renew Floodway 2	-	1,500,000	1,250,000	1,456,378	(206,378)	
X4065	Ashburton Downs-Meekatharra Road - Renew Floodway 3	-	1,500,000	1,250,000	1,260,527	(10,527)	
X4066	Ashburton Downs-Meekatharra Road - Renew Floodway 4	-	1,500,000	1,250,000	1,554,501	(304,501)	
X4068	Floodway No5	-	1,500,000	1,250,000	751,576	498,424	
X4069	Wiluna North Road - Renew 50.00 Slk To 55.00 Slk	450,000	450,000	374,980	678,939	(303,959)	
X4070	Wiluna North Road - Renew 56.00 Slk To 61.00 Slk	450,000	450,000	374,980	-	374,980	
X4071	Gascoyne River - Renew Floodway	1,250,000	-	-	-	-	
X4072	Deverell Creek - Renew Floodway	1,250,000	-	-	-	-	
X4073	Turner Creek - Renew Floodway	1,250,000	-	-	-	-	
X4074	Cunjuna Creek - Renew Floodway	1,250,000	-	-	-	-	
X4075	Grid Program 2025-26 - Renew Grids	300,000	300,000	250,000	-	250,000	
X4076	Ethel River - Renew Floodway	1,250,000	-	-	-	-	
X4077	Wiluna North Road - Renew 66.00 Slk To 71.00 Slk	450,000	450,000	374,980	-	374,980	
X4078	Wiluna North Road - Renew 75.00 Slk To 77.00 Slk	156,000	156,000	129,970	-	129,970	
X4079	Ashburton Downs-Meekatharra Road - New Truck Bays	-	75,000	62,500	-	62,500	
X4080	Wiluna North Road - New Truck Bays	-	75,000	62,500	-	62,500	
X4081	Landor-Meekatharra Road - New Truck Bays	-	75,000	62,500	-	62,500	
X4082	Meekatharra-Sandstone Road - New Truck Bays	-	75,000	62,500	-	62,500	
X4023	Annean Road - Renew Damage	-	-	-	49,030	(49,030)	
X4038	Mingah Springs Road - Renew Damage	-	-	-	89,372	(89,372)	
X4039	Moorarie-Trillbar Road - Renew Damage	-	-	-	-	-	
X4040	Murchison Downs Road - Renew Damage	-	-	-	-	-	
X4041	Peakhill-Horseshoe Lights Road - Renew Damage	-	-	-	-	-	
X4042	Peakhill-Three Rivers Road - Renew Damage	-	-	-	-	-	
X4043	Pingandy Road - Renew Damage	-	-	-	-	-	
X4044	Speedway Access Road - Renew Damage	-	-	-	-	-	
X4045	Sylvania Road - Renew Damage	-	-	-	-	-	
X4046	Tangadee Road - Renew Damage	-	-	-	-	-	
X4047	Trillbar Road - Renew Damage	-	-	-	-	-	
X4048	Turee Creek Road - Renew Damage	-	-	-	-	-	
X4049	Weelarrana West Road - Renew Damage	-	-	-	-	-	
X4050	Wiluna North Road - Renew Damage	-	-	-	-	-	
X4051	Woodlands-Mt Augustus Road - Renew Damage	-	-	-	-	-	
X4052	Yarlarweelor Access Road - Renew Damage	-	-	-	-	-	
X4053	Yarrabubba Access Road - Renew Damage	-	-	-	-	-	
X4054	Yoothapina Station Road - Renew Damage	-	-	-	-	-	
X4055	Youno Downs Road - Renew Damage	-	-	-	-	-	
X4056	Muculana Creek - Renew Floodway 24/25	-	-	-	-	-	
X4057	Landor-Meekatharra Road Upgrade (Campbells)	-	-	-	-	-	
Z120	Agrn: 743 (Jan/Feb 2017) Fortnum Gold Access Road	-	-	-	213	(213)	
4200	Posted to Road Construction	-	-	-	340	(340)	No job number
<b>TOTAL Road Construction</b>		<b>8,506,000</b>	<b>10,056,000</b>	<b>8,379,890</b>	<b>8,675,904</b>	<b>(296,014)</b>	

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2026**

**OPERATING ACTIVITIES**

**7 RECEIVABLES**

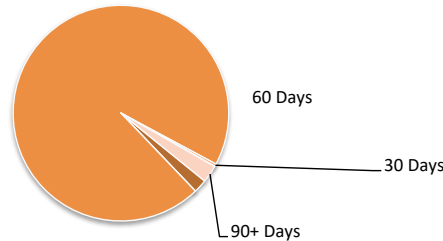
Rates receivable	30 June 2025	30 Apr 2026
	\$	\$
Opening arrears previous years	1,184,269	891,824
Levied this year	5,697,848	8,569,525
Less - collections	(5,990,293)	(7,825,586)
Gross rates collectable	<b>891,824</b>	<b>1,635,763</b>
Allowance for impairment of rates receivable		(120,309)
<b>Net rates collectable</b>	<b>891,824</b>	<b>1,515,454</b>
% Collected	87.0%	82.7%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(56,413)	2,636,160	10,799	751	71,810	2,663,107
Percentage	(2.1%)	99.0%	0.4%	0.0%	2.7%	
<b>Balance per trial balance</b>						
Trade receivables						2,663,107
GST receivable						205,301
<b>Total receivables general outstanding</b>						<b>2,868,408</b>

Amounts shown above include GST (where applicable)

**Accounts Receivable (non-rates)**

- Credit
- Current
- 30 Days
- 60 Days
- 90+ Days



**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 APRIL 2026**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	<b>Opening Balance 1 July 2025</b>	<b>Asset Increase</b>	<b>Asset Reduction</b>	<b>Closing Balance 30 April 2026</b>
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Fuel and Oils	280,336	233,391	0	513,727
<b>Total other current assets</b>	<b>280,336</b>	<b>233,391</b>	<b>0</b>	<b>513,727</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 APRIL 2026**

**OPERATING ACTIVITIES**

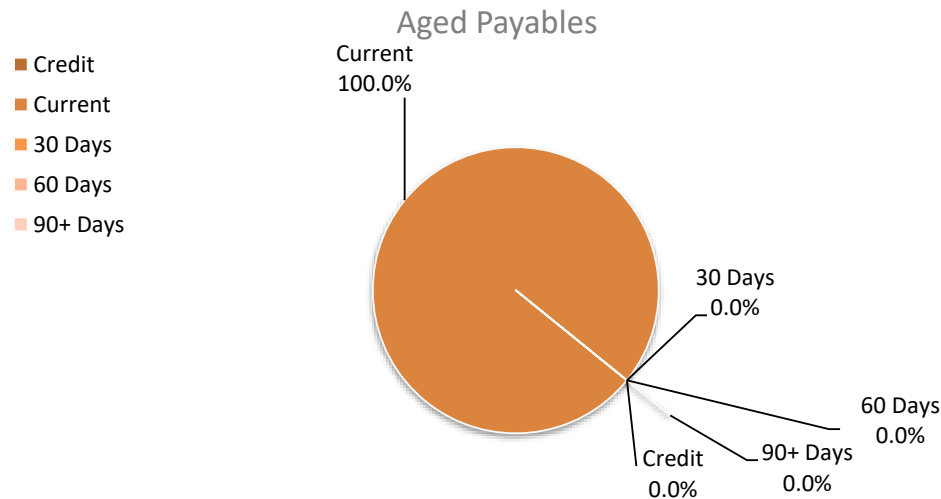
**9 PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	124,369	0	0	0	124,369
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors	0	124,369	0	0	0	124,369
ATO liabilities	0	95,120	0	0	0	95,120
Bond Held	0	21,195	0	0	0	21,195
Excess rates	0	79,813	0	0	0	79,813
Other payables	0	293,269	0	0	0	293,269
<b>Total payables general outstanding</b>						<b>613,766</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**

<b>Other current liabilities</b>	<b>Note</b>	<b>Opening Balance 1 July 2025</b>	<b>Liability transferred from/(to) non current</b>	<b>Liability Increase</b>	<b>Liability Reduction</b>	<b>Closing Balance 30 April 2026</b>
		\$	\$	\$	\$	\$
<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>		<u>273,619</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>273,619</u>
<b>Total other current liabilities</b>		<u>273,619</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>273,619</u>

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 APRIL 2026**

**OPERATING ACTIVITIES**

**11 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

		Grants, subsidies and contributions revenue				
		Provider	Program	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
<i>COA</i>	<i>IE</i>			\$	\$	\$
0181	52	Financial Assistance Grant	General Purpose Funding	1,736,500	1,878,330	2,413,506
211	52	Local Road Grant	General Purpose Funding	814,000	801,660	763,794
1563	52	D.F.E.S. Operating Grant	Law, Order, Public Safety	8,000	6,660	0
2003	52	S.E.S. Operating Grant	Law, Order, Public Safety	10,000	8,330	18,742
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	33,330	51,085
2421	52	Youth Services Grant - D.C.P. - W.A.	Education And Welfare	100,000	83,330	51,205
4591	52	Mrwa - Direct Grant	Transport	525,000	440,830	528,914
4823	55	Reimbursements - Transport	Transport	0	0	0
4843	52	Street - Lighting - Operating Grant	Transport	7,500	6,250	8,160
8153	55	Reimbursement - Gst Free	Other Property And Services	500	410	2,577
5393	52	Festival Income Tourism	Other Property And Services	50,000	41,660	0
5393	55	Festival Income Tourism	Other Property And Services	50,000	62,500	59,091
				<b>3,329,000</b>	<b>3,363,290</b>	<b>3,897,074</b>

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2026**

**INVESTING ACTIVITIES**

**12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

		Capital grants, subsidies and contributions revenue						
		Adopted	Current Budget	YTD	YTD Revenue			
COA	IE	Budget	Revenue	Budget	Actual	Comment		
		Revenue		Revenue				
		\$		\$	\$			
4691	48	Mrwa Road Project Grant (Rrg)	Transport	1,304,000	1,304,000	1,086,660	803,200	
2008	48	Ses Capital Grant	Law,Order and Public Safety	41,000	41,000	34,160	0	
2013	48	Community Safety & Crime Prevention Grants	Law,Order and Public Safety	750,000	0	0	0	
2993	48	Contribution - Sewage Ponds Upgrade	Community Amenities	375,000	375,000	312,500	0	
3713	48	Recreation Grants	Recreation & Culture	50,000	50,000	41,660	0	
4622	48	Grant - Heavy Vehicles Rest Area Initiative (Hvrai)	Transport	0	240,000	200,040	0	
4672	49	Road Agreement - Westgold Mt Clere Road	Transport	250,000	250,000	208,330	0	
4671	49	Floodway Contributions	Transport	2,500,000	2,250,000	1,875,000	2,389,300	
		<b>5,270,000</b>		<b>4,510,000</b>		<b>3,758,350</b>	<b>3,192,500</b>	

**SHIRE OF MEEKATHARRA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2026**

**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>340,500</b>	<b>0</b>	340,500
Purchase of two extra vehicles	25/068	5475	1,700,000	Capital expenses	1,790,000			(90,000)	250,500
Transfer from Plant and Machinery Reserve	25/068	FR15	(1,700,000)	Capital revenue	-1,790,000		90,000		340,500
Airport - Renew Terminal Air Conditioning	25/094	X7009		Capital expenses				(20,000)	320,500
Airport - Transfer from Reserve	25/094	Q0501		Capital revenue			20,000		340,500
Housing - Staff Accomodation	TBA	X1022	1,400,000	Capital expenses			450,000		790,500
Lot 79 (23) Main Street	TBA	X1056		Capital expenses				(275,000)	515,500
Lot 79 (23) Main Street	TBA	X1057		Capital expenses				(175,000)	340,500
<b>Changes as per Annual Budget Review (Abbreviated)</b>									340,500
General Rates				Operating revenue			101,000		441,500
Grants, subsidies and contributions				Operating revenue			707,000		1,148,500
Fees and charges				Operating revenue			205,500		1,354,000
Interest revenue				Operating revenue				(7,000)	1,347,000
Other revenue				Operating revenue				(11,500)	1,335,500
Employee costs				Operating expenses			1,171,500		2,507,000
Materials and contracts				Operating expenses			1,199,500		3,706,500
Utility charges				Operating expenses				(6,500)	3,700,000
Insurance				Operating expenses			22,000		3,722,000
Other expenditure				Operating expenses				(45,500)	3,676,500
Capital grants, subsidies and contributions				Capital revenue				(760,000)	2,916,500
Purchase of land and buildings				Capital expenses				(1,020,000)	1,896,500
Purchase of plant and equipment				Capital expenses			486,500		2,383,000
Purchase of furniture and equipment				Capital expenses				(17,000)	2,366,000
Purchase and construction of infrastructure - roads				Capital expenses				(1,550,000)	816,000
Purchase and construction of infrastructure - other				Capital expenses			750,000		1,566,000
Transfers from reserve accounts				Capital revenue				(1,566,000)	0
									0
							<b>5,543,500</b>	<b>(5,543,500)</b>	<b>0</b>

## **11 New Business of an Urgent Nature**

Nil

## **12 Confidential Matters**

Nil

## **13 Council Member Motions**

### **13.1 Response to Previous Council Member Motions**

Nil

### **13.2 Proposed Council Member Motions**

## **14 Next Meeting**

The next Ordinary Council Meeting will be held at 11.30am Saturday 20 June 2026 at the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.

## **15 Closure of Meeting**