

Ordinary Council Meeting Agenda

Venue	Council Chambers 75 Main Street, Meekatharra
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Date	Saturday 20 June 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 20 June 2026 in the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.



N Cain
Chief Executive Officer
15 June 2026

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1 Declaration of opening

2 Attendance

2.1 Present

Council Members

Employees

Guests

Members of the Public

Members of the Media

2.2 Apologies

Nil

2.3 Approved Leave of Absence

J Holden

Councillor

3 Applications for Leave of Absence

4 Interest Declarations by Members

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

5 Question time

5.1 Response to Previous Questions Taken on Notice

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 16 May 2026 be confirmed.

9 Committee Minutes and Recommendations

Nil

10 Reports

As follows -

10.1 Schedule of Payments – May 2026

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

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 – May 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 | \$1,304,482.30 |
| • Trust Account | \$0.00 |

<u>Total Payments from Accounts</u>	<u>\$1,304,482.30</u>
-------------------------------------	-----------------------

Payments Using Purchasing Cards

- | | |
|----------------|------------|
| • Credit Cards | \$4,326.15 |
| • Fuel Cards | \$0.00 |

<u>Total Payments Using Purchasing Cards</u>	<u>\$4,326.15</u>
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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 May 2026.

Attachment

10.1.1 Schedule of Payments – May 2026

List of Accounts Due and Submitted to Committee

Chq/EFT	Date	Name	Description	Amount
EFT24612	11/05/2026	Crown Conveyancing	Purchase of 23 Main Street	\$284,937.87
EFT24673	18/05/2026	ABCO Products	Cleaning Supplies	\$545.99
EFT24674	18/05/2026	Atom Supply	Plant and Equipment	\$1,350.79
EFT24675	18/05/2026	Accwest Pty Ltd	Consultancy Services	\$11,198.00
EFT24676	18/05/2026	Advocare Incorporated	Refund of Unspent Grant Funds - Senior Week	\$1,579.21
EFT24677	18/05/2026	Aerodrome Management Services Pty Ltd (AMS)	Airport Annual Technical/Safety Inspection	\$8,917.15
EFT24678	18/05/2026	Antonio Giometti	Staff Reimbursement	\$102.10
EFT24679	18/05/2026	Australia Post	Postage Services	\$497.28
EFT24680	18/05/2026	BOC Gases	Gas and Bottle Charges	\$53.02
EFT24681	18/05/2026	Breeze Connect Pty Ltd	Information Communication and Technology	\$98.42
EFT24682	18/05/2026	Brendan Hall Carpentry Pty Ltd	Carpentry	\$1,969.00
EFT24683	18/05/2026	Broadcast Australia (BAI Communications)	Power Recovery 6FMS and 6SAT	\$416.82
EFT24684	18/05/2026	Bunnings Group Limited	Garden Items	\$425.02
EFT24685	18/05/2026	Canine Control	Ranger Services	\$4,637.33
EFT24686	18/05/2026	Commercial Hotel	ANZAC Day Catering	\$3,150.00
EFT24687	18/05/2026	Contract Property Services	Town Maintenance	\$15,102.97
EFT24688	18/05/2026	Corsign WA Pty Ltd	Plant and Equipment	\$2,608.10
EFT24689	18/05/2026	Dalwallinu Wheatland Motel	Staff Travel	\$237.00
EFT24690	18/05/2026	Danjoo Business Solutions Pty Ltd	Curved Monitors	\$11,530.60
EFT24691	18/05/2026	Department of Human Services - Services Australia (Centrepay)	Centrepay Deductions	\$78.21
EFT24692	18/05/2026	Elite Electrical Contracting	Electrical Services	\$21,224.24
EFT24693	18/05/2026	Farmers Across Borders	Council Donation s	\$25,000.00
EFT24694	18/05/2026	Geraldton Floral Studio	Anzac Day Wreaths	\$890.00
EFT24695	18/05/2026	Grants Empire	Consultancy Services	\$660.00
EFT24696	18/05/2026	Hersey's Safety Pty Ltd	Depot Items	\$600.60
EFT24697	18/05/2026	IGA Meekatharra	April Account	\$3,340.95
EFT24698	18/05/2026	Infinity Skate	2 x Skateboard Sessions	\$1,300.00
EFT24699	18/05/2026	IT Vision Software Trading as ReadyTech	Information Communication and Technology	\$70,228.40
EFT24700	18/05/2026	Lo-Go Appointments	Employee Recruitment and Hire	\$16,643.98
EFT24701	18/05/2026	Market Creations Agency Pty Ltd	Website Management	\$59.40
EFT24702	18/05/2026	Marsh Pty Ltd	WHS Consultancy	\$12,870.00
EFT24703	18/05/2026	Meekatharra School Of The Air P&C	Council Donation	\$5,000.00
EFT24704	18/05/2026	Melville Toyota	Plant and Equipment	\$784.20
EFT24705	18/05/2026	Murchison Rangelands Biosecurity Association	Council Donation	\$25,000.00
EFT24706	18/05/2026	Nathan Cain	Staff Reimbursement	\$3,160.76
EFT24707	18/05/2026	New Resolution Geophysics Australia Pty Ltd (NRG)	Landing Fees Refund	\$59.25
EFT24708	18/05/2026	Norris & Hyde Pty Ltd	Information Communication and Technology	\$79.95
EFT24709	18/05/2026	Paroo Station	Maintenance Grading	\$235,097.50
EFT24710	18/05/2026	Patricia Jane Hoare	Rate Refund	\$1,000.00
EFT24711	18/05/2026	Paywise Pty Ltd	Staff Expenses	\$545.12
EFT24712	18/05/2026	Perfect Computer Solutions Pty Ltd (PCS)	Computer Management System	\$977.50
EFT24713	18/05/2026	Pest A Kill WA	Pest Control	\$935.00
EFT24714	18/05/2026	RMH Mechanical Pty Ltd	Plant and Equipment Servicing and Repairs	\$4,772.76
EFT24715	18/05/2026	Refuel Australia (Geraldton Fuel)	Bulk Fuel	\$20,251.85
EFT24716	18/05/2026	Shire of East Pilbara	Shared Service Agreement	\$9,166.66
EFT24717	18/05/2026	Shire of Meekatharra	Payroll deductions	\$75.00
EFT24718	18/05/2026	Skippers Aviation Pty Ltd	Staff Travel	\$772.79
EFT24719	18/05/2026	Standards Australia Limited	Subscriptions	\$2,681.80
EFT24720	18/05/2026	Talis Consultants	Engineering Services	\$2,543.75

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EFT24721	18/05/2026	Telstra Limited	Information Communication and Technology	\$1,053.36
EFT24722	18/05/2026	Toll Transport Pty Ltd (Team Global Express)	Freight Services	\$498.32
EFT24723	18/05/2026	UDLA	Consultancy Services	\$13,646.88
EFT24724	18/05/2026	Uniforms At Work	Staff Uniforms	\$19,467.55
EFT24725	18/05/2026	WINC Australia Pty Ltd (Staples)	Stationery	\$305.58
EFT24726	18/05/2026	We Do Print Pty Ltd	Dust Printing	\$630.00
EFT24727	18/05/2026	Western Communications	Information Communication and Technology	\$1,136.74
EFT24728	18/05/2026	Western Independent Foods	Freight Services	\$242.00
EFT24729	18/05/2026	Willetton Christian Church Inc	Council Donation	\$5,000.00
EFT24730	18/05/2026	Wynne Mandy (Sole Trader)	Consultancy Services	\$4,317.83
EFT24731	18/05/2026	XAV Group Pty Ltd T/A Contract Aquatics	Pool Management Contract	\$30,333.00
EFT24732	18/05/2026	Yulella Aboriginal Corporation	Housing	\$3,799.40
EFT24733	21/05/2026	Adrian Moses	Council Member Payments	\$465.00
EFT24734	21/05/2026	Australian Airports Association	Annual Membership	\$3,355.00
EFT24735	21/05/2026	Barkley Day	Council Member Payments	\$1,128.36
EFT24736	21/05/2026	Chronicle RIP	Cemetery Renewal	\$4,818.00
EFT24737	21/05/2026	Chrystal & Co. Pty Ltd - Trading as Caterlink	Whitegoods	\$8,782.40
EFT24738	21/05/2026	Elite Electrical Contracting	Electrical Services	\$4,551.14
EFT24739	21/05/2026	Fujifilm Business Innovation Australia Pty Ltd	Stationery	\$1,029.64
EFT24740	21/05/2026	Grants Empire	Consultancy Services	\$660.00
EFT24741	21/05/2026	Harvey James Nichols	Council Member Payments	\$550.00
EFT24742	21/05/2026	Leanne Sharrock - Sole Trader	Cleaning Services	\$2,200.00
EFT24743	21/05/2026	Lo-Go Appointments	Employee Recruitment and Hire	\$9,331.96
EFT24744	21/05/2026	Mark Smith	Council Member Payments	\$465.00
EFT24745	21/05/2026	Matthew Hall	Council Member Payments	\$890.74
EFT24746	21/05/2026	Meekatharra Community Resource Centre (CRC)	MALG Meetings	\$450.00
EFT24747	21/05/2026	Meekatharra Truck Tyre Service	Plant Equipment and Repairs	\$264.00
EFT24748	21/05/2026	Monarch 360 Pty Ltd	Information Communication and Technology	\$37,319.44
EFT24749	21/05/2026	Neuk Port Ad-Hair	Monthly Management Contract	\$25,692.00
EFT24750	21/05/2026	Perfect Computer Solutions Pty Ltd (PCS)	Information Communication and Technology	\$382.50
EFT24751	21/05/2026	Refuel Australia (Geraldton Fuel)	Bulk Fuel	\$24,718.27
EFT24752	21/05/2026	Shire of Meekatharra	Payroll deductions	\$75.00
EFT24753	21/05/2026	Shona Kelly	Rate Refund	\$400.00
EFT24754	21/05/2026	Skippers Aviation Pty Ltd	Staff Travel	\$772.79
EFT24755	21/05/2026	SoundBay Pty Ltd	Plant and Equipment	\$1,060.00
EFT24756	21/05/2026	Toll Transport Pty Ltd (Team Global Express)	Freight Services	\$69.28
EFT24757	21/05/2026	WINC Australia Pty Ltd (Staples)	Stationery	\$1,728.79
EFT24758	21/05/2026	Westrac Equipment	Parts	\$823.42
EFT24759	28/05/2026	Anderson Felicity	Staff Reimbursement	\$992.93
EFT24760	28/05/2026	Can't Create	Video Services	\$6,250.00
EFT24761	28/05/2026	Canine Control	Ranger Services	\$4,637.33
EFT24762	28/05/2026	Civil Sciences and Engineering	Engineering Services	\$3,168.00
EFT24763	28/05/2026	Commercial Hotel	Meals and Refreshments	\$1,561.00
EFT24764	28/05/2026	Dalwallinu Wheatland Motel	Staff Travel	\$205.00
EFT24765	28/05/2026	Department of Fire & Emergency Services (DFES)	2025/26 ESL	\$9,273.97
EFT24766	28/05/2026	Lo-Go Appointments	Employee Recruitment and Hire	\$8,791.88
EFT24767	28/05/2026	McDonalds Wholesalers	Water	\$136.40
EFT24768	28/05/2026	Nathan Cain	Staff Reimbursement	\$2,274.10
EFT24769	28/05/2026	Paywise Pty Ltd	Staff Expenses	\$554.91
EFT24770	28/05/2026	RMH Mechanical Pty Ltd	Plant and Equipment and Repairs	\$4,963.20

10.2 Monthly Financial Report – May 2026

File Reference	FM.RP.001
Author	S Chaudhary, Coordinator Finance
Author's Interest	Nil
Authoriser	A Giometti, Deputy Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	15 June 2026

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 – May 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 May 2026.

Attachment

10.2.1 Financial Report – May 2026

SHIRE OF MEEKATHARRA

MONTHLY FINANCIAL REPORT

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

FOR THE PERIOD ENDED 31 MAY 2026

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 31 MAY 2026**

	31 May 2026	30 June 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	35,684,880	35,067,004
Trade and other receivables	3,846,241	1,005,859
Inventories	521,802	280,336
TOTAL CURRENT ASSETS	40,052,923	36,353,199
NON-CURRENT ASSETS		
Other financial assets	59,715	59,715
Property, plant and equipment	27,653,340	28,046,466
Infrastructure	108,541,620	104,727,133
TOTAL NON-CURRENT ASSETS	136,254,675	132,833,314
TOTAL ASSETS	176,307,598	169,186,513
CURRENT LIABILITIES		
Trade and other payables	977,180	1,004,312
Other liabilities	0	0
Employee related provisions	273,619	273,619
TOTAL CURRENT LIABILITIES	1,250,799	1,277,931
NON-CURRENT LIABILITIES		
Employee related provisions	69,019	69,019
TOTAL NON-CURRENT LIABILITIES	69,019	69,019
TOTAL LIABILITIES	1,319,818	1,346,950
NET ASSETS	174,987,780	167,839,563
EQUITY		
Retained surplus	76,529,067	69,380,850
Reserve accounts	27,852,607	27,852,607
Revaluation surplus	70,606,106	70,606,106
TOTAL EQUITY	174,987,780	167,839,563

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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 - 20 June 2026

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

Supplementary Information	Adopted Budget	Amended Budget	YTD	YTD	Variance*	Variance*	Var.	Explanation of Material Variance	
	Estimates	Estimates	Budget Estimates	Actual	\$	%			
	(a)	(b)	(b)	(c)	(c) - (b)	((c) - (b))/(b)			
	\$	\$	\$	\$	\$	%			
OPERATING ACTIVITIES									
Revenue from operating activities									
General rates	8,450,000	8,551,000	7,838,424	8,463,934	625,510	7.98%	Timing		
Grants, subsidies and contributions	3,329,000	4,036,000	3,699,619	4,701,576	1,001,957	27.08%	▲ Timing	Recognition timing of grants depends on expenditure if contract liability exists	
Fees and charges	1,605,000	1,810,500	1,659,449	1,812,792	153,343	9.24%			
Interest revenue	1,022,000	1,015,000	930,402	292,344	(638,058)	(68.58%)	▼ Timing	Term deposit interest is accruing and will be recognised when the term deposits mature.	
Other revenue	246,500	235,000	215,281	817,778	602,497	279.87%	▲ Timing		
	14,652,500	15,647,500	14,343,175	16,088,424	1,745,249	12.17%			
Expenditure from operating activities									
Employee costs	(4,321,000)	(3,149,500)	(2,886,301)	(2,487,902)	398,399	13.80%	▲ Timing		
Materials and contracts	(5,830,500)	(4,631,000)	(4,244,175)	(3,634,130)	610,045	14.37%	▲ Timing		
Utility charges	(437,500)	(444,000)	(406,769)	(432,045)	(25,276)	(6.21%)	Timing		
Depreciation	(7,354,000)	(7,354,000)	(6,741,064)	(7,385,401)	(644,337)	(9.56%)	Timing		
Insurance	(334,000)	(312,000)	(285,692)	(284,530)	1,162	0.41%	Permanent	YTD insurance premium anticipated was less than actual	
Other expenditure	(283,000)	(328,500)	(301,070)	(235,539)	65,531	21.77%	▲ Timing		
	(18,560,000)	(16,219,000)	(14,865,071)	(14,548,518)	316,553	2.13%			
Non-cash amounts excluded from operating activities	Note 2(b)	7,354,000	7,354,000	6,741,064	7,474,372	733,308	10.88%	▲ Timing	
Amount attributable to operating activities	3,446,500	6,782,500	6,219,168	9,014,278	2,795,110	44.94%			

Ordinary Council Meeting - Agenda - 20 June 2026

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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) %			
CONTINUED									
INVESTING ACTIVITIES									
Inflows from investing activities									
Proceeds from capital grants, subsidies and contributions	12	5,270,000	4,510,000	4,134,185	5,581,800	1,447,615	35.02%	▲ 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	204,069	(57,571)	(22.00%)	▼ Timing	Disposals have been processed in the fixed asset register in May
		5,662,500	4,902,500	4,395,825	5,785,869	1,390,044	31.62%		
Outflows from investing activities									
Payments for property, plant and equipment	5	(5,021,000)	(5,661,500)	(5,212,361)	(1,539,475)	3,672,886	70.46%	▲ Timing	Refer to Note 5 for Capital Works Detail -
Payments for construction of infrastructure	5	(14,375,000)	(15,195,000)	(13,928,563)	(9,533,814)	4,394,749	31.55%	▲ Timing	Refer to Note 5 for Capital Works Detail
		(19,396,000)	(20,856,500)	(19,140,924)	(11,073,289)	8,067,635	42.15%		
Amount attributable to investing activities		(13,733,500)	(15,954,000)	(14,745,099)	(5,287,420)	9,457,679	64.14%		
FINANCING ACTIVITIES									
Inflows from financing activities									
Transfer from reserves	4	14,676,000	13,220,000	13,220,000	0	(13,220,000)	(100.00%)	▼ Timing	Reserve transfers take place on recognition of interest and at the end of the year
		14,676,000	13,220,000	13,220,000	0	(13,220,000)	(100.00%)		
Outflows from financing activities									
Transfer to reserves	4	(11,545,000)	(11,545,000)	(11,545,000)	0	11,545,000	100.00%	▲ Timing	Reserve transfers take place on recognition of interest and at the end of the year
		(11,545,000)	(11,545,000)	(11,545,000)	0	11,545,000	100.00%		
Amount attributable to financing activities		3,131,000	1,675,000	1,675,000	0	(1,675,000)	(100.00%)		
MOVEMENT IN SURPLUS OR DEFICIT									
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	6,219,168	9,014,278	2,795,110	44.94%		
Amount attributable to investing activities		(13,733,500)	(15,954,000)	(14,745,099)	(5,287,420)	9,457,679	64.14%		
Amount attributable to financing activities		3,131,000	1,675,000	1,675,000	0	(1,675,000)	(100.00%)		
Surplus or deficit after imposition of general rates		0	0	645,569	11,223,138	10,577,569	1638.49%		

KEY INFORMATION

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

**SHIRE OF MEEKATHARRA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026**

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget Opening 30 June 2025	Last Year Audited Closing 30 June 2025	Year to Date 31 May 2026
		\$	\$	\$
Current assets				
Cash and cash equivalents	3	35,067,003	35,067,004	35,684,880
Trade and other receivables	7	967,520	1,005,859	3,846,241
Inventories	8	280,336	280,336	521,804
		<u>36,314,859</u>	<u>36,353,199</u>	<u>40,052,925</u>
Less: current liabilities				
Trade and other payables	9	(1,109,760)	(1,004,312)	(977,180)
Employee related provisions	10	(209,099)	(273,619)	(273,619)
		<u>(1,318,859)</u>	<u>(1,277,931)</u>	<u>(1,250,799)</u>
Net current assets		34,996,000	35,075,268	38,802,126
Less: Total adjustments to net current assets	Note 2(c)	(27,840,000)	(27,578,988)	(27,578,988)
Closing funding surplus / (deficit)		7,156,000	7,496,280	11,223,138

(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 (a)	YTD Actual (b)
	\$	\$	\$
Adjustments to operating activities			
Add: Depreciation	7,354,000	6,741,064	7,385,401
Total non-cash amounts excluded from operating activities	7,354,000	6,741,064	7,474,372

(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		Adopted Budget Opening 30 June 2025	Last Year Audited Closing 30 June 2025	Year to Date 31 May 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
Total adjustments to net current assets	Note 2(a)	(27,840,000)	(27,578,988)	(27,578,988)

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 31 MAY 2026

	Ref Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$
OPERATING ACTIVITIES				
Income excluding grants, subsidies and contributions				
General purpose funding - other		9,517,500	8,797,239	8,768,874
Law, order and public safety	11	2,000	4,103	2,750
Health		4,500	3,201	2,373
Education and welfare		3,500	6,380	3,614
Housing		1,000	913	2,570
Community amenities		117,500	115,918	119,692
Recreation and culture	6	78,500	67,287	710,234
Transport		1,516,500	1,588,248	1,613,678
Economic services		13,500	12,353	87,063
Other property and services		69,000	47,914	76,001
		11,323,500	10,643,556	11,386,849
Grants, subsidies and contributions				
General purpose funding - other		2,550,500	2,947,989	3,981,802
Law, order and public safety		809,000	54,065	18,742
Education and welfare		127,500	128,326	102,290
Community amenities		375,000	343,750	0
Recreation and culture		50,000	45,826	0
Transport		4,586,500	4,198,821	6,118,874
Economic services		100,000	114,576	59,091
Other property and services		500	451	2,577
		8,599,000	7,833,804	10,283,376
Expenditure from operating activities (including depreciation)				
Governance		(931,000)	(849,972)	(532,713)
General purpose funding		(270,500)	(198,880)	(81,170)
Law, order and public safety		(239,000)	(239,140)	(176,229)
Health		(156,500)	(120,538)	(89,619)
Education and welfare		(1,554,500)	(1,063,666)	(731,357)
Housing		(10,000)	682	(408,184)
Community amenities		(891,000)	(754,171)	(552,697)
Recreation and culture		(2,035,500)	(1,715,483)	(1,458,662)
Transport		(10,850,500)	(8,392,780)	(8,316,006)
Economic services	6	(946,500)	(932,580)	(712,688)
Other property and services		(675,000)	(598,543)	(1,489,194)
		(18,560,000)	(14,865,071)	(14,548,519)
Net Operating Result		1,362,500	3,612,289	7,121,706

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Trust	Cash	Institution	Interest Rate	Maturity Date
		\$	\$		\$			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	5,040,364	0	0	5,040,364	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
Term Deposits								
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
Total		7,832,278	27,852,607	(5,270)	35,679,614			
Comprising								
Cash and cash equivalents		7,832,278	27,852,607		35,684,885			
Trust Account				(5,270)	(5,270)			
Financial assets at amortised cost		0	0		0			
		7,832,278	27,852,607		35,679,614			

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 May and material variances in the ending balances may vary.

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 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
	\$	\$		\$		\$		\$	\$	\$	\$
Restricted by Council				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
	27,840,000	11,545,000	11,545,000	(14,676,000)	(13,220,000)	24,709,000	26,165,000	27,852,607	0	0	27,852,607

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Capital acquisitions					
Buildings - non-specialised	3,112,000	4,134,000	3,812,248	540,959	(3,271,289)
Furniture and equipment	209,000	224,000	205,293	55,695	(149,598)
Plant and equipment	1,700,000	1,303,500	1,194,820	942,821	(251,999)
Acquisition of property, plant and equipment	5,021,000	5,661,500	5,212,361	1,539,475	(3,672,886)
Infrastructure - roads	8,506,000	10,056,000	9,217,879	9,002,559	(215,320)
Infrastructure - footpaths	0	0	0	0	0
Infrastructure - Airport	510,000	530,000	485,826	418,953	(66,873)
Infrastructure - Other	5,359,000	4,609,000	4,224,858	112,302	(4,112,556)
Acquisition of infrastructure	14,375,000	15,195,000	13,928,563	9,533,814	(4,394,749)
Total capital acquisitions	19,396,000	20,856,500	19,140,924	11,073,289	(8,067,635)

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 recognised at fair value. Assets held at cost are depreciated and assessed for impairment annually.

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

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

5 CAPITAL ACQUISITIONS - DETAILED

GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
Buildings - non-specialised								
2026	X1001	Ses Facilities - Renew Shed	41,000	41,000	37,576	-	37,576	
2704	X1004	Lot 294 (131) Hill Street - Renew General	-	60,000	55,000	52,140	2,860	
2704	X1008	Lot 877 (69) Mccleary Street - New Garage	30,000	30,000	27,500	-	27,500	
2704	X1010	Lot 304 (135) Darlot Street - New Residence	280,000	280,000	256,663	3,058	253,605	
2704	X1019	Airport Residence - Upgrade Security Screens	35,000	40,000	36,663	38,600	(1,937)	
2704	X1022	Staff Accommodation - New	1,400,000	1,030,000	944,163	13,431	930,732	
2704	X1029	Lot 877 (69) Mccleary Street - Renew General	100,000	125,000	114,576	122,148	(7,572)	
2704	X1032	Lot 2 (28) Connaughton Street - Renew External	15,000	15,000	13,750	-	13,750	
2704	X1033	Lot 2 (28) Connaughton Street - Renew Awnings	6,000	6,000	5,500	-	5,500	
2704	X1034	Lot 2 (28) Connaughton Street - Renew Cabinetry	6,000	6,000	5,500	-	5,500	
2704	X1035	Sports Complex Residence - Renew External Pai	15,000	15,000	13,750	-	13,750	
2704	X1036	Sports Complex Residence - Renew Internal Pair	8,000	8,000	7,326	-	7,326	
2704	X1037	Sports Complex Residence - Renew Security Scr	20,000	20,000	18,326	-	18,326	
2704	X1038	Sports Complex Residence - Renew Verandah	30,000	30,000	27,500	-	27,500	
2704	X1039	Lot 113 (81) Darlot Street - Renew Internal Paint	8,000	8,000	7,326	-	7,326	
2704	X1040	Lot 113 (81) Darlot Street - Renew Carpentry	6,000	6,000	5,500	-	5,500	
2704	X1041	Lot 113 (81) Darlot Street - Renew Flooring	10,000	10,000	9,163	-	9,163	
2704	X1042	Lot 303 (137) Darlot Street - Renew Internal Paint	8,000	8,000	7,326	-	7,326	
2704	X1043	Lot 220 (101) Darlot Street - Renew Internal Paint	8,000	80,000	73,326	-	73,326	
2704	X1044	Lot 408 (91) Hill Street - Renew External Paint	15,000	15,000	13,750	-	13,750	
2704	X1047	Lot 208 (2/109) Hill Street - Renew Internal Paint	8,000	8,000	7,326	-	7,326	
2704	X1048	Lot 294 (131) Hill Street - Renew Awnings	10,000	10,000	9,163	-	9,163	
2704	X1049	Airport Residence - Renew Internal Paint	8,000	8,000	7,326	-	7,326	
2704	X1050	Consultant Quarters - Renew Exterior	50,000	50,000	45,826	-	45,826	
2704	X1051	Lot 8 (3/16) Regan Street - Renew Internal Paint	8,000	7,000	6,413	6,589	(176)	
2704	X1052	Lot 8 (3/16) Regan Street - Renew Flooring	10,000	12,500	11,451	12,309	(858)	
2704	X1053	Lot 408 (91) Hill Street - Renew Internal Paint	8,000	8,000	7,326	-	7,326	
1328	X1054	Shire Office - New Carport	60,000	60,000	55,000	-	55,000	Was in Furniture
2704	X1055	Lot 208 (1/109) Hill Street - Renew Internal Paint	8,000	8,000	7,326	-	7,326	
2704	X1056	Lot 79 (23) Main Street - New	-	275,000	275,000	284,938	(9,938)	
2704	X1057	Lot 79 (23) Main Street - Renew	-	175,000	160,413	-	160,413	
5777	X277	Meekatharra Post Office - New	-	448,500	411,125	-	411,125	
5778	X278	Commercial Land - New	-	328,000	300,663	-	300,663	
2704	X2011	Lot 8 (3/16) Regan Street - New Furniture	15,000	15,000	13,750	-	13,750	
3680	X2010	Sports Complex - Renew Dishwasher	6,000	8,000	7,326	7,746	(420)	
4191	X1002	Lloyd'S Plaza - New Extension	250,000	250,000	229,163	-	229,163	
5044	X1003	Depot - New Machinery Shed	400,000	400,000	366,663	-	366,663	
5044	X1045	Shire Depot - New Carport	40,000	40,000	36,663	-	36,663	
9681	X1015	Old Power Station - Renew Facility	50,000	50,000	45,826	-	45,826	
3666	X1024	Swimming Pool Building - Renew Paint	65,000	65,000	59,576	-	59,576	
3666	X1030	Swimming Pool - Renew Fence	10,000	10,000	9,163	-	9,163	
4191	X1031	Community Resource Centre - Upgrade Kitchen	15,000	15,000	13,750	-	13,750	
2094	X1046	Youth Focus - Renew Internal	50,000	50,000	45,826	-	45,826	
TOTAL Buildings			3,112,000	4,134,000	3,812,248	540,959	3,271,289	
Furniture and equipment								
0254	None	COUNCIL CHAMBERS - FURNITURE AND EQUI	-	20,000	18,326	-	18,326	No job number
1326	X2005	Administration Office - Renew Front Counter	70,000	70,000	64,163	24,497	39,666	
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	13,750	3,673	10,077	
2438	X2001	Kids Zone - Renew Outdoor Furniture	10,000	10,000	9,163	-	9,163	
2445	X2002	Youth Centre - Renew Office Furniture	20,000	20,000	18,326	9,315	9,011	
2445	X2007	Youth Centre Dishwasher	6,000	5,000	4,576	4,671	(95)	
3534	X2003	Town Hall - Renew Audio Visual Equipment	50,000	50,000	45,826	-	45,826	
3534	X2008	Town Hall Dishwasher & Freezer	6,000	9,000	8,250	8,751	(501)	
3534	X2009	Sports Complex Dishwasher	6,000	-	-	-	-	
3974	X2004	Gym - Renew Gym Equipment	26,000	25,000	22,913	2,089	20,824	
4974	None	DEPOT - FURNITURE AND EQUIPMENT	-	-	-	348	(348)	No Job number
TOTAL Furniture and Equipment			209,000	224,000	205,293	55,695	149,598	
Plant and equipment								
5475	X3001	Small Equipment Allocation - Renew	50,000	50,000	45,826	-	45,826	
5475	X3009	Single Cab 4x2 Utility P649	-	36,000	32,989	36,243	(3,254)	
5475	X3012	Youth Officer Vehicle P652	-	40,500	37,114	40,333	(3,219)	
5475	X3018	Wagon 4X4 P658 - Renew	-	-	-	144	(144)	
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	137,500	-	137,500	
5475	X3024	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	137,500	-	137,500	
5475	X3025	Cleaner Van (P???) - New	50,000	75,000	68,750	61,235	7,515	
5475	X3026	Dual Cab 4X4 Utility (P???) - Renew	75,000	80,000	73,326	82,242	(8,916)	
5475	X3027	Single Cab 4X2 Utility (P???) - Renew	50,000	52,500	48,114	52,169	(4,055)	
5475	X3028	4X4 Sedan (P???) - Renew	85,000	85,500	78,375	84,986	(6,611)	

5 CAPITAL ACQUISITIONS - DETAILED

GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
5475	X3033	Waste Compaction Truck (P???) - New	510,000	504,000	462,000	503,897	(41,897)	
5475	X3034	Dual Cab 4X4 Utility (P???) - Renew	80,000	80,000	73,326	81,572	(8,246)	
5475	X3011	Community Officer Vehicle P651 - Renew	-	-	-	-	-	
5475	X3007	Single Cab 4X2 Utility P647 - Renew	-	-	-	-	-	
5475	X3008	Single Cab 4X2 Utility P648 - Renew	-	-	-	-	-	
TOTAL Plant and Equipment			1,700,000	1,303,500	1,194,820	942,821	251,999	

5 CAPITAL ACQUISITIONS - DETAILED

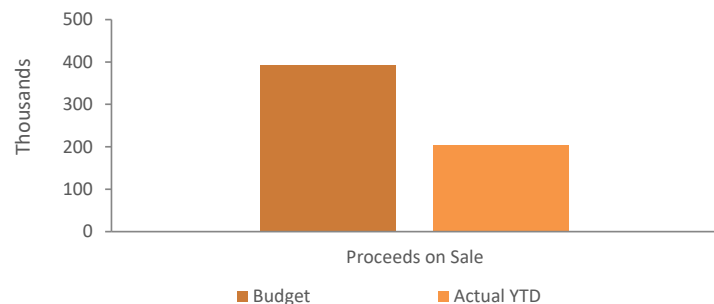
GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
Infrastructure - roads								
4200		Road Construction Various	8,506,000	10,056,000	9,217,879	8,864,157	353,722	\$340 with no job number
4250		Flood Damage Renewals - 24/25	-	-	-	138,402	(138,402)	
		TOTAL Road Construction	8,506,000	10,056,000	9,217,879	9,002,559	215,320	
Infrastructure - footpaths								
5046	X5001	Footpaths - New And Renewal	-	-	-	-	-	
		TOTAL Footpath Construction	-	-	-	-	-	
Infrastructure - Airport								
5104	X7007	Airport - Renew Gravel Runway	50,000	90,000	82,500	107,343	(24,843)	
5234	1211	Airport Diesel Storage	-	-	-	224,073	(224,073)	No budget
5219	X7002	Airport - Renew Leach Drains	100,000	75,000	68,750	62,196	6,554	Buildings
5219	X7003	Airport - Renew Fuel Facility	300,000	300,000	275,000	-	275,000	Buildings
5219	X7006	Airport - New Security Fencing	50,000	40,000	36,663	-	36,663	Buildings
5219	X7008	Airport - Renew Weather Equipment	10,000	10,000	9,163	9,399	(236)	Buildings
5219	X7009	Airport - Renew Terminal Airconditioners	-	15,000	13,750	14,091	(341)	Buildings
5218	X7004	Airport - Upgrade Audit Outcomes	-	-	-	1,850	(1,850)	Buildings
		TOTAL Airport Construction	510,000	530,000	485,826	418,953	66,873	
Infrastructure - Other								
3954	1131	Lukes Creek Landscaping - Capital	-	-	-	52	(52)	
2824	X6004	Refuse Site - Upgrade Facility	56,000	56,000	51,326	-	51,326	
2027	X6022	Townsite - New Cctv System	1,500,000	750,000	687,500	-	687,500	
2436	X6001	Kids Zone - Renew Courtyard Paving	27,000	27,000	24,750	-	24,750	
2436	X6002	Kids Zone - Renew Reticulation And Lawn	20,000	20,000	18,326	-	18,326	
2436	X6003	Kids Zone - Renew Playground Shade	40,000	40,000	36,663	-	36,663	
2984	X6018	Sewage Ponds - Upgrade Facility	750,000	750,000	687,500	37,070	650,430	
3274	X6005	Town Cemetery - Renew Facility	54,000	54,000	49,500	17,874	31,626	
3274	X6012	Heritage Cemeteries - Renew Headstones	60,000	60,000	55,000	-	55,000	
3638	X6019	Oval And Associated Infrastructure	200,000	200,000	183,326	-	183,326	
3638	X6021	Sportsground - Upgrade Oval Lighting	200,000	200,000	183,326	-	183,326	
4015	X6006	Lions Park - New Development	2,000,000	2,000,000	1,833,326	-	1,833,326	
5045	X6016	Truck Ramps - New	250,000	250,000	229,163	11,460	217,703	
5045	X6017	Works Depot - Renew Gates	42,000	42,000	38,500	45,846	(7,346)	
5280	X6008	Peace Gorge - Renew General	50,000	50,000	45,826	-	45,826	
5424	X6013	Entry Statement (East) - New	40,000	40,000	36,663	-	36,663	
5424	X6014	Entry Statement (West) - New	40,000	40,000	36,663	-	36,663	
5424	X6015	Murchison Geo Region - Renew Signage	30,000	30,000	27,500	-	27,500	
		TOTAL Other Infrastructure	5,359,000	4,609,000	4,224,858	112,302	4,112,556	
		TOTALS	19,396,000	20,856,500	19,140,924	11,073,289	8,067,635	

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 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		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Plant and equipment													
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	31,805	23,302	0	(8,503)
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	37,067	32,008	0	(5,059)
P645	SUV	30,000	30,000	0	0	30,000	30,000	0	0	53,948	37,092	0	(16,856)
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	59,142	41,733	0	(17,409)
P427	Small Bus	7,500	7,500	0	0	7,500	7,500	0	0	24,616	10,245	0	(14,371)
P426	2010 Mazda - handyman	0	0	0	0	0	0	0	0	9,500	5,471	0	(4,029)
P493	2016 Mazda - operations	0	0	0	0	0	0	0	0	14,058	8,307	0	(5,751)
P529	Dual Cab 4x4	15,000	15,000	0	0	15,000	15,000	0	0	36,391	19,397	0	(16,994)
P634	Dual Cab 4x4	45,000	45,000	0	0	45,000	45,000	0	0	0	0	0	0
		392,500	392,500	0	0	392,500	392,500	0	0	293,041	204,069	0	(88,972)



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

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 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
Infrastructure - roads							
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	
X4010	Sandstone Road - Renew 77 - 87 Slk - 24/25	-	-	-	-	-	
X4011	Sandstone Road- Renew 87 - 97 Slk - 24/25	-	-	-	-	-	
X4012	Ashburton Downs-Mkt Road - Renew Damage	-	-	-	-	-	
X4013	Beringarra-Mt Gould Road - Renew Damage	-	-	-	-	-	
X4014	Landor-Meekatharra Road - Renew Damage	-	-	-	-	-	
X4015	Meekatharra-Mt Clere Road - Renew Damage	-	-	-	-	-	
X4016	Mingah Springs Road - Renew Damage	-	-	-	-	-	
X4017	Moorarie-Trillbar Road - Renew Damage	-	-	-	-	-	
X4018	Murchison Downs Road - Renew Damage	-	-	-	-	-	
X4019	Pingandy Road - Renew Damage	-	-	-	-	-	
X4020	Tangadee Road - Renew Damage	-	-	-	-	-	
X4021	Woodlands-Mt Augustus Road - Renew Damage	-	-	-	-	-	
X4022	Youno Downs Road - Renew Damage	-	-	-	-	-	
X4024	Ashburton Downs-Mkt Road - Renew Damage	-	-	-	-	-	
X4025	Beringarra-Mt Gould Road - Renew Damage	-	-	-	-	-	
X4026	Bulloo Downs Road - Renew Damage	-	-	-	-	-	
X4027	Bultah Road - Renew Damage	-	-	-	-	-	
X4028	Gabanintha-Nannine Road - Renew Damage	-	-	-	-	-	
X4029	Hillview-Murchison Downs Road - Renew Damage	-	-	-	-	-	
X4060	Wiluna North Road - Renew Xx to Xx	-	-	-	40,232	(40,232)	
X4061	Wiluna North Road - Renew 45.00 Slk To 50.00 Slk	450,000	450,000	412,478	277,371	135,107	
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	1,375,000	2,001,996	(626,996)	
X4064	Ashburton Downs-Meekatharra Road - Renew Floodway 2	-	1,500,000	1,375,000	1,456,378	(81,378)	
X4065	Ashburton Downs-Meekatharra Road - Renew Floodway 3	-	1,500,000	1,375,000	1,260,527	114,473	
X4066	Ashburton Downs-Meekatharra Road - Renew Floodway 4	-	1,500,000	1,375,000	1,554,501	(179,501)	
X4067	Grid programe (25-26) - Renew Grids Various Locations	-	-	-	2,880	(2,880)	
X4068	Floodway No5	-	1,500,000	1,375,000	751,576	623,424	
X4069	Wiluna North Road - Renew 50.00 Slk To 55.00 Slk	450,000	450,000	412,478	962,482	(550,004)	
X4070	Wiluna North Road - Renew 56.00 Slk To 61.00 Slk	450,000	450,000	412,478	-	412,478	
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	275,000	-	275,000	
X4076	Ethel River - Renew Floodway	1,250,000	-	-	-	-	
X4077	Wiluna North Road - Renew 66.00 Slk To 71.00 Slk	450,000	450,000	412,478	-	412,478	
X4078	Wiluna North Road - Renew 75.00 Slk To 77.00 Slk	156,000	156,000	142,967	-	142,967	
X4079	Ashburton Downs-Meekatharra Road - New Truck Bays	-	75,000	68,750	-	68,750	
X4080	Wiluna North Road - New Truck Bays	-	75,000	68,750	-	68,750	
X4081	Landor-Meekatharra Road - New Truck Bays	-	75,000	68,750	-	68,750	
X4082	Meekatharra-Sandstone Road - New Truck Bays	-	75,000	68,750	-	68,750	
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
TOTAL Road Construction		8,506,000	10,056,000	9,217,879	9,002,559	215,320	

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

OPERATING ACTIVITIES

7 RECEIVABLES

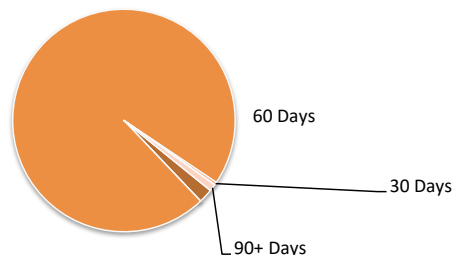
Rates receivable	30 June 2025	31 May 2026
	\$	\$
Opening arrears previous years	1,184,269	891,824
Levied this year	5,697,848	8,463,934
Less - collections	(5,990,293)	(8,149,825)
Gross rates collectable	891,824	1,205,933
Allowance for impairment of rates receivable		(120,309)
Net rates collectable	891,824	1,085,624
% Collected	87.0%	87.1%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(56,413)	2,636,160	10,799	751	27,530	2,618,827
Percentage	(2.2%)	100.7%	0.4%	0.0%	1.1%	
Balance per trial balance						
Trade receivables						2,618,827
GST receivable						141,790
Total receivables general outstanding						2,760,617

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 31 MAY 2026**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 May 2026
	\$	\$	\$	\$
Inventory				
Fuel and Oils	280,336	241,466	0	521,802
Total other current assets	280,336	241,466	0	521,802

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 31 MAY 2026**

OPERATING ACTIVITIES

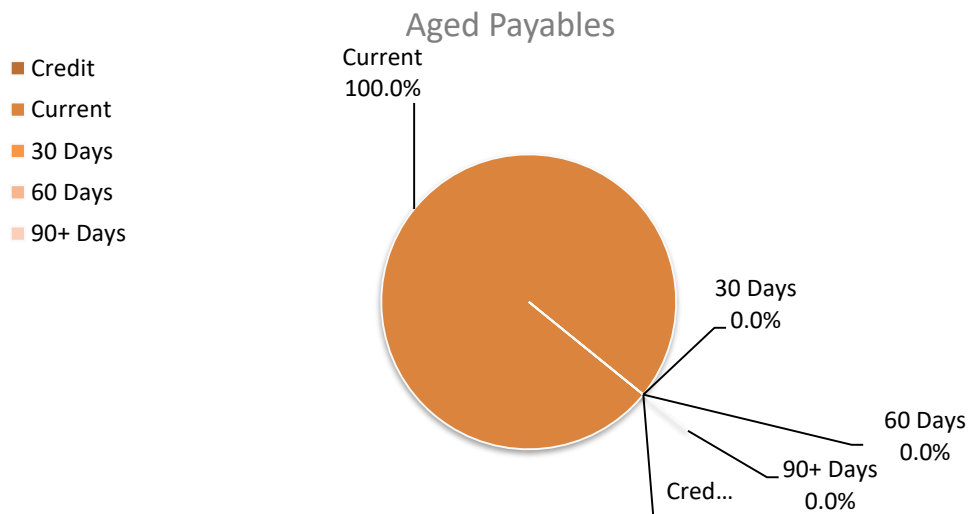
9 PAYABLES

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%	
Balance per trial balance						
Sundry creditors	0	124,369	0	0	0	124,369
ATO liabilities	0	93,334	0	0	0	93,334
Bond Held	0	20,556	0	0	0	20,556
Excess rates	0	170,104	0	0	0	170,104
Other payables	0	568,367	0	0	0	568,367
Total payables general outstanding						976,730

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.



**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

OPERATING ACTIVITIES

10 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2026
		\$	\$	\$	\$	\$
Employee Related Provisions						
Provision for annual leave		204,471	0	0	0	204,471
Provision for long service leave		69,148	0	0	0	69,148
Total Provisions		<u>273,619</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>273,619</u>
Total other current liabilities		<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 31 MAY 2026**

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	2,066,163	3,218,008
211	52	Local Road Grant	General Purpose Funding	814,000	881,826	763,794
1563	52	D.F.E.S. Operating Grant	Law, Order, Public Safety	8,000	7,326	0
2003	52	S.E.S. Operating Grant	Law, Order, Public Safety	10,000	9,163	18,742
2024	55	Reimbursements - Law Other	Law, Order, Public Safety	0	0	0
2419	52	Youth Grant - O.S.H.C. Program	Education And Welfare	27,500	36,663	51,085
2421	52	Youth Services Grant - D.C.P. - W.A.	Education And Welfare	100,000	91,663	51,205
4591	52	Mrwa - Direct Grant	Transport	525,000	484,913	528,914
4823	55	Reimbursements - Transport	Transport	0	0	0
4843	52	Street - Lighting - Operating Grant	Transport	7,500	6,875	8,160
8153	55	Reimbursement - Gst Free	Other Property And Services	500	451	2,577
5393	52	Festival Income Tourism	Other Property And Services	50,000	45,826	0
5393	55	Festival Income Tourism	Other Property And Services	50,000	68,750	59,091
				3,329,000	3,699,619	4,701,576

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

INVESTING ACTIVITIES

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

			Capital grants, subsidies and contributions revenue					
			Adopted Budget	Current Budget	YTD	YTD Revenue		
COA	IE	Provider	Program	Revenue	Revenue	Budget	Actual	Comment
			\$		\$	\$		
4691	48	Mrwa Road Project Grant (Rrg)	Transport	1,304,000	1,304,000	1,195,326	803,200	
2008	48	Ses Capital Grant	Law,Order and Public Safety	41,000	41,000	37,576	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	343,750	0	
3713	48	Recreation Grants	Recreation & Culture	50,000	50,000	45,826	0	
4622	48	Grant - Heavy Vehicles Rest Area Initiative (Hvrai)	Transport	0	240,000	220,044	0	
4672	49	Road Agreement - Westgold Mt Clere Road	Transport	250,000	250,000	229,163	0	
4671	49	Floodway Contributions	Transport	2,500,000	2,250,000	2,062,500	4,778,600	
				5,270,000	4,510,000	4,134,185	5,581,800	

10.3 Budget Amendment – Racecourse Insurance Settlement

File Reference	FM.BU.001
Author	N Cain, Chief Executive Officer
Author’s Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser’s Interest	Nil
Applicant / Respondent	Nil
Report Date	14 June 2026

Summary

In late-2025 the Meekatharra Racecourse facilities were damaged by a severe weather event and an insurance claim lodged.

Local Government Insurance Services, Council’s insurance body, have offered a final settlement amount in lieu of repairing the facilities, as the facilities are considered beyond viable repair to a public building standard.

Council is requested to accept the settlement and amend the budget to direct the settlement funds to the Future Projects Reserve Account.

Attachments

Nil

Background

In late-2025 the Meekatharra Racecourse facilities were subject to a storm event which damaged the following assets –

- Bar facility,
- Covered areas,
- Jockeys, Stewards and Secretary rooms,
- Meeting rooms,
- Horse stables and exercise ring,
- Stable fencing,
- Storage shed,
- Collapsible track fencing rails,
- Spectator fencing, and
- Kitchen facilities.

The declared value, for the purpose of insurance, was \$2.3 million.

In inspecting the facilities, Local Government Insurance Services (LGIS) declared the replacement cost at \$1.0 million.

A quote was sought to reinstate the facilities to the standard prior to damage, without any improvement permitted.

The provided quote was \$1.2 million; however, several non-compliance matters were identified, and subsequently LGIS declared the works beyond viable repair.

Non-compliant construction methods, the poor state of facilities, and a lack of any identifiable maintenance, were all considered mitigating factors to the damage which was incurred and the fair value for settlement was assessed as \$295,000.

LGIS proceeded to offer \$295,000 to settle the insurance claim.

Shire officers disagreed and, following negotiation, LGIS agreed to offer \$755,000 as full and final settlement.

Comment

Shire officers have acted in accordance with directions from Council Member Direction Sessions to bring the settlement from \$295,000 to \$755,000.

Whilst this amount is considerably less than the declared insurance value, Shire officers cannot argue the fact the facilities are not constructed to a public facility standard, and this is likely to have contributed to the damage which has incurred.

If the Shire were to consider reinstating the current facilities, which will need to be to a public facility standard, the construction will likely be in the order of \$3.0 - \$3.5 million.

Given the Meekatharra Race Meet no longer occurs, Shire officers do not consider the redevelopment of the facilities as a sound management decision.

Rather than commit funds to reinstate the racecourse facilities, Shire officers recommend directing the insurance settlement funds to the Future Projects Reserve Account for use at a future time.

Whilst some safety works will be required at the racecourse, these can be accommodated within the existing budget.

Any future remedial or improvement works at the racecourse would need to be accommodated in future budgets after a needs assessment has been undertaken.

Council could choose to –

- Not accept the insurance settlement, resulting in no funds being placed into a Reserve Account,
- Accept the insurance settlement and commit the funds immediately to improving the facilities at the racecourse, or
- Accept the insurance settlement and direct the funds to the Future Projects Reserve Account.

Shire officers recommend Council accept the insurance settlement and direct the funds to the Future Projects Reserve Account.

Consultation

Local Government Insurance Services

Council members

Statutory Implications

Local Government Act 1995

Section 6.8 Expenditure from municipal fund not included in annual budget

A local government is not to incur expenditure unless it is included in the annual budget (or will be) or authorised in advance by the Shire President in an emergency.

Local Government Act 1995

Section 6.11 Reserve accounts

Where a local government wishes to set aside money for use for a purpose in future financial year it is to establish and maintain a Reserve Account for each such purpose.

Policy Implications

Nil

Financial Implications

The estimated cost to reinstate the facilities to a public building standard will likely be in the order of \$3.0 - \$3.5 million.

Transferring the funds to a Reserve Account will not incur any immediate financial implications.

Risk Implications

Accepting the insurance settlement and transferring the funds to a Reserve Account preserves the funds for a future occasion and is considered of low risk.

Strategic Implications

Nil

Voting Requirements

Absolute Majority

Recommendation

That Council, accepts the insurance settlement regarding damage at the Meekatharra Racecourse and, pursuant to section 6.8 of the *Local Government Act 1995*, amends the Annual Budget as follows, -

- a) Increase revenue to accommodate the Racecourse Insurance Settlement by \$755,000,
and
- b) Increase the Transfer to Future Projects Reserve Account by \$755,000.

11 New Business of an Urgent Nature

Nil

12 Confidential Matters

Recommendation

That Council, pursuant to section 5.23 of the *Local Government Act 1995*, closes the meeting to members of the public as it considers the following items to be of a confidential nature –

1. Purchase – Residential Properties (s.5.23(2)(c))
2. Purchase – Commercial Property (s.5.23(2)(c))
3. Purchase – Residential and Commercial Property (s.5.23(2)(c))
4. Appointment of Acting Chief Executive Officer (s.5.23(2)(a))
5. Road User Agreement – Star Minerals Limited (Tumblegum Project) (s.5.23(2)(c))

12.1 Purchase – Residential Properties

File Reference	CP.AC.001
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Confidential
Report Date	13 June 2026

Summary

The Chief Executive Officer, under Council direction, has been negotiating the purchase of 11 x residential properties in the Meekatharra townsite from the Royal Flying Doctor Service.

Valuations have been undertaken for the properties to assist in ascertaining a suitable purchase price.

Council is requested to direct the Chief Executive Officer to finalise the purchase of 8 of the properties.

12.2 Purchase – Commercial Property

File Reference	CP.AC.002
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Confidential
Report Date	13 June 2026

Summary

The Chief Executive Officer, under Council direction, has been negotiating the purchase of the Meekatharra Pharmacy building from the Yulella Aboriginal Corporation.

Valuations have been undertaken for the property to assist in ascertaining a suitable purchase price.

Council is requested to direct the Chief Executive Officer to finalise the purchase of the property and, if successful, enter a lease agreement for the continued operation of the pharmacy.

12.3 Purchase – Residential and Commercial Properties

File Reference	CP.AC.003
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Confidential
Report Date	13 June 2026

Summary

The Chief Executive Officer, under Council direction, has been negotiating the purchase of 4 properties owned by Coates Hire Operations Pty Ltd.

Valuations have been undertaken for the property to assist in ascertaining a suitable purchase price, although a final price has not yet been completely agreed.

Council is requested to direct the Chief Executive Officer to finalise the purchase of the properties.

12.4 Appointment of Acting Chief Executive Officer

File Reference	PE.AT.001
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Confidential
Report Date	14 June 2026

Summary

The Chief Executive Officer will be on annual leave from Saturday 11 July 2026 to Sunday 9 August 2026, inclusive.

For periods exceeding 10 days of absence, an Acting Chief Executive Officer is to be appointed by Council.

Council is requested to appoint Mr Antonio Giometti to the position of Acting Chief Executive Officer from Saturday 11 July 2026 to Sunday 9 August 2026, inclusive.

12.5 Road User Agreement – Star Minerals Limited (Tumblegum Project)

File Reference	RD.AN.001
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Confidential
Report Date	14 June 2026

Summary

Star Minerals Limited have advised they will be commencing haulage of material from their Tumblegum South Gold Project shortly, with their preferred route along the Shire's road network.

The purpose of this Report is to present terms and conditions for inclusion in a potential Road User Agreement.

Council is requested to approve a Road User Agreement with Star Minerals Limited for the use of the Shire's road network with associated terms and conditions.

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 25 July 2026 at the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.

15 Closure of Meeting