



**Shire of Meekatharra**  
**Ordinary Council Meeting**  
**Agenda**

**Council Chambers**  
**75 Main Street, Meekatharra**

**Saturday 15 February 2025**

**11:30 am**

**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 15 February 2025 in the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.

A handwritten signature in black ink, appearing to read 'Nathan Cain', with a stylized, flowing script.

N Cain  
Acting Chief Executive Officer  
10 February 2025



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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**

D Hodder

### **2.3 Approved Leave of Absence**

Nil

## **3 Applications for Leave of Absence**

## **4 Interest Declarations by Members**

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





## 9 Committee Minutes and Recommendations

### 9.1 Compliance Audit Return

|                              |  |
|------------------------------|--|
| <b>File Reference</b>        | <b>CM.RP.002</b>                                       |
| <b>Author</b>                | <b>D Friend, Acting Deputy Chief Executive Officer</b> |
| <b>Author's Interest</b>     | <b>Nil</b>   |
| <b>Authoriser</b>            | <b>N Cain, Acting Chief Executive Officer</b>          |
| <b>Authoriser's Interest</b> | <b>Nil</b>   |
| <b>Applicant / Proponent</b> | <b>Nil</b>   |
| <b>Report Date</b>           | <b>10 February 2025</b>                                |

#### Summary

Council is required to undertake an annual review of the compliance activities of the Shire against those required in the *Local Government Act 1995*.

The Compliance Audit Return – 2024 was recently completed by Shire officers.

Committee is requested to recommend to Council to adopt the Compliance Audit Return – 2024 and authorise the Shire President and Acting Chief Executive Officer to sign and submit the documentation in accordance with the associated provisions.

#### Attachments

6.1.1 Compliance Audit Return – 2024

#### Background

Each year Council is required to undertake an audit against the requirements of a compliance audit return.

The Compliance Audit Return ('the Return') reports on areas of the *Local Government Act 1995* ('the Act') which are of a higher risk of non-compliance than other aspects of the Act.

The structure of the Return is like previous years insofar as it focuses on "Yes", "No", and "Not Applicable" format responses via a self-audit process, with availability of additional explanation, if required.

For 2024, the Compliance Audit Return covered eleven (11) categories and comprised ninety-four (94) questions for assessment.

The categories included –

- Commercial Enterprises by Local Governments (5)
- Delegation of Power / Duty (13)
- Disclosure of Interest (21)
- Disposal of Property (2)
- Elections (3)
- Finance (7)
- Integrated Planning and Reporting (3)
- Local Government Employees (5)
- Official Conduct (4)
- Optional Questions (9)
- Tenders for Providing Goods and Services (22)

The Return is first to be considered by the Audit Committee before being adopted by Council.

Upon adoption, the Return is required to be submitted to the Department of Local Government, Sport, and Cultural Industries by 31 March following the year of the review.

### **Comment**

The period reviewed for this Return is 1 January 2024 to 31 December 2024 and was undertaken by Shire officers.

Shire officers have concluded all questions of the Return have been satisfactorily answered and supported by evidenced which included, although was not limited to, -

- Minutes of Meetings
- Declarations of Interest
- Annual and Primary Returns
- Process and Procedure Manuals
- Resolutions of Council
- Public Notices

Any instances of non-compliance are contained within the Return.

### **Consultation**

Acting Chief Executive Officer  
Senior Management

Shire Officers

### **Statutory Implications**

*Local Government (Audit) Regulations 1996*

*Regulation 14 Compliance audits by local government*

A local government is to carry out a compliance audit, in the prescribed form, for the period 1 January to 31 December in each year, and have this adopted by Council.

*Local Government (Audit) Regulations 1996*

*Regulation 15 Compliance audit return, certified copy of etc. to be given to Department Chief Executive Officer*

After a Compliance Audit Return has been presented to and adopted by Council, a certified copy of the Return, along with the relevant section of the minutes, is to be submitted to the Departmental Chief Executive Officer by 31 March following the period which the Return relates.

### **Policy Implications**

Nil

### **Financial Implications**

Nil

### **Risk Implications**

Council has reliable policies, processes, and procedures in place which limit the risk exposure of non-compliance across the assessed categories.

Notwithstanding this, it is reasonable to expect some instances of non-compliance although these should be minimal.

### **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 14 of the *Local Government (Audit) Regulations 1996*, –

- a) Adopts the Compliance Audit Return – 2024 for the period 1 January 2024 to 31 December 2024 as attached, and
- b) Authorises the Shire President and Acting Chief Executive Officer to sign the joint certification of the completed Compliance Audit Return and submit it, along with all other prescribed information, to the Department of Local Government, Sports, and Cultural Industries by 31 March 2025.



### COMPLIANCE AUDIT RETURN 2024

| Commercial Enterprises by Local Governments |                                     |   |          |          |
|---|-------------------------------------|---|----------|----------|
| No  | Reference                           | Question  | Response | Comments |
| 1   | s3.59(2)(a) F&G<br>Regs 7,9,10      | Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?   | N/A      |          |
| 2   | s3.59(2)(b) F&G<br>Regs 7,8A, 8, 10 | Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?  | N/A      |          |
| 3   | s3.59(2)(c) F&G<br>Regs 7,8A, 8,10  | Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?   | N/A      |          |
| 4   | s3.59(4)                            | Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024? | N/A      |          |
| 5   | s3.59(5)                            | During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?   | N/A      |          |

| Delegation of Power/Duty |                                   |   |          |  |
|--------------------------|-----------------------------------|---|----------|--|
| No                       | Reference                         | Question  | Response | Comments                                     |
| 1                        | s5.16 (1)                         | Were all delegations to committees resolved by absolute majority?   | N/A      | No delegations made by Council to Committees |
| 2                        | s5.16 (2)                         | Were all delegations to committees in writing?  | N/A      |  |
| 3                        | s5.17                             | Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?      | N/A      |  |
| 4                        | s5.18                             | Were all delegations to committees recorded in a register of delegations?   | N/A      |  |
| 5                        | s5.18                             | Has council reviewed delegations to its committees in the 2023/2024 financial year?   | N/A      |  |
| 6                        | s5.42(1) & s5.43<br>Admin Reg 18G | Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ? | Yes      |  |
| 7                        | s5.42(1)                          | Were all delegations to the CEO resolved by an absolute majority?   | Yes      |  |

|           |                           |   |     |  |
|-----------|---------------------------|---|-----|--|
| <b>8</b>  | s5.42(2)                  | Were all delegations to the CEO in writing?   | Yes |  |
| <b>9</b>  | s5.44(2)                  | Were all delegations by the CEO to any employee in writing?   | Yes |  |
| <b>10</b> | s5.16(3)(b) & s5.45(1)(b) | Were all decisions by the Council to amend or revoke a delegation made by absolute majority?  | N/A |  |
| <b>11</b> | s5.46(1)                  | Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?  | Yes |  |
| <b>12</b> | s5.46(2)                  | Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?  | Yes |  |
| <b>13</b> | s5.46(3) Admin Reg 19     | Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 19? | Yes |  |

| Disclosure of Interest |                                   |   |          |          |
|------------------------|-----------------------------------|---|----------|----------|
| No                     | Reference                         | Question  | Response | Comments |
| <b>1</b>               | s5.67                             | Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? | Yes      |          |
| <b>2</b>               | s5.68(2) & s5.69(5) Admin Reg 21A | Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the <i>Local Government (Administration) Regulations 1996</i> regulation 21A, recorded in the minutes of the relevant council or committee meeting?       | N/A      |          |
| <b>3</b>               | s5.73                             | Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?   | Yes      |          |
| <b>4</b>               | s5.75 Admin Reg 22, Form 2        | Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?  | Yes      |          |
| <b>5</b>               | s5.76 Admin Reg 23, Form 3        | Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?   | Yes      |          |
| <b>6</b>               | s5.77                             | On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?   | Yes      |          |



|    |                                       |  |     |  |
|----|---------------------------------------|--|-----|--|
| 7  | s5.88(1) & (2)(a)                     | Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ?   | Yes |  |
| 8  | s5.88(1) & (2)(b)<br>Admin Reg 28     | Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? | Yes |  |
| 9  | s5.88(3)                              | When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?  | Yes |  |
| 10 | s5.88(4)                              | Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?                      | Yes |  |
| 11 | s5.89A(1), (2) & (3)<br>Admin Reg 28A | Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28A?                 | Yes |  |
| 12 | s5.89A(5) & (5A)                      | Did the CEO publish an up-to-date version of the gift register on the local government's website?  | Yes |  |
| 13 | s5.89A(6)                             | When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?  | Yes |  |
| 14 | s5.89A(7)                             | Have copies of all records removed from the register under section 5.89A(6) <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?   | Yes |  |
| 15 | s5.70(2) & (3)                        | Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?                                   | Yes |  |



|    |                       |  |            |  |
|----|-----------------------|--|------------|--|
| 16 | s5.71A & s5.71B(5)    | Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the <i>Local Government Act 1995</i> relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? | N/A        |  |
| 17 | s5.71B(6) & s5.71B(7) | Was any decision made by the Minister under section 5.71B(6) of the <i>Local Government Act 1995</i> , recorded in the minutes of the council meeting at which the decision was considered?  | N/A        |  |
| 18 | s5.104(1)             | Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?   | Yes        | New Policy drafted 18 May 2023. Adopted by Council 19 August 2023. |
| 19 | s5.104(3) & (4)       | Did the local government adopt additional requirements in addition to the model code of conduct?<br>If yes, does it comply with section 5.104(3) and (4) of the <i>Local Government Act 1995</i> ?   | No         |  |
| 20 | s5.104(7)             | Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?  | Yes        |  |
| 21 | s5.51A(1) & (3)       | Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government?<br>If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?  | Yes<br>Yes | New Policy drafted 18 May 2023. Adopted by Council 19 August 2023. |





| Disposal of Property |           |   |          |          |
|----------------------|-----------|---|----------|----------|
| No                   | Reference | Question  | Response | Comments |
| 1                    | s3.58(3)  | Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?                     | Yes      |          |
| 2                    | s3.58(4)  | Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property? | Yes      |          |

| Elections |                         |   |          |   |
|-----------|-------------------------|---|----------|---|
| No        | Reference               | Question  | Response | Comments  |
| 1         | Elect Regs 30G(1) & (2) | Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the <i>Local Government (Elections) Regulations 1997</i> ? | Yes      | Gift Register does not contain any gifts as no gifts have been given. |
| 2         | Elect Regs 30G(3) & (4) | Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the <i>Local Government (Elections) Regulations 1997</i> ?  | N/A      |   |
| 3         | Elect Regs 30G(5) & (6) | Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the <i>Local Government (Elections) Regulations 1997</i> ?  | Yes      |   |

| Finance |                       |   |          |          |
|---------|-----------------------|---|----------|----------|
| No      | Reference             | Question  | Response | Comments |
| 1       | s7.1A                 | Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the <i>Local Government Act 1995</i> ?  | Yes      |          |
| 2       | s7.1B                 | Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?   | N/A      |          |
| 3       | s7.9(1)               | Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?  | Yes      |          |
| 4       | s7.12A(3)             | Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?  | N/A      |          |
| 5       | s7.12A(4)(a) & (4)(b) | Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? | N/A      |          |
| 6       | s7.12A(5)             | Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?  | N/A      |          |
| 7       | Audit Reg 10(1)       | Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?   | Yes      |          |

| Integrated Planning and Reporting |                         |  |          |   |
|-----------------------------------|-------------------------|--|----------|---|
| No                                | Reference               | Question   | Response | Comments  |
| 1                                 | Admin Reg 19C           | Has the local government adopted by absolute majority a strategic community plan?<br>If yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes      | 15/12/2023  |
| 2                                 | Admin Reg 19DA(1) & (4) | Has the local government adopted by absolute majority a corporate business plan?<br>If yes, please provide the adoption date or the date of the most recent review in the Comments section?  | Yes      | 29/06/2013<br><br>Last CBP Update unknown - possibly only original CBP from 2013 was adopted by Council. Update planned for 2018/2019 "lapsed" due to changeover on CEO and DCEO. |
| 3                                 | Admin Reg 19DA(2) & (3) | Does the corporate business plan comply with the requirements of <i>Local Government (Administration) Regulations 1996</i> 19DA(2) & (3)?  | No       | See above comments  |

| Local Government Employees |                                   |   |          |   |
|----------------------------|-----------------------------------|---|----------|---|
| No                         | Reference                         | Question  | Response | Comments  |
| 1                          | s5.36(4) & s5.37(3) Admin Reg 18A | Were all CEO and/or senior employee vacancies advertised in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 18A?   | Yes      |   |
| 2                          | Admin Reg 18E                     | Was all information provided in applications for the position of CEO true and accurate?   | Yes      |   |
| 3                          | Admin Reg 18F                     | Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the <i>Local Government Act 1995</i> ? | N/A      | Vacancy advertised in December 2024, closing 05/01/2025 |
| 4                          | s5.37(2)                          | Did the CEO inform council of each proposal to employ or dismiss senior employee?   | N/A      | No designated Senior Employees                          |
| 5                          | s5.37(2)                          | Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?  | N/A      |   |



| Official Conduct |                 |   |          |          |
|------------------|-----------------|---|----------|----------|
| No               | Reference       | Question  | Response | Comments |
| 1                | s5.120          | Has the local government designated an employee to be its complaints officer?   | Yes      |          |
| 2                | s5.121(1) & (2) | Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ? | Yes      |          |
| 3                | s5.121(2)       | Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?   | Yes      |          |
| 4                | s5.121(3)       | Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?   | Yes      |          |

| Optional Questions |                                  |  |          |  |
|--------------------|----------------------------------|--|----------|--|
| No                 | Reference                        | Question   | Response | Comments   |
| 1                  | Financial Management Reg 5(2)(c) | Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the <i>Local Government (Financial Management) Regulations 1996</i> regulations 5(2)(c) within the three financial years prior to 31 December 2024?<br>If yes, please provide the date of council's resolution to accept the report.                           | Yes      | 17/02/2024<br>Review received by Audit Committee, comprising whole of Council on 17/04/2023. |
| 2                  | Audit Reg 17                     | Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with <i>Local Government (Audit) Regulations 1996</i> regulation 17 within the three financial years prior to 31 December 2024?<br>If yes, please provide date of council's resolution to accept the report. | Yes      | 17/02/2024<br>Review received by Audit Committee, comprising whole of Council on 17/04/2023. |



|   |                           |  |     |  |
|---|---------------------------|--|-----|--|
| 3 | s5.87C                    | Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act? | N/A |  |
| 4 | s5.90A(2) & (5)           | Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?   | Yes |  |
| 5 | s5.96A(1), (2), (3) & (4) | Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ?  | Yes |  |
| 6 | s5.128(1)                 | Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?  | Yes |  |
| 7 | s5.127                    | Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2024?  | Yes |  |
| 8 | s6.4(3)                   | By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?   | Yes |  |
| 9 | s.6.2(3)                  | When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?   | Yes |  |

#### Tenders for Providing Goods and Services

| No | Reference            | Question  | Response | Comments |
|----|----------------------|---|----------|----------|
| 1  | F&G Reg 11A(1) & (3) | Did the local government comply with its current purchasing policy, adopted under the <i>Local Government (Functions and General) Regulations 1996</i> , regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less? | Yes      |          |



|    |  |   |     |  |
|----|--|---|-----|--|
| 2  | s3.57 F&G Reg 11                                 | Subject to <i>Local Government (Functions and General) Regulations 1996</i> , regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations? | Yes |  |
| 3  | F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4) | When regulations 11(1), 12(2) or 13 of the <i>Local Government Functions and General) Regulations 1996</i> , required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?  | Yes |  |
| 4  | F&G Reg 12                                       | Did the local government comply with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 12 when deciding to enter into multiple contracts rather than a single contract?   | N/A |  |
| 5  | F&G Reg 14(5)                                    | If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?   | Yes |  |
| 6  | F&G Regs 15 & 16                                 | Did the local government's procedure for receiving and opening tenders comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 15 and 16?   | Yes |  |
| 7  | F&G Reg 17                                       | Did the information recorded in the local government's tender register comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?                      | Yes |  |
| 8  | F&G Reg 18(1)                                    | Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?   | N/A |  |
| 9  | F&G Reg 18(4)                                    | Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?  | Yes |  |
| 10 | F&G Reg 19                                       | Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?  | Yes |  |



|    |                                 |   |     |  |
|----|---------------------------------|---|-----|--|
| 11 | F&G Regs 21 & 22                | Did the local government's advertising and expression of interest processes comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulations 21 and 22?   | Yes |  |
| 12 | F&G Reg 23(1) & (2)             | Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?   | Yes |  |
| 13 | F&G Reg 23(3) & (4)             | Were all expressions of interest that were not rejected under the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?   | Yes |  |
| 14 | F&G Reg 24                      | Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24?  | Yes |  |
| 15 | F&G Regs 24AD(2) & (4) and 24AE | Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with <i>Local Government (Functions &amp; General) Regulations 1996</i> regulations 24AD(4) and 24AE?   | Yes |  |
| 16 | F&G Reg 24AD(6)                 | If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?   | Yes |  |
| 17 | F&G Reg 24AF                    | Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? | Yes |  |
| 18 | F&G Reg 24AG                    | Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24AG?  | Yes |  |
| 19 | F&G Reg 24AH(1)                 | Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?  | N/A |  |



Department of  
**Local Government, Sport  
and Cultural Industries**

|    |                    |   |     |  |
|----|--------------------|---|-----|--|
| 20 | F&G Reg 24AH(3)    | Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept? | Yes |  |
| 21 | F&G Reg 24AI       | Did the CEO send each applicant written notice advising them of the outcome of their application?   | Yes |  |
| 22 | F&G Regs 24E & 24F | Where the local government gave regional price preference, did the local government comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 24E and 24F?  | Yes |  |

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mayor/President

\_\_\_\_\_  
Date



## 10 Reports

As follows –

### 10.1 Schedule of Payments – January 2025

|                               |  |
|-------------------------------|--|
| <b>File Reference</b>         | <b>FM.RP.001</b>                                       |
| <b>Author</b>                 | <b>A Ritchie, Senior Finance Officer</b>               |
| <b>Author's Interest</b>      | <b>Nil</b>   |
| <b>Authoriser</b>             | <b>D Friend, Acting 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>5 February 2025</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 – January 2025

#### Background

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

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

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

- Payee,
- Payment amount,

- Date, and
- Sufficient information to identify the transaction.

### **Comment**

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

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

#### Payments from Accounts

- |                     |              |
|---------------------|--------------|
| • Municipal Account | \$548,221.02 |
| • Trust Account     | \$0.00       |

|                                     |                     |
|-------------------------------------|---------------------|
| <u>Total Payments from Accounts</u> | <u>\$548,221.02</u> |
|-------------------------------------|---------------------|

#### Payments Using Purchasing Cards

- |                |            |
|----------------|------------|
| • Credit Cards | \$2,754.28 |
| • Fuel Cards   | \$1,258.81 |

|  |                   |
|--|-------------------|
| <u>Total Payments Using Purchasing Cards</u> | <u>\$4,013.09</u> |
|--|-------------------|

The Monthly Schedule of Payments is attached.

### **Consultation**

Acting Chief Executive Officer  
Senior Management  
Shire Officers

### **Statutory Implications**

*Local Government (Financial Management) Regulations 1996*

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

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

*Local Government (Financial Management) Regulation 1996*

*Regulation 13A Payments by employees via purchasing cards*

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

### **Policy Implications**

*Shire of Meekatharra Policy Manual 2023*

*04.02 Purchasing and Procurement*

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

### **Financial Implications**

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

### **Risk Implications**

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

### **Strategic Implications**

*Strategic Community Plan 2020 – 2030*

*Governance – Manage resources effectively*

Ensure governance and legislative requirements are met.

### **Voting Requirements**

Simple Majority

### **Recommendation**

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

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

| Chq/EFT  | Date       | Name   | Description  | Municipal   |
|----------|------------|--|--|-------------|
| EFT22953 | 07/01/2025 | Melville Toyota                              | Additional bulbar, all weather additions and window tints P658 Toyota L/Cruiser Wagaon Sahara  | \$7,906.97  |
| EFT22954 | 15/01/2025 | Accwest Pty Ltd                              | Preparation of September, October & November Reports, Assistance in Preparation of 2024 Financial  | \$4,620.00  |
| EFT22955 | 15/01/2025 | Australia Post                               | Australia Post Charges for December 2024   | \$259.37    |
| EFT22956 | 15/01/2025 | Breeze Connect Pty Ltd                       | Subscription Charges for Trunk ID 62205 1/12/24 -  | \$112.46    |
| EFT22957 | 15/01/2025 | Brendan Hall Carpentry Pty Ltd               | 101 Hill St Adjust & Rehang Entry Screen Door, Adjust & Rehang Laundry Security Door, Patch 2 Holes to External Wall and Adjust Garage Door to   | \$803.00    |
| EFT22958 | 15/01/2025 | Canine Control                               | Ranger Services for 9,10 & 11 December 24  | \$8,431.50  |
| EFT22959 | 15/01/2025 | DAY PASTORAL CO.                             | Maintenance Grading on Tangadee Road from Tangadee Homestead to Ethel River Crossing   | \$3,520.00  |
| EFT22960 | 15/01/2025 | Darren Friend                                | Reimbursement of Airfare MKA/Perth/MKA -   | \$403.97    |
| EFT22961 | 15/01/2025 | Department of Planning, Lands and Heritage   | Red Sand Box Lease Rent as Per Agreement 1/1/25 - 30/6/25  | \$550.00    |
| EFT22962 | 15/01/2025 | Finishing WA (Pritchard Bookbinders)         | 4 x Council Minutes Books to Bind in Rustic Brown Buckram with Gold Foil   | \$638.00    |
| EFT22963 | 15/01/2025 | Fleet Network Pty Ltd                        | Novated Lease Charge 1IBM773 D Christie  | \$505.51    |
| EFT22964 | 15/01/2025 | Fujifilm Business Innovation Australia Pty   | Printing and Copying Charges for Admin Office & Depot 1/12/24 - 31/12/24   | \$411.58    |
| EFT22965 | 15/01/2025 | Josh Byrne & Associates                      | Lions Park Variation Tender Documentation Review   | \$1,395.90  |
| EFT22966 | 15/01/2025 | Mark Smith Pty Ltd                           | Lloyds Building Test 3 Backflow Devices  | \$594.00    |
| EFT22967 | 15/01/2025 | Market Creations Agency Pty Ltd              | Annual Report 2023-24 Work in Progress, Easy Read Version Work in Progress   | \$2,444.20  |
| EFT22968 | 15/01/2025 | Moore Australia WA Pty                       | 2025 Budget Workshop 21/2/25 - A Ritchie   | \$1,430.00  |
| EFT22969 | 15/01/2025 | Neuk Port Ad-Hair                            | Monthly Management & Operating Fees as Per Contract Meekatharra Aerodrome January 2025   | \$24,468.60 |
| EFT22970 | 15/01/2025 | Norris & Hyde Pty Ltd                        | Performed Prep Work Required, Changed Required Extensions to Router (SBC) Phones for Each Site. Phone to be Diverted to Mobile 20/12/24 - 6/1/25   | \$396.00    |
| EFT22971 | 15/01/2025 | Perfect Computer                             | Annual Provision & IT Support In Month of  | \$1,317.50  |
| EFT22972 | 15/01/2025 | RMH Mechanical Pty Ltd                       | Service & Repairs P646 Ford Ranger, P508 Colorado Crew Cab, P611 Fuso Canter, P535 Cat Roller, P484 Cat Grader, P635 Cat Grader, P480 Mack Superliner, P531 Ford Ranger, P541 Low Loader, P537 Cat Wheel Loader, P627 Ford Everest, P638 Cat Mini Excavator, | \$10,665.05 |
| EFT22974 | 15/01/2025 | Royal Flying Doctor Service Western          | Refund Landing Fees for November 24  | \$6,310.50  |
| EFT22975 | 15/01/2025 | Shire of Meekatharra                         | Payroll deductions   | \$220.00    |
| EFT22976 | 15/01/2025 | Talis Consultants                            | Provision of Consultancy Services for Period Ending 31/12/24 - Mingah Springs Bypass   | \$1,160.50  |
| EFT22977 | 15/01/2025 | Telstra Limited                              | Telstra Account Staff Mobiles December 24 Charges  | \$514.73    |
| EFT22978 | 15/01/2025 | Toll Transport Pty Ltd (Team Global Express) | Transport D Schulz Pool Table to Halls Creek   | \$736.37    |

| Chq/EFT  | Date       | Name   | Description   | Municipal   |
|----------|------------|--|---|-------------|
| EFT22979 | 15/01/2025 | Wynne Mandy (Sole Trader)                          | General Accounting & Support Reconcile & Lodge BAS, General Accounting & Support Reconcile Reserve Movements and Reconcile Reserve & Maxi | \$1,439.90  |
| EFT22980 | 15/01/2025 | Yulella Aboriginal Corporation                     | 1 x Large Containers For Change and 1 x Small Bin - For use at Community Events   | \$191.50    |
| EFT22981 | 17/01/2025 | Access Electrical Contracting                      | 101 Darlot St Assess Lighting Fault Labour, Travel to MKA 7 Return Travel to Cue  | \$823.90    |
| EFT22982 | 17/01/2025 | BOC Gases  | Container Holdings Oxygen, Acetylene & Argoshield 28/11/24 - 28/12/24   | \$53.36     |
| EFT22983 | 17/01/2025 | Cemeteries & Crematoria                            | CCAWA Conference Fees for EA & CSO in April 25  | \$480.00    |
| EFT22984 | 17/01/2025 | Credible Audio Visual                              | Barco Clickshare CX50 Gen 2 for Chambers  | \$4,312.00  |
| EFT22985 | 17/01/2025 | DAY PASTORAL CO.                                   | Grading of Ashburton Downs Road North of Mount Vernon 8 & 9 January 25, Opening Road for Trucks   | \$3,080.00  |
| EFT22986 | 17/01/2025 | Elite Electrical Contracting                       | Investigate Fault with Papi Lights at Airport   | \$3,222.53  |
| EFT22987 | 17/01/2025 | Fleet Network Pty Ltd                              | Novated Lease Charge 1IBM773 D Christie   | \$505.51    |
| EFT22988 | 17/01/2025 | IGA Meekatharra                                    | Various Food Items for Depot End of Year Xmas BBQ   | \$1,390.95  |
| EFT22989 | 17/01/2025 | John D Clark                                       | Youth Centre Repaint Offices and Building Interior  | \$28,064.00 |
| EFT22990 | 17/01/2025 | Mark Smith Pty Ltd                                 | Lot 107 High St Backflow Testing - Doray Minerals   | \$198.00    |
| EFT22991 | 17/01/2025 | Norris & Hyde Pty Ltd                              | Monthly Subscription Cloud Hosting 3CX for  | \$79.95     |
| EFT22992 | 17/01/2025 | Office of The Auditor                              | Fee for The Attest Audit for the Year Ending 30 June  | \$49,500.00 |
| EFT22993 | 17/01/2025 | Officeworks Business                               | Philips Audio Recorder DVT4110 + Freight  | \$387.09    |
| EFT22994 | 17/01/2025 | RMH Mechanical Pty Ltd                             | P638 Mini Excavator Carry out Replacement of Rock Breaker Hose and Replace Coupling and New Rings   | \$297.00    |
| EFT22995 | 17/01/2025 | Refuel Australia                                   | Diesel Delivery 15,088L Main Depot Tank, 10,178L  | \$46,049.81 |
| EFT22996 | 17/01/2025 | Shire of Meekatharra                               | Payroll deductions  | \$110.00    |
| EFT22997 | 17/01/2025 | Telstra Limited                                    | Telstra Landline Charges Service & Equipment  | \$755.76    |
| EFT22998 | 17/01/2025 | WINC Australia Pty Ltd (Staples)                   | 10 x Cartons Premium CN A4 80gsm White - 5 x Cartons Premium CN A3 80gsm White  | \$507.65    |
| EFT22999 | 17/01/2025 | Western Communications                             | Sports Oval Renew Electrical System   | \$9,088.56  |
| EFT23000 | 22/01/2025 | Australia Pacific Valuers Pty Ltd ITF The APV Unit | Delivery of Project Report - Revaluation of Lloyds Outback Plaza Shop 2 & Cafe  | \$2,750.00  |
| EFT23001 | 22/01/2025 | Barkley Day  | Member Fees and Expenses OCM, HBTP + Travel   | \$1,313.36  |
| EFT23002 | 22/01/2025 | Brendan Hall Carpentry Pty Ltd                     | Replace Double Entry Doors to Gym, Replace Drop Bolts to Fixed Door, Paint Door and Install New Door                                      | \$3,135.00  |
| EFT23003 | 22/01/2025 | Commercial Hotel                                   | Accommodation B Day for Council Meeting 18/1/24   | \$170.00    |
| EFT23004 | 22/01/2025 | David Kenneth Hodder                               | Member Fees and Expenses OCM & HBTP 18/1/24   | \$650.00    |
| EFT23005 | 22/01/2025 | Geraldton Mower &                                  | 1 x HRN216 Bar Blade Lower 1 x HRN216 Blade Up  | \$58.20     |
| EFT23006 | 22/01/2025 | Grants Empire                                      | Development of Lotterywest Application Meeka Outback Festival Payment 1 of 2  | \$660.00    |
| EFT23007 | 22/01/2025 | Harvey James Nichols                               | Member Fees and Expenses OCM & HBTP 18/1/25   | \$735.00    |
| EFT23008 | 22/01/2025 | Judith Christine Holden                            | Member Fees and Expenses OCM & HBTP 18/1/25   | \$650.00    |
| EFT23009 | 22/01/2025 | Mark Smith   | Member Fees and Expenses OCM & HBTP 18/1/25   | \$650.00    |
| EFT23010 | 22/01/2025 | Matthew Hall                                       | Member Fees & Expenses OCM, HBTP + Travel   | \$1,075.74  |
| EFT23011 | 22/01/2025 | Meekatharra Corner Store                           | December Account, Fuel + 1 x 8.8Kg LPG Exchange   | \$92.71     |
| EFT23012 | 22/01/2025 | Murchison Rubbish                                  | Rubbish Services for The Period 29/12/24 - 28/1/25  | \$22,635.45 |
| EFT23013 | 22/01/2025 | Nathan Cain  | Regional Road Group Meeting - Fuel, Meals and Taxi Fares + CB & Car Items P658 Toyota L/Cruiser   | \$986.72    |
| EFT23014 | 22/01/2025 | Norris & Hyde Pty Ltd                              | Lost Access to Phone, Reception cant Talk to the Person that Trying to Transfer Call to. EA Not Able to                                   | \$145.95    |

Ordinary Council Meeting - Agenda - 15 February 2025

| Chq/EFT   | Date       | Name   | Description   | Municipal   |
|-----------|------------|--|---|-------------|
| EFT23015  | 22/01/2025 | Officeworks Business Direct                  | Replacement KY-AIWA Alarm Clock Radio - Returned First Clock as Was Faulty                          | \$54.00     |
| EFT23016  | 22/01/2025 | Perfect Computer                             | Annual Provision for IT Support During the Month of   | \$212.50    |
| EFT23017  | 22/01/2025 | Pivotel Satellite Pty Ltd                    | Pivotel Satellite Charges 15/1/25 - 14/2/25   | \$312.00    |
| EFT23018  | 22/01/2025 | RMH Mechanical Pty Ltd                       | P544 Trailer 1TYZ273 Replacement of 2 x N100 Batteries - Old Batteries Damaged Due to Ignition      | \$827.20    |
| EFT23019  | 22/01/2025 | Royal Flying Doctor Service Western          | Refund May 2024 Landing Fees  | \$22,114.24 |
| EFT23020  | 22/01/2025 | Toll Transport Pty Ltd (Team Global Express) | Freight Charges for 4 x Minute Books Returned to Office from Finishing WA                           | \$58.45     |
| EFT23021  | 22/01/2025 | Wesley Ward                                  | Member Fees and Expenses OCM & HBTP 18/1/25   | \$650.00    |
| EFT23022  | 22/01/2025 | WINC Australia Pty Ltd                       | Various Stationery Items for Admin Office and   | \$640.21    |
| EFT23023  | 23/01/2025 | Action Bay Pty Ltd T/AS Goldfields Toyota    | Purchase of New Vehicle Toyota Hilux 4x4 Extra Cab P650 Rego 1IJN116 & Trade In of P646 Ford Ranger | \$40,317.80 |
| EFT23024  | 29/01/2025 | Aussie Natural Water                         | 2 Pallets of 15L One Way Water Bottles 66 Per Pallet, 2 x Pallets of 600 x 24ml Water + Pallet      | \$3,381.36  |
| EFT23025  | 29/01/2025 | Ampac Debt Recovery WA                       | Debt Recovery Fees 796422 - M234 A Dickens  | \$805.38    |
| EFT23026  | 29/01/2025 | Canine Control                               | Ranger Services for 21,22 & 23 January 2025   | \$4,215.75  |
| EFT23027  | 29/01/2025 | Child Support Agency                         | Payroll deductions  | \$972.81    |
| EFT23028  | 29/01/2025 | Commercial Hotel                             | Meals and Refreshments Council Meeting 18/1/25  | \$758.00    |
| EFT23029  | 29/01/2025 | Corsign WA Pty Ltd                           | Various Traffic Signs for Various Locations   | \$6,968.50  |
| EFT23030  | 29/01/2025 | Dun Direct Pty Ltd -                         | 46300.00 Ltrs Bulk Diesel Delivered to Airport  | \$84,178.13 |
| EFT23031  | 29/01/2025 | Fleet Network Pty Ltd                        | Novated Lease Charge 1IBM773 D Christie   | \$505.51    |
| EFT23032  | 29/01/2025 | Microcom - Metrocount                        | Road Pod VT 5900 Inc RC + Discount  | \$18,844.65 |
| EFT23033  | 29/01/2025 | Perfect Computer                             | Annual Provision for IT Support in January 25   | \$255.00    |
| EFT23034  | 29/01/2025 | Shire of Meekatharra                         | Payroll deductions  | \$110.00    |
| EFT23035  | 29/01/2025 | Shaun D Ford                                 | Australia Day Entertainment at Swimming Pool  | \$770.00    |
| EFT23036  | 29/01/2025 | Southern Cross                               | Southern Cross Broadband Charges for February   | \$2,185.00  |
| DD15370.1 | 01/01/2025 | Aware Super                                  | Payroll deductions  | \$6,326.99  |
| DD15370.2 | 01/01/2025 | Australian Ethical Super                     | Superannuation contributions  | \$9.60      |
| DD15370.3 | 01/01/2025 | HUB24 Super Fund                             | Superannuation contributions  | \$492.65    |
| DD15370.4 | 01/01/2025 | Australian Super                             | Superannuation contributions  | \$3,320.77  |
| DD15370.5 | 01/01/2025 | Hostplus                                     | Superannuation contributions  | \$1,178.90  |
| DD15370.6 | 01/01/2025 | Colonial First State                         | Superannuation contributions  | \$374.85    |
| DD15370.7 | 01/01/2025 | Australian Retirement                        | Superannuation contributions  | \$353.35    |
| DD15370.8 | 01/01/2025 | AMP Superleader Super                        | Superannuation contributions  | \$375.96    |
| DD15370.9 | 01/01/2025 | Mercer Super Trust                           | Superannuation contributions  | \$802.64    |
| DD15384.1 | 06/01/2025 | Horizon Power                                | Lot 71 Darlot St Youth Centre - 14/10/24 - 13/12/24 -   | \$27,144.95 |
| DD15389.1 | 15/01/2025 | Aware Super                                  | Payroll deductions  | \$6,408.95  |
| DD15389.2 | 15/01/2025 | Mercer Super Trust                           | Superannuation contributions  | \$719.50    |
| DD15389.3 | 15/01/2025 | Australian Ethical Super                     | Superannuation contributions  | \$34.11     |
| DD15389.4 | 15/01/2025 | HUB24 Super Fund                             | Superannuation contributions  | \$592.62    |
| DD15389.5 | 15/01/2025 | Netwealth Superannuation                     | Superannuation contributions  | \$1,446.86  |
| DD15389.6 | 15/01/2025 | Australian Super                             | Superannuation contributions  | \$3,501.87  |
| DD15389.7 | 15/01/2025 | AMP Superleader Super Directions Fund        | Superannuation contributions  | \$544.32    |
| DD15389.8 | 15/01/2025 | Retail Employees Superannuation Trust        | Superannuation contributions  | \$129.17    |
| DD15389.9 | 15/01/2025 | Hostplus                                     | Superannuation contributions  | \$1,493.76  |

| Chq/EFT    | Date       | Name                                  | Description   | Municipal           |
|------------|------------|---------------------------------------|---|---------------------|
| DD15391.1  | 02/01/2025 | Westpac Credit Card                   | Starlink Road Crew Camp 17/12/24 - 17/1/25  | \$2,973.81          |
| DD15395.1  | 20/01/2025 | Horizon Power                         | Electricity Charges for 273 Streetlights 1/12/24 -  | \$6,629.15          |
| DD15398.1  | 21/01/2025 | BP Oil (Air BP)                       | Avgas Sales 12/12/24 800.000L @ 2.76771 - Neds  | \$2,466.88          |
| DD15401.1  | 22/01/2025 | Horizon Power                         | Lot 99991 Aerodrome Road 3/12/24 - 2/1/25 - 620 units @ 29.9939 & 11,316 units @ 28.2653        | \$3,784.84          |
| DD15405.1  | 24/01/2025 | Horizon Power                         | Electricity Charges Lot 38127 Landor-Meekatharra Road 7/11/24 - 7/1/25 14,280.4 units @ 33.0265 | \$5,298.84          |
| DD15408.1  | 29/01/2025 | AMP Superleader Super                 | Superannuation contributions  | \$437.66            |
| DD15408.2  | 29/01/2025 | Australian Ethical Super              | Superannuation contributions  | \$102.34            |
| DD15408.3  | 29/01/2025 | Aware Super                           | Superannuation contributions  | \$6,308.42          |
| DD15408.4  | 29/01/2025 | HUB24 Super Fund                      | Superannuation contributions  | \$544.94            |
| DD15408.5  | 29/01/2025 | Netwealth Superannuation              | Superannuation contributions  | \$922.64            |
| DD15408.6  | 29/01/2025 | Australian Super                      | Superannuation contributions  | \$3,404.21          |
| DD15408.7  | 29/01/2025 | Retail Employees Superannuation Trust | Superannuation contributions  | \$382.61            |
| DD15408.8  | 29/01/2025 | Hostplus                              | Superannuation contributions  | \$1,731.46          |
| DD15408.9  | 29/01/2025 | Australian Retirement                 | Superannuation contributions  | \$494.11            |
| DD15411.1  | 15/01/2025 | Aware Super                           | Superannuation contributions  | \$326.17            |
| DD15370.10 | 01/01/2025 | Slate Super                           | Superannuation contributions  | \$471.96            |
| DD15389.10 | 15/01/2025 | Colonial First State                  | Superannuation contributions  | \$414.58            |
| DD15389.11 | 15/01/2025 | Australian Retirement Trust           | Superannuation contributions  | \$345.92            |
| DD15408.10 | 29/01/2025 | Mercer Super Trust                    | Superannuation contributions  | \$730.86            |
|            |            |                                       | <b>Total Municipal Including Air BP</b>   | <b>\$548,221.02</b> |

| Credit Card  | Date       | Virtual Credit Card       | Description   | Amount            |
|--------------|------------|---------------------------|---|-------------------|
| Direct Debit | 06/01/2025 | SP Viofo                  | 2Pcs Spare Double Adhesive Stickers for A119 Mini Dash Cam P646 Ford Ranger | \$28.84           |
| Direct Debit | 08/01/2025 | Big W Online              | 1 x Yealink WH63 Wireless Headset for Admin Office                          | \$259.60          |
| Direct Debit | 09/01/2025 | Starlink Internet         | Steven Hoare 9/1/25 - 9/2/25  | \$390.00          |
| Direct Debit | 13/01/2025 | National Trophies Pty Ltd | Awards for Australia Day Community Awards                                   | \$356.35          |
| Direct Debit | 14/01/2025 | Starlink Internet         | Grandad 14/1/25 - 14/2/25   | \$195.00          |
| Direct Debit | 16/01/2025 | Starlink Internet         | Road Crew - 16/1/25 - 1/2/25  | \$99.17           |
| Direct Debit | 17/01/2025 | Starlink Internet         | Admin Office 17/1/25 - 17/2/25  | \$176.00          |
| Direct Debit | 17/01/2025 | Starlink Internet         | Airport 17/1/25 - 17/2/25   | \$176.00          |
| Direct Debit | 17/01/2025 | Starlink Internet         | Depot 17/1/25 - 17/2/25   | \$176.00          |
| Direct Debit | 21/01/2025 | Bridgestone Tyres         | P493 2 x Tyres Blow Out Way to Geraldton Insurance                          | \$466.00          |
| Direct Debit | 22/01/2025 | Big W Online              | Refund Due to Item not Available - Wireless Headset                         | -\$259.60         |
| Direct Debit | 22/01/2025 | Skippers Aviation         | Flight A Ahipene - 31/1/25 - 17/2/25  | \$403.97          |
| Direct Debit | 24/01/2025 | Petals Network (Florist)  | Funeral Wreath  | \$286.95          |
|              |            |                           | <b>Total Credit Card</b>  | <b>\$2,754.28</b> |

| P627 | WSM       | 7071 3400 5489 9785 | Description               | Amount          |
|------|-----------|---------------------|---------------------------|-----------------|
|      | 2/12/2024 | Ampol Geraldton     | 73.54 Ltrs Premium Diesel | \$126.42        |
|      |           |                     |                           | <b>\$126.42</b> |

| <b>P605</b> | <b>A/CEO</b> | <b>7071 3400 6134 0542</b> | <b>Description</b> | <b>Amount</b>  |
|-------------|--------------|----------------------------|--------------------|----------------|
|             | 01/12/2024   | Ampol Cue                  | 2.30 Ltrs Ad Blue  | \$5.75         |
|             | 01/12/2024   | Ampol Cue                  | 36.67 Ltrs Diesel  | \$70.70        |
|             |              |                            |                    | <b>\$76.45</b> |

| <b>P525</b> | <b>CHEF</b> | <b>7071 3400 6386 6205</b> | <b>Description</b>         | <b>Amount</b>   |
|-------------|-------------|----------------------------|----------------------------|-----------------|
|             | 03/12/2024  | Ampol Cannington           | 107.40 Ltrs Premium Diesel | \$199.66        |
|             | 07/12/2024  | Ampol Rivervale            | 34.50 Ltrs Premium Diesel  | \$63.79         |
|             | 09/12/2024  | Ampol Cue                  | 86.62 Ltrs Diesel          | \$167.00        |
|             | 31/12/2024  |                            | Annual Card Fee            | \$49.17         |
|             |             |                            |                            | <b>\$479.62</b> |

| <b>P645</b> | <b>CSM</b> | <b>7071 3400 8840 7456</b> | <b>Description</b> | <b>Amount</b>   |
|-------------|------------|----------------------------|--------------------|-----------------|
|             | 01/12/2024 | Ampol Bentley              | 32.04 Ltrs ULP     | \$54.12         |
|             | 01/12/2024 | Ampol Dalwallinu           | 15.45 Ltrs ULP     | \$27.49         |
|             | 01/12/2024 | Ampol Swagman              | 26.30 Ltrs ULP     | \$49.39         |
|             | 22/12/2024 | Independent Meekatharra    | 44.06 Ltrs ULP     | \$100.02        |
|             | 23/12/2024 | Ampol Swagman              | 16.11 Ltrs ULP     | \$30.42         |
|             | 26/12/2024 | Ampol Geraldton            | 38.60 Ltrs ULP     | \$67.90         |
|             | 28/12/2024 | Ampol Bentley              | 41.23 Ltrs ULP     | \$70.46         |
|             |            |                            |                    | <b>\$399.80</b> |

| <b>P508</b> | <b>SYO</b> | <b>7071 3400 9713 0255</b> | <b>Description</b> | <b>Amount</b>   |
|-------------|------------|----------------------------|--------------------|-----------------|
|             | 17/12/2024 | Meekatharra OPT            | 97.20 Ltrs Diesel  | \$176.52        |
|             |            |                            |                    | <b>\$176.52</b> |

**Payments from Muni totalling (which includes)**

**\$548,221.02**

**Credit Card Purchases totalling**

**\$2,754.28**

**Fuel Card Purchases totalling**

**\$1,258.81**

**And was submitted to Council on Saturday 15 February 2025**



## 10.2 Monthly Financial Report – January 2025

|                               |  |
|-------------------------------|--|
| <b>File Reference</b>         | <b>FM.RP.001</b>                                       |
| <b>Author</b>                 | <b>A Ritchie, Senior Finance Officer</b>               |
| <b>Author’s Interest</b>      | <b>Nil</b>   |
| <b>Authoriser</b>             | <b>D Friend, Acting 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>10 February 2025</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 – January 2025

### Background

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

### Comment

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

### Consultation

Acting Chief Executive Officer  
Senior Management  
Shire Officers  
Local Government Finance and Accounting Consultants

## **Statutory Implications**

*Local Government Act 1995*

*Section 6.4 (Financial report)*

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

*Local Government (Financial Management) Regulations 1996*

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

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

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

## **Policy Implications**

Nil

## **Financial Implications**

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

## **Risk Implications**

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

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 January 2025.

## **SHIRE OF MEEKATHARRA**

### **MONTHLY FINANCIAL REPORT**

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

**FOR THE PERIOD ENDED 31 JANUARY 2025**

**LOCAL GOVERNMENT ACT 1995**

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

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

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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 JANUARY 2025**

|                                      | <b>31 January 2025</b> | <b>Audited<br/>30 June 2024</b> |
|--------------------------------------|------------------------|---------------------------------|
|                                      | \$                     | \$                              |
| <b>CURRENT ASSETS</b>                |                        |                                 |
| Cash and cash equivalents            | 35,426,196             | 13,051,161                      |
| Trade and other receivables          | 2,057,328              | 1,508,971                       |
| Other financial assets               | 0                      | 22,585,508                      |
| Inventories                          | 438,670                | 229,633                         |
| <b>TOTAL CURRENT ASSETS</b>          | <b>37,922,194</b>      | <b>37,375,273</b>               |
| <b>NON-CURRENT ASSETS</b>            |                        |                                 |
| Other financial assets               | 62,378                 | 62,378                          |
| Property, plant and equipment        | 28,043,342             | 27,496,684                      |
| Infrastructure                       | 104,128,060            | 103,868,189                     |
| <b>TOTAL NON-CURRENT ASSETS</b>      | <b>132,233,780</b>     | <b>131,427,251</b>              |
| <b>TOTAL ASSETS</b>                  | <b>170,155,974</b>     | <b>168,802,524</b>              |
| <b>CURRENT LIABILITIES</b>           |                        |                                 |
| Trade and other payables             | 312,618                | 1,315,595                       |
| Other liabilities                    | 659,874                | 659,874                         |
| Employee related provisions          | 209,099                | 209,099                         |
| <b>TOTAL CURRENT LIABILITIES</b>     | <b>1,181,591</b>       | <b>2,184,568</b>                |
| <b>NON-CURRENT LIABILITIES</b>       |                        |                                 |
| Employee related provisions          | 72,780                 | 72,780                          |
| <b>TOTAL NON-CURRENT LIABILITIES</b> | <b>72,780</b>          | <b>72,780</b>                   |
| <b>TOTAL LIABILITIES</b>             | <b>1,254,371</b>       | <b>2,257,348</b>                |
| <b>NET ASSETS</b>                    | <b>168,901,603</b>     | <b>166,545,176</b>              |
| <b>EQUITY</b>                        |                        |                                 |
| Retained surplus                     | 75,487,796             | 73,131,369                      |
| Reserve accounts                     | 22,807,701             | 22,807,701                      |
| Revaluation surplus                  | 70,606,106             | 70,606,106                      |
| <b>TOTAL EQUITY</b>                  | <b>168,901,603</b>     | <b>166,545,176</b>              |

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

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

**1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

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

Local Government Act 1995 requirements

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

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

The Local Government (Financial Management) Regulations 1996 specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

Fair value hierarchy information can be found in Note 19

*The local government reporting entity*

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

Initial application of accounting standards

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

- AASB 2021-2 Amendments to Australian Accounting Standards - *Disclosure of Accounting Policies or Definition of Accounting Estimates*

*This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).*

*New accounting standards for application in future years*

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

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

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

| Supplementary Information                           | Adopted Budget Estimates | YTD Budget Estimates | YTD Actual         | Variance* \$     | Variance* %          | Var.     | Explanation of Material Variance  |   |
|---|--------------------------|----------------------|--------------------|------------------|----------------------|----------|---|---|
|   | (a)<br>\$                | (b)<br>\$            | (c)<br>\$          | (c) - (b)<br>\$  | ((c) - (b))/(b)<br>% |          |   |   |
| <b>OPERATING ACTIVITIES</b>                         |                          |                      |                    |                  |                      |          |   |   |
| <b>Revenue from operating activities</b>            |                          |                      |                    |                  |                      |          |   |   |
| General rates                                       | 7,228,200                | 7,228,200            | <b>7,090,220</b>   | (137,980)        | (1.91%)              |          | Within variance   |   |
| Grants, subsidies and contributions                 | 1,596,000                | 1,086,949            | <b>1,093,386</b>   | 6,437            | 0.59%                |          | Within variance   |   |
| Fees and charges                                    | 1,487,000                | 906,867              | <b>919,463</b>     | 12,596           | 1.39%                |          | Within variance   |   |
| Interest revenue                                    | 985,000                  | 574,574              | <b>518,954</b>     | (55,620)         | (9.68%)              |          | Within variance   |   |
| Other revenue                                       | 223,500                  | 130,305              | <b>211,464</b>     | 81,159           | 62.28%               | ▲ Timing | Higher other income relating to legal fees recoveries \$68K, fuel sales \$27k and workers compensation reimbursement \$38K are higher than YTD budget, this higher income is offset by various other lower than YTD budget reimbursements including the fuel rebate of \$23K. |   |
|   | <b>11,519,700</b>        | <b>9,926,895</b>     | <b>9,833,487</b>   | (93,408)         | (0.94%)              |          |   |   |
| <b>Expenditure from operating activities</b>        |                          |                      |                    |                  |                      |          |   |   |
| Employee costs                                      | (4,606,500)              | (2,686,789)          | <b>(2,426,079)</b> | 260,710          | 9.70%                |          | Within variance   |   |
| Materials and contracts                             | (3,385,740)              | (2,018,704)          | <b>(1,785,447)</b> | 233,257          | 11.55%               | ▲ Timing | Materials and contracts are higher than YTD budget. This is expected to be a timing variance with many budgets spread evenly over the year. Staff will review with the budget review.   |   |
| Utility charges                                     | (472,000)                | (275,212)            | <b>(192,175)</b>   | 83,037           | 30.17%               | ▲ Timing | Utility charges are lower than YTD budget, at this stage of the year this is expected to be a timing variance with the allocation of invoices.  |   |
| Depreciation  | (6,862,500)              | (4,003,090)          | <b>(3,093,254)</b> | 909,836          | 22.73%               | ▲ Timing | Depreciation for Dec 24 and Jan 25 has yet to be posted   |   |
| Insurance   | (316,500)                | (318,500)            | <b>(288,221)</b>   | 30,279           | 9.51%                |          | Within variance   |   |
| Other expenditure                                   | (272,900)                | (129,202)            | <b>(113,127)</b>   | 16,075           | 12.44%               | ▲ Timing | A number of budgeted expenses have yet to be paid, including donations (\$10k) and licences (\$13k), with various higher expenditure of less than \$5K making up the difference.  |   |
|   | <b>(15,916,140)</b>      | <b>(9,431,497)</b>   | <b>(7,898,303)</b> | 1,533,194        | 16.26%               |          |   |   |
| Non-cash amounts excluded from operating activities | Note 2(b)                | 6,862,500            | 4,003,090          | <b>3,092,697</b> | (910,393)            | (22.74%) | ▼ Timing  | Impacted by the depreciation cost for Dec 24 and Jan 25 not yet being processed |
| <b>Amount attributable to operating activities</b>  | <b>2,466,060</b>         | <b>4,498,488</b>     | <b>5,027,881</b>   | 529,393          | 11.77%               |          |   |   |

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

**CONTINUED**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Proceeds from capital grants, subsidies and contributions

12 8,037,000 4,607,536 **323,243** (4,284,293) (92.98%) ▼

Grants budgeted for YTD but not yet received - R2R \$3.272m and Main Roads \$1.012m

Proceeds from disposal of assets

6 362,000 0 **98,000** 98,000 0.00%

Refer Note 6 Disposal of Assets for details

**Outflows from investing activities**

Payments for property, plant and equipment

5 (5,781,000) (3,439,240) **(1,023,301)** 2,415,939 70.25% ▲ Timing

Refer to Note 5 for Capital Works Detail - timing of anticipated expenditure to be corrected

Payments for construction of infrastructure

5 (20,258,500) (10,745,896) **(2,875,925)** 7,869,971 73.24% ▲ Timing

Refer to Note 5 for Capital Works detail - timing of roadworks budgets to be corrected

**(26,039,500) (14,185,136) (3,899,226) 10,285,910 72.51%**

**Amount attributable to investing activities**

**(17,640,500) (9,577,600) (3,477,983) 6,099,617 63.69%**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfer from reserves

4 18,877,156 0 **0** 0 0.00%

Within variance

**Outflows from financing activities**

Transfer to reserves

4 (18,027,156) 0 **0** 0 0.00%

Within variance

**(18,027,156) 0 0 0 0.00%**

**Amount attributable to financing activities**

**850,000 0 0 0 0.00%**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus or deficit at the start of the financial year**

14,324,440 14,324,440 **12,592,103** (1,732,337) (12.09%) ▼

The adopted budget brought forward surplus is lower than the YTD actual, this will be addressed with the budget review.

Amount attributable to operating activities

2,466,060 4,498,488 **5,027,881** 529,393 11.77%

Amount attributable to investing activities

(17,640,500) (9,577,600) **(3,477,983)** 6,099,617 63.69%

Amount attributable to financing activities

850,000 0 **0** 0 0.00%

**Surplus or deficit after imposition of general rates**

**0 9,245,328 14,142,001 4,896,673 52.96%**

**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 JANUARY 2025**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

|   | Supplementary<br>Information | Adopted<br>Budget<br>Opening<br>30 June 2024 | Last Year<br>Audited<br>Closing<br>30 June 2024 | Year<br>to<br>Date<br>31 January 2025 |
|---|------------------------------|--|---|---------------------------------------|
| <b>(a) Net current assets used in the Statement of Financial Activity</b> |                              |  |   |                                       |
| <b>Current assets</b>   |                              | \$   | \$  | \$                                    |
| Cash and cash equivalents   | 3                            | 37,091,252                                   | 13,051,161                                      | 35,426,196                            |
| Trade and other receivables   |                              | 1,500,000                                    | 1,508,971                                       | 2,057,328                             |
| Other financial assets  |                              | 0  | 22,585,508                                      | 0                                     |
| Inventories   | 8                            | 220,000                                      | 229,633   | 438,670                               |
|   |                              | 38,811,252                                   | 37,375,273                                      | 37,922,194                            |
| <b>Less: current liabilities</b>  |                              |  |   |                                       |
| Trade and other payables  | 9                            | (1,320,000)                                  | (1,315,595)                                     | (312,618)                             |
| Other liabilities   | 10                           | 0  | (659,874)                                       | (659,874)                             |
| Employee related provisions   | 10                           | (350,000)                                    | (209,099)                                       | (209,099)                             |
|   |                              | (1,670,000)                                  | (2,184,568)                                     | (1,181,591)                           |
| <b>Net current assets</b>   |                              | <b>37,141,252</b>                            | <b>35,190,705</b>                               | <b>36,740,603</b>                     |
| <b>Less: Total adjustments to net current assets</b>                      | Note 2(c)                    | (22,816,812)                                 | (22,598,602)                                    | (22,598,602)                          |
| <b>Closing funding surplus / (deficit)</b>                                |                              | <b>14,324,440</b>                            | <b>12,592,103</b>                               | <b>14,142,001</b>                     |

**(b) Non-cash amounts excluded from operating activities**

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

|  | Adopted Budget   | YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) |
|--|------------------|----------------------|----------------------|
| <b>Non-cash amounts excluded from operating activities</b>       | \$               | \$                   | \$                   |
| <b>Adjustments to operating activities</b>                       |                  |                      |                      |
| Add: Depreciation  | 6,862,500        | 4,003,090            | 3,093,254            |
| Add: Movement in other provisions                                | 0                | 0                    | (557)                |
| <b>Total non-cash amounts excluded from operating activities</b> | <b>6,862,500</b> | <b>4,003,090</b>     | <b>3,092,697</b>     |

**(c) Current assets and liabilities excluded from budgeted deficiency**

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

|   |           | Adopted<br>Budget<br>Opening<br>30 June 2024 | Last Year<br>Audited<br>Closing<br>30 June 2024 | Year<br>to<br>Date<br>31 January 2025 |
|---|-----------|--|---|---------------------------------------|
| <b>Adjustments to net current assets</b>                                    |           | \$   | \$  | \$                                    |
| Less: Reserve accounts  | 4         | (23,192,012)                                 | (22,807,701)                                    | (22,807,701)                          |
| Add: Current liabilities not expected to be cleared at the end of the year: |           |  |   |                                       |
| - Current portion of employee benefit provisions                            | 4         | 375,200                                      | 209,099   | 209,099                               |
| <b>Total adjustments to net current assets</b>                              | Note 2(a) | <b>(22,816,812)</b>                          | <b>(22,598,602)</b>                             | <b>(22,598,602)</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 31 JANUARY 2025**

|   | Ref<br>Note | Adopted Budget<br>Estimates<br>(a)<br>\$ | YTD<br>Budget<br>Estimates<br>(b)<br>\$ | YTD<br>Actual<br>(c)<br>\$ |
|---|-------------|--|---|----------------------------|
| <b>OPERATING ACTIVITIES</b>   |             |  |   |                            |
| <b>Income excluding grants, subsidies and contributions</b>           |             |  |   |                            |
| General purpose funding - other                                       |             | 8,233,200                                | 7,814,422                               | 7,695,514                  |
| Law, order and public safety  | 11          | 2,500                                    | 1,442                                   | 1,328                      |
| Health  |             | 1,000                                    | 574                                     | 3,942                      |
| Education and welfare   |             | 10,000                                   | 5,817                                   | 197                        |
| Housing   |             | 20,000                                   | 11,662                                  | 105                        |
| Community amenities   |             | 117,500                                  | 108,104                                 | 114,103                    |
| Recreation and culture  | 6           | 54,500                                   | 31,724                                  | 25,680                     |
| Transport   |             | 1,372,000                                | 800,317                                 | 827,916                    |
| Economic services   |             | 12,000                                   | 6,986                                   | 4,322                      |
| Other property and services   |             | 101,000                                  | 58,898                                  | 66,995                     |
|   |             | <b>9,923,700</b>                         | <b>8,839,946</b>                        | <b>8,740,100</b>           |
| <b>Grants, subsidies and contributions</b>                            |             |  |   |                            |
| General purpose funding - other                                       |             | 824,000                                  | 412,000                                 | 444,235                    |
| Law, order and public safety  |             | 47,500                                   | 10,287                                  | 9,326                      |
| Education and welfare   |             | 122,500                                  | 85,000                                  | 87,546                     |
| Transport   |             | 8,613,500                                | 5,161,911                               | 857,522                    |
| Economic services   |             | 25,000                                   | 25,000                                  | 18,000                     |
| Other property and services   |             | 500                                      | 287                                     | 0                          |
|   |             | <b>9,633,000</b>                         | <b>5,694,485</b>                        | <b>1,416,629</b>           |
| <b>Expenditure from operating activities (including depreciation)</b> |             |  |   |                            |
| Governance  |             | (974,400)                                | (576,739)                               | (419,617)                  |
| General purpose funding   |             | (342,500)                                | (182,273)                               | (176,159)                  |
| Law, order and public safety  |             | (231,500)                                | (140,215)                               | (116,982)                  |
| Health  |             | (168,500)                                | (100,773)                               | (68,362)                   |
| Education and welfare   |             | (1,119,000)                              | (660,382)                               | (543,181)                  |
| Housing   |             | 0  | (18,994)                                | (19,797)                   |
| Community amenities   |             | (934,740)                                | (550,345)                               | (450,241)                  |
| Recreation and culture  |             | (2,068,500)                              | (1,241,446)                             | (942,309)                  |
| Transport   |             | (9,160,000)                              | (5,350,485)                             | (4,541,448)                |
| Economic services   | 6           | (797,000)                                | (494,217)                               | (393,014)                  |
| Other property and services   |             | (120,000)                                | (115,628)                               | (227,192)                  |
|   |             | <b>(15,916,140)</b>                      | <b>(9,431,497)</b>                      | <b>(7,898,302)</b>         |
| <b>Net Operating Result</b>   |             | <b>3,640,560</b>                         | <b>5,102,934</b>                        | <b>2,258,427</b>           |

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

**3 CASH AND FINANCIAL ASSETS**

| Description            | Classification                     | Unrestricted     | Restricted        | Trust          | Cash              | Institution | Interest Rate | Maturity Date |
|------------------------|------------------------------------|------------------|-------------------|----------------|-------------------|-------------|---------------|---------------|
|                        |                                    | \$               | \$                |                | \$                |             |               |               |
| <b>Cash on hand</b>    |                                    |                  |                   |                |                   |             |               |               |
| Municipal Bank Account | Cash and cash equivalents          | 5,336,417        | 0                 | 0              | 5,336,417         | Westpac     | 0.00%         | At Call       |
| Maxi Account           | Cash and cash equivalents          | 4,592,015        | 0                 | 0              | 4,592,015         | Westpac     | 1.15%         | At Call       |
| Trust Account          | Trust                              | 0                | 0                 | 500,000        | 500,000           | Westpac     | 0.00%         | At Call       |
| <b>Term Deposits</b>   |                                    |                  |                   |                |                   |             |               |               |
| 63-2163                | Financial assets at amortised cost | 0                | 10,000,000        | 0              | 10,000,000        | Westpac     | 5.05%         | 24/04/2025    |
| 63-2171                | Financial assets at amortised cost | 0                | 12,858,743        | 0              | 12,858,743        | Westpac     | 5.07%         | 24/03/2025    |
| 63-2198                | Cash and cash equivalents          | 0                | 2,641,257         | 0              | 2,641,257         | Westpac     | 5.07%         | 13/03/2025    |
| <b>Total</b>           |                                    | <b>9,928,432</b> | <b>25,500,000</b> | <b>500,000</b> | <b>35,928,432</b> |             |               |               |

**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

**4 RESERVE ACCOUNTS**

| Reserve name                                    | Budget Opening Balance | Original Budget Interest Earned | Original Budget Transfers In (+) | Original Budget Transfers Out (-) | Original Budget Closing Balance | Current Budget Closing Balance | Actual Opening Balance | * Actual Interest Earned | Actual Transfers In (+) | Actual Transfers Out (-) | Actual YTD Closing Balance |
|---|------------------------|---------------------------------|----------------------------------|-----------------------------------|---------------------------------|--------------------------------|------------------------|--------------------------|-------------------------|--------------------------|----------------------------|
|   | \$                     | \$                              | \$                               | \$                                | \$                              |                                | \$                     | \$                       | \$                      | \$                       | \$                         |
| <b>Restricted by Council</b>                    |                        |                                 |                                  | 0                                 |                                 |                                |                        |                          |                         |                          |                            |
| Leave reserve                                   | 429,228                | 0                               | 0                                | (429,228)                         | 0                               | 0                              | 429,228                | 0                        | 0                       | 0                        | 429,228                    |
| Plant and Machinery reserve                     | 1,254,200              | 500,000                         | 500,000                          | (770,000)                         | 984,200                         | 984,200                        | 1,254,200              | 0                        | 0                       | 0                        | 1,254,200                  |
| Building Reserve                                | 2,048,974              | 779,228                         | 779,228                          | (200,000)                         | 2,628,202                       | 2,628,202                      | 2,048,974              | 0                        | 0                       | 0                        | 2,048,974                  |
| Shire Water Reserve                             | 347,826                | 0                               | 0                                | (347,826)                         | 0                               | 0                              | 347,826                | 0                        | 0                       | 0                        | 347,826                    |
| Airport Runway Reserve                          | 3,011,456              | 0                               | 0                                | (3,011,456)                       | 0                               | 0                              | 2,627,145              | 0                        | 0                       | 0                        | 2,627,145                  |
| Airport Reserve                                 | 1,412,107              | 3,111,456                       | 3,111,456                        | (530,000)                         | 3,993,563                       | 3,993,563                      | 1,412,107              | 0                        | 0                       | 0                        | 1,412,107                  |
| Transport Reserve                               | 65,984                 | 0                               | 0                                | (65,984)                          | 0                               | 0                              | 65,984                 | 0                        | 0                       | 0                        | 65,984                     |
| Infrastructure & Development Reserve            | 1,096,770              | 497,826                         | 0                                | (1,096,770)                       | 0                               | 0                              | 1,096,770              | 0                        | 0                       | 0                        | 1,096,770                  |
| Covid-19 Emergency Response/Cashflow Supplement | 230,699                | 0                               | 0                                | (230,699)                         | 0                               | 0                              | 230,699                | 0                        | 0                       | 0                        | 230,699                    |
| Reseals & Rejuvenation Reserve                  | 6,525,470              | 0                               | 0                                | (6,525,470)                       | 0                               | 0                              | 6,525,470              | 0                        | 0                       | 0                        | 6,525,470                  |
| Interpretive Centre Reserve                     | 2,038,817              | 0                               | 0                                | (2,038,817)                       | 0                               | 0                              | 2,038,817              | 0                        | 0                       | 0                        | 2,038,817                  |
| Roads -Second / Final Seals Reserve             | 2,030,906              | 0                               | 0                                | (2,030,906)                       | 0                               | 0                              | 2,030,906              | 0                        | 0                       | 0                        | 2,030,906                  |
| Lloyd'S Revitalisation Reserve                  | 1,694,352              | 2,088,817                       | 2,088,817                        | (1,600,000)                       | 2,183,169                       | 2,183,169                      | 1,694,352              | 0                        | 0                       | 0                        | 1,694,352                  |
| Industrial Park Reserve                         | 916,163                | 250,000                         | 250,000                          | 0                                 | 1,166,163                       | 1,166,163                      | 916,163                | 0                        | 0                       | 0                        | 916,163                    |
| Swimming Pool Reserve                           | 89,060                 | 150,000                         | 150,000                          | 0                                 | 239,060                         | 239,060                        | 89,060                 | 0                        | 0                       | 0                        | 89,060                     |
| Footpaths                                       | 0                      | 165,984                         | 165,984                          | 0                                 | 165,984                         | 165,984                        | 0                      | 0                        | 0                       | 0                        | 0                          |
| Future Projects                                 | 0                      | 1,677,469                       | 1,677,469                        | 0                                 | 1,677,469                       | 1,677,469                      | 0                      | 0                        | 0                       | 0                        | 0                          |
| Furniture and Equipment                         | 0                      | 100,000                         | 100,000                          | 0                                 | 100,000                         | 100,000                        | 0                      | 0                        | 0                       | 0                        | 0                          |
| Roads   | 0                      | 8,706,376                       | 8,706,376                        | 0                                 | 8,706,376                       | 8,706,376                      | 0                      | 0                        | 0                       | 0                        | 0                          |
| Other Infrastructure                            | 0                      |                                 | 497,826                          | 0                                 | 497,826                         | 497,826                        | 0                      | 0                        | 0                       | 0                        | 0                          |
|   | <b>23,192,012</b>      | <b>18,027,156</b>               | <b>18,027,156</b>                | <b>(18,877,156)</b>               | <b>22,342,012</b>               | <b>22,342,012</b>              | <b>22,807,701</b>      | <b>0</b>                 | <b>0</b>                | <b>0</b>                 | <b>22,807,701</b>          |

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

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

|   | Adopted Budget    | Current Budget    | YTD Budget        | YTD Actual       | YTD Actual Variance |
|---|-------------------|-------------------|-------------------|------------------|---------------------|
|   | \$                |                   | \$                | \$               | \$                  |
| <b>Capital acquisitions</b>                         |                   |                   |                   |                  |                     |
| Buildings - non-specialised                         | 3,845,000         | 3,845,000         | 2,242,870         | 377,810          | (1,865,060)         |
| Furniture and equipment                             | 81,000            | 81,000            | 47,236            | 1,566            | (45,670)            |
| Plant and equipment                                 | 1,855,000         | 1,855,000         | 1,149,134         | 643,925          | (505,209)           |
| <b>Acquisition of property, plant and equipment</b> | <b>5,781,000</b>  | <b>5,781,000</b>  | <b>3,439,240</b>  | <b>1,023,301</b> | <b>(2,415,939)</b>  |
| Infrastructure - roads                              | 18,252,500        | 18,252,500        | 10,646,734        | 2,559,653        | (8,087,081)         |
| Infrastructure - footpaths                          | 400,000           | 400,000           | 0                 | 0                | 0                   |
| Infrastructure - Airport                            | 530,000           | 530,000           | 0                 | 212,456          | 212,456             |
| Infrastructure - Other                              | 1,076,000         | 1,076,000         | 99,162            | 103,816          | 103,816             |
| <b>Acquisition of infrastructure</b>                | <b>20,258,500</b> | <b>20,258,500</b> | <b>10,745,896</b> | <b>2,875,925</b> | <b>(12,602,687)</b> |
| <b>Total capital acquisitions</b>                   | <b>26,039,500</b> | <b>26,039,500</b> | <b>14,185,136</b> | <b>3,899,226</b> | <b>(15,018,626)</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.

SHIRE OF MEEKATHARRA Ordinary Council Meeting - Agenda - 15 February 2025  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 JANUARY 2025**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS - DETAILED**

| GL Account                           | Job Number | Job/Account Description                      | Original Budget  | YTD Budget       | YTD Actual     | YTD Actual Variance | Comments |
|--------------------------------------|------------|--|------------------|------------------|----------------|---------------------|----------|
| <b>Buildings - non-specialised</b>   |            |  |                  |                  |                |                     |          |
| 2026                                 | X1001      | Ses Facilities - Renew Shed                  | 31,000           | 18,081           | -              | 18,081              |          |
| 4191                                 | X1002      | Lloyd'S Plaza - New Extension                | 1,600,000        | 933,331          | 13,791         | 919,540             |          |
| 5044                                 | X1003      | Depot - New Machinery Dome Shed              | 300,000          | 175,000          | -              | 175,000             |          |
| 2704                                 | X1004      | Lot 294 (131) Hill Street - Renew General    | 60,000           | 35,000           | -              | 35,000              |          |
| 2704                                 | X1005      | Lot 408 (91) Hill Street - Renew Verandah    | 55,000           | 32,081           | 23,400         | 8,681               |          |
| 2704                                 | X1006      | Lot 303 (137) Darlot Street - Renew Verandah | 25,000           | 14,581           | 26,155         | (11,574)            |          |
| 2704                                 | X1007      | Lot 207 (107) Hill Street - Renew Blinds     | 5,000            | 2,912            | 7,327          | (4,415)             |          |
| 2704                                 | X1008      | Lot 877 (69) Mccleary Street - New Garage    | 25,000           | 14,581           | -              | 14,581              |          |
| 2447                                 | X1009      | Youth Centre - Renew Kitchen                 | 25,000           | 14,581           | -              | 14,581              |          |
| 2704                                 | X1010      | Lot 304 (135) Darlot Street - New Residence  | 211,000          | 123,081          | 145,980        | (22,899)            |          |
| 3997                                 | X1011      | Picture Gardens - Renew Plumbing             | 97,000           | 56,581           | -              | 56,581              |          |
| 3997                                 | X1012      | Picture Gardens - Renew Electrical           | 10,000           | 5,831            | -              | 5,831               |          |
| 4036                                 | X1013      | Indoor Cricket - Renew Facility              | 107,000          | 62,412           | 560            | 61,852              |          |
| 4171                                 | X1014      | Masonic Lodge - Renew Facility               | 12,000           | 7,000            | -              | 7,000               |          |
| 9681                                 | X1015      | Old Power Station - Renew Facility           | 50,000           | 29,162           | -              | 29,162              |          |
| 2704                                 | X1016      | Lot 207 (107) Hill Street - Renew Facility   | 12,000           | 7,000            | -              | 7,000               |          |
| 2447                                 | X1017      | Youth Centre - Renew Facility                | 50,000           | 29,162           | 28,850         | 312                 |          |
| 3884                                 | X1018      | Gym - Renew Roof                             | 30,000           | 17,500           | -              | 17,500              |          |
| 2704                                 | X1019      | Airport Residence - Upgrade Security Screens | 25,000           | 14,581           | -              | 14,581              |          |
| 1328                                 | X1020      | Administration Office - New Carport          | 19,500           | 11,375           | 30,150         | (18,775)            |          |
| 2704                                 | X1021      | Lot 113 (81) Darlot Street - New Carport     | 19,500           | 11,375           | 11,649         | (274)               |          |
| 2704                                 | X1022      | Staff Accommodation - New                    | 1,000,000        | 583,331          | 70,455         | 512,876             |          |
| 3884                                 | X1023      | Gym - Renew External Lighting                | 10,000           | 5,831            | -              | 5,831               |          |
| 3666                                 | X1024      | Swimming Pool Building - Renew Paint         | 66,000           | 38,500           | -              | 38,500              |          |
| 2704                                 | X1025      | Lot 261 (117) Hill Street - New              | -                | -                | 4,839          | (4,839)             |          |
| 2704                                 | X1026      | 91 Hill St - Renew Blinds/Awnings            | -                | -                | 7,327          | (7,327)             |          |
| 2704                                 | X1027      | Consultants Quarters - Renew Blinds/Awnings  | -                | -                | 7,327          | (7,327)             |          |
| <b>TOTAL Buildings</b>               |            |  | <b>3,845,000</b> | <b>2,242,870</b> | <b>377,810</b> | <b>1,865,060</b>    |          |
| <b>Furniture and equipment</b>       |            |  |                  |                  |                |                     |          |
| 1326                                 | X2005      | Administration Office - Renew Front Counter  | 15,000           | 8,750            | -              | 8,750               |          |
| 2438                                 | X2001      | Kids Zone - Renew Outdoor Furniture          | 5,000            | 2,912            | -              | 2,912               |          |
| 2445                                 | X2002      | Youth Centre - Renew Office Furniture        | 11,000           | 6,412            | -              | 6,412               |          |
| 3534                                 | X2003      | Town Hall - Renew Audio Visual Equipment     | 35,000           | 20,412           | -              | 20,412              |          |
| 3974                                 | X2004      | Gym - Renew Gym Equipment                    | 15,000           | 8,750            | 1,566          | 7,184               |          |
| <b>TOTAL Furniture and Equipment</b> |            |  | <b>81,000</b>    | <b>47,236</b>    | <b>1,566</b>   | <b>45,670</b>       |          |
| <b>Plant and equipment</b>           |            |  |                  |                  |                |                     |          |
| 5475                                 | X3001      | Small Equipment < \$5,000 - Renew            | 10,000           | 5,831            | 3,817          | 2,014               |          |
| 5475                                 | X3002      | Large Equipment > \$5,000 - Renew            | 50,000           | 29,162           | 24,941         | 4,221               |          |
| 5475                                 | X3003      | Street Sweeper P660 - New                    | 450,000          | 262,500          | 108,800        | 153,700             |          |
| 5475                                 | X3004      | Excavator P638 - Upgrade                     | 110,000          | 64,162           | 108,024        | (43,862)            |          |
| 5475                                 | X3005      | Diesel Forklift P639 - New                   | 60,000           | 35,000           | -              | 35,000              |          |
| 5475                                 | X3006      | Skid Steer P640 - Renew                      | 130,000          | 130,000          | 106,318        | 23,682              |          |
| 5475                                 | X3007      | Single Cab 4X2 Utility P647 - Renew          | 45,000           | -                | -              | -                   |          |
| 5475                                 | X3008      | Single Cab 4X2 Utility P648 - Renew          | 45,000           | -                | -              | -                   |          |
| 5475                                 | X3009      | Single Cab 4X2 Utility P649 - Renew          | 45,000           | -                | -              | -                   |          |
| 5475                                 | X3010      | Extra Cab Utility P650 - Renew               | 80,000           | 46,662           | 68,471         | (21,809)            |          |
| 5475                                 | X3011      | Community Officer Vehicle P651 - Renew       | 45,000           | 26,250           | -              | 26,250              |          |
| 5475                                 | X3012      | Youth Officer Vehicle P652 - Renew           | 45,000           | 26,250           | -              | 26,250              |          |
| 5475                                 | X3013      | Single Cab 4X4 Utility P653 - Renew          | 90,000           | 52,500           | -              | 52,500              |          |
| 5475                                 | X3014      | Dual Cab 4X4 Utility P654 - Renew            | 110,000          | 64,162           | -              | 64,162              |          |
| 5475                                 | X3015      | Youth Services Van P655 - Renew              | 80,000           | 46,662           | -              | 46,662              |          |
| 5475                                 | X3016      | Bore Boss P656 - New                         | 140,000          | 81,662           | -              | 81,662              |          |
| 5475                                 | X3017      | Off-Road Caravan P657 - New                  | 120,000          | 120,000          | 88,818         | 31,182              |          |
| 5475                                 | X3018      | Wagon 4X4 P658 - Renew                       | 100,000          | 100,000          | 134,737        | (34,737)            |          |
| 5475                                 | X3019      | Wagon 4X4 P659 - Renew                       | 100,000          | 58,331           | -              | 58,331              |          |
| <b>TOTAL Plant and Equipment</b>     |            |  | <b>1,855,000</b> | <b>1,149,134</b> | <b>643,925</b> | <b>505,209</b>      |          |

**5 CAPITAL ACQUISITIONS - DETAILED**

| <b>Infrastructure - roads</b>      |       |   |                   |                   |                  |                   |
|------------------------------------|-------|---|-------------------|-------------------|------------------|-------------------|
| 4200                               |       | Road Construction Various               | 16,010,000        | 9,339,106         | 2,174,279        | 7,164,827         |
| 4250                               |       | Flood Damage Renewals - 24/25           | 2,242,500         | 1,307,628         | 385,375          | 922,253           |
| <b>TOTAL Road Construction</b>     |       |   | <b>18,252,500</b> | <b>10,646,734</b> | <b>2,559,653</b> | <b>8,087,081</b>  |
| <b>Infrastructure - footpaths</b>  |       |   |                   |                   |                  |                   |
| 5046                               |       | Footpaths - New And Renewal             | 400,000           | -                 | -                | -                 |
| <b>TOTAL Footpath Construction</b> |       |   | <b>400,000</b>    | <b>-</b>          | <b>-</b>         | <b>-</b>          |
| <b>Infrastructure - Airport</b>    |       |   |                   |                   |                  |                   |
| X7001                              |       | Airport - Renew Electrical Generator    | 180,000           | -                 | 194,245          | (194,245)         |
| X7002                              |       | Airport - Renew Leach Drains            | 100,000           | -                 | -                | -                 |
| X7003                              |       | Airport - Renew Fuel Facility           | 200,000           | -                 | -                | -                 |
| X7004                              |       | Airport - Upgrade Casa Audit Outcomes   | 50,000            | -                 | 18,210           | (18,210)          |
| <b>TOTAL Airport Construction</b>  |       |   | <b>530,000</b>    | <b>-</b>          | <b>212,456</b>   | <b>(212,456)</b>  |
| <b>Infrastructure - Other</b>      |       |   |                   |                   |                  |                   |
| 2436                               | X6001 | Kids Zone - Renew Courtyard Paving      | 27,000            | -                 | -                | -                 |
| 2436                               | X6002 | Kids Zone - Renew Reticulation And Lawn | 20,000            | -                 | -                | -                 |
| 2436                               | X6003 | Kids Zone - Renew Playground Shade      | 40,000            | -                 | -                | -                 |
| 2824                               | X6004 | Refuse Site - Upgrade Facility          | 56,000            | -                 | -                | -                 |
| 3274                               | X6005 | Town Cemetery - Renew Facility          | 54,000            | -                 | -                | -                 |
| 3274                               | X6012 | Heritage Cemeteries - Renew Headstones  | 60,000            | 35,000            | 1,003            | 33,997            |
| 3638                               | X6010 | Oval - Renew Electrical System          | 40,000            | 23,331            | 38,584           | (15,253)          |
| 3638                               | X6011 | Oval - Renew Surface                    | 70,000            | 40,831            | 59,789           | (18,958)          |
| 3954                               |       | Grants Pit Water Scheme                 | -                 | -                 | 210              | (210)             |
| 4015                               | X6006 | Lions Park - New Development            | 288,000           | -                 | 4,230            | (4,230)           |
| 4015                               | X6007 | Lions Park - New Furniture              | 5,000             | -                 | -                | -                 |
| 5045                               | X6016 | Truck Ramps - New                       | 100,000           | -                 | -                | -                 |
| 5380                               | X6008 | Peace Gorge - Renew General             | 140,000           | -                 | -                | -                 |
| 5399                               | X6009 | Welcome Park - Renew Facility           | 66,000            | -                 | -                | -                 |
| 5424                               | X6013 | Entry Statement (East) - New            | 40,000            | -                 | -                | -                 |
| 5424                               | X6014 | Entry Statement (West) - New            | 40,000            | -                 | -                | -                 |
| 5424                               | X6015 | Murchison Geo Region - Renew Signage    | 30,000            | -                 | -                | -                 |
| <b>TOTAL Other Infrastructure</b>  |       |   | <b>1,076,000</b>  | <b>99,162</b>     | <b>103,816</b>   | <b>(4,654)</b>    |
| <b>TOTALS</b>                      |       |   | <b>26,039,500</b> | <b>14,185,136</b> | <b>3,899,226</b> | <b>10,285,910</b> |



Ordinary Council Meeting - Agenda - 15 February 2025

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

INVESTING ACTIVITIES

5 CAPITAL ROADWORKS - DETAILED

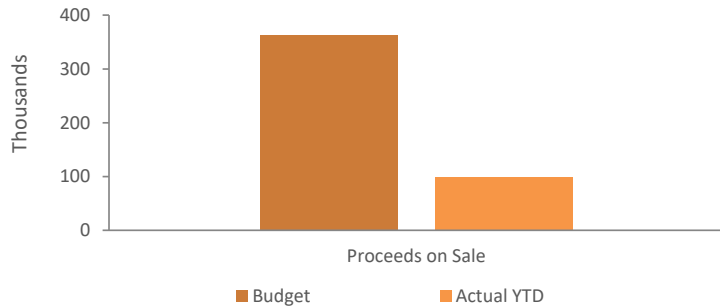
| Account                                   | Job - Account | Job/Account Description                           | Original Budget   | Current Budget    | YTD Budget        | YTD Actual       | YTD Actual Variance | Comments |
|---|---------------|---|-------------------|-------------------|-------------------|------------------|---------------------|----------|
| Staff to review and correct budget timing |               |   |                   |                   |                   |                  |                     |          |
| <b>Infrastructure - roads</b>             |               |   |                   |                   |                   |                  |                     |          |
| X4001                                     |               | Grids - Renew Various Locations - 24/25           | 120,000           | 120,000           | 70,000            | -                | 70,000              |          |
| X4002                                     |               | Gorge Creek - Renew Floodway - 24/25              | 800,000           | 800,000           | 466,662           | 1,603,342        | (1,136,680)         |          |
| X4003                                     |               | Pingandy River (Little) - Renew Floodways - 24/25 | 800,000           | 800,000           | 466,662           | -                | 466,662             |          |
| X4004                                     |               | Pingandy River (Big) - Renew Floodways - 24/25    | 800,000           | 800,000           | 466,662           | 461,699          | 4,963               |          |
| X4005                                     |               | Deverell Creek - Renew Floodway - 24/25           | 800,000           | 800,000           | 466,662           | -                | 466,662             |          |
| X4006                                     |               | Town Streets - Renew Street Seal Various - 24/25  | 1,000,000         | 1,000,000         | 583,331           | -                | 583,331             |          |
| X4007                                     |               | Landor-Meekatharra Road - Upgrade Surface - 24/25 | 10,500,000        | 10,500,000        | 6,124,986         | 730              | 6,124,256           |          |
| X4008                                     |               | Mingah Springs Road - New Bypass - 24/25          | 440,000           | 440,000           | 256,655           | 19,037           | 237,618             |          |
| X4009                                     |               | Sandstone Road - Renew 97 - 100.72 Slk - 24/25    | 375,000           | 375,000           | 218,743           | 2,222            | 216,521             |          |
| X4010                                     |               | Sandstone Road - Renew 77 - 87 Slk - 24/25        | 375,000           | 375,000           | 218,743           | 87,250           | 131,493             |          |
| X4011                                     |               | Sandstone Road- Renew 87 - 97 Slk - 24/25         | 375,000           | 375,000           | 218,743           | -                | 218,743             |          |
| X4012                                     |               | Ashburton Downs-Mkt Road - Renew Damage           | 233,000           | 233,000           | 135,912           | -                | 135,912             |          |
| X4013                                     |               | Beringarra-Mt Gould Road - Renew Damage           | 37,500            | 37,500            | 21,868            | -                | 21,868              |          |
| X4014                                     |               | Landor-Meekatharra Road - Renew Damage            | 20,500            | 20,500            | 11,949            | -                | 11,949              |          |
| X4015                                     |               | Meekatharra-Mt Clere Road - Renew Damage          | 203,500           | 203,500           | 118,699           | -                | 118,699             |          |
| X4016                                     |               | Mingah Springs Road - Renew Damage                | 47,500            | 47,500            | 27,706            | -                | 27,706              |          |
| X4017                                     |               | Moorarie-Trillbar Road - Renew Damage             | 38,000            | 38,000            | 22,155            | -                | 22,155              |          |
| X4018                                     |               | Murchison Downs Road - Renew Damage               | 20,500            | 20,500            | 11,949            | -                | 11,949              |          |
| X4019                                     |               | Pingandy Road - Renew Damage                      | 70,500            | 70,500            | 41,118            | -                | 41,118              |          |
| X4020                                     |               | Tangadee Road - Renew Damage                      | 27,500            | 27,500            | 16,037            | -                | 16,037              |          |
| X4021                                     |               | Woodlands-Mt Augustus Road - Renew Damage         | 103,000           | 103,000           | 60,081            | -                | 60,081              |          |
| X4022                                     |               | Youno Downs Road - Renew Damage                   | 24,000            | 24,000            | 13,993            | -                | 13,993              |          |
| X4023                                     |               | Annean Road - Renew Damage                        | 18,000            | 18,000            | 10,493            | 960              | 9,533               |          |
| X4024                                     |               | Ashburton Downs-Mkt Road - Renew Damage           | 31,000            | 31,000            | 18,067            | 960              | 17,107              |          |
| X4025                                     |               | Beringarra-Mt Gould Road - Renew Damage           | 61,500            | 61,500            | 35,868            | 960              | 34,908              |          |
| X4026                                     |               | Bulloo Downs Road - Renew Damage                  | 23,500            | 23,500            | 13,692            | 960              | 12,732              |          |
| X4027                                     |               | Butah Road - Renew Damage                         | 7,500             | 7,500             | 4,361             | 960              | 3,401               |          |
| X4028                                     |               | Gabanintha-Nannine Road - Renew Damage            | 10,000            | 10,000            | 5,824             | 960              | 4,864               |          |
| X4029                                     |               | Hillview-Murchison Downs Road - Renew Damage      | 8,000             | 8,000             | 4,655             | 960              | 3,695               |          |
| X4030                                     |               | Horseshoe Lights Access Road - Renew Damage       | 16,000            | 16,000            | 9,317             | 960              | 8,357               |          |
| X4031                                     |               | Jigalong Mission Road - Renew Damage              | 17,000            | 17,000            | 9,912             | 960              | 8,952               |          |
| X4032                                     |               | Killara Road - Renew Damage                       | 9,500             | 9,500             | 5,530             | 960              | 4,570               |          |
| X4033                                     |               | Landor-Meekatharra Road - Renew Damage            | 130,500           | 130,500           | 76,111            | 960              | 75,151              |          |
| X4034                                     |               | Marymia Road - Renew Damage                       | 34,000            | 34,000            | 19,824            | 960              | 18,864              |          |
| X4035                                     |               | Meekatharra-Mt Clere Road - Renew Damage          | 79,500            | 79,500            | 46,368            | 960              | 45,408              |          |
| X4036                                     |               | Meekatharra-Sandstone Road - Renew Damage         | 136,500           | 136,500           | 79,611            | 960              | 78,651              |          |
| X4037                                     |               | Milgun-Yarlarweelor Road - Renew Damage           | 76,000            | 76,000            | 44,324            | 960              | 43,364              |          |
| X4038                                     |               | Mingah Springs Road - Renew Damage                | 14,500            | 14,500            | 8,449             | 4,196            | 4,253               |          |
| X4039                                     |               | Moorarie-Trillbar Road - Renew Damage             | 43,500            | 43,500            | 25,361            | 960              | 24,401              |          |
| X4040                                     |               | Murchison Downs Road - Renew Damage               | 78,500            | 78,500            | 45,780            | 960              | 44,820              |          |
| X4041                                     |               | Peakhill-Horseshoe Lights Road - Renew Damage     | 16,000            | 16,000            | 9,324             | 1,831            | 7,493               |          |
| X4042                                     |               | Peakhill-Three Rivers Road - Renew Damage         | 20,500            | 20,500            | 11,942            | 348,789          | (336,847)           |          |
| X4043                                     |               | Pingandy Road - Renew Damage                      | 6,500             | 6,500             | 3,773             | 960              | 2,813               |          |
| X4044                                     |               | Speedway Access Road - Renew Damage               | 7,000             | 7,000             | 4,067             | 960              | 3,107               |          |
| X4045                                     |               | Sylvania Road - Renew Damage                      | 34,000            | 34,000            | 19,817            | 960              | 18,857              |          |
| X4046                                     |               | Tangadee Road - Renew Damage                      | 6,500             | 6,500             | 3,773             | 960              | 2,813               |          |
| X4047                                     |               | Trillbar Road - Renew Damage                      | 16,000            | 16,000            | 9,324             | 960              | 8,364               |          |
| X4048                                     |               | Turee Creek Road - Renew Damage                   | 54,500            | 54,500            | 31,780            | 960              | 30,820              |          |
| X4049                                     |               | Weelarrana West Road - Renew Damage               | 12,500            | 12,500            | 7,280             | 960              | 6,320               |          |
| X4050                                     |               | Wiluna North Road - Renew Damage                  | 19,500            | 19,500            | 11,361            | 960              | 10,401              |          |
| X4051                                     |               | Woodlands-Mt Augustus Road - Renew Damage         | 23,000            | 23,000            | 13,405            | 960              | 12,445              |          |
| X4052                                     |               | Yarlarweelor Access Road - Renew Damage           | 6,500             | 6,500             | 3,773             | 960              | 2,813               |          |
| X4053                                     |               | Yarrabubba Access Road - Renew Damage             | 6,500             | 6,500             | 3,773             | 960              | 2,813               |          |
| X4054                                     |               | Yoothapina Station Road - Renew Damage            | 7,500             | 7,500             | 4,361             | 960              | 3,401               |          |
| X4055                                     |               | Youno Downs Road - Renew Damage                   | 10,500            | 10,500            | 6,118             | 2,726            | 3,392               |          |
|   |               |   | -                 | -                 | -                 | -                | -                   |          |
| <b>TOTAL Road Construction</b>            |               |   | <b>18,252,500</b> | <b>18,252,500</b> | <b>10,646,734</b> | <b>2,559,653</b> | <b>8,087,081</b>    |          |

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

**OPERATING ACTIVITIES**

**6 DISPOSAL OF ASSETS**

| Asset Ref.                 | Asset description         | Year Budget    |                |          |          | YTD Actual     |               |               |          |
|----------------------------|---------------------------|----------------|----------------|----------|----------|----------------|---------------|---------------|----------|
|                            |                           | Net Book Value | Proceeds       | Profit   | (Loss)   | Net Book Value | Proceeds      | Profit        | (Loss)   |
|                            |                           | \$             | \$             | \$       | \$       | \$             | \$            | \$            | \$       |
| <b>Plant and equipment</b> |                           |                |                |          |          |                |               |               |          |
| P406                       | Mini Excavator            | 25,000         | 25,000         | 0        | 0        | 0              | 22,500        | 22,500        | 0        |
| P464                       | Skid Steer                | 30,000         | 30,000         | 0        | 0        | 0              | 40,500        | 40,500        | 0        |
| P426                       | 4x2 Single Cab Utility    | 5,000          | 5,000          | 0        | 0        | 0              | 0             | 0             | 0        |
| P493                       | 4x2 Single Cab Utility    | 5,000          | 5,000          | 0        | 0        | 0              | 0             | 0             | 0        |
| P530                       | 4x2 Single Cab Utility    | 5,000          | 5,000          | 0        | 0        | 0              | 0             | 0             | 0        |
| P646                       | Extra Cab Utility         | 40,000         | 40,000         | 0        | 0        | 0              | 35,000        | 35,000        | 0        |
| P507                       | Community Officer Vehicle | 10,000         | 10,000         | 0        | 0        | 0              | 0             | 0             | 0        |
| P507                       | Youth Officer Vehicle     | 20,000         | 20,000         | 0        | 0        | 0              | 0             | 0             | 0        |
| P518                       | Construction Crew vehicle | 35,000         | 35,000         | 0        | 0        | 0              | 0             | 0             | 0        |
| P520                       | Leading Hand Vehicle      | 55,000         | 55,000         | 0        | 0        | 0              | 0             | 0             | 0        |
| P427                       | Youth Services Van        | 12,000         | 12,000         | 0        | 0        | 0              | 0             | 0             | 0        |
| P526                       | CEO Vehicle               | 60,000         | 60,000         | 0        | 0        | 0              | 0             | 0             | 0        |
| P605                       | DCEO Vehicle              | 60,000         | 60,000         | 0        | 0        | 0              | 0             | 0             | 0        |
|                            |                           | <b>362,000</b> | <b>362,000</b> | <b>0</b> | <b>0</b> | <b>0</b>       | <b>98,000</b> | <b>98,000</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 31 JANUARY 2025**

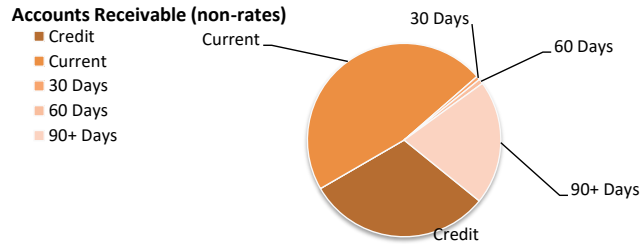
**OPERATING ACTIVITIES**

**7 RECEIVABLES**

| Rates receivable                             | 30 June 2024     | 31 Jan 2025      |
|--|------------------|------------------|
|  | \$               | \$               |
| Opening arrears previous years               | 1,526,601        | 1,184,270        |
| Levied this year                             | 5,697,848        | 7,090,220        |
| Less - collections                           | (6,040,179)      | (6,189,833)      |
| Gross rates collectable                      | <b>1,184,270</b> | <b>2,084,657</b> |
| Allowance for impairment of rates receivable |                  | (120,309)        |
| <b>Net rates collectable</b>                 | <b>1,184,270</b> | <b>1,964,348</b> |
| % Collected                                  | 83.6%            | 74.8%            |

| Receivables - general                            | Credit   | Current | 30 Days | 60 Days | 90+ Days | Total         |
|--|----------|---------|---------|---------|----------|---------------|
|  | \$       | \$      | \$      | \$      | \$       | \$            |
| Receivables - general                            | (45,581) | 69,453  | 931     | 1,195   | 30,790   | 56,788        |
| Percentage                                       | (80.3%)  | 122.3%  | 1.6%    | 2.1%    | 54.2%    |               |
| <b>Balance per trial balance</b>                 |          |         |         |         |          |               |
| Trade receivables                                |          |         |         |         |          | 56,788        |
| GST receivable                                   |          |         |         |         |          | 36,192        |
| Allowance for credit losses of trade receivables |          |         |         |         |          | 0             |
| <b>Total receivables general outstanding</b>     |          |         |         |         |          | <b>92,980</b> |

Amounts shown above include GST (where applicable)



**KEY INFORMATION**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

**Classification and subsequent measurement**

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

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

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

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

|   | Opening<br>Balance<br>1 July 2024 | Asset<br>Increase | Asset<br>Reduction | Closing<br>Balance<br>31 January 2025 |
|---|-----------------------------------|-------------------|--------------------|---------------------------------------|
|   | \$                                | \$                | \$                 | \$                                    |
| <b>Other current assets</b>                               |                                   |                   |                    |                                       |
| <b>Inventory</b>  |                                   |                   |                    |                                       |
| Fuel and Oils   | 229,633                           | 209,037           | 0                  | 438,670                               |
| <b>Total other current assets</b>                         | <b>229,633</b>                    | <b>209,037</b>    | <b>0</b>           | <b>438,670</b>                        |
| <b>Amounts shown above include GST (where applicable)</b> |                                   |                   |                    |                                       |

**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 JANUARY 2025**

**OPERATING ACTIVITIES**

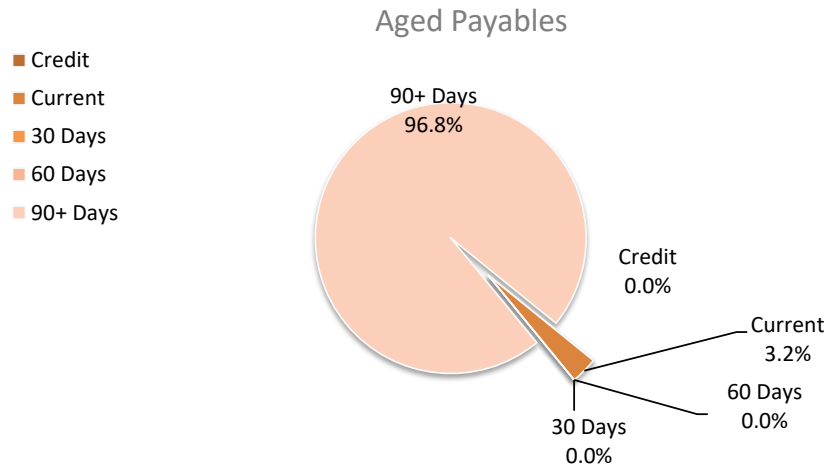
**9 PAYABLES**

| <b>Payables - general</b>                 | <b>Credit</b> | <b>Current</b> | <b>30 Days</b> | <b>60 Days</b> | <b>90+ Days</b> | <b>Total</b>   |
|---|---------------|----------------|----------------|----------------|-----------------|----------------|
|   | \$            | \$             | \$             | \$             | \$              | \$             |
| Payables - general                        | 0             | 401            | 0              | 0              | 12,022          | 12,423         |
| Percentage                                | 0.0%          | 3.2%           | 0.0%           | 0.0%           | 96.8%           |                |
| <b>Balance per trial balance</b>          |               |                |                |                |                 |                |
| Sundry creditors                          | 0             | 62,367         | 0              | 0              | 0               | 62,367         |
| ATO liabilities                           | 0             | 78,901         | 0              | 0              | 0               | 78,901         |
| Bond Held                                 | 0             | 17,928         | 0              | 0              | 0               | 17,928         |
| Excess rates                              | 0             | 173,494        | 0              | 0              | 0               | 173,494        |
| Other payables [describe]                 | 0             | (20,072)       | 0              | 0              | 0               | (20,072)       |
| <b>Total payables general outstanding</b> |               |                |                |                |                 | <b>312,618</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.



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

**OPERATING ACTIVITIES**

**10 OTHER CURRENT LIABILITIES**

|  | Note | Opening<br>Balance 1<br>July 2024 | Liability<br>transferred<br>from/(to) non<br>current | Liability<br>Increase | Liability<br>Reduction | Closing<br>Balance 31<br>January 2025 |
|--|------|-----------------------------------|--|-----------------------|------------------------|---------------------------------------|
|  |      | \$                                | \$   | \$                    | \$                     | \$                                    |
| <b>Other current liabilities</b>       |      |                                   |  |                       |                        |                                       |
| <b>Other liabilities</b>               |      |                                   |  |                       |                        |                                       |
| Contract liabilities                   |      | 659,874                           | 0  | 0                     | 0                      | 659,874                               |
| <b>Total other liabilities</b>         |      | 659,874                           | 0  | 0                     | 0                      | 659,874                               |
| <b>Employee Related Provisions</b>     |      |                                   |  |                       |                        |                                       |
| Provision for annual leave             |      | 152,839                           | 0  | 0                     | 0                      | 152,839                               |
| Provision for long service leave       |      | 56,260                            | 0  | 0                     | 0                      | 56,260                                |
| <b>Total Provisions</b>                |      | 209,099                           | 0  | 0                     | 0                      | 209,099                               |
| <b>Total other current liabilities</b> |      | <b>868,973</b>                    | <b>0</b>   | <b>0</b>              | <b>0</b>               | <b>868,973</b>                        |

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11

**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 JANUARY 2025**

**OPERATING ACTIVITIES**

**11 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

|      |    | Grants, subsidies and contributions revenue |                             |                        |                  |                    |
|------|----|---|-----------------------------|------------------------|------------------|--------------------|
|      |    | Provider                                    | Program                     | Adopted Budget Revenue | YTD Budget       | YTD Revenue Actual |
|      |    |   |                             | \$                     | \$               | \$                 |
| COA  | IE |   |                             |                        |                  |                    |
| 0181 | 52 | Financial Assistance Grant                  | General Purpose Funding     | 523,500                | 261,750          | 358,425            |
| 211  | 52 | Local Road Grant                            | General Purpose Funding     | 300,500                | 150,250          | 85,811             |
| 1563 | 52 | D.F.E.S. Operating Grant                    | Law, Order, Public Safety   | 8,000                  | 4,000            | 4,000              |
| 2003 | 52 | S.E.S. Operating Grant                      | Law, Order, Public Safety   | 8,000                  | 6,000            | 5,326              |
| 2024 | 55 | Reimbursements - Law Other                  | Law, Order, Public Safety   | 500                    | 287              | 0                  |
| 2419 | 52 | Youth Grant - O.S.H.C. Program              | Education And Welfare       | 27,500                 | 13,750           | 12,251             |
| 2421 | 52 | Youth Services Grant - D.C.P. - W.A.        | Education And Welfare       | 95,000                 | 71,250           | 75,295             |
| 4591 | 52 | Mrwa - Direct Grant                         | Transport                   | 500,000                | 500,000          | 534,279            |
| 4823 | 55 | Reimbursements - Transport                  | Transport                   | 100,000                | 50,000           | 0                  |
| 4843 | 52 | Street - Lighting - Operating Grant         | Transport                   | 7,500                  | 4,375            | 0                  |
| 8153 | 55 | Reimbursement - Gst Free                    | Other Property And Services | 500                    | 287              | 0                  |
| 5393 | 52 | Festival Income Tourism                     | Other Property And Services | 25,000                 | 25,000           | 0                  |
| 5393 | 55 | Festival Income Tourism                     | Other Property And Services | 0                      | 0                | 18,000             |
|      |    |   |                             | <b>1,596,000</b>       | <b>1,086,949</b> | <b>1,093,386</b>   |

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

**INVESTING ACTIVITIES**

**12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

|             |    |                                  |                      | Capital grants, subsidies and contributions revenue |                  |                  |                |         |
|-------------|----|----------------------------------|----------------------|---|------------------|------------------|----------------|---------|
| COA         | IE | Provider                         | Program              | Adopted   | Current Budget   | YTD              | YTD Revenue    | Comment |
|             |    |                                  |                      | Budget  | Revenue          | Budget           | Actual         |         |
|             |    |                                  |                      | Revenue   | Revenue          | Budget           | Actual         |         |
|             |    |                                  |                      | \$  |                  | \$               | \$             |         |
| 4621        | 50 | R2R Grant                        | Transport            | 5,750,000   | 5,750,000        | 3,354,162        | 82,243         |         |
| 4681        | 48 | Mrwa - Flood Damage Grant Income | Transport            | 1,506,000   | 1,506,000        | 878,374          | 0              |         |
| 4691        | 48 | Mrwa Road Project Grant (Rrg)    | Transport            | 750,000   | 750,000          | 375,000          | 241,000        |         |
| <b>2008</b> | 48 | Ses Capital Grant                | Law,Order and Public | 31,000  | 31,000           | 0                | 0              |         |
|             |    |                                  |                      | <b>8,037,000</b>                                    | <b>8,037,000</b> | <b>4,607,536</b> | <b>323,243</b> |         |



## **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*, considers the following items to be of a confidential nature –

1. Item 12.1 Lease Proposal – Lloyd’s Outback Plaza Café as it deals a contract which may be entered into (s. 5.23(2)(c)), and
2. Item 12.2 Appointment of Chief Executive Officer as it deals with a matter affecting an employee (s. 5.23(2)(a)), and

closes the meeting to members of the public.

## **12.1 Lease Proposal – Lloyd’s Outback Plaza Café**

|                               |   |
|-------------------------------|---|
| <b>File Reference</b>         | <b>CP.LO.004</b>                              |
| <b>Author</b>                 | <b>N Cain, Acting Chief Executive Officer</b> |
| <b>Author’s Interest</b>      | <b>Nil</b>                                    |
| <b>Authoriser</b>             | <b>N Cain, Acting Chief Executive Officer</b> |
| <b>Authoriser’s Interest</b>  | <b>Nil</b>                                    |
| <b>Applicant / Respondent</b> | <b>Nil</b>                                    |
| <b>Report Date</b>            | <b>10 February 2025</b>                       |

### **Summary**

Council has been approached to consider leasing the Lloyd’s Outback Plaza Café.

The purpose of this Report is to present the lease proposal and information pertaining to the valuation of the premises.

Council is requested to not accept the current lease proposal and request the Acting Chief Executive Officer to continue negotiations towards an acceptable outcome.

## **12.2 Appointment of Chief Executive Officer**

|                               |   |
|-------------------------------|---|
| <b>File Reference</b>         | <b>PE.RE.010</b>                              |
| <b>Author</b>                 | <b>N Cain, Acting Chief Executive Officer</b> |
| <b>Author's Interest</b>      | <b>Financial</b>                              |
| <b>Authoriser</b>             | <b>N Cain, Acting Chief Executive Officer</b> |
| <b>Authoriser's Interest</b>  | <b>Financial</b>                              |
| <b>Applicant / Respondent</b> | <b>Nil</b>                                    |
| <b>Report Date</b>            | <b>10 February 2025</b>                       |

### **Summary**

Council is to consider the recommendation from the Chief Executive Officer Recruitment Selection Panel for the appointment of a new Chief Executive Officer.

The purpose of this Report is to present the recruitment process which has been undertaken, the recommended applicant, and the proposed contractual information, for the new Chief Executive Officer.

Council is requested to appoint the recommended applicant and authorise the signing of the Contract of Employment – Chief Executive Officer.

**Recommendation**

That Council open the meeting to members of the public.

**13 Council Member Motions**

**13.1 Response to Previous Council Member Motions**

Nil

**13.2 Proposed Council Member Motions**

Nil

**14 Next Meeting**

The next Ordinary Council Meeting will be held at 11:30am Saturday 15 March 2025 at the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.

**15 Closure of Meeting**