



ATTACHMENTS

Ordinary Council Meeting

Tuesday, 23 April 2024

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Shire of Coolgardie
Payments by Delegated Authority
01 March to 31 March 2024
EFT's

EFT	Date	Name	Description	Amount
EFT27103	07/03/2024	Eagle Petroleum (Wa) Pty Ltd	7000L Of Diesel For January 2024.	\$ 24,683.09
EFT27104	07/03/2024	Kambalda Goldstrikers	Successful Community Assistance Fund For Junior Uniforms And Equipment	\$ 2,000.00
EFT27105	07/03/2024	Kmart Australia	4 X Prizes - Find The Nugget - Australia Day 2024 Kambalda And Coolgardie.	\$ 507.60
EFT27106	07/03/2024	Telstra Limited	Soc Telstra Internet Charges Including Kambalda Tip, Shire President, Kambalda Office .	\$ 301.16
EFT27107	07/03/2024	Uniqco International Pty Ltd	Data And Software Management - Portt Licence - January 2024.	\$ 4,070.00
EFT27108	07/03/2024	Valerie Christine Whittaker	Items Purchased For International Womans Day 06.03.2024	\$ 189.25
EFT27109	13/03/2024	3E Advantage Pty Ltd	Printer Services For Shire Of Coolgardie - January 2024	\$ 4,703.39
EFT27110	13/03/2024	Ampol (Formally Caltex Australia)	Febraury 2024 Fuel Charges For Soc Fleet Vehicles.	\$ 22,393.86
EFT27111	13/03/2024	Bp Australia Limited	Fuel Charges For Soc Fleet Vehicles, February 2024.	\$ 7,917.15
EFT27112	13/03/2024	Corey James Matthews	Councillor Milage Claim- 600Km @\$0.68C.	\$ 408.00
EFT27113	13/03/2024	Eagle Petroleum (Wa) Pty Ltd	6000L Of Diesel, February 2024.	\$ 22,290.98
EFT27114	13/03/2024	Hse Collective	Whs Consultant Fees For 27Th And 29Th Of February 2024.	\$ 1,200.00
EFT27115	13/03/2024	Rebecca Anne Horan	Biscuits For Employee Appreciation Day, 29.02.2024	\$ 117.75
EFT27116	13/03/24	Rocweld Australia Pipeline Specialist Pty Ltd	Supply And Install Portable Water Line To Coolgardie Waste Facility. February 2024	\$ 2,194.50
EFT27117	13/03/24	Synergy	Soc Street Light Electrical Charges 25.09.2024 - 24.11.2024.	\$ 35,096.49
EFT27118	14/03/24	Krk Cleaning Service- Robyn Kirkwood	Krk Cleaning Services At Kambalda East And West Toilets, Airport, Depo And Tip (5Th - 18Th February).	\$ 1,040.00
EFT27119	15/03/24	Cleanaway Pty Ltd	Provision Of Refuse Collection Services (Residential Wheelie Bin Services & Collection Services) - January 2024	\$ 31,347.69
EFT27120	15/03/24	Woolworths Ltd	Cool Kiosk Supplies, February 2024.	\$ 1,781.29
EFT27121	15/03/24	Canine Control - Trepheene Pty Ltd	Contract Ranger Services For Soc From 9-16Th January 2024.	\$ 25,080.00
EFT27122	15/03/24	Goldfields Records Storage	Yearly Contribution FY 2022-2023 and FY 2023-2024	\$ 7,803.86
EFT27123	18/03/24	Geoffrey Harcombe	Environmental Health Consultancy Services, 26 - 28 February, 19 Hours. 23Rd January - 5Th Feb, 6.5 Hours. Invoice Including Travel To And From Perth.	\$ 9,791.10
EFT27124	21/03/24	Northern Rise Village Services Pty Ltd	Kambalda Bluebush Village Mandays For January 2024.	\$ 313,849.90
EFT27125	22/03/24	Lunabeez	Refreshments For Councillors And Management, 20/02/2024 And 22/02/2024.	\$ 792.00
EFT27126	22/03/24	Stephen John Basley	Reimbursement of Drill Bits And Cutting Discs for Kambalda Depot	\$ 139.88
EFT27127	25/03/24	Cloud Collections Pty Ltd	Court Filing Fees For February 2024.	\$ 4,981.60
EFT27128	25/03/24	Csstech Group Pty Ltd	Apple Power Adapter, Screen Protector And Iphone Cases For Aro'S	\$ 423.17
EFT27129	25/03/24	Ella Smith	Guest Speaker - International Women'S Day, 08.03.2024	\$ 550.00
EFT27130	25/03/24	Ess Kambalda Village- Compass	Meals On Wheels, Twice Weekly For January 2024.	\$ 3,845.60
EFT27131	25/03/24	Hailey Cameron	Adult Fitness Membership Purchased And Cancelled During Cooling Off Period.	\$ 350.00
EFT27132	25/03/24	Heatley Industrial,Safety&Packaging - Heatley Sales Pty Ltd	Uniforms For Kcrf Staff, January 2024	\$ 1,672.51
EFT27133	25/03/24	Integrated Ict - Market Creations Technology Pty Ltd	Wan Comms Adreement Billing For January 2024.	\$ 6,069.30

Shire of Coolgardie
Payments by Delegated Authority
01 March to 31 March 2024
EFT's

EFT	Date	Name	Description	Amount
EFT27134	25/03/24	Karlyn Te Hira-Morgan	Working With Childrens Required For Work.	\$ 87.00
EFT27135	25/03/24	Kleenheat Gas Pty Ltd	Bulk Gas Supply For Kcrf For January 2024.	\$ 2,712.59
EFT27136	25/03/24	Mcleods Barristers And Solicitors	Nickletown Crescent, Kambalda East -Williams, M & Z	\$ 941.60
EFT27137	25/03/24	Milbridge Services - The Trustee For The Mx May Trust	Strategic, Projects And Land. Provisions For Town Planning Services For January 2024	\$ 19,288.43
EFT27138	25/03/24	Office National Kalgoorlie	Kampool Hand Towel Dispenser, January 2024.	\$ 475.69
EFT27139	25/03/24	Office Of The Auditor General	2022/2023 Audit Fee	\$ 69,384.70
EFT27140	25/03/24	Omnicom Media Group Australia Pty Ltd - Marktforce	Advertising Of Disposal Of Land By Way Of Lease In Kalgoorlie Miner - 22 December 2023.	\$ 1,742.36
EFT27141	25/03/24	Plumbing Gas And Electrical Services	Technician Assessed Fridge Not Keeping Temp In The Cafe. January 2024	\$ 681.45
EFT27142	25/03/24	Rocweld Australia Pipeline Specialist Pty Ltd	Please Repair Leaking Water Pipe On Rear Of Water Tanker.	\$ 1,232.00
EFT27143	25/03/24	Slavica Stanck	Firness Membership Purchased 12.30.2023 And Not Able To Participate For 20.12.2023 Due To Medical Issue. Membership Reimbursement. Medical Certificate Provided.	\$ 90.00
EFT27144	25/03/24	Synergy	Soc Grouped Electrical Charges, December 2023 To February 2024.	\$ 24,664.11
EFT27145	25/03/24	Tawhirimatea Rapihana	Working With Childrens Check, Required By Soc. March 2024	\$ 87.00
EFT27146	25/03/24	Team Global Express Pty Ltd	Soc Delivery Charges From Tquip, Kfi, Winc, Pathwest And Eurofins, January 2024.	\$ 462.64
EFT27147	25/03/24	Terri Althaea Orr Angel	Purchases From Bunnings And Ampol (Accounts On Hold) And Humantix For Online Training.	\$ 261.75
EFT27148	26/03/24	Corey James Matthews	Councillor Payment, March 2024. Quarter Three.	\$ 5,132.50
EFT27149	26/03/24	Daphne Mae Simmons	Councillor Payment, March 2024. Quarter Three.	\$ 5,132.50
EFT27150	26/03/24	Kathryn Ann Lindup	Councillor Payment, March 2024. Quarter Three.	\$ 5,132.50
EFT27151	26/03/24	Malcolm Raymond Cullen	Councillor Payment, March 2024. Quarter Three.	\$ 9,380.00
EFT27152	26/03/24	Rose Mitchell	Councillor Payment, March 2024. Quarter Three.	\$ 5,132.50
EFT27153	26/03/24	Sherryl Leanne Botting	Councillor Payment, March 2024. Quarter Three.	\$ 5,132.50
EFT27154	26/03/24	Tracey Rathbone	Councillor Payment, March 2024. Quarter Three.	\$ 7,535.75
EFT27155	27/03/24	Versatile Plant & Contracting Pty Ltd	Civil Earthworks At Coolgardie Waste Water Treatment Plan. February 2024	\$ 183,249.01
EFT27156	28/03/24	Body Positive Fitness By Di - Dianne Judith Crisp	Group Fitness Classes And Supervised Gym Coolgardie, 6Th , 13Th, 20Th And 27Th Feb. Coolgardie Aqua, 5Th, 13Th, 19Th, 26Th February.	\$ 780.00
				\$ 886,309.70

Shire of Coolgardie
 Payments by Delegated Authority
 01 March to 31 March 2024
 Cheques

Chq	Date	Name	Description	Amount
53573	26/03/2024	Shire Of Coolgardie - Petty Cash	Petty Cash Purchases For February Including	\$ 564.40
				\$ 564.40

Shire of Coolgardie
Payments by Delegated Authority
01 March to 31 March 2024
Direct Debits

Chq/EFT	Date	Name	Description	Amount
DD8986.1	05/03/2024	Fleetcare	Payroll Deductions/Contributions	\$ 2,700.03
DD8988.1	06/03/2024	Australian Taxation Office	Payg For Period 21.02.2024 - 05.03.2024	\$ 53,939.00
DD8988.2	07/03/2024	Beam Clearing House	Superannuation For Payrun #199 Ppe	\$ 24,069.52
DD9016.1	19/03/2024	Fleetcare	Payroll Deductions/Contributions	\$ 2,700.03
DD9020.1	21/03/2024	Australian Taxation Office	Payg For One Off Payment Ppe 19.03.2024	\$ 54,613.00
DD9020.2	21/03/2024	Beam Clearing House	Superannuation For Payrun 200 & 202 Ppe	\$ 23,778.38
DD9053.1	26/03/2024	Mlc Navigator Retirement Plan	Council President Fee, Malcolm Raymond Cullen, March 2024.	\$ 7,700.00
				<u>\$ 169,499.96</u>

Shire of Coolgardie
Payments by Delegated Authority
01 March to 31 March 2024
Credit Cards

Date	Description	Value	Card
4/03/2024	Qantas Airways Ltd (Ec Mascot	-\$ 822.62	2664
4/03/2024	News Pty Limited Surry Hills	\$ 40.00	2664
4/03/2024	Adobe Systems Pty Ltd Sydney	\$ 6.93	2664
5/03/2024	Qantas Air New South Wal	\$ 570.00	2664
7/03/2024	News Pty Limited Surry Hills	\$ 20.00	2664
8/03/2024	Adobe Systems Pty Ltd Sydney	\$ 616.83	2664
11/03/2024	Xero Au Inv-33961365 Hawthorn	\$ 65.00	2664
11/03/2024	Adobe Systems Pty Ltd Sydney	\$ 34.01	2664
14/03/2024	Wanewsdti Osborne Park	\$ 28.00	2664
18/03/2024	Adobe Systems Pty Ltd Sydney	\$ 24.98	2664
29/03/2024	News Pty Limited Surry Hills	\$ 40.00	2664
4/03/2024	Woolworths/Kambalda S/C B Kambalda West	\$ 43.75	3312
4/03/2024	Harvey Norman Online Homebush West	\$ 287.95	3312
8/03/2024	Zoom.U.s 888-799-9666 Www.Zoom.U.s	\$ 230.62	3312
15/03/2024	Qantas Airways Ltd (Ec Mascot	\$ 1,461.04	3312
18/03/2024	Aiqs Sydney	\$ 720.50	3312
18/03/2024	Virgin Australia Brisbane	\$ 401.91	3312
22/03/2024	Kalgoorlie Bldr Cci Kalgoorlie	\$ 77.00	3312
28/03/2024	Qantas Airways Ltd (Ec Mascot	\$ 1,926.64	3312
4/03/2024	De Bernales Kalgoorlie	\$ 74.60	3665
4/03/2024	Swan Taxis Pty Ltd Victoria Park	\$ 88.20	3665
4/03/2024	Live Payments Barangaroo	\$ 23.73	3665
4/03/2024	Indian Ocean Hotel Scarborough	\$ 47.98	3665
4/03/2024	Chinese Canton Dfo Perth Airport	\$ 20.90	3665
4/03/2024	Live Payments Barangaroo	\$ 47.36	3665
4/03/2024	Anatolya Fine Turkish Perth	\$ 35.00	3665
4/03/2024	Smp*Kambalda Hotel Kambalda West	\$ 185.00	3665
6/03/2024	Angies Bar And Kiosk Broadwood	\$ 11.50	3665
7/03/2024	Dropbox*9Gg9T8Kxstfnc D02Fd79	\$ 19.25	3665
8/03/2024	Apple.Com/Bill Sydney	\$ 14.99	3665
11/03/2024	Chatgpt Subscription Httpsopenai.C 20.00 Usd 0.91 Aud	\$ 31.16	3665
18/03/2024	Connies Cafe And Cakes Kambalda West	\$ 472.00	3665
18/03/2024	Crown Metropol Perth Burswood	\$ 937.66	3665
18/03/2024	Smp*Kambalda Hotel Kambalda West	\$ 15.25	3665
20/03/2024	Dropbox*14Zqkblth4S D02Fd79	\$ 19.25	3665
21/03/2024	Live Payments Barangaroo	\$ 21.94	3665
22/03/2024	Commercial Credit Sr Blacktown	\$ 77.00	3665
25-Mar-24	Crown Metropol Perth Burswood	\$ 249.84	3665
25-Mar-24	Crown Perth Silks Burswood	\$ 323.70	3665
25-Mar-24	Crown Lobby Lounge Burswood	\$ 47.00	3665
25-Mar-24	Crown Lobby Lounge Burswood	\$ 22.00	3665
25-Mar-24	Crown Lobby Lounge Burswood	\$ 40.00	3665
25-Mar-24	Apple R386 Perth City Perth	\$ 419.90	3665
25-Mar-24	Live Payments Barangaroo	\$ 36.75	3665
25-Mar-24	Live Payments Barangaroo	\$ 22.89	3665
25-Mar-24	Crown Market N Co Burswood	\$ 40.00	3665
26-Mar-24	Delaware North Retai Redcliffe	\$ 20.00	3665
27-Mar-24	Intuit Mailchimp Sydney	\$ 20.08	3665
27-Mar-24	De Bernales Kalgoorlie	\$ 190.31	3665
28-Mar-24	State Law Publisher West Perth	\$ 78.00	3665
		\$ 9,425.78	
28-Mar-24	Autorepayment - Thank You	\$ 14,075.40	576

**Shire of Coolgardie
Payments by Delegated Authority
01 March to 31 March 2024
Fuel Cards**

Supplier	Ampol	Plant #	Fuel Card #	Registration	Vehicle	Usage Litres	Invoiced Amount
Invoice Date	29.02.2024	P027	7071340081679986	1TEU 148	Lighting towers	37.6	\$ 77.03
Invoice Paid	13.03.2024	P216	7071340097595648	1DOT173	Caterpillar 930H Wheel Loader 2010	170.34	\$ 352.72
		P273	7071340082311282	Small Plant	Mowers, brushcutters, chainsaws (various)	22.21	\$ 43.40
		P277	7071340081680984	1DRW996	Caterpillar Grader	763.97	\$ 1,568.87
		P315	7071340081681867	1E1Y029	Toro Mower	45.45	\$ 94.06
		P339	7071340090730713	CG5969	Holden Colorado (Coolgardie Garden)	121.62	\$ 252.05
		P340	7071340085968658	CG5967	Holden Colorado	232.62	\$ 479.03
		P346	7071340083641646	CG144	Volkswagon Amarok	186.41	\$ 383.68
		P348	7071340084493583	CG148	2017 Ford Ranger	315.56	\$ 648.41
		P351	7071340087467253	CG6152	Prime Mover -Hino 700 Series	2675.05	\$ 5,440.05
		P358	7071340088962369	1GSW022	Hino 500 Tip Truck (Crew-Cab)	530.74	\$ 1,085.32
		P360	7071340089792070	CG6084	Isuzu Npr75-190	89.51	\$ 186.41
		P361	7071340090730739	CG6183	Ford Ranger (2019 t/top)	138.96	\$ 284.39
		P365	7071340091891902	CG6159	Toyota Rav 4	154.53	\$ 301.98
		P368	7071340093211920	Plant Hire	Heavy Vehicle Plant Hire Coolgardie Tip (CAT 966K loader)	3413.29	\$ 6,983.41
		P370	7071340096108476	CG479	Mitsubishi Triton Glx Ute Crew Cab - 2.4Ltr Diesel	197.27	\$ 403.95
		P372	7071340094711842	1HGY906	Ford Ranger (T/Top) 202.25My Super Cc XI 3.2L - 4X4	70.85	\$ 145.30
		P373	7071340094714382	1HGL412	Ranger 2021.25My Super Cc XI .3.2L 6A 4X4	132.8	\$ 274.93
		P374	7071340095002688	CG6234	Mitsubishi Triton Glx Crew Cab 4X4 (2021 Diesel, White, A	216.07	\$ 446.54
		P377	7071340096889711	Generator	Mosa Generator - GE35-P-SX (Coolgardie Refuse Site)	1341.39	\$ 2,758.91
		P380	7071340097537905	1HNX785	Gianni Ferrari PG280 D HiD 4WD mower	41.46	\$ 84.43
		P388	7071340100200335	1HVC502	Ford Escape (Terri)	49.72	\$ 98.99
							\$ 22,393.86

Supplier	BP	Plant #	Fuel Card #	Registration	Vehicle	Usage Litres	Invoiced Amount
Invoice Date	29.02.2024	P270	7050 15304261 00783	1CVG928	Kambalda Toyota Bus	54.84	\$ 110.82
Invoice Paid	13.03.2024	P273	7050 15304261 00999	Small Plant	Mowers, brushcutters, chainsaws	48.64	\$ 92.66
		P293	7050 15304261 00791	1EBB757	Fuso 2012 Tip Model (Construction Crew Kambalda)	200.56	\$ 393.52
		P299	7050 15304261 00809	Generator	Wilson Generator at Kam Tip	300.58	\$ 588.40
		P305	7050 15304261 00825	1EFH177	Kubota Tractor	91.61	\$ 183.21
		P338	7050 15304261 00965	CG5971	Holden Colorado (Kam Garden)	217.38	\$ 434.03
		P342	7050 15304261 00981	CG5968	Holden Colorado (L/H Construction)	60.14	\$ 119.30
		P344	7050 15304261 01039	CG6097	VW Amork	173.27	\$ 342.98
		P345	7050 15304261 01229	CG6103	Caterpillar Loader HV033	514.74	\$ 1,015.70
		P355	7050 15304261 01146	1GSR486	Hino 500	109.99	\$ 218.20
		P361	7050 15304261 01179	CG6183	Ford Ranger (Ranger)	126.95	\$ 255.90
		P362	7050 15304261 01187	CG6196	Ford Ranger	195.49	\$ 383.94

**Shire of Coolgardie
Payments by Delegated Authority
01 March to 31 March 2024
Fuel Cards**

P364	7050 15304261 01534	CG6177	Toyota RAV4	85.21	\$	161.95
P365	7050 15304261 01328	CG6159	Toyota RAV 4	199.07	\$	370.05
P367	7050 15304261 01302	CG6190	VW Amarok	367.41	\$	734.99
P372	7050 15304261 01344	1HGY906	Ford Ranger (t/top) 202.25MY Super CC XL 3.2L	420.47	\$	840.23
P374	7050 15304261 01369	CG6234	Mitsubishi Triton GLX Crew Cab 4x4 (2021 diesel)	86.53	\$	170.70
P375	7050 15304261 01377	Generator	Kohler KK22 Generator -Airport	409.9	\$	811.76
P385	7050 15304261 01476	1HTZ098	Volkswagen Amarok Tdi420 Dual Cab Ute Model	197.18	\$	392.23
P386	7050 15304261 01484	CG5961	Ford Ranger	88.75	\$	177.76
P389	7050 15304261 01526	1HVE647	TORO Mower	58.58	\$	118.82
						\$ 7,917.15

Supplier	Eagle Petroleum	Invoice Date	Invoice Paid	Location	Usage Litres	Invoiced Amount
		07.02.2024	13.02.2024	Kambalda Bluebush Village	4977	\$ 10,133.00
		14.02.2024	13.02.2024	Kambalda Bluebush Village	6000	\$ 12,157.86
						\$ 22,290.86

Shire of Coolgardie
Payments by Delegated Authority
01 March to 31 March 2024
Woolworths Cards

Invoice Date	Invoice Paid	Description	Card	Amount
02.02.2024	15.03.2024	Coolgardie Kiosk Supplies	Kambalda	\$ 280.30
02.02.2024	15.03.2024	Suncream For Coolgardie And Kambalda Depots	Kambalda	\$ 233.60
06.02.2024	15.03.2024	Kambalda Gym Maintenance Supplies	Kambalda	\$ 31.50
09.02.2024	15.03.2024	Kambalda Gym Batteries	Kambalda	\$ 18.50
10.02.2024	15.03.2024	Coolpool Kiosk Supplies	Kambalda	\$ 137.30
16.02.2024	15.03.2024	Coolgardie Kiosk Supplies	Kambalda	\$ 15.20
16.02.2024	15.03.2024	Coolgardie Kiosk Supplies	Kambalda	\$ 19.00
20.02.2024	15.03.2024	Whs Training Sessions Catering	Kambalda	\$ 38.00
22.02.2024	15.03.2024	Sunscreen For Kambalda Depot	Kambalda	\$ 100.00
24.02.2024	15.03.2024	Cool Youth Sports Presenters Clinic -Voucher	Kambalda	\$ 112.94
25.02.2024	15.03.2024	Cool Youth Sports Presenters Clinic -Voucher	Kambalda	\$ 207.95
25.02.2024	15.03.2024	Cool Youth Sports Presenters Clinic -Voucher	Kambalda	\$ 157.95
25.02.2024	15.03.2024	Cool Youth Sports Presenters Clinic -Voucher	Kambalda	\$ 55.95
27.02.2024	15.03.2024	Coolgardie Kiosk Supplies	Kambalda	\$ 36.00
28.02.2024	15.03.2024	Coolgardie Kiosk Supplies	Kambalda	\$ 204.10
29.02.2024	15.03.2024	Supply Disinfectant. Spray For Depot	Kambalda	\$ 133.00
				<u>\$ 1,781.29</u>

SHIRE OF COOLGARDIE
MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 March 2024

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Please refer to the compilation report

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SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

Note	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
	9,590,815	9,486,186	9,472,264	(13,922)	(0.15%)	▼
	871,554	871,554	884,498	12,944	1.49%	▲
	4,261,872	3,196,314	1,873,078	(1,323,236)	(41.40%)	▼
	15,595,215	11,696,292	10,299,260	(1,397,032)	(11.94%)	▼
	73,600	55,197	46,601	(8,596)	(15.57%)	▼
	687,879	515,880	683,088	167,208	32.41%	▲
	192,500	144,369	180,071	35,702	24.73%	▲
	31,273,435	25,965,792	23,438,860	(2,526,932)	(9.73%)	
Expenditure from operating activities						
	(6,550,969)	(4,912,299)	(5,168,950)	(256,651)	(5.22%)	▼
	(11,238,625)	(8,427,402)	(7,807,916)	619,486	7.35%	▲
	(1,396,870)	(1,047,429)	(851,038)	196,391	18.75%	▲
	(5,074,472)	(3,805,659)	(6,893,910)	(3,088,251)	(81.15%)	▼
	(1,998,599)	(1,498,860)	(1,240,603)	258,257	17.23%	▲
	(506,093)	(379,539)	(412,366)	(32,827)	(8.65%)	▼
	(1,682,887)	(1,316,594)	(1,176,741)	139,853	10.62%	▲
	(28,448,515)	(21,387,782)	(23,551,524)	(2,163,742)	(10.12%)	
	Non-cash amounts excluded from operating activities					
2(b)	4,881,972	3,661,290	6,251,561	2,590,271	70.75%	▲
Amount attributable to operating activities	7,706,892	8,239,300	6,138,897	(2,100,403)	(25.49%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
	25,224,741	18,918,522	772,423	(18,146,099)	(95.92%)	▼
	264,500	264,500	239,500	(25,000)	(9.45%)	▼
	25,489,241	19,183,022	1,011,923	(18,171,099)	(94.72%)	
Outflows from investing activities						
	(15,332,152)	(15,255,148)	(15,084,956)	170,192	1.12%	▲
	(26,807,184)	(25,130,334)	(1,601,537)	23,528,797	93.63%	▲
	(4,355,000)	(4,355,000)	(3,790,125)	564,875	12.97%	▲
	(46,494,336)	(44,740,482)	(20,476,618)	24,263,864	54.23%	
	Non-cash amounts excluded from investing activities					
2(c)	4,065,000	4,065,000	3,790,125	(274,875)	(6.76%)	▼
Amount attributable to investing activities	(16,940,095)	(21,492,460)	(15,674,570)	5,817,890	27.07%	
FINANCING ACTIVITIES						
Inflows from financing activities						
	14,750,000	11,750,000	13,240,000	1,490,000	12.68%	▲
	4,065,000	3,790,125	3,790,125	0	0.00%	
	130,000	0	0	0	0.00%	
	18,945,000	15,540,125	17,030,125	1,490,000	9.59%	
Outflows from financing activities						
	(5,414,071)	(4,635,426)	(4,635,426)	0	0.00%	
	(1,174,878)	(1,134,647)	(1,134,647)	0	0.00%	
	(49,600)	0	0	0	0.00%	
	(6,638,549)	(5,770,073)	(5,770,073)	0	0.00%	
	Non-cash amounts excluded from financing activities					
2(d)	(4,065,000)	(3,790,125)	(3,790,125)	0	0.00%	
Amount attributable to financing activities	8,241,451	5,979,927	7,469,927	1,490,000	24.92%	
MOVEMENT IN SURPLUS OR DEFICIT						
	439,691	439,691	439,691	0	0.00%	
Surplus or deficit at the start of the financial year	439,691	439,691	439,691	0	0.00%	
Amount attributable to operating activities	7,706,892	8,239,300	6,138,897	(2,100,403)	(25.49%)	▼
Amount attributable to investing activities	(16,940,095)	(21,492,460)	(15,674,570)	5,817,890	27.07%	▲
Amount attributable to financing activities	8,241,451	5,979,927	7,469,927	1,490,000	24.92%	▲
Surplus or deficit after imposition of general rates	(552,061)	(6,833,542)	(1,626,055)	5,207,487	76.20%	▲

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

Please refer to the compilation report

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SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MARCH 2024

	Actual 30 June 2023	Actual as at 31 March 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	1,514,040	307,759
Trade and other receivables	2,592,314	3,059,690
Inventories	14,418	13,873
Other assets	288,798	0
TOTAL CURRENT ASSETS	4,409,570	3,381,322
NON-CURRENT ASSETS		
Trade and other receivables	148,809	148,809
Other financial assets	101,862	101,862
Property, plant and equipment	48,814,646	62,848,353
Infrastructure	123,526,605	119,517,072
Right-of-use assets	1,301,859	4,800,964
TOTAL NON-CURRENT ASSETS	173,893,781	187,417,060
TOTAL ASSETS	178,303,351	190,798,382
CURRENT LIABILITIES		
Trade and other payables	3,201,912	3,677,075
Other liabilities	577,369	677,426
Lease liabilities	345,541	344,573
Borrowings	4,280,225	2,358,238
Employee related provisions	412,085	412,085
TOTAL CURRENT LIABILITIES	8,817,132	7,469,397
NON-CURRENT LIABILITIES		
Lease liabilities	1,092,402	3,748,848
Borrowings	14,094,727	24,621,288
Employee related provisions	86,934	86,934
Other provisions	4,515,705	4,515,705
TOTAL NON-CURRENT LIABILITIES	19,789,768	32,972,775
TOTAL LIABILITIES	28,606,900	40,442,172
NET ASSETS	149,696,451	150,356,210
EQUITY		
Retained surplus	58,660,421	59,320,180
Reserve accounts	240,791	240,791
Revaluation surplus	90,795,239	90,795,239
TOTAL EQUITY	149,696,451	150,356,210

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

Please refer to the compilation report

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**SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has 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 where no inconsistencies exist.

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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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.

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.

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

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 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting

SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 16 April 2024

Please refer to the compilation report

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SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Amended Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 31 March 2024
(a) Net current assets used in the Statement of Financial Activity			
Current assets	\$	\$	\$
Cash and cash equivalents	1,514,040	1,514,040	307,759
Trade and other receivables	2,592,314	2,592,314	3,059,690
Inventories	14,418	14,418	13,873
Other assets	288,798	288,798	0
	4,409,570	4,409,570	3,381,322
Less: current liabilities			
Trade and other payables	(3,201,912)	(3,201,912)	(3,677,075)
Other liabilities	(577,369)	(577,369)	(677,426)
Lease liabilities	(345,541)	(345,541)	(344,573)
Borrowings	(4,280,225)	(4,280,225)	(2,358,238)
Employee related provisions	(412,085)	(412,085)	(412,085)
	(8,817,132)	(8,817,132)	(7,469,397)
Net current assets	(4,407,562)	(4,407,562)	(4,088,075)
Less: Total adjustments to net current assets	2(e) 6,708,429	4,847,253	2,462,020
Closing funding surplus / (deficit)	2,300,867	439,691	(1,626,055)

(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*.

	Amended Budget Estimates 30 June 2024	YTD Budget Estimates 31 March 2024	YTD Actual 31 March 2024
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(192,500)	(144,369)	(180,071)
Less: Movement in liabilities associated with restricted cash	0	0	(412,086)
Less: Accrued interest on borrowings year end 2023	0	0	(50,192)
Add: Depreciation	5,074,472	3,805,659	6,893,910
Total non-cash amounts excluded from operating activities	4,881,972	3,661,290	6,251,561

(c) Non-cash amounts excluded from investing activities

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

	Amended Budget Estimates 30 June 2024	YTD Budget Estimates 31 March 2024	YTD Actual 31 March 2024
	\$	\$	\$
Adjustments to investing activities			
Right of use assets received	4,355,000	4,355,000	3,790,125
Cash element of the right of use asset	(290,000)	(290,000)	0
Total non-cash amounts excluded from investing activities	4,065,000	4,065,000	3,790,125

(d) Non-cash amounts excluded from financing activities

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

	Amended Budget Estimates 30 June 2024	YTD Budget Estimates 31 March 2024	YTD Actual 31 March 2024
	\$	\$	\$
Non cash proceeds from new leases	(4,065,000)	(4,065,000)	(3,790,125)
Total non-cash amounts excluded from financing activities	(4,065,000)	(4,065,000)	(3,790,125)

(e) 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.

	Amended Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 31 March 2024
	\$	\$	\$
Adjustments to net current assets			
Less: Reserve accounts	(237,873)	(240,791)	(240,791)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	5,414,071	4,280,225	2,358,238
- Current portion of lease liabilities	1,174,878	345,541	344,573
- Accrued interest on borrowings	0	50,193	0
- Current portion of employee benefit provisions held in reserve	357,353	412,085	0
Total adjustments to net current assets	2(a) 6,708,429	4,847,253	2,462,020

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.

Please refer to the compilation report

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SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates	(13,922)	(0.15%)	▼
Timing of interim rates being processed.			
Rates excluding general rates	12,944	1.49%	▲
Concession on rates lower than budgeted.			
Grants, subsidies and contributions	(1,323,236)	(41.40%)	▼
The federal assistance grants budgeted included a prepayment amount which was recognised in 2022/23.			
Timing of recognition of grants needs to be reviewed as this has brought variance of year to date budget to actual down.			
Fees and charges	(1,397,032)	(11.94%)	▼
Camp rental income is lower than year to date budget by \$1.13 million.			
Coolgardie sewerage revenue not received to date.			
Airport landing fees are higher than YTD annual budget.			
Interest revenue	(8,596)	(15.57%)	▼
Instalment interest higher than budgeted.			
Other revenue	167,208	32.41%	▲
Rates recovery legal fees are higher than annual budget			
Profit on asset disposals	35,702	24.73%	▲
Timing of disposals - auction proceeds.			
Expenditure from operating activities			
Employee costs	(256,651)	(5.22%)	▼
Employee costs allocated to the emergency services and animal control are higher than total budgeted amount.			
Employee costs allocated to the swimming pools and recreation centres are lower than the budgeted amount.			
Materials and contracts	619,486	7.35%	▲
All budgeted costs are allocated on a 9/12th basis.			
Timing of projects varies to budget.			
Utility charges	196,391	18.75%	▲
All budgeted costs are allocated on a 9/12th basis.			
Utilities at workers accomodation facility are under budget.			

Please refer to the compilation report

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SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Depreciation Depreciation of roads is higher as rates changed due to revaluation as at 30 June 2023.	(3,088,251)	(81.15%)	▼
Finance costs Timing of finance charge on loans per year to date budget varied to actual as to the start date of the loans and lease agreements.	258,257	17.23%	▲
Insurance Insurance allocations are under annual budget	(32,827)	(8.65%)	▼
Other expenditure All budgeted costs are allocated on a 9/12th basis.	139,853	10.62%	▲
Non-cash amounts excluded from operating activities Due to changes in depreciation and profit and loss actuals to budget.	2,590,271	70.75%	▲
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions Timing due to funding for capital projects which have yet to be started has not been received.	(18,146,099)	(95.92%)	▼
Proceeds from disposal of assets Timing of disposals.	(25,000)	(9.45%)	▼
Outflows from investing activities			
Payments for property, plant and equipment Timing due to year to date budget being apportioned on 9/12ths.	170,192	1.12%	▲
Payments for construction of infrastructure All infrastructure projects are later than projected budgeted timeline.	23,528,797	93.63%	▲
Non-cash amounts excluded from investing activities Timing in the amount of lease/right of use asset budgeted and actual.	(274,875)	(6.76%)	▼
Inflows from financing activities			
Proceeds from new debentures Utilisation of the bank overdraft to fund expenditure during January 2024.	1,490,000	12.68%	▲
Surplus or deficit after imposition of general rates Due to variances described above	5,207,487	76.20%	▲

Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.44 M	\$0.44 M	\$0.44 M	\$0.00 M
Closing	(\$0.55 M)	(\$6.83 M)	(\$1.63 M)	\$5.21 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$	% of total		\$	% Outstanding		\$	% Collected
Unrestricted Cash	\$0.07 M	21.8%	Trade Payables	\$2.86 M		Rates Receivable	\$1.15 M	89.5%
Restricted Cash	\$0.24 M	78.2%	0 to 30 Days		10.8%	Trade Receivable	\$1.85 M	% Outstanding
			Over 30 Days		89.2%	Over 30 Days		25.5%
			Over 90 Days		19.1%	Over 90 Days		5.0%

Refer to 3 - Cash and Financial Assets Refer to 9 - Payables Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$7.71 M	\$8.24 M	\$6.14 M	(\$2.10 M)

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$	% Variance	YTD Actual	\$	% Variance	YTD Actual	\$	% Variance
YTD Budget	\$9.47 M	(0.1%)	YTD Budget	\$1.87 M	(41.4%)	YTD Budget	\$10.30 M	(11.9%)
	\$9.49 M			\$3.20 M			\$11.70 M	

Refer to 10 - Rate Revenue Refer to 14 - Grants and Contributions Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$16.94 M)	(\$21.49 M)	(\$15.67 M)	\$5.82 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$	%	YTD Actual	\$	% Spent	YTD Actual	\$	% Received
Amended Budget	\$0.24 M	(9.5%)	Amended Budget	\$26.81 M	(94.0%)	Amended Budget	\$25.22 M	(96.9%)
	\$0.26 M			\$1.60 M			\$0.77 M	

Refer to 6 - Disposal of Assets Refer to 5 - Capital Acquisitions Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$8.24 M	\$5.98 M	\$7.47 M	\$1.49 M

Refer to Statement of Financial Activity

Borrowings		Reserves		Lease Liability	
Principal repayments	(\$4.64 M)	Reserves balance	\$0.24 M	Principal repayments	(\$1.13 M)
Interest expense	(\$0.95 M)	Interest earned	\$0.00 M	Interest expense	(\$0.29 M)
Principal due	\$26.98 M			Principal due	\$4.09 M

Refer to 11 - Borrowings Refer to 4 - Cash Reserves Refer to Note 12 - Lease Liabilities

This information is to be read in conjunction with the accompanying Financial Statements and notes.

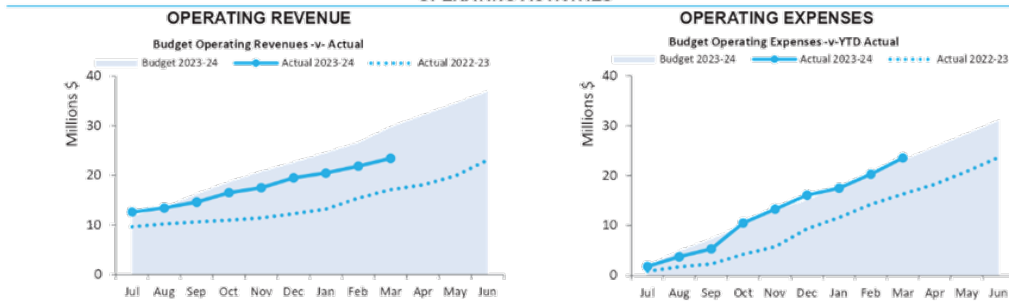
Please refer to the compilation report

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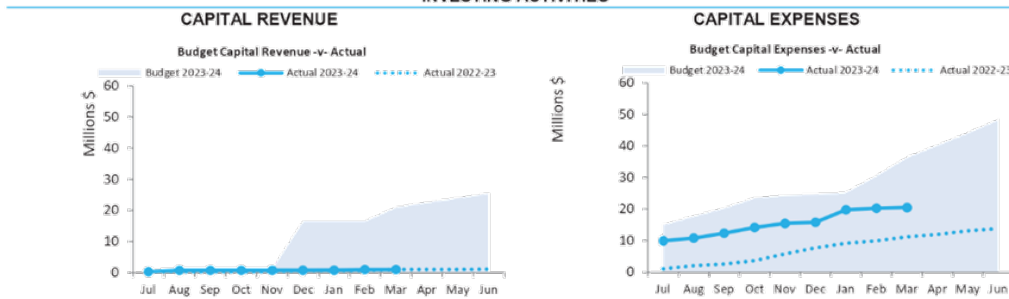
SHIRE OF COOLGARDIE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MARCH 2024

2 KEY INFORMATION - GRAPHICAL

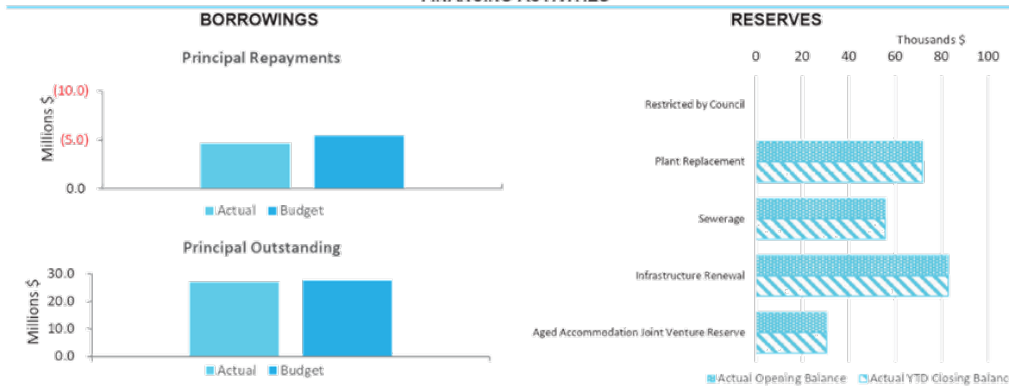
OPERATING ACTIVITIES



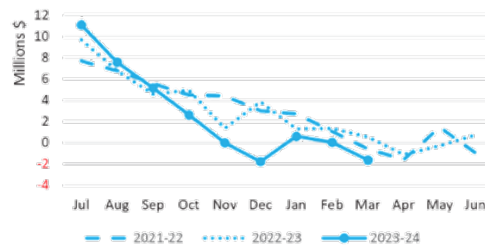
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Please refer to the compilation report

SHIRE OF COOLGARDIE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MARCH 2024

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Cash on hand	Cash and cash equivalents	1,212	0	1,212	ANZ	0.01%	N/A
Municipal at bank	Cash and cash equivalents	55,747	0	55,747	NAZ	0.00%	N/A
NAB term deposit	Cash and cash equivalents	8	0	8	NAB	0.01%	N/A
CBA term deposit	Cash and cash equivalents	10,001	240,791	250,792	CBA	1.50%	On call
Total		66,968	240,791	307,759			
Comprising							
Cash and cash equivalents		66,968	240,791	307,759			
		66,968	240,791	307,759			

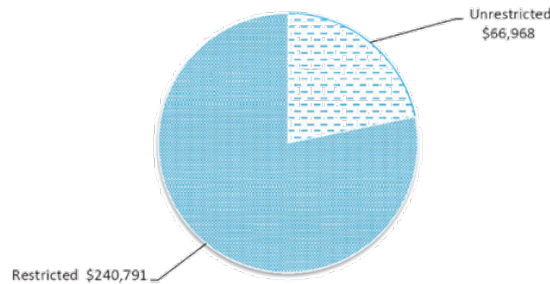
KEY INFORMATION

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.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Please refer to the compilation report

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Transfers In (+)	Budget Transfer s Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council								
Plant Replacement	70,950	2,863	(50,000)	23,813	71,821	0	0	71,821
Sewerage	55,103	42,224	0	97,327	55,778	0	0	55,778
Infrastructure Renewal	81,815	3,302	(80,000)	5,117	82,819	0	0	82,819
Aged Accommodation Joint Venture Reserve	30,005	1,211	0	31,216	30,373	0	0	30,373
	237,873	49,600	(130,000)	157,473	240,791	0	0	240,791

Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Capital acquisitions				
Land & Buildings	14,431,652	14,431,651	14,027,077	(404,574)
Furniture & Equipment	133,500	133,500	121,168	(12,332)
Plant & Equipment	767,000	689,997	936,711	246,714
Acquisition of property, plant and equipment	15,332,152	15,255,148	15,084,956	(170,192)
Roads	6,047,184	4,535,352	1,281	(4,534,071)
Footpaths	200,000	149,994	0	(149,994)
Drainage	0	0	71,849	71,849
Sewerage	2,800,000	2,687,491	647,961	(2,039,530)
Parks & Ovals	0	0	174,328	174,328
Infrastructure Other	17,760,000	17,757,497	706,118	(17,051,379)
Acquisition of infrastructure	26,807,184	25,130,334	1,601,537	(23,528,797)
Right of use asset - Buildings	3,950,000	3,950,000	3,748,867	(201,133)
Right of use asset - Plant and equipment	405,000	405,000	41,258	(363,742)
Acquisition of right of use asset	4,355,000	4,355,000	3,790,125	(564,875)
Total capital acquisitions	46,494,336	44,740,482	20,476,618	(24,263,864)
Capital Acquisitions Funded By:				
Capital grants and contributions	25,224,741	17,374,967	772,423	(16,602,544)
Borrowings	14,750,000	11,750,000	13,240,000	1,490,000
Lease liabilities	4,065,000	3,790,125	3,790,125	0
Other (disposals & C/Fwd)	264,500	264,500	239,500	(25,000)
Reserve accounts				
Plant Replacement	50,000	0	0	0
Infrastructure Renewal	80,000	0	0	0
Contribution - operations	2,060,095	11,560,890	2,434,570	(9,126,320)
Capital funding total	46,494,336	44,740,482	20,476,618	(24,263,864)

SIGNIFICANT 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.

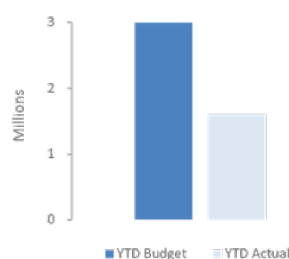
Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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.

Please refer to the compilation report

Payments for Capital Acquisitions



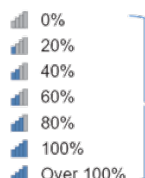
SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Amended		Year to Date Actual	Variance (Under) / Over
		Current Budget	Year to Date Budget		
Capital Expenditure					
Land & Buildings					
090187	ACQUISITION - LAND & BUILDINGS STAFF HOUSING	250,000	250,000	249,760	(240)
090287	ACQUISITION - LAND & BUILDINGS OTHER HOUSING	13,684,500	13,684,500	13,425,014	(259,486)
513061	LAND & BUILDINGS - ECONOMIC SERVICES	497,152	497,151	352,303	(144,848)
Land & Buildings Total		14,431,652	14,431,651	14,027,077	(404,574)
Furniture & Equipment					
040388	ACQUISITION - FURNITURE & EQUIPMENT CORPORATE SERVICES	128,500	128,500	121,168	(7,332)
130288	ACQUISITION - FURNITURE & EQUIPMENT TOURISM & AREA PROMOTION	5,000	5,000	0	(5,000)
Furniture & Equipment Total		133,500	133,500	121,168	(12,332)
Plant & Equipment					
120489	ACQUISITION - LIGHT PLANT	315,000	315,000	217,363	(97,637)
120490	ACQUISITION - HEAVY PLANT	452,000	374,997	719,348	344,351
Plant & Equipment Total		767,000	689,997	936,711	246,714
Roads					
512013	Road Construction - Renewal	1,347,184	1,010,367	1,281	(1,009,085)
512014	Road Construction - Upgrade	4,700,000	3,524,985	0	(3,524,985)
Roads Total		6,047,184	4,535,352	1,281	(4,534,070)
Footpaths					
120109	ACQUISITION - INFRASTRUCTURE COOLGARDIE FOOTPATHS	100,000	74,997	0	(74,997)
120110	ACQUISITION - INFRASTRUCTURE KAMBALDA EAST FOOTPATHS	100,000	74,997	0	(74,997)
Footpaths Total		200,000	149,994	0	(149,994)
Drainage					
120108	ACQUISITION - INFRASTRUCTURE KAMBALDA DRAINAGE	0	0	71,849	71,849
Drainage Total		0	0	71,849	71,849
Parks & Ovals					
110690	ACQUISITION - INFRASTRUCTURE PARKS GEN	0	0	174,328	174,328
Parks & Ovals Total		0	0	174,328	174,328
Sewerage					
100389	Acquisition - Plant and Equipment Sewerage	2,800,000	2,687,491	647,961	(2,039,530)
Sewerage Total		2,800,000	2,687,491	647,961	(2,039,530)
Infrastructure Other					
100288	Infrastructure Other Other Community Amenities	2,050,000	2,050,000	141,084	(1,908,916)
110386	ACQUISITION - INFRASTRUCTURE COOLGARDIE POOL	10,000	7,497	3,119	(4,378)
120786	AQUISITIONS - AERODROMES OTHER INFRASTRUCTURE	12,650,000	12,650,000	55,192	(12,594,808)
130289	INFRASTRUCTURE - TOURISM AND AREA DEVELOPMENT	100,000	100,000	142,319	42,318
510018	ACQUISITION - REFUSE SITE	2,950,000	2,950,000	364,404	(2,585,596)
Infrastructure Other Total		17,760,000	17,757,497	706,118	(17,051,380)
Grand Total		42,139,336	40,385,482	16,686,493	(23,698,991)

Please refer to the compilation report

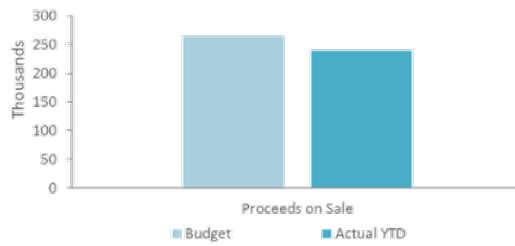
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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Caterpillar Traxcavator	72,000	264,500	192,500	0	59,429	239,500	180,071	0
		72,000	264,500	192,500	0	59,429	239,500	180,071	0



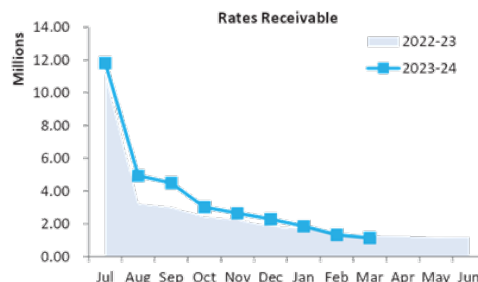
Please refer to the compilation report

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable	30 June 2023	31 Mar 2024
	\$	\$
Opening arrears previous years	1,260,382	1,144,184
Levied this year	9,419,730	10,356,762
Less - collections to date	(9,474,903)	(10,290,101)
Gross rates collectable	1,205,209	1,210,845
Allowance for impairment of rates receivable	(61,025)	(64,369)
Net rates collectable	1,144,184	1,146,476
% Collected	88.7%	89.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,275)	1,107,466	258,636	44,281	74,009	1,482,117
Percentage	(0.2%)	74.7%	17.5%	3.0%	5.0%	
Balance per trial balance						
Trade receivables						1,482,117
Other receivables						99,680
GST receivable						331,417
Allowance for credit losses of rates and statutory receivables						(64,369)
Total receivables general outstanding						1,848,845

Amounts shown above include GST (where applicable)

KEY INFORMATION

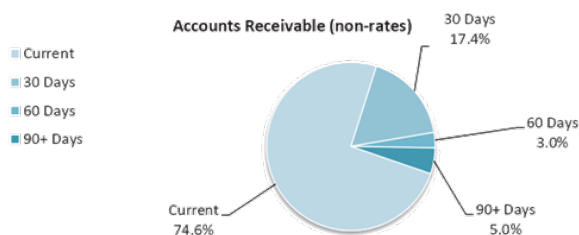
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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.



Please refer to the compilation report

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 March 2024
	\$	\$	\$	\$
Inventory				
Stock on hand	14,418	0	(545)	13,873
Other assets				
Prepayments	255,700	0	(255,700)	0
Accrued income	33,098	0	(33,098)	0
Total other current assets	303,216	0	(289,343)	13,873

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

OPERATING ACTIVITIES

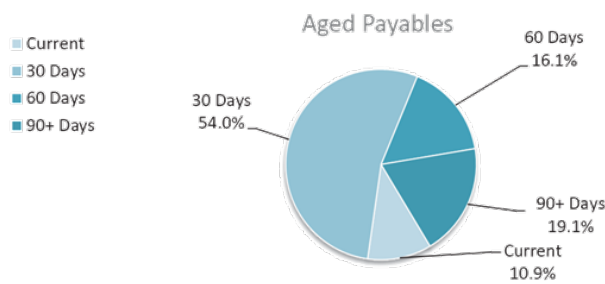
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(2,958)	310,576	1,542,317	460,508	544,583	2,855,026
Percentage	-0.1%	10.9%	54.0%	16.1%	19.1%	
Balance per trial balance						
Sundry creditors						2,855,025
Accrued salaries and wages						(22,765)
ATO liabilities						290,974
Prepaid rates						229,441
Bonds and deposits						284,327
Accrued expenses						10,131
Other payables						29,942
Total payables general outstanding						3,677,075

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.



Please refer to the compilation report

SHIRE OF COOLGARDIE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MARCH 2024

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget		YTD Actual		Total Revenue \$
				Rate Revenue \$	Interim Rate Revenue \$	Rate Revenue \$	Interim Rate Revenue \$	
Gross rental value								
Residential	0.081401	915	12,327,856	1,003,500	0	1,003,500	0	1,003,500
Transient Workforce	0.161170	3	1,380,500	222,495	168,796	391,291	0	222,495
Unimproved value								
Mining	0.232260	1,381	30,380,779	7,056,240	150,000	7,206,240	178,914	7,256,485
Rural/Pastoral	0.118190	28	8,374,518	989,784	0	989,784	0	989,784
Sub-Total		2,327	52,463,653	9,272,019	318,796	9,590,815	178,914	9,472,264
Minimum payment								
Minimum Payment \$								
Gross rental value								
Residential	757	878	5,909,636	664,646	0	664,646	0	664,646
Transient Workforce	1,510	0	0	0	0	0	0	0
Unimproved value								
Mining	467	480	495,015	224,160	0	224,160	0	225,561
Rural/Pastoral	732	14	13,500	10,248	0	10,248	0	10,248
Sub-total		1,372	6,418,151	899,054	0	899,054	0	900,455
Concession								(15,957)
Total general rates						(27,500)		10,356,762

Please refer to the compilation report

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

FINANCING ACTIVITIES

11 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2023 \$	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Kambalda Workers Accommodation 200 person camp	118	7,750,000	0	0	(1,289,334)	(1,506,000)	6,460,666	6,244,000	(318,670)	(343,892)
Kambalda Workers Accom - Executive	120	455,450	0	0	(67,903)	(91,295)	387,547	364,155	(16,895)	(22,600)
Kambalda Workers Accommodation 120 Person camp	121	2,500,000	2,500,000	2,500,000	(335,349)	(670,371)	4,664,651	4,329,629	(69,755)	(187,648)
Bluebush Village	123	0	9,250,000	9,250,000	(803,209)	(1,619,434)	8,446,791	7,630,566	(268,123)	(562,306)
Goodenia Court Unit development	122	962,212	0	0	(57,435)	(77,610)	904,777	884,602	(40,040)	(54,391)
Coolgardie Class 3 Waste Facility	117	2,708,000	0	0	(477,900)	(708,000)	2,230,100	2,000,000	(92,604)	(117,387)
Sewerage Ponds Upgrade & Connection Works	124	0	0	1,100,000	0	(192,526)	0	907,474	0	(66,850)
Sewerage Connections	125	0	0	400,000	0	(70,030)	0	329,970	0	(24,316)
Waste Water - Standpipe & Holding Pond	125	0	0	500,000	0	(43,063)	0	456,937	0	(15,903)
Liquid Waste Facility	126	0	0	1,000,000	0	(42,716)	0	957,284	0	(16,250)
Coolgardie Aquatic Facilities	112	91,181	0	0	(6,310)	(7,883)	84,871	83,298	(3,921)	(4,939)
Kambalda Aquatic Facilities	114	1,272,832	0	0	(88,082)	(110,049)	1,184,750	1,162,783	(54,732)	(68,941)
Kambalda Aquatic Facilities	116	432,197	0	0	(29,910)	(37,368)	402,287	394,829	(18,585)	(23,409)
Kambalda Aerodrome Refurbishment	127	813,000	0	0	(153,000)	(204,000)	660,000	609,000	(27,770)	(35,476)
Coolgardie Post Office	113	390,080	0	0	(26,994)	(33,726)	363,086	356,354	(16,774)	(21,128)
CBA Overdraft Facility		1,000,000	1,490,000	0	(1,300,000)	0	1,190,000	1,000,000	(20,373)	(16,667)
Total		18,374,952	13,240,000	14,750,000	(4,635,426)	(5,414,071)	26,979,526	27,710,881	(948,242)	(1,582,103)
Current borrowings		4,280,225					2,358,238			
Non-current borrowings		14,094,727					24,621,288			
		18,374,952					26,979,526			

All debenture repayments were financed by general purpose revenue.

New borrowings 2023-24

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Kambalda Workers Accommodation - Stage 2	2,500,000	2,500,000	CBA	Fixed	5	412,287	6.00%	0	2,500,000	0
Bluebush Village	9,250,000	9,250,000	CBA	Fixed	5	1,658,705	6.50%	9,250,000	9,250,000	0
Sewerage Ponds Upgrade & Connection Works	0	1,100,000	CBA	Fixed	5	197,251	6.50%	0	1,100,000	0
Sewerage Connections	0	400,000	CBA	Fixed	5	71,728	6.50%	0	400,000	0
Waste Water - Standpipe & Holding Pond	0	500,000	CBA	Fixed	5	89,660	6.00%	0	500,000	0
Liquid Waste Facility	0	1,000,000	CBA	Fixed	5	179,318	6.50%	0	1,000,000	0
	11,750,000	14,750,000				2,608,949		9,250,000	14,750,000	0

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

FINANCING ACTIVITIES

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Kambalda Gym Equipment	1234-001	89,081	0	0	(18,338)	(24,298)	70,743	64,783	(4,841)	(5,599)
Coolgardie Gym Equipment	1234-001	0	0	105,000	0	(14,449)	0	90,551	0	(4,801)
Kambalda Accommodation Facility	TBA	0	3,748,867	3,700,000	(874,978)	(797,901)	2,873,889	2,902,099	(227,999)	(326,812)
P351 Hino 700 Series	6320171	115,646	0	0	(18,731)	(25,544)	96,915	90,102	(798)	(1,122)
P355 Hino 700 Series	6344997	98,817	0	0	(12,471)	(16,117)	86,346	82,700	(1,638)	(2,303)
P358 Hino 700 Series	6374551	88,297	0	0	(14,271)	(18,713)	74,026	69,584	(1,429)	(2,009)
P382 Caterpillar 962M Wheel Loader	01052022-YG	295,872	0	0	(51,261)	(70,049)	244,611	225,823	(12,535)	(17,628)
P383 Caterpillar 826K Compactor	01052022-YG	485,762	0	0	(84,161)	(115,005)	401,601	370,757	(20,579)	(28,941)
P387 Caterpillar D10T Dozer	01052022-YG	232,458	0	0	(48,134)	(61,702)	184,324	170,756	(9,498)	(13,357)
Mitsubishi Fuso	TBA	0	0	260,000	0	(20,859)	0	239,141	(8,608)	(12,105)
BENQ Whiteboards	2073290	32,010	0	0	(8,508)	(10,241)	23,502	21,769	(4,437)	(1,819)
Meraki IT Equipment	TBA	0	41,258	0	(3,794)	0	37,464	0	0	0
Total		1,437,943	3,790,125	4,065,000	(1,134,647)	(1,174,878)	4,093,421	4,328,065	(292,361)	(416,496)
Current lease liabilities		345,541					344,573			
Non-current lease liabilities		1,092,402					3,748,848			
		1,437,943					4,093,421			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

OPERATING ACTIVITIES

13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		15,500	0	13,500	(1,374)	27,626
Capital grant/contributions liabilities		387,135	0	506,030	(317,514)	575,651
Fees received in advance		174,734	0	329	(100,914)	74,149
Total other liabilities		577,369	0	519,859	(419,802)	677,426
Employee Related Provisions						
Provision for annual leave		285,293	0	0	0	285,293
Provision for long service leave		126,792	0	0	0	126,792
Total Provisions		412,085	0	0	0	412,085
Total other current liabilities		989,454	0	519,859	(419,802)	1,089,511
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14 and 15

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.

Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

OPERATING ACTIVITIES

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	31 Mar 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
INCOME - GRANTS COMMISSION GENERAL GRANT	0	0	0	0	0	820,000	614,997	46,157
INCOME - FESA GRANTS	0	0	0	0	0	8,479	6,354	4,836
INCOME GRANTS - KAMBALDA RESOURCE CENTRE	3,000	0	(3,000)	0	0	121,461	91,089	123,012
INCOME OTHER - KAMBALDA RESOURCE CENTRE	0	0	0	0	0	8,899	6,669	7,290
INCOME GRANTS - COOLGARDIE RESOURCE CENTRE	3,000	0	(3,000)	0	0	116,564	87,417	118,052
INCOME - RELATING TO OTHER CULTURE COMMUNITY DEVELOPMENT	0	0	0	0	0	46,000	34,497	3,300
Kambalda Sports & Leisure Grants	0	0	0	0	0	2,500	1,872	0
Coolgardie Sports & Leisure Grants	0	0	0	0	0	1,000	747	0
Direct Grant - Regional Road Group	0	0	0	0	0	150,000	112,500	158,300
FAGS - Road Grant	0	0	0	0	0	777,500	583,119	0
INCOME - Cashless Card Scheme	0	153,475	0	153,475	153,475	272,474	204,354	82,568
Income - CDC Support Hub	255,500	104,949	0	360,449	360,449	279,874	209,898	196,621
	261,500	258,424	(6,000)	513,924	513,924	2,604,751	1,953,513	740,136
Contributions								
INCOME - OTHER GENERAL PURPOSE FUNDING	0	0	0	0	0	947,000	710,244	715,910
INCOME - CONTRIBUTIONS DONATIONS & MEMBER REIMBURSEMENTS	0	0	0	0	0	2,000	1,494	455
INCOME - CONTRIBUTIONS REIMBURSEMENTS & DONATIONS	0	0	0	0	0	25,000	18,747	25,000
INCOME - RELATING TO MATERNAL AND INFANT HEALTH	0	0	0	0	0	50,000	37,494	31,818
INCOME - RELATING TO AGED DISABLED & SENIOR CITIZENS	0	0	0	0	0	50,000	37,494	45,455
Income Roads - Contributions	0	0	0	0	0	266,420	199,809	0
Income - Limited Cartage Campaign	0	0	0	0	0	315,201	236,394	311,887
INCOME - RELATING TO TOURISM & AREA PROMOTION	0	0	0	0	0	1,500	1,125	2,417
	0	0	0	0	0	1,657,121	1,242,801	1,132,942
TOTALS	261,500	258,424	(6,000)	513,924	513,924	4,261,872	3,196,314	1,873,078

Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

INVESTING ACTIVITIES

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2024	Current Liability 31 Mar 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	
Capital grants and subsidies								
Grant Income - Sanitation	0	0	0	0	0	3,050,000	2,287,494	0
INCOME SEWERAGE COOLGARDIE	0	0	0	0	0	900,000	675,000	0
INCOME - RELATING TO TOWN PLANNING & REGIONAL DEVELOPMENT	0	0	0	0	0	2,000,000	1,499,994	0
INCOME CAPITAL ROADS GRANTS - C'WEALTH GOVERNMENT	0	0	0	0	0	573,964	430,470	215,215
Income Roads - Regional Road Group	0	0	0	0	0	600,000	450,000	341,283
Roads Income - Roads to Recovery	0	0	0	0	0	327,184	245,385	0
Income Roads - Contributions	0	0	0	0	0	5,070,617	3,802,959	0
Aerodrome Capital Funding	0	0	0	0	0	12,650,000	9,487,494	0
INCOME - RELATING TO ECONOMIC SERVICES	0	0	0	0	0	52,976	39,726	215,925
	0	0	0	0	0	25,224,741	18,918,522	772,423

Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
Budget adoption						24,494
Coolgardie waste facility - Fees & Charges	199/2023	Operating revenue		200,000		224,494
Acquisition Heavy Plant	199/2023	Capital expenses			(242,000)	(17,506)
				200,000	(242,000)	(17,506)

Please refer to the compilation report

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17 April 2024

Ms Anita Nathan
Acting Chief Executive Officer
Shire of Coolgardie
PO Box 138
KAMBALDA WA 6442

Dear Anita

MATTERS IDENTIFIED DURING COMPILATION OF STATUTORY MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2024

We advise we have completed the compilation of your statutory monthly financial report for the period ended 31 March 2024 and identified certain matters additional to those identified in the compilation report we wish to bring to your attention.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report and we draw your attention to the note regarding basis of preparation. Other matters which arise during our compilation we wish to bring to your attention are raised in the following pages of this letter along with suggestions to resolve these issues.

It should be appreciated, our procedures are designed primarily to enable us to compile the monthly financial report and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and council, which may exist. However, we aim to use our knowledge of the shire's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Should you wish to discuss any matter relating to our service or any other matter, please do not hesitate to contact us.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Russell Barnes', written over a light blue horizontal line.

Russell Barnes
Director
[Moore Australia \(WA\) Pty Ltd](http://www.moore-australia.com.au)



Shire of Coolgardie

Period ended 31 March 2024

Topic	Item	First Identified	Explanation	Action Required	Priority
Going concern - liquidity	Cash position	January 2024	The estimated year end closing position is a deficit of \$552,061, and cash position for operations is nil. Achieving this forecast nil cash position is reliant on receiving all forecast revenue with no expenditure overruns as well as receiving an additional \$1,510,000 in new borrowings. An overdraft facility may also be required to be utilised before 30 June 2024 to fund the negative net current asset position.	Given the lack of reserves the Shire has and borrowing repayments to be made the lack of liquidity may have very serious negative impacts. Urgent action is required to ensure cost overruns do not occur and savings are made whilst ensuring all revenue is received. Where a likelihood exists of revenue not being received equivalent expenditure savings are required. Monitoring of loan covenants is also required to ensure these are not breached. Given the lack of cash, urgent action needs to be taken to recover all debtors outstanding to assist with the payment of creditors. Council should be made aware of the financial position of the Shire.	High
Financial management regulation 32 exclusion.	Employee benefit provision	December 2023	Forecast employee benefit provision of \$357,353 at 30 June 2023 was excluded from the budgeted opening net current position. Actual current leave provisions at 30 June 2023 of \$412,085 was excluded from the actual net current position at 30 June 2023.	As no employee liability reserve account exists and any payment of the employee liability prior to 30 June 2024 will result in a deficit. The closing funding surplus at 31 December 2023 has been adjusted to remove the exclusion of the current leave provisions in accordance with Departmental guidelines.	High
Bank reconciliation	Municipal bank reconciliation	March 2024	The bank reconciliation received did not agree to the month end balance of the Municipal account in the general ledger.	We recommend the variance be investigated and amended. It would be advisable for the bank reconciliation to be checked and verified to ensure the balance being reconciled at month end agree to the balance in the general ledger as at the end of the month.	High
Term deposit	CBA term deposit	March 2024	Confirmation of the amount invested in the term deposit received did not match the amount per the general ledger.	We recommend a review be conducted and ensure outstanding interest earned be recorded correctly. There should be a monthly reconciliation prepared.	High



Shire of Coolgardie

Period ended 31 March 2024

Topic	Item	First Identified	Explanation	Action Required	Priority
Capital expenditure	Allocations	February 2024	Transactions have been allocated to capital expenditure drainage \$71,849 and \$174,328 parks and oval accounts without budget allocations for 2023/24.	We recommend a review of expenditure to date, to determine expenditure is correctly recorded within the capital account and allocated to the correct asset class. If no misallocations have occurred and the current balance is correct, a budget amendment adopted by an absolute majority of Council may be required to authorise further expenditure occurring.	Medium
Liabilities	Accrual allocations	February 2024	General ledger includes RDO accruals totalling \$22,769, RDO leave taken has not been allocated to the general ledger since last reconciled in November 2023.	We recommend accruals be reviewed and adjusted (where appropriate).	Medium
Lease agreements	Recognition of lease agreements	December 2023	The Kambalda accommodation facility asset was recognised in capital expenditure as land and buildings and not disclosed as a right of use asset.	Ensure leased assets are recognised and accounted for within the finance system as right of use assets.	Low
NAB Term Deposit	Bank balance	March 2023	There is a balance of \$7.91 in the NAB Term deposit account which relates to an interest journal on the 14/6/2021.	We recommend clearing this balance to the operating statement to ensure cash per the balance sheet is correctly reported.	Low