



# **ATTACHMENTS**

**Ordinary Council Meeting**

**Tuesday, 22 August 2023**



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# Overview

An opportunity presents itself to reach an engaged, travel focused audience across intrastate, interstate and international audiences on live TV.

Destination WA will feature 7 stories at 3.5 minutes each of different areas of the Golden Quest Discovery Trail over 7 episodes on Channel 9.

One story per week, will take viewers on a week-by-week journey along the trail showcasing highlights along the way with a weekly update and map showing the trail and the stops along the way.

The stories would be positioned at the end of each episode, maximizing the audience as it peaks leading into Channel 9 news. At the end of each story a 20 second CTA (call-to-action) plays driving visitor traffic back to the GQDT campaign landing page.

Destination WA episodes consistently attract an audience of people 25 to 64 years of age. Each episode in recent series attracted an audience of 141,000 viewers aggregated across the various plays per episode.

The primary channel audience is defined as people actively looking to explore WA, with a high expendable income and they are typically time rich. Nationally, audiences are defined as 40 to 64 years with a keen interest in touring WA and exploring locations "off the beaten track".

**Dates on air: Weekly from 9<sup>th</sup> April – 21<sup>st</sup> May**

**Filming dates: Mid March**



# CAMPAIGN DETAIL

## Destination WA series:

- 5 x feature stories fully produced and filmed across the Golden Quest Discovery Trail and delivered to Channel 9 as part of the TV series Destination WA.
- Each story positioned as the last story in last segment of the program leading into news with prime time ratings.
- Each episode played on premiere on Channel 9 across Western Australia.
- Each episode repeated nationally on Channel 9 and 9LIFE and played for 2 months on 9NOW.
- 5 x 20 second CTA positioned at the end of the last segment in each episode.
- 10 x 20 second social media clips.
- Unlimited reuse of the stories/content produced by AGO on web sites, socials etc.
- All stories will feature on the Destination WA web page
- All social clips will be shared on the DWA social media pages.
- Each episode will play to Destination WA's 25,000 YouTube subscribers.
- Each episode will be on sold internationally. We reasonably expect this to reach into 141 countries and territories internationally.

## AGO Digital marketing activity:

- GQDT [landing page](#) on the AGO website to inspire the user with top level information, linking out to relevant websites and operators.
- 1 x Solus (entirely GQDT) [email to AGO database](#) of 30,000+.
- One week organic [social media takeover](#) on AGO channels (all content for the whole week is only on the GQDT)
- [Paid social media advertising](#) in campaign period including social media and Google Ads.



# DESTINATION WA

## Destination WA series:

Destination WA travelled the Goldfields in March filming 5 stories to be featured across 5 episodes to increase exposure of the Golden Quest Discovery Trail to a nation wide audience. Each of the 5 stories featured key attractions in City of Kalgoorlie, Coolgardie, Menzies, Leonora & Laverton.

Each episode in this Destination WA 2023 series had an average audience of 106,000.

The Golden Quest Discovery Trail was the key focus of these stories and the key CTA (Call-to-action) for all episodes was directing to the [goldenquesttrail.com](https://goldenquesttrail.com) website to start planning.

Additionally, each story along with a range of high resolution still imagery was provided to each shire/city and AGO for use on their marketing channels.

AGO have provided a 'How to make the most of your video' guide to assist in further reach.

All videos have been uploaded to AGO's YouTube channel as well as added to the relevant shire/city landing page on the AGO website.

The Goldfields ▶ Play all  
 Kalgoorlie / Karlkurla-Boulder and the Goldfields offer a real Australian outback adventure and a fascinating insight into the regions colourful gold rush history.

<p>Golden Quest Discovery Trail Stop #1 Coolgardie                  Australia's Golden Outback                  8 views · 1 month ago</p>	<p>Golden Quest Discovery Trail Stop #2 - Kalgoorlie Boulder                  Australia's Golden Outback                  13 views · 1 month ago</p>	<p>Golden Quest Discovery Trail #Stop 3 - Lake Ballard &amp;...                  Australia's Golden Outback                  21 views · 1 month ago</p>	<p>Golden Quest Discovery Trail Stop #4 - Gwalia Leonora                  Australia's Golden Outback                  12 views · 1 month ago</p>	<p>Golden Quest Discovery Trail Stop #5 - Laverton                  Australia's Golden Outback                  6 views · 1 month ago</p>
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# Digital Results

## SOCIAL MEDIA

A paid social media campaign was live for the duration of the 5 week series on Destination WA.

It was structured in a way to ensure maximum reach to audiences in a variety of ways. The Destination WA episodes were used in a Video Views campaign as an additional touchpoint to the videos being aired on TV and BVOD. The targeting was kept intentionally broad.

The Traffic campaign included static imagery from the region and was designed to drive users to the website for more information. This campaign audience was broken down into separate audiences; Empty Nesters, History Buffs, Caravaners and Parents.

The Awareness campaign contained a mix of static images provided and videos recut by our studio. Again, this audience was kept intentionally broad.

## KEY RESULTS

IMPRESSIONS	922,329
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VIDEO VIEWS	72,774
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CLICKS	21,110
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LANDING PAGE VIEWS	5,601
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# Digital Results

## GOOGLE ADS

A Google Ads campaign ran the duration of the campaign period to capture potential travellers searching for road trips in search engines.

## APP DOWNLOADS

A core KPI for paid social media and google ads was to download the GQDT app. This activity drove [635 app downloads](#) across iOS and Android devices.

## KEY RESULTS

IMPRESSIONS	130,172
CLICKS	3,133
CLICK THROUGH RATE	2.41%
APP DOWNLOADS	635



# Digital Results

## EMAIL MARKETING

A solus EDM was sent out to the AGO database with the intention to inspire and encourage clicks through for further information.

## EMAIL BREAKDOWN

	SENT	OPENS	CLICKS
GQDT EDM	25,477	18,044	1,139





AUSTRALIA'S  
*Golden Outback*  
The Goldfields

The logo is centered on a solid gold background. It features the text 'AUSTRALIA'S' in a small, white, sans-serif font at the top. Below it, 'Golden Outback' is written in a large, white, cursive script font. Underneath that, 'The Goldfields' is written in a smaller, white, sans-serif font, enclosed within a white, brush-stroke style banner.



## GOLDEN QUEST DISCOVERY TRAIL

### MEMORANDUM OF UNDERSTANDING

This document constitutes a financial commitment between the Department of Biodiversity, Conservation and Attractions (DBCA) and the Local Authorities of the City of Kalgoorlie-Boulder, the Shires of Coolgardie, Menzies, Leonora and Laverton, being the Local Governments Authorities along the route of the Golden Quest Discovery Trail Association Inc.

#### 1. BACKGROUND

The Golden Quest Discovery Trail was identified in 2003 as a significant destination for tourism in the Goldfields of Western Australia. Traversing through 956kms, it highlights the City of Kalgoorlie Boulder and the Shires of Coolgardie, Menzies, Leonora and Laverton. The 'Trail' offers a diverse outback experience encompassing the rich historical, cultural and environmental landscape of the Goldfields region, considered by many as being second to none in the world.

#### 2. PURPOSE

The identified parties will work collaboratively to manage the ongoing promotion, management and maintenance of the Golden Quest Discovery Trail as custodians for the future of tourism within the Goldfields region.

#### 3. TERM

This Memorandum of Understanding (MOU) shall commence on 4 August 2023 and conclude or be revised on 30 June 2024.

#### 4. FINANCIAL CONTRIBUTION

The above mentioned Members of the Golden Quest Discovery Trail Association Inc. support the endeavours outlined in this MOU that are to be delivered by the Golden Quest Discovery Trail Association Inc. Board. The Members have agreed to contribute \$11,500.00 per annum; to be paid on or before 30 April of each financial year, for the provision of operational, promotional and developmental functions of the Golden Quest Discovery Trail Association Inc.

#### 5. COSTS

Each Member shall bear their own cost of any incidental actions outside the scope of the negotiation, preparation and execution of this MOU.

**6. AREAS OF COLLABORATION**

Members will support the endeavours of the Golden Quest Discovery Trail Association Inc. Vision and functions by:

- i) Demonstrating knowledge of relevant Federal, State and Local legislation.
- ii) Providing dynamic leadership.
- iii) Facilitating the delivery of knowledge, feedback and expectations from the locality they represent.
- iv) Monitor and/or report on the condition/status of identified local assets, attractions and events in the locality.
- v) Advise on issues/outcomes of Tourism activity within the locality.
- vi) Commit to sound and fiscal governance in their role as Members of the Golden Quest Discovery Trail Inc.

**7. STATUS OF THIS MOU**

- i) All Members acknowledge that the terms of this MOU are entered into with good faith and that they will honour all terms including the financial terms. The Members also acknowledge that the Golden Quest Discovery Trail Inc. will honour its commitment to develop, facilitate and deliver a collaborative approach to the marketing and promotion of the Golden Quest Discovery Trail as an international destination of rich historical, cultural, and environmental touring significance.
- ii) If any Member deems that their membership is no longer warranted, 90 days' notice must be given to the Golden Quest Discovery Trail Inc. Board advising of the Member's intention to dissolve their partnership.
- iii) A Member's request for dissolution must be endorsed by the Local Government Authority in writing and addressed to the Chair of the Golden Quest Discovery Trail Association Inc. Board.

**8. PUBLIC LIABILITY**

The Local Government Authorities accept all responsibility for, but not limited to, public liability, asset management, risk management, maintenance, capital improvements as they relate to tourism infrastructure, technology, services and functions in their locality.

**9. REVIEW**

- i) Members agree to provide written endorsement from their Local Authority to accept the terms of this MOU.

- ii) Members agree to support the review of the terms and financial contributions of the MOU.
- iii) Members agree that the reviewed MOU shall be enacted no later than 90 days after being endorsed
- iv) The Memorandum of Understanding is an agreement between Golden Quest Discovery Trail Inc. and each participating Member forming the organisation.

[TBA]

**Chairperson, Golden Quest Discovery Trail Association Inc.**

**Acknowledgement:**

We accept the offer set out in this MOU

**Signed by**

..... Dated:  
 Golden Quest Discovery Trail Association Chairperson  
**Signed on behalf of the Golden Quest Discovery Trail Association Inc**  
 Incorporated body responsible for the day-to-day management of the Golden Quest Discovery Trail

..... Dated:  
 Mr Andrew Brien – Chief Executive Officer  
**Signed on behalf of the City of Kalgoorlie-Boulder**  
 4 sites are located within the City of Kalgoorlie-Boulder

..... Dated:  
 Mr James Trail – Chief Executive Officer  
**Signed on behalf of the Shire of Coolgardie**  
 2 sites are located within the Shire of Coolgardie

..... Dated:  
 Mr Rob Stewart – A/Chief Executive Officer  
**Signed on behalf of the Shire of Menzies**  
 9 sites are located within the Shire of Menzies  
 Secretary for the day-to-day management of the Golden Quest Discovery Trail

..... Dated:  
 Mr Ty Matson – Chief Executive Officer  
**Signed on behalf of the Shire of Leonora**  
 4 sites are located within the Shire of Leonora

.....  
Mr Phil Marshall– Chief Executive Officer  
**Signed on behalf of the Shire of Laverton**  
5 sites are located within the Shire of Laverton

Dated:

.....  
Mr Nigel Wessel – Regional Manager  
**Signed on behalf of the Department of Biodiversity, Conservation and Attractions**  
1 site is located within the Goldfields Region of the Department of Biodiversity, Conservation and Attractions

Dated:



## GOLDEN QUEST DISCOVERY TRAIL

### TERMS OF REFERENCE

For the maintenance and marketing of the Golden Quest Discovery Trail.

This document is an attachment to the GQDT Association Inc. Constitution 2019.

The business and affairs of the Association shall, subject to the Constitution, the Act and any Rules made under the Constitution, be conducted by a Board of Management.

#### 1. BACKGROUND

The Golden Quest Discovery Trail was identified in 2003 as a significant destination for tourism in the Goldfields of Western Australia. Traversing through 956kms highlighting the City of Kalgoorlie Boulder, the Shires of Coolgardie, Menzies, Leonora and Laverton. The "Trail" offers a diverse outback experience encompassing the rich historical, cultural and environmental landscape of the Goldfields region; being second to none in the world.

#### 2. THE VISION

To manage the ongoing collaborative promotion, maintenance and use of the Golden Quest Discovery Trail to ensure its future viability as a tourism attraction for the Goldfields Region.

#### 3. OBJECTIVES

The 'Participants' agree to work together with the aim of achieving the following;

- Develop and implement a cohesive and comprehensive strategy to manage and maintain the GQDTA Inc. assets and attractions across member zones and the region.
- Commit to improving and promoting GQDTA Inc. throughout member zones and the region.
- Ensure the GQDTA Inc. attractions are promoted/marketed to their full potential in the locality, region, state and national tourism frameworks.
- Encourage all stakeholders to have active and meaningful involvement with the trails and attractions.
- Invite and encourage a diverse range of community interest and participation in the GQDTA Inc.
- Support the promotion of annual events as a means to generate greater tourism activity within the region.



#### **4. ACHIEVING OBJECTIVES**

The GQDTA Inc. Board will achieve its objectives by;

- Engaging a suitable candidate to perform the Secretarial and Marketing duties for the organisation.
- Meeting the directives of the Marketing Strategy.
- Coordination of Marketing opportunities.
- Engagement with Local, regional, and social media.
- Promotion of the Golden Quest Guidebook throughout the region and surrounds.
- Fiscal management of member contributions.
- Engaging, improving and expanding current stakeholder interest.
- Review of Model Rules, Terms of Reference and Memorandum of Understanding.
- Recognition of the aspirations of all Board Members and the region.
- Develop strong alliances with local tourism centres.

#### **5. ROLES AND FUNCTIONS OF THE GQDTA INC.**

The Golden Quest Discovery Trail Association Inc. will:

- Provide strategic leadership in the development, implementation and sustainability of the Golden Quest Discovery Trail,
- Offer strategic support and assistance to members where applicable.
- Assist in promoting the benefits of tourism culture within the affiliated communities.
- Monitor and identify emerging opportunities/risks in the locality and advise members accordingly.
- Identify barriers and enablers to assist in the future success of the GQDTA Inc.

#### **6. ROLE OF INDIVIDUAL GQDTA INC. BOARD MEMBERS**

The role of the individual members of the GQDTA Inc. will agree to support the following:

- vii) Attend scheduled meetings of the board as required at least three (3) times per year.
- viii) Actively contribute to the success of the GQDTA Inc. Board's vision and objectives,
- ix) Represent the interests of the Prime Members and the region,
- x) Demonstrate an active and genuine interest in the initiatives and collaborative outcomes
- xi) Advocate and facilitate progressive outcomes for sustained tourism and the sustainability of the GQDTA Inc.,

- xii) Demonstrate integrity, timely reporting, knowledge of relevant legislation/regulations throughout the course of their activities and deliberations.

## GENERAL

### 7. GQDTA INC. MEMBERSHIP

The Golden Quest Discovery Trail Association Inc. Board shall be comprised of:

#### THE PARTICIPANTS

Prime Members – Financial Affiliation	Associate Members – Non Financial Affiliation
City of Kalgoorlie-Boulder	Goldfields Esperance Development Commission
Shire of Coolgardie	Coolgardie Visitor Centre
Shire of Menzies	Kalgoorlie Boulder Visitor Centre
Shire of Leonora	Menzies Visitor Centre
Shire of Laverton	Leonora Visitor Centre
Department of Biodiversity, Conservation and Attractions (DBCA)	Great Beyond Visitor Centre
	Australia's Golden Outback

The Board of Management will be comprised of nominated delegates from each of the following categories:

- One delegate, endorsed in writing, from each Prime Member Organisation, and
- Representatives from the Associate Member Organisations.

### 8. THE CHAIR

- i) The Chair will be appointed by the Board as defined in the GQDTA Inc. Ref. Division 3 Section 31 – 33.
- ii) Meetings will be convened and governed by the Chair with the support of the Secretarial and Marketing Officer.

### 9. AGENDA ITEMS

- v) All agenda items will be forwarded to the Secretarial and Marketing Officer by close of business one week prior to the next scheduled meeting.
- vi) The agenda, with attached meeting papers, will be distributed to members of the GQDT Inc. board at least 72 hours before the next scheduled meeting.
- vii) Late items will be received at the discretion of the GQDTA Inc. Board on the scheduled meeting.

**10. MINUTES AND MEETING PAPERS**

- i) The minutes of each GQDTA Inc. Board meeting will be prepared by the Secretarial and Marketing Officer.
- ii) Full copies of the minutes, including attachments, will be provided to all GQDTA Inc. Board Members no later than five working days each meeting.
- iii) By agreement of the GQDTA Inc. Board, meetings may be recorded to facilitate an accurate record keeping practice where deemed applicable.

**11. FREQUENCY OF MEETINGS**

The GQDTA Inc. will meet at least three (3) times per year. GQDTA Inc. Constitution Division 4 Section 41.

**12. PROXIES TO MEETINGS**

- i) It is the Prime member's responsibility to endorse in writing, their delegated proxy.
- ii) The GQDTA Inc. Chair is to be informed as to the substitution as soon as practical prior to any scheduled meeting.
- iii) The nominated proxy will provide relevant comments/feedback about the attended meeting to the Board Member they are representing.

**13. QUORUM REQUIREMENTS**

The GQDTA Inc. will assemble a quorum when six (6) Board members are present.

**14. REVIEW**

The effectiveness and membership of the Golden Quest Discovery Trail Inc. Terms of Reference will be reviewed at the first General Meeting of 2023.

**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1st July to 31st July 2023**  
**EFT's**

<b>EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT25695	06/07/2023	Precise Projects Wa Pty Ltd	Various Jobs at Bluebush Accommodation Village (13 invoices)	\$ 191,602.19
EFT25696	07/07/2023	Wa Contract Ranger Serices Pty Ltd	Contract Ranger Services Period 12/06/2023 To 25/06/2023	\$ 21,503.63
EFT25697	11/07/2023	Plumbing Gas And Electrical Services	Rft 01/2023 - Bluebush Village Expansion, Works at 3 Coolgardie Camps to Sewerage Ponds (3 invoices)	\$ 268,259.02
EFT25699	12/07/2023	Air Liquide	Cylinder Fee, Rental Period 01/05/2023 - 31/05/2023	\$ 73.13
EFT25700	12/07/2023	Ampol (Formally Caltex Australia)	Fleet Fuel Charges June 2023	\$ 15,050.40
EFT25701	12/07/2023	Archival Survival Pty Ltd	Gloves And Tissues For Coolgardie Visitor Centre	\$ 1,120.09
EFT25702	12/07/2023	Atf Services Pty Ltd	Ongoing Hire Of Number Plate Solar Cameras 2022-2023	\$ 9,174.00
EFT25703	12/07/2023	Australian Post	Postage Charges - Period Ending 31/05/2023	\$ 91.13
EFT25704	12/07/2023	Australian Venture Consultants Pty Ltd	Strategic Oversight Of Coolgardie Waste Facility Licensing, Works And Renewal	\$ 8,800.00
EFT25705	12/07/2023	Bidfood Kalgoorlie - Goldline Distributors Pty Ltd	Refreshments For Lemc Health Workshop 24/05/2023	\$ 547.64
EFT25706	12/07/2023	Blackwoods - J. Blackwood & Son Limited	0984 7478 , F10-20 , Fuel Treatment .	\$ 1,033.20
EFT25707	12/07/2023	Boyes Equipment Service - Worthy Engineering Services Pty Ltd	Service on CAT826, Dozer Repairs and Consumables (4 invoices)	\$ 65,723.96
EFT25708	12/07/2023	Bp Australia Limited	Fuel Charges June 2023	\$ 6,301.02
EFT25709	12/07/2023	Bree Nicole Crawley	Rates Refund For Assessment A556 32 Mallee Drive Kambalda West Wa 6442	\$ 1,571.36
EFT25710	12/07/2023	Bunnings Buildings Supplies	09/05/2023 Bunnings - Supply Plant/S & Retic For Kambalda Main Office	\$ 593.26
EFT25711	12/07/2023	Burnz Fitness & Pt Burnz Fitness & Pt	Fitness And Junior Gym Classes over Mar-Apr 2023	\$ 500.50
EFT25712	12/07/2023	Caps Australia Pty Ltd	Housing Air Filter 3/4.	\$ 180.68
EFT25713	12/07/2023	Clark Equipment Sales Pty Ltd	Cutting Edge, Nuts, Bolts And Wire Broom Gutter.	\$ 3,680.18
EFT25714	12/07/2023	Cleanaway Pty Ltd	Refuse Collection Services (Residential) May 2023	\$ 16,346.33
EFT25715	12/07/2023	Clever Patch	Ccrc- Craft Supplies For Programs	\$ 2,302.59
EFT25716	12/07/2023	Cloud Payment Group	May 2023 Debt Recovery (1 invoice)	\$ 28,440.94
EFT25717	12/07/2023	Coxdon Pty Ltd	Removal And Replacement Of The Coolgardie Post Office Complex Roof, Relocation of Waste Facility Shed And Donga, Installation of TV Monitors at Visitors Centre (3	\$ 81,493.40
EFT25718	12/07/2023	Drew Goddard	Performance Fee And Equipment Use For Seniors Staying Connected Regional Event 23.03.2023	\$ 300.00
EFT25719	12/07/2023	E Fire And Safety	E Fire & Safety Emergecny Equipment Service And Replacements At Coolgardie Post Office	\$ 128.70
EFT25720	12/07/2023	Eagle Petroleum (Wa) Pty Ltd	Diesel For Bluebush Village Kambalda (4 invoices)	\$ 27,845.39
EFT25721	12/07/2023	Ess Kambalda Village- Compass	Catering Briefing Session 06/06/2023 Kambalda	\$ 92.40
EFT25722	12/07/2023	Eurofins Arl Pty Ltd	Analysis Of Ground Water Samples - Kambalda Waste Facility January 2023 And April 2023	\$ 1,425.05
EFT25723	12/07/2023	Evolution Mining	Rates Refund For Assessment A16546 Lot P116/2703 Prospecting Licence Coolgardie 6429	\$ 1,240.44
EFT25724	12/07/2023	Evolution Mining (Phoenix) Pty	Rates Refund For Assessment A16515 Lot P116/2670	\$ 655.42
EFT25725	12/07/2023	4Park Pty Ltd T/A Forpark Australia	Forparks - Replacement Parts (5 X Orbit Platforms, 2 Torx Drivers, Trilobe Driver	\$ 5,626.50
EFT25726	12/07/2023	Foxtel Management Ptt Ltd	Foxtel Business Charges For 2022-2023	\$ 105.00
EFT25727	12/07/2023	Gencon Civil Pty Ltd	Bluebush Village Drainage Rectification Works, Coolgardie North Rd & Kambalda Airstrip works (3 invoices)	\$ 75,784.17

**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1st July to 31st July 2023**  
**EFT's**

<b>EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT25728	12/07/2023	Geoffrey Harcombe	Environmental Health Consultancy Service, June 2023 (10hrs)	\$ 1,383.75
EFT25729	12/07/2023	Goldfields Pest Control	Annual Pest Control Shire Office - Various Locations	\$ 11,385.00
EFT25730	12/07/2023	Goldfields Printing Co - Jemo Pty Ltd	1000 X Bark Cards. Full Colour . 100 X 210Mm	\$ 295.90
EFT25731	12/07/2023	Goldfields Tourism Network Assoc Inc - Golden Quest Discovery Trail	Refill Stock Of Gqdt Guidebooks	\$ 474.58
EFT25732	12/07/2023	Goldfields Toyota	9046707220 , Clip Lower Cover .	\$ 49.72
EFT25733	12/07/2023	Goldfields Truck Power - Major Motors Unit Trust	Zfgaf25539 , Air Filter .	\$ 657.03
EFT25734	12/07/2023	Grt Goldrush Tours - Ore Investments Pty Ltd	Grt Quote #Qu-0624 (Remove & Refit/ Diss & Ass R/H Door - Prime Mover - Hino 700 Series) Plant #P351	\$ 5,917.65
EFT25735	12/07/2023	Hannah Pearl Thomas	Reimbursement Community Service Officer Commencing Certificate Iv In Community Services At Central Regional Tafe.	\$ 71.84
EFT25736	12/07/2023	Harvey Norman Av/lt Superstore Kalgoorlie - Oriavit Pty Ltd	Kambalda Gym Tv	\$ 2,152.00
EFT25737	12/07/2023	Heatley Industrial,Safety&Packaging - Heatley Sales Pty Ltd	Ppe Uniforms For Kambalda Poutdoor Staff	\$ 2,038.41
EFT25738	12/07/2023	Host Corporation Pty Ltd	Ccrc - Insulated Milk Jug For All Future Events	\$ 154.00
EFT25739	12/07/2023	Ice Cream Queen - Bernadette Christie	Catering For Seniors Staying Connected Program 07/06/2023	\$ 176.00
EFT25740	12/07/2023	Industrial Automation Group	Irrigation Controller Remote Access And Support For Coolgardie Water System - Annual License	\$ 1,332.65
EFT25741	12/07/2023	Integrated Ict - Market Creations Technology Pty Ltd	Various reoccurring IT Services (13 invoices)	\$ 33,495.10
EFT25742	12/07/2023	Kambalda Cultural And Arts Group	Successful Community Assistance Fund For Laptop, Printer And Product Care.	\$ 2,000.00
EFT25743	12/07/2023	Katherine Fox	Staff Reimbursement - Purchases For Coolgardie Visitor	\$ 137.28
EFT25744	12/07/2023	Kleenheat Gas Pty Ltd	X2 Gas Bottles For 1 Gimlet Court	\$ 588.28
EFT25745	12/07/2023	Kmart Australia	Ccrc - Crafter Noon Dinosaur Day	\$ 155.00
EFT25746	12/07/2023	Landgate	Gross Rental Valuation 18/05/2023 - 26/06/2023	\$ 122.80
EFT25747	12/07/2023	Little Industries	Earthworks Fill For Stage 2 Site Works Bluebush Accommodation Village, Cracker Dust To Standpipe, Material to Jobson Street (3 invoices)	\$ 33,472.45
EFT25748	12/07/2023	Logic Enterprises Pty Ltd T/A Logic Health (Boulder Medical)	Pre- Medical And Drug Screen For Shane Wall. Failure To Attend Without Notice.	\$ 1,276.00
EFT25749	12/07/2023	Linkwest Incorporated	Crc Membership For The Period From 1 Jul 2023 Through 30 Jun 2024	\$ 2,864.00
EFT25750	12/07/2023	Market Creations Agency Pty Ltd	Marketing Hours In Jun, 25 Hours	\$ 4,195.40
EFT25751	12/07/2023	Marketforce	Advertising Of Differential Rates In The Kalgoorlie Miner And West Australian On Saturday 27Th May 2023	\$ 4,629.26
EFT25752	12/07/2023	Mcleods Barristers And Solicitors	Advice Kurrawang Main Conduit Crossover	\$ 7,606.34
EFT25753	12/07/2023	Milbridge Services - The	Statutory Planning Fees May 2023 (2 invoices)	\$ 22,646.25
EFT25754	12/07/2023	Modus Compliance Pty Ltd	Compliance Service - Building Services	\$ 528.00
EFT25755	12/07/2023	Momar Australia	Un-Beadable Hand Cleaner .	\$ 595.10
EFT25756	12/07/2023	Moran Store - Boothey Family (Iga Coolgardie)	In Store Purchases 1/5 To 31/5 2023	\$ 663.48
EFT25757	12/07/2023	Napa Kalgoorlie	Din85Lhmf , Battery .	\$ 3,492.96
EFT25758	12/07/2023	Office National Kalgoorlie	Coolardie Public Toilets - Cleaning Supplies	\$ 786.33
EFT25759	12/07/2023	Penns Cartage Contractors	Transportation For D10 Dozer From Boyes Mechanical To	\$ 2,756.91
EFT25760	12/07/2023	Poolshop Online Pty Ltd	Hydrochloric Acid 28% 20L Kampool	\$ 2,460.00

**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1st July to 31st July 2023**  
**EFT's**

<b>EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT25761	12/07/2023	Precise Projects Wa Pty Ltd	Supply And Install Floor To Old Railway Shed And Coolgardie Mens Shed.	\$ 6,864.00
EFT25762	12/07/2023	Quaintrelle (Wa) Pty Ltd T/A Environmental Services (Wa)	Hire Of Street Sweeper And Driver To Sweep All Streets In Coolgardie And Kambalda	\$ 13,766.78
EFT25763	12/07/2023	Receptive Security	Urgent Repairs To Security System - Coolgardie Crc	\$ 616.00
EFT25764	12/07/2023	Resources Trading Hub -	Resources Trading - Quote #141529 - Gearwrench (114	\$ 990.00
EFT25765	12/07/2023	Robert Heatley T/A Great Northern Tree Lopping	Tree Lopping 4 Eucalyptus Court, Kambalda - As Per Onsite Inspection.	\$ 2,200.00
EFT25766	12/07/2023	Rsea Pty Ltd	Ppe Equipment For Job Support Hub Client X1	\$ 184.80
EFT25767	12/07/2023	Ryan Kippin Mechanical Pty Ltd	Diagnose/Repair Hydraulic Fault With Water Pump On Water Tanker .	\$ 627.00
EFT25768	12/07/2023	Seak Fitness	Kambalda Ladies Session Wednesdays April/May/June 2023	\$ 585.00
EFT25769	12/07/2023	Shop For Shops	Slatwall Display Fittings For New Vc - Including Freight	\$ 1,720.50
EFT25770	12/07/2023	Site Ware Group - Protector Safety Group Pty Ltd	Uniforms As Per Quote K2814	\$ 2,536.38
EFT25771	12/07/2023	Spectrum Surveys Pty Ltd	Site Survey Of Durkin / Goldfields Hwy Intersection	\$ 10,521.50
EFT25772	12/07/2023	St John Ambulance Kalgoorlie	Staff First Aid Course Held In Coolgardie Crc, St Johns	\$ 1,120.00
EFT25773	12/07/2023	Steven Tweedie	General Governance Advice June 2023.	\$ 990.00
EFT25774	12/07/2023	Synergy	Grouped Electricity Charge, April - May 2023	\$ 1,825.24
EFT25775	12/07/2023	Technology One Limited	Ams Program For Period 01/06/2023 - 30/06/2023	\$ 3,060.20
EFT25776	12/07/2023	Terri Althaea Orr Angel	Reimbursement Claims For Coolgardie Place Manager Commencing Certificate Iv In Community Services At Euthanasia, Sedation And Burial Of 2 Dogs	\$ 349.55
EFT25777	12/07/2023	The Animal Hospital	Euthanasia, Sedation And Burial Of 2 Dogs	\$ 349.55
EFT25778	12/07/2023	The Omeo Office - Stephanie O'Meagher	Contract Rates Officer - May 2023	\$ 10,319.75
EFT25779	12/07/2023	Tourism Council Wa	Small Tear Drop Information Flag & Poles, Accreditation Information Centre	\$ 224.50
EFT25780	12/07/2023	Tyrepower Kalgoorlie - D&T S Pty Ltd	Supply , Balance & Fit Tyres Infinity D960, 265/70R19.5, 143/141K , 18Pr To Rear Of Hino Truck Rego = 1Gsr-486	\$ 5,070.00
EFT25781	12/07/2023	Vision Intelligence Pty Ltd	Hire Of Plate Cameras - Haulage Roads	\$ 13,230.80
EFT25782	12/07/2023	Westrac Pty Ltd	Perform 500 Hr Service (4500Hr Service With Oil & Oil Filter Change)	\$ 4,560.12
EFT25783	12/07/2023	Wildflora Factory Pty Ltd (T/A Australia Wildflower Seeds And Wildflora Pods	Wildflower Seeds And Wildflora Pods For Vc Stock As Quoted	\$ 464.86
EFT25784	12/07/2023	Winc Australia Pty Ltd	May Stationary Order For Kambalda Admin	\$ 1,074.89
EFT25785	12/07/2023	Wml Consultants	Design Work For The Bonnie Vale Cutting And Bypass On North Road (2 Invoices)	\$ 23,292.51
EFT25786	12/07/2023	Woolworths Ltd	Crc - July Soup & Friends Events	\$ 132.69
EFT25787	20/07/2023	3E Advantage Pty Ltd	Printer Services For Soc, June 2023.	\$ 4,820.61
EFT25788	20/07/2023	Aquatic Services Wa	Prominent Beta Dosing Pumps, Procal Mag Drive Pump, Vaccum Gauages Pressure Gauarges Prominent Injection Valve For Coolgardie Swimming Pool.	\$ 9,803.20
EFT25789	20/07/2023	Body Positive Fitness By Di - Dianne Judith Crisp	Group Fitness Class And Supervised Gym Sessions Coolgardie 20.06.2023 And 27.06.2023	\$ 715.00
EFT25790	20/07/2023	Bree Nicole Crawley	Reimbursement For Fuel Expenses - Return Travel From Kambalda Office To Perth	\$ 412.38
EFT25791	20/07/2023	Building And Energy Department Of Mines, Industry Regulation And Safety	Bsl June 2023	\$ 113.30
EFT25792	20/07/2023	Bunnings Buildings Supplies	Mop And Mop Bucket For 89 Woodward Street Coolgardie	\$ 69.67
EFT25793	20/07/2023	Cloud Payment Group	Charges Against Properties For Recovery	\$ 1,070.99
EFT25794	20/07/2023	Department Of The Premier And Cabinet - State Law Publisher	Advertising Shire Of Coolgardie - Local Planning Scheme No 5-Amendment No. 6	\$ 109.20

**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1st July to 31st July 2023**  
**EFT's**

<b>EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT25795	20/07/2023	Gencon Civil Pty Ltd	Hire Of Smooth Drum Roller (X3 Days) Start Date Monday 15 May Ending Wednesday 17 May 2023. Shire To Pick-Up & Return Machine.	\$ 1,424.87
EFT25796	20/07/2023	Goldfields Engraving Specialists - Aldinian Pty Ltd	Purple Bench Project - Plaque	\$ 62.70
EFT25797	20/07/2023	Goldfields Valuation Services Pty Ltd	Valuation Of Cafe Located In Kambalda Recreation Centre, July 2023.	\$ 1,540.00
EFT25798	20/07/2023	Goodnews Newsagency	Kam Gym Water Supplies X 24 Bottles	\$ 826.20
EFT25799	20/07/2023	Gtt Metals Group Pty Ltd	Rates Refund For Assessment A181559 Lot E15/01809 Exploration Lease/Licence Coolgardie Wa 6429	\$ 94.11
EFT25800	20/07/2023	Hse Collective	Weekly Meetings With Whs Admin, Input On Training With Whs Manager For Leadership Team And Contractor Management Process Review, July 2023.	\$ 3,000.00
EFT25801	20/07/2023	Integrated Ict - Market Creations Technology Pty Ltd	12.9Inch Ipad Pro (6Th Generation), Applie Pencil And Keyboard Cover	\$ 627.44
EFT25802	20/07/2023	Jodie Cross	Gloves For Kcrf Cleaner.	\$ 124.75
EFT25803	20/07/2023	Kambalda Hotel - Jsd Holdings (Wa) Pty Ltd	Catering -Oflarge Sandwich Platter For Scm, July 2023.	\$ 77.00
EFT25804	20/07/2023	Little Industries	Quote #3686 - Supply & Deliver 100 Tonne Fill Sand To Kambalda Depot (\$44 P/Tonne Inc Gst)	\$ 4,336.20
EFT25805	20/07/2023	Logic Enterprises Pty Ltd T/A Logic Health (Boulder Medical)	Pre-Employment Medical And Instant Drug Screen Mandie Hawkey	\$ 319.00
EFT25806	20/07/2023	Modular Wa	2 X Gascoyne Modules (8 Executive Style Rooms) For Bluebush Village (2 invoices)	\$ 113,384.00
EFT25807	20/07/2023	Office National Kalgoorlie	Public Toilets Cleaning Products - Surface Cleaner	\$ 77.65
EFT25808	20/07/2023	Rangecon Pty Ltd	Rent For The Period 23Rd July To 22Nd August 2023 At Bluebush Village	\$ 275,000.00
EFT25809	20/07/2023	Rsea Pty Ltd	Work Uniform, Shirt, Pants, Boots For Cdc Client As Per Quote 14640810	\$ 1,089.55
EFT25810	20/07/2023	Shire Of Coolgardie	Bsl Commission June 2023	\$ 10.00
EFT25811	20/07/2023	Steve'S Transportables Group Pty Ltd Atf Shorter Family Trust	Supply Of 6 X Blinds For Bluebush Village	\$ 2,310.00
EFT25812	20/07/2023	Strongbody Ft - Estelle Barange	Fitness Classes, June 2023.	\$ 520.00
EFT25813	20/07/2023	Team Global Express Pty Ltd- Toll Transport	Freight Charges for June 2023	\$ 97.62
EFT25814	20/07/2023	Terri Althaea Orr Angel	Reimbursement Claim For Grocery Shopping At Woolworthes For Warden Finney, July 2023.	\$ 246.00
EFT25815	20/07/2023	Two Way Street	Large Communication Board Designs For Pool, Local Rec/Library And Kambalda Primary School, July 2023.	\$ 2,354.00
EFT25816	20/07/2023	Winc Australia Pty Ltd	February Stationery Order	\$ 929.28
EFT25817	20/07/2023	Woolworths Ltd	Ccrc - Food Sensatinos Week 3 And Centercare	\$ 56.07
EFT25818	26/07/2023	Ray White Kambalda	Rent From 05.08.2023 To 04.09.2023 For 42 Silver Gimlet Kambalda West	\$ 2,694.05
				<b><u>\$ 1,522,864.94</u></b>

Shire of Coolgardie  
Payments by Delegated Authority  
1st July to 31st July 2023  
Cheques

Chq	Date	Name	Description	Amount
53544	12/07/2023	Shire Of Coolgardie - Petty	Petty Cash Recoup June 2023	\$ 472.25
53545	12/07/2023	Water Corporation	Water Use And Service Charges Various Organisation Locations	\$ 35,996.99
53548	27/07/2023	Department Of Transport	Soc Fleet Licencing 2023/2023.	\$ 14,937.90
				<u>\$ 51,407.14</u>



Shire of Coolgardie  
 Payments by Delegated Authority  
 1st July to 31st July 2023  
 Direct Debits

Chq/EFT	Date	Name	Description	Amount
DD8518.1	11/07/2023	Fleetcare	Payroll Deductions/Contributions leased Vehicles	\$ 2,223.35
DD8520.1	12/07/2023	Australian Taxation Office	Payg For Period 28.06.2023 - 11.07.2023	\$ 55,496.00
DD8524.1	12/07/2023	Beam Clearing House	Superannuation For Payrun #171Ppe 11.07.2023	\$ 22,012.23
DD8549.1	31/07/2023	Rangecon Villages Pty Ltd	Rft 02/2022 Supply And Installation Of Workers Accommodation Village In Kambalda - Purchase Of Transportable Units As Per Deed Of Settlement	\$ 8,800,000.00
DD8564.1	25/07/2023	Fleetcare	Payroll Deductions/Contributions	\$ 1,585.29
DD8567.1	25/07/2023	Beam Clearing House	Superannuation For Payrun #173 Ppe 25072023	\$ 24,264.51
DD8567.2	25/07/2023	Australian Taxation Office	Payg For Pay Period 12.07.2023 - 25.07.2023	\$ 45,087.00
				<b>\$ 8,950,668.38</b>

**Payments by Delegated Authority  
1st July to 31st July 2023  
Credit Cards**

Date	Description	Value	Card
10/07/2023	Rentalcars.com London (credited less fees)	\$ 237.15	3994
10/07/2023	Rentalcars.com London Refund	-\$ 230.24	3994
10/07/2023	Cars on Booking London (credited less fees)	\$ 210.87	3994
10/07/2023	Cars on Booking London - Refund of insurance on car hire	-\$ 88.36	3994
12/07/2023	Cars on Booking London - CEO to attend meetings from the 12th - 17th July	\$ 355.26	3994
12/07/2023	Cars on Booking London - Cancellation of one day hire	-\$ 116.37	3994
27/07/2023	Cars on Booking London (credited less fees)	\$ 431.27	3994
28/07/2023	Cars on Booking London Refund	-\$ 418.71	3994
10/07/2023	Adobe Acropro Subs 800615316 - Monthly Adobe Subscription	\$ 546.85	3994
11/07/2023	Xero AU INV-29145905 HAWTHORN - Monthly GVROC Subscription	\$ 59.00	3994
12/07/2023	Virgin Flights for CEO to attend Goldfields Industrial Areas Working Group Meeting and other meetings, Kal - Perth Return - 31/07/2023 - 02/08/2023	\$ 3.63	3994
12/07/2023	Virgin Flights for CEO to attend Goldfields Industrial Areas Working Group Meeting and other meetingsS, Kal - Perth Return - 31/07/2023 - 02/08/2023	\$ 374.00	3994
17/07/2023	Virgin AUSTR7952188753450 Brisbane - Flights for CEO. Flight cancelled and travel bank credit issued	\$ 374.00	3994
17/07/2023	Virgin AUSTR7954406179173 Brisbane - Flights for CEO. Flight cancelled and travel bank credit issued	\$ 3.63	3994
17/07/2023	Sentinel Bar and Grill Perth - Refreshments for Goldfields Industrial Areas Working Group Meeting	\$ 71.61	3994
24/07/2023	Sixt AU Perth Airport - Car Rental for CEO to attend Business Meeting in Perth	\$ 345.20	3994
24/07/2023	Fairfax - Subscription for Monthly Fianancial Review	\$ 59.00	3994
27/07/2023	WA News - Subscription to The West Australian newspaper	\$ 84.00	3994
27/07/2023	News Limited Surry Hills - Monthly Subscription to The Australian Newspaper	\$ 4.00	3994
28/07/2023	Diggers & Dealers Perth - Registration for CEO to attend Diggers and Dealers Mining Forum 2023	\$ 909.00	3994
30/07/2023	Kalgoorlie Hotel - Refreshments - Community Cabinet Meeting	\$ 177.71	3994
30/07/2023	De Bernales Kalgoorlie - Refreshments - Community Cabinet Meeting	\$ 29.94	3994
31/07/2023	De Bernales Kalgoorlie - Refreshments - Community Cabinet Meeting	\$ 61.92	3994
31/07/2023	Cafe 312 Kambalda West- Refreshments - Bluebush village expansion meeting	\$ 50.00	3994
31/07/2023	J.S.D. Holdings WA PTY Kambalda West- Meals - Fulton Hogan meeting	\$ 168.00	3994
31/07/2023	J.S.D. Holdings WA PTY Kambalda West- Refreshments - Fulton Hogan meeting	\$ 23.00	3994
31/07/2023	Vibe Coolgardie - Refueling for Shire's Car P374	\$ 48.73	3994
10/07/2023	Qantas Airways LTD - Flights for Andre Mann to attend GVROC meeting - Perth - Kal return - 28/707/2023 - 28/07/2023	\$ 846.35	59
13/07/2023	Virgin Flights for Emma from Hawker Britton to attend Community Cabinet in Kal with CEO - Perth - Kal Return - 29/07/2023 - 31/07/2023	\$ 6.21	59
13/07/2023	Virgin Flights for Emma from Hawker Britton to attend Community Cabinet in Kal with CEO - Perth - Kal Return - 29/07/2023 - 31/07/2023	\$ 640.01	59
17/07/2023	Qantas Airways LTD - Flights for Ranger to attend ROCSL training, Kal - Perth Return 24/07/2023 - 28/07/2023	\$ 753.18	59
20/07/2023	Dropbox *53PVTk9GWNlH D02FD79 - Monthly Dropbox Subscription for Communications	\$ 19.25	59
20/07/2023	EZI*Easy Signs Pty Lim Smeaton Grang - Replacement Brackets for the Shire pull up Banners	\$ 69.00	59
24/07/2023	De Bernales Kalgoorlie - Refreshments working meeting	\$ 53.29	59
26/07/2023	Mailchimp 678-9990141 - Monthly Mailchimp Subscription for communication	\$ 20.02	59
28/07/2023	Qantas Airways LTD (EC Mascot - Flights for Chris Adams new Harmony Consultant - Perth - Kal return - 03/08/2023-03/08/2023	\$ 1,387.93	59
10/07/2023	BP KAMBALDA 6233 - Fuel for Shire Vehicle P389	\$ 45.77	715

Shire of Coolgardie  
Payments by Delegated Authority  
1st July to 31st July 2023  
Credit Cards

20/07/2023 AUSURE PTY LTD BRISBANE - Payment to EIB Insurance Solutions policy - SCL005771 - 26/7/23 TO 26/7/24	\$ 2,557.37	715
28/07/2023 Annual Card Fees	\$ 75.00	-
	<u>\$ 10,247.47</u>	
28.07.2023 AUTOREPAYMENT - THANK YOU	-\$ 22,562.63	576

**SHIRE OF COOLGARDIE**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 July 2023**

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

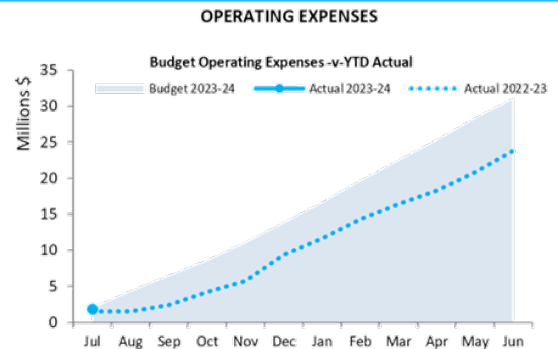
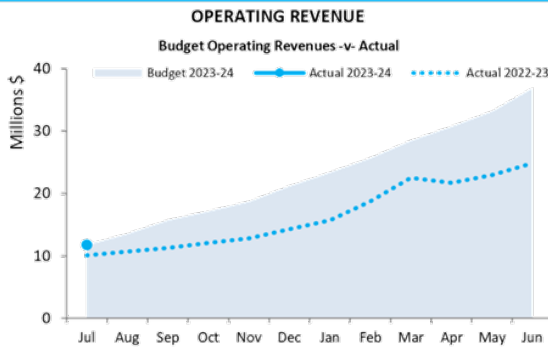
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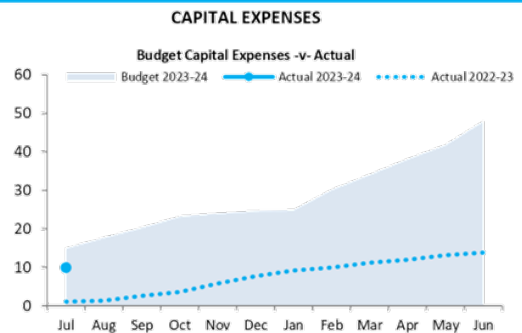
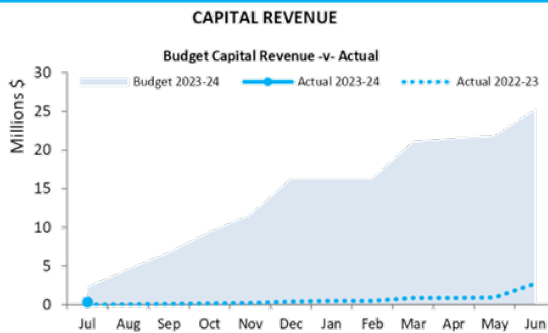
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JULY 2023

SUMMARY INFORMATION - GRAPHS

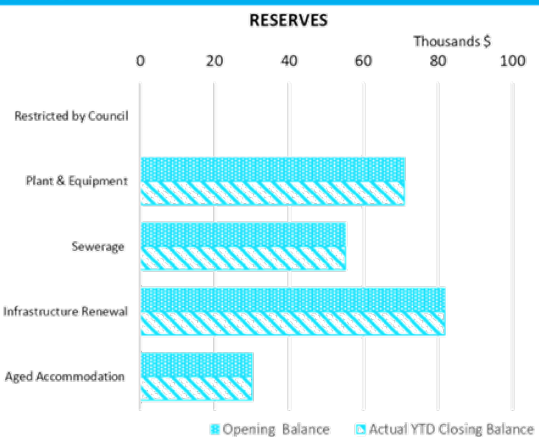
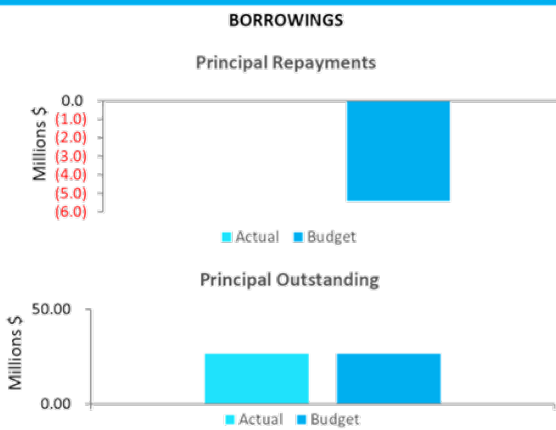
OPERATING ACTIVITIES



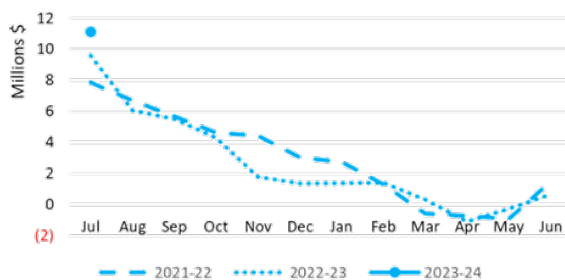
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JULY 2023

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	(\$0.47 M)	(\$0.47 M)	\$0.64 M	\$1.11 M
Closing	\$0.02 M	\$4.20 M	\$11.12 M	\$6.91 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$0.98 M	% of total
Unrestricted Cash	\$0.74 M	75.7%
Restricted Cash	\$0.24 M	24.3%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$3.85 M	% Outstanding
Trade Payables	\$2.88 M	
0 to 30 Days		58.9%
Over 30 Days		41.1%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$2.98 M	% Collected
Rates Receivable	\$11.82 M	-4.5%
Trade Receivable	\$2.98 M	% Outstanding
Over 30 Days		27.0%
Over 90 Days		7.9%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$10.77 M	\$10.19 M	\$10.82 M	\$0.62 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$10.18 M	% Variance
YTD Budget	\$10.17 M	0.1%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$0.55 M	% Variance
YTD Budget	\$0.28 M	93.6%

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$1.84 M	% Variance
YTD Budget	\$1.31 M	40.8%

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)
(\$22.58 M)	(\$14.77 M)	(\$9.59 M)	\$5.18 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Amended Budget	\$0.26 M	(100.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$9.93 M	% Spent
Amended Budget	\$47.97 M	(79.3%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.34 M	% Received
Amended Budget	\$25.22 M	(98.6%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$12.31 M	\$9.25 M	\$9.25 M	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$26.62 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$0.24 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$1.46 M

Refer to Note 9 - Lease Liabilities

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

**KEY TERMS AND DESCRIPTIONS**

FOR THE PERIOD ENDED 31 JULY 2023

**NATURE OR TYPE DESCRIPTION****REVENUE****RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

**INTEREST EARNINGS**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

**PROFIT ON ASSET DISPOSAL**

Excess of assets received over the net book value for assets on their disposal.

**EXPENSES****EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Shortfall between the value of assets received over the net book value for assets on their disposal.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets. Excluding Land.

**INTEREST EXPENSES**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

## BY NATURE OR TYPE

	Ref	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	(471,986)	(471,986)	640,628	1,112,614	(235.73%)	
<b>Revenue from operating activities</b>							
Rates		10,762,369	10,171,073	10,182,643	11,570	0.11%	
Operating grants, subsidies and contributions	12	3,289,872	283,883	549,696	265,813	93.63%	▲
Fees and charges		22,044,636	1,306,862	1,840,005	533,143	40.80%	▲
Interest earnings		73,600	2,883	3,441	558	19.35%	
Other revenue		587,879	11,728	70,809	59,081	503.76%	▲
Profit on disposal of assets	6	192,500	0	0	0	0.00%	
		36,950,856	11,776,429	12,646,594	870,165	7.39%	
<b>Expenditure from operating activities</b>							
Employee costs		(6,876,541)	(514,670)	(676,655)	(161,985)	(31.47%)	▼
Materials and contracts		(13,472,086)	(756,123)	(520,959)	235,164	31.10%	▲
Utility charges		(1,701,870)	(110,443)	(78,252)	32,191	29.15%	▲
Depreciation on non-current assets		(5,074,472)	(422,873)	0	422,873	100.00%	▲
Interest expenses		(1,998,599)	(151,229)	0	151,229	100.00%	▲
Insurance expenses		(419,248)	(21,750)	(199,677)	(177,927)	(818.06%)	▼
Other expenditure		(1,517,887)	(30,913)	(355,625)	(324,712)	(1,050.41%)	▼
		(31,060,703)	(2,008,001)	(1,831,168)	176,833	(8.81%)	
Non-cash amounts excluded from operating activities	1(a)	4,881,972	422,873	0	(422,873)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		10,772,125	10,191,301	10,815,426	624,125	6.12%	
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	25,224,741	240,000	341,283	101,283	42.20%	▲
Proceeds from disposal of assets	6	264,500	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(47,966,336)	(15,007,706)	(9,932,786)	5,074,920	33.82%	▲
Payments for right of use assets		(105,000)	0	0	0	0.00%	
<b>Amount attributable to investing activities</b>		(22,582,095)	(14,767,706)	(9,591,503)	5,176,203	(35.05%)	
<b>Financing Activities</b>							
Proceeds from new debentures	8	14,750,000	9,250,000	9,250,000	0	0.00%	
Proceeds from new leases	9	4,065,000	0	0	0	0.00%	
Proceeds from self supporting loans	4	0	1,500	1,500	0	0.00%	
Transfer from reserves	10	130,000	0	0	0	0.00%	
Payments for principal portion of lease liabilities	9	(1,174,878)	0	0	0	0.00%	
Repayment of debentures	8	(5,414,071)	0	0	0	0.00%	
Transfer to reserves	10	(49,600)	0	0	0	0.00%	
<b>Amount attributable to financing activities</b>		12,306,451	9,251,500	9,251,500	0	0.00%	
<b>Closing funding surplus / (deficit)</b>	1(c)	24,495	4,203,109	11,116,051	6,912,942	(164.47%)	▲

## KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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



**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JULY 2023**

**BASIS OF PREPARATION**

**BASIS OF PREPARATION**

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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.

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.

**SIGNIFICANT ACCOUNTING POLICES**

**CRITICAL ACCOUNTING 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 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

**GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**ROUNDING OFF FIGURES**

All figures shown in this statement are rounded to the nearest dollar.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 16 August 2023

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023**

**(a) Non-cash items 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*.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(192,500)	0	
Add: Depreciation on assets		5,074,472	422,873	
<b>Total non-cash items excluded from operating activities</b>		<b>4,881,972</b>	<b>422,873</b>	

**(b) Adjustments to net current assets in the Statement of Financial Activity**

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 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 July 2023
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(237,873)	(237,873)	(237,873)
Add: Accrued Interest on Borrowings		0	23,740	
Add: Borrowings	8	5,414,071	3,375,632	3,399,361
Add: Provisions employee related provisions	11	357,353	357,353	357,353
Add: Lease liabilities	9	1,174,878	331,233	331,233
<b>Total adjustments to net current assets</b>		<b>6,708,429</b>	<b>3,860,585</b>	<b>3,862,017</b>

**(c) Net current assets used in the Statement of Financial Activity**

<b>Current assets</b>				
Cash and cash equivalents	2	(792,506)	1,511,403	979,897
Rates receivables	3	1,186,587	1,214,708	11,817,321
Receivables	3	1,599,437	1,627,705	2,980,711
Other current assets	4	35,678	533	(96,311)
<b>Less: Current liabilities</b>				
Payables	5	(1,730,385)	(2,903,755)	(3,852,371)
Borrowings	8	(5,414,071)	(3,375,632)	(3,375,632)
Contract liabilities	11	(532,924)	(606,333)	(606,333)
Lease liabilities	9	(1,174,878)	(331,233)	(331,233)
Provisions	11	(357,353)	(357,353)	(357,353)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>6,708,429</b>	<b>3,860,585</b>	<b>3,862,017</b>
<b>Closing funding surplus / (deficit)</b>		<b>(471,986)</b>	<b>640,628</b>	<b>11,116,051</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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

OPERATING ACTIVITIES  
NOTE  
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
MUNICIPAL CASH AT BANK	Cash and cash equivalents	740,721	0	740,721		ANZ	0.01%	N/A
CASH ON HAND	Cash and cash equivalents	1,212	0	1,212		ANZ	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	0	237,873	237,873		CBA	1.50%	On Call
<b>Total</b>		<b>741,941</b>	<b>237,873</b>	<b>979,814</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		741,941	237,873	979,814	0			
		<b>741,941</b>	<b>237,873</b>	<b>979,814</b>	<b>0</b>			

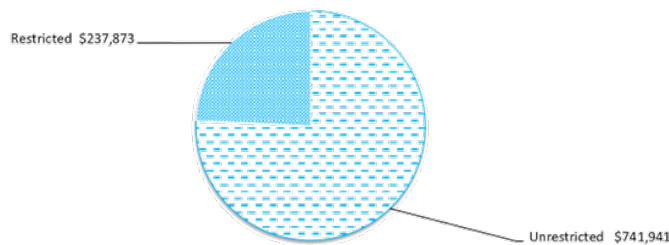
KEY INFORMATION

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.

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.

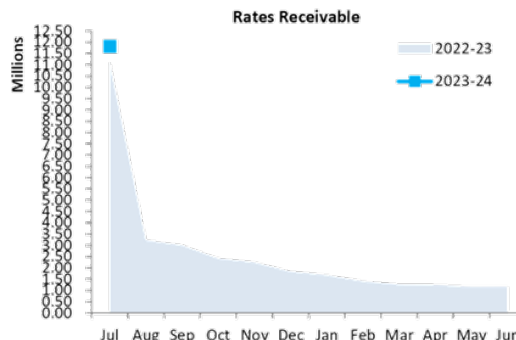
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

OPERATING ACTIVITIES  
NOTE 1  
RECEIVABLES

Rates receivable	30 Jun 2023	31 Jul 2023
	\$	\$
Opening arrears previous years	1,277,873	1,169,065
Levied this year	9,448,651	10,182,643
Less - collections to date	(9,511,816)	511,264
Gross rates collectable	1,214,708	11,862,972
Allowance for impairment of rates receivable	(45,643)	(45,643)
<b>Net rates collectable</b>	<b>1,169,065</b>	<b>11,817,329</b>
% Collected	88.7%	-4.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(982)	1,186,317	309,510	757	128,014	1,623,611
Percentage	(0.1%)	73.1%	19.1%	0%	7.9%	
<b>Balance per trial balance</b>						
Sundry receivable						1,623,611
GST receivable						1,370,020
Allowance for impairment of receivables from contracts with customers						(40,699)
Emergency Services Levy						
Pensioner Rebates						27,750
<b>Total receivables general outstanding</b>						<b>2,980,711</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

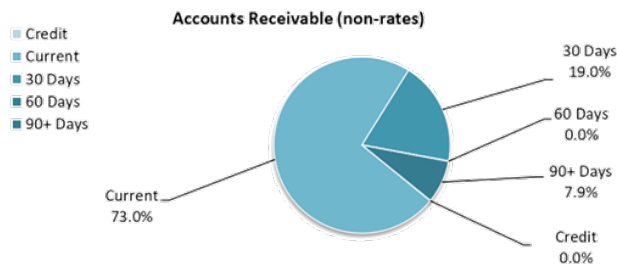
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 July 2023
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	(10,500)	0	(1,500)	(12,000)
<b>Inventory</b>				
Museum Memorabilia & Giftware	11,033	0	0	11,033
<b>Total other current assets</b>	<b>533</b>	<b>0</b>	<b>(1,500)</b>	<b>(967)</b>
Amounts shown above include GST (where applicable)				

KEY INFORMATION

**Inventory**

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

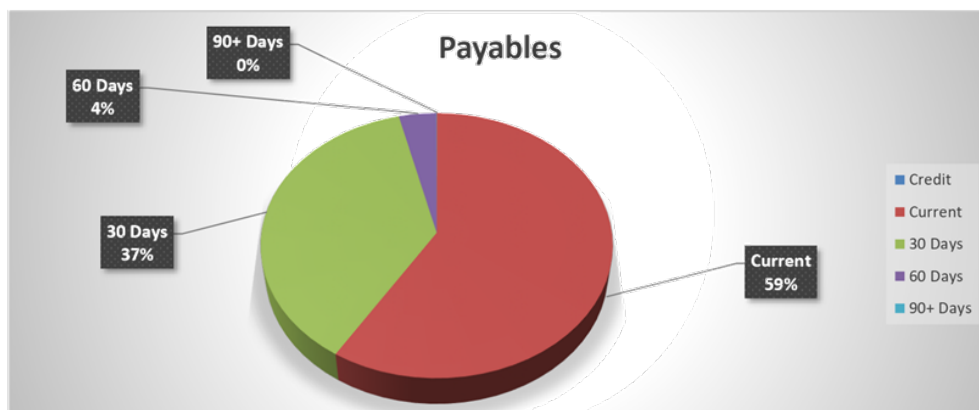
OPERATING ACTIVITIES  
NOTE 5  
PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,691,126	1,071,275	108,304	1,127	2,871,832
Percentage	0%	58.9%	37.3%	3.8%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						2,880,199
Accrued salaries and wages						0
ATO liabilities						495,730
Receipts in advance						108,960
Prepaid Rates						91,614
<b>Total payables general outstanding</b>						<b>3,852,370</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

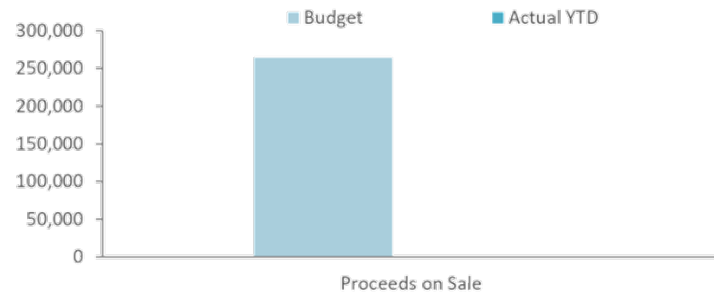
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised 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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

OPERATING ACTIVITIES  
NOTE 6  
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	Caterpillar Traxcavator	72,000	264,500	192,500	0	0	0	0	0
		<b>72,000</b>	<b>264,500</b>	<b>192,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	Forecast 30 June Closing	YTD Actual Variance
	Budget	YTD Budget			
	\$	\$	\$	\$	\$
Buildings	18,914,152	14,667,883	9,761,614	14,007,883	(4,906,269)
Furniture and equipment	193,500	14,875	0	178,625	(14,875)
Plant and equipment	825,000	0	(885)	824,115	(885)
Infrastructure - roads	6,097,184	0	0	6,097,184	0
Infrastructure - footpaths	200,000	0	0	200,000	0
Infrastructure - drainage	0	0	36,645	36,645	36,645
Infrastructure - parks & ovals	310,000	0	(53)	309,947	(53)
Infrastructure - sewerage	3,000,000	224,948	110,225	2,885,277	(114,723)
Infrastructure - other	18,426,500	100,000	25,240	18,351,740	(74,760)
<b>Payments for Capital Acquisitions</b>	<b>47,966,336</b>	<b>15,007,706</b>	<b>9,932,786</b>	<b>42,891,416</b>	<b>(5,074,920)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$	\$	\$		\$
Capital grants and contributions	25,224,741	240,000	341,283	25,326,024	101,283
Borrowings	14,750,000	9,250,000	9,250,000	14,750,000	0
Other (disposals & C/Fwd)	264,500	0	0	264,500	0
Cash backed reserves					
Sewerage	0	0	0	0	0
Contribution - operations	3,792,095	5,517,706	341,503	2,680,892	(5,176,203)
<b>Capital funding total</b>	<b>47,966,336</b>	<b>15,007,706</b>	<b>9,932,786</b>	<b>42,891,416</b>	<b>(5,074,920)</b>

**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.

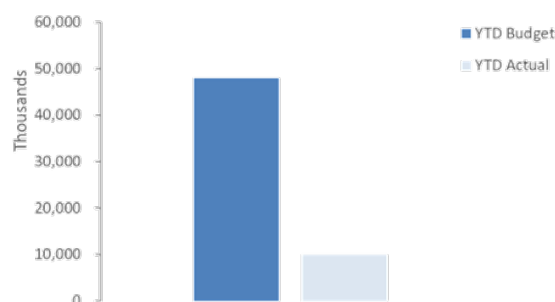
**Initial recognition and measurement for assets held at cost**

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.

Payments for Capital Acquisitions





NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS (CONTINUED)

Account Description	Amended		YTD Actual	Variance (Under)/Over	
	Budget	YTD Budget			
	\$	\$	\$	\$	
<b>Land &amp; Buildings</b>					
█ C13097	Housing & Workers Accommodation	350,000	175,000	100,067	(74,933)
█ C13121	Kamablada Workers Accommodation - Additional Units	300,000	150,000	0	(150,000)
█ C13122	11 Goodenia Court - Construction Of 3 Units	1,080,000	270,000	0	(270,000)
█ C13126	Kambalda Workers Accommodation - 100 Person Camp	3,532,000	883,000	873,844	(9,156)
█ C13127	120 Person Camp - Leased Accommodation Units	3,700,000	3,700,000	0	(3,700,000)
█ C13173	Bluebush Village Lease Payout	9,250,000	9,250,000	8,722,500	(527,500)
█ C13015	Lifestyle Blocks - Horse Blocks	60,000	20,000	0	(20,000)
█ C13174	Coolgardie Horse Blocks - Stage 1 Roads	50,000	0	0	0
█ C13039	Coolgardie Cultural & Community Hub	75,000	75,000	65,524	(9,476)
█ C13114	Coolgardie Post Office - Paving At Rear Of Building	0	0	(321)	(321)
█ C13051	Industrial Subdivision	40,000	0	0	0
█ C13153	Post Office - Air Conditioning Area 1 (Sgt Qtrs)	20,000	3,333	0	(3,333)
█ C13154	Post Office - Air Conditioning Area 4 (Business Hub)	15,000	2,500	0	(2,500)
█ C13155	Post Office - Outdoor Area (Areas 4 & 5)	50,000	8,333	0	(8,333)
█ INS356	Coolgardie Post Office Roof - Stage 2 Storm Damage Claim	152,856	50,952	0	(50,952)
█ INS357	Coolgardie Post Office - Fire Damage	239,296	79,765	0	(79,765)
█ <b>Total Land &amp; Buildings</b>		<b>18,914,152</b>	<b>14,667,883</b>	<b>9,761,614</b>	<b>(4,906,269)</b>
<b>Furniture &amp; Equipment</b>					
█ C04003	It Upgrades And Replacements	58,500	4,875	0	(4,875)
█ C13158	Kambalda Council Meeting Recording System	35,000	0	0	0
█ C13159	Coolgardie Council Meeting Recording System	35,000	0	0	0
█ C13156	Post Office - Furniture Fitout For Areas 1,4 & 6	50,000	8,333	0	(8,333)
█ C13157	Post Office - Internet Connections	10,000	1,667	0	(1,667)
█ C13162	Visitor Centre Photocopier	5,000	0	0	0
█ <b>Total Furniture &amp; Equipment</b>		<b>193,500</b>	<b>14,875</b>	<b>0</b>	<b>(14,875)</b>
<b>Plant &amp; Equipment</b>					
█ C12058	Parks And Gardens Kambalda Utes (2X4)	60,000	0	0	0
█ C12022	Kambalda Depot Ute 2X4	35,000	0	0	0
█ C12026	Works Supervisor Vehicle	0	0	(2,966)	(2,966)
█ C12024	Kambalda Ranger 2X4	70,000	0	0	0
█ C13078	Small Plant Purchases	50,000	0	2,081	2,081
█ C12057	Works Crew Vehicle - Kambalda	35,000	0	0	0
█ C12013	Works Utility	35,000	0	0	0
█ C13116	Metro Counters X 3	30,000	0	0	0
█ C13128	Multi Tyre Roller	210,000	0	0	0
█ C13164	Fuso Truck	300,000	0	0	0
█ <b>Total Plant &amp; Equipment</b>		<b>825,000</b>	<b>0</b>	<b>(885)</b>	<b>(885)</b>
<b>Roads</b>					
█ R153	Bayley Street	50,000	0	0	0
█ R155	Cave Hill Road	0	0	0	0
█ RRG002	Regional Road Group - Coolgardie North Road	970,000	0	0	0
█ RTR022	Lefroy Street	35,000	0	0	0
█ RTR022A	Ford Street (Woodward To Bayley)	25,000	0	0	0
█ RTR034	Ford Street	40,000	0	0	0
█ RTR075	Rtr - Clianthus Road	227,184	0	0	0
█ MF002A	Mining Funded - Coolgardie North / Sands Rd Intersection	1,300,000	0	0	0
█ MF002D	Coolgardie North Rd - Bonnie Vale Hill	2,600,000	0	0	0
█ MF002E	Coolgardie North Road - Bonnie Vale Works	500,000	0	0	0
█ MC053	Mining Funded - Ladyloch Road Seal	300,000	0	0	0
█ R018	Sharp Road (Kurrawang)	50,000	0	0	0
█ <b>Total Roads</b>		<b>6,097,184</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Footpaths</b>					
█ RF002	Footpath Renewal - Coolgardie	100,000	0	0	0
█ RF003	Footpath Renewal - Kambalda	100,000	0	0	0
█ <b>Total Footpaths</b>		<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Drainage</b>					
█ RD001	Drainage Construction - Renewal	0	0	36,645	36,645

Account Description	Amended		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
RD100 Drainage Renewal - Kambalda	\$ 0	\$ 0	\$ 0	\$ -
RD200 Drainage Renewal - Coolgardie	0	0	0	-
<b>Total Drainage</b>	<b>0</b>	<b>0</b>	<b>36,645</b>	<b>36,645</b>
<b>Sewerage</b>				
C10007 Coolgardie Sewerage - Water Re-Use System	0	0	110,225	110,225
C13166 Upgrade Sewerage Ponds - Liner	650,000	0	0	-
C13167 Upgrade Sewerage Ponds - Earthworks	450,000	74,947	0	(74,947)
C13168 Sewerage Inlet Works	100,000	16,667	0	(16,667)
C13169 Sewerage Connection Works	300,000	50,000	0	(50,000)
C13170 Waste Water - Standpipe	100,000	16,667	0	(16,667)
C13171 Waste Water - Holding Pond	400,000	66,667	0	(66,667)
C13172 Liquid Waste Facility	1,000,000	0	0	-
<b>Total Sewerage</b>	<b>3,000,000</b>	<b>224,948</b>	<b>110,225</b>	<b>(114,723)</b>
<b>Parks &amp; Ovals</b>				
PO200 Park Infrastructure Renewal - Coolgardie	260,000	0	0	-
C11134 Coolgardie Water Park	50,000	0	0	-
C13124 Coolgardie Rsl - Installation Of Synthetic Turf	0	0	(53)	(53)
<b>Total Parks &amp; Ovals</b>	<b>310,000</b>	<b>0</b>	<b>(53)</b>	<b>(53)</b>
<b>Other Infrastructure</b>				
C13125 Kambalda West Community Garden	50,000	0	0	-
C13165 Community Battery Project	2,000,000	0	0	-
C11012 Coolgardie Pool Refurbishment	50,000	12,500	0	(12,500)
C13108 Kambalda Aerodrome Runway Upgrade	12,000,000	0	5,011	5,011
C12901 Kambalda Airport Development	0	0	13,206	13,206
C13111 Kambalda Aerodrome - Fencing	650,000	0	0	-
C13151 Kambalda Aerodrome - Shelter	50,000	0	0	-
C13107 Ev Charging Station	100,000	0	0	-
C13160 Coolgardie Arboretum	26,500	0	0	-
C13163 Warden Finnerty'S Ablution Blocks	100,000	0	0	-
C13145 Kambalda Waste Remediation - Pilot Screening Trial	300,000	0	0	-
C13146 Coolgardie Waste Facility - Cctv Security Cameras	250,000	0	0	-
C13148 Coolgardie Stormwater Management	350,000	87,500	0	(87,500)
C13149 Kambalda Waste Remediation - Screening Process	1,000,000	0	0	-
C13150 Kambalda Waste Remediation - Construction Of Cell	1,500,000	0	0	-
RS005 Coolgardie Refuse Site	0	0	(55)	(55)
RS006 Coolgardie Waste Facility - Relocate Office & Shed	0	0	7,078	7,078
<b>Total Other Infrastructure</b>	<b>18,426,500</b>	<b>100,000</b>	<b>25,240</b>	<b>(74,760)</b>
<b>Total Capital Expenditure</b>	<b>47,966,336</b>	<b>15,007,706</b>	<b>9,932,786</b>	<b>(5,074,920)</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

FINANCING ACTIVITIES  
NOTE 8  
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
		\$	\$	\$	\$	\$	\$	\$	\$	
<b>Housing</b>										
Kambalda Workers Accommodation	118	7,750,000	0	0	0	(1,506,000)	7,750,000	6,244,000	0	0
Bluebush Village Lease Payout	123	0	9,250,000	9,250,000	0	(1,619,434)	9,250,000	7,630,566	0	0
Kambalda Workers Accom - Additional	120	455,450	0	0	0	(91,295)	455,450	364,155	0	0
Goodenia Court Units	122	962,212	0	0	0	(77,610)	962,212	884,602	0	0
Kambalda Workers Accom - 120 Person	121	2,500,000	0	2,500,000	0	(670,371)	2,500,000	4,329,629	0	0
<b>Community amenities</b>										
Coolgardie Class 3 Waste Facility	117	2,767,000	0	0	0	(708,000)	2,767,000	2,059,000	0	0
Sewerage Ponds Upgrade	124	0	0	3,000,000	0	(192,526)	0	2,807,474	0	0
Sewerage Connections	125	0	0	0	0	(70,030)	0	(70,030)	0	0
Waste Water - Standpipe & Holding Poi	125	0	0	0	0	(43,063)	0	(43,063)	0	0
Liquid Waste Facility	126	0	0	0	0	(42,716)	0	(42,716)	0	0
<b>Recreation and culture</b>										
Coolgardie Aquatic Facilities	112	91,181	0	0	0	(7,883)	91,181	83,298	0	0
Kambalda Aquatic Facilities	114	1,272,832	0	0	0	(110,049)	1,272,832	1,162,783	0	0
Kambalda Aquatic Facilities	116	373,197	0	0	0	(37,368)	373,197	335,829	0	0
<b>Transport</b>										
Kambalda Aerodrome Refurbishment	119	813,000	0	0	0	(204,000)	813,000	609,000	0	0
<b>Economic services</b>										
Coolgardie Post Office	113	390,080	0	0	0	(33,726)	390,080	356,354	0	0
<b>Total</b>		<b>17,374,952</b>	<b>9,250,000</b>	<b>14,750,000</b>	<b>0</b>	<b>(5,414,071)</b>	<b>26,624,952</b>	<b>26,710,881</b>	<b>0</b>	<b>0</b>
Current borrowings		5,414,071					3,375,632			
Non-current borrowings		11,960,881					23,249,320			
		17,374,952					26,624,952			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

## FINANCING ACTIVITIES

## NOTE 9

## LEASE LIABILITIES

## Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>										
Kambalda 120 Person Accommodation Facility		0	0	3,700,000	0	(797,901)	0	2,902,099	0	326,812
<b>Recreation and culture</b>										
Kambalda Gym Equipment	1234-001	93,405	0	0	0	(24,298)	93,405	69,107	0	5,599
Coolgardie Gym Equipment	TBA	0	0	105,000	0	(14,449)	0	90,551	0	4,801
<b>Transport</b>										
P351 Hino 700 Series	6320171	113,542	0	0	0	(25,544)	113,542	87,998	0	1,122
P355 Hino 500 Series	6344997	98,423	0	0	0	(16,117)	98,423	82,306	0	2,303
P358 Hino 500 Series	6374551	87,839	0	0	0	(18,713)	87,839	69,126	0	2,009
P382 Caterpillar 962M Wheel Loader	01052022-YG	291,427	0	0	0	(70,049)	291,427	221,378	0	17,628
P383 Caterpillar 826K Compactor	01052022-YG	525,852	0	0	0	(115,005)	525,852	410,847	0	28,941
P387 Caterpillar D10T Dozer	TBA	217,102	0	0	0	(61,702)	217,102	155,400	0	13,357
Mitsubishi Fuso	TBA	0	0	260,000	0	(20,859)	0	239,141	0	12,105
<b>Other property and services</b>										
BENQ Whiteboards	2073290	35,644	0	0	0	(10,241)	35,644	25,403	0	1,819
<b>Total</b>		<b>1,463,234</b>	<b>0</b>	<b>4,065,000</b>	<b>0</b>	<b>(1,174,878)</b>	<b>1,463,234</b>	<b>4,353,356</b>	<b>0</b>	<b>416,496</b>
Current lease liabilities		331,233					331,233			
Non-current lease liabilities		1,118,092					1,118,092			
		<u>1,449,325</u>					<u>1,449,325</u>			

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

OPERATING ACTIVITIES  
NOTE 1  
RESERVE ACCOUNT

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Plant & Equipment	70,950	2,863	0	0	0	(50,000)	0	23,813	70,950
Sewerage	55,103	2,224	0	40,000	0	0	0	97,327	55,103
Infrastructure Renewal	81,815	3,302	0	0	0	(80,000)	0	5,117	81,815
Aged Accommodation	30,005	1,211	0	0	0	0	0	31,216	30,005
	<b>237,873</b>	<b>9,600</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>(130,000)</b>	<b>0</b>	<b>157,473</b>	<b>237,873</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 July 2023
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Capital grant/contribution liabilities		606,333	0	0	0	606,333
<b>Total other liabilities</b>		606,333	0	0	0	606,333
<b>Employee Related Provisions</b>						
Annual leave		244,509	0	0	0	244,509
Long service leave		112,844	0	0	0	112,844
<b>Total Employee Related Provisions</b>		357,353	0	0	0	357,353
<b>Total other current assets</b>		<b>963,686</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>963,686</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023NOTE 12  
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2023			31 Jul 2023	31 Jul 2023			
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>Governance</b>								
WA Health - Suicide Prevention	0	0	0	0	0	0	0	0
<b>General purpose funding</b>								
Financial Assistance Grant - General Purpc	0	0	0	0	0	473,993	0	0
<b>Law, order, public safety</b>								
DFES Operating	0	0	0	0	0	0	0	0
DFES Operating	0	0	0	0	0	14,730	1,120	0
<b>Health</b>								
WA Health - Suicide Prevention	0	0	0	0	0	100,000	0	0
<b>Education and welfare</b>								
Kambalda CRC	0	0	0	0	0	110,919	12,872	29,888
Kambalda - Centrelink Access Point	0	0	0	0	0	8,640	742	742
Coolgardie CRC	0	0	0	0	0	0	0	0
Coolgardie CRC	0	0	0	0	0	106,333	12,464	28,653
<b>Recreation and culture</b>								
Purple Bench	0	0	0	0	0	0	0	0
Good Things Foundation	0	0	0	0	0	0	0	0
<b>Transport</b>								
Main Roads - Direct Grant	0	0	0	0	0	145,836	150,000	158,300
Financial Assistance Grant - Roads	0	0	0	0	0	396,535	0	0
<b>Economic services</b>								
Cashless Card Scheme	0	0	0	0	0	197,599	45,412	247,704
CDC Support Hub	337,256	0	0	337,256	0	336,414	23,323	10,045
	<b>337,256</b>	<b>0</b>	<b>0</b>	<b>337,256</b>	<b>0</b>	<b>1,890,999</b>	<b>245,933</b>	<b>475,332</b>
<b>Operating contributions</b>								
<b>Governance</b>								
Donations	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	2,000	0	0
Records Facility finalisation	0	0	0	0	0	0	0	0
<b>General purpose funding</b>								
Northern Star Lease	0	0	0	0	0	0	0	74,364
<b>Health</b>								
Goldfields - Counselling Services	0	0	0	0	0	25,000	0	0
<b>Education and welfare</b>								
Goldfields - Meals on Wheels	0	0	0	0	0	75,000	0	0
<b>Transport</b>								
Mining Funded Road Projects	0	0	0	0	0	700,000	0	0
Mining Funded Road Projects	0	0	0	0	0	0	0	0
Haulage Campaign	269,077	0	0	269,077	0	595,373	37,950	0
<b>Economic services</b>								
Donations	0	0	0	0	0	1,500	0	0
<b>Other property and services</b>								
Employee Subsidies	0	0	0	0	0	0	0	0
	<b>269,077</b>	<b>0</b>	<b>0</b>	<b>269,077</b>	<b>0</b>	<b>1,398,873</b>	<b>37,950</b>	<b>74,364</b>
<b>TOTALS</b>	<b>606,333</b>	<b>0</b>	<b>0</b>	<b>606,333</b>	<b>0</b>	<b>3,289,872</b>	<b>283,883</b>	<b>549,696</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023

**NOTE 13**  
**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue
	1 July 2023		(As revenue)	31 Jul 2023	31 Jul 2023			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Community amenities</b>								
Kambalda Waste Remediation - Pilot Screening Trial	0	0	0	0	0	300,000	0	0
Coolgardie Waste Facility - Cctv Security Cameras				0	0	250,000		
Kambalda Waste Remediation - Screening Process				0	0	1,000,000		
Kambalda Waste Remediation - Construction Of Cell				0	0	1,500,000		
Mining contributions for sewerage upgrade	0	0	0	0	0	900,000	0	0
Community Battery Project	0	0	0	0	0	2,000,000	0	0
<b>Transport</b>								
INCOME CAPITAL ROADS GRANTS - C'WEALTH GOVERNMENT	0	0	0	0	0	573,964	0	0
Income Roads - Regional Road Group	0	0	0	0	0	600,000	240,000	341,283
Roads Income - Roads to Recovery	0	0	0	0	0	327,184	0	0
Mining contributions for Gnarlbine Road	0	0	0	0	0	5,070,617	0	0
Areodrome Capital Funding	0	0	0	0	0	12,650,000	0	0
<b>Economic services</b>								
Post Office - Building Better Regions	0	0	0	0	0	52,976	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,224,741</b>	<b>240,000</b>	<b>341,283</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023**

**NOTE 1  
BUDGET AMENDMENT**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	<b>Budget adoption</b>			\$	\$	\$	\$
	Actual Opening Surplus per audited financial report						24,49
	Nil			0	0	0	24,49

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JULY 2023**

**NOTE 1  
EXPLANATION OF MATERIAL VARIANCE**

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.

Nature or type	Var. \$	Var. %	Explanation of variances	
	\$	%		
<b>Opening funding surplus / (deficit)</b>	1,112,614	(235.73%)	Permanent	Financial statements for 30 June 2023 unaudited
<b>Revenue from operating activities</b>				
Rates	11,570	0.11%	Permanent	Not material
Operating grants, subsidies and contributions	265,813	93.63% ▲	Permanent	Cashless Card
Fees and charges	533,143	40.80% ▲	Permanent	Class III Facility & Kambalda Aerodrome landing fees
Interest earnings	558	19.35%	Permanent	Not material
Other revenue	59,081	503.76% ▲	Permanent	Post Office insurance reimbursements
Profit on disposal of assets	0	0.00%	Permanent	N/A
<b>Expenditure from operating activities</b>				
Employee costs	(161,985)	(31.47%) ▼	Permanent	June 2023 wages accrual still to be processed
Materials and contracts	235,164	31.10% ▲	Permanent	Workers Accommodation & Waste Management costs
Utility charges	32,191	29.15% ▲	Permanent	Kambalda Workers Accommodation Facility
Depreciation on non-current assets	422,873	100.00% ▲	Permanent	Depreciation not processed in 2023/24
Interest expenses	151,229	100.00% ▲	Permanent	Loan repayments still to be processed
Insurance expenses	(177,927)	(818.06%) ▼	Permanent	Insurance premiums paid in full rather than 2 instalments
Other expenditure	(324,712)	(1,050.41%) ▼	Permanent	Health Services & Camp Leasing Costs
Loss on disposal of assets	0	0.00%	Permanent	N/A
Non-cash amounts excluded from operating activities	(422,873)	(100.00%) ▼	Permanent	Depreciation
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	101,283	42.20% ▲	Permanent	Regional Road Group
Proceeds from disposal of assets	0	0.00%	Permanent	N/A
Proceeds from financial assets at amortised cost - self supporting loans	0	0.00%	Permanent	N/A
Payments for financial assets at amortised cost - self supporting loans	0	0.00%	Permanent	N/A
Payments for property, plant and equipment and infrastructure	5,074,920	33.82% ▲	Permanent	Workers Accommodation & other construction projects
Non-cash amounts excluded from investing activities	0	0.00%	Permanent	N/A
<b>Financing activities</b>				
Proceeds from new debentures	0	0.00%	Permanent	N/A
Transfer from reserves	0	0.00%	Permanent	N/A
Payments for principal portion of lease liabilities	0	0.00%	Permanent	N/A
Repayment of debentures	0	0.00%	Permanent	N/A
Transfer to reserves	0	0.00%	Permanent	N/A
<b>Closing funding surplus / (deficit)</b>	6,912,942	(164.47%) ▲	Permanent	As per the explanations above

**Shire of Coolgardie****Management Report for the period ended 31 July 2023****PENDING / OUTSTANDING ITEMS**

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
<b>Payroll Reconciliations</b>	Payroll Suspense account is unreconciled.	<b>November 2022</b>	Payroll suspense is out of balance.	Payroll suspense account needs to be reconciled.	<b>HIGH</b>	<b>Open</b>	Payroll suspense reconciliations now being completed with assistance from IT Vision.  IT Vision still in the process of finalising the reconciliation.	<b>August 2023</b>

## ITEMS CLOSED / COMPLETED

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
<b>Assets</b>	Capitalisation	<b>June 2019</b>	FM Reg 17A(5) requires the capitalisation of assets under \$5,000	All assets under \$5,000 now require to be capitalised	<b>HIGH</b>	<b>Closed / Ongoing</b>	Transactions required to be completed for 18/19 Annual Financial Statements.	<b>Oct 2019</b>
<b>Balance Sheet Reconciliations</b>	Various	<b>May 2019</b>	Not all balance sheet accounts are being regularly reconciled	All balance sheet accounts to be reconciled monthly	<b>MEDIUM</b>	<b>Closed / Ongoing</b>	Balance sheet reconciliations completed every month as part of the normal month end process.	<b>Oct 2019</b>
<b>Asset Reconciliations</b>	Disposals & Acquisitions	<b>August 2019</b>	Disposals and Acquisitions not processed in Synergy	Process asset transactions in Synergy & reconcile back to GL	<b>MEDIUM</b>	<b>Closed / Ongoing</b>	Assets purchased and disposed during the month have not been processed in Synergy.	<b>Oct 2019</b>
<b>Financial Management Review</b>	Various	<b>May 2019</b>	The recently completed FMR highlighted some areas that will require to be addressed.	Implement an Action Plan for addressing the matters raised in the FMR.	<b>HIGH</b>	<b>Closed / Ongoing</b>	Implemented as part of the month end checklist	<b>Dec 2019</b>
<b>Trust</b>	Funds held in trust	<b>June 2019</b>	Position paper released by OAG	Remove any items not required to be held in trust	<b>HIGH</b>	<b>Closed / Ongoing</b>	Funds transferred to Municipal Bank	<b>May 2020</b>
<b>Bank Reconciliations</b>	Reconciliation	<b>April 2019</b>	During the compilation of previous Monthly financial Statements, it was noted that the Municipal bank account did not reconcile.	All bank accounts are to be reconciled at the end of each month with a nil balance	<b>HIGH</b>	<b>Closed / Ongoing</b>	Needs to be monitored closely	<b>May 2020</b>

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
<b>GRS Facility</b>	Transactions held in Trust	<b>August 2019</b>	All transactions are being maintained as part of the trust module. Refer to recent paper released from OAG on the treatment for accounting for trust funds	Separate accounting module to be maintained for GRS facility transactions	<b>HIGH</b>	<b>Closed / Ongoing</b>	All transactions have been inputted into MYOB and reconciliations completed. All invoicing and payments are processed in MYOB.	<b>July 2020</b>
<b>Debtors</b>	Negative Balances	<b>August 2019</b>	There are still some negative debtors' balances	Investigate the existing negative balances	<b>MEDIUM</b>	<b>Closed / Ongoing</b>	Debtor balances are now much cleaner with only several long outstanding items to be finalised. Balances will be closely monitored to ensure negative balances are minimised.	<b>June 2020</b>
<b>Purchase Orders</b>	Raising purchase order before expenditure is committed	<b>June</b>	During the interim audit sample testing of 10 payment transactions noted an instance where a purchase order was not raised and another instance where a purchase order was raised after the date of the corresponding supplier invoice.	All authorised officers should be reminded of the need to ensure purchase orders are raised prior to the authorising of works/services or ordering of goods.	<b>HIGH</b>	<b>Closed / Ongoing</b>	All staff with delegated authority are aware that purchase orders need to be raised prior to obtaining the good or service. This is an area that has been identified by management previously and is continually being reviewed to ensure compliance with the Shire's Procurement Policy.	<b>July 2020</b>
<b>Revenue Recognition</b>	Revenue not recognised in accordance with new accounting standards	<b>June 2020</b>	AASB 15 Revenue from contracts with customers and AASB 1058 income of not-for-profit entities came into effect for the Shire on 1 July 2019 superseding previous accounting standards.	A detailed revenue recognition assessment of all revenue streams	<b>MEDIUM</b>	<b>Closed / Ongoing</b>	Revenue recognised correctly as at 30 June 2020 in the Annual Financial Report. Revenue recognition for the 2020/21 financial year has also been accounted more in accordance with the accounting standards.	<b>September 2020</b>

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
<b>Annual Financial Statements</b>	Changes to the Local Government Financial Management Regulations	<b>November 2020</b>	The Local Government (Financial Management) Amendment Regulations 2020 were published in the Government Gazette on 6 November 2020.	Changes to the new regulations need to be included in the 2019/20 Annual Financial Report.	<b>HIGH</b>	<b>Closed / Ongoing</b>	New Financial Management Regulation changes resulted in prior year adjustments required to be implemented in the Annual Financial Report.	<b>Dec 2020</b>
<b>Payroll Reconciliations</b>	Payroll Suspense account is unreconciled	<b>June 2020</b>	Payroll journals are being processed manually and the payroll suspense is out of balance	Firstly, the payroll suspense account needs to be reconciled.  Secondly, payroll transactions need to be automatically allocated by the payroll software.	<b>HIGH</b>	<b>Closed / Ongoing</b>	In June 2020 the Shire moved to a new payroll program called Definitiv. Since transferring to this program payroll journals have been processed manually and the payroll suspense has been out of balance as a result. Staff are working with IT Vision to rectify the issue.	<b>April 2021</b>
<b>Asset Useful Lives &amp; Depreciation</b>	Review of current asset useful lives and depreciation rates	<b>March 2020</b>	The OAG paper released on the 2018-19 Audit Results raised the issue of the need to review current asset useful lives and depreciation rates as per AASB 116.	Management required to undertake an annual review of current asset useful lives and depreciation rates.	<b>HIGH</b>	<b>Closed / Ongoing</b>	Staff will undertake a thorough review of the Shire's current asset useful lives and depreciation rates for all asset classes prior to 30 June 2021. The review will be documented, with any suggested changes will be implemented in the 2020/21 financial year.	<b>July 2021</b>
<b>Balance Sheet Reconciliations</b>	Reconciliations	<b>June 2021</b>	Noted that not all balance sheet accounts have been reconciled for the period ending 30 June 2021.	All balance sheet accounts to be reconciled monthly.	<b>HIGH</b>	<b>Closed / Ongoing</b>	A template has been established to assist with the balance sheet reconciliations. This template should be completed each month and reviewed by a second person as part of the month end processes.	<b>September 2021</b>

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
<b>Payroll Reconciliations</b>	Payroll Suspense account is unreconciled	<b>June 2021</b>	Payroll journals are being processed manually and the payroll suspense is out of balance.	<p>Firstly, the payroll suspense account needs to be reconciled.</p> <p>Secondly, payroll transactions should be automatically allocated by the payroll software.</p>	<b>HIGH</b>	<b>Closed / Ongoing</b>	<p>IT Vision currently working with staff correct the awards &amp; allowances correctly in Definitiv.</p> <p>Additional training is also required to ensure staff have a better understanding of the module.</p>	<b>January 2022</b>
<b>Balance Sheet Reconciliations</b>	Various	<b>April 2022</b>	Not all balance sheet accounts are being regularly reconciled	All balance sheet accounts to be reconciled monthly	<b>MEDIUM</b>	<b>Closed / Ongoing</b>	Balance sheet reconciliations completed every month as part of the normal month end process.	<b>June 2022</b>
<b>Bank Reconciliations</b>	Reconciliation	<b>June 2021</b>	During the compilation of the Monthly financial Statements, it was noted that not all transactions in the Municipal bank account had been reconciled.	All bank accounts are to be reconciled at the end of each month with a nil balance.	<b>HIGH</b>	<b>Closed / Ongoing</b>	<p>Staff working with IT Vision to transfer data over from the manual bank reconciliations to the Altus bank reconciliation module.</p> <p>Transition has been constantly delayed as result of locking in IT Vision to assist with data migration.</p> <p>All reconciliations completed for the 21/22 financial year.</p> <p>Reconciliations now being completed for the current financial year.</p>	<b>October 2022</b>

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
<b>Payroll Reconciliations</b>	Payroll Suspense account is unreconciled	<b>June 2021</b>	Payroll suspense is out of balance as a result of unprocessed super payments in bank reconciliation.	Payroll suspense account needs to be reconciled.	<b>HIGH</b>	<b>Closed / Ongoing</b>	<p>Payroll suspense account is linked with transactions being processed in bank reconciliations and will be reconciled in conjunction with completion of bank reconciliations.</p> <p>Additional error within Definitiv causing delays in reconciling payroll suspense account after each pay run.</p> <p>IT Vision currently working towards a solution with payroll officer.</p> <p>Superannuation matter resolved and payroll suspense reconciliations now being completed.</p>	<b>November 2022</b>
<b>Bank Reconciliations</b>	Reconciliation	<b>November 2022</b>	Noted that not all transactions in the Municipal bank account had been reconciled.	All bank accounts are to be reconciled at the end of each month with a nil balance.	<b>HIGH</b>	<b>Closed / Ongoing</b>	Reconciliations now being completed for the current financial year.	<b>January 2023</b>
<b>Plant Allocations</b>	Excessive amounts of plant costs allocated for the month	<b>May 2023</b>	Plant hours entered into Definitiv as per the odometer reading rather than the actual hours for the plant during the month.	Reverse hours & costs associated with P277.	<b>HIGH</b>	<b>Closed / Ongoing</b>	Majority of plant items incorrectly calculated have been reversed by staff and assistance required from IT Vision to rectify the issue with the costs allocated for P277.	<b>June 2023</b>



Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
<b>Bank Reconciliations</b>	Implementation of Altus bank reconciliation module.	<b>March 2022</b>	Implementation of new module that allows daily bank feeds directly into the software program.	Implementation & training for new Altus system with IT Vision.	<b>HIGH</b>	<b>Closed / Ongoing</b>	<p>Training completed in May 2023 and currently in process of processing bank reconciliations in Altus.</p> <p>On track to have all reconciliations for period ended 30 June 2023 completed in the first week of July.</p>	<b>June 2023</b>