



CONFIRMED

MINUTES

Ordinary Council Meeting

22 August 2023

2:30pm

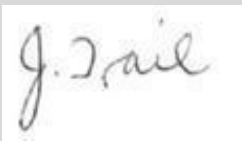
Council Chambers, Bayley Street, Coolgardie

SHIRE OF COOLGARDIE

NOTICE OF ORDINARY MEETING OF COUNCIL

Dear Elected Member

The next Ordinary Meeting of the Shire of Coolgardie will be held on Tuesday 22 August 2023 commencing at 2:30pm.

A rectangular box containing a handwritten signature in black ink that reads "J. Trail".


**JAMES TRAIL
CHIEF EXECUTIVE OFFICER**

ORDINARY COUNCIL MEETING**22 August 2023**

Welcome to the Ordinary Council Meeting of the Shire of Coolgardie.

The dates, times and locations of the Ordinary Council Meetings for 2023 are listed hereunder.

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Venue</u>
Tuesday	January 2023	N/A	-
Tuesday	28 February 2023	6.00pm	Coolgardie
Tuesday	28 March 2023	6.00pm	Kambalda
Wednesday	26 April 2023	2.00pm	Coolgardie
Tuesday	23 May 2023	2.30pm	Kambalda
Tuesday	27 June 2023	2.30pm	Coolgardie
Tuesday	25 July 2023	2.30pm	Kambalda
Tuesday	22 August 2023	2.30pm	Coolgardie
Tuesday	26 September 2023	2.30pm	Kambalda
Tuesday	24 October 2023	2.30pm	Coolgardie
Tuesday	28 November 2023	2.30pm	Kambalda
Tuesday	19 December 2023	2.30pm	Coolgardie



James Trail
Chief Executive Officer

COUNCIL MEETING INFORMATION NOTES

1. Your Council generally handles all business at Ordinary or Special Council Meetings.
2. From time to time Council may form a Committee to examine subjects and then report to Council.
3. Generally all meetings are open to the public; however, from time to time Council will be required to deal with personal, legal and other sensitive matters. On those occasions Council will generally close that part of the meeting to the public. Every endeavour will be made to do this as the last item of business of the meeting.
4. Public Question Time. It is a requirement of the Local Government Act 1995 to allow at least fifteen (15) minutes for public question time following the opening and announcements at the beginning of the meeting. Should there be a series of questions the period can be extended at the discretion of the Chairman.

Written notice of each question should be given to the Chief Executive Officer prior to 10:30am on the day of the meeting. A summary of each question and response is included in the Minutes.

When a question is not able to be answered at the Council Meeting a written answer will be provided after the necessary research has been carried out. Council staff will endeavour to provide the answers prior to the next meeting of Council.

5. **Councillors** may from time to time have a financial interest in a matter before Council. Councillors must declare an interest and the extent of the interest in the matter on the Agenda. However, the Councillor can request the meeting to declare the matter **trivial, insignificant or in common with a significant number of electors or ratepayers**. The Councillor must leave the meeting whilst the matter is discussed and cannot vote unless those present agree as above.

Members of staff, who have delegated authority from Council to act on certain matters, may from time to time have a financial interest in a matter on the Agenda. The member of staff must declare that interest and generally the Chairman of the meeting will advise the Officer if he/she is to leave the meeting.

6. Agendas including an Information Bulletin are delivered to Councillors within the requirements of the Local Government Act 1995, i.e. seventy-two (72) hours prior to the advertised commencement of the meeting. Whilst late items are generally not considered there is provision on the Agenda for items of an urgent nature to be considered.

Should an elector wish to have a matter placed on the Agenda the relevant information should be forwarded to the Chief Executive Officer in time to allow the matter to be fully researched by staff. An Agenda item including a recommendation will then be submitted to Council for consideration.

The Agenda closes the Monday week prior to the Council Meeting (i.e. ten (10) days prior to the meeting).

The Information Bulletin produced as part of the Agenda includes items of interest and information, which does not require a decision of Council.

7. Agendas for Ordinary Meetings are available in the Coolgardie and Kambalda Offices/Libraries seventy-two (72) hours prior to the meeting and the public are invited to secure a copy.
8. Agenda items submitted to Council will include a recommendation for Council consideration. Electors should not interpret and/or act on the recommendations until after they have been considered by Council. Please note the Disclaimer in the Agenda (page 3).
9. Public Question Time – Statutory Provisions – Local Government Act 1995

Time is to be allocated for questions to be raised by members of the public and responded to at:

- (a) Every ordinary meeting of a council; and
- (b) Such other meetings of councils or committees as may be prescribed

Procedures and the minimum time to be allocated for the asking of and responding to questions raised by members of the public at council or committee meetings are to be in accordance with regulations.

9A. Question Time for the Public at Certain Meetings – s5.24 (1) (b)

Local Government (Administration) Regulations 1996

Reg 5 For the purpose of section 5.24(1)(b), the meetings at which time is to be allocated for questions to be raised by members of the public and responded to are:

- (a) every special meeting of a council; and
- (b) every meeting of a committee to which the local government has delegated a power or duty.

Minimum Question Time for the Public – s5.24 (2)

- Reg 6 (1) The minimum time to be allocated for the asking of and responding to questions raised by members of the public at ordinary meetings of councils and meetings referred to in regulation 5 is fifteen (15) minutes.
- (2) Once all the questions raised by members of the public have been asked and responded to at a meeting referred to in sub regulation (1), nothing in these regulations prevents the unused part of the minimum question time period from being used for other matters.

Procedures for Question Time for the Public – s5.24 (2)

Local Government (Administration) Regulations 1996

- Reg 7 (1) Procedures for the asking of and responding to questions raised by members of the public at a meeting referred to in regulation 6 (1) are to be determined:
- (a) by the person presiding at the meeting; or
 - (b) in the case where the majority of members of the council or committee present at the meeting disagree with the person presiding, by the majority of members, having regard to the requirements of sub regulations (2) and (3).
- (2) The time allocated to the asking and responding to questions raised by members of the public at a meeting referred to in regulation 6(1) is to precede the discussion of any matter that requires a decision to be made by the council or the committee, as the case may be.
- (3) Each member of the public who wishes to ask a question at a meeting referred to in regulation 6(1) is to be given an equal and fair opportunity to ask the question and receive a response.
- (4) Nothing in sub regulation (3) requires:
- (a) A council to answer a question that does not relate to a matter affecting the local government;
 - (b) A council at a special meeting to answer a question that does not relate to the purpose of the meeting; or
 - (c) A committee to answer a question that does not relate to a function of the committee.

2. Public Inspection of Unconfirmed Minutes (Reg 13)

A copy of the unconfirmed Minutes of Ordinary and Special Meetings will be available for public inspection in the Coolgardie and Kambalda Offices/Libraries within ten (10) working days after the Meeting.

NOTE:**10.3 Unopposed Business**

- (1) Upon a motion being moved and seconded, the person presiding may ask the meeting if any member opposes it.
- (2) If no member signifies opposition to the motion the person presiding may declare the motion in sub clause (1) carried without debate and without taking a vote on it,
- (3) A motion carried under sub clause (2) is to be recorded in the minutes as a unanimous decision of the Council or committee.
- (4) If a member signifies opposition to a motion the motion is to be dealt with according to this Part.
- (5) This clause does not apply to any motion or decision to revoke or change a decision which has been made at a Council or committee meeting.

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**MINUTES OF SHIRE OF COOLGARDIE
ORDINARY COUNCIL MEETING
HELD AT THE COUNCIL CHAMBERS, BAYLEY STREET, COOLGARDIE
ON TUESDAY, 22 AUGUST 2023 AT 2:30PM**

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Shire President, Malcolm Cullen, opened the meeting at 2:31pm and welcomed his fellow Councillors, staff and members of the public, and thanked them for their attendance.

1.1 WELCOME TO COUNTRY ANNOUNCEMENT

“The Shire of Coolgardie acknowledges the Traditional Owners of the land, on which we meet and pay our respects to Elders past, present and emerging”

2 DECLARATION OF COUNCIL MEMBERS

The Shire President invites Council Members to declare that they have read the agenda and supporting documents and able to make informed decision on all matters accordingly.

3 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

PRESENT:

Cr Malcolm Cullen (President), Cr Tracey Rathbone (Deputy President), Cr Sherryl Botting(via electronic means), Cr Tammee Keast, Cr Kathie Lindup, Cr Rose Mitchell

IN ATTENDANCE:

James Trail (Chief Executive Officer), Robert Hicks (Deputy Chief Executive Officer), Rebecca Horan (Manager of Executive Services), Kasey Turner (Executive Assistant)

APOLOGIES

Nil

LEAVE OF ABSENCE

Nil

MEMBERS OF THE PUBLIC

Jan McLeod, Peter McGregor, Daphne Simmons

4 DECLARATIONS OF INTEREST

Nil

4.1 Declarations of Financial Interests – Local Government Act Section 5.60A

4.2 Declarations of Proximity Interests – Local Government Act Section 5.60B

4.3 Declarations of Impartiality Interests – Shire of Coolgardie Code of Conduct for Council Members, Committee Members and Candidate for Election, Code of Conduct for Employee

5 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

6 PUBLIC QUESTION TIME

Peter McGregor – Coolgardie

- 1. When will a noise abatement wall be put around the Truck Park on Ladyloch Road as the Truck noise is getting worse as the Traffic increases?**

The Shire will look at how best to mitigate vehicle noise.

Jan McLeod - Widgiemooltha

- 1. Under these CUA's, negotiated by the State Govt. How will the community know that procedures are correctly followed for purchases over \$250,000 if the procedure doesn't go out for public tender as any information will be CONFIDENTIAL as is information relating to this item?**

Council has policies and procedures in relation to procurement which will be adhered too. The Shire is also subjected to a number of internal and external audits (including financial) which are reported to the Audit Committee and Council meetings.

- 2. P.17 Agenda. There 'may' be some considerable benefits so**
 - i) Are these benefits definite?**
 - ii) What are they?**

The benefits are yet to be determined, and will be released as it progresses.

- 3. There have been negotiated benefits CONFIDENTIAL MOU with loan provisions etc. via the ANZ bank, and most likely other benefits as ANZ had been the local bank in Kambalda so**
 - i) What will be the costs in removing our banking services from ANZ?**
 - ii) What will be the costs with regard to other services provided by the ANZ bank?**
 - iii) What will be other procedural costs?**
 - iv) What will be legal costs?**
 - v) What will be any other hidden costs?**

This item is confidential and information cannot be released to the public. Costs will be in future Council payments.

- 4. How will the CONFIDENTIAL MOU with Reforme Group affect the Shire/community**
 - i) Financially?**
 - ii) What will we be actually paying for?**
 - iii) What will we be receiving in return?**
 - iv) What will we be providing in kind for this group?**

There are no financial commitments involved with the MOU.

- 5. What is the payment \$3,060.20 for May, to Technology One AMS Program for?**

Intramaps. Online information portal containing interactive mapping, spatial and business data.

6. Does the purchase of the Bluebush camp include the expansion of the 120rms?

No, it does not include the 120 rooms.

7. How will then affect the mess - requirements of the extra rooms?

This question has been answered previously, therefore an answer is not required.

8. What does Council envisage will happen to the accommodation once the demand for accommodation lessens and the camp is underutilised?

Council cannot speculate future events however there are possible options available to Council for consideration.

9. What is the relationship with Hawker Britton (Emma) with the Shire of Coolgardie for us to pay her airfare to Kalgoorlie to attend the Community Cabinet meeting?

The Shire engaged Hawker Britton as a consultant.

10. What was provided by her specifically that couldn't be sourced in Kalgoorlie?

Hawker Britton provide experienced political advice to the CEO and Shire President in order to assist during meetings with Federal and State Government Ministers.

11. What works are being carried out on Beresford Rd, Kambalda?

Upgrades to St Ives Village Sewer Lines to WA Water Corporation Facility.

12. Why are these works being done?

As per above.

13. Will they impact the Pioneer Cemetery and if so in what respect?

No the works will not impact the Pioneer Cemetery.

7 APPLICATIONS FOR LEAVE OF ABSENCE**LEAVE OF ABSENCE****COUNCIL RESOLUTION #182/2023**

Moved: Cr Tracey Rathbone

Seconded: Cr Rose Mitchell

That Council approve leave of absence for Cr Kathie Lindup from 06 September 2023 to 25 September 2023.

In Favour: Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Tammee Keast, Kathie Lindup and Rose Mitchell

Against: Nil

CARRIED 6/0

8 CONFIRMATION OF MINUTES OF PREVIOUS MINUTES

8.1 MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 25 JULY 2023

Date: 15 August 2023

Author: Kasey Turner, Executive Assistant

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held on 25 July 2023 be confirmed as a true and accurate record.

COUNCIL RESOLUTION #183/2023

Moved: Cr Kathie Lindup

Seconded: Cr Tracey Rathbone

That the Minutes of the Ordinary Council Meeting held on 25 July 2023 be confirmed as a true and accurate record.

In Favour: Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Tammee Keast, Kathie Lindup and Rose Mitchell

Against: Nil

CARRIED 6/0

9 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**9.1 PRESIDENT'S REPORT - AUGUST 2023****Date:** 15 August 2023**Author:** Malcolm Cullen, Shire President

The Coolgardie Visitor Centre has moved into their "New Space" previously known as the Coolgardie Mining Registrar's Office. It is great that the Shire has been able to negotiate a long-term lease with the WA Government for this additional area inside one of the most photographed historic buildings in the region. This extra space will allow for an expanded administration and shop front, as well as new collections and displays in our famous Museum and Exhibition.

Our VC staff are reporting significant increases in visitor numbers travelling to our towns, with many favourable comments being written into the visitors' book.

The Coolgardie VC staff are one of three regional towns to have been invited to this year's Perth Royal Show to promote and showcase the attractions and history of the towns in our Shire, which is a great achievement and result of the work and effort they put into our communities.

It is also pleasing to note on behalf of the residents in both Coolgardie and Kambalda, the significant increases to attendance numbers for both our towns Recreation and Resource Centres over the past few months. Whilst this may be attributed to an increase in population both new residents and workers from the villages using these facilities, I believe much credit must go to our staff for the time and effort they devote to the promotion of events and programmes being held in these centres for the benefit and enjoyment of all our residents.

The Coolgardie Post Office Precinct restoration project is back on track with contractors finalising the last stages of the roof sheeting replacement and rebuilding the verandah on the rear of the building.

The fire damaged section is progressing steadily with completion of this stage expected to be completed in December.

The Shire has engaged WML consulting engineers to prepare the Regional Road Group funding applications for local road maintenance and upgrade projects for the 2024/25 year.

WML will also review and update the five-year road network programme along with the footpath maintenance and upgrade programme in both Coolgardie and Kambalda.

Once these programmes are prioritised and costed the Shire will be in a position to engage contractors to undertake these works on an annual basis in an endeavour to upgrade all our local roads and footpaths to a much-improved standard for the safety and enjoyment of our communities.

The Shire's Bluebush Accommodation Village expansion is progressing well, with all the units on site and contractors working on the installation of the electrical, plumbing, drainage and pathway components of the project. Completion of this stage of the village is expected in October and will be able to cater for the increasing demand for workforce accommodation in the Shire.

One of the community facilities to be enabled from the additional revenue sources in the Shire is the newly constructed Under 6 Playground in Lions Park. With the soft-fall and shade sail expected to be installed later this month, it is hoped the facility will be ready and open for use by the community in early September.

It has been reported that some residents in our towns continue to have concerns regarding procedures on reporting incidents or complaints to the Shire. These may range from a number of issues within the community, such as potholes on the road, footpath damage, roaming dogs or streetlight .

outages anywhere in the townsite areas.

The most efficient method of reporting these matters is by using the Shire website click onto COMMUNITY click onto COMMUNITY SERVICE PORTAL and you will be guided on how to report your issue.

Should you not have computer access, the next best thing is to write out your complaint or incident and deliver to our friendly staff at Shire Offices or Recreation Centres and I would like to assure you that your matter will be addressed. If you do not officially report these matters, it is extremely difficult for our staff to resolve such.

As mentioned in last month's report, CEO James Trail and I were fortunate to present to the WA Premier and Cabinet Ministers during the Regional Cabinet Meeting in Kalgoorlie on July 31st.

During our twenty minutes we were able to convey the message of how the Shire of Coolgardie was progressing commercial activities such as the Bluebush Accommodation Village, Class 3 Waste Facility, expansion of the Kambalda Airport and facilitating land development for future growth and sustainability of our communities.

We also highlighted the importance of GP and Allied Health Services in our communities, and the role the Shire was playing in providing these services, and how it was imperative the State Government were actively engaged with Local Governments to assist with our endeavours.

I felt there was a genuine reception from the Premier to our presentations and we were given a commitment from the Ministers for Mines and Health that they would provide a response to our request to assist these endeavours in the near future.

Cr Malcolm Cullen.

Shire President.

10 PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil

11 REPORTS OF COMMITTEES

Nil

12 REPORTS OF OFFICERS

12.1 Executive Services

12.1.1 REVIEW OF PURCHASING POLICY, PROVISION OF BANKING SERVICES TO THE SHIRE

Location:	Shire of Coolgardie
Applicant:	Nil
Disclosure of Interest:	Nil
Date:	16 August 2023
Author:	Martin Whitely, Consultant

SUMMARY

There is an opportunity to provide clarification in Council Policy 1.06 Procurement and Purchasing in relation to the Shire accessing Common User Agreements (CUA), negotiated by the State Government, and which provide economies of scale.

Local government can access CUAs, and where the value exceeds \$250,000, and which would ordinarily require a public tender, an exemption exists.

Accordingly, it is proposed that Council amend Council Policy 1.06 Procurement and Purchasing to specify that quotes (written, or verbal) do not need to be sought, if an equivalent CUA is available to the Shire.

At the same time, it will be a requirement that value for money be ascertained.

Once the Policy is amended Council can consider utilising the State Government Common Use Agreement CUA for the provision of Banking Services.

BACKGROUND

Legislation requires expenditure exceeding \$250,000 (or cumulative over 3 years) to be determined after a publicly invited tender, with formal specifications and criteria for determination etc.

Where expenditure is less than \$250,000 (or cumulative over 3 years), Council must determine a Policy regarding purchasing and procurement.

Thus, the current Policy states:

- Less than \$2,000 ex GST - Obtain one verbal quote.
- Over \$2,000 and up to \$10,000 ex GST - Obtain one (1) itemised written quote from a suitable supplier:
 - Purchase directly from a supplier using a purchasing order; or obtain at least one (1) written quotation from a suitable supplier, either from:
 - ✓ an existing panel of pre-qualified suppliers administered by the Shire of Coolgardie; or
 - ✓ a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA).
- Over \$10,000 and up to \$30,000 ex GST - Two (2) itemised written quotes from a suitable supplier.
 - Purchase directly from a supplier using a purchasing order; or obtain at least one (1) oral or written quotation from a suitable supplier, either from:
 - ✓ an existing panel of pre-qualified suppliers administered by the Shire of Coolgardie; or
 - ✓ a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA).
- Over \$30,000 and up to \$100,000 ex GST - Three (3) itemised written quotes from a suitable supplier.

- Purchase directly from a supplier using a purchasing order; or obtain at least one (1) written quotation from a suitable supplier, either from:
 - ✓ an existing panel of pre-qualified suppliers administered by the Shire of Coolgardie; or
 - ✓ a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA).
- Over \$100,000 and up to \$149,999 ex GST - Obtain three (3) itemised written quotes authorised by the CEO from suppliers by formal invitation under a Request for Quotation, containing price and detailed specifications of goods and services required. The procurement decision is to be based on all value for money considerations in accordance with the definition of this policy.
Requests for quotation from a pre-qualified panel of suppliers (whether administered by the Shire of Coolgardie through the WALGA preferred supply program or State Government CUA) are not required to be invited using a Request for Quotation form, however at least three written quotes are still required to be obtained.
- \$150,000 up to \$250,000 ex GST - Obtain three (3) itemised written quotes authorised by the CEO from suppliers by formal invitation under a Request for Quotation, containing price and detailed specifications of goods and services required. The procurement decision is to be based on all value for money considerations in accordance with the definition of this policy.
Requests for quotation from a pre-qualified panel of suppliers (whether administered by the Shire of Coolgardie through the WALGA preferred supply program or State Government CUA) are not required to be invited using a Request for Quotation form, however at least three written quotes are still required to be obtained.

It is proposed that Policy 1.06 be amended to permit purchases under \$250,000 (and cumulative over 3 years) to be sourced from a State Government Common User Agreement, without the need for multiple written quotes to be sought.

This will only need to apply to purchases \$100,000 to \$250,000 where quotes are currently required, even where it proposed to purchase via a CUA.

At the same time all such proposals to source via a CUA must ensure value for money principles are addressed and met.

The current Policy is being reviewed with a possible outcome being fewer “bands” within the Policy, and ensuring no “verbal” quotes are utilised, as well as other matters – this will come to Council for formal consideration, and adoption in due course.

The Shire currently has its banking services delivered by ANZ.

A recent article by WA Local Government Professionals has highlighted an opportunity identified by the Shire of Ashburton to access tender arrangements for banking services provided to the State Government.

An addendum to the Common User Agreement, states that the CUA is mandatory for all State Government departments (with few exemptions) and optional for LGs which is where the ability to access the CUA originates.

There may be some considerable benefits to the Shire of Coolgardie in accessing the recently negotiated tender by the State Government with Commonwealth Bank of Australia, and which is available to the local government sector, and the Shire.

COMMENT

The Local Government (Functions and General) Regulations 1996, Regulation 11 states that:

(2) Tenders do not have to be publicly invited according to the requirements of this Division if —

- (b) *the supply of the goods or services is to be obtained through the WALGA Preferred Supplier Program; or***
- (e) *the goods or services are to be supplied by or obtained through the government of the State or the Commonwealth or any of its agencies, or***

The Regulations do not actually stipulate that it is the State Common Use Arrangements (CUA) or any other panel contract and simply state that it can be any State or Federal Government contract.

Thus, it is open to the Shire to access the State Government contract with the Commonwealth Bank.

If the Shire changes its banking services provider there will be some considerable procedural and legal issues to be addressed in doing so, however these are administrative in nature and should not require any further decisions of Council.

CONSULTATION

CBA – Local Banking Group
Martin Whitely - Shire Consultant

STATUTORY ENVIRONMENT

Local Government Act 1995 Section 6.7 details the requirement for a local government to have a Municipal Fund.

Local Government (Financial Management) Regulations 1996 Regulation 19 requires a local government to establish control procedures for investments and Regulation 19C outlines several restrictions that apply to investments.

Local Government (Functions and General) Regulations 1996, Regulation 11 details exemptions from tendering requirements.

POLICY IMPLICATIONS

Council Policy 1.06 is to be reviewed for this specific matter and a broader review is also underway and which will be brought to Council in due course for consideration.

In the meantime, it is open for Council to acknowledge the opportunity regarding the provision of banking services and direct the CEO to explore same, when it is appropriate to do so.

FINANCIAL IMPLICATIONS

Under current banking arrangements the Shire is paid limited interest on funds held on the Municipal bank account. Through the CUA Agreement, this will be addressed with the interest rate directly linked to the Reserve Bank of Australia (RBA) cash rate. This will generate significant additional risk-free income to the Shire. Based on current interest rates this could exceed \$50,000.00.

STRATEGIC IMPLICATIONS

Accountable and effective leaders

Demonstrating sound financial management and plans for the Shire's long term financial sustainability

High quality corporate governance, accountability and compliance

Developing strong partnerships with stakeholders for the benefit of our community

ATTACHMENTS

1. **Work Place Banking - Confidential**
2. **Carbon Markets Information - Confidential**
3. **Sustainable Economics - Confidential**
4. **Carbon Neutral Financing - Confidential**
5. **Meeting Notes - Confidential**
6. **Buying Guide - Confidential**

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That Council

1. Amend Council Policy 1.06 Procurement and Purchasing in the following terms:
 - Over \$100,000 and up to \$149,999 ex GST - Obtain three (3) itemised written quotes authorised by the CEO from suppliers by formal invitation under a Request for Quotation, containing price and detailed specifications of goods and services required. The procurement decision is to be based on all value for money considerations in accordance with the definition of this policy. Exceptions include:
 - ✓ Requests for quotation from a pre-qualified panel of suppliers (whether administered by the Shire of Coolgardie through the WALGA preferred supply program are not required to be invited using a Request for Quotation form, however at least three written quotes are still required to be obtained.
 - ✓ Purchase directly from a supplier using a purchasing order; or obtain at least one (1) written quotation from a suitable State Government Common Use Arrangement (CUA),
 - \$150,000 up to \$250,000 ex GST - Obtain three (3) itemised written quotes authorised by the CEO from suppliers by formal invitation under a Request for Quotation, containing price and detailed specifications of goods and services required. The procurement decision is to be based on all value for money considerations in accordance with the definition of this policy. Exceptions include:
 - Requests for quotation from a pre-qualified panel of suppliers (whether administered by the Shire of Coolgardie through the WALGA preferred supply program are not required to be invited using a Request for Quotation form, however at least three written quotes are still required to be obtained.
 - Purchase directly from a supplier using a purchasing order; or obtain at least one (1) written quotation from a suitable State Government Common Use Arrangement (CUA),
2. Direct the CEO to bring a draft Council Policy 1.06 to a future Council meeting for consideration and determination, once internal consultations have taken place,

3. Note, that having amended Council Policy 1.06, the information provided in relation to the State Government Common Use Agreement with the Commonwealth Bank of Australia Approve the transfer of the Shire of Coolgardie transactional banking facilities from ANZ to Commonwealth Bank of Australia; and
4. Authorise the Chief Executive Officer in accordance with Section 9.49A(4) of the Local Government Act to sign documents to facilitate the transfer.

COUNCIL RESOLUTION #1834/2023**Moved: Cr Rose Mitchell****Seconded: Cr Tracey Rathbone****That Council****1. Amend Council Policy 1.06 Procurement and Purchasing in the following terms:**

- Over \$100,000 and up to \$149,999 ex GST - Obtain three (3) itemised written quotes authorised by the CEO from suppliers by formal invitation under a Request for Quotation, containing price and detailed specifications of goods and services required. The procurement decision is to be based on all value for money considerations in accordance with the definition of this policy. Exceptions include:
 - ✓ Requests for quotation from a pre-qualified panel of suppliers (whether administered by the Shire of Coolgardie through the WALGA preferred supply program are not required to be invited using a Request for Quotation form, however at least three written quotes are still required to be obtained.
 - ✓ Purchase directly from a supplier using a purchasing order; or obtain at least one (1) written quotation from a suitable State Government Common Use Arrangement (CUA),
- \$150,000 up to \$250,000 ex GST - Obtain three (3) itemised written quotes authorised by the CEO from suppliers by formal invitation under a Request for Quotation, containing price and detailed specifications of goods and services required. The procurement decision is to be based on all value for money considerations in accordance with the definition of this policy. Exceptions include:
 - Requests for quotation from a pre-qualified panel of suppliers (whether administered by the Shire of Coolgardie through the WALGA preferred supply program are not required to be invited using a Request for Quotation form, however at least three written quotes are still required to be obtained.
 - Purchase directly from a supplier using a purchasing order; or obtain at least one (1) written quotation from a suitable State Government Common Use Arrangement (CUA),

2. Direct the CEO to bring a draft Council Policy 1.06 to a future Council meeting for consideration and determination, once internal consultations have taken place,

3. Note, that having amended Council Policy 1.06, the information provided in relation to the State Government Common Use Agreement with the Commonwealth Bank of Australia Approve the transfer of the Shire of Coolgardie transactional banking facilities from ANZ to Commonwealth Bank of Australia; and

4. Authorise the Chief Executive Officer in accordance with Section 9.49A(4) of the Local Government Act to sign documents to facilitate the transfer.

In Favour: Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Tammee Keast, Kathie Lindup and Rose Mitchell

Against: Nil

CARRIED 6/0

12.1.2 WALGA 2023 ANNUAL GENERAL MEETING VOTING DELEGATES

Location: Nil
Applicant: N/A
Disclosure of Interest: Nil
Date: 1 August 2023
Author: Rebecca Horan, Manager of Executive Services

SUMMARY

This report recommends that Council nominate two representatives as the Voting Delegates on behalf of the Shire of Coolgardie for the 2023 Annual General Meeting (AGM) for the Western Australian Local Government Association (WALGA), which is being held on Monday 18th September 2023.

BACKGROUND

The WALGA Annual General Meeting will be held on Monday 18th September 2023.

Member Councils are entitled to be represented by two (2) voting delegates each at the AGM of the WA Local Government Association. These delegates may be either elected members or serving officers.

COMMENT

Depending on who will be available to attend Local Government Week will determine who will be the Shire of Coolgardie's voting delegates.

Generally, Councillors are the voting delegates however if there are not enough Councillors available to attend, the Council can nominate its Chief Executive Officer.

CONSULTATION

Chief Executive Officer

STATUTORY ENVIRONMENT

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The 2023/2024 budget includes funding for the attendance at the conference.

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

High quality corporate governance, accountability and compliance

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That Council ENDORSE the nomination of Councillor Malcolm Cullen and CEO, James Trail as the voting delegates on behalf of the Shire of Coolgardie for the 2023 Annual General Meeting for the Western Australian Local Government Association, which is being held at the Local Government Convention on Monday 18th September 2023.

COUNCIL RESOLUTION #185/2023

Moved: Cr Kathie Lindup

Seconded: Cr Tammee Keast

That Council ENDORSE the nomination of Councillor Malcolm Cullen and CEO, James Trail as the voting delegates on behalf of the Shire of Coolgardie for the 2023 Annual General Meeting for the Western Australian Local Government Association, which is being held at the Local Government Convention on Monday 18th September 2023.

In Favour: Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Tammee Keast, Kathie Lindup and Rose Mitchell

Against: Nil

CARRIED 6/0

12.2 Operation Services

12.2.1 GOLDEN QUEST DISCOVERY TRAIL INCORPORATED (GQDT) - MEMORANDUM OF UNDERSTANDING

Location: N/A
Applicant: Shire of Coolgardie
Disclosure of Interest: N/A
Date: 04 August 2023
Author: Robert Hicks, Deputy Chief Executive Officer

SUMMARY

For Council to endorse and accept the Memorandum of Understanding (MOU) terms between the Shire of Coolgardie and Goldfields Quest Discovery Trail Association Incorporated and authorise the Shire CEO to execute the attached MOU.

BACKGROUND

Previously referred to as Goldfields Tourism Network Association Incorporated, this organisation subsequently morphed into the Golden Quest Discovery Trail Association Incorporated (GQDT).

The "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.

The role of the GQDT Inc is manage and maintain the "Trail" as custodians for the future of tourism within the Goldfields region.

There have been periods of inertia with the organisation until the Shire of Menzies took control and reinvigorated the organisation. During that period of inertia the Shire of Coolgardie ceased to be a member.

With the support of the Australia's Golden Outback, the Shire of Menzies took on the secretariat role that included all administration and accounting functions.

On the 13 October 2022 the Shire of Coolgardie was invited and accepted to be reinstated as a full and financial member with an annual contribution of \$11,500.00 per annum. These funds are to apply to the provision of operational, promotional and developmental functions of the GQDT Inc.

Current members include:

- City of Kalgoorlie- Boulder
- Shire of Coolgardie
- Shire of Laverton
- Shire of Leonora
- Shire of Menzies
- Department of Biodiversity, Conservation and Attractions

COMMENT

The previous MOU commenced on 01 April 2022 and concluded 04 August 2023. The review process requires that each member: -

- 1) agree to provide written endorsement from their Local Authority to accept the terms of this MOU.
- 2) agree to support the review of the terms and financial contributions of the MOU 04 August 2023
- 3) agree that the reviewed MOU shall be enacted no later than 90 days after being endorsed
- 4) The MOU is an agreement between Golden Quest Discovery Trail Inc. and each participating Member forming the organisation.

CONSULTATION

Golden Quest Discovery Trail Association Inc.

Shire staff

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

\$11,500 (excl GST) membership contribution in 2023/24 budget

STRATEGIC IMPLICATIONS

A thriving local economy

Supporting local businesses in the Shire

Accountable and effective leaders

Developing strong partnerships with stakeholders for the benefit of our community

Effective management of infrastructure, heritage and environment

Supporting and encouraging local and regional tourism

ATTACHMENTS

1. **Marketing campaign 2023**
2. **Memorandum of Understanding (MOU)**

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That Council: -

1. ENDORSE and ACCEPT the Memorandum of Understanding (MOU) terms between the Shire of Coolgardie and Golden Quest Discovery Trail Association Incorporated and,
2. AUTHORISE the Chief Executive Officer to execute the MOU as attached.

COUNCIL RESOLUTION #1846/2023

Moved: Cr Tracey Rathbone

Seconded: Cr Kathie Lindup

That Council DEFER item 12.2.1 to the December Ordinary Council meeting until the Shire seek further information that will enable Council to make an informed decision.

In Favour: Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Tammee Keast, Kathie Lindup and Rose Mitchell

Against: Nil

CARRIED 6/0



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 9th April – 21st 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 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.

Video Title	Duration	Views	Time Ago
Golden Quest Discovery Trail Stop #1 Coolgardie	3:51	8 views	1 month ago
Golden Quest Discovery Trail Stop #2 - Kalgoorlie Boulder	3:47	13 views	1 month ago
Golden Quest Discovery Trail #Stop 3 - Lake Ballard &...	3:49	21 views	1 month ago
Golden Quest Discovery Trail Stop #4 - Gwalia Leonora	3:27	12 views	1 month ago
Golden Quest Discovery Trail Stop #5 - Laverton	3:27	6 views	1 month ago



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
VIDEO VIEWS	72,774
CLICKS	21,110
LANDING PAGE VIEWS	5,601



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

GQDT EDM	SENT	OPENS	CLICKS
	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:



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.

12.2.2 DRAFT MEMORANDUM OF UNDERSTANDING - REFORME GROUP PTY LTD

Location: Coolgardie
Applicant: Reforme Group Pty Ltd
Disclosure of Interest: Nil
Date: 14 August 2023
Author: Robert Hicks, Deputy Chief Executive Officer

SUMMARY

For Council to endorse the draft Memorandum of Understanding (MOU) between the Shire of Coolgardie and Reforme Group Pty Ltd.

BACKGROUND

WA registered Reforme Group is an Australian mining services, infrastructure, recycling, and renewables company, known for its specialized expertise in developing green and brownfield mining projects.

Reforme Group Pty Ltd executives met with the Shire 10 August 2023 and subsequently undertook a Coolgardie Waste Facility site visit 11 August 2023 to consider potential collaboration opportunities between the two parties. From these discussions it was agreed that a Memorandum of Understanding be put in place to help facilitate further discussions.

Reforme Group is focussed on the sustainable, affordable and safe provisioning of mining, energy and environmental rehabilitation. The company invest substantially in the development of innovative technologies and solutions, create cutting edge opportunities to transform strategies and operations across the energy and resources sectors globally.

With their strategic partners they enable needed change amid the global energy transition, connecting people and places to trusted insight and data. They have invested more than AUD \$30 Million into transformational research and development projects during 2021, resulting in the creation of community value through our diversified investment strategies.

Nevada, USA & Western Australia, Australia - Minerals Metals Initiative (M2i Corp.), an industry-leading engineering, research, and services company, and Reforme Group, recently announced a Joint Venture to capitalize on their expertise in critical minerals following the historic May 2023 compact between the Australian and American Governments.

The resultant "Quadrant Project" aims to play a pivotal role in advancing the critical minerals supply chain and contributing to the global energy transformation. By leveraging their combined expertise and resources, the partners intend to establish a more sustainable and efficient critical minerals ecosystem that fully aligns with the objectives outlined in the United States-Australian Climate, Critical Minerals, and Clean Energy Transformation Compact.

COMMENT

Reform Group has established key strategic partnerships with the University of Adelaide, Curtin University, Charles Darwin University, Resources WA, AngloAmerican, Downer, Deloitte et al. to help fast track research and development initiatives. To this end Reformed Group believe that the Coolgardie Waste Facility site is an ideal location for a Research and Development Centre.

Importantly, their Research and Development aspirations align with the Shire's Research and Development aspirations.

Reforme Group is collaborating with Curtin University's Trailblazer program on three (3) specific projects. Indeed, the WA School of Mines Kalgoorlie campus is working alongside Reforme Group to help enable their research and development objectives.

One of their other key stakeholders in South Australia based Nova Terra; an Australian research institution that has emerged as a leader in the mining and resources industry. Nova Terra's objective is to forge strong ties between academia and industry, driving innovation projects, and overseeing progress towards commercialisation.

Reforme Group funded a water inventory study undertaken by Resources WA to better understand what research and development opportunities might exist to transform unsuitable water resources into suitable water resources. Hypersaline water resources in and around the Goldfields, and Coolgardie, presents ideal conditions for such research.

They are also working with various mining companies to look at converting mining waste material into high value byproducts.

CONSULTATION

Shire staff

Reforme Group Pty Ltd

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS**A thriving local economy**

Supporting and encouraging mining and processing industries

Accountable and effective leaders

Developing strong partnerships with stakeholders for the benefit of our community

ATTACHMENTS**1. Draft MOU - Confidential****VOTING REQUIREMENT**

Simple majority

OFFICER RECOMMENDATION

That Council: -

1. ENDORSE the Confidential Draft Memorandum of Understanding (MOU) between the Shire of Coolgardie and Reforme Group Pty Ltd.

2. AUTHORISE the Chief Executive Officer and Shire President to execute the Confidential Draft MOU as attached.

COUNCIL RESOLUTION #187/2023

Moved: Cr Tracey Rathbone

Seconded: Cr Sherryl Botting

That Council: -

1. ENDORSE the Confidential Draft Memorandum of Understanding (MOU) between the Shire of Coolgardie and Reforme Group Pty Ltd.
2. AUTHORISE the Chief Executive Officer and Shire President to execute the Confidential Draft MOU as attached.

In Favour: Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Tammee Keast, Kathie Lindup and Rose Mitchell

Against: Nil

CARRIED 6/0

12.2.3 LIST OF PAYMENTS - JULY 2023

Location: Nil
Applicant: Nil
Disclosure of Interest: Nil
Date: 18 July 2023
Author: Corina Morgan, Senior Finance Officer

SUMMARY

For Council to receive the list of accounts for July 2023

BACKGROUND

The Local Government (Financial Management) Regulations 1996, Regulation 13(3)(b) requires that Council receive a list of accounts paid in the month, and that this be recorded in the minutes. Council has delegated to the Chief Executive Officer that authority to make these payments from Municipal and Trust Funds.

COMMENT

Presented in this item is a table of accounts (invoices) and includes that cheque (or EFT) identifier for the transaction, the entity, date, and amount paid, description of the goods, service, or other that relates to the payment. Extra details of invoices relating to payments are included for the information of Councillors.

The schedule of payment made under delegated authority as summarised below and recommended to be received by Council, has been checked and is supported by vouchers and invoices which have been duly certified as to the receipt of goods and provision of services, and verification of prices and costings.

Significant Payments for the month of July 2023 are:

1. Plumbing Gas and Electrical – Extension at Bluebush Village
2. Modular WA – 8 Executive Rooms for Bluebush Accommodation
3. Rangecon – Rental of Accommodation Village Rooms and Variations of Installation

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996, Regulation 13 – Lists of Accounts

POLICY IMPLICATIONS

CS-PROCUREMENTS POLICY. Policy CS-11 sets the guidelines with regards to the purchase of goods or services provided.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

Maintain integrated strategic and operational plans

High quality corporate governance, accountability and compliance

ATTACHMENTS

1. List of Payments - July 2023

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That Council RECEIVE listing (attached) of accounts paid during the month of July 2023 by the Chief Executive Officer under delegated authority of Council.

1. Municipal accounts totalling \$10,524,940.46 on municipal vouchers EFT25695 – EFT25818, Cheque 53544-53548 and Direct Debits.
2. Credit card payments totalling \$10,247.47

COUNCIL RESOLUTION #1858/2023

Moved: Cr Tracey Rathbone

Seconded: Cr Rose Mitchell

That Council RECEIVE listing (attached) of accounts paid during the month of July 2023 by the Chief Executive Officer under delegated authority of Council.

1. **Municipal accounts totalling \$10,524,940.46 on municipal vouchers EFT25695 – EFT25818, Cheque 53544-53548 and Direct Debits.**
2. **Credit card payments totalling \$10,247.47**

In Favour: Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Tammee Keast, Kathie Lindup and Rose Mitchell

Against: Nil

CARRIED 6/0

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

EFT	Date	Name	Description	Amount
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

EFT	Date	Name	Description	Amount
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

EFT	Date	Name	Description	Amount
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

EFT	Date	Name	Description	Amount
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
				<u>\$ 1,522,864.94</u>

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
				\$ 51,407.14

**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
				\$ 8,950,668.38

**Shire of Coolgardie
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 meetings, 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 Financial 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 - 28/07/2023 - 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 *53PVTK9GWN LH 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

12.2.4 MONTHLY FINANCIAL STATEMENTS FOR THE MONTH ENDED 31 JULY 2023

Location: Shire of Coolgardie
Applicant: Shire of Coolgardie
Disclosure of Interest: Nil
Date: 16 August 2023
Author: Martin Whitely, Consultant

SUMMARY

This report recommends that the Monthly Statement of Financial Activity report for the period ending 31 July 2023 is presented to Council for adoption.

BACKGROUND

In accordance with regulation 34 of the *Local Government (Financial Management) Regulations*, the Shire is to prepare a monthly Financial Statement for approval by Council.

The format for monthly reporting was introduced by the Department of Local Government from 1 July 2005; the change was implemented to provide elected members with a better idea of operating and capital revenues and expenditures. The requirement is for a Statement of Financial Activity with a report detailing material variances. The Financial Report presented includes this as well as other statements and supplementary information.

Section 6.4 of the Local Government Act 1995, requires that financial reports be prepared and presented in the manner and form prescribed in the *Local Government (Financial Management) Regulations*. Regulation 34 has been amended to require that Councils report on the sources and applications of funds on a monthly basis and that the report be noted by Council.

COMMENT

Attached for consideration is the completed Monthly Financial Report.

The document attached includes Statements of Financial Activity by Program, and Nature and Type, Notes to the financial statements, an explanation of material variance as well as a summary of bank account balances at 31 July 2023, loan repayments, and reserve account status.

In accordance with the *Local Government (Financial Management) Regulations*, a report must be compiled on variances greater than the percentage agreed by Council which is currently 10% or \$10,000. With the report prepared at program level, comments have been made regarding variances. A nil variance is equal to 100%, meaning that the year to date actual is identical to the year to date budget. Comments are therefore provided where variance values are <90% or >100% and the dollar variance exceeds \$10,000.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

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

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
 - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
 - (b) budget estimates to the end of the month to which the statement relates; and
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
 - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
 - (b) an explanation of each of the material variances referred to in sub regulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
 - (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —
 - (a) Presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) Recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The Financial Report is information only and there are no financial implications relating to this item.

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

Demonstrating sound financial management and plans for the Shire's long term financial sustainability

High quality corporate governance, accountability and compliance

Ensuring the Shire of Coolgardie is well positioned to meet future needs

ATTACHMENTS

1. **Monthly Financial Report - July 2023**
2. **Management Report - July 2023**

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That the Monthly Financial Activity Statement for the period 1 July 2023 to 31 July 2023 be received.

COUNCIL RESOLUTION #189/2023

Moved: Cr Tracey Rathbone

Seconded: Cr Sherryl Botting

That the Monthly Financial Activity Statement for the period 1 July 2023 to 31 July 2023 be received.

In Favour: Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Tammee Keast, Kathie Lindup and Rose Mitchell

Against: Nil

CARRIED 6/0

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

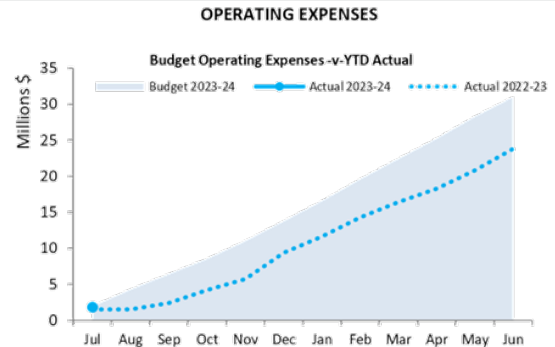
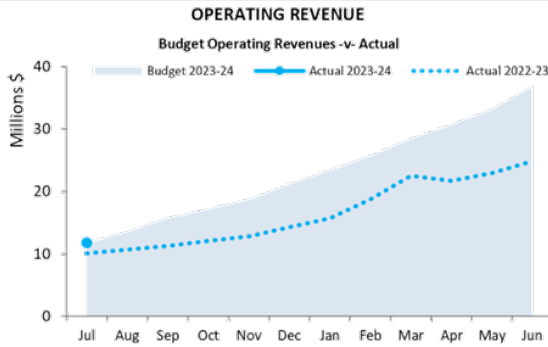
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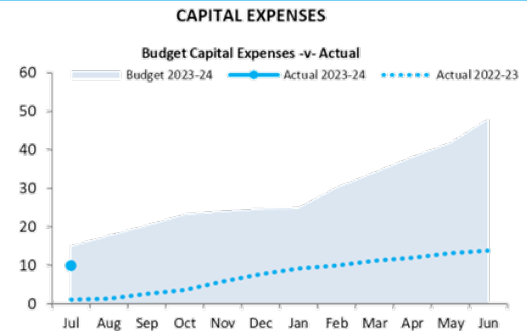
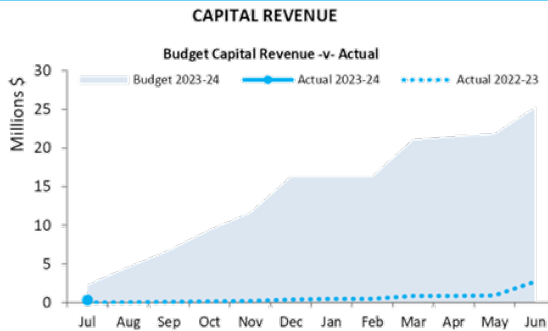
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JULY 2023

SUMMARY INFORMATION - GRAPHS

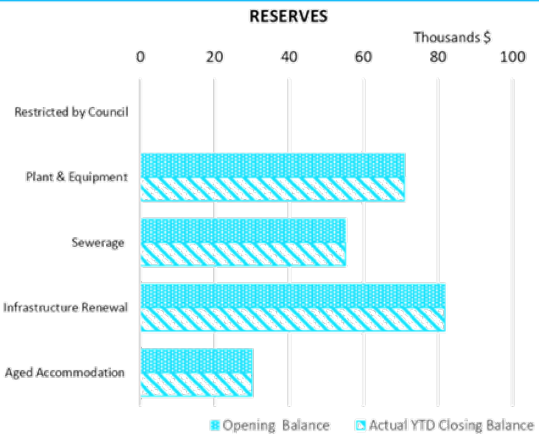
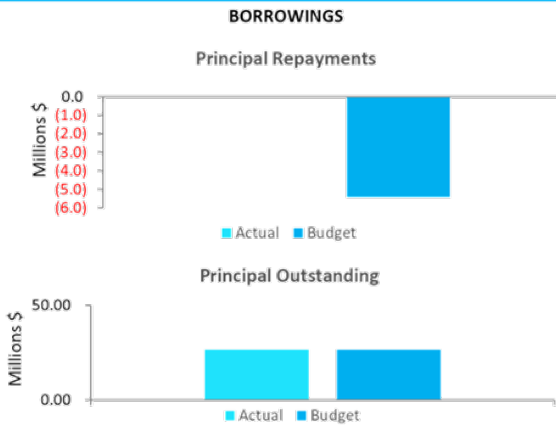
OPERATING ACTIVITIES



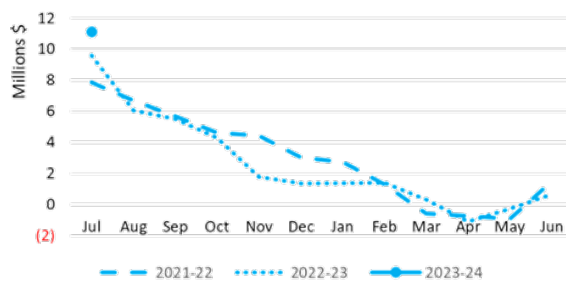
INVESTING ACTIVITIES



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

Refer to Statement of Financial Activity

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

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	\$1.84 M	% Variance
YTD Actual	\$1.84 M	
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		
	\$0.00 M	%
YTD Actual	\$0.00 M	
Amended Budget	\$0.26 M	(100.0%)

Refer to Note 6 - Disposal of Assets

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

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$0.34 M	% Received
YTD Actual	\$0.34 M	
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)	
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	(471,986)	(471,986)	640,628	1,112,614	(235.73%)	
Revenue from operating activities							
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%	
Expenditure from operating activities							
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%)	▼
Amount attributable to operating activities		10,772,125	10,191,301	10,815,426	624,125	6.12%	
Investing activities							
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%	
Amount attributable to investing activities		(22,582,095)	(14,767,706)	(9,591,503)	5,176,203	(35.05%)	
Financing Activities							
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%	
Amount attributable to financing activities		12,306,451	9,251,500	9,251,500	0	0.00%	
Closing funding surplus / (deficit)	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)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(192,500)	0	0
Add: Depreciation on assets		5,074,472	422,873	0
Total non-cash items excluded from operating activities		4,881,972	422,873	0

(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
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(237,873)	(237,873)	(237,873)
Add: Accrued Interest on Borrowings		0	23,740	0
Add: Borrowings	8	5,414,071	3,375,632	3,399,368
Add: Provisions employee related provisions	11	357,353	357,353	357,353
Add: Lease liabilities	9	1,174,878	331,233	331,233
Total adjustments to net current assets		6,708,429	3,860,585	3,862,081
(c) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	2	(792,506)	1,511,403	979,814
Rates receivables	3	1,186,587	1,214,708	11,817,329
Receivables	3	1,599,437	1,627,705	2,980,712
Other current assets	4	35,678	533	(967)
Less: Current liabilities				
Payables	5	(1,730,385)	(2,903,755)	(3,852,370)
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)
Less: Total adjustments to net current assets	1(b)	6,708,429	3,860,585	3,862,081
Closing funding surplus / (deficit)		(471,986)	640,628	11,116,051

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 2
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
Total		741,941	237,873	979,814	0			
Comprising								
Cash and cash equivalents		741,941	237,873	979,814	0			
		741,941	237,873	979,814	0			

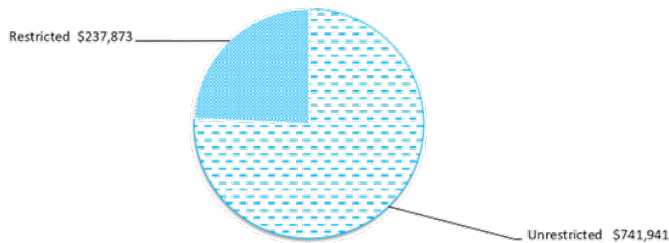
KEY INFORMATION

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.

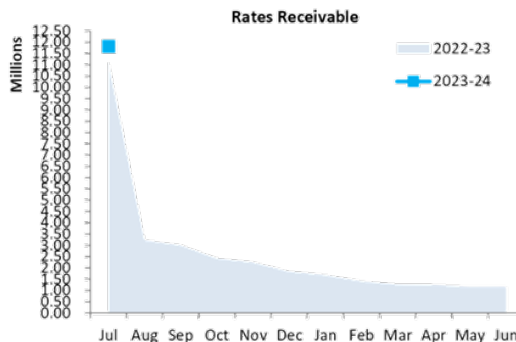
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



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

OPERATING ACTIVITIES
NOTE 3
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)
Net rates collectable	1,169,065	11,817,329
% 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	1,623,616
Percentage	(0.1%)	73.1%	19.1%	0%	7.9%	
Balance per trial balance						
Sundry receivable						1,623,616
GST receivable						1,370,029
Allowance for impairment of receivables from contracts with customers						(40,690)
Emergency Services Levy						0
Pensioner Rebates						27,757
Total receivables general outstanding						2,980,712

Amounts shown above include GST (where applicable)

KEY INFORMATION

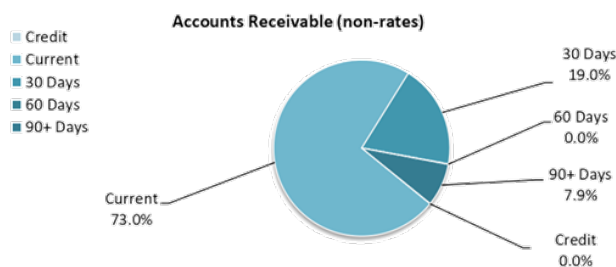
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	(10,500)	0	(1,500)	(12,000)
Inventory				
Museum Memorabilia & Giftware	11,033	0	0	11,033
Total other current assets	533	0	(1,500)	(967)
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

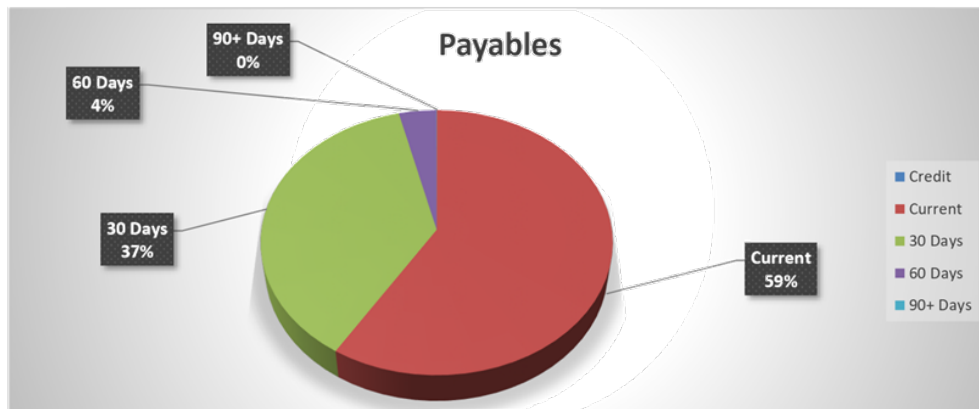
OPERATING ACTIVITIES
NOTE 5
PAYABLES

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%	
Balance per trial balance						
Sundry creditors						2,880,199
Accrued salaries and wages						0
ATO liabilities						495,730
Receipts in advance						108,960
Prepaid Rates						91,614
Total payables general outstanding						3,852,370

Amounts shown above include GST (where applicable)

KEY INFORMATION

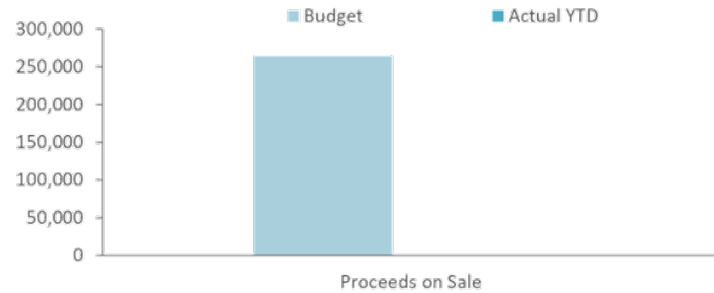
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised 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)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Caterpillar Traxcavator	72,000	264,500	192,500	0	0	0	0	0
		72,000	264,500	192,500	0	0	0	0	0



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)
Payments for Capital Acquisitions	47,966,336	15,007,706	9,932,786	42,891,416	(5,074,920)
Capital Acquisitions Funded By:					
	\$	\$	\$		\$
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)
Capital funding total	47,966,336	15,007,706	9,932,786	42,891,416	(5,074,920)

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.

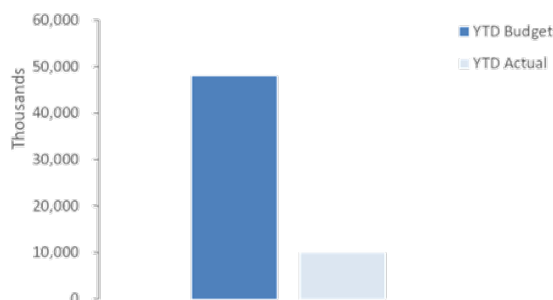
Initial recognition and measurement for assets held at cost

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 2023INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

	Account Description	Amended		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
Land & Buildings					
▮ 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)
▮ Total Land & Buildings		18,914,152	14,667,883	9,761,614	(4,906,269)
Furniture & Equipment					
▮ 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
▮ Total Furniture & Equipment		193,500	14,875	0	(14,875)
Plant & Equipment					
▮ 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
▮ Total Plant & Equipment		825,000	0	(885)	(885)
Roads					
▮ 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
▮ Total Roads		6,097,184	0	0	0
Footpaths					
▮ RF002	Footpath Renewal - Coolgardie	100,000	0	0	0
▮ RF003	Footpath Renewal - Kambalda	100,000	0	0	0
▮ Total Footpaths		200,000	0	0	0
Drainage					
▮ RD001	Drainage Construction - Renewal	0	0	36,645	36,645

Account Description	Amended			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
RD100 Drainage Renewal - Kambalda	0	0	0	0
RD200 Drainage Renewal - Coolgardie	0	0	0	0
Total Drainage	0	0	36,645	36,645
Sewerage				
C10007 Coolgardie Sewerage - Water Re-Use System	0	0	110,225	110,225
C13166 Upgrade Sewerage Ponds - Liner	650,000	0	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	0
Total Sewerage	3,000,000	224,948	110,225	(114,723)
Parks & Ovals				
PO200 Park Infrastructure Renewal - Coolgardie	260,000	0	0	0
C11134 Coolgardie Water Park	50,000	0	0	0
C13124 Coolgardie Rsl - Installation Of Synthetic Turf	0	0	(53)	(53)
Total Parks & Ovals	310,000	0	(53)	(53)
Other Infrastructure				
C13125 Kambalda West Community Garden	50,000	0	0	0
C13165 Community Battery Project	2,000,000	0	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	0
C13151 Kambalda Aerodrome - Shelter	50,000	0	0	0
C13107 Ev Charging Station	100,000	0	0	0
C13160 Coolgardie Arboretum	26,500	0	0	0
C13163 Warden Finnerty'S Ablution Blocks	100,000	0	0	0
C13145 Kambalda Waste Remediation - Pilot Screening Trial	300,000	0	0	0
C13146 Coolgardie Waste Facility - Cctv Security Cameras	250,000	0	0	0
C13148 Coolgardie Stormwater Management	350,000	87,500	0	(87,500)
C13149 Kambalda Waste Remediation - Screening Process	1,000,000	0	0	0
C13150 Kambalda Waste Remediation - Construction Of Cell	1,500,000	0	0	0
RS005 Coolgardie Refuse Site	0	0	(55)	(55)
RS006 Coolgardie Waste Facility - Relocate Office & Shed	0	0	7,078	7,078
Total Other Infrastructure	18,426,500	100,000	25,240	(74,760)
Total Capital Expenditure	47,966,336	15,007,706	9,932,786	(5,074,920)

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing										
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
Community amenities										
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
Recreation and culture										
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
Transport										
Kambalda Aerodrome Refurbishment	119	813,000	0	0	0	(204,000)	813,000	609,000	0	0
Economic services										
Coolgardie Post Office	113	390,080	0	0	0	(33,726)	390,080	356,354	0	0
Total		17,374,952	9,250,000	14,750,000	0	(5,414,071)	26,624,952	26,710,881	0	0
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
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing										
Kambalda 120 Person Accommodation Facility		0	0	3,700,000	0	(797,901)	0	2,902,099	0	326,812
Recreation and culture										
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
Transport										
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
Other property and services										
BENQ Whiteboards	2073290	35,644	0	0	0	(10,241)	35,644	25,403	0	1,819
Total		1,463,234	0	4,065,000	0	(1,174,878)	1,463,234	4,353,356	0	416,496
Current lease liabilities		331,233					331,233			
Non-current lease liabilities		1,118,092					1,118,092			
		1,449,325					1,449,325			

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 10
RESERVE ACCOUNTS

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
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
	237,873	9,600	0	40,000	0	(130,000)	0	157,473	237,873

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
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Capital grant/contribution liabilities		606,333	0	0	0	606,333
Total other liabilities		606,333	0	0	0	606,333
Employee Related Provisions						
Annual leave		244,509	0	0	0	244,509
Long service leave		112,844	0	0	0	112,844
Total Employee Related Provisions		357,353	0	0	0	357,353
Total other current assets		963,686	0	0	0	963,686

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			
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
WA Health - Suicide Prevention	0	0	0	0	0	0	0	0
General purpose funding								
Financial Assistance Grant - General Purpc	0	0	0	0	0	473,993	0	0
Law, order, public safety								
DFES Operating	0	0	0	0	0	0	0	0
DFES Operating	0	0	0	0	0	14,730	1,120	0
Health								
WA Health - Suicide Prevention	0	0	0	0	0	100,000	0	0
Education and welfare								
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
Recreation and culture								
Purple Bench	0	0	0	0	0	0	0	0
Good Things Foundation	0	0	0	0	0	0	0	0
Transport								
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
Economic services								
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
	337,256	0	0	337,256	0	1,890,999	245,933	475,332
Operating contributions								
Governance								
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
General purpose funding								
Northern Star Lease	0	0	0	0	0	0	0	74,364
Health								
Goldfields - Counselling Services	0	0	0	0	0	25,000	0	0
Education and welfare								
Goldfields - Meals on Wheels	0	0	0	0	0	75,000	0	0
Transport								
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
Economic services								
Donations	0	0	0	0	0	1,500	0	0
Other property and services								
Employee Subsidies	0	0	0	0	0	0	0	0
	269,077	0	0	269,077	0	1,398,873	37,950	74,364
TOTALS	606,333	0	0	606,333	0	3,289,872	283,883	549,696

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 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2023	Current Liability 31 Jul 2023	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Community amenities								
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
Transport								
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
Economic services								
Post Office - Building Better Regions	0	0	0	0	0	52,976	0	0
	0	0	0	0	0	25,224,741	240,000	341,283

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

**NOTE 14
BUDGET AMENDMENTS**

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
				\$	\$	\$	\$
	Budget adoption						24,494
	Actual Opening Surplus per audited financial report						0
	Nil			0	0	0	24,494

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

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %		Explanation of variances
	\$	%		
Opening funding surplus / (deficit)	1,112,614	(235.73%)	Permanent	Financial statements for 30 June 2023 unaudited
Revenue from operating activities				
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
Expenditure from operating activities				
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 be to 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
Investing activities				
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
Financing activities				
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
Closing funding surplus / (deficit)	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
Payroll Reconciliations	Payroll Suspense account is unreconciled.	November 2022	Payroll suspense is out of balance.	Payroll suspense account needs to be reconciled.	HIGH	Open	Payroll suspense reconciliations now being completed with assistance from IT Vision. IT Vision still in the process of finalising the reconciliation.	August 2023

ITEMS CLOSED / COMPLETED

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
Assets	Capitalisation	June 2019	FM Reg 17A(5) requires the capitalisation of assets under \$5,000	All assets under \$5,000 now require to be capitalised	HIGH	Closed / Ongoing	Transactions required to be completed for 18/19 Annual Financial Statements.	Oct 2019
Balance Sheet Reconciliations	Various	May 2019	Not all balance sheet accounts are being regularly reconciled	All balance sheet accounts to be reconciled monthly	MEDIUM	Closed / Ongoing	Balance sheet reconciliations completed every month as part of the normal month end process.	Oct 2019
Asset Reconciliations	Disposals & Acquisitions	August 2019	Disposals and Acquisitions not processed in Synergy	Process asset transactions in Synergy & reconcile back to GL	MEDIUM	Closed / Ongoing	Assets purchased and disposed during the month have not been processed in Synergy.	Oct 2019
Financial Management Review	Various	May 2019	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.	HIGH	Closed / Ongoing	Implemented as part of the month end checklist	Dec 2019
Trust	Funds held in trust	June 2019	Position paper released by OAG	Remove any items not required to be held in trust	HIGH	Closed / Ongoing	Funds transferred to Municipal Bank	May 2020
Bank Reconciliations	Reconciliation	April 2019	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	HIGH	Closed / Ongoing	Needs to be monitored closely	May 2020

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
GRS Facility	Transactions held in Trust	August 2019	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	HIGH	Closed / Ongoing	All transactions have been inputted into MYOB and reconciliations completed. All invoicing and payments are processed in MYOB.	July 2020
Debtors	Negative Balances	August 2019	There are still some negative debtors' balances	Investigate the existing negative balances	MEDIUM	Closed / Ongoing	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.	June 2020
Purchase Orders	Raising purchase order before expenditure is committed	June	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.	HIGH	Closed / Ongoing	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.	July 2020
Revenue Recognition	Revenue not recognised in accordance with new accounting standards	June 2020	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	MEDIUM	Closed / Ongoing	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.	September 2020

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
Annual Financial Statements	Changes to the Local Government Financial Management Regulations	November 2020	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.	HIGH	Closed / Ongoing	New Financial Management Regulation changes resulted in prior year adjustments required to be implemented in the Annual Financial Report.	Dec 2020
Payroll Reconciliations	Payroll Suspense account is unreconciled	June 2020	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.	HIGH	Closed / Ongoing	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.	April 2021
Asset Useful Lives & Depreciation	Review of current asset useful lives and depreciation rates	March 2020	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.	HIGH	Closed / Ongoing	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.	July 2021
Balance Sheet Reconciliations	Reconciliations	June 2021	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.	HIGH	Closed / Ongoing	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.	September 2021

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
Payroll Reconciliations	Payroll Suspense account is unreconciled	June 2021	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 should be automatically allocated by the payroll software.	HIGH	Closed / Ongoing	IT Vision currently working with staff correct the awards & allowances correctly in Definitiv. Additional training is also required to ensure staff have a better understanding of the module.	January 2022
Balance Sheet Reconciliations	Various	April 2022	Not all balance sheet accounts are being regularly reconciled	All balance sheet accounts to be reconciled monthly	MEDIUM	Closed / Ongoing	Balance sheet reconciliations completed every month as part of the normal month end process.	June 2022
Bank Reconciliations	Reconciliation	June 2021	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.	HIGH	Closed / Ongoing	Staff working with IT Vision to transfer data over from the manual bank reconciliations to the Altus bank reconciliation module. Transition has been constantly delayed as result of locking in IT Vision to assist with data migration. All reconciliations completed for the 21/22 financial year. Reconciliations now being completed for the current financial year.	October 2022

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
Payroll Reconciliations	Payroll Suspense account is unreconciled	June 2021	Payroll suspense is out of balance as a result of unprocessed super payments in bank reconciliation.	Payroll suspense account needs to be reconciled.	HIGH	Closed / Ongoing	<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>	November 2022
Bank Reconciliations	Reconciliation	November 2022	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.	HIGH	Closed / Ongoing	Reconciliations now being completed for the current financial year.	January 2023
Plant Allocations	Excessive amounts of plant costs allocated for the month	May 2023	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.	HIGH	Closed / Ongoing	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.	June 2023

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
Bank Reconciliations	Implementation of Altus bank reconciliation module.	March 2022	Implementation of new module that allows daily bank feeds directly into the software program.	Implementation & training for new Altus system with IT Vision.	HIGH	Closed / Ongoing	<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>	June 2023

12.3 Commercial Services

Nil

13 ITEMS FOR INFORMATION ONLY

Nil

14 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**15.1 Elected Members****15.2 Council Officers****15.2.1 Bluebush Village Agreement****OFFICER RECOMMENDATION**

That the following item, 15.2.1 Bluebush Village Agreement be considered as new business of an urgent nature and discussed as a confidential item under matters behind closed doors.

COUNCIL RESOLUTION #190/2023**Moved:** Cr Kathie Lindup**Seconded:** Cr Tammee Keast

That the following item, 15.2.1 Bluebush Village Agreement be considered as new business of an urgent nature and discussed as a confidential item under matters behind closed doors.

In Favour: Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Tammee Keast, Kathie Lindup and Rose Mitchell

Against: Nil

CARRIED 6/0**OFFICER RECOMMENDATION**

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 5.23(2) of the Local Government Act 1995:

15.2.1 Bluebush Village Agreement

This matter is considered to be confidential under Section 5.23(2) - e(i) and e(ii) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter that if disclosed, would reveal a trade secret, where the trade secret is held by, or is about, a person other than the local government and a matter that if disclosed, would reveal information that has a commercial value to a person, where the information is held by, or is about, a person other than the local government.

COUNCIL RESOLUTION #191/2023**Moved: Cr Rose Mitchell****Seconded: Cr Tracey Rathbone**

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 5.23(2) of the Local Government Act 1995:

15.2.1 Bluebush Village Agreement

This matter is considered to be confidential under Section 5.23(2) - e(i) and e(ii) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter that if disclosed, would reveal a trade secret, where the trade secret is held by, or is about, a person other than the local government and a matter that if disclosed, would reveal information that has a commercial value to a person, where the information is held by, or is about, a person other than the local government.

In Favour: Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Tammee Keast, Kathie Lindup and Rose Mitchell

Against: Nil

CARRIED 6/0

The meeting was closed to the public at 2:59pm.

16 MATTERS BEHIND CLOSED DOORS**SUSPENSION OF STANDING ORDERS****COUNCIL RESOLUTION #192/2023****Moved: Cr Tracey Rathbone****Seconded: Cr Tammee Keast****A motion was moved that Council suspend standing orders.****In Favour: Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Tammee Keast, Kathie Lindup and Rose Mitchell****Against: Nil****CARRIED 6/0**

Standing Orders were suspended at 2:59pm

15.2.1 BLUEBUSH VILLAGE AGREEMENT**OFFICER RECOMMENDATION**

That Council;

1. Endorse Option X as detailed in body of Confidential Report up to 100 rooms
2. Authorise the Chief Executive to prepare and sign an agreement and any required documentation as per option X

COUNCIL RESOLUTION #193/2023**Moved: Cr Sherryl Botting****Seconded: Cr Tracey Rathbone****That Council;**

1. Endorse Option 3 as detailed in body of Confidential Report up to 100 rooms
2. Authorise the Chief Executive to prepare and sign an agreement and any required documentation as per option 3
3. Request the Chief Executive Officer prepare an investment framework, including for Shire Commercial Activities, to be considered by Council by 31st March.

In Favour: Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Tammee Keast, Kathie Lindup and Rose Mitchell**Against: Nil****CARRIED BY ABSOLUTE MAJORITY 6/0****COUNCIL RESOLUTION #194/2023****Moved: Cr Tracey Rathbone**

Seconded: Cr Kathie Lindup

A motion was moved that Council resume standing orders.

In Favour: Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Tammee Keast, Kathie Lindup and Rose Mitchell

Against: Nil

CARRIED BY ABSOLUTE MAJORITY 6/0

Standing orders were resumed at 3:18pm.

OFFICER RECOMMENDATION

That Council moves out of Closed Council into Open Council.

COUNCIL RESOLUTION #195/2023

Moved: Cr Tracey Rathbone

Seconded: Cr Kathie Lindup

That Council moves out of Closed Council into Open Council.

In Favour: Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Tammee Keast, Kathie Lindup and Rose Mitchell

Against: Nil

CARRIED 6/0

The meeting reopened to the public at 3:19pm.

17 CLOSURE OF MEETING

The Meeting closed at 3:20pm.