



ATTACHMENTS

Ordinary Council Meeting

Tuesday, 22 October 2024

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Shire of Coolgardie
Payments by Delegated Authority
01 September to 30 September 2024
EFT's

EFT	Date	Name	Description	Amount
EFT27919	05/09/2024	Aerodrome Management Services	Monthly Compliance Support - July 2024	\$ 4,554.00
EFT27920	05/09/2024	Atom Supply	X2 Boot Scrubbers For Airport	\$ 349.89
EFT27921	05/09/2024	Bellini Bulk Haulage Pty Ltd - Little Loads	Cool Cemetery- Quote For Supply And Delivery Of 20T Funeral Sand To Coolgardie Depot.	\$ 1,449.76
EFT27922	05/09/2024	Boc Limited	Container Service For The Period 28/6/2024 - 28/7/2024	\$ 182.99
EFT27923	05/09/2024	Cannon Hygiene Australia Pty Ltd	Sanitary Services	\$ 11,910.43
EFT27924	05/09/2024	Casair Pty Ltd -Complete Aviation Group	Airport Baggage Handling Fee - July 2024 (1invoice)	\$ 27,956.50
EFT27925	05/09/2024	Child Support Agency	Payroll Deductions/Contributions	\$ 3,450.76
EFT27926	05/09/2024	City Of Kalgoorlie Boulder	Overdue Interest On Inv 224579	\$ 173.54
EFT27927	05/09/2024	Container Refrigeration Pty Ltd	Hire Of Crru 7075, Crru 5279175, Crru 6515 For June 2024	\$ 3,613.50
EFT27928	05/09/2024	Coolgardie Day Celebrations	Coolgardie Day 2024 (1 invoice)	\$ 70,000.00
EFT27929	05/09/2024	Coxdon Pty Ltd	Locate Cause Of Overflowing Gutters At Post Office	\$ 1,210.00
EFT27930	05/09/2024	Dean'S Auto Glass (Ohsh Upty Ltd)	Window Repairs To P367 (Cg 6190)	\$ 3,347.30
EFT27931	05/09/2024	Department Of Planning, Lands And Heritage	Lease Rent As Per Agreement 01/07/2024-31/12/2024 (1 invoice)	\$ 24,750.00
EFT27932	05/09/2024	Department Of The Premier And Cabinet - State Law Publisher	Government Gazette Advertising - Carina Camp (Polaris Metals) Advertising Approval	\$ 143.91
EFT27933	05/09/2024	E Fire And Safety	Kambalda Fire Hydrant Repairs To Lock	\$ 720.50
EFT27934	05/09/2024	Eagle Petroleum (Wa) Pty Ltd	Diesel For Bluebush Village Generator July 24 (6 invoices)	\$ 38,033.48
EFT27935	05/09/2024	Eurofins Arl Pty Ltd	Analysis Of Wastewater For Coolgardie Waste Water Treatment Plant - Monthly	\$ 1,140.70
EFT27936	05/09/2024	Fulton Hogan Industries Pty Ltd	Video Capture & Ai Defect Detection Project -Mob/Demob	\$ 13,076.80
EFT27937	05/09/2024	Geoffrey Harcombe	Environmental Health Consultancy Service For 2024/25	\$ 5,507.96
EFT27938	05/09/2024	Goldfields Mining Supplies - Trustee For Foale Family Trust	Hose Fittings For Pump At Coolgardie Waste Water Treatment Plant	\$ 837.55
EFT27939	05/09/2024	Goldfields Truck Power - Major Motors Unit Trust	3820402002 , Hino Dash Retaing Clips . From Quote N# 945226 From 05/06/2024	\$ 369.38
EFT27940	05/09/2024	Iga Coolgardie -Moran Store - Boothey Family	Gas Bottles For Warden Finnerty'S June 3Rd 2024	\$ 734.91
EFT27941	05/09/2024	Integrated Ict - Market Creations Technology Pty Ltd	Monthly IT Billing Services for June 2024 (7 invoices)	\$ 32,712.13
EFT27942	05/09/2024	It Vision	Reconcile Payroll & Payroll Suspense Account Jul 2023 - Feb 2024	\$ 8,316.00
EFT27943	05/09/2024	Jobfit Health Group	Pre-Employment Medical And Instant Drug Screening - Outside Crew Staff	\$ 273.90
EFT27944	05/09/2024	Kalgoorlie Boulder Racing Club	Kambalda Race Day Sponsorship	\$ 990.00
EFT27945	05/09/2024	Kalgoorlie Refrigeration And Airconditioning - The Trustee For Beil And Dowdle Family Trust	Kambalda Rec Centre - Evaporative Cooler Repairs	\$ 1,540.00
EFT27946	05/09/2024	Lee-Anne Ober	Rates And Property Services For July 2024	\$ 8,624.00
EFT27947	05/09/2024	Lgis Insurance Broking - Jlt Risk Solutions	Artwork Policy Insurance - 30 June 2024 To 30 June 2025	\$ 2,526.65
EFT27949	05/09/2024	Mitre 10 Kalgoorlie - Cardajam Pty Ltd	Momar Drain Cleaner For Kcrf	\$ 328.32
EFT27950	05/09/2024	Modus Compliance Pty Ltd	Compliance Service - Building Services For Gnarlbine Rd & Lanfranchi Village May 2024	\$ 528.00
EFT27951	05/09/2024	Moore Australia (Wa) Pty Ltd	Compilation Of The Statement Of Financial Activity June 2024	\$ 3,300.00
EFT27952	05/09/2024	Napa Kalgoorlie	Consumables	\$ 496.45
EFT27953	05/09/2024	New Harmony Trading Pty Ltd	Service Provided Under Rft 03/2023 - Local Government Services July 2024	\$ 4,290.00
EFT27954	05/09/2024	Sirrom Village Services Pty Ltd	Catering 28/06/2024	\$ 151.00

Shire of Coolgardie
Payments by Delegated Authority
01 September to 30 September 2024
EFT's

EFT	Date	Name	Description	Amount
EFT27955	05/09/2024	Omnicom Media Group Australia Pty Ltd - Marktforce	Advertising Of Rft 03/2024 Sewerage Support Services For The Coolgardie Township Sewerage Network In The West Australian - 20 July 2024	\$ 1,566.11
EFT27956	05/09/2024	Onemusic Australia	Barefoot Bands Youth Week Thursday, 11.04 - 13.04.2024	\$ 552.24
EFT27957	05/09/2024	Penns Cartage Contractors	Relocate Tanks And Place At The Coolgardie Waste Water Treatment Plant	\$ 2,076.36
EFT27958	05/09/2024	Plumbing Gas And Electrical Services	Desktop Acoustic Assessment For The Coolgardie Truck Stop - 2024 (1 invoice)	\$ 20,451.96
EFT27959	05/09/2024	Precise Projects Wa Pty Ltd	Demolition Of 11 Goodenia Court, Kambalda As Per Quote Pp2671 (1 invoice)	\$ 70,577.78
EFT27960	05/09/2024	Pryce Mining Services Pty Ltd	Project Capability Support As Per Rft 09/2023 - July 2024 (4 invoices)	\$ 45,604.46
EFT27961	05/09/2024	Ray White Kambalda	42 Silver Gimlet, Kambalda West - Rent For 05.09.2024 - 04.10.2024	\$ 2,869.81
EFT27962	05/09/2024	Redfish Technologies Pty Ltd	Service And Support For Audio Recording System From 01 July 2024 To 30 June 2025	\$ 4,158.00
EFT27963	05/09/2024	Resources Trading Hub - Building & Industrial Supplies Group Pty Ltd T/A	Supply Chemicals For Pest And Weed Control At Soc	\$ 13,609.09
EFT27964	05/09/2024	Satellite Television And Radio Australia	Replace Critical Infrastructure Replacements For Tv Transmission Facility At Toorak Hill (1 invoice)	\$ 25,857.98
EFT27965	05/09/2024	Sheree Kathleen Forward	Staff Reimbursement	\$ 85.96
EFT27966	05/09/2024	Signature Security Group	Alarm Monitoring Coolgardie Rec Centre 01.07.2024 - 30.09.2024	\$ 541.02
EFT27967	05/09/2024	Site Ware Group - Protector Safety Group Pty Ltd	Bulk Uniform Order For Outside Staff	\$ 3,856.93
EFT27968	05/09/2024	St John Medical Kambalda - Apollo Health Ltd	Service Provision At Kambalda Medical Centre Q4 - 1 April 2024 To 30 June 2024 (1 invoice)	\$ 171,380.00
EFT27969	05/09/2024	Steven Tweedie	General Governance	\$ 363.00
EFT27970	05/09/2024	Talis Consultants	Variation For Cwwtp Works Approval - June 2024	\$ 965.25
EFT27971	05/09/2024	Team Global Express Pty Ltd	Freight From Winc - Stationery Order	\$ 266.97
EFT27972	05/09/2024	The Animal Hospital	Sedate And Euthanize	\$ 230.15
EFT27973	05/09/2024	Two Shovels Gardening Services	Gardening Services 31 July - 02 August 2024	\$ 1,760.00
EFT27974	05/09/2024	Tyrepower Kalgoorlie - D&T S Pty Ltd	1 X Puncture Repair , 185R14 , Lt8Pr , 102/100S	\$ 166.00
EFT27975	05/09/2024	Uniqco International Pty Ltd	Portt Licence Data And Software System Admin Support July 2024	\$ 9,240.00
EFT27976	05/09/2024	United Rentals Australia Pty Ltd	Container For Dangerous Goods/Chemicals For Cwwtp	\$ 15,566.00
EFT27977	05/09/2024	Versatile Plant & Contracting Pty Ltd	Road Network Maintenance For July 2024 (1 invoice)	\$ 198,000.00
EFT27978	05/09/2024	Vision Intelligence Pty Ltd	Solar Camera For The Airport 07.07.2024 - 04.08.2024	\$ 924.00
EFT27979	05/09/2024	Westrac Pty Ltd	256-7902 , Outer Air Filter	\$ 287.84
EFT27980	05/09/2024	Win Television Wa Pty Ltd	Goldfields Shire Television Advertisement - July 2024	\$ 330.00
EFT27981	05/09/2024	Winc Australia Pty Ltd	Stationary Order - July 2024	\$ 1,122.20
EFT27982	10/09/2024	Sirrom Village Services Pty Ltd	Management Of Bluebush Village - July 2024 (1 invoice)	\$ 463,326.27
EFT27983	13/09/2024	Ampol (Formally Caltex Australia)	Fuel Charges For Fleet August 2024	\$ 13,647.47
EFT27984	13/09/2024	Bah Henneker & Co	Reverse Cycle Split System For 2/54 Salmon Gum Road, Kambalda West	\$ 3,895.00
EFT27985	13/09/2024	Bp Australia Limited	Fuel Charges For Fleet August 2024	\$ 5,791.63
EFT27986	13/09/2024	Catherine Brooking	Staff Reimbursement	\$ 126.09
EFT27987	13/09/2024	Dianne Judith Crisp Body Positive Fitness By Di	Cool Fitness Instructor T3 Group Fitness July 2024	\$ 325.00
EFT27988	13/09/2024	Eagle Petroleum (Wa) Pty Ltd	Fuel For Bluebush Village Generator 4999L August 2024 (3 invoices)	\$ 23,895.52
EFT27989	13/09/2024	Hse Collective	Whs Consultant On Safety	\$ 960.00
EFT27990	13/09/2024	Synergy	Electricity For Various Sites Across The Shire (12 invoices)	\$ 20,955.47
EFT27991	24/09/2024	Corey James Matthews	Councillor Payment Quarter One 24/25	\$ 5,302.80
EFT27992	24/09/2024	Daphne Mae Simmons	Councillor Payment Quarter One 24/25	\$ 5,302.80

Shire of Coolgardie
Payments by Delegated Authority
01 September to 30 September 2024
EFT's

EFT	Date	Name	Description	Amount
EFT27993	24/09/2024	Kathryn Ann Lindup	Councillor Payment Quarter One 24/25	\$ 5,302.80
EFT27994	24/09/2024	Malcolm Raymond Cullen	Councillor Payment Quarter One 24/25	\$ 10,028.20
EFT27995	24/09/2024	Rose Mitchell	Councillor Payment Quarter One 24/25	\$ 5,302.80
EFT27996	24/09/2024	Sherryl Leanne Botting	Councillor Payment Quarter One 24/25	\$ 5,302.80
EFT27997	24/09/2024	Tracey Rathbone	Councillor Payment Quarter One 24/25	\$ 7,802.18
EFT27998	25/09/2024	Kalgoorlie Mobile Detailing	Ford Escape Detailing	\$ 319.00
EFT27999	26/09/2024	3E Advantage Pty Ltd	Printer Services For The Shire Of Coolgardie Aug 24	\$ 7,612.34
EFT28000	26/09/2024	Amy Tregoweth	Staff Reimbursement For Printer Supplies	\$ 326.00
EFT28001	26/09/2024	Australias Golden Outback	Gold Annual Australia'S Golden Outback From 1/07/2024 To 30/06/2025	\$ 350.00
EFT28002	26/09/2024	Cleanaway Pty Ltd	Service Of 22M Hook Lift Bin Fortnightly - Kambalda Waste Transfer Station July 2024	\$ 14,061.71
EFT28003	26/09/2024	Cloud Collections Pty Ltd	Debt Recovery August 2024	\$ 1,038.45
EFT28004	26/09/2024	Fragrance Wa - Perth Murray St Hotel Pty Ltd T/A Novotel Perth Murray Street	Accommodation For Director Of Community And Development - National General Assembly	\$ 227.00
EFT28005	26/09/2024	Goldfields Toyota	90467-07220 , Lower Splash Guard Small Retaining Clip	\$ 82.65
EFT28006	26/09/2024	Harvey Norman Av/lt Superstore Kalgoorlie - Oriavit Pty Ltd	Belkin Cat6 Ethernet Cable 5M	\$ 19.95
EFT28007	26/09/2024	Hc Construction Services Pty Ltd	Project Capability And Support Services July 2024	\$ 9,108.00
EFT28008	26/09/2024	Integrated Ict - Market Creations Technology Pty Ltd	Monthly IT Billing Services for July and August 2024 (11 invoices)	\$ 40,039.97
EFT28009	26/09/2024	It Vision	Payroll Reconciliation For March To June 2024	\$ 4,435.20
EFT28010	26/09/2024	James Boothey	Timber Pen	\$ 85.00
EFT28011	26/09/2024	Judumul Advisory Aboriginal Corporation	Vc Cleaning 1-5/8 As Per Quote156	\$ 3,141.72
EFT28012	26/09/2024	Kalgoorlie Feed Barn -The Relph Equine Trust	Dog Food, Leads, Treats.	\$ 350.00
EFT28013	26/09/2024	Kodi Sticklen	Reimbursement As Per Employment Contract	\$ 503.52
EFT28014	26/09/2024	Kyes Wood Turning -Kye Johnson	Small Wooden Bowl - Burnt Base	\$ 345.00
EFT28015	26/09/2024	Landgate	Grv Int Vals Ctry And Dfes	\$ 854.46
EFT28016	26/09/2024	Laura Dwyer	Reimbursement As Per Employment Contract	\$ 1,468.63
EFT28017	26/09/2024	Little Industries	5000 Tonne Of Roadbase Delivered To Coolgardie Waste Facility (1 invoice)	\$ 120,704.10
EFT28018	26/09/2024	Local Health Authorities Analytical Committee	Annual Analytical Services 2024/25 - Compulsory	\$ 866.86
EFT28019	26/09/2024	Lunabeez	Refreshments For August Council Meeting	\$ 290.40
EFT28020	26/09/2024	Mcleods Lawyers	Civ 4117 Of 2024 - Casair Pty Ltd Vs Soc	\$ 5,858.82
EFT28021	26/09/2024	Modus Compliance Pty Ltd	Compliance Service - Building Services For 103 Sylvester St, 5 Durkin Rd & 99 King St	\$ 1,100.00
EFT28022	26/09/2024	Napa Kalgoorlie	Consumables	\$ 2,428.75
EFT28023	26/09/2024	Sirrom Village Services Pty Ltd	Gvroc Catering Morning Tea And Lunch	\$ 795.50
EFT28024	26/09/2024	Office National Kalgoorlie	Tissues And Shelf	\$ 422.35
EFT28025	26/09/2024	Oztrology Pty Ltd	Oztrology Cards For Wholesale 240 Pre Pack Twenty Of Each Animal	\$ 580.00
EFT28026	26/09/2024	Paige Clarke	Reimbursement Of Fuel For P388 - Card Not Working	\$ 91.08
EFT28027	26/09/2024	Plumbing Gas And Electrical Services	Bluebush Village Maintenance June 2024 (10 invoices)	\$ 101,485.90
EFT28028	26/09/2024	Public Transport Authority Of Western Australia	Transwa Ticket Sales July 2024	\$ 285.56
EFT28029	26/09/2024	Remote Digital Imagery	Droning Of Coolgardie Waste Facility	\$ 450.00
EFT28030	26/09/2024	Safetycare Australia Pty. Ltd	Safety Hub Online Training Platform - Annual Subscription	\$ 2,145.00
EFT28031	26/09/2024	Seak Fitness	Kambalda Ladies Wed Classes 17 Jan - 28 Feb 2024	\$ 325.00
EFT28032	26/09/2024	Shire Of Coolgardie	Transwa Commission Cvc July 2024	\$ 50.39
EFT28033	26/09/2024	Sykes Transport Wa - Matchbury Enterprises Pty Ltd	Freight Of Combi Oven And Brat Pan From Perth To Kambalda For Bluebush Village	\$ 571.25
EFT28034	26/09/2024	Tania Francis Higgins	Coolgardie Gold Sandalwood Small	\$ 190.00

Shire of Coolgardie
Payments by Delegated Authority
01 September to 30 September 2024
EFT's

EFT	Date	Name	Description	Amount
EFT28035	26/09/2024	Two Shovels Gardening Services	Gardening Services For 14-16 August 2024	\$ 2,750.00
EFT28036	26/09/2024	Versatile Plant & Contracting Pty Ltd	Road Network Maintenance For August 2024 (1 invoice)	\$ 198,000.00
EFT28037	26/09/2024	Vibe Coolgardie -Christopher James Parker	Catering 4 Pizza Deal - Coolgardie Activity	\$ 86.00
EFT28038	26/09/2024	Wa Local Government Association - Walga	Association Subscription 24/25	\$ 49,051.59
EFT28039	26/09/2024	Woolworths Ltd	Meals On Wheels Items	\$ 187.35
EFT28040	26/09/2024	Wormald Fire Systems	Kcrf Fire Alarms Monthly Service June 2024	\$ 390.64
				<u>\$ 2,020,741.39</u>

Shire of Coolgardie
Payments by Delegated Authority
01 September to 30 September 2024
Cheques

Chq	Date	Name	Description	Amount
53592	05/09/2024	Shire Of Coolgardie - Petty Cash	Shire Of Coolgardie Petty Cash Transactions For June 2024	\$ 476.25
53593	05/09/2024	Water Corporation	Water Usage And Service Charges For Various Shire Locations (4 invoices)	\$ 98,918.43
53594	26/09/2024	Water Corporation	Water Usage And Service Charges For Coolgardie Standpipe 13	\$ 8,230.88
				<u>\$ 107,625.56</u>

Shire of Coolgardie
Payments by Delegated Authority
01 September to 30 September 2024
Direct Debits

Chq/EFT	Date	Name	Description	Amount
DD9418.1	03/09/2024	Fleetcare	Payroll Deductions/Contributions	\$ 770.05
DD9420.1	03/09/2024	Fleetcare	Payroll Deductions/Contributions	\$ 1,879.97
DD9422.1	17/09/2024	Fleetcare	Payroll Deductions/Contributions	\$ 3,900.62
DD9433.1	05/09/2024	Australian Taxation Office	Ato Payment For July 2024	\$ 29,775.00
DD9435.1	26/09/2024	Beam Clearing House	Superannuation For Payruns Periods 10 Jul - 20	\$ 69,247.13
				\$ 105,572.77

Shire of Coolgardie
Payments by Delegated Authority
01 September to 30 September 2024
Credit Cards

Date	Transaction	Description	Value	Card
4/09/2024	Virgin Australia Brisbane	Flights For Ceo To Attend Minerals Week Conference In Canberra. Perth - Canberra Return 29/11/2024 - 06/12/2024	\$ 228.69	2664
4/09/2024	Rti*Rockethotels*Va Mantr Sydney	Accommodation For CEO To Attend Minerals Week Conference In Canberra	\$ 99.60	2664
5/09/2024	Wotif Wotif.Com	Accommodation For CEO To Attend Work Meetings In Perth 19/9/2024 - 22/9/2024	\$ 861.70	2664
9/09/2024	Adobe Sydney	Monthly Adobe Subscription For The Entire Organisation - 05/09/2024 to 04/10/2024	\$ 863.80	2664
9/09/2024	Gm Taxipay Mascot	Taxi For CEO To Attend Minerals Week Conference	\$ 59.01	2664
10/09/2024	Can Cabs Pty Ltd Kambah	Taxi For CEO To Attend Minerals Week Conference	\$ 31.34	2664
11/09/2024	Novotel Melbourne South W South Wharf	Accommodation For CEO To Attend Minerals Week Conference In Canberra	\$ 106.70	2664
11/09/2024	Xero Au Inv-37832783 Hawthorn	Monthly GVROC Subscription Fee	\$ 70.00	2664
11/09/2024	Hotel Realm Barton	Accommodation For CEO To Attend Minerals Week Conference In Canberra	\$ 1,400.00	2664
12/09/2024	Www.Crownperth.Com.Au Burswood	GVROC Dinner Deposit	\$ 240.00	2664
13/09/2024	Virgin Australia Brisbane	Rescheduled Flights For CEO To Attend Minerals Week Conference In Canberra. Canberra - Perth 11/09/2024	\$ 450.47	2664
13/09/2024	Can Cabs Pty Ltd Kambah	Taxi For CEO From Airport To Hotel	\$ 26.09	2664
16/09/2024	News Pty Limited Surry Hills	Monthly Subscription To The Australian Newspaper	\$ 40.00	2664
16/09/2024	Blossom Singapore 55.00 Sgd 1.91 Aud	Lounge Access For CEO	\$ 65.60	2664
16/09/2024	Mantra On Hay Perthopi Perth	Accommodation For CEO For A Night In Perth While In Transit To Canberra	\$ 202.48	2664
16/09/2024	Hotel Realm Barton	Refund Received For Early Check Out	-\$ 185.50	2664
16/09/2024	Live Payments Barangaroo	Taxi For CEO From Hotel To Airport	\$ 55.65	2664
17/09/2024	Wanewsditi Osborne Park	Monthly Subscription For West Australian Sunday Times For Shire	\$ 32.00	2664
19/09/2024	News Pty Limited Surry Hills	Monthly Subscription To The Australian Newspaper	\$ 20.00	2664
23/09/2024	Wanewsditi Osborne Park	Refund Received For West Australian Newspaper	-\$ 17.00	2664
25/09/2024	Countrycomfort Per Opi Belmont	Refreshments For CEO While In Perth Attendn Various Work Meetings	\$ 128.39	2664
25/09/2024	Wanewsditi Osborne Park	Monthly Subscription For West Australian Sunday Times For CEO	\$ 32.00	2664
29/09/2024	Virgin Australia Brisbane	Flights For CEO To Attend OECD Meeting In Canada. Kalgoorlie - Perth Return 03/10/2024 - 16/10/2024	\$ 401.91	2664
4/09/2024	Indeed 97097985 Singapore	Advertisement For Quantity Surveyor/ Project Officer Role	\$ 321.04	3312
4/09/2024	Tenderlink Com Melbourne	Advertisement For Tender	\$ 194.70	3312
5/09/2024	Qantas Airways Ltd (Ec Mascot	Flights For Environmental Health Officer For Monthly Site Visits. Perth - Kal Return 23/09/2024- 26/09/2024	\$ 1,050.79	3312
9/09/2024	Social Media Perth Mt Hawthorn	Online Training For Communication Officer To Attend State Of Social24	\$ 328.90	3312
12/09/2024	Connies Cafe And Cakes Kambalda West	Purchase Of 80 RU OK Day Cookies	\$ 405.32	3312
16/09/2024	Connies Cafe And Cakes Kambalda West	RU OK Day Coffee For Kambalda Staff	\$ 111.97	3312
3/09/2024	Cabfare Payments Melbourne	Taxi For CFO From Airport To Hotel While In Perth To Attend Rates Meeting	\$ 54.71	3665
4/09/2024	City Of Kalgoorlie Bo Broadwood	Parking For CFO's Car In Kalgoorlie Airport	\$ 30.00	3665
4/09/2024	Wa Convenience Store Northbridge	Refreshments For CFO In Perth While To Attend Rates Meeting	\$ 40.60	3665
4/09/2024	Angies Bar And Kiosk Broadwood	Refreshments For CFO In Kal Airprot After Arrival From Rates Training In Perth	\$ 6.00	3665
5/09/2024	Live Payments Barangaroo	Taxi For CFO	\$ 16.80	3665
5/09/2024	Uber *Trip Sydney	Day 1 Uber For CFO From Hotel To Meeting Centre To Attend Rates Meeting	\$ 10.67	3665

Shire of Coolgardie
Payments by Delegated Authority
01 September to 30 September 2024
Credit Cards

6/09/2024	Openai *Chatgpt Subscr Httpsopenai.C 60.00 Usd 2.69 Aud	Monthly ChatGPT Subscription For CFO	\$	92.46	3665
6/09/2024	Gm Taxipay Mascot	Taxi For CFO From Hotel To Perth Airport	\$	58.38	3665
6/09/2024	Angies Bar And Kiosk Broadwood	Refreshments For CFO In Kal Airprot	\$	6.00	3665
6/09/2024	Uber *Trip Sydney	Day 1 Uber For CFO Back To Hotel After Rates Meeting	\$	10.66	3665
6/09/2024	Uber *Trip Sydney	Day 2 Uber For CFO From Hotel To Meeting Centre To Attend Rates Meeting	\$	10.67	3665
6/09/2024	Hotel Operations Perth	Accommodation For CFO	\$	105.19	3665
9/09/2024	Dropbox*4Hnnb92K46HI D02Fd79	Monthly Dropbox Subscription For CFO	\$	19.25	3665
9/09/2024	Uber *Trip Sydney	Day 2 Uber For CFO Back To Hotel After Rates Meeting	\$	10.66	3665
9/09/2024	Uber *Trip Sydney	Day 2 Uber For CFO To Hotel After Refreshments	\$	10.67	3665
11/09/2024	Apple.Com/Bill Sydney	Monthly Apple Bundle Subscription For CFO	\$	49.95	3665
13/09/2024	Sq *Big K Car Detailing Somerville	Maintenance Of ARO's Car	\$	672.00	3665
20/09/2024	Dropbox*B5Lbnszb4D1X D02Fd79	Monthly Dropbox Subscription For Communication Officer	\$	19.25	3665
27/09/2024	Intuit Mailchimp Sydney	Monthly Mailchimp Subscription For Communication Officer	\$	19.27	3665
30/09/2024	Facebk *523Ltgqr2 Fb.Me/Ads Incl Overseas Txn Fee 0.49 Aud	Advertisement For Senior Survey	\$	16.78	3665
5/09/2024	Sq *Square Au Subscriptio 1800595310	Monthly Subscription To Sqaure Retail Plus 01/09/2024 - 01/10/2024	\$	109.00	9923
18/09/2024	Uber *Trip Sydney	Back Charged	\$	45.99	9923
18/09/2024	Uber *Trip Sydney	Back Charged	\$	44.85	9923
30/09/2024	Connies Cafe And Cakes Kambalda West	Refreshments For Coolgardie/ Kambalda Staff	\$	182.60	9923
16/09/2024	Bunnings 435000 Kalgoorlie	Sanitory Items For Kambalda Depot	\$	28.50	6229
16/09/2024	Cardajam Pty Ltd Boulder	Connector Gel Filled Wire For Coolgardie Oval	\$	40.80	6229
19/09/2024	Coyles Mower & Chain Kalgoorlie	Purchase Of Bursh Cutter Heads And Super Cut Head For Kambalda Depot	\$	227.60	6229
23/09/2024	Bunnings 435000 Kalgoorlie	Purchase Of Monthly Maintenance Itmes For Kambalda Depot	\$	107.85	6229
			\$	9,672.81	
27-Sep-24		Autorepayment - Thank You	\$	16,433.95	576

Shire of Coolgardie
Payments by Delegated Authority
01 September to 30 September 2024
Fuel Cards

Supplier	Ampol	Plant #	Fuel Card #	Registration	Vehicle	Usage Litres	Invoiced Amount
Invoice Date	31.08.2024	P216	7071 3400 9759 5648	1DOT173	Caterpillar 930H Wheel Loader 2010	559.35	\$ 1,052.85
Invoice Paid	13.09.2024	P273	7071 3408 8231 1282	Small Plant	Mowers, brushcutters, chainsaws (various)	44.87	\$ 82.46
		P273	7071 3400 9146 6523	Small Plant	Mowers, brushcutters, chainsaws (various)	198.56	\$ 360.77
		P315	7071 34008 168 1867	1E1Y029	Toro Mower	112.55	\$ 215.25
		P344	7071 3400 8207 7529	CG6097	Vw Amarak	48.34	\$ 92.98
		P349	7071 3400 8758 6631	KBC596D	Hyundai I Load Van	70.29	\$ 133.78
		P360	7071 3400 8979 2070	CG6084	Isuzu Npr75-190	85	\$ 161.75
		P365	7071 3400 9189 1902	CG6159	Toyota Rav 4	89.22	\$ 166.95
		P368	7071 3400 9321 1927	Plant Hire	Heavy Vehicle Plant Hire Coolgardie Tip (CAT 966K loader)	143.57	\$ 277.61
		P370	7071 3400 9610 8476	CG479	Mitsubishi Triton Glx Ute Crew Cab - 2.4Ltr Diesel	211.21	\$ 406.21
		P372	7071 3400 9471 1842	1HGY906	Ford Ranger (T/Top) 202.25My Super Co Xi 3.2L - 4X4	217.01	\$ 417.21
		P373	7071 3400 9471 4382	1HGL412	Ranger 2021.25My Super Cc Xi .3.2L 6A 4X4	284.41	\$ 541.40
		P376	7071 3400 9540 6756	1HJB260	Ford Ranger (T/Top) utility 4x4 Diesel Automatic	129.74	\$ 243.64
		P382	7071 3400 9321 1927	Loader	Caterpillar 962M Wheel Loader	915	\$ 1,731.91
		P383	7071 3400 9321 1927	Compactor	Caterpillar 826K Compactor	1640.87	\$ 3,084.32
		P387	7071 3400 9990 3337	Dozer	Cat Track Dozer	300	\$ 548.64
		P388	7071 3401 0020 0335	1HVC502	Ford Escape	93.19	\$ 175.95
		P393	7071 3400 9321 1927	Articulated truck	Articulated Truck Bell B40D Moxi	400.57	\$ 736.05
		P395	7071 3401 0200 6276	CG6270	Mazda BT-50 E 6Auto Coolgardie Works	372.55	\$ 704.98
		P397	7071 3401 0355 5727	CG6272	Mitsubishi Triton	190.06	\$ 359.45
		P398	7071 3401 0355 5776	CG6211	Mitsubishi Triton	156.44	\$ 295.80
		T1013	7071 3400 9321 1927	Hire Genset	Hire Genset	975.98	\$ 1,857.51
							\$ 13,647.47

Supplier	BP	Plant #	Fuel Card #	Registration	Vehicle	Usage Litres	Invoiced Amount
Invoice Date	31.08.2024	P273	7050 15304261 00999	Small Plant	Mowers, BrushCutters, Chainsaws (various)	30.34	\$ 53.57
Invoice Paid	13.09.2024	P293	7050 15304261 00791	1EBB757	Fuso 2012 Tip Model (Construction Crew Kambalda)	246.95	\$ 457.82
		P299	7050 15304261 00809	Generator	Generator at Kambalda Tip	194.83	\$ 357.15
		P305	7050 15304261 00825	1EFH177	Kubota Tractor	60.21	\$ 110.37
		P345	7050 15304261 01229	CG6103	Caterpillar Loader HV033	637	\$ 1,174.75
		P348	7050 15304261 01062	GC148	2017 Ford Ranger	121.2	\$ 227.40
		P355	7050 15304261 01146	1GSR486	Hino 500	414.69	\$ 765.40
		P357	7050 15304261 01138	CG6142	Caterpillar 262DAC Skid Steer Loader (2018)	132.16	\$ 242.13
		P362	7050 15304261 01187	CG6196	Ford Ranger	57.82	\$ 106.89
		P364	7050 15304261 01534	CG6177	Toyota RAV4	232.39	\$ 414.12
		P365	7050 15304261 01328	CG6159	Toyota RAV 4	200.6	\$ 354.20
		P372	7050 15304261 01344	1HGY906	Ford Ranger (t/Top)	309.32	\$ 552.15
		P375	7050 15304261 01377	Generator	Kohler KK22 Generator - Airport	237.55	\$ 440.00
		P389	7050 15304261 01526	Mower	TORO Ride on Mower 6000 series	26.87	\$ 50.09
		P394	7050 15304261 01559	CG6260	Mazda BT-50	64.81	\$ 118.81
		P396	7050 15304261 01575	CG6256	Mitsubishi Triton GLX 2.4L White - Kambalda Works	199.29	\$ 366.78
							\$ 5,791.63

Supplier	Eagle Petroleum	Invoice Date	Invoice Paid	Location	Usage Litres	Invoiced Amount
		07.08.2024	13.09.2024	Kambalda Bluebush Village Generator	3554	\$ 6,837.54
		09.08.2024	13.09.2024	Kambalda Bluebush Village Generator	4999	\$ 9,617.58
		14.08.2024	13.09.2024	Kambalda Bluebush Village Generator	4000	\$ 7,440.40
		17.07.2024	05.09.2024	Kambalda Bluebush Village Generator	4999	\$ 9,672.56
		23.07.2024	05.09.2024	Kambalda Bluebush Village Generator	5000	\$ 9,669.00
		26.07.2024	05.09.2024	Kambalda Bluebush Village Generator	3000	\$ 5,784.90
		31.07.2024	05.09.2024	Kambalda Bluebush Village Generator	5999	\$ 11,348.79
						\$ 60,370.77

Shire of Coolgardie
Payments by Delegated Authority
01 September to 30 September 2024
Woolworths Cards

Invoice Date	Invoice Paid	Invoice No	Description	Card	Amount
19/08/2024	26.09.2024	TI 03B72 178D8E	Ccrc Supplies For Events	Coolgardie	\$ 16.60
16/08/2024	26.09.2024	TI 03B72 178D8D	Youth Sports Night Supplies For Kambalda 16.08.2024	Kambalda	\$ 13.45
05/08/2024	26.09.2024	TI 03B72 178D8C	Kambalda Office Kitchen Supplies August 2024	Kambalda	\$ 69.80
01/08/2024	26.09.2024	TI 03B72 178D8B	Meals On Wheels Supplies	Kambalda	\$ 87.50
					<u>\$ 187.35</u>



11 October 2024

Mr James Trail
Chief Executive Officer
Shire of Coolgardie
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KAMBALDA WA 6442

Moore Australia

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Dear James

COMPILATION REPORT TO SHIRE OF COOLGARDIE

We have compiled the accompanying special purpose financial report of Shire of Coolgardie which comprise the statement of financial position as at 31 August 2024, the statement of financial activity, notes providing statement of financial activity supporting information, explanation of material variances for the year then ended and a summary of material accounting policy information. These have been prepared in accordance with *Local Government Act 1995* and associated regulations as described in Note 1 to the financial report. The specific purpose for which the special purpose financial statements have been prepared is also set out in Note 1 of the financial report. We have provided the supplementary information Shire of Coolgardie as at 31 August 2024 and for the period then ended based on the records of Shire of Coolgardie.

THE RESPONSIBILITY OF SHIRE OF COOLGARDIE

The CEO of Shire of Coolgardie is solely responsible for information contained in the special purpose financial report and supplementary information, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial report was prepared.

OUR RESPONSIBILITY

On the basis of information provided by Shire of Coolgardie we have compiled the accompanying special purpose financial report in accordance with the requirements of *APES 315 Compilation of Financial Information* and the *Local Government Act 1995*, associated regulations and to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial report except for the matters of non-compliance with the basis of preparation identified with Note 1 of the financial report. We have complied with the relevant ethical requirements of *APES 110 Code of Ethics for Professional Accountants*.

Supplementary information attached to the financial report has been extracted from the records of Shire of Coolgardie and information presented in the special purpose financial report.

ASSURANCE DISCLAIMER

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial report was compiled exclusively for the benefit of Shire of Coolgardie who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, the special purpose financial report may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial report.

NOTE REGARDING BASIS OF PREPARATION

We draw attention to Note 1 to the financial report where matters of non-compliance with the basis of preparation have been detailed. Supplementary information is provided for management information purposes and does not comply with the disclosure requirements of the Australian Accounting Standards.

A handwritten signature in black ink, appearing to read 'Russell Barnes'.

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

Moore Australia (WA) Pty Ltd trading as agent – ABN 99 433 544 961.
An independent member of Moore Global Network Limited - members in principal cities throughout the world.
Liability limited by a scheme approved under Professional Standards Legislation.

SHIRE OF COOLGARDIE**MONTHLY FINANCIAL REPORT**

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

For the period ended 31 August 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Please refer to the compilation report

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

Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	11,046,166	10,392,166	9,907,872	(484,294)	(4.66%)	
Rates excluding general rates	885,792	885,792	902,161	16,369	1.85%	
Grants, subsidies and contributions	3,346,983	557,830	463,252	(94,578)	(16.95%)	▼
Fees and charges	18,461,412	3,412,947	3,855,211	442,264	12.96%	▲
Interest revenue	54,000	28,613	23,401	(5,212)	(18.22%)	
Other revenue	634,100	197,210	69,184	(128,026)	(64.92%)	▼
Profit on asset disposals	0	0	86,116	86,116	0.00%	
	34,428,453	15,474,558	15,307,197	(167,361)	(1.08%)	
Expenditure from operating activities						
Employee costs	(6,972,945)	(1,194,023)	(886,126)	307,897	25.79%	▲
Materials and contracts	(12,156,567)	(2,057,313)	(2,493,829)	(436,516)	(21.22%)	▼
Utility charges	(1,020,260)	(170,043)	(286,299)	(116,256)	(68.37%)	▼
Depreciation	(9,442,371)	(1,573,858)	(1,466,390)	107,468	6.83%	
Finance costs	(1,350,865)	(386,390)	(406,506)	(20,116)	(5.21%)	
Insurance	(450,480)	(75,080)	(275,712)	(200,632)	(267.22%)	▼
Other expenditure	(1,342,600)	(228,767)	(415,293)	(186,526)	(81.54%)	▼
	(32,736,088)	(5,685,474)	(6,230,155)	(544,681)	(9.58%)	
Non cash amounts excluded from operating activities	2(c) 9,442,371	1,573,858	1,380,274	(193,584)	(12.30%)	▼
Amount attributable to operating activities	11,134,736	11,362,942	10,457,316	(905,626)	(7.97%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	4,142,109	690,351	565,686	(124,665)	(18.06%)	▼
Proceeds from disposal of assets	150,000	71,000	130,529	59,529	83.84%	▲
	4,292,109	761,351	696,215	(65,136)	(8.56%)	
Outflows from investing activities						
Payments for property, plant and equipment	0	0	(85,515)	(85,515)	0.00%	
Payments for construction of infrastructure	(5,859,665)	(124,500)	(93,178)	31,322	25.16%	▲
	(5,859,665)	(124,500)	(178,693)	(54,193)	(43.53%)	
Amount attributable to investing activities	(1,567,556)	636,851	517,522	(119,329)	(18.74%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowings	0	16,918	16,918	0	0.00%	
	0	16,918	16,918	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(1,959,721)	(399,460)	(399,460)	0	0.00%	
Repayment of borrowings	(6,352,387)	(1,633,413)	(1,633,413)	0	0.00%	
	(8,312,108)	(2,032,873)	(2,032,873)	0	0.00%	
Amount attributable to financing activities	(8,312,108)	(2,015,955)	(2,015,955)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) (1,882,308)	(1,882,308)	(3,913,941)	(2,031,633)	(107.93%)	▼
Amount attributable to operating activities	11,134,736	11,362,942	10,457,316	(905,626)	(7.97%)	▼
Amount attributable to investing activities	(1,567,556)	636,851	517,522	(119,329)	(18.74%)	▼
Amount attributable to financing activities	(8,312,108)	(2,015,955)	(2,015,955)	0	0.00%	
Surplus or deficit after imposition of general rates	(627,236)	8,101,530	5,044,942	(3,056,588)	(37.73%)	▼

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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

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

Please refer to the compilation report

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

	Actual 30 June 2024	Actual as at 31 August 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	1,521,748	3,586,342
Trade and other receivables	2,335,715	6,234,363
Inventories	12,946	122,677
Other assets	4,184	0
TOTAL CURRENT ASSETS	3,874,593	9,943,382
NON-CURRENT ASSETS		
Trade and other receivables	262,620	262,620
Other financial assets	101,862	101,862
Property, plant and equipment	62,597,939	62,219,620
Infrastructure	117,909,012	117,017,773
Right-of-use assets	3,442,104	3,379,552
TOTAL NON-CURRENT ASSETS	184,313,537	182,981,427
TOTAL ASSETS	188,188,130	192,924,809
CURRENT LIABILITIES		
Trade and other payables	7,194,233	4,304,139
Lease liabilities	1,486,869	1,137,787
Short term borrowings	1,482,531	1,499,449
Borrowings	5,964,077	4,330,664
Employee related provisions	336,477	336,477
TOTAL CURRENT LIABILITIES	16,464,187	11,608,516
NON-CURRENT LIABILITIES		
Lease liabilities	2,392,178	2,341,800
Borrowings	18,932,192	18,932,192
Employee related provisions	137,572	137,572
Other provisions	4,699,754	4,699,754
TOTAL NON-CURRENT LIABILITIES	26,161,696	26,111,318
TOTAL LIABILITIES	42,625,883	37,719,834
NET ASSETS	145,562,247	155,204,975
EQUITY		
Retained surplus	54,693,234	64,335,962
Reserve accounts	257,824	257,824
Revaluation surplus	90,611,189	90,611,189
TOTAL EQUITY	145,562,247	155,204,975

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

Please refer to the compilation report

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 October 2024

Matters of non-compliance with Basis of Preparation

The following matters on non-compliance with the basis of preparation have not been correct.

1. Balances as at 30 June 2024 have not been audited and may be subject to change.
2. Depreciation has not been raised during the current financial year.
3. The basis of preparation is the Shire is a going concern, additional borrowings may be required for the Shire to continue as a going concern.

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.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

Please refer to the compilation report

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

2 NET CURRENT ASSETS INFORMATION

		Adopted Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 31 August 2024
(a) Net current assets used in the Statement of Financial Activity				
Current assets	Note	\$	\$	\$
Cash and cash equivalents		1,428,088	1,521,748	3,586,342
Trade and other receivables		3,543,163	2,335,715	6,234,363
Inventories		14,151	12,946	122,677
Other assets		0	4,184	0
		4,985,402	3,874,593	9,943,382
Less: current liabilities				
Trade and other payables		(6,522,144)	(7,194,233)	(4,304,139)
Other liabilities		(104,775)	0	0
Lease liabilities		(1,308,613)	(1,486,869)	(1,137,787)
Short term borrowings		0	(1,482,531)	(1,499,449)
Borrowings		(4,811,420)	(5,964,077)	(4,330,664)
Employee related provisions		(412,085)	(336,477)	(336,477)
		(13,159,037)	(16,464,187)	(11,608,516)
Net current assets		(8,173,635)	(12,589,594)	(1,665,134)
Less: Total adjustments to net current assets	2(b)	6,291,327	8,675,653	6,710,076
Closing funding surplus / (deficit)		(1,882,308)	(3,913,941)	5,044,942
(b) Current assets and liabilities excluded from budgeted deficiency				
Adjustments to net current assets				
Less: Reserve accounts		(240,791)	(257,824)	(257,824)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of lease liabilities		1,308,613	1,486,869	1,137,787
- Current portion of borrowings		4,811,420	7,446,608	5,830,113
- Current portion of employee benefit provisions held in reserve		412,085	0	0
Total adjustments to net current assets	2(a)	6,291,327	8,675,653	6,710,076
(c) Non-cash amounts excluded from operating activities				
		Adopted Budget Estimates 30 June 2025	YTD Budget Estimates 31 August 2024	YTD Actual 31 August 2024
Adjustments to operating activities		\$	\$	\$
Less: Profit on asset disposals		0	0	(86,116)
Add: Depreciation		9,442,371	1,573,858	1,466,390
Total non-cash amounts excluded from operating activities		9,442,371	1,573,858	1,380,274

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 local governments' operational cycle.

Please refer to the compilation report

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

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2024-25 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	(94,578)	(16.95%)	▼
Timing of grant revenue not aligned to YTD budget offset by Regional Road Group revenue, budget profiled monthly.			
Fees and charges	442,264	12.96%	▲
Camp rental income higher than YTD budget. Sewerage and bin services included in rates notices does not align with YTD budget.			
Other revenue	(128,026)	(64.92%)	▼
Income-other general purpose funding and rates recovery of legal fees are lower than YTD budget.			
Expenditure from operating activities			
Employee costs	307,897	25.79%	▲
Decrease in YTD actuals due to staff vacancies.			
Materials and contracts	(436,516)	(21.22%)	▼
Community events and Kambalda workers accommodation YTD actuals are higher than YTD budget			
Utility charges	(116,256)	(68.37%)	▼
Various utility charges allocated to expenses account with no associated budget.			
Insurance	(200,632)	(267.22%)	▼
First instalment paid for year, budget profiled monthly.			
Other expenditure	(186,526)	(81.54%)	▼
YTD actuals for health services and members functions, events, contributions are higher than YTD budget.			
Non cash amounts excluded from operating activities	(193,584)	(12.30%)	▼
Depreciation Kambalda workers accommodation higher than annual budget.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(124,665)	(18.06%)	▼
Timing of grant revenue and acquittals not aligned to YTD budget for road revenue.			
Proceeds from disposal of assets	59,529	83.84%	▲
Disposal of right of use asset due to cancelling lease.			
Outflows from investing activities			
Payments for construction of infrastructure	31,322	25.16%	▲
Road construction projects not commenced.			
Surplus or deficit at the start of the financial year	(2,031,633)	(107.93%)	▼
Refer to Note 2(a) for detail of variances.			
Surplus or deficit after imposition of general rates	(3,056,588)	(37.73%)	▼
Due to variances described above			

Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION

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12	Grants and contributions	13
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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

Please refer to the compilation report

| 1

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	(\$1.88 M)	(\$1.88 M)	(\$3.91 M)	(\$2.03 M)
Closing	(\$0.63 M)	\$8.10 M	\$5.04 M	(\$3.06 M)
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$3.59 M	% of total
Unrestricted Cash	\$3.33 M	92.8%
Restricted Cash	\$0.26 M	7.2%
Refer to 3 - Cash and Financial Assets		

Payables		
	\$4.30 M	% Outstanding
Trade Payables	\$3.25 M	
0 to 30 Days		33.2%
Over 30 Days		66.8%
Over 90 Days		6.3%
Refer to 8 - Payables		

Receivables		
	\$2.09 M	% Collected
Rates Receivable	\$4.14 M	60.9%
Trade Receivable	\$2.09 M	% Outstanding
Over 30 Days		22.5%
Over 90 Days		2.0%
Refer to 6 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$11.13 M	\$11.36 M	\$10.46 M	(\$0.91 M)
Refer to Statement of Financial Activity			

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$9.91 M	% Variance	YTD Actual	\$0.46 M	% Variance	YTD Actual	\$3.86 M	% Variance
YTD Budget	\$10.39 M	(4.7%)	YTD Budget	\$0.56 M	(17.0%)	YTD Budget	\$3.41 M	13.0%
			Refer to 12 - Grants and Contributions			Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.57 M)	\$0.64 M	\$0.52 M	(\$0.12 M)
Refer to Statement of Financial Activity			

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.13 M	%	YTD Actual	\$0.09 M	% Spent	YTD Actual	\$0.03 M	% Received
Adopted Budget	\$0.15 M	(13.0%)	Adopted Budget	\$5.86 M	(98.4%)	Adopted Budget	\$4.14 M	(99.2%)
			Refer to 5 - Capital Acquisitions			Refer to 5 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$8.31 M)	(\$2.02 M)	(\$2.02 M)	\$0.00 M
Refer to Statement of Financial Activity			

Borrowings		Reserves		Lease Liability	
Principal repayments	(\$1.63 M)	Reserves balance	\$0.26 M	Principal repayments	(\$0.40 M)
Interest expense	(\$0.37 M)	Net Movement	\$0.00 M	Interest expense	(\$0.04 M)
Principal due	\$24.76 M			Principal due	\$3.48 M
Refer to 9 - Borrowings		Refer to 4 - Cash Reserves		Refer to Note 10 - Lease Liabilities	

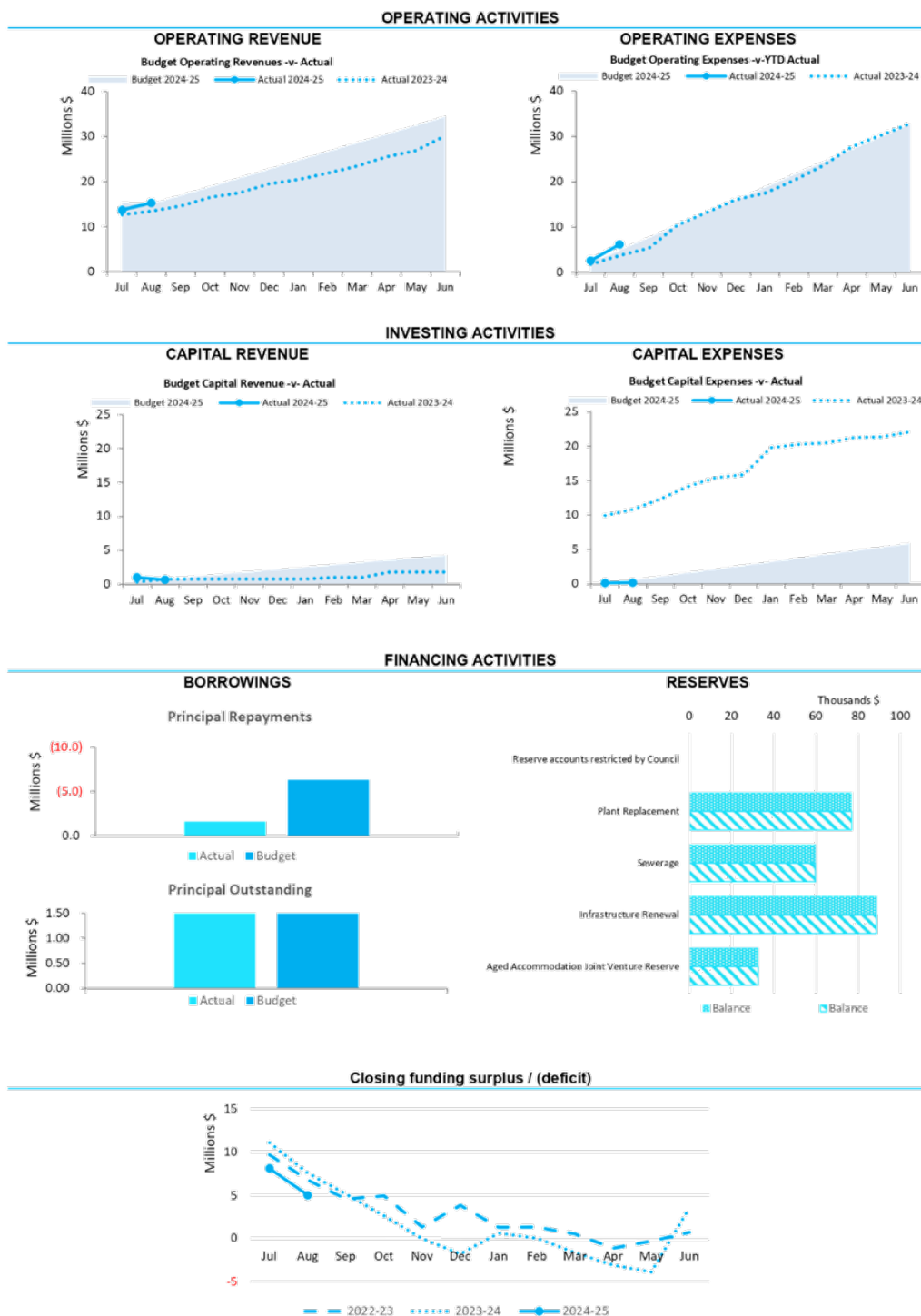
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Please refer to the compilation report

| 2

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

2 KEY INFORMATION - GRAPHICAL



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

Please refer to the compilation report

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

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Cash on hand	Cash and cash equivalents	1,712	0	1,712	ANZ	N/A	N/A
Municipal Cash at bank	Cash and cash equivalents	2,859,002	257,824	3,116,826	ANZ	Variable	N/A
Municipal Cash at Bank - Airport	Cash and cash equivalents	462,684	0	462,684	ANZ	N/A	N/A
Municipal Cash at Bank - Blue Bush Village	Cash and cash equivalents	60	0	60	ANZ	N/A	N/A
Municipal Cash at Bank - Waste	Cash and cash equivalents	60	0	60	ANZ	N/A	N/A
Prepaid Purchasing Cards		5,000	0	5,000	Aust. Post	N/A	N/A
Total		3,328,518	257,824	3,586,342			
Comprising							
Cash and cash equivalents		3,328,518	257,824	3,586,342			
		3,328,518	257,824	3,586,342			

KEY INFORMATION

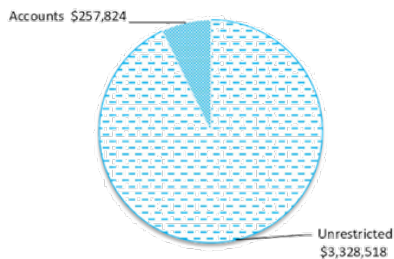
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 7 - Other assets.



Please refer to the compilation report

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

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Plant Replacement	71,821	0	0	71,821	76,901	0	0	76,901
Sewerage	55,778	0	0	55,778	59,725	0	0	59,725
Infrastructure Renewal	82,819	0	0	82,819	88,677	0	0	88,677
Aged Accommodation Joint Venture Reserve	30,373	0	0	30,373	32,521	0	0	32,521
	240,791	0	0	240,791	257,824	0	0	257,824

Please refer to the compilation report

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

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget \$	YTD Actual \$	YTD Variance \$
Land & Buildings	0	85,515	85,515
Acquisition of property, plant and equipment	0	85,515	85,515
Roads	5,109,665	17,825	17,825
Sewerage	750,000	75,238	(49,262)
Infrastructure Other	0	115	115
Acquisition of infrastructure	5,859,665	93,178	(31,322)
Total capital acquisitions	5,859,665	178,693	54,193
Capital Acquisitions Funded By:			
Capital grants and contributions	4,142,109	31,246	(5,336)
Borrowings	0	16,918	0
Other (disposals & C/Fwd)	150,000	130,529	59,529
Contribution - operations	1,567,556	0	0
Capital funding total	5,859,665	178,693	54,193

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Please refer to the compilation report

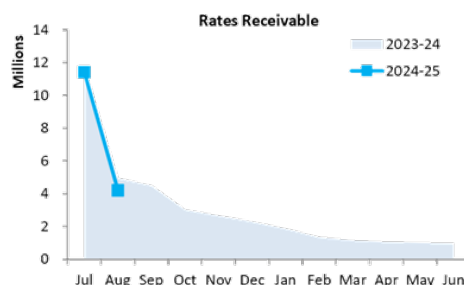
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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024

OPERATING ACTIVITIES

6 RECEIVABLES

Rates receivable	30 Jun 2024	31 Aug 2024
	\$	\$
Opening arrears previous year	1,144,184	837,432
Levied this year	10,358,100	9,907,872
Less - collections to date	(10,603,259)	(6,542,130)
Gross rates collectable	899,025	4,203,174
Allowance for impairment of rates receivable	(61,593)	(61,593)
Net rates collectable	837,432	4,141,581
% Collected	92.2%	60.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(19,230)	1,427,891	345,363	26,636	37,041	1,817,701
Percentage	(1.1%)	78.6%	19.0%	1.5%	2.0%	
Balance per trial balance						
Trade receivables						1,817,701
Other receivables						176,522
Allowance for credit losses of trade receivables						(1,441)
Receivable from joint operation						100,000
Total receivables general outstanding						2,092,782

Amounts shown above include GST (where applicable)

KEY INFORMATION

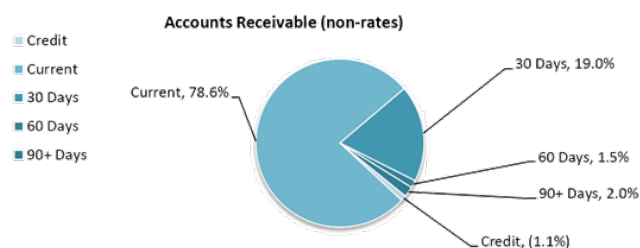
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



Please refer to the compilation report

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

OPERATING ACTIVITIES

7 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 August 2024
	\$	\$	\$	\$
Other current assets				
Inventory				
Stock on Hand - Fuel	12,946	0	0	12,946
Stock on Hand - Gravel	0	109,731	0	109,731
Other assets				
Accrued income	4,184	0	(4,184)	0
Total other current assets	17,130	109,731	(4,184)	122,677
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.

Please refer to the compilation report

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

OPERATING ACTIVITIES

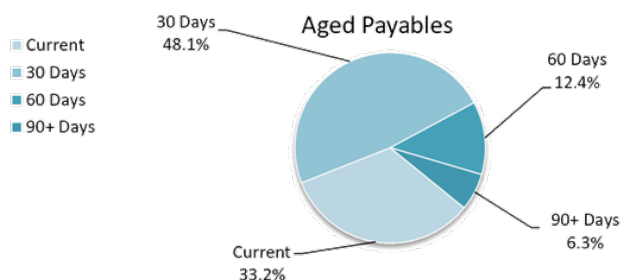
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,078,207	1,562,019	402,429	205,302	3,247,957
Percentage	0.0%	33.2%	48.1%	12.4%	6.3%	
Balance per trial balance						
Sundry creditors						3,247,957
Other payables						905,911
Bonds and deposits						147,780
Accrued interest						1,889
Income received in advance						7,333
Accrued RDO's						(6,731)
Total payables general outstanding						4,304,139

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



Please refer to the compilation report

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

FINANCING ACTIVITIES

9 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Kambalda Workers Accommodation 200 person camp	118	6,106,000	0	0	(292,000)	(1,542,000)	5,814,000	4,564,000	(43,869)	(210,000)
Kambalda Workers Accom - Executive	120	363,035	0	0	(83,334)	(97,267)	279,701	265,768	(17,561)	(16,644)
Kambalda Workers Accommodation 120 Person camp	121	4,452,946	0	0	(232,067)	(949,403)	4,220,879	3,503,543	(34,933)	(186,780)
Bluebush Village	123	8,445,152	0	0	(839,191)	(2,504,088)	7,605,961	5,941,064	(210,380)	(372,241)
Goodenia Court Unit development	122	883,664	0	0	0	(83,277)	883,664	800,387	0	(48,698)
Coolgardie Class 3 Waste Facility	117	2,053,100	0	0	(118,000)	(746,765)	1,935,100	1,306,335	(15,246)	(80,825)
Coolgardie Aquatic Facilities	112	82,717	0	0	(1,452)	(8,816)	81,265	73,901	(535)	(4,329)
Kambalda Aquatic Facilities	114	1,154,697	0	0	(20,272)	(133,572)	1,134,425	1,021,125	(7,467)	(64,428)
Kambalda Aquatic Facilities	116	392,083	0	0	(6,884)	(45,481)	385,199	346,602	(2,536)	(20,519)
Kambalda Aerodrome Refurbishment	127	609,000	0	0	(34,000)	(204,000)	575,000	405,000	(3,317)	(40,878)
Coolgardie Post Office	113	353,875	0	0	(6,213)	(37,718)	347,662	316,157	(2,289)	(22,282)
CBA Overdraft Facility		1,482,531	16,918	0	0	0	1,499,449	1,482,531	(28,118)	(125,000)
Total		26,378,800	16,918	0	(1,633,413)	(6,352,387)	24,762,305	20,026,413	(366,251)	(1,192,624)
Current borrowings		7,834,918					6,218,423			
Non-current borrowings		18,543,882					18,543,882			
		26,378,800					24,762,305			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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.

Please refer to the compilation report

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

FINANCING ACTIVITIES

10 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Kambalda Gym Equipment	1234-001	70,630	0	0	(8,378)	(25,947)	62,252	44,683	(720)	(6,941)
Kambalda Accommodation Facility	TBA	2,783,236	0	0	(245,106)	(1,579,907)	2,538,130	1,203,329	(25,772)	(341,107)
P351 Hino 700 Series	6320171	91,232	0	0	(4,254)	(24,656)	86,978	66,576	(190)	(4,676)
P355 Hino 700 Series	6344997	82,701	0	0	(2,939)	(16,532)	79,762	66,169	(131)	(3,730)
P358 Hino 700 Series	6374551	69,572	0	0	(69,572)	(19,194)	0	50,378	(76)	(3,600)
P382 Caterpillar 962M Wheel Loader	01052022-YG	225,897	0	0	(18,135)	(74,904)	207,762	150,993	(3,784)	(21,540)
P383 Caterpillar 826K Compactor	01052022-YG	370,876	0	0	(29,774)	(122,977)	341,102	247,899	(6,212)	(35,363)
P387 Caterpillar D10T Dozer	01052022-YG	163,241	0	0	(17,191)	(70,711)	146,050	92,530	(3,028)	(18,249)
BENQ Whiteboards	2073290	21,662	0	0	(1,849)	(10,241)	19,813	11,421	(161)	(3,025)
Meraki IT Equipment	TBA	0	0	0	(2,262)	(14,652)	(2,262)	(14,652)	(180)	(1,465)
Total		3,879,047	0	0	(399,460)	(1,959,721)	3,479,587	1,919,326	(40,254)	(439,696)
Current lease liabilities		1,486,869					1,137,787			
Non-current lease liabilities		2,392,178					2,341,800			
		3,879,047					3,479,587			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

Please refer to the compilation report

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

OPERATING ACTIVITIES

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024 \$	Liability transferred from/(to) non current \$	Liability Reduction \$	Closing Balance 31 August 2024 \$
Other current liabilities					
Employee Related Provisions					
Provision for annual leave		237,208	0	0	237,208
Provision for long service leave		99,269	0	0	99,269
Total Provisions		336,477	0	0	336,477
Total other current liabilities		336,477	0	0	336,477

Amounts shown above include GST (where applicable)

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

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.

Please refer to the compilation report

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**SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024**

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue		
	Adopted Budget	YTD	YTD
	Revenue	Budget	Revenue Actual
	\$	\$	\$
Grants and subsidies			
INCOME - GRANTS COMMISSION GENERAL GRANT	720,000	120,000	19,621
Income - Fesa Grants	8,479	1,413	0
Income Grants - Kambalda Resource Centre	121,461	20,244	0
Income Other - Kambalda Resource Centre	10,399	1,733	1,528
Income Grants - Coolgardie Resource Centre	116,564	19,427	0
Direct Grant - Regional Road Group	150,000	25,000	192,560
FAGS - Road Grant	650,000	108,333	15,776
Income - CDC Support Hub	160,080	26,680	0
	1,936,983	322,830	229,485
Contributions			
Income - Other General Purpose Funding	0	0	182,667
Income - Relating To Maternal And Infant Health	35,000	5,833	0
Income - Relating To Aged Disabled & Senior Citizens	100,000	16,667	0
INCOME SEWERAGE COOLGARDIE	370,000	61,667	0
Income Roads - Contributions	200,000	33,333	51,100
Income - Limited Cartage Campaign	700,000	116,667	0
Income - Relating To Tourism & Area Promotion	5,000	833	0
	1,410,000	235,000	233,767
TOTALS	3,346,983	557,830	463,252

Please refer to the compilation report

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

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grants, subsidies and contributions revenue		
	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
Capital grants and subsidies			
Income Capital Roads Grants - C'Vealth Government	1,141,189	190,198	0
Income Roads - Regional Road Group	1,334,924	222,487	295,216
Roads Income - Roads to Recovery	765,996	127,666	0
Income Roads - Blackspot	700,000	116,667	0
Income Roads - Contributions	200,000	33,333	270,470
	4,142,109	690,351	565,686

Please refer to the compilation report

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15 October 2024

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Shire of Coolgardie
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Dear James

COMPILATION REPORT TO SHIRE OF COOLGARDIE

We have compiled the accompanying special purpose financial report of Shire of Coolgardie which comprise the statement of financial position as at 30 September 2024, the statement of financial activity, notes providing statement of financial activity supporting information, explanation of material variances for the year then ended and a summary of material accounting policy information. These have been prepared in accordance with *Local Government Act 1995* and associated regulations as described in Note 1 to the financial report. The specific purpose for which the special purpose financial statements have been prepared is also set out in Note 1 of the financial report. We have provided the supplementary information Shire of Coolgardie as at 30 September 2024 and for the period then ended based on the records of Shire of Coolgardie.

THE RESPONSIBILITY OF SHIRE OF COOLGARDIE

The CEO of Shire of Coolgardie is solely responsible for information contained in the special purpose financial report and supplementary information, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial report was prepared.

OUR RESPONSIBILITY

On the basis of information provided by Shire of Coolgardie we have compiled the accompanying special purpose financial report in accordance with the requirements of *APES 315 Compilation of Financial Information* and the *Local Government Act 1995*, associated regulations and to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial report except for the matters of non-compliance with the basis of preparation identified with Note 1 of the financial report. We have complied with the relevant ethical requirements of *APES 110 Code of Ethics for Professional Accountants*.

Supplementary information attached to the financial report has been extracted from the records of Shire of Coolgardie and information presented in the special purpose financial report.

ASSURANCE DISCLAIMER

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial report was compiled exclusively for the benefit of Shire of Coolgardie who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, the special purpose financial report may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial report.

NOTE REGARDING BASIS OF PREPARATION

We draw attention to Note 1 to the financial report where matters of non-compliance with the basis of preparation have been detailed. Supplementary information is provided for management information purposes and does not comply with the disclosure requirements of the Australian Accounting Standards.

A handwritten signature in black ink, appearing to read 'Russell Barnes'.

Russell Barnes
Director
Moore Australia (WA) Pty Ltd

Moore Australia (WA) Pty Ltd trading as agent – ABN 99 433 544 961.
An independent member of Moore Global Network Limited - members in principal cities throughout the world.
Liability limited by a scheme approved under Professional Standards Legislation.

SHIRE OF COOLGARDIE**MONTHLY FINANCIAL REPORT**

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

For the period ended 30 September 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Please refer to the compilation report

| 1

SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	11,046,166	9,815,584	9,997,035	181,451	1.85%	
Rates excluding general rates	885,792	885,792	889,870	4,078	0.46%	
Grants, subsidies and contributions	3,346,983	836,746	698,145	(138,601)	(16.56%)	▼
Fees and charges	18,461,412	4,902,817	5,068,449	165,632	3.38%	
Interest revenue	54,000	36,113	30,069	(6,044)	(16.74%)	
Other revenue	634,100	264,053	96,975	(167,078)	(63.27%)	▼
Profit on asset disposals	0	0	86,116	86,116	0.00%	
	34,428,453	16,741,105	16,866,659	125,554	0.75%	
Expenditure from operating activities						
Employee costs	(6,972,945)	(1,792,057)	(1,311,659)	480,398	26.81%	▲
Materials and contracts	(12,156,567)	(3,085,970)	(3,758,869)	(672,899)	(21.81%)	▼
Utility charges	(1,020,260)	(255,065)	(427,311)	(172,246)	(67.53%)	▼
Depreciation	(9,442,371)	(2,360,786)	(2,035,003)	325,783	13.80%	▲
Finance costs	(1,350,865)	(450,087)	(554,777)	(104,690)	(23.26%)	▼
Insurance	(450,480)	(112,620)	(282,378)	(169,758)	(150.74%)	▼
Other expenditure	(1,342,600)	(343,150)	(468,950)	(125,800)	(36.66%)	▼
	(32,736,088)	(8,399,735)	(8,838,947)	(439,212)	(5.23%)	
Non cash amounts excluded from operating activities	2(c) 9,442,371	2,360,786	1,948,887	(411,899)	(17.45%)	▼
Amount attributable to operating activities	11,134,736	10,702,156	9,976,599	(725,557)	(6.78%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	4,142,109	1,035,527	550,470	(485,057)	(46.84%)	▼
Proceeds from disposal of assets	150,000	71,000	130,529	59,529	83.84%	▲
	4,292,109	1,106,527	680,999	(425,528)	(38.46%)	
Outflows from investing activities						
Payments for property, plant and equipment	0	0	(191,391)	(191,391)	0.00%	
Payments for construction of infrastructure	(5,859,665)	(198,456)	(131,478)	66,978	33.75%	▲
	(5,859,665)	(198,456)	(322,869)	(124,413)	(62.69%)	
Amount attributable to investing activities	(1,567,556)	908,071	358,130	(549,941)	(60.56%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowings	0	0	26,918	26,918	0.00%	
	0	0	26,918	26,918	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(1,959,721)	(708,809)	(708,809)	0	0.00%	
Repayment of borrowings	(6,352,387)	(1,988,464)	(1,988,464)	0	0.00%	
	(8,312,108)	(2,697,273)	(2,697,273)	0	0.00%	
Amount attributable to financing activities	(8,312,108)	(2,697,273)	(2,670,355)	26,918	1.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) (1,882,308)	(1,882,308)	(3,913,941)	(2,031,633)	(107.93%)	▼
Amount attributable to operating activities	11,134,736	10,702,156	9,976,599	(725,557)	(6.78%)	▼
Amount attributable to investing activities	(1,567,556)	908,071	358,130	(549,941)	(60.56%)	▼
Amount attributable to financing activities	(8,312,108)	(2,697,273)	(2,670,355)	26,918	1.00%	▼
Surplus or deficit after imposition of general rates	(627,236)	7,030,646	3,750,433	(3,280,213)	(46.66%)	▼

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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

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

Please refer to the compilation report

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SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	Actual 30 June 2024	Actual as at 30 September 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	1,521,748	2,550,767
Trade and other receivables	1,960,304	6,318,208
Inventories	12,946	161,669
Other assets	4,184	0
TOTAL CURRENT ASSETS	3,499,182	9,030,644
NON-CURRENT ASSETS		
Trade and other receivables	262,620	262,620
Other financial assets	101,862	101,862
Property, plant and equipment	62,597,939	62,122,553
Infrastructure	117,909,012	116,720,670
Right-of-use assets	3,442,104	3,349,285
TOTAL NON-CURRENT ASSETS	184,313,537	182,556,990
TOTAL ASSETS	187,812,719	191,587,634
CURRENT LIABILITIES		
Trade and other payables	6,818,822	4,685,910
Lease liabilities	1,486,869	828,438
Short term borrowings	1,482,531	1,479,449
Borrowings	5,964,077	4,005,613
Employee related provisions	336,477	336,477
TOTAL CURRENT LIABILITIES	16,088,776	11,335,887
NON-CURRENT LIABILITIES		
Lease liabilities	2,392,178	2,341,800
Borrowings	18,932,192	18,932,192
Employee related provisions	137,572	137,572
Other provisions	4,699,754	4,699,754
TOTAL NON-CURRENT LIABILITIES	26,161,696	26,111,318
TOTAL LIABILITIES	42,250,472	37,447,205
NET ASSETS	145,562,247	154,140,429
EQUITY		
Retained surplus	54,693,234	63,271,416
Reserve accounts	257,824	257,824
Revaluation surplus	90,611,189	90,611,189
TOTAL EQUITY	145,562,247	154,140,429

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

Please refer to the compilation report

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SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 14 October 2024

Matters of non-compliance with Basis of Preparation

The following matters on non-compliance with the basis of preparation have not been correct.

1. Balances as at 30 June 2024 have not been audited and may be subject to change.
2. The basis of preparation is the Shire is a going concern. Additional borrowings and expenditure savings may be required for the Shire to continue as a going concern.

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.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

Please refer to the compilation report

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SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

2 NET CURRENT ASSETS INFORMATION

		Adopted Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 30 September 2024
	Note	\$	\$	\$
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents		1,428,088	1,521,748	2,550,767
Trade and other receivables		3,543,163	1,960,304	6,318,208
Inventories		14,151	12,946	161,669
Other assets		0	4,184	0
		4,985,402	3,499,182	9,030,644
Less: current liabilities				
Trade and other payables		(6,522,144)	(6,818,822)	(4,685,910)
Other liabilities		(104,775)	0	0
Lease liabilities		(1,308,613)	(1,486,869)	(828,438)
Short term borrowings		0	(1,482,531)	(1,479,449)
Borrowings		(4,811,420)	(5,964,077)	(4,005,613)
Employee related provisions		(412,085)	(336,477)	(336,477)
		(13,159,037)	(16,088,776)	(11,335,887)
Net current assets		(8,173,635)	(12,589,594)	(2,305,243)
Less: Total adjustments to net current assets	2(b)	6,291,327	8,675,653	6,055,676
Closing funding surplus / (deficit)		(1,882,308)	(3,913,941)	3,750,433
(b) Current assets and liabilities excluded from budgeted deficiency				
Adjustments to net current assets				
Less: Reserve accounts		(240,791)	(257,824)	(257,824)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of lease liabilities		1,308,613	1,486,869	828,438
- Current portion of borrowings		4,811,420	7,446,608	5,485,062
- Current portion of employee benefit provisions held in reserve		412,085	0	0
Total adjustments to net current assets	2(a)	6,291,327	8,675,653	6,055,676
(c) Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals		0	0	(86,116)
Add: Depreciation		9,442,371	2,360,786	2,035,003
Total non-cash amounts excluded from operating activities		9,442,371	2,360,786	1,948,887

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 local governments' operational cycle.

Please refer to the compilation report

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SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2024-25 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions	(138,601)	(16.56%)	▼
Timing of grant revenue not aligned to YTD budget offset by Financial Assistance Grants and Regional Road Group revenue, budget profiled monthly.			
Other revenue	(167,078)	(63.27%)	▼
Income-other general purpose funding and rates recovery of legal fees are lower than YTD budget.			
Expenditure from operating activities			
Employee costs	480,398	26.81%	▲
Decrease in YTD actuals due to staff vacancies.			
Materials and contracts	(672,899)	(21.81%)	▼
Refuse site maintenance, sewerage Coolgardie and Kambalda workers accommodation YTD actuals are higher than YTD budget. Parks maintenance is lower than YTD budget.			
Utility charges	(172,246)	(67.53%)	▼
Various utility charges allocated to expenses account with no associated budget.			
Depreciation	325,783	13.80%	▲
Roads depreciation lower than YTD budget off set by Kambalda workers accommodation YTD depreciation.			
Finance costs	(104,690)	(23.26%)	▼
Borrowings interest payments are higher than YTD budget			
Insurance	(169,758)	(150.74%)	▼
First instalment paid for year, budget profiled monthly.			
Other expenditure	(125,800)	(36.66%)	▼
YTD actuals for health services and members functions, events, contributions are higher than YTD budget.			
Non cash amounts excluded from operating activities	(411,899)	(17.45%)	▼
Profit on sale of assets and depreciation Kambalda workers accommodation higher than annual budget.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(485,057)	(46.84%)	▼
Timing of grant revenue and acquittals not aligned to YTD budget for road revenue.			
Proceeds from disposal of assets	59,529	83.84%	▲
Disposal of right of use asset due to cancelling lease.			
Outflows from investing activities			
Payments for construction of infrastructure	66,978	33.75%	▲
Sewerage project YTD actuals lower than YTD budget, profiled monthly.			
Surplus or deficit at the start of the financial year	(2,031,633)	(107.93%)	▼
Refer to Note 2(a) for detail of variances.			
Surplus or deficit after imposition of general rates	(3,280,213)	(46.66%)	▼
Due to variances described above.			

Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	(\$1.88 M)	(\$1.88 M)	(\$3.91 M)	(\$2.03 M)
Closing	(\$0.63 M)	\$7.03 M	\$3.75 M	(\$3.28 M)
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$2.55 M	% of total
Unrestricted Cash	\$2.29 M	89.9%
Restricted Cash	\$0.26 M	10.1%
Refer to 3 - Cash and Financial Assets		

Payables	
	\$4.69 M
Trade Payables	\$2.83 M
0 to 30 Days	43.6%
Over 30 Days	56.5%
Over 90 Days	10.6%
Refer to 8 - Payables	

Receivables	
	\$2.94 M
Rates Receivable	\$3.38 M
Trade Receivable	\$2.94 M
Over 30 Days	22.0%
Over 90 Days	1.5%
Refer to 6 - Receivables	

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$11.13 M	\$10.70 M	\$9.98 M	(\$0.73 M)
Refer to Statement of Financial Activity			

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$10.00 M	% Variance	YTD Actual	\$0.70 M	% Variance	YTD Actual	\$5.07 M	% Variance
YTD Budget	\$9.82 M	1.8%	YTD Budget	\$0.84 M	(16.6%)	YTD Budget	\$4.90 M	3.4%
			Refer to 12 - Grants and Contributions			Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.57 M)	\$0.91 M	\$0.36 M	(\$0.55 M)
Refer to Statement of Financial Activity			

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.13 M	%	YTD Actual	\$0.13 M	% Spent	YTD Actual	\$0.17 M	% Received
Adopted Budget	\$0.15 M	(13.0%)	Adopted Budget	\$5.86 M	(97.8%)	Adopted Budget	\$4.14 M	(96.0%)
			Refer to 5 - Capital Acquisitions			Refer to 5 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$8.31 M)	(\$2.70 M)	(\$2.67 M)	\$0.03 M
Refer to Statement of Financial Activity			

Borrowings		Reserves		Lease Liability	
Principal repayments	(\$1.99 M)	Reserves balance	\$0.26 M	Principal repayments	(\$0.71 M)
Interest expense	(\$0.45 M)	Net Movement	\$0.00 M	Interest expense	(\$0.11 M)
Principal due	\$24.42 M			Principal due	\$3.17 M
Refer to 9 - Borrowings		Refer to 4 - Cash Reserves		Refer to Note 10 - Lease Liabilities	

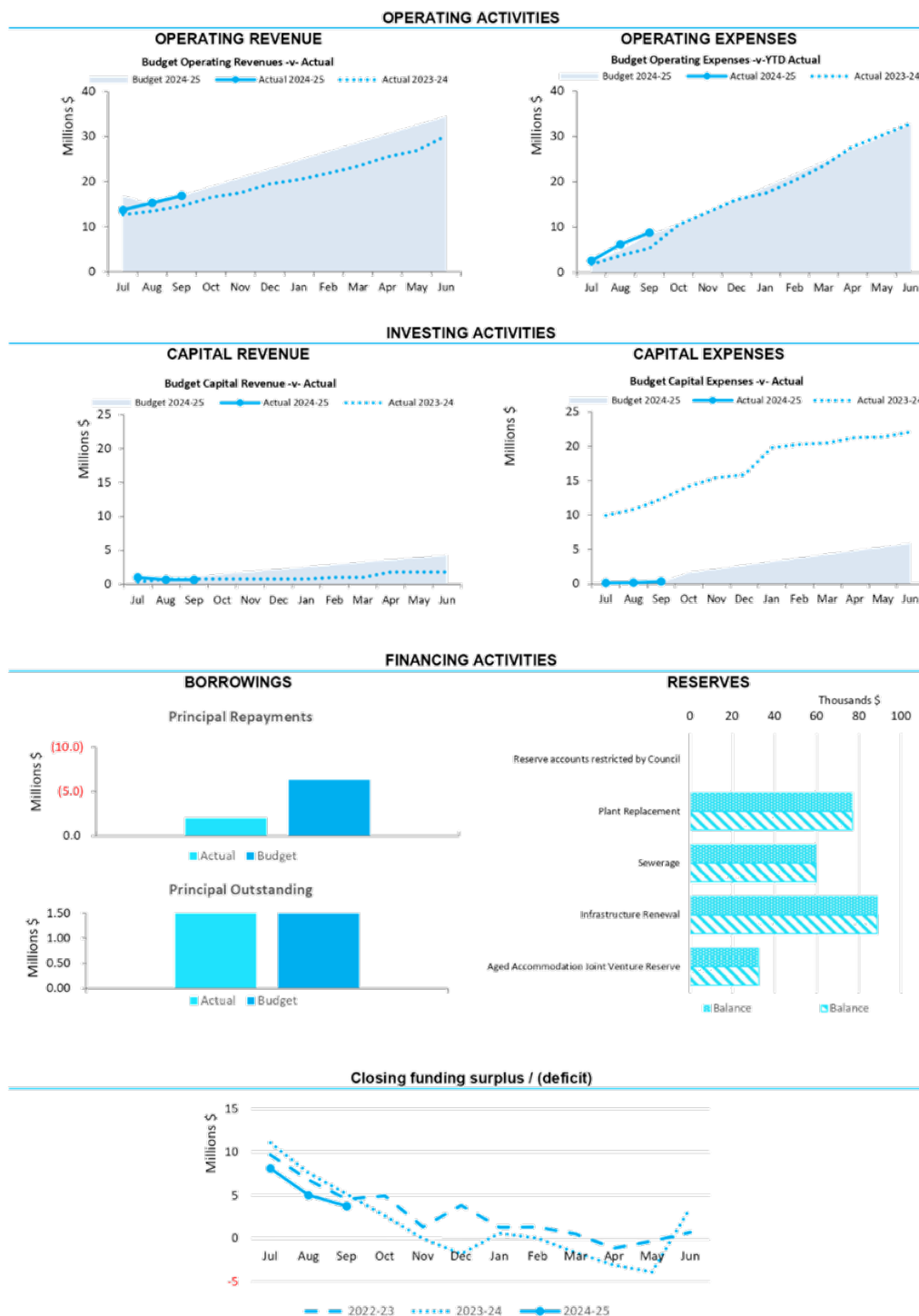
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

2 KEY INFORMATION - GRAPHICAL



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

Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve accounts	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Cash on hand	Cash and cash equivalents	1,712	0	1,712	ANZ	N/A	N/A
Municipal Cash at bank	Cash and cash equivalents	1,823,468	257,824	2,081,292	ANZ	Variable	N/A
Municipal Cash at Bank - Airport	Cash and cash equivalents	462,713	0	462,713	ANZ	N/A	N/A
Municipal Cash at Bank - Blue Bush Village	Cash and cash equivalents	50	0	50	ANZ	N/A	N/A
Municipal Cash at Bank - Waste	Cash and cash equivalents	50	0	50	ANZ	N/A	N/A
Prepaid Purchasing Cards		4,950	0	4,950	Aust. Post	N/A	N/A
Total		2,292,943	257,824	2,550,767			
Comprising							
Cash and cash equivalents		2,292,943	257,824	2,550,767			
		2,292,943	257,824	2,550,767			

KEY INFORMATION

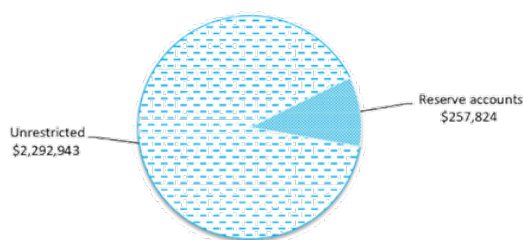
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 7 - Other assets.



Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Plant Replacement	71,821	0	0	71,821	76,901	0	0	76,901
Sewerage	55,778	0	0	55,778	59,725	0	0	59,725
Infrastructure Renewal	82,819	0	0	82,819	88,677	0	0	88,677
Aged Accommodation Joint Venture Reserve	30,373	0	0	30,373	32,521	0	0	32,521
	240,791	0	0	240,791	257,824	0	0	257,824

Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	0	0	191,391	191,391
Acquisition of property, plant and equipment	0	0	191,391	191,391
Roads	5,109,665	10,956	27,358	16,402
Sewerage	750,000	187,500	104,005	(83,495)
Infrastructure Other	0	0	115	115
Acquisition of infrastructure	5,859,665	198,456	131,478	(66,978)
Total capital acquisitions	5,859,665	198,456	322,869	124,413
Capital Acquisitions Funded By:				
Capital grants and contributions	4,142,109	127,456	165,422	37,966
Borrowings	0	0	26,918	26,918
Other (disposals & C/Fwd)	150,000	71,000	130,529	59,529
Contribution - operations	1,567,556	0	0	0
Capital funding total	5,859,665	198,456	322,869	124,413

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

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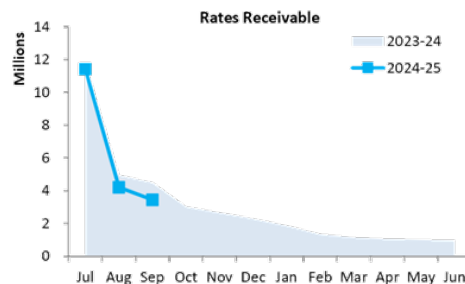
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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

OPERATING ACTIVITIES

6 RECEIVABLES

Rates receivable	30 Jun 2024	30 Sep 2024
	\$	\$
Opening arrears previous year	1,144,184	837,432
Levied this year	10,358,100	9,997,035
Less - collections to date	(10,603,259)	(7,391,697)
Gross rates collectable	899,025	3,442,770
Allowance for impairment of rates receivable	(61,593)	(61,593)
Net rates collectable	837,432	3,381,177
% Collected	92.2%	68.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,309)	1,896,013	395,295	103,021	35,813	2,428,833
Percentage	(0.1%)	78.1%	16.3%	4.2%	1.5%	
Balance per trial balance						
Trade receivables						2,428,833
Other receivables						176,668
GST receivable						232,971
Allowance for credit losses of trade receivables						(1,441)
Receivable from joint operation						100,000
Total receivables general outstanding						2,937,031

Amounts shown above include GST (where applicable)

KEY INFORMATION

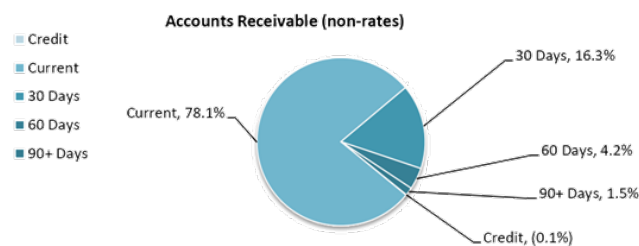
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

OPERATING ACTIVITIES

7 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 September 2024
	\$	\$	\$	\$
Other current assets				
Inventory				
Stock on Hand - Fuel	12,946	0	0	12,946
Stock on Hand - Gravel	0	148,723	0	148,723
Other assets				
Accrued income	4,184	0	(4,184)	0
Total other current assets	17,130	148,723	(4,184)	161,669
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.

Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

OPERATING ACTIVITIES

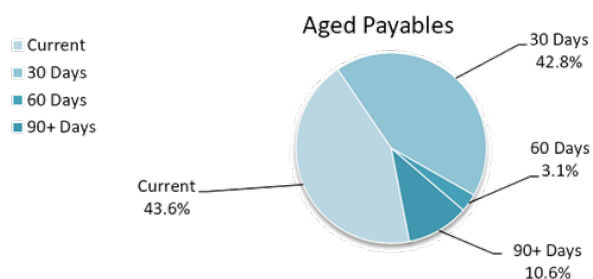
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,234,973	1,211,780	87,473	300,056	2,834,282
Percentage	0.0%	43.6%	42.8%	3.1%	10.6%	
Balance per trial balance						
Sundry creditors						2,834,282
ATO liabilities						195,134
Other payables						676,451
Bonds and deposits						120,381
Accrued interest						1,889
Income received in advance						870,521
Accrued RDO's						(12,748)
Total payables general outstanding						4,685,910

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

FINANCING ACTIVITIES

9 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Kambalda Workers Accommodation 200 person camp	118	6,106,000	0	0	(563,001)	(1,542,000)	5,542,999	4,564,000	(72,427)	(210,000)
Kambalda Workers Accom - Executive	120	363,035	0	0	(23,820)	(97,267)	339,215	265,768	(32,807)	(16,644)
Kambalda Workers Accommodation 120 Person camp	121	4,452,946	0	0	(232,067)	(949,403)	4,220,879	3,503,543	(34,933)	(186,780)
Bluebush Village	123	8,445,152	0	0	(839,191)	(2,504,088)	7,605,961	5,941,064	(210,380)	(372,241)
Goodenia Court Unit development	122	883,664	0	0	(20,276)	(83,277)	863,388	800,387	(12,718)	(48,698)
Coolgardie Class 3 Waste Facility	117	2,053,100	0	0	(177,000)	(746,765)	1,876,100	1,306,335	(24,973)	(80,825)
Coolgardie Aquatic Facilities	112	82,717	0	0	(2,173)	(8,816)	80,544	73,901	(969)	(4,329)
Kambalda Aquatic Facilities	114	1,154,697	0	0	(30,338)	(133,572)	1,124,359	1,021,125	(13,533)	(64,428)
Kambalda Aquatic Facilities	116	392,083	0	0	(10,301)	(45,481)	381,782	346,602	(4,595)	(20,519)
Kambalda Aerodrome Refurbishment	127	609,000	0	0	(51,000)	(204,000)	558,000	405,000	(6,081)	(40,878)
Coolgardie Post Office	113	353,875	0	0	(9,297)	(37,718)	344,578	316,157	(4,147)	(22,282)
CBA Overdraft Facility		1,482,531	26,918	0	(30,000)	0	1,479,449	1,482,531	(28,118)	(125,000)
Total		26,378,800	26,918	0	(1,988,464)	(6,352,387)	24,417,254	20,026,413	(445,681)	(1,192,624)
Current borrowings		7,834,918					5,873,372			
Non-current borrowings		18,543,882					18,543,882			
		26,378,800					24,417,254			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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.

Please refer to the compilation report

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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

FINANCING ACTIVITIES

10 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Kambalda Gym Equipment	1234-001	70,630	0	0	(12,596)	(25,947)	58,034	44,683	(1,051)	(6,941)
Kambalda Accommodation Facility	TBA	2,783,236	0	0	(544,541)	(1,579,907)	2,238,695	1,203,329	(93,996)	(341,107)
P351 Hino 700 Series	6320171	91,232	0	0	(6,391)	(24,656)	84,841	66,576	(275)	(4,676)
P355 Hino 700 Series	6344997	82,701	0	0	(4,415)	(16,532)	78,286	66,169	(190)	(3,730)
P358 Hino 700 Series	6374551	69,572	0	0	(69,572)	(19,194)	0	50,378	(76)	(3,600)
P382 Caterpillar 962M Wheel Loader	01052022-YG	225,897	0	0	(18,135)	(74,904)	207,762	150,993	(3,784)	(21,540)
P383 Caterpillar 826K Compactor	01052022-YG	370,876	0	0	(29,774)	(122,977)	341,102	247,899	(6,212)	(35,363)
P387 Caterpillar D10T Dozer	01052022-YG	163,241	0	0	(17,191)	(70,711)	146,050	92,530	(3,028)	(18,249)
BENQ Whiteboards	2073290	21,662	0	0	(2,812)	(10,241)	18,850	11,421	(203)	(3,025)
Meraki IT Equipment	TBA	0	0	0	(3,382)	(14,652)	(3,382)	(14,652)	(281)	(1,465)
Total		3,879,047	0	0	(708,809)	(1,959,721)	3,170,238	1,919,326	(109,096)	(439,696)
Current lease liabilities		1,486,869					828,438			
Non-current lease liabilities		2,392,178					2,341,800			
		3,879,047					3,170,238			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

Please refer to the compilation report

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**SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

OPERATING ACTIVITIES

11 OTHER CURRENT LIABILITIES

	Opening Balance 1 July 2024	Closing Balance 30 September 2024
	\$	\$
Other current liabilities		
Employee Related Provisions		
Provision for annual leave	237,208	237,208
Provision for long service leave	99,269	99,269
Total Provisions	336,477	336,477
Total other current liabilities	336,477	336,477

Amounts shown above include GST (where applicable)

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

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.

Please refer to the compilation report

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**SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue		
	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
Grants and subsidies			
Income - Grants Commission General Grant	720,000	180,000	19,621
Income - Fesa Grants	8,479	2,120	0
Income Grants - Kambalda Resource Centre	121,461	30,365	31,446
Income Other - Kambalda Resource Centre	10,399	2,600	2,292
Income Grants - Coolgardie Resource Centre	116,564	29,141	30,146
Direct Grant - Regional Road Group	150,000	37,500	0
FAGS - Road Grant	650,000	162,500	15,776
Income - CDC Support Hub	160,080	40,020	0
	1,936,983	484,246	99,281
Contributions			
Income - Other General Purpose Funding	0	0	354,436
Income - Relating To Maternal And Infant Health	35,000	8,750	0
Income - Relating To Aged Disabled & Senior Citizens	100,000	25,000	0
Income - Sewerage Coolgardie	370,000	92,500	0
Income Roads - Contributions	200,000	50,000	76,400
Income - Limited Cartage Campaign	700,000	175,000	168,000
Income - Relating To Tourism & Area Promotion	5,000	1,250	0
Income Visitors Centre	0	0	28
	1,410,000	352,500	598,864
TOTALS	3,346,983	836,746	698,145

Please refer to the compilation report

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**SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grants, subsidies and contributions revenue		
	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
Capital grants and subsidies			
Income Capital Roads Grants - C'wealth Government	1,141,189	285,297	0
Income Roads - Regional Road Group	1,334,924	333,731	0
Roads Income - Roads to Recovery	765,996	191,499	0
Income Roads - Blackspot	700,000	175,000	280,000
Income Roads - Contributions	200,000	50,000	270,470
	4,142,109	1,035,527	550,470

Please refer to the compilation report

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