



**CONFIRMED**

**MINUTES**

**Ordinary Council Meeting**

**22 October 2024**

**4:30pm**

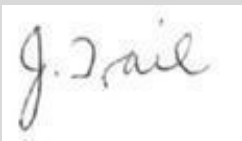
**Council Chambers, Bayley Street, Coolgardie**

**SHIRE OF COOLGARDIE**

**NOTICE OF ORDINARY MEETING OF COUNCIL**

Dear Elected Member

The next Ordinary Meeting of the Shire of Coolgardie will be held on Tuesday 22 October 2024 commencing at 4:30pm.

A handwritten signature in black ink, appearing to read 'J. Trail', is displayed within a white rectangular box.

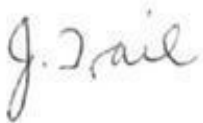
**JAMES TRAIL**  
**CHIEF EXECUTIVE OFFICER**

**ORDINARY COUNCIL MEETING****22 October 2024**

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

The dates, times and locations of the Ordinary Council Meetings for 2024 are listed hereunder.

<u>Day</u>	<u>Date</u>	<u>Time</u>	<u>Venue</u>
Tuesday	23 January 2024	4:30pm	Kambalda
Tuesday	27 February 2024	4.30pm	Coolgardie
Tuesday	26 March 2024	4.30pm	Kambalda
Tuesday	23 April 2024	4.30pm	Coolgardie
Tuesday	28 May 2024	4.30pm	Kambalda
Tuesday	25 June 2024	4.30pm	Coolgardie
Tuesday	23 July 2024	4.30pm	Kambalda
Tuesday	27 August 2024	4.30pm	Coolgardie
Tuesday	24 September 2024	4.30pm	Kambalda
Tuesday	22 October 2024	4.30pm	Coolgardie
Tuesday	26 November 2024	4.30pm	Kambalda
Tuesday	17 December 2024	4.30pm	Coolgardie



James Trail  
Chief Executive Officer

## COUNCIL MEETING INFORMATION NOTES

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

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

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

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

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

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

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

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

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



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

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

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

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

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

**Local Government (Administration) Regulations 1996**

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

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

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

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

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

**Local Government (Administration) Regulations 1996**

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

**2. Public Inspection of Unconfirmed Minutes (Reg 13)**

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

**NOTE:****10.3 Unopposed Business**

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

## DISCLOSURE OF INTERESTS

### Notes for Guidance

#### IMPACT OF A FINANCIAL INTEREST (s. 5.65 & s.67. *Local Government Act 1995*)

A member who has a **Financial Interest** In any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest:

- a. In a written notice given to the Chief Executive Officer before the Meeting or;
- b. At the meeting immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest, must not:

- a. Preside at the part of the Meeting relating to the matter or;
- b. Participate in, or be present during, any discussion or decision making procedure relative to the matter, unless and to the extent that, the disclosing member is allowed to do so under *Section 5.68 or Section 5.69 of the Local Government Act 1995*.

#### **INTERESTS AFFECTING FINANCIAL INTEREST**

The following notes are a basic guide for Councillors when they are considering whether they have a **Financial Interest in a matter**.

1. A Financial Interest, pursuant to s.5.60A or 5.61 of the *Local Government Act 1995*, requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor or a person closely associated with the Councillor and is capable of being measured in money terms. There are expectations in the *Local Government Act 1995* but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e sporting, social, religious etc, and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e, if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors and ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
4. If in doubt declare.
5. As stated if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it **must** be given when the matter arises in the Agenda, and immediately before the matter is discussed. *Under s.5.65 of the Local Government Act 1995* failure to notify carries a penalty of \$10,000 or imprisonment for 2 years.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The only exceptions are:
  - 6.1 Where the Councillor discloses the **extent** of the interest, and Council carries a motion under s.5.68(1)(b)(ii) of the *Local Government Act 1995*; or
  - 6.2 Where the Minister allows the Councillor to participate under s.5.69(3) of the *Local Government Act 1995*, with or without conditions.

**INTERESTS AFFECTING PROXIMITY** (s.5.60b Local Government Act 1995)

1. For the purpose of this subdivision, a person has a proximity interest, pursuant to s.5.60B of the *Local Government Act 1995*, in a matter if the matter concerns;
  - a. a proposed change to a planning scheme affecting land that adjoins the person's land; or
  - b. a proposed change to the zoning or use of land that adjoins the person's land; or
  - c. a proposed development (as defined in *Section 5.63(5)*) of land that adjoins the person's land.
2. In this section, land (the proposal land) adjoins a person's land if;
  - a. The proposal land, not being a throughfare, has a common boundary with the person's land; or
  - b. The proposal land, or any part of it, is directly across a throughfare from, the person's land; or
  - c. The proposal land is that part of a thoroughfare that has a common boundary with the person's land.
3. In this section a reference to a person's land is a reference to any land owned by the person or in which the person has any estate or interest.

**INTERESTS AFFECTING IMPARTIALITY**

Definition: an interest, pursuant to *Regulation 19AA of the Local Government (Administration) Regulations 1996*, means an interest that could, or could reasonably be perceived to adversely affect the impartiality of the person having the interest; and includes an interest arising from kinship, friendship or membership of an association. It is also important to be considered in relation to the Shire of Coolgardie Code of Conduct for Council Members, Committee Members, and Candidates.

A member who has an **Interest Affecting Impartiality** in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest;

- a. In a written notice given to the Chief Executive Officer before the Meeting or;
- b. At the Meeting, immediately before the matter is discussed.

**IMPACT OF AN IMPARTIALITY DISCLOSURE**

There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote.

With the declaration of this type of interest, the elected member stays in the room, participates in the debate and votes. In effect then, following disclosure of an interest affecting impartiality, the member's involvement in the Meeting continues as if no interest existed.

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**MINUTES OF SHIRE OF COOLGARDIE  
ORDINARY COUNCIL MEETING  
HELD AT THE COUNCIL CHAMBERS, BAYLEY STREET, COOLGARDIE  
ON TUESDAY, 22 OCTOBER 2024 AT 4:30PM**

**1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**

Deputy Shire President, Tracey Rathbone, opened the meeting at 4:30pm and welcomed her fellow Councillors, staff and members of the public, and thanked them for their attendance.

**1.1 WELCOME TO COUNTRY ANNOUNCEMENT**

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

**2 DECLARATION OF COUNCIL MEMBERS**

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

**3 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE**

**PRESENT:**

Cr Tracey Rathbone (Deputy President), Cr Sherryl Botting, Cr Kathie Lindup, Cr Rose Mitchell, Cr Daphne Simmons, Cr Corey Matthews

**IN ATTENDANCE:**

James Trail (Chief Executive Officer), Rebecca Horan (Director of Governance and Administration), Laura Dwyer (Director of Community and Development), Kasey Turner (Executive Assistant)

**APOLOGIES**

Cr Malcolm Cullen

**LEAVE OF ABSENCE**

Nil

**MEMBERS OF THE PUBLIC**

Jan McLeod, Bruce Olsen, Eddie Lister

**4 DECLARATIONS OF INTEREST**

Nil

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

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

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

**5 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil



**6 PUBLIC QUESTION TIME**

Jan McLeod – Widgiemooltha

- 1. Is the meeting of the Grants Commission in Coolgardie as stated in the President's Report? Or in Kambalda as stated on the notice in the Kambalda Recreation Facility?**

All notices have been checked at the Coolgardie Community Recreation Centre and the Kambalda Community Recreation Facility and both reflect that the meeting is being held in Coolgardie.

- 2. P.21 How will Council decide whether Council elects the President of the Shire of Coolgardie or the electors elect the President if it isn't voted on by the residents/electors/ratepayers of the Shire?**

This is a WALGA submission and there is no changes to the current legislation, they are seeking feedback from Local Governments.

- 3. Who has been consulted on the above advocacy positions in relation to this item?**

WALGA has consulted provided opportunity for all local governments in Western Australia to respond via State Councils and their regional organisations such as GVROC. WALGA is an independent, member-based, not-for-profit organisation representing and supporting the WA Local Government sector.

- 4. If it is voted on by Councillors only how will bias in their voting be avoided?**

As per the Code of Conduct for Council Members:

- 6. Accountability A council member or committee member should —*
  - (a) base decisions on relevant and factually correct information; and*
  - (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and*
  - (c) read all agenda papers given to them in relation to council or committee meetings; and*
  - (d) be open and accountable to, and represent, the community in the district.*

- 5. P.22 EXECUTIVE TEAM what staff positions comprise the Executive Team?**

As per the Shire website:

- Chief Executive Officer
- Director Governance and Administration Services
- Director Corporate Services and Chief Financial Officer
- Director Community & Development

**6. Who are the staff members that fulfil these positions?**

James Trail occupies position of the Chief Executive Officer as the only person employed by the Council which is public knowledge. The Directors are employed by the Chief Executive Officer.

**7. Have the positions of all Directors been advertised?**

There are no requirements under the Local Government Act 1995 for Directors positions to be advertised.

**8. If so, when?**

As per above.

**9. If not, which positions were not advertised and why?**

As per answer to question 7.

**10. P.25 Please explain how revenue of \$122,000 can be gained from GROH housing, each unit \$1000/wk, as even if they are finished and occupied in January 2025 only \$78,000 would be received as income, a shortfall of \$44,000?**

This is a budget estimate. If either allocations need to be adjusted or amended will be done at Budget Review in February 2025.

**11. \$800,000 was to come out of the INFRASTRUCTURE Renewal Account to cover the extra costs. What has happened to this money?**

There were no allocations from reserve accounts for GROH Housing in 2023/2024 Budget or 2024/2025 Budget.

**12. Where exactly ie. Which accounts is this extra \$122,000 going to be drawn from?**

This is a budget amendment for expenditure to the 2024/2025 Budget. It is offset by a budget amendment for revenue of \$122,000.

**13. Will it be to the detriment of those accounts and proposed budgeted works for the 24/25 FY?**

As per above. Will not be detrimental to any proposed works for 2024/2025.

**14. Which budgeted works will be affected?**

No budget works will be affected given no budget figures are being amended.

**15. How will the Shire back rate properties when Mining Tenements change hands quite regularly?**

These rates do not relate to Mining Tenements.

**16. Have legal fees / debt recovery fees been factored in to this proposed increase in rates revenue?**

No legal fees / debt recovery were factored into this rates revenue.

**17. If not, why hasn't it as legal fees and debt recovery fees have been quite substantial?**

The proposed increase was due to a revaluation by the Valuer General.

**18. Has Council thought about the reputation of the Shire by chasing money in this way? And so please justify your reasoning to do this?**

Council has discussed the process of debt recovery for some years. They believe the majority of rate payers would support this action.

**19. Are there any staff members that work for the Shire in the last 12 months that have resided overseas?**

The Shire Coolgardie continues to compete against the mining sector particularly in retaining staff. Many local governments competing in a competitive market are exploring different options and offers to staff to firstly attract and secondly retain. This includes looking regionally, in Perth, interstate and overseas.

**20. What is the position they held?**

The staff member performed a number of tasks including surveying.

**21. Was this position advertised?**

There are no requirements under the Local Government Act 1995 for positions to be advertised.

**22. What type of contract are they on?**

Employment contracts are confidential, and the Shire is not at liberty to publicly disclose.

**23. Why is the Shire employing people that do not even reside in Western Australia?**

Since the advent of Covid, working arrangements on offer for staff across numerous sectors has changed. The Shire has had to look at offering different conditions and options to attract and retain staff. Covid, mining fly in fly out gone up everywhere so consistent with what going on in region. Shortages exist in attracting and retaining local staff so other options have been considered including the engagement of contractors.

**24. How many staff does the Shire employ?**

Information publicly available via the Annual Report 2022-2023:

**REPORT ON EMPLOYEES RENUMERATION**

<i>Salary Range (up to 30 June)</i>	<i>2023</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>\$10,000 - \$110,000</i>	<i>45</i>	<i>51</i>	<i>48</i>	<i>47</i>
<i>\$110,000 - \$140,000</i>	<i>2</i>	<i>1</i>	<i>2</i>	<i>3</i>
<i>\$140,000 and above</i>	<i>4</i>	<i>3</i>	<i>3</i>	<i>1</i>

**Report on Employee Numbers**

<i>Salary Range (up to 30 June)</i>	<i>2023</i>	<i>2022</i>	<i>2021</i>	<i>2020</i>
<i>The number of full-time equivalent employees at balance date</i>	<i>51</i>	<i>54</i>	<i>53</i>	<i>51</i>

In the 2024/2025 Budget 62 staff members have been budgeted for.

**25. How many of these staff reside within the Shire of Coolgardie and do not drive in / drive out or fly in / fly out of the Shire of Coolgardie?**

The Shire have staff who live residentially and drive in and drive out of the Shire. The current market for hiring and retaining staff is extremely competitive. The Shire Coolgardie continues to compete against the mining sector particularly in retaining staff. Many local governments competing in a competitive market are exploring different options and offers to staff to firstly attract and secondly retain. Regionally the number of staff now driving in and out or flying in and out has increased in most sectors.

**26. I have asked for paperwork regarding the submission for the Major Trading Undertaking – RE the Lease of the Kambalda Airport which closes this coming Friday, yet none was available last week. Why hasn't the paperwork been available and when will it be?**

Information is available in the following Council reports, resolutions and public notices and documents:

- 11 June 2024 Special Meeting Confidential Item, 11.1 S.3.59 Major Trading Undertaking and Major Land Transaction: Proposed Lease of Kambalda Airport to Mineral Resources Limited.
- 12 June 2024 Public Notice and Draft Business Plan document,  
<https://www.coolgardie.wa.gov.au/publicnotices/major-land-transaction-and-major-trading-undertaking-proposed-lease-of-kambalda-airport-to-mineral-resources/269>
- 24 September 2024 OCM, 12.1.2 Consideration of Public Submissions S.3.59 Major Trading Undertaking and Major Land Transaction: Proposed Lease of Kambalda Airport to Mineral Resources Limited.
- 2 October 2024 Public Notice  
<https://www.coolgardie.wa.gov.au/publicnotices/notice-of-disposal-of-land/284>

Included in the business plan is the land details for the proposed area to be leased.

**7 APPLICATIONS FOR LEAVE OF ABSENCE**

**LEAVE OF ABSENCE**

**COUNCIL RESOLUTION #162/2024**

**Moved:** Cr Kathie Lindup

**Seconded:** Cr Sherryl Botting

**That Council approve leave of absence for Cr Tracey Rathbone from 27 October 2024 to 08 November 2024.**

**In Favour:** Crs Tracey Rathbone, Sherryl Botting, Kathie Lindup, Rose Mitchell, Daphne Simmons and Corey Matthews

**Against:** Nil

**CARRIED 6/0**

**8 CONFIRMATION OF MINUTES OF PREVIOUS MINUTES**

**8.1 MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 24 SEPTEMBER 2024**

**Date:** 16 October 2024

**Author:** Rebecca Horan, Director of Governance and Administration

**ATTACHMENTS**

Nil

**VOTING REQUIREMENT**

Simple Majority

**OFFICER RECOMMENDATION**

That the Minutes of the Ordinary Council Meeting held on 24 September 2024 be confirmed as a true and accurate record.

**COUNCIL RESOLUTION #163/2024**

**Moved:** Cr Corey Matthews

**Seconded:** Cr Daphne Simmons

That the Minutes of the Ordinary Council Meeting held on 24 September 2024 be confirmed as a true and accurate record.

**In Favour:** Crs Tracey Rathbone, Sherryl Botting, Kathie Lindup, Rose Mitchell, Daphne Simmons and Corey Matthews

**Against:** Nil

**CARRIED 6/0**

**9 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION****9.1 PRESIDENT'S REPORT - OCTOBER**

**Location:** Shire of Coolgardie  
**Applicant:** NIL  
**Disclosure of Interest:** NIL  
**Date:** 17<sup>th</sup> October 2024  
**Author:** Malcolm Cullen, Shire President

It is pleasing to report that the footpath replacement and improvement programme has commenced over the past weeks in both Coolgardie and Kambalda. These works will also improve accessibility for seniors with mobility scooters and other residents with improved crossovers between roadways and adjoining pathways.

Some of our residents may have experienced some delays and discomfort during these works, however our staff have been liaising with the contractors to convey these concerns in order to rectify any associated issues arising from the work.

As reported previously, the Shire is committed to continue to allocate funding for the footpath improvement programme each year, in an effort to make our footpaths safe for all residents to navigate their way in a safe and secure manner and I am sure Council would welcome any suggestions or constructive feedback on the footpath programme as it progresses.

Councillors embarked on a familiarisation tour of Shire facilities in Coolgardie last Tuesday morning accompanied by two of our staff members, with the aim of gaining further insight and knowledge of progress of major projects undertaken in the Shire over the past two years. Such insight and knowledge also assists with guiding Councillors in strategic planning and setting budgets for projects in the Shire in future years.

It was most helpful for Councillors to witness the first hand the operations of the Class 3 landfill site, The Waste Water facility including the recently completed installation of the water storage tanks for utilising the treated water for roadwork projects and the accommodation villages. Other projects included the Equestrian Areana recently constructed at the Horse Blocks, roadworks on Ladyloch Road and the Southern Bypass route and the Truck parking area. Thanks to both our staff members for their assistance and detailed explanations of the workings of our facilities and projects.

The Shire will be hosting members of the WA Grants Commission in Coolgardie on 31 October. This presents an opportunity for Councillors and Staff to highlight the current challenges facing regional and remote Local Governments in WA and also to promote the current raft of activities and projects being undertaken within the Shire.

It also gives attendees a better understanding of the methodology used by the Commission to calculate the Direct Grant funding streams allocated to Local Governments each year.

Following the major power outages in the Goldfields early this year, Powering WA will be holding a Forum in Kalgoorlie in November on the potential development of a new electricity network for the region. Representatives from our Shire will be attending to provide input on the impact of the ongoing power outages in our Shire as well as the desperate need for upgrades to the power supply within the network.

Cr Malcolm Cullen  
Shire President.

**10 PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS**

Nil

**11 REPORTS OF COMMITTEES**

Nil

**12 REPORTS OF OFFICERS**



## 12.1 Executive Services

### 12.1.1 LOCAL GOVERNMENT ELECTIONS - REVIEW OF WALGA ADVOCACY POSITIONS

**Location:** Shire of Coolgardie

**Applicant:** NIL

**Disclosure of Interest:** NIL

**Date:** 18<sup>th</sup> September 2024

**Author:** Rebecca Horan, Director of Governance and Administration

#### SUMMARY

#### BACKGROUND

The *Local Government Amendment Act 2023* introduced a range of electoral reforms that came into effect prior to the 2023 Local Government ordinary elections:

- the introduction of Optional Preferential Voting (OPV);
- extending the election period to account for delays in postal services;
- changes to the publication of information about candidates;
- backfilling provisions for extraordinary vacancies after the 2023 election;
- public election of the Mayor or President for larger Local Governments;
- abolishing wards for smaller Local Governments; and
- aligning the size of councils with the size of populations of each Local Government (change to representation)

Following requests from several Zone's, WALGA undertook a comprehensive review and analysis of 5 ordinary election cycles up to and including the 2023 Local Government election against the backdrop of these legislative reforms. The review and report focused on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), with the analysis finding evidence of the rising cost and a reduction in service of conducting Local Government elections in Western Australia.

#### COMMENT

The Elections Analysis Review and Report was presented to State Council 4 September 2024, with State Council supporting a review of WALGA's Local Government Elections Advocacy Positions.

WALGA is requesting Councils consider the current and alternative Elections Advocacy Positions and provide a response back to WALGA for the December 2024 State Council meeting.

*WALGA State Council current advocacy positions:*

The following is a summary of WALGA's current Advocacy Positions in relation to Local Government Elections:

#### 2.5.15 ELECTIONS

##### Position Statement

The Local Government sector supports:

1. Four year terms with a two year spill
2. Greater participation in Local Government elections
3. The option to hold elections through:
  - Online voting
  - Postal voting, and
  - In-person voting

4. Voting at Local Government elections to be voluntary
  5. The first past the post method of counting votes
- The Local Government sector opposes the introduction of preferential voting, however if 'first past the post' voting is not retained then optional preferential voting is preferred.

Background                      The first past the post (FPTP) method is simple, allows an expression of the electorate's wishes and does not encourage tickets and alliances to be formed to allocate preferences.

State Council Resolution      February 2022 – 312.1/2022  
 December 2020 – 142.6/2020  
 March 2019 – 06.3/2019  
 December 2017 – 121.6/2017  
 October 2008 – 427.5/2008

Supporting Documents        [Advocacy Positions for a New Local Government Act](#)  
[WALGA submission: Local Government Reform Proposal \(February 2022\)](#)

## 2.5.16 METHOD OF ELECTION OF MAYOR

Position Statement            Local Governments should determine whether their Mayor or President will be elected by the Council or elected by the community.

State Council Resolution      February 2022 – 312.1/2022  
 March 2019 – 06.3/2019  
 December 2017 – 121.6/2017

## 2.5.18 CONDUCT OF POSTAL ELECTIONS

Position Statement            The *Local Government Act 1995* should be amended to allow the Australian Electoral Commission (AEC) and any other third party provider including Local Governments to conduct postal elections.

Background                      Currently, the WAEC has a legislatively enshrined monopoly on the conduct of postal elections that has not been tested by the market.

State Council Resolution      May 2023 – 452.2/2023

March 2019 – 06.3/2019

December 2017 – 121.6/2017

March 2012 – 24.2/2012

**WALGA has requested the following advocacy positions be considered by Councils:**

**1. PARTICIPATION**

(a) The sector continues to support voluntary voting at Local Government elections.  
OR

(b) The sector supports compulsory voting at Local Governments elections.

**2. TERMS OF OFFICE**

(a) The sector continues to support four-year terms with a two year spill;  
OR

(b) The sector supports four-year terms on an all in/all out basis.

**3. VOTING METHODS**

(a) The sector supports First Past the Post (FPTP) as the preferred voting method for general elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections  
OR

(b) The sector supports Optional Preferential Voting (OPV) as the preferred voting method for general elections.

**4. INTERNAL ELECTIONS**

(a) The sector supports First Past the Post (FPTP) as the preferred voting method for all internal elections.  
OR

(b) The sector supports Optional Preferential Voting (OPV) as the preferred voting method for all internal elections.

**5. VOTING ACCESSIBILITY**

The sector supports the option to hold general elections through:

(a) Electronic voting; and/or

(b) Postal voting; and/or

(c) In-Person voting.

**6. METHOD OF ELECTION OF MAYOR**

The sector supports:

- (a) As per the current legislation with no change – Class 1 and 2 local governments directly elect the Mayor or President (election by electors method), with regulations preventing a change in this method.
- (b) Return to previous legislated provisions – all classes of local governments can decide, by absolute majority, the method for electing their Mayor or President.
- (c) Apply current provisions to all Bands of Local Governments – apply the election by electors method to all classes of local governments.

**CONSULTATION**

Elected Members

Executive Team

**STATUTORY ENVIRONMENT**

Local Government Act 1995

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS****Accountable and effective leaders**

High quality corporate governance, accountability and compliance

**ATTACHMENTS**

Nil

**VOTING REQUIREMENT**

Simple Majority

**OFFICER RECOMMENDATION**

That the Shire of Coolgardie recommends that WALGA ADOPT the following Local Government Election Advocacy Positions

1. PARTICIPATION – Council support advocacy position A – The sector continues to support voluntary voting at Local Government Elections.
2. TERMS OF OFFICE - Council support advocacy position A – The sector continues to support four-year terms with a two year spill.
3. VOTING METHODS - Council support advocacy position A – The sector supports First Past the Post (FPTP) as the preferred voting method for general elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections.

4. INTERNAL ELECTIONS - Council support advocacy position A – The sector supports First Past the Post (FPTP) as the preferred voting method for all internal elections.
5. VOTING ACCESSIBILITY - Council support advocacy position A – Electronic voting: and/or B – Postal Voting; and/or C – In-person voting.
6. METHOD OF ELECTION OF MAYOR – Council support advocacy position B – Return to previous legislated provisions – all classes of local governments can decide, by absolute majority, the method for electing their Mayor or President.

**COUNCIL RESOLUTION #164/2024**

Moved: Cr Kathie Lindup

Seconded: Cr Sherryl Botting

That the Shire of Coolgardie recommends that WALGA ADOPT the following Local Government Election Advocacy Positions

1. PARTICIPATION – Council support advocacy position A – The sector continues to support voluntary voting at Local Government Elections.
2. TERMS OF OFFICE - Council support advocacy position A – The sector continues to support four-year terms with a two year spill.
3. VOTING METHODS - Council support advocacy position A – The sector supports First Past the Post (FPTP) as the preferred voting method for general elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the ‘proportional’ part of the voting method for general elections.
4. INTERNAL ELECTIONS - Council support advocacy position A – The sector supports First Past the Post (FPTP) as the preferred voting method for all internal elections.
5. VOTING ACCESSIBILITY - Council support advocacy position A – Electronic voting: and/or B – Postal Voting; and/or C – In-person voting.
6. METHOD OF ELECTION OF MAYOR – Council support advocacy position B – Return to previous legislated provisions – all classes of local governments can decide, by absolute majority, the method for electing their Mayor or President.

**In Favour:** Crs Tracey Rathbone, Sherryl Botting, Kathie Lindup, Rose Mitchell, Daphne Simmons and Corey Matthews

**Against:** Nil

**CARRIED 6/0**

**12.1.2 REVIEW OF DELEGATION 1.2.23 - DEFER, GRANT DISCOUNTS, WAIVE OR WRITE OFF DEBTS**

**Location:** Shire of Coolgardie

**Applicant:** NIL

**Disclosure of Interest:** Nil

**Date:** 1<sup>st</sup> October 2024

**Author:** Rebecca Horan, Director of Governance and Administration

**SUMMARY**

That Council adopt the proposed changes to Delegation 1.2.23 – Defer, Grant Discounts, Waive or Write Off Debts.

**BACKGROUND**

Council at its Ordinary Meeting held on the 28<sup>th</sup> May 2024 resolved the following:-

**COUNCIL RESOLUTION #71/2024**

**Moved:** Cr Kathie Lindup

**Seconded:** Cr Tracey Rathbone

**That Council adopt, by Absolute Majority, the Register of Delegations and Authorisations 2023/2024 as amended and note the sub delegations and authorisations proposed by the CEO.**

**In Favour:** Crs Malcolm Cullen, Tracey Rathbone, Sherryl Botting, Kathie Lindup, Rose Mitchell and Daphne Simmons

**Against:** Nil

**CARRIED 6/0****COMMENT**

During recent months Shire staff have received requests from the CME Surface Mine Emergency Response Competition and the Australian Prospectors and Leaseholders Association for the waiver of fees relating to events being held within the Shire of Coolgardie. Fees include items such as facility/room hire, furniture hire, power etc.

Delegation 1.2.23 – Defer, Grant Discounts, Waive or Write Off Debts currently allows for the waiver of fees up to a value of \$2,000.00. Given these types of events run over a number of days, the fees soon add up and therefore are outside of the current delegation for approval.

After consultation within the executive team and Council it was suggested that the donation value be increased from \$2,000.00 to \$5,000.00.

**CONSULTATION**

Council

Executive Team

**STATUTORY ENVIRONMENT**

Delegation Register

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Financial implications would depend on the number of requests and the value. Exercise of Power of Delegations are recorded in the delegation register and value is to be included.

**STRATEGIC IMPLICATIONS****Accountable and effective leaders**

High quality corporate governance, accountability and compliance

**ATTACHMENTS**

Nil

**VOTING REQUIREMENT**

Absolute Majority

**OFFICER RECOMMENDATION**

That Council ADOPT by Absolute Majority updated Delegation 1.2.23 – Defer, Grant Discounts, Waive or Write Off Debts to allow for the increase in donation value from \$2,000.00 to \$5,000.00 excluding GST.

**COUNCIL RESOLUTION #165/2024**

Moved: Cr Sherryl Botting

Seconded: Cr Daphne Simmons

That Council ADOPT by Absolute Majority updated Delegation 1.2.23 – Defer, Grant Discounts, Waive or Write Off Debts to allow for the increase in donation value from \$2,000.00 to \$5,000.00 excluding GST.

**In Favour:** Crs Tracey Rathbone, Sherryl Botting, Kathie Lindup, Rose Mitchell, Daphne Simmons and Corey Matthews

**Against:** Nil

**CARRIED 6/0**

The CEO advised Council that he has received information which has led him to change his report and recommendations on this matter.

### 12.1.3 BUDGET AMENDMENT - 11 GOODENIA COURT - GROH HOUSING

**Location:** 11 Goodenia Court, Kambalda  
**Applicant:** NIL  
**Disclosure of Interest:** NIL  
**Date:** 1<sup>st</sup> October 2024  
**Author:** Rebecca Horan, Director of Governance and Administration

#### SUMMARY

#### BACKGROUND

Council at Ordinary Meeting of Council held on the 25<sup>th</sup> October 2022 resolved the following:-

#### **RESOLUTION #231/2022**

**Moved:** Cr Kathie Lindup

**Seconded:** Cr Tracey Rathbone

**That Council**

1. **SUPPORTS IN PRINCIPLE** the development of residential housing on Lot 1230, 11 Goodenia Court, Kambalda
2. **NOTES** that on finalisation of the detailed designs and site plans formal planning applications will be assessed in accordance the Local Planning Scheme No 5 and determined in accordance with the Shires Delegated Authority provisions.
3. **SUPPORTS** the borrowing of \$1,000,000 to finance the development.
4. **AUTHORISE** the CEO to negotiate financing terms with the Commonwealth Bank of Australia
5. **IN ACCORDANCE** with section 6.20(2)(a) statewide advertising of at least one month is given of the intention to borrow \$1,000,000 for the purpose of the development of residential housing on Lot 1230, 11 Goodenia Court, Kambalda West
6. **SUPPORTS IN PRINCIPLE** the expansion of accommodation at Kambalda Village Lot 562 Bluebush Road Kambalda West
7. **NOTES** that on finalisation of the detailed designs and site plans formal planning applications will be assessed in accordance the Local Planning Scheme No 5 and determined in accordance with the Shires Delegated Authority provisions.
8. **SUPPORTS** the borrowing of \$500,000 to finance the expansion
9. **Authorises** the CEO to negotiate financing terms with the Commonwealth Bank of Australia
10. **In accordance** with section 6.20(2)(a) statewide advertising of at least one month is given of the intention to borrow \$500,000 for the purpose of the expansion of accommodation at Kambalda Village Lot 562 Bluebush Road Kambalda West

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

**Against:** Nil

**CARRIED BY ABSOLUTE MAJORITY 5/0**



**COMMENT**

Modular WA have completed site works and the three houses have been placed onsite. The plumbing, sewerage electrical connections and other works such as landscaping and fencing remain outstanding. It is estimated this will cost \$122,000.

The estimated expenditure to date is;

1. Construction and delivery of Buildings \$1,155,832
2. Demolition and site clearing \$82,762

Total expenditure of \$1,238,594

**CONSULTATION**

Modular WA

Contractors

**STATUTORY ENVIRONMENT**

Local Government Act 1995 and related regulations

**POLICY IMPLICATIONS**

Procurement Policy 1.05

**FINANCIAL IMPLICATIONS**

\$122,000.00 for additional expenditure is not in the 2024/2025 Budget. The recommendation proposes to allocate the expenditure \$122,000 to account number 090287 (Acquisitions – Land and Buildings Other. It is proposed the expenditure will be offset by revenue for the rental of the houses of \$122,000 to be allocated against revenue account 090122 (Income – Other Housing).

**STRATEGIC IMPLICATIONS****Accountable and effective leaders**

High quality corporate governance, accountability and compliance

**ATTACHMENTS**

Nil

**VOTING REQUIREMENT**

Absolute Majority

**OFFICER RECOMMENDATION**

That Council APPROVE;

1. A budget amendment to account number 090287 – Acquisitions – Land and Building Other from \$0 to \$122,000.
2. A budget amendment to account number 090122 Income – Other Housing from \$0 to \$122,000.00.

**COUNCIL RESOLUTION #166/2024****Moved: Cr Rose Mitchell****Seconded: Cr Sherryl Botting****That Council APPROVE;**

1. A budget amendment to account number 090287 – Acquisitions – Land and Building Other from \$0 to \$122,000.
2. A budget amendment to account number 090122 Income – Other Housing from \$0 to \$122,000.00.

**In Favour:** Crs Tracey Rathbone, Sherryl Botting, Kathie Lindup, Rose Mitchell, Daphne Simmons and Corey Matthews

**Against:** Nil

**CARRIED 6/0**

The CEO advised Council that he has received information which has led him to change his report and recommendations on this matter.

#### 12.1.4 BUDGET AMENDMENT

**Location:** N/A  
**Applicant:** N/A  
**Disclosure of Interest:** NIL  
**Date:** 18<sup>th</sup> October 2024  
**Author:** James Trail, Chief Executive Officer

#### SUMMARY

That Council APPROVE an allocation of;

1. An increase in rates revenue of \$1,143,116.10 unbudgeted in the 2024/2025 financial year to account number 030179 – 100 – General Rates.
2. An increase in rates revenue of \$2,195,893.64 unbudgeted in the 2024/2025 financial year to account number 030184 – 100 – General Rates Back Rates.

#### BACKGROUND

Shire has received UV valuations for shire owned land leased for mining activities. Shire staff have been working on these and other properties over the past 6 months to enable current rating and potential back rating to be done. The new valuations have seen a significant increase in value. This has resulted in the need for Council to consider a budget amendment.

#### COMMENT

The Shire has received an updated UV Valuation report for UV Mining. The total UV Valuations are \$4,830,000. The current rate in the \$ for UV Mining is 23.667 cents. This calculates to \$1,143,116.10 extra rates for 2024/2025. The Shire is also in a position to back rate the properties to 1/12/2022. The summary of total rates to be raised is below;

##### Property 1

1/12/22 – 30/6/23 = \$2,065,000 X \$22.7925 = \$470,665.12  
1/07/23 - 30/6/24 = \$2,065,000 X \$23.2260 = \$479,616.90  
1/07/24 – 30/06/25 = \$2,065,000 X \$23.6670 = \$488,723.55

**\$1,439,005.57 - TOTAL**

##### Property 2

1/12/22 – 30/6/23 = \$2,765,000 X \$22.7925 = \$630,212.62  
1/07/23 - 30/6/24 = \$2,765,000 X \$23.2260 = \$615,489.00  
1/07/24 – 30/06/25 = \$2,765,000 X \$23.6670 = \$654,392.55

**\$1,900,094.17 - Total**

Currently Shire staff are working closely with the auditors to finalise the year end position at 30<sup>th</sup> June 2024. The 2024/2025 annual budget estimated the 30<sup>th</sup> June 2024 deficit to be \$1,882,308. This did not include the loan overdraft of \$1.495 million as a current liability to be paid in 2024/2025.

The current September monthly financials are estimating the deficit to be \$3,913,941. This includes the \$1.495 million as a current liability.

It is proposed that Council consider during budget review deliberations where to allocate the \$3,339,099.74. This will enable the final year end deficit position to be confirmed to ensure Council is better informed in determining where and how to allocate the \$3,339,099.74.

Consequently Council can then decide whether to allocate funding to services and infrastructure such as;

1. Pay down further debt
2. Increase funding for the Coolgardie Sewerage Ponds
3. Fund new units at Everlasting
4. New toilet block in Coolgardie
5. Increase expenditure on road maintenance

## CONSULTATION

Landgate

## STATUTORY ENVIRONMENT

Local Government Act 1995 – Division 6 Rates and service charges Part 6 Financial Management –

Local Government (Financial Management) Regulations 1996

## POLICY IMPLICATIONS

Objectives and Reasons Rating 2025/2025

## FINANCIAL IMPLICATIONS

The implications of the budget amendment is an increase in rate revenue of \$3,339,099.74. It is estimated this will result in the Shire ending in a surplus position at 30 June 2025. This will be taken into account during the budget review.

### Property 1

1/12/22 – 30/6/23 = \$2,065,000 X \$22.7925 = \$470,665.12

1/07/23 - 30/6/24 = \$2,065,000 X \$23.2260 = \$479,616.90

1/07/24 – 30/06/25 = \$2,065,000 X \$23.6670 = \$488,723.55

**\$1,439,005.57 - TOTAL**

### Property 2

1/12/22 – 30/6/23 = \$2,765,000 X \$22.7925 = \$630,212.62

1/07/23 - 30/6/24 = \$2,765,000 X \$23.2260 = \$615,489.00

1/07/24 – 30/06/25 = \$2,765,000 X \$23.6670 = \$654,392.55

**\$1,900,094.17 - Total**

**STRATEGIC IMPLICATIONS****A thriving local economy**

Supporting and encouraging mining and processing industries

**Accountable and effective leaders**

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

**ATTACHMENTS**

Nil

**VOTING REQUIREMENT**

Absolute Majority

**OFFICER RECOMMENDATION**

That Council;

1. Approve an increase in rates revenue of \$1,143,116.10 in the 2024/2025 financial year to account number 030179 – 100 – General Rates from \$11,297,926 to \$12,441,042.10
2. Approve an increase in rates revenue of \$2,195,893.6 in the 2024/2025 financial year to account number 030184 – 100 – General Back Rates from \$177,000 to \$2,372,893.60
3. Consider the allocation of \$3,339,099.74 in the 2024/2025 Budget Review

**COUNCIL RESOLUTION #167/2024**

Moved: Cr Daphne Simmons

Seconded: Cr Corey Matthews

That Council;

1. Approve an increase in rates revenue of \$1,143,116.10 in the 2024/2025 financial year to account number 030179 – 100 – General Rates from \$11,297,926 to \$12,441,042.10
2. Approve an increase in rates revenue of \$2,195,893.6 in the 2024/2025 financial year to account number 030184 – 100 – General Back Rates from \$177,000 to \$2,372,893.60
3. Consider the allocation of \$3,339,099.74 in the 2024/2025 Budget Review

**In Favour:** Crs Tracey Rathbone, Sherryl Botting, Kathie Lindup, Rose Mitchell, Daphne Simmons and Corey Matthews

**Against:** Nil

**CARRIED 6/0**

**12.2 Operation Services****12.2.1 LIST OF PAYMENTS - SEPTEMBER 2024**

**Location:** Nil  
**Applicant:** Nil  
**Disclosure of Interest:** Nil  
**Date:** 16 October 2024  
**Author:** Raj Subbiah, Finance Manager

**SUMMARY**

For Council to receive the list of accounts for September 2024.

**BACKGROUND**

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

**COMMENT**

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

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

Significant Payments for the month of September 2024 are: -

1. Sirrom Village – Management of Bluebush Village
2. St John Medical Kambalda – Service Provision At Kambalda Medical Centre
3. Versatile Plant & Contracting – Road Network Maintenance
4. Little Industries - Roadbase

**CONSULTATION**

Nil

**STATUTORY ENVIRONMENT**

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

**POLICY IMPLICATIONS**

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

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS****Accountable and effective leaders**

Maintain integrated strategic and operational plans

High quality corporate governance, accountability and compliance

**ATTACHMENTS****1. List of Payments September 2024****VOTING REQUIREMENT**

Simple majority

**OFFICER RECOMMENDATION**

That Council RECEIVE listing (attached) of accounts paid during the month of September 2024 by the Chief Executive Officer under delegated authority of Council.

1. Municipal accounts totalling \$2,233,939.72 on municipal vouchers EFT27919 – EFT28040, Cheques 53592 - 53594 and Direct Debits
2. Credit card payments totalling \$16,433.95
3. Fuel card payments totalling \$79,809.87
4. Woolworths cards totalling \$187.35

**COUNCIL RESOLUTION #168/2024**

Moved: Cr Sherryl Botting

Seconded: Cr Kathie Lindup

That Council RECEIVE listing (attached) of accounts paid during the month of September 2024 by the Chief Executive Officer under delegated authority of Council.

1. Municipal accounts totalling \$2,233,939.72 on municipal vouchers EFT27919 – EFT28040, Cheques 53592 - 53594 and Direct Debits
2. Credit card payments totalling \$16,433.95
3. Fuel card payments totalling \$79,809.87
4. Woolworths cards totalling \$187.35

**In Favour:** Crs Tracey Rathbone, Sherryl Botting, Kathie Lindup, Rose Mitchell, Daphne Simmons and Corey Matthews

**Against:** Nil

**CARRIED 6/0**

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

<b>EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
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**

<b>EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
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
				<b><u>\$ 2,020,741.39</u></b>

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

<b>Chq</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
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
				<b><u>\$ 107,625.56</u></b>

**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
				<b><u>\$ 105,572.77</u></b>

**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 Attend 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
			<b>\$</b>	<b>9,672.81</b>	
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 Co 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>

**12.2.2 MONTHLY FINANCIAL STATEMENTS FOR THE MONTH ENDED 31 AUGUST 2024**

**Location:** Shire of Coolgardie  
**Applicant:** Shire of Coolgardie  
**Disclosure of Interest:** Nil  
**Date:** 16 September 2024  
**Author:** James Trail, Chief Executive Officer

**SUMMARY**

This report recommends that the Monthly Statement of Financial Activity report for the period ending 31 August 2024 is presented to Council for adoption.

**BACKGROUND**

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

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

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

**COMMENT**

Attached for consideration is the completed Monthly Financial Report.

The document attached includes Statements of Financial Activity by Program, and Nature and Type, Notes to the financial statements, an explanation of material variance as well as a summary of bank account balances at 31 August 2024, loan repayments, and reserve account status.

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

**CONSULTATION**

Nil

**STATUTORY ENVIRONMENT**

Local Government Act 1995 Section 6.4  
Local Government (Financial Management) Regulations 1996 Section 34

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

(1A) In this regulation —

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

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

## POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

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

## STRATEGIC IMPLICATIONS

### Accountable and effective leaders

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

High quality corporate governance, accountability and compliance

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

**ATTACHMENTS**

1. Monthly Financial Report - for the month ended 31 August 2024
2. Matters Identified - for the month ended 31 August 2024 - Confidential

**VOTING REQUIREMENT**

Simple majority

**OFFICER RECOMMENDATION**

That the Monthly Financial Activity Statement for the period 1 July 2024 to 31 August 2024 be RECEIVED.

**COUNCIL RESOLUTION #169/2024**

Moved: Cr Sherryl Botting

Seconded: Cr Rose Mitchell

That the Monthly Financial Activity Statement for the period 1 July 2024 to 31 August 2024 be RECEIVED.

In Favour: Crs Tracey Rathbone, Sherryl Botting, Kathie Lindup, Rose Mitchell, Daphne Simmons and Corey Matthews

Against: Nil

**CARRIED 6/0**



11 October 2024

Mr James Trail  
Chief Executive Officer  
Shire of Coolgardie  
PO Box 138  
KAMBALDA WA 6442

**Moore Australia**

Level 15, Exchange Tower,  
2 The Esplanade, Perth, WA 6000  
PO Box 5785, St Georges Terrace, WA  
6831

T +61 8 9225 5355  
F +61 8 9225 6181  
[www.moore-australia.com.au](http://www.moore-australia.com.au)

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

| 1

**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.
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
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%	
	<b>34,428,453</b>	<b>15,474,558</b>	<b>15,307,197</b>	<b>(167,361)</b>	<b>(1.08%)</b>	
<b>Expenditure from operating activities</b>						
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%)	▼
	<b>(32,736,088)</b>	<b>(5,685,474)</b>	<b>(6,230,155)</b>	<b>(544,681)</b>	<b>(9.58%)</b>	
Non cash amounts excluded from operating activities	2(c) 9,442,371	1,573,858	1,380,274	(193,584)	(12.30%)	▼
<b>Amount attributable to operating activities</b>	<b>11,134,736</b>	<b>11,362,942</b>	<b>10,457,316</b>	<b>(905,626)</b>	<b>(7.97%)</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
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%	▲
	<b>4,292,109</b>	<b>761,351</b>	<b>696,215</b>	<b>(65,136)</b>	<b>(8.56%)</b>	
<b>Outflows from investing activities</b>						
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%	▲
	<b>(5,859,665)</b>	<b>(124,500)</b>	<b>(178,693)</b>	<b>(54,193)</b>	<b>(43.53%)</b>	
<b>Amount attributable to investing activities</b>	<b>(1,567,556)</b>	<b>636,851</b>	<b>517,522</b>	<b>(119,329)</b>	<b>(18.74%)</b>	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Proceeds from new borrowings	0	16,918	16,918	0	0.00%	
	<b>0</b>	<b>16,918</b>	<b>16,918</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>						
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%	
	<b>(8,312,108)</b>	<b>(2,032,873)</b>	<b>(2,032,873)</b>	<b>0</b>	<b>0.00%</b>	
<b>Amount attributable to financing activities</b>	<b>(8,312,108)</b>	<b>(2,015,955)</b>	<b>(2,015,955)</b>	<b>0</b>	<b>0.00%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) (1,882,308)	(1,882,308)	<b>(3,913,941)</b>	(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%	
<b>Surplus or deficit after imposition of general rates</b>	<b>(627,236)</b>	<b>8,101,530</b>	<b>5,044,942</b>	<b>(3,056,588)</b>	<b>(37.73%)</b>	▼

**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**

	<b>Actual 30 June 2024</b>	<b>Actual as at 31 August 2024</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
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
<b>TOTAL CURRENT ASSETS</b>	<b>3,874,593</b>	<b>9,943,382</b>
<b>NON-CURRENT ASSETS</b>		
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
<b>TOTAL NON-CURRENT ASSETS</b>	<b>184,313,537</b>	<b>182,981,427</b>
<b>TOTAL ASSETS</b>	<b>188,188,130</b>	<b>192,924,809</b>
<b>CURRENT LIABILITIES</b>		
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
<b>TOTAL CURRENT LIABILITIES</b>	<b>16,464,187</b>	<b>11,608,516</b>
<b>NON-CURRENT LIABILITIES</b>		
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
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>26,161,696</b>	<b>26,111,318</b>
<b>TOTAL LIABILITIES</b>	<b>42,625,883</b>	<b>37,719,834</b>
<b>NET ASSETS</b>	<b>145,562,247</b>	<b>155,204,975</b>
<b>EQUITY</b>		
Retained surplus	54,693,234	64,335,962
Reserve accounts	257,824	257,824
Revaluation surplus	90,611,189	90,611,189
<b>TOTAL EQUITY</b>	<b>145,562,247</b>	<b>155,204,975</b>

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

Please refer to the compilation report

| 3



**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
<b>(a) Net current assets used in the Statement of Financial Activity</b>				
<b>Current assets</b>	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
<b>Less: current liabilities</b>				
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
<b>Closing funding surplus / (deficit)</b>		<b>(1,882,308)</b>	<b>(3,913,941)</b>	<b>5,044,942</b>
<b>(b) Current assets and liabilities excluded from budgeted deficiency</b>				
<b>Adjustments to net current assets</b>				
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
<b>Total adjustments to net current assets</b>	2(a)	<b>6,291,327</b>	<b>8,675,653</b>	<b>6,710,076</b>
<b>(c) Non-cash amounts excluded from operating activities</b>				
		Adopted Budget Estimates 30 June 2025	YTD Budget Estimates 31 August 2024	YTD Actual 31 August 2024
<b>Adjustments to operating activities</b>		\$	\$	\$
Less: Profit on asset disposals		0	0	(86,116)
Add: Depreciation		9,442,371	1,573,858	1,466,390
<b>Total non-cash amounts excluded from operating activities</b>		<b>9,442,371</b>	<b>1,573,858</b>	<b>1,380,274</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the 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. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	(94,578)	(16.95%)	▼
Timing of grant revenue not aligned to YTD budget offset by Regional Road Group revenue, budget profiled monthly.			
<b>Fees and charges</b>	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.			
<b>Other revenue</b>	(128,026)	(64.92%)	▼
Income-other general purpose funding and rates recovery of legal fees are lower than YTD budget.			
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	307,897	25.79%	▲
Decrease in YTD actuals due to staff vacancies.			
<b>Materials and contracts</b>	(436,516)	(21.22%)	▼
Community events and Kambalda workers accommodation YTD actuals are higher than YTD budget			
<b>Utility charges</b>	(116,256)	(68.37%)	▼
Various utility charges allocated to expenses account with no associated budget.			
<b>Insurance</b>	(200,632)	(267.22%)	▼
First instalment paid for year, budget profiled monthly.			
<b>Other expenditure</b>	(186,526)	(81.54%)	▼
YTD actuals for health services and members functions, events, contributions are higher than YTD budget.			
<b>Non cash amounts excluded from operating activities</b>	(193,584)	(12.30%)	▼
Depreciation Kambalda workers accommodation higher than annual budget.			
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(124,665)	(18.06%)	▼
Timing of grant revenue and acquittals not aligned to YTD budget for road revenue.			
<b>Proceeds from disposal of assets</b>	59,529	83.84%	▲
Disposal of right of use asset due to cancelling lease.			
<b>Outflows from investing activities</b>			
<b>Payments for construction of infrastructure</b>	31,322	25.16%	▲
Road construction projects not commenced.			
<b>Surplus or deficit at the start of the financial year</b>	(2,031,633)	(107.93%)	▼
Refer to Note 2(a) for detail of variances.			
<b>Surplus or deficit after imposition of general rates</b>	(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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**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 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		
YTD Actual	\$9.91 M	% Variance
YTD Budget	\$10.39 M	(4.7%)

Grants and Contributions		
YTD Actual	\$0.46 M	% Variance
YTD Budget	\$0.56 M	(17.0%)

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$3.86 M	% Variance
YTD Budget	\$3.41 M	13.0%

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		
YTD Actual	\$0.13 M	%
Adopted Budget	\$0.15 M	(13.0%)

Asset Acquisition		
YTD Actual	\$0.09 M	% Spent
Adopted Budget	\$5.86 M	(98.4%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.03 M	% Received
Adopted Budget	\$4.14 M	(99.2%)

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	
Principal repayments	(\$1.63 M)
Interest expense	(\$0.37 M)
Principal due	\$24.76 M

Refer to 9 - Borrowings

Reserves	
Reserves balance	\$0.26 M
Net Movement	\$0.00 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.40 M)
Interest expense	(\$0.04 M)
Principal due	\$3.48 M

Refer to Note 10 - Lease Liabilities

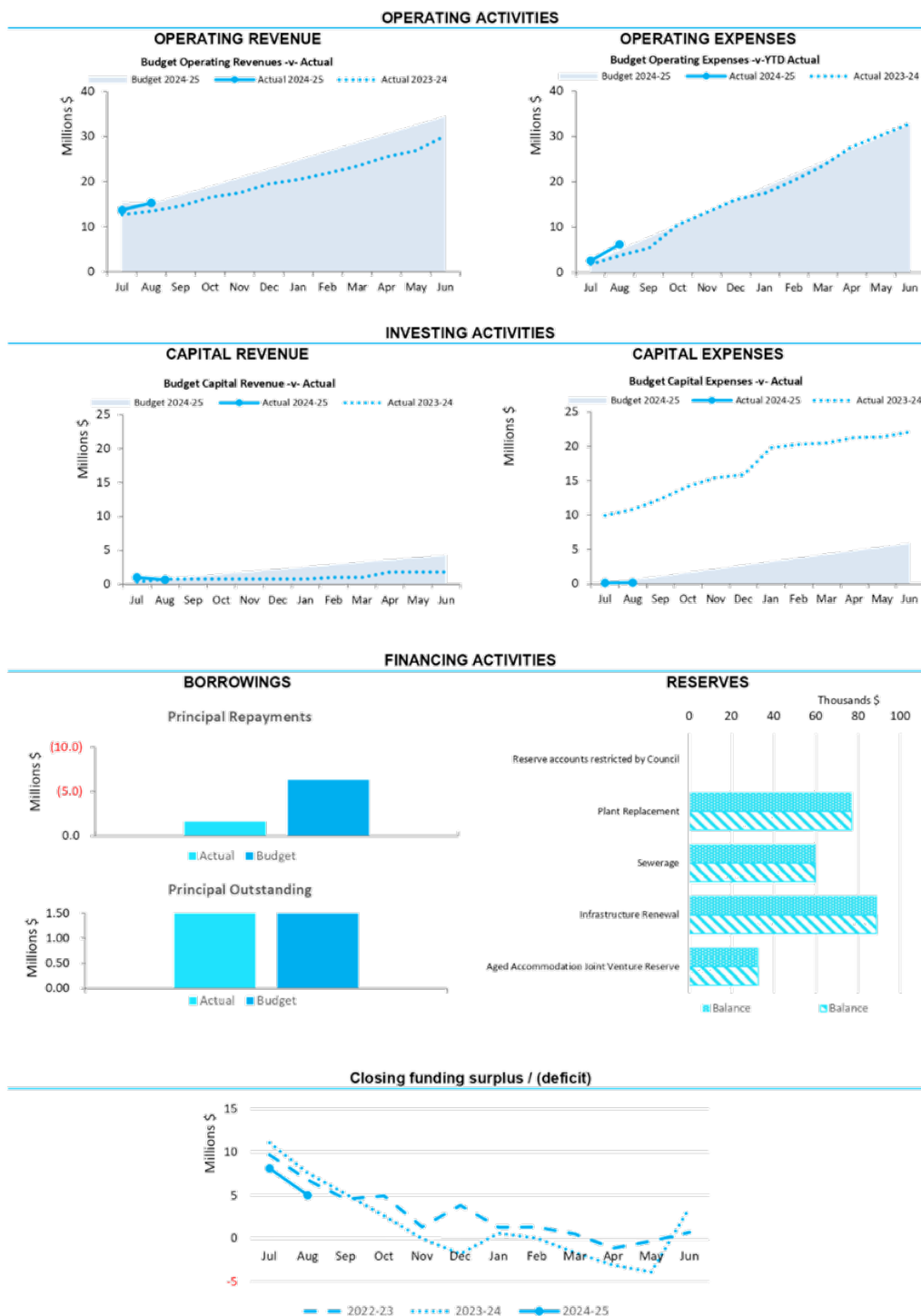
This information is to be read in conjunction with the accompanying Financial Statements and notes.

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
<b>Total</b>		<b>3,328,518</b>	<b>257,824</b>	<b>3,586,342</b>			
<b>Comprising</b>							
Cash and cash equivalents		3,328,518	257,824	3,586,342			
		<b>3,328,518</b>	<b>257,824</b>	<b>3,586,342</b>			

**KEY INFORMATION**

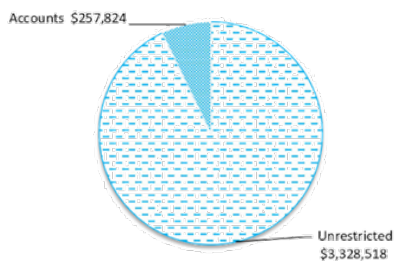
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 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
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by Council</b>								
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
	<b>240,791</b>	<b>0</b>	<b>0</b>	<b>240,791</b>	<b>257,824</b>	<b>0</b>	<b>0</b>	<b>257,824</b>

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
<b>Acquisition of property, plant and equipment</b>	<b>0</b>	<b>85,515</b>	<b>85,515</b>
Roads	5,109,665	17,825	17,825
Sewerage	750,000	75,238	(49,262)
Infrastructure Other	0	115	115
<b>Acquisition of infrastructure</b>	<b>5,859,665</b>	<b>93,178</b>	<b>(31,322)</b>
<b>Total capital acquisitions</b>	<b>5,859,665</b>	<b>178,693</b>	<b>54,193</b>
<b>Capital Acquisitions Funded By:</b>			
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
<b>Capital funding total</b>	<b>5,859,665</b>	<b>178,693</b>	<b>54,193</b>

**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

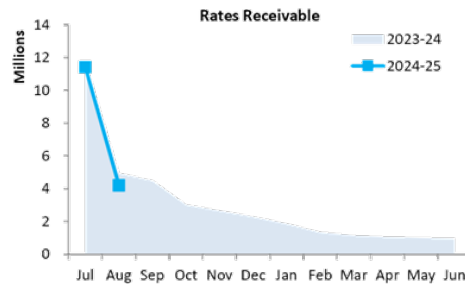
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SHIRE OF COOLGARDIE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 AUGUST 2024

## 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)
<b>Net rates collectable</b>	<b>837,432</b>	<b>4,141,581</b>
% 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%	
<b>Balance per trial balance</b>						
Trade receivables						1,817,701
Other receivables						176,522
Allowance for credit losses of trade receivables						(1,441)
Receivable from joint operation						100,000
<b>Total receivables general outstanding</b>						<b>2,092,782</b>

Amounts shown above include GST (where applicable)

## KEY INFORMATION

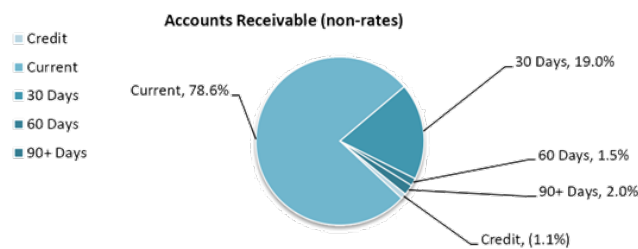
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

## Classification and subsequent measurement

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

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



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
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Stock on Hand - Fuel	12,946	0	0	12,946
Stock on Hand - Gravel	0	109,731	0	109,731
<b>Other assets</b>				
Accrued income	4,184	0	(4,184)	0
<b>Total other current assets</b>	<b>17,130</b>	<b>109,731</b>	<b>(4,184)</b>	<b>122,677</b>
Amounts shown above include GST (where applicable)				

KEY INFORMATION

**Inventory**

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

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

Please refer to the compilation report

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

## OPERATING ACTIVITIES

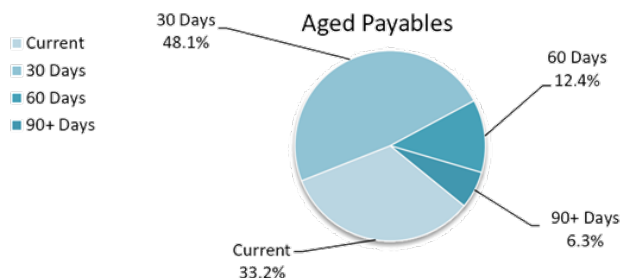
## 8 PAYABLES

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%	
<b>Balance per trial balance</b>						
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)
<b>Total payables general outstanding</b>						<b>4,304,139</b>

Amounts shown above include GST (where applicable)

## KEY INFORMATION

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



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)
<b>Total</b>		<b>26,378,800</b>	<b>16,918</b>	<b>0</b>	<b>(1,633,413)</b>	<b>(6,352,387)</b>	<b>24,762,305</b>	<b>20,026,413</b>	<b>(366,251)</b>	<b>(1,192,624)</b>
Current borrowings		7,834,918					6,218,423			
Non-current borrowings		18,543,882					18,543,882			
		<b>26,378,800</b>					<b>24,762,305</b>			

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)
<b>Total</b>		<b>3,879,047</b>	<b>0</b>	<b>0</b>	<b>(399,460)</b>	<b>(1,959,721)</b>	<b>3,479,587</b>	<b>1,919,326</b>	<b>(40,254)</b>	<b>(439,696)</b>
Current lease liabilities		1,486,869					1,137,787			
Non-current lease liabilities		2,392,178					2,341,800			
		<b>3,879,047</b>					<b>3,479,587</b>			

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					
<b>Employee Related Provisions</b>					
Provision for annual leave		237,208	0	0	237,208
Provision for long service leave		99,269	0	0	99,269
<b>Total Provisions</b>		<b>336,477</b>	<b>0</b>	<b>0</b>	<b>336,477</b>
<b>Total other current liabilities</b>		<b>336,477</b>	<b>0</b>	<b>0</b>	<b>336,477</b>

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
	\$	\$	\$
<b>Grants and subsidies</b>			
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
	<b>1,936,983</b>	<b>322,830</b>	<b>229,485</b>
<b>Contributions</b>			
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
	<b>1,410,000</b>	<b>235,000</b>	<b>233,767</b>
<b>TOTALS</b>	<b>3,346,983</b>	<b>557,830</b>	<b>463,252</b>

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
	\$	\$	\$
<b>Capital grants and subsidies</b>			
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
	<b>4,142,109</b>	<b>690,351</b>	<b>565,686</b>

Please refer to the compilation report

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**12.2.3 MONTHLY FINANCIAL STATEMENTS FOR THE MONTH ENDED 30 SEPTEMBER 2024**

**Location:** Shire of Coolgardie  
**Applicant:** Shire of Coolgardie  
**Disclosure of Interest:** Nil  
**Date:** 16 September 2024  
**Author:** James Trail, Chief Executive Officer

**SUMMARY**

This report recommends that the Monthly Statement of Financial Activity report for the period ending 30 September 2024 is presented to Council for adoption.

**BACKGROUND**

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

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

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

**COMMENT**

Attached for consideration is the completed Monthly Financial Report.

The document attached includes Statements of Financial Activity by Program, and Nature and Type, Notes to the financial statements, an explanation of material variance as well as a summary of bank account balances at 31 August 2024, loan repayments, and reserve account status.

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

**CONSULTATION**

Nil

**STATUTORY ENVIRONMENT**

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

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

(1A) In this regulation —

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

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

## POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

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

## STRATEGIC IMPLICATIONS

### Accountable and effective leaders

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

High quality corporate governance, accountability and compliance

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

**ATTACHMENTS**

1. Monthly Financial Report for the Period Ending 30 September 2024
2. Matters Identified - Confidential

**VOTING REQUIREMENT**

Simple majority

**OFFICER RECOMMENDATION**

That the Monthly Financial Activity Statement for the period 1 July 2024 to 30 September 2024 be RECEIVED.

**COUNCIL RESOLUTION #170/2024**

**Moved:** Cr Corey Matthews

**Seconded:** Cr Rose Mitchell

That the Monthly Financial Activity Statement for the period 1 July 2024 to 30 September 2024 be RECEIVED.

**In Favour:** Crs Tracey Rathbone, Sherryl Botting, Kathie Lindup, Rose Mitchell, Daphne Simmons and Corey Matthews

**Against:** Nil

**CARRIED 6/0**



15 October 2024

Mr James Trail  
Chief Executive Officer  
Shire of Coolgardie  
PO Box 138  
KAMBALDA WA 6442

#### Moore Australia

Level 15, Exchange Tower,  
2 The Esplanade, Perth, WA 6000  
PO Box 5785, St Georges Terrace, WA  
6831

T +61 8 9225 5355  
F +61 8 9225 6181  
[www.moore-australia.com.au](http://www.moore-australia.com.au)

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 dark 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.
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
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%	
	<b>34,428,453</b>	<b>16,741,105</b>	<b>16,866,659</b>	<b>125,554</b>	<b>0.75%</b>	
<b>Expenditure from operating activities</b>						
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%)	▼
	<b>(32,736,088)</b>	<b>(8,399,735)</b>	<b>(8,838,947)</b>	<b>(439,212)</b>	<b>(5.23%)</b>	
Non cash amounts excluded from operating activities	2(c) 9,442,371	2,360,786	1,948,887	(411,899)	(17.45%)	▼
<b>Amount attributable to operating activities</b>	<b>11,134,736</b>	<b>10,702,156</b>	<b>9,976,599</b>	<b>(725,557)</b>	<b>(6.78%)</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
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%	▲
	<b>4,292,109</b>	<b>1,106,527</b>	<b>680,999</b>	<b>(425,528)</b>	<b>(38.46%)</b>	
<b>Outflows from investing activities</b>						
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%	▲
	<b>(5,859,665)</b>	<b>(198,456)</b>	<b>(322,869)</b>	<b>(124,413)</b>	<b>(62.69%)</b>	
<b>Amount attributable to investing activities</b>	<b>(1,567,556)</b>	<b>908,071</b>	<b>358,130</b>	<b>(549,941)</b>	<b>(60.56%)</b>	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Proceeds from new borrowings	0	0	26,918	26,918	0.00%	
	<b>0</b>	<b>0</b>	<b>26,918</b>	<b>26,918</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>						
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%	
	<b>(8,312,108)</b>	<b>(2,697,273)</b>	<b>(2,697,273)</b>	<b>0</b>	<b>0.00%</b>	
<b>Amount attributable to financing activities</b>	<b>(8,312,108)</b>	<b>(2,697,273)</b>	<b>(2,670,355)</b>	<b>26,918</b>	<b>1.00%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) (1,882,308)	(1,882,308)	<b>(3,913,941)</b>	<b>(2,031,633)</b>	<b>(107.93%)</b>	▼
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%	▼
<b>Surplus or deficit after imposition of general rates</b>	<b>(627,236)</b>	<b>7,030,646</b>	<b>3,750,433</b>	<b>(3,280,213)</b>	<b>(46.66%)</b>	▼

**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
	\$	\$
<b>CURRENT ASSETS</b>		
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
<b>TOTAL CURRENT ASSETS</b>	<b>3,499,182</b>	<b>9,030,644</b>
<b>NON-CURRENT ASSETS</b>		
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
<b>TOTAL NON-CURRENT ASSETS</b>	<b>184,313,537</b>	<b>182,556,990</b>
<b>TOTAL ASSETS</b>	<b>187,812,719</b>	<b>191,587,634</b>
<b>CURRENT LIABILITIES</b>		
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
<b>TOTAL CURRENT LIABILITIES</b>	<b>16,088,776</b>	<b>11,335,887</b>
<b>NON-CURRENT LIABILITIES</b>		
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
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>26,161,696</b>	<b>26,111,318</b>
<b>TOTAL LIABILITIES</b>	<b>42,250,472</b>	<b>37,447,205</b>
<b>NET ASSETS</b>	<b>145,562,247</b>	<b>154,140,429</b>
<b>EQUITY</b>		
Retained surplus	54,693,234	63,271,416
Reserve accounts	257,824	257,824
Revaluation surplus	90,611,189	90,611,189
<b>TOTAL EQUITY</b>	<b>145,562,247</b>	<b>154,140,429</b>

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

Please refer to the compilation report

| 3



**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	\$	\$	\$
<b>(a) Net current assets used in the Statement of Financial Activity</b>				
<b>Current assets</b>				
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
<b>Less: current liabilities</b>				
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
<b>Closing funding surplus / (deficit)</b>		<b>(1,882,308)</b>	<b>(3,913,941)</b>	<b>3,750,433</b>
<b>(b) Current assets and liabilities excluded from budgeted deficiency</b>				
<b>Adjustments to net current assets</b>				
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
<b>Total adjustments to net current assets</b>	2(a)	<b>6,291,327</b>	<b>8,675,653</b>	<b>6,055,676</b>
<b>(c) Non-cash amounts excluded from operating activities</b>				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals		0	0	(86,116)
Add: Depreciation		9,442,371	2,360,786	2,035,003
<b>Total non-cash amounts excluded from operating activities</b>		<b>9,442,371</b>	<b>2,360,786</b>	<b>1,948,887</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the 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. % %	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	(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.			
<b>Other revenue</b>	(167,078)	(63.27%)	▼
Income-other general purpose funding and rates recovery of legal fees are lower than YTD budget.			
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	480,398	26.81%	▲
Decrease in YTD actuals due to staff vacancies.			
<b>Materials and contracts</b>	(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.			
<b>Utility charges</b>	(172,246)	(67.53%)	▼
Various utility charges allocated to expenses account with no associated budget.			
<b>Depreciation</b>	325,783	13.80%	▲
Roads depreciation lower than YTD budget off set by Kambalda workers accommodation YTD depreciation.			
<b>Finance costs</b>	(104,690)	(23.26%)	▼
Borrowings interest payments are higher than YTD budget			
<b>Insurance</b>	(169,758)	(150.74%)	▼
First instalment paid for year, budget profiled monthly.			
<b>Other expenditure</b>	(125,800)	(36.66%)	▼
YTD actuals for health services and members functions, events, contributions are higher than YTD budget.			
<b>Non cash amounts excluded from operating activities</b>	(411,899)	(17.45%)	▼
Profit on sale of assets and depreciation Kambalda workers accommodation higher than annual budget.			
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(485,057)	(46.84%)	▼
Timing of grant revenue and acquittals not aligned to YTD budget for road revenue.			
<b>Proceeds from disposal of assets</b>	59,529	83.84%	▲
Disposal of right of use asset due to cancelling lease.			
<b>Outflows from investing activities</b>			
<b>Payments for construction of infrastructure</b>	66,978	33.75%	▲
Sewerage project YTD actuals lower than YTD budget, profiled monthly.			
<b>Surplus or deficit at the start of the financial year</b>	(2,031,633)	(107.93%)	▼
Refer to Note 2(a) for detail of variances.			
<b>Surplus or deficit after imposition of general rates</b>	(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			Payables			Receivables		
	\$2.55 M	% of total		\$4.69 M	% Outstanding		\$2.94 M	% Collected
Unrestricted Cash	\$2.29 M	89.9%	Trade Payables	\$2.83 M		Rates Receivable	\$3.38 M	68.2%
Restricted Cash	\$0.26 M	10.1%	0 to 30 Days		43.6%	Trade Receivable	\$2.94 M	% Outstanding
			Over 30 Days		56.5%	Over 30 Days		22.0%
			Over 90 Days		10.6%	Over 90 Days		1.5%
Refer to 3 - Cash and Financial Assets			Refer to 8 - Payables			Refer to 6 - Receivables		

Key Operating Activities

Amount attributable to operating activities				Rates Revenue			Grants and Contributions			Fees and Charges		
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual	\$10.00 M	% Variance	YTD Actual	\$0.70 M	% Variance	YTD Actual	\$5.07 M	% Variance
\$11.13 M	\$10.70 M	\$9.98 M	(\$0.73 M)	YTD Budget	\$9.82 M	1.8%	YTD Budget	\$0.84 M	(16.6%)	YTD Budget	\$4.90 M	3.4%
Refer to Statement of Financial Activity				Refer to 12 - Grants and Contributions			Refer to Statement of Financial Activity					

Key Investing Activities

Amount attributable to investing activities				Proceeds on sale			Asset Acquisition			Capital Grants		
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	YTD Actual	\$0.13 M	%	YTD Actual	\$0.13 M	% Spent	YTD Actual	\$0.17 M	% Received
(\$1.57 M)	\$0.91 M	\$0.36 M	(\$0.55 M)	Adopted Budget	\$0.15 M	(13.0%)	Adopted Budget	\$5.86 M	(97.8%)	Adopted Budget	\$4.14 M	(96.0%)
Refer to Statement of Financial Activity				Refer to 5 - Capital Acquisitions			Refer to 5 - Capital Acquisitions					

Key Financing Activities

Amount attributable to financing activities				Borrowings			Reserves			Lease Liability		
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Principal repayments	(\$1.99 M)		Reserves balance	\$0.26 M		Principal repayments	(\$0.71 M)	
(\$8.31 M)	(\$2.70 M)	(\$2.67 M)	\$0.03 M	Interest expense	(\$0.45 M)		Net Movement	\$0.00 M		Interest expense	(\$0.11 M)	
Refer to Statement of Financial Activity				Principal due	\$24.42 M		Refer to 4 - Cash Reserves			Principal due	\$3.17 M	
				Refer to 9 - Borrowings			Refer to Note 10 - Lease Liabilities					

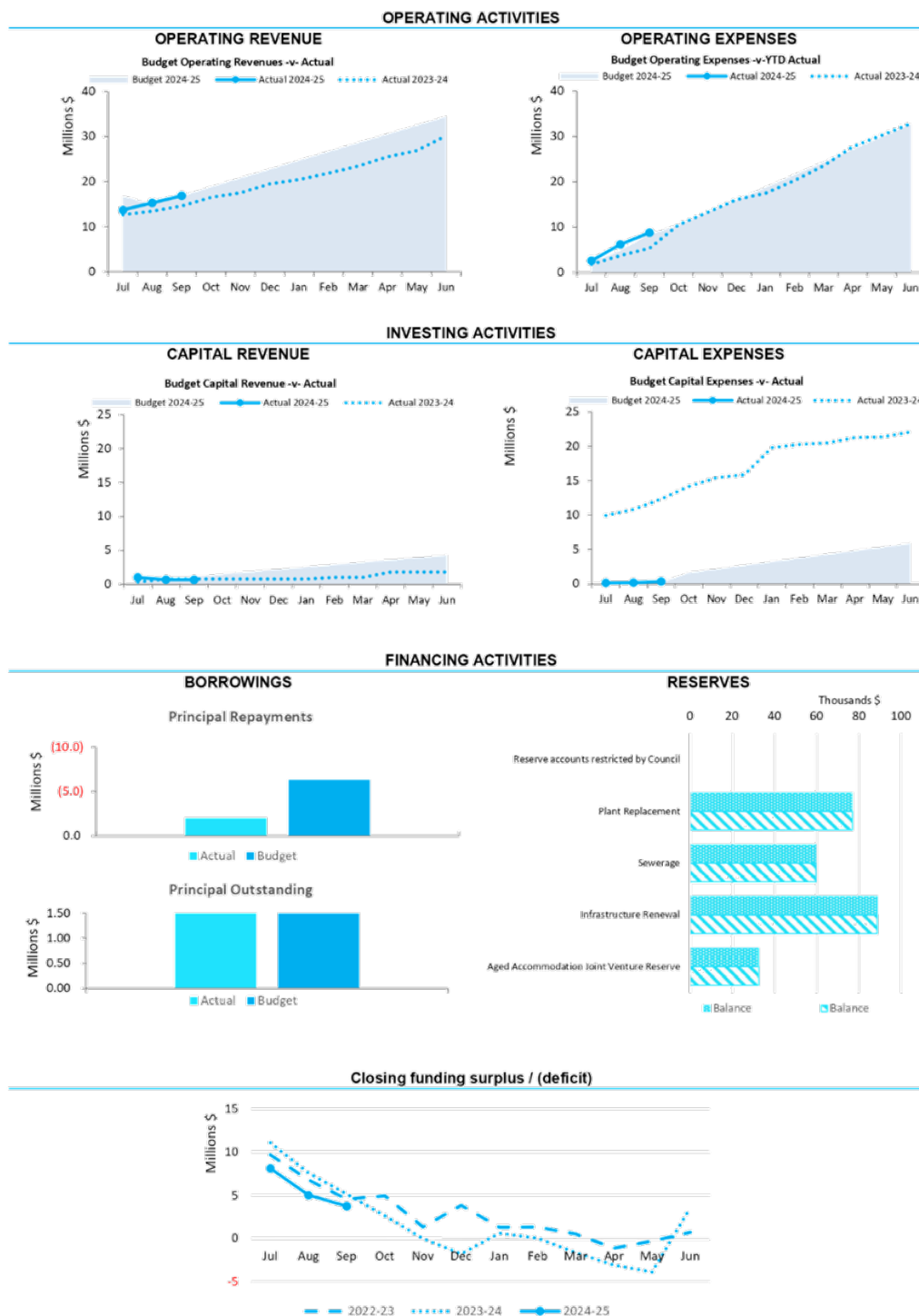
This information is to be read in conjunction with the accompanying Financial Statements and notes.

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
<b>Total</b>		<b>2,292,943</b>	<b>257,824</b>	<b>2,550,767</b>			
<b>Comprising</b>							
Cash and cash equivalents		2,292,943	257,824	2,550,767			
		<b>2,292,943</b>	<b>257,824</b>	<b>2,550,767</b>			

**KEY INFORMATION**

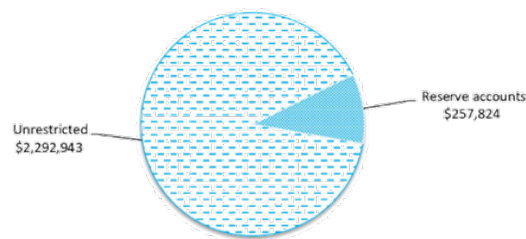
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 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
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by Council</b>								
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
	<b>240,791</b>	<b>0</b>	<b>0</b>	<b>240,791</b>	<b>257,824</b>	<b>0</b>	<b>0</b>	<b>257,824</b>

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
<b>Acquisition of property, plant and equipment</b>	<b>0</b>	<b>0</b>	<b>191,391</b>	<b>191,391</b>
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
<b>Acquisition of infrastructure</b>	<b>5,859,665</b>	<b>198,456</b>	<b>131,478</b>	<b>(66,978)</b>
<b>Total capital acquisitions</b>	<b>5,859,665</b>	<b>198,456</b>	<b>322,869</b>	<b>124,413</b>
<b>Capital Acquisitions Funded By:</b>				
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
<b>Capital funding total</b>	<b>5,859,665</b>	<b>198,456</b>	<b>322,869</b>	<b>124,413</b>

**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

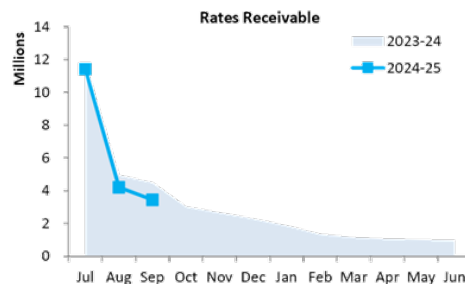
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SHIRE OF COOLGARDIE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

## 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)
<b>Net rates collectable</b>	<b>837,432</b>	<b>3,381,177</b>
% 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%	
<b>Balance per trial balance</b>						
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
<b>Total receivables general outstanding</b>						<b>2,937,031</b>

Amounts shown above include GST (where applicable)

## KEY INFORMATION

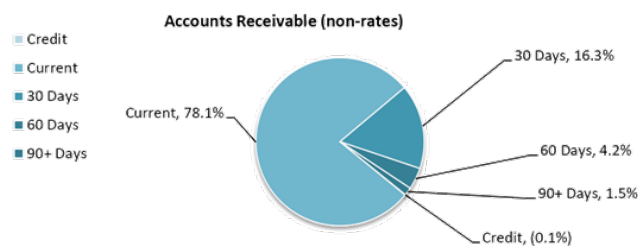
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

## Classification and subsequent measurement

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

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



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
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Stock on Hand - Fuel	12,946	0	0	12,946
Stock on Hand - Gravel	0	148,723	0	148,723
<b>Other assets</b>				
Accrued income	4,184	0	(4,184)	0
<b>Total other current assets</b>	<b>17,130</b>	<b>148,723</b>	<b>(4,184)</b>	<b>161,669</b>
Amounts shown above include GST (where applicable)				

KEY INFORMATION

**Inventory**

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

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

Please refer to the compilation report

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

OPERATING ACTIVITIES

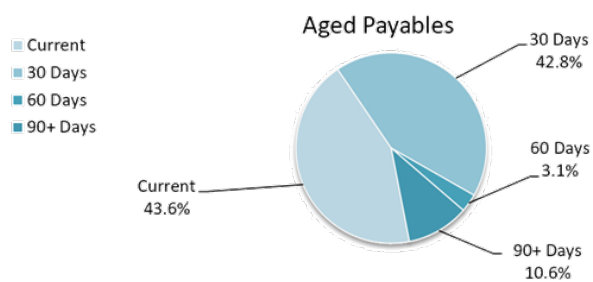
8 PAYABLES

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%	
<b>Balance per trial balance</b>						
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)
<b>Total payables general outstanding</b>						<b>4,685,910</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



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)
<b>Total</b>		<b>26,378,800</b>	<b>26,918</b>	<b>0</b>	<b>(1,988,464)</b>	<b>(6,352,387)</b>	<b>24,417,254</b>	<b>20,026,413</b>	<b>(445,681)</b>	<b>(1,192,624)</b>
Current borrowings		7,834,918					5,873,372			
Non-current borrowings		18,543,882					18,543,882			
		<b>26,378,800</b>					<b>24,417,254</b>			

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

| 10

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)
<b>Total</b>		<b>3,879,047</b>	<b>0</b>	<b>0</b>	<b>(708,809)</b>	<b>(1,959,721)</b>	<b>3,170,238</b>	<b>1,919,326</b>	<b>(109,096)</b>	<b>(439,696)</b>
Current lease liabilities		1,486,869					828,438			
Non-current lease liabilities		2,392,178					2,341,800			
		<b>3,879,047</b>					<b>3,170,238</b>			

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
	\$	\$
<b>Other current liabilities</b>		
<b>Employee Related Provisions</b>		
Provision for annual leave	237,208	237,208
Provision for long service leave	99,269	99,269
<b>Total Provisions</b>	<b>336,477</b>	<b>336,477</b>
<b>Total other current liabilities</b>	<b>336,477</b>	<b>336,477</b>

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
	\$	\$	\$
<b>Grants and subsidies</b>			
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
	<b>1,936,983</b>	<b>484,246</b>	<b>99,281</b>
<b>Contributions</b>			
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
	<b>1,410,000</b>	<b>352,500</b>	<b>598,864</b>
<b>TOTALS</b>	<b>3,346,983</b>	<b>836,746</b>	<b>698,145</b>

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
	\$	\$	\$
<b>Capital grants and subsidies</b>			
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
	<b>4,142,109</b>	<b>1,035,527</b>	<b>550,470</b>

Please refer to the compilation report

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**12.3 Commercial Services**

Nil

**13 ITEMS FOR INFORMATION ONLY**

Nil

**14 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**15 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**

Nil

**15.1 Elected Members**

**15.2 Council Officers**

**16 MATTERS BEHIND CLOSED DOORS****OFFICER RECOMMENDATION**

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

**16.1 One Tree Community Services Lease**

This matter is considered to be confidential under Section 5.23(2) - c) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting.

**COUNCIL RESOLUTION #171/2024**

**Moved:** Cr Kathie Lindup

**Seconded:** Cr Sherryl Botting

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

**16.1 One Tree Community Services Lease**

This matter is considered to be confidential under Section 5.23(2) - c) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting.

**In Favour:** Crs Tracey Rathbone, Sherryl Botting, Kathie Lindup, Rose Mitchell, Daphne Simmons and Corey Matthews

**Against:** Nil

**CARRIED 6/0**

The meeting closed to the public at 4:56pm.

The CEO advised Council that he has received information which has led him to change his report and recommendations on this matter.

**16.1 ONE TREE COMMUNITY SERVICES LEASE****OFFICER RECOMMENDATION**

That Council:

1. AUTHORISE the Chief Executive Officer to renegotiate a Lease between the Shire of Coolgardie and One Tree Community Services subject to section 3.58 (3), Local Government Act 1995 for the portion of space currently occupied in the Kambalda Recreation Centre Barnes Drive, Kambalda West on the following terms;
  - (a) Term of lease 5 years commencing on the commencement date and expiring one day prior to the second anniversary of the commencement date

- (b) Annual Rent of \$10,000 excluding GST payable on demand
  - (c) Outgoings of \$3,378 per annum ex GST
2. If no submissions are received Council authorises the CEO the power to decide to dispose of the property and for the CEO and Shire President to execute the lease agreement under common seal;
  3. If any submissions are received, these are to be referred to Council to consider before making a decision on the proposal.

**COUNCIL RESOLUTION #172/2024**

**Moved:** Cr Sherryl Botting

**Seconded:** Cr Rose Mitchell

**That Council:**

1. **AUTHORISE** the Chief Executive Officer to renegotiate a Lease between the Shire of Coolgardie and One Tree Community Services subject to section 3.58 (3), Local Government Act 1995 for the portion of space currently occupied in the Kambalda Recreation Centre Barnes Drive, Kambalda West on the following terms;
  - (a) Term of lease 5 years commencing on the commencement date and expiring one day prior to the second anniversary of the commencement date
  - (b) Annual Rent of \$10,000 excluding GST payable on demand
  - (c) Outgoings of \$3,378 per annum ex GST
2. If no submissions are received Council authorises the CEO the power to decide to dispose of the property and for the CEO and Shire President to execute the lease agreement under common seal;
3. If any submissions are received, these are to be referred to Council to consider before making a decision on the proposal.

**In Favour:** Crs Tracey Rathbone, Sherryl Botting, Kathie Lindup, Rose Mitchell, Daphne Simmons and Corey Matthews

**Against:** Nil

**CARRIED 6/0**

**OFFICER RECOMMENDATION**

That Council moves out of Closed Council into Open Council.

**COUNCIL RESOLUTION #173/2024**

**Moved:** Cr Kathie Lindup

**Seconded:** Cr Daphne Simmons

**That Council moves out of Closed Council into Open Council.**

**In Favour:** Crs Tracey Rathbone, Sherryl Botting, Kathie Lindup, Rose Mitchell, Daphne Simmons and Corey Matthews

**Against:** Nil

**CARRIED 6/0**

The meeting reopened to the public at 5:03pm.

**17 CLOSURE OF MEETING**

The Meeting closed at 5:04pm.