



# **ATTACHMENTS**

**Ordinary Council Meeting**

**Tuesday, 23 May 2023**



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**FEDFISH TECHNOLOGIES**

# LOCAL GOVERNMENT QUOTATION

WALGA PREFERRED SUPPLIER - INFORMATION & COMMUNICATION TECHNOLOGIES (PSP001)  
WALGA PREFERRED SUPPLIER - WORKPLACE GOODS & SERVICES (PSP008)



Client: Shire of Coolgardie  
Date: 18/04/2023  
Quote #: 32214  
Project Title: Discussion Systems for Each Council Chamber

**SPECIALIST EVIDENTIAL RECORDING & AUDIO VISUAL SOLUTIONS**  
**CONSULTING | DESIGN | INSTALLATIONS | SUPPORT**

LEVEL 20, THE FORREST CENTRE, 221 ST GEORGES TERRACE, PERTH, WA, 6000



Quotation Number: 32214

Date of Quote: 18/04/2023

Vaild Period: 30 Days

## ABOUT REDFISH TECHNOLOGIES

Redfish Technologies PTY LTD, is a specialist audio visual integration organisation with a dedicated focus on installed sound and vision in local government, courts, parliaments and law enforcement. Since starting 2009 we have steady grown our depth and experience in working with local government organisations and have built a reputation for understanding and high-quality systems solutions

We are proud to say that almost 60% of our business is conducted with local government across Western Australia. We are a proud supporter and sponsor of the Western Australian Local Government Association (WALGA) and a Major Partner of the WA branch of Local Government Professionals (LG PRO WA) and its events.

We are also currently listed as a preferred supplier for WALGA INFORMATION & COMMUNICATION TECHNOLOGIES PSP001 & WORKPLACE GOODS & SERVICES (PSP008) (incorporating Audio-Visual & Security solutions)

Redfish Technologies does not operate in the same manner as most AV integrators. They are focused at large *new* projects in a corporate, commercial and government fitout, who complete the project and move on to the next project. Redfish is a partner to local government, providing ongoing support, ongoing advice and provide assistance to upgrade and maintain system way past there manufactures warranty periods.

We work with local government in the rural, regional and metro locations. We are recognised specialists in this sector taking time to understand the business process and workflows that is a real requirement of any solution offered. We attend meetings and understand how corporate government needs to work, allowing us to design systems that assist this workflow-based approach.

Please visit our website for more information what we can offer you. <https://www.redfishtechnologies.com.au/>

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**COMMERCIAL IN CONFIDENCE**



Quotation Number: 32214

Date of Quote: 18/04/2023

Valid Period: 30 Days

## QUOTATION OUTLINE

### PROJECT NAME:

Discussion Systems for Each Council Chamber

### SCOPE OF WORKS OUTLINE:

*This Scope of Works (SoW) defines the project that has been quoted, please review this in detail, and ensure it covers your projects complete requirements. Please note any prerequisites or exclusions stated. Please contact Redfish Technologies if anything has been missed or items need to be updated. Failure to do so may mean variations are required to complete the project.*

#### JOB SCOPE OF WORKS

**To provide a combined solution that will offer recording and video conferencing in Coolgardie & Kambalda Shire council chambers**

To provide a 12 person discussion systems for the council chamber that meets the shires requirements.

#### SYSTEM

1 x CCS Central Control Unit with Integrated MP3 recording  
 12 x Delegate Units with Long Microphones, including one unit Chairman override  
 1 x Amplifier  
 2 x Wall Speakers  
 1 x 6R Wall Mount Rack Cabinet to house the equipment in the store room. (power to be supplied)  
 Connection to allow the audio to be fed into the existing screen for video conferencing  
 Redfish will supply, install and commission the system and provide training to the executive officers in its use

#### PROJECT PREEQUISITES

- All power will be via the client under the direction of Redfish unless specifically stated in the quotation
- Unrestricted access to the location for the duration of the installation, including access passes and/or keys
- Parking for a maximum of three vehicles and a box trailer (if large items are required)
- The rooms/space will need to be locked/booked out for use for the durations. Redfish reserves the rights to charge for standing time if the room is to be used by other persons.

#### EQUIPMENT SUPPLY NOTICE

Please Note, due to extensive delays in the supply chain some equipment is now delayed on ordering. Currently supply of equipment timeframe information is limited and only confirmed on ordering with distributor if something is available or delayed. Equipment being shipped into Australia is potentially delayed due to microchip shortages in the electronics industry, freight shortages and the global affects due to conflicts in Europe. Additionally outbound freight from central distributors based upon the East Coast to integrators across the country from these warehouse locations. Intrastate deliveries are also subject to delays and change without notice due to boarder closures or adjustment to travel within the road and rail networks, this is beyond the control of Redfish Technologies.

Pricing due to the pandemic is affecting all aspects of the world economy, this includes the exchange rate from Australian dollar to Euro, USD and GBP which is currently very volatile. As such pricing is subject to change until final ordering is undertaken. This is outside the control of Redfish Technologies and a condition of the pricing shown.

Any onsite works to be undertaken by Redfish, whether local, regional, interstate, or international is subject to the following conditions of sale, and a provision of the acceptance of this quote.

#### INSTALLATION TIMEFRAME NOTICE

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Date of Quote:	18/04/2023
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Redfish undertakes projects based upon a schedule of works. Once equipment has been ordered, then ETA's are provided from suppliers and manufacture as soon as possible. Redfish upon receipt of a valid Purchase Orders/Sign Quote, orders all Equipment as soon as possible to guarantee the stated pricing from the distributors/manufactures and suppliers. Once this has occurred ETA's are provided from those distributors/manufactures and suppliers as soon as they can provided them.

Once all items are advised for confirmed delivery, Redfish then will determine a schedule of installation with the client. Redfish reserves the right to undertake progress claims for equipment that arrives prior to the scheduled for installation.

A typical installation timeframe from purchase order to installation is normally between 4 - 12 weeks depending on the size of the installation and equipment supply.

#### **COVID STATEMENT**

All Redfish staff are vaccinated to government stated requirements, and we adhere to the following:

1. Redfish will, adhere to any Local, State or Federal/Whole of Country government requirements for COVID including the need for quarantine or to avoid entry into a stated hotspot. This may delay or even cancel an installation or services to be provided. Redfish can confirm that all staff required are currently vaccinated to Australian National Guidelines, and vaccinated certificates can be provide upon request.

2. In the event of quarantine being required for any Redfish staff either transitioning to or from a client, the client is responsible for all cost associated with that quarantine including a per person cost of \$800ex GST p/day for any period in quarantine.

3. All travel is based upon the Redfish stated home base (Perth, Western Australia) unless otherwise stated.

4. All additional travel and living costs incurred due to quarantine periods.

5. Any change or adjustment in travel (either by road, rail, sea or air) to avoid or cancel travel to a stated hotspot.

6. Redfish will always meet the Local, State or Federal/Whole of Country government for COVID safe requirements when on any customer site. Any cost associated with this will be borne by the client.

All files provided with this quote are commercial in confidence and not to be distributed copied or used for tendering or other quotation or price matching purposes.



Quotation Number: 32214

Date of Quote: 18/04/2023

Valid Period: 30 Days

### SYSTEMS PRICING

Council Chambers Discussion & Recording - Coolgardie

To be installed in existing credenza, with main unit and amplifier. Cabling back to desk in a daily chain fashion

Audio to be connected to the existing VC systems for use for video conferencing

ITEM DESCRIPTION		Qty	Rate Ex GST	Amount Ex GST
BOSCH CCSD-CURD	CCS 1000 D Control Unit with Recorder & DAFS	1.00	\$3,227.27	\$3,227.27
BOSCH CCSD-DL	CCS 1000D Discussion Device Long	12.00	\$758.35	\$9,100.20
BOSCH LBB 4116/02	CCSD/DCN Extension Cable - 2 Metre	12.00	\$91.38	\$1,096.56
BOSCH LBB 4116/05	CCSD/DCN Extension Cable - 5 Metre	2.00	\$146.89	\$293.78
BOSCH LBB 4116/10	CCSD/DCN Extension Cable - 10 Metre	2.00	\$175.07	\$350.14
BOSCH LBB 4116/20	CCSD/DCN Extension Cable - 20 Metre	1	\$236.56	\$236.56
BOSCH PLE-1MA060	Plena Mixer Amplifier 60 watt	1.00	\$308.66	\$308.66
EV EVID-S 5.2TW	5" Wall Mount Speaker (Pair) - 75 Watt	2.00	\$552.66	\$1,105.32
PARALLEL PERFORMER-HH	Handheld Wireless System	1.00	\$512.40	\$512.40
W 2194	CABLE DBLE INS LIVE SPK 1.0MM2 - 50 Meters	0.50	\$85.72	\$42.86
P 6211A	LEAD 2RCA M-2RCA M 1.5M BUL	2.00	\$2.33	\$4.66
GLOBAL FSR-6618BK	Free Standing Rack - 18RU x 600 Deep	1.00	\$625.90	\$625.90
	VC Room Cables, Connectors and Fixings	1	\$471.04	\$471.04
	Cable Covering	1	\$502.53	\$502.53
	Freight Costs - All Items to client site **Provisional Sum - Subject to change until final shipping undertaken**	1.00	\$25.00	\$25.00
RF-ACC-RG-01	Accommodation Per Person - Regional WA.	3.00	\$198.00	\$594.00

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**Provisional Sum - Subject to Change until Quote Confirmed**				
RF-TRV-PDENG-01	Per Diem - Per Person - ATO Engineer Rate	6.00	\$95.00	<b>\$570.00</b>
Regional Travel inclusive of fuel		6.00 hrs	\$90.00	<b>\$540.00</b>
Installation - 2 x Qualified Engineers - Hr Rate		16.00 hrs	\$190.00	<b>\$3,040.00</b>
Commissioning Services		6.00 hrs	\$160.00	<b>\$960.00</b>
<b>SUB TOTAL (EX GST)</b>				<b>\$23,606.88</b>

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Quotation Number: 32214

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Valid Period: 30 Days

Council Chambers Discussion &amp; Recording - Kambalda

To be installed in existing credenza, with main unit and amplifier. Cabling back to desk in a daily chain fashion

Audio to be connected to the existing VC systems for use for video conferencing

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BOSCH LBB 4116/10	CCSD/DCN Extension Cable - 10 Metre	0	\$175.07	\$0.00
BOSCH LBB 4116/20	CCSD/DCN Extension Cable - 20 Metre	1	\$236.56	\$236.56
BOSCH PLE-1MA060	Plena Mixer Amplifier 60 watt	1.00	\$308.66	\$308.66
EV EVID-S 5.2TW	5" Wall Mount Speaker (Pair) - 75 Watt	2.00	\$552.66	\$1,105.32
PARALLEL PERFORMER-HH	Handheld Wireless System	1.00	\$512.40	\$512.40
W 2194	CABLE DBLE INS LIVE SPK 1.0MM2 - 50 Meters	0.50	\$85.72	\$42.86
P 6211A	LEAD 2RCA M-2RCA M 1.5M BUL	2.00	\$2.33	\$4.66
GLOBAL FSR-6618BK	Free Standing Rack - 18RU x 600 Deep	1.00	\$625.90	\$625.90
	VC Room Cables, Connectors and Fixings	1	\$539.05	\$539.05
	Cable Covering	1	\$502.53	\$502.53
	Freight Costs - All Items to client site **Provisional Sum - Subject to change until final shipping undertaken**	1.00	\$25.00	\$25.00
RF-ACC-RG-01	Accommodation Per Person - Regional WA. **Provisional Sum - Subject to Change until Quote Confirmed**	6	\$198.00	\$1,188.00
RF-TRV-PDENG-01	Per Diem - Per Person - ATO Engineer Rate	6.00	\$95.00	\$570.00

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Regional Travel inclusive of fuel	6.00 hrs	\$90.00	<b>\$540.00</b>
Installation - 2 x Qualified Engineers - Hr Rate	16.00 hrs	\$190.00	<b>\$3,040.00</b>
Commissioning Services	6.00 hrs	\$160.00	<b>\$960.00</b>
<b>SUB TOTAL (EX GST)</b>			<b>\$23,918.75</b>

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<b>TOTAL PRICING SHOWN AS: AUD</b> <i>Note: If No Value Is Shown Above - Default Pricing Is AUD</i> <i>Total pricing doesnt includes any options</i>	<b>SUBTOTAL</b>	<b>\$47,525.63</b>
	<b>TAX</b>	<b>\$4,752.57</b>
	<b>TOTAL</b>	<b>\$52,278.20</b>

**ORDER CONFIRMATION**

I the undersigned wish Redfish Technologies to provide the goods and services outlined in this detailed PDF Quotation **32214** to **Redfish Technologies Pty Ltd** and have read and accepted the full scope of works, itemised quote and conditions which will apply.

Name	
Signature	
Signature Date	18/04/2023

**CONDITIONS OF ACCEPTANCE**

*The goods governed in this quotation remain the property of the Redfish until full payment is received. Please refer to the General Terms and Conditions (GTCs) attached. Upon proceeding with this quotation, the Purchaser agrees to all of the Vendor's General Terms and Condition within the quote unless otherwise stated. If your organisation uses Purchase Orders pleased provide that as soon as possible to complete this order. Redfish reserves the rights to amend, adjust or cancel quotes arising from errors, omissions or inaccuracies. In all cases this will be communicated to the client if this quote has been accepted prior to those changes.*

*Your Quote **32214** was produced by: **Stuart Herring |sherring@redfishtechnologies.com.au on 18/04/2023**. The quote is valid for a duration of 30 days unless indicated otherwise. The quote is subject the terms and conditions indicated in the next section and any other written terms and conditions in the scope of works.*

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STANDARD PAYMENT TERMS ON ALL ACCEPTED QUOTES OR RECEIVED PURCHASE ORDERS IS 15 DAYS UNLESS OTHERWISE ORGANISED OR AGREED PRIOR TO WORK COMMENCING. PAYMENT FOR ALL PHYSICAL OR SOFTWARE SUPPLIES WILL BE PROVIDED UPON DELIVERY OF THAT HARDWARE AND SOFTWARE EQUIPMENT TO THE CLIENT SITE OR WAREHOUSE AND SUBJECT TO ACCEPTANCE BY THE CLIENT UPON DELIVERY. ALL LABOUR AND PROFESSIONAL SERVICES WILL BE INVOICED AT THE END OF THE PROJECT OR ON A ROLLING END OF MONTHLY BASIS UNTIL THE PROJECT IS COMPLETED.

QUOTES TO NEW CUSTOMERS MAY INCUR A PREDETERMINED PAYMENT PERCENTAGE OF THE TOTAL AMOUNT AS INDICATED IN THE QUOTE ON PLACEMENT OF THE ORDER OR DELIVERY OF AN APPROVED PURCHASE ORDER WITH REDFISH TECHNOLOGIES. THIS IS NON-NEGOTIABLE FOR ANY NEW CLIENTS OR CLIENTS THAT DO NOT HAVE AN APPROVED TRADING ACCOUNT WITH REDFISH TECHNOLOGIES. ALL QUOTES ARE PROVIDED WITH THESE SPECIFIC QUALIFICATIONS:

- a. THIS QUOTATION IS FIRM FOR 30 DAYS UNLESS THERE IS A +/- 3% CHANGE IN THE AU\$ FX RATES AGAINST ANY OF THE MAJOR INTERNATIONAL RATES (USD, GBP, SGD, EURO) DURING THE PERIOD. *THIS IS NOT NEGOTIABLE*
- b. ALL WORK ALLOWED FOR IN THE NORMAL BUSINESS HOURS OF 8.00AM – 6.00PM, MONDAY TO FRIDAY. UNLESS OTHERWISE SPECIFIED IN THE QUOTE.
- c. ALL MATERIALS & NEW EQUIPMENT SUPPLIED IS COVERED UNDER THE STANDARD MANUFACTURER'S WARRANTY & DOES NOT INCLUDE SERVICING LABOUR, FREIGHT OR OTHER OUT OF POCKET EXPENSES
- d. NO ALLOWANCE HAS BEEN MADE FOR ANY ELECTRICAL REQUIREMENTS THAT ARE NOT STATED, AS SUCH ELECTRICAL REQUIREMENTS WILL REQUIRE ADDITIONAL SERVICES TO BE SUPPLIED AT ADDITIONAL COSTS.
- e. NO ALLOWANCE HAS BEEN MADE DURING THE INSTALLATION FOR WORK STRUCTURES AND WORKING AT HEIGHT ACCESS PLATFORMS. IF TO BE SUPPLIED THESE WILL BE AT EXTRA COST. REDFISH ADHERES TO STANDARD OSH CONDITIONS AND DOES NOT WORK ABOVE 2.4 METERS WITHOUT APPROVED WORKING AT HEIGHTS STRUCTURES.
- f. NO ALLOWANCE HAS BEEN MADE FOR THE INSTALLATION FOR ABOVE CEILING STRUCTURE AND REPOSITIONING OF THESE STRUCTURES (IF POSSIBLE) TO ACCOMMODATE FOR THE WORKS.
- g. NO ALLOWANCE HAS BEEN MADE FOR THE INSTALLATION FOR ANY ADDITIONAL PENETRATION/CABLING THAT ARE NOT STATED. ADDITIONAL PENETRATIONS/CABLING WILL REQUIRE SIGN OFF FROM THE CLIENT PRIOR TO PROCEEDING.
- h. NO ALLOWANCE HAS BEEN MADE DURING INSTALLATION FOR ANY LOUD NOISE GENERATION. IT IS EXPECTED THAT ANY CONSTRUCTIONS NOISE (DRILLING, GRINDING, HAMMERING OR OTHERS) WILL BE ALLOWABLE DURING THE NORMAL WORKING HOURS. WAITING TIME DUE TO NOISE MITIGATION WILL BE SUBJECT TO WAITING TIME COSTS.
- i. NO ALLOWANCE HAS BEEN MADE FOR FILLING, PAINTING OR MAKING GOOD ANY AREA AFTER INSTALLATION, UNLESS SPECIFIED. THIS WILL BE AT ADDITIONAL COST IF REQUIRED.

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1. PRESSING THE **ACCEPT** BUTTON ON THE ONLINE QUOTATION WEB PAGE AND THE PROVISION OF A VALID PURCHASE ORDER FROM YOUR ORGANISATIONS PROVIDED IN WRITTEN OR ELECTRONIC NOTING THIS QUOTATION REFERENCE NUMBER.
2. A SIGNED COPY OF THIS QUOTATION FROM AN APPROPRIATE PERSON IN YOUR ORGANISATION WITH AN APPROPRIATE PURCHASE ORDER.

REDFISH TECHNOLOGIES RESERVE THE RIGHT TO REJECT ANY ORDER UNLESS IT IS IN THESE STATED FORMATS. ALL QUOTATIONS ARE VALID FOR A PERIOD OF 30 DAYS FOR THE DATE STATED ON THE QUOTE AND MAY REQUIRE RE SUBMISSION AFTER THAT TIME.

FULL TERMS OF TRADE INFORMATION CAN BE FOUND AT THIS LINK LINK: [HTTP://WWW.REDFISHTECHNOLOGIES.COM.AU/ABOUT-US/DOCUMENTS/](http://www.redfishtechnologies.com.au/about-us/documents/) GOODS REMAIN THE PROPERTY OF THE REDFISH UNTIL FULL PAYMENT IS RECEIVED.

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**THESE TERMS AND CONDITIONS ARE DEEMED TO HAVE BEEN ACCEPTED UPON THE ISSUANCE OF AN OFFICIAL PURCHASE ORDER OR ACCEPTING THIS QUOTE ONLINE AND CONSTITUTE THE ENTIRE AGREEMENT OF SERVICES TO BE PROVIDED BY REDFISH TECHNOLOGIES PTY LTD.**

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**COMMERCIAL IN CONFIDENCE**



2<sup>nd</sup> May 2023

Mel Nowlan

Engineering Administration Assistant  
Shire of Coolgardie

Ph: (08) 9025 0316  
Email: [eto@coolgardie.wa.gov.au](mailto:eto@coolgardie.wa.gov.au)

Hi Mel,

**Ref: 717 Extension of Heavy Haulage Vehicle RAV Permit including AMMS Endorsement – Little Industries Road Use Agreement - Durkin Road Kambalda.**

We anticipate continuing to operate up to a maximum Network 10 Level 3 (53.5m roadtrain) on Durkin Rd.

We can confirm we will adhere to the conditions as outlined in Shire of Coolgardie's haulage policies; RAV Long Term Campaign Conditions of Use 045 and Heavy Vehicle Permit Conditions for CEO Approval 044.

**Actual & Estimated Haulage Figures**

- **Actual Haulage for 2022-2023 – 100,203 tonnes – 1425 Loads.**
- **Estimated Haulage for 2023 – 2024 – 100,000 tonne – 1425 Loads.**

Prime movers: T30 Mack: 1BXU 618  
T33 Mack: 1EJJ 294  
T34 Mack: 1EVR 043  
T35 Mack: 1GHM 710  
S91 Mack: 1DWB540

**Attachments**

- Map outlining our intended route and Kilometres travelled on Durkin Rd

Should you require any further information please do not hesitate to contact the undersigned on 0427 548 853.

Yours sincerely

*Gerald (Joe) Little*

Director  
Little Industries

 Little Industries 8 Granby Rd, Kambalda, WA 6442  
| M: 0427 54 88 53 |  
E: [joe@littleindustries.com](mailto:joe@littleindustries.com) | W: [www.littleindustries.com](http://www.littleindustries.com)  
 Quality Certificate Number: QEC1426



## APPLICATION FORM

### Restricted Access Vehicle/ CA07

**Application for approval to operate RAV on road/s under control of the Shire of Coolgardie.**

Application should be read in conjunction with Shire of Coolgardie Policy 044 (Haulage Campaigns) and Policy 045 (Heavy Vehicles Conditions for use on Shire Roads).

Applicants will receive a determination from the Shire.

If approved, the determination will constitute a letter of authority to comply with a CA07 condition on a Restricted Access Vehicle (RAV).

### Please tick Application Type

Fees are subject to revision.

- TYPE 1:** Short Term Campaign. Where a cartage campaign does not exceed 25,000 tonnes or 100 return trips in any annual period, the operator needs to apply to the Shire of Coolgardie for use of the Shire of Coolgardie road network. The CEO has authority to deal with Short Term Campaigns.
- TYPE 2:** Long Term Campaign. Where a cartage campaign exceeds 25,000 tonnes or 100 return trips in any annual period, or more than six return trips in any week or part thereof; the operator needs to apply to the Shire of Coolgardie for use of the Shire of Coolgardie road network. The decision on Long Term Campaigns will be made by the Council subject to an agreement between the Operator and the Shire.

**Heavy Vehicle Cost Recovery Contribution:** In consideration of the use of Shire Roads, the Shire will request either:

- \$0.07 (07 cents) as a capital contribution per tonne per kilometre travelled on Shire of Coolgardie Road Networks from the operator
- \$0.04 (04 cents) as a maintenance contribution per tonne per kilometre travelled on Shire of Coolgardie Road Networks from the operator

Applicant:						
	rate	Tonnes	Km	Contribution	GST	Total inc GST
Capital	\$0.07			\$	\$	\$
Maintenance	\$0.04			\$	\$	\$

### Applicant Details (Applicant is the Owner of the mine)

Name of Applicant	GE (506) LITTLE
Organisation	LITTLE INDUSTRIES
Postal Address	PO Box 729 Cottesloe WA 6911

Shire of Coolgardie  
Version 1: 26-Feb-2020

Restricted Access Vehicle/ CA07 Application Form

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Applicant Contact Person	Name: GE LITTLE Position: DIRECTOR
Contact details	Phone: 0427 548853 Email: JOE & LITTLEINDUSTRIES.COM

**Details of Haulage Proposal**

**Proposed Route**

Origin:	CORNER OF DURKIN RD & GOLDFIELDS HWY
Destination:	BAF INDUSTRIAL AREA, DURKIN RD
Route: <i>Attach map and include all roads in Shire of Coolgardie - include SLKs to be travelled on each road within network</i>	ATTACHED
Total Kilometres (one way in Shire of Coolgardie origin to destination)	2.75 KM.

**Shire Roads – RAV Network Status**

Include information for all roads in the Shire of Coolgardie that are the subject of this application.

RAV Network Status	Shire Road	Current RAV network status
Shire Roads <i>Please state the current Main Roads RAV network classification of the road or indicate if the road is not on the network.</i>	DURKIN RD.	RAV 10-3

**Vehicle Type**

RAV Vehicle Class	RAV 10-3 TANDEM DRIVE
Truck & Trailer Combination Details	SEE ATTACHED
GCM (tonnes)	
Payload (tonnes)	
Concessional Loading Requested (CLBPS) <small>EG Tandem Drive Concessional Levels 1-3 or Tri Drive Concessional Levels 1-3</small>	<input type="checkbox"/> NO  YES

Office Use: Approval No. & initials of the DCEO: .....

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Restricted Access Vehicle/ CA07 Application Form

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**Haulage Task Details**

Total number of truck movements per 24 hour period:	LOADED: Number ..... Direction ..... UNLOADED: Number ..... Direction .....
Number of trucks in use	5
Number of shifts per 24 hrs	
Estimated total loaded truck movements per month	
Material to be transported	SAND, BLUE METAL & MINERAL ORES.
Estimated total tonnes per campaign material transported	Estimated total tonnes per annum material transported •

**Duration of RAV access**

Estimated commencement date of haulage task:	01/07/23
Estimated completion date of haulage task:	30/06/24.

**Details of Haulage Company**

Provide details of the haulage company/ies that will operate under this approval.  Attach a separate list or vehicle registration numbers (Prime-Movers only; trailer registration not necessary).	
--	--

**Documents and Other Relevant Information**

Documents Attached	<input checked="" type="checkbox"/> Map <input type="checkbox"/> Engineering specifications <input type="checkbox"/> Safety management plan <input type="checkbox"/> Community benefit proposal <input type="checkbox"/> Other (provide details)
--------------------	--

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Other Relevant Information	
----------------------------	--

**DECLARATION/SIGNATURE**

I, ..... of .....  
hereby make application for a letter of authority for operation of Restricted Access Vehicles on RAV network roads in the Shire of Coolgardie to comply with the CA07 condition of a valid RAV approval held by me. I confirm that the details in this application are correct.

Signed: .....  
Date: ..... 01/05/23

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Restricted Access Vehicle/ CA07 Application Form

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**Restricted Access Vehicle/ CA07 DETERMINATION**

Name & organisation of Applicant	
Name of Haulage Company	
Road/s in Shire of Coolgardie	

*Shire of Coolgardie Office*

**APPROVED** – Letter of Authority Granted

Council Resolution Number: .....  Not applicable – less than 25,000t

Signed Deputy Chief Executive Officer (DCEO): ..... Date: .....

Approval **COMMENCES** on (date): .....

Approval **EXPIRES** on (date): .....

**(not valid without Council Resolution number and signature of DCEO)**

The Shire of Coolgardie has APPROVED this application for the period stated within. The operator must adhere to all conditions imposed by Main Roads WA and the following additional CONDITIONS imposed by the Shire of Coolgardie:

- 1.
- 2.
- 3.
- 4.

This approval, if validated with a Council Resolution number and signature of the Director of Operation of the Shire of Coolgardie, constitutes a **letter of authority** in compliance with the CA07 requirement of a valid RAV approval.

*Shire of Coolgardie Office*

**DECLINED**

The Shire of Coolgardie has DECLINED to approve this application.

Council Resolution Number: .....

Signed Deputy Chief Executive Officer (DCEO): ..... Date: .....

Date .....

Office Use: Approval No. & initials of the DCEO: .....  
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Restricted Access Vehicle/ CA07 Application Form

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### Information for Applicant

	TYPE 1	TYPE 2
Processing time	Allow 7 – 14 days. Payment must be received by the Shire before CA07 Letters of Approval will be issued.	Allow 7 – 30 days (may be longer depending on Council meeting dates and road condition). <ul style="list-style-type: none"> <li>▪ Will depend on condition of road and extent of haulage task.</li> <li>▪ Allow <i>minimum 6 months</i> if legal agreement &amp; major road upgrades required.</li> <li>▪ Payment must be received by the Shire before CA07 Letters of Approval will be issued.</li> </ul>
Formal decision of council required	No	Yes - Council Resolution Number required
Legal agreement required	Generally no	Generally yes (construct and/or maintain and/or user pays road use)

1. Legal agreements – applicants may need to enter into one or more agreements with the Shire:
  - Construct and/or maintain: if the haulage proposal is for a class of RAV that is greater than the current RAV network classification of the road, and/or the road is not in a condition suitable for the haulage task, the applicant will be required to upgrade and maintain the road at the cost of the applicant.
  - Road Use (Restricted Vehicle Haulage): applications will be considered on their merits but as a general rule will be required for a haulage task that is for greater than 25,000 tonne per annum.
2. Operation of a restricted access vehicle on any road in the Shire of Coolgardie constitutes an offence under the Road Traffic (Vehicle Standards) Regulations 2002 unless:
  - The road is on a classified RAV network route approved by Main Roads; and
  - The RAV is of a class that is authorised for operation on the relevant network; and
  - The operator holds a valid approval issued by Main Roads WA **and** a valid letter of authority from the local government to comply with a CA07 condition.

### Process and Additional Information

Occasionally applicants may be required to provide additional information. This will depend on a range of variable factors particularly the condition and classification of the road relative to the duration, class of vehicle and annual tonnage of the haulage task. The applicant is responsible for all costs. Costs may include engineering fees, legal fees and staff time.

#### Process

1. Applicant submits proposal (Restricted Access Vehicle/ CA07 Application Form)
2. Shire requests further relevant information / retains consulting engineer at applicant's cost to review proposal
3. Application submitted to council with recommendation for in-principle approval
4. Terms and conditions are negotiated:
  - Scope of capital works to prepare the road (the Pre Work) for the haulage task
  - Scope of ongoing maintenance
  - Community benefit
  - Engineering sign off
  - Legal agreements drafted (construct and/or maintain, and/or RAV access)

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5. Final recommendation to council
6. Legal agreements signed and sealed
7. Applicant completes Pre Work
8. Main Roads and Shire assess
9. If approved, Shire issues CA07 Letter of Authority
10. Applicant can commence haulage in accordance with CA07 and/or legal agreement.

#### Engineering Assessment

In the first instance, applicants should contact Main Roads Heavy Vehicles Operations Branch to obtain MRWA document "Guidelines for Assessing the Suitability of Routes for Restricted Access Vehicles"

Some applications may require a detailed engineering assessment of the current road, and the upgrades required relevant to the haulage task.

This assessment should be presented as a Technical Report to include all relevant matters, such as:

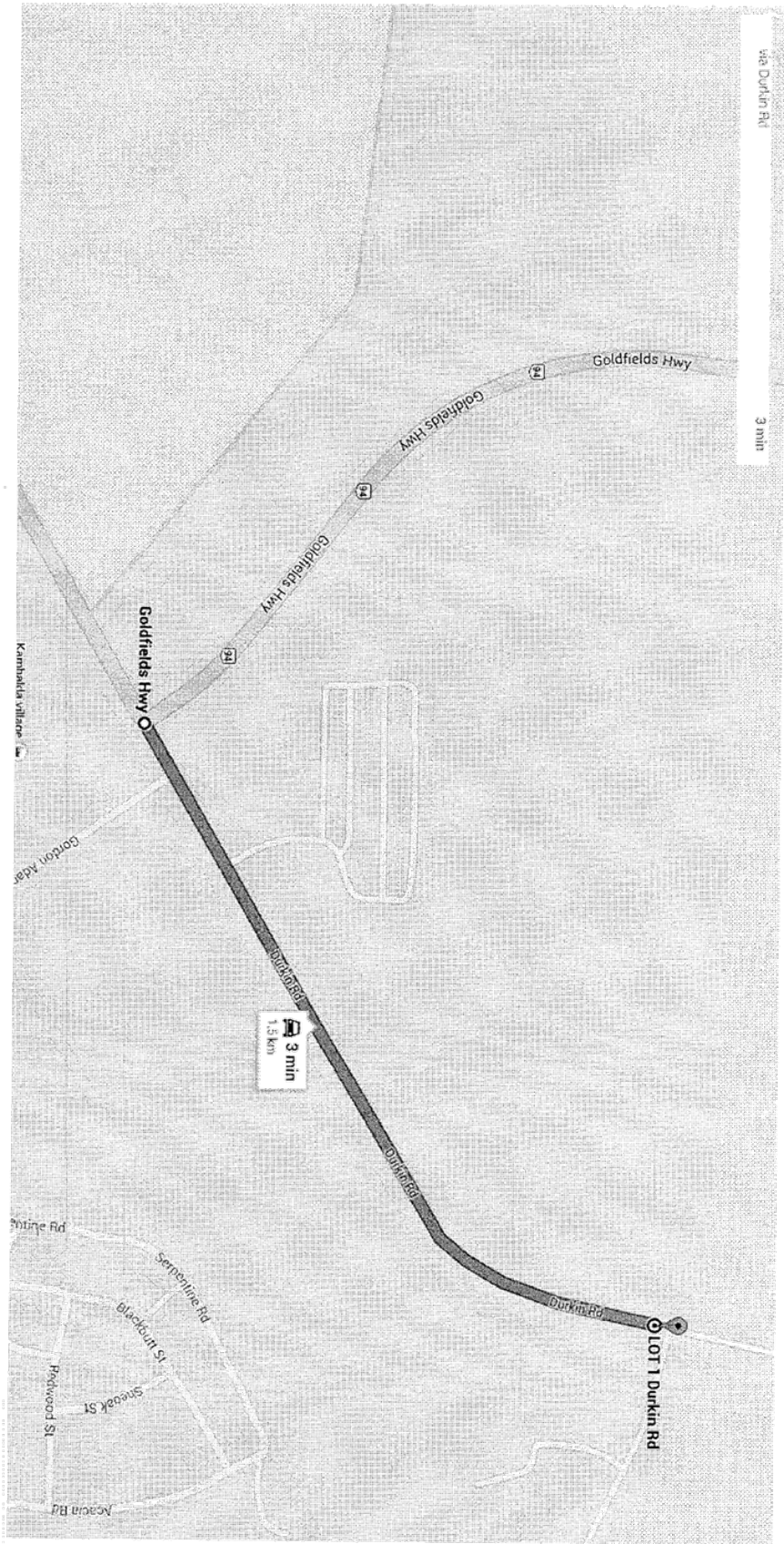
- Horizontal and vertical alignment relative to Design Vehicle and Design Speed
- Earthworks required – note any requirement to widen, raise, re-sheet, re-align to accommodate horizontal, vertical design
- Road Pavement - note design width, surfacing, elevation relative to natural surface
- Pavement design – based on MRWA Road Note 9
- Bitumen Surfacing – per MRWA Specification
- Drainage assessment including table drains, offshoot drains, floodways and culverts. Nominal Design ARI 10 years.
- Intersections – detail swept path analysis and GIVE WAY / STOP control assessment
- Stock Grids – note existing width relative to Road Design width and also existing condition / proposed improvements
- Gravel and water supply for road improvements – determine supplies of suitable material and carting details
- Clearing permits required for any road widening and for sourcing road building materials
- Signs, Lines and Guideposts
- Safety management plan including Traffic Management Plan for construction phase.

**It is necessary to have a LEGAL AGREEMENT with the Shire before carrying out ANY work, testing or modification to any road under the control of the Shire of Coolgardie including the road reserve.**

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<https://www.google.com.au/maps/dir/-31.1985745,171.6524987/-31.1907977,171.6630167/@-31.1011676,171.6697047,16.13z/data=!3m1!1e3>



Map data ©2014 Google 200 m

# Statement of Objectives and Reason 2023/24



In accordance with Section 6.36 of the *Local Government Act 1995*, the Shire Coolgardie is required to publish its Objects and Reasons for implementing Differential Rates.

## OVERALL OBJECTIVE

The purpose of the levying of rates is to meet Council's budget requirements in each financial year in order to deliver services and community infrastructure.

Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.33 of the *Local Government Act 1995* provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire Coolgardie. The application of differential rating maintains equity in the rating of properties across the Shire.

Council has considered the Key Values contained within the Rating Policy Differential Rates (s.6.33) March 2016 released by the Department of Local Government and Communities, being:

- Objectivity
- Fairness and Equity
- Consistency
- Transparency and administrative efficiency

A copy of the policy can be obtained from:

<https://www.dlqsc.wa.gov.au/resources/publications/Pages/ViewPublication.aspx?DocID=558>

Council has determined its required rates yield after reviewing all revenue sources, expenditure and efficiency measures as part of its budget deliberations.

The Rate in the Dollar applied to the valuations to determine property rates reflects a 1.9% increase for 2023/24. This is estimated to raise a total of \$10.6 million in rates.

The estimated rate yield of \$10.6 million provides for Capital Works, and Programs which includes:

- Road Renewal Programme
- Development of residential units
- Waste management infrastructure improvements
- Playground renewal program
- Footpath & Drainage Infrastructure Renewal Programs
- Renewal of Plant and Equipment
- Provision of quality community services and infrastructure

## Statement of Objectives and Reason 2023/24



Council has reviewed its expenditure and considered efficiency measures as part of its budget deliberations. The most significant impact on the estimated surplus for 2022/23 and the draft budget for 2023/24 has been the significant investment in the development of Kambalda Workers Accommodation Facilities, Kambalda Aerodrome & Coolgardie Waste Facilities. This investment in new and upgraded infrastructure has also placed significant pressure on cashflow. It is anticipated that with the above mentioned projects now finalised, we will see a significant positive impact on cashflow, revenue and reserves both in the short term and long term.

In regard to 2023/24, the following actions have been undertaken:

### Efficiency Measures:

- Continued review of the need for and remuneration of each vacant position;
- Review of Shire land and reserves to release to the market for affordable housing;
- Disposal of under-utilised light fleet and plant;
- Continued use of local suppliers whenever possible and appropriate;
- Planning for the continued implementation of GRV rating for capital improvements under the State's Rating Policy – Valuation of Land – Mining;
- Conduct of two full budget reviews each financial year;
- Diversification of Shire revenue base with the development of workers accommodation, aerodrome upgrade and expansion of Coolgardie Waste Site to a Class 3 Facility,
- Implementation of bushfire mitigation firebreaks and strategies

### Service Improvements:

- Availability of short term workers accommodation
- Operation of Class III Cell at Coolgardie Waste Site
- Free access for all residents to the Coolgardie & Kambalda aquatic centres
- Free access for all residents to the Coolgardie & Kambalda waste facilities
- Increased hours in operation of Shire Tip Sites
- Refurbishment of Coolgardie Community Hub
- Construction of residential housing to attract and retain key worker personnel
- Improved park & playground infrastructure
- Expansion of local road and footpath network and associated infrastructure;
- Availability of land for workforce and residential housing
- Increase in frequency and areas of road maintenance;;
- Review of service levels for Shire verges, parks, ovals and gardens
- Review of service levels for waste services
- Review of service levels for provision of customer service

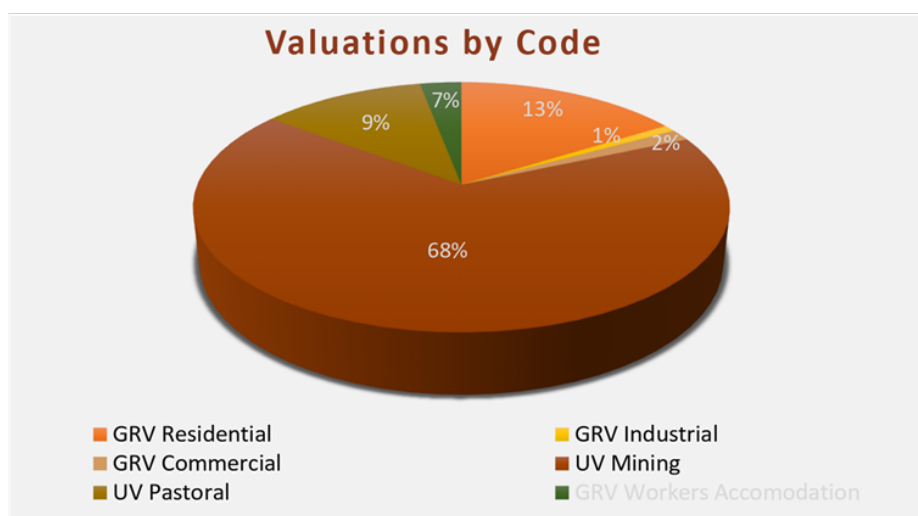


## Statement of Objectives and Reason 2023/24



Table 1 represents the Estimated total 2023/24 rates to be levied by land use / zoning.

**Table 1: Indicative Percentage Rates Contribution by Land Use / Zoning**



### GROSS RENTAL VALUE PROPERTIES (GRV)

The *Local Government Act 1995* determines that properties of a non-rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates.

The Valuer General supplies and updates the GRV for all properties within the Shire Coolgardie every five years. The most recent general revaluation was effective from 1 July 2022.

Interim valuations are provided monthly to Council by the Valuer General for properties where changes have occurred (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rates notices.

Table 2 below summarises the proposed 2023/24 minimum payments and rates in the dollar for GRV:

# Statement of Objectives and Reason 2023/24



**Table 2: Proposed differential rates for 2023/24 financial year**

Proposed Differential Rates 2023/24			
GRV/UV	Differential Rate Categories	Proposed Minimum Rate	Proposed Rate in \$
GRV	Residential	\$757	0.081401
GRV	Commercial	\$757	0.081401
GRV	General Industry, Light Industry, Industrial Area, Light Industrial Area	\$757	0.081401
GRV	Strategic Industry	\$757	0.122151
GRV	Transient Workforce Accommodation / Workforce Accommodation	\$2,271	0.244202

**Residential** means any land:

- that is predominantly used for residential purposes;
- or
- which is vacant of any construction and is zoned as residential under the Shire's Planning Scheme.

The reason for the rate in the dollar for this category is to reflect the level of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for residential and urban areas.

**Commercial** means any land:

- That is predominately used for either:
  - commercial purposes;
  - tourism purposes;
  - a combination of commercial and tourism purposes;
- or
- Which is vacant of any construction, and is zoned as Commercial, Tourism, Town Centre, or Mixed Business under the Shire's Planning Scheme.
- or
- That does not have the characteristics of any other GRV differential rate category.

## Statement of Objectives and Reason 2023/24



In the last two community survey the community has emphasised the need for the Council to;

- Improve Community Infrastructure
- Improve maintenance on parks, ovals, verges and footpaths
- Increase funding on road renewal and maintenance
- Attract small and local businesses outside mining,
- Encourage new business developments,
- Provide incentive for businesses to come and stay and stop making it so impossible to start up business.
- Provide childcare facilities so mums can return to work
- Need to keep the town alive, become a ghost town;
- Clean up the town – car bodies and rubbish in the bush, dirty and rundown town, entry into town is an eyesore, derelict houses getting worse,
- Street lighting and footpaths needs to be fixed;
- Improve family friendly services/facilities,
- Improve gravel roads,
- Promote cheap housing, attract more families;
- Establish/fund/encourage clubs and associations;
- Ensure water source for DFES in the event of major bushfire;
- Introduce meals on wheels for elderly;
- Provide more sporting/after work opportunities for all ages
- General environmental awareness (reuse, recycle, reduce) and street rubbish (promote tidy town).

The reason for the rate in the dollar for this category is to recognise the level of rating contribution made to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required. Council is focussed on trying to manage its community and infrastructure assets through the funding of renewal and replacement asset programs. Furthermore to recognise the costs associated with economic development, tourism and marketing, parking, environmental health and regulatory services and amenity.

The rate for this category results in a 1.9% increase in the rate-in-the-dollar for the 2023/24 financial year. The minimum rate of \$757, also a 1.9% increase, is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

## Statement of Objectives and Reason 2023/24



**General Industry, Light Industry, Industrial Area, Light Industrial Area** means any land:

- That is predominately used for either industrial purposes;  
**or**
- Which is vacant of any construction, and is zoned as Industrial or Mixed Business under the Shire's Planning Scheme.

The reason for the rate in the dollar for this category is to recognise the level of rating contribution made to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required as identified above. Council is focussed on trying to manage its community and infrastructure assets through the funding of renewal and replacement asset programs Furthermore to recognise the costs associated with regulatory services and associated road networks to service industry.

The rate for this category results in a 1.9% increase in the rate-in-the-dollar for the 2023/24 financial year. The minimum rate of \$757, also a 1.9% increase, is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

**Strategic Industry** means any land that has;

1. A relevant interest as defined in s. 6.29(1) of the Local Government Act to be its gross rental value if the land has on it the following capital improvements:
  - a) Accommodation, recreation or administration facilities and associated buildings, or
  - b) Maintenance workshops existing within 100 metres of facilities listed in (a), provided that the capital improvements have been in place for at least 12 months.
2. A resource interest defined as land not the subject of a "relevant interest" within the meaning of s. 6.29(1) but used for:
  - a) The extraction, processing or refining of minerals as defined in s. 8 of the Mining Act 1978, or
  - b) The extraction, processing or refining of petroleum as defined in s. 5 of the Petroleum and Geothermal Energy Resources Act 1967,
 to be its gross rental value if the land has on it the following capital improvements:
  - i. accommodation, recreation or administration facilities and associated buildings, or
  - ii. Maintenance workshops existing within 100 metres of facilities listed in (a), provided that the capital improvements have been in place for at least 12 months.

The reasons for the category are to recognise a greater share of costs associated with economic development, heavy haulage movements and transport infrastructure associated with heavy plant and equipment. In addition, they also impact on the provision of environmental and strategic planning services as well as access to all other services and facilities provided by Council.

## Statement of Objectives and Reason 2023/24



If introduced in the 2023/24 financial year, it is proposed the rate-in-the-dollar would be 0.122151 for the 2023/24 financial year.

***Transient Workforce Accommodation / Workforce Accommodation*** means any land:

- That is predominately used for the purpose of workforce accommodation;
- or
- That is predominately used for the purpose of transient workforce accommodation;

This differential rate would maintain a proportional share of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for residential and urban areas. These services, programs and facilities are available to FIFO workers in the same manner as they are available to all other residents of the Shire.

Council is focussed on sustainably managing its community and infrastructure assets through the funding of renewal and replacement asset programs. These programs include but are not limited to investment in the resealing of roads, replacement and development of footpath networks, refurbishing of public ablutions and other building maintenance programs. In addition, these properties have access to all other services and facilities provided by Council.

Despite the lower rate per accommodation unit, TWA properties have the potential to have a greater impact on Council services/assets than other properties due to their number of occupants in a relatively small land parcel (i.e. concentrated coach/vehicle movements on local roads). In order to appropriately maintain and manage Council's asset and infrastructure in the longer term, a higher differential rate in the future may be proposed for this category to reflect the greater potential and actual intensity of use of Council assets and infrastructure.

The rate for this category supports Council's preferred option that the operational workforce associated with resource interests be housed in normal residential properties within the town boundaries. The Shire has undertaken a review of both the Goldfields Esperance Region and the Pilbara in determining the proposed differential rate.

The rate for this category results in a 1.9% increase in the rate-in-the-dollar for the 2023/24 financial year. The minimum rate of \$2,271, also a 1.9% increase, is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

# Statement of Objectives and Reason 2023/24



## UNIMPROVED VALUE PROPERTIES (UV)

Properties that are predominantly of a rural purpose are assigned an Unimproved Value that is supplied and updated by the Valuer General on an annual basis.

Table 3 below summarises the proposed 2023/24 minimum payments and rates in the dollar for Unimproved Values:

**Table 3: Proposed differential rates for 2023/24 financial year (UV)**

Differential Rates 2023/24			
GRV/UV	Differential Rate Categories	Proposed Minimum Rate	Proposed Rate in \$
<b>Unimproved Value</b>	<b>\$</b>	<b>\$</b>	<b>%</b>
Pastoral/Rural	\$732	0.118190	1.90%
Mining/Other	\$467	0.232260	1.90%

**Pastoral/Rural** means any land:

- That currently has a pastoral lease granted;  
**and**
- That is used predominantly for the purpose of grazing (including agistment), dairying, pig- farming, poultry farming, fish farming, tree farming, bee-keeping, viticulture, horticulture, fruit growing or the growing of crops of any kind or for any combination of these activities.

This rating category reflects the level of rating required to raise the necessary revenue to operate efficiently and provide for rural infrastructure and services in addition to the urban services, programs and infrastructure which are available to be accessed by the properties in this category.

The rate for this category results in a 1.9% increase in the rate-in-the-dollar for the 2023/24 financial year. The minimum rate of \$732, also a 1.9% increase, is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

**Mining** means any land that a mining, exploration, prospecting or retention lease and/or license has been granted;

The reasons for this category is to reflect the impact on utilisation of rural infrastructure (comparative to Pastoral) by heavy transport and associated higher traffic volumes. Consequently, there is a greater impost on the Shire's network requiring increased

## Statement of Objectives and Reason 2023/24



maintenance to service these users. In addition, these properties have access to all other services and facilities provided by Council.

The rate for the rate for this category results in a 1.9% increase in the rate-in-the-dollar for the 2023/2024 financial year. The minimum rate of \$467, also a 1.9% increase, is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.

### **The key points for the 2023/2024 Rating Strategy:**

- Raise sufficient yield to try and maintain current services and future infrastructure renewal to meet community expectations and stimulate the Shire of Coolgardie economy whilst trying to ensure a balanced budget;
- Review of the number and type of rating differential categories and move towards uniform rating across all differentials;
- Identify the rates burden more objectively
- Uniform rating will improve transparency, administrative efficiency;
- Critical analysis of the yield generated by each differential category as a percentage of the total yield, comparing to the contribution by each category, the valuation % of each category, and the services consumed;
- Provide a level of certainty and consistency for ratepayers with a stable long term rates model;
- Properties are rated according to Town Planning zonings and predominant land use with each having a separate calculated rate in the dollar and established minimums to achieve greater equity across all sectors and ensure a base level contribution.

**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1st April to 30th April 2023**  
**EFT's**

EFT	Date	Name	Description	Amount
EFT25132	05/04/2023	Department Of Water And Environmental Regulation Department Of Water	L9377/2023/1 Kambalda Waste Disposal Site Licence Fee	\$ 6,952.00
EFT25133	05/04/2023	Geoffrey Harcombe	Environmental Health Consultancy Service 25/02/2023-20/03/2023	\$ 3,971.39
EFT25134	05/04/2023	Landgate	Mining Tenements 06/08-05/09/2022	\$ 127.50
EFT25135	05/04/2023	Precise Projects Wa Pty Ltd	Various works At Bluebush Village (5 invoices)	\$ 120,946.74
EFT25136	05/04/2023	Rangecon Pty Ltd	Variations To Tender 02/2022 - Supply And Installation Of Bluebush Village (1 invoice)	\$ 256,087.76
EFT25137	14/04/2023	3E Advantage Pty Ltd	Printer Services For Shire Of Coolgardie Feb 2023	\$ 4,902.21
EFT25138	14/04/2023	Ampol (Formally Caltex Australia)	Fuel Usage March 2023	\$ 12,993.80
EFT25139	14/04/2023	Aquatic Services Wa	Procal Booster Pump Investigation	\$ 7,123.60
EFT25140	14/04/2023	Atf Services Pty Ltd	Ongoing Hire Of Number Plate Solar Cameras 21/02/2023-21/03/2023	\$ 3,960.00
EFT25141	14/04/2023	Australian Communications And Media Authority	Licence Renewal 2023	\$ 387.00
EFT25142	14/04/2023	Australian Post	Postage Charges Feb 2023 & Post Box Renewal	\$ 389.38
EFT25143	14/04/2023	Australian Venture Consultants Pty Ltd	General Consultancy On Critical Minerals, Waste, Esg, Circular Economy And Renewables	\$ 3,850.00
EFT25144	14/04/2023	Barry Donkin	Reimbursement For Fuel 27/03/2023	\$ 267.72
EFT25145	14/04/2023	Bidfood Kalgoorlie - Goldline Distributors Pty Ltd	Catering Supplies For Kcrf Building	\$ 200.75
EFT25146	14/04/2023	Boc Limited	Oxygen, Acetylene, Argoshield, And Medical Oxygen Bottles Supplied 29/01/2023-25/02/2023	\$ 220.20
EFT25147	14/04/2023	Body Positive Fitness By Di - Dianne Judith Crisp	Contract Fill-In Pool Operator Coolgardie Pool	\$ 325.00
EFT25148	14/04/2023	Bp Australia Limited	Fuel Usage March 2023	\$ 7,817.16
EFT25149	14/04/2023	Building And Construction Industry Training Fund Construction Training Fund	Ba2310 Lot 562 Bluebush Road Kambalda West	\$ 8,200.00
EFT25150	14/04/2023	Building And Energy Department Of Mines, Industry Regulation And Safety	Bsl March 2023	\$ 5,090.51
EFT25151	14/04/2023	Built By Geoff Fencing	Supply & Install Panel And Gate To Be Built To The Specs Of Existing One Coolgardie Park	\$ 3,921.50
EFT25152	14/04/2023	Bunnings Buildings Supplies	Bunnings Quote #314207199 (Temporary Fencing - Panels, Bases & Clamps)	\$ 4,221.55
EFT25153	14/04/2023	Cabcharge Payments Pty Ltd	Transportation 27/02-02/03/2023 For Maryann Roberts	\$ 181.91
EFT25154	14/04/2023	Central Regional Tafe	Enrolment For Kalgoorlie Central Regional Tafe First Aid Course -Isaiah Thomas	\$ 41.28
EFT25155	14/04/2023	Child Support Agency	Payroll Deductions/Contributions	\$ 201.42
EFT25156	14/04/2023	Christian Aboriginal Parent Directed School	Successful CAF Grant for Apple Imac	\$ 1,726.36
EFT25157	14/04/2023	Coxdon Pty Ltd	Repair Fence At Coolgardie Waste Facility	\$ 1,650.00
EFT25158	14/04/2023	Cafe 312	Catering Supplies For Teddy Bears Picnic 23/11/2022	\$ 300.00
EFT25159	14/04/2023	Cleanaway Pty Ltd	Provision Of Refuse Collection Services (Residential Wheelie Bin Services & Collection Services) - March 2023	\$ 12,199.85
EFT25160	14/04/2023	Eagle Petroleum (Wa) Pty Ltd	Diesel 10/03/2023	\$ 10,450.44
EFT25161	14/04/2023	Foxtel Management Ptt Ltd	Foxtel Business Charges March 2023	\$ 105.00
EFT25162	14/04/2023	Gibson Soak Water Co - The Trustee For The R W Brennan Trust	Water Dispenser, Cupholder, 12 Bottles Of Water, And 2 Boxes Of Cups - March 2023	\$ 197.00
EFT25163	14/04/2023	Goldfields Home Maintenance	Removal Of 5 Kambalda West Town Banners	\$ 1,532.74
EFT25164	14/04/2023	Goldfields Womans Refuge Association-Monica'S Place	Ceo Donation Towards Hope Project	\$ 500.00



**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1st April to 30th April 2023**  
**EFT's**

EFT	Date	Name	Description	Amount
EFT25165	14/04/2023	Jahnay Brooking	Reimbursement For Fuel & Liwa Membership	\$ 240.27
EFT25166	14/04/2023	Kambalda Hotel - Jsd Holdings (Wa) Pty Ltd	Kcrf - Safer Internet Day - Tuesday 7Th February 2023	\$ 165.00
EFT25167	14/04/2023	Landgate	Online Shop Charges Feb 2023	\$ 373.90
EFT25168	14/04/2023	Little Industries	Supply Gravel To Bluebush Accommodation Village	\$ 2,719.20
EFT25169	14/04/2023	Market Creations Agency Pty Ltd	Additional Support & Maintenance Hours	\$ 3,157.00
EFT25170	14/04/2023	Mcleods Barristers And Solicitors	Legal Fee For Contract Sale Lot 2435 On Deposited Plan 107089	\$ 892.79
EFT25171	14/04/2023	Milbridge - The Mx Mav Trust Francesca Lefante	Provision For Strategic Projects And Land January 2023	\$ 10,989.00
EFT25172	14/04/2023	Moran Store - Boothey Family (lga Coolgardie)	Monthly Purchases Jan 2023	\$ 390.28
EFT25173	14/04/2023	Office National Kalgoorlie	Coolgardie Rec Centre Cleaning Products	\$ 536.06
EFT25174	14/04/2023	Penns Cartage Contractors	Transport Of 3 Containers From Fremantle To Kambalda And 2 Containers From Kambalda To Fremantle	\$ 7,235.80
EFT25175	14/04/2023	Public Transport Authority Of Western Australia	Transwa Tickets March 2023	\$ 319.47
EFT25176	14/04/2023	Rangecon Pty Ltd	Variations To Tender 02/2022 - Supply And Installation Of Bluebush Village (1 invoice)	\$ 320,015.50
EFT25177	14/04/2023	Ray White Kambalda	42 Silver Gimlet - Water Usage 01/02-28/03/2023	\$ 28.58
EFT25178	14/04/2023	Rebecca Anne Horan	Reimbursement For Bandana X 70 For Team Building 06/04/2023	\$ 136.50
EFT25179	14/04/2023	Rose Mitchell	Travel Charges For Shire Meeting 07/02 And 21/02/2023	\$ 429.76
EFT25180	14/04/2023	Satellite Television And Radio Australia	The Annual Dtv And Radio Site Inspection/Maintenance And Remote Monitoring For 12 Months	\$ 6,270.00
EFT25181	14/04/2023	Spectrum Surveys Pty Ltd	Survey Work - Coolgardie Waste Facility	\$ 7,700.00
EFT25182	14/04/2023	Steven Tweedie	Agreement With Rlsswa - Projected Hours Of Work Feb 2023	\$ 2,010.28
EFT25183	14/04/2023	Synergy	Group Electricity Charges 13/01/2023-16/03/2023	\$ 16,570.12
EFT25184	14/04/2023	Terri Althaea Orr Angel	Reimbursement For Working For Children Application	\$ 87.00
EFT25185	14/04/2023	Two Way Street	Communication Board - Kambalda East Park	\$ 550.00
EFT25186	14/04/2023	Water Infrastructure Science & Engineering	Coolgardie Wwtp Refurbishment Detailed Design & Tender Documentation (3 invoices)	\$ 24,835.80
EFT25187	14/04/2023	Woolworths Ltd	Kcrf - Clean Up Australia Day Supplies 5 March 2023	\$ 126.37
EFT25188	20/04/2023	Coxdon Pty Ltd	Removal And Replacement Of The Coolgardie Post Office Complex Roof (1 invoice)	\$ 55,000.00
EFT25189	20/04/2023	Eagle Petroleum (Wa) Pty Ltd	Diesel 17/03/2023 (1 invoice)	\$ 26,701.07
EFT25190	20/04/2023	Ess Kambalda Village	Meals On Wheels March 2023	\$ 11,268.84
EFT25191	20/04/2023	Rangecon Pty Ltd	Rent For The Period 23 April 2023 To 22 May 2023 (1 invoice)	\$ 275,000.00
EFT25192	20/04/2023	Ray White Kambalda	42 Silver Gimlet - Rent 14/04-20/04/2023	\$ 1,080.00
EFT25193	27/04/2023	123 Drive With Me	Automatic Driving Lessons - 08/09 March 2023	\$ 1,320.00
EFT25194	27/04/2023	Built By Geoff Fencing	Magnetic Safety Gate Latch & Safety Gate Hinges Heavy Dutyx- Lions Park Kambalda	\$ 496.10
EFT25195	27/04/2023	Bunnings Buildings Supplies	Storage Shelving For New Vc Space	\$ 511.16
EFT25196	27/04/2023	Cloud Payment Group	January 2023 Debt Recovery	\$ 5,189.62
EFT25197	27/04/2023	Coxdon Pty Ltd	Water Cart Hire Including Operator & Fuel - Kambalda Bluebush Camp 15/02/23	\$ 1,980.00
EFT25198	27/04/2023	Cleanaway Pty Ltd	Clearance Of Waste At The Kambalda Waste Facility Jan 2023	\$ 1,634.88
EFT25199	27/04/2023	Eagle Petroleum (Wa) Pty Ltd	11/4 2023 - 6,000 Litres Diesel - Kambalda	\$ 15,171.20
EFT25200	27/04/2023	Eco Springs Kalgoorlie	Office Water Cooler Annual Fee 18/01/2023 - 18/01/2024	\$ 600.00
EFT25201	27/04/2023	Eurofins Arl Pty Ltd	Complete Inspection As Per Checklist July 2022	\$ 1,021.35
EFT25202	27/04/2023	Gencon Civil Pty Ltd	Hire Of Plant For Works On Gnarlbine Road Tenderer Under Rft 08/2022 (1 invoice)	\$ 81,620.00
EFT25203	27/04/2023	Goodnews Newsagency	Newspapers For Kambalda Office March 2023	\$ 175.40

**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1st April to 30th April 2023**  
**EFT's**

EFT	Date	Name	Description	Amount
EFT25204	27/04/2023	H+H Architects	Heritage Interpretation - Coolgardie Post Office	\$ 21,770.10
EFT25205	27/04/2023	Integrated Ict - Market Creations Technology Pty Ltd	Blade Solution With On Premise Disaster Recovery	\$ 74,967.30
EFT25206	27/04/2023	Kambalda Hotel - Jsd Holdings (Wa) Pty Ltd	Kcrf - Catering Supplies For International Women'S Day Evening - Tuesday March 7Th 2023	\$ 437.25
EFT25207	27/04/2023	Kambalda Household Maintenance - Bibby Willow Trust	Spray Weeds As Required For March 2023	\$ 2,200.00
EFT25208	27/04/2023	Kleenheat Gas Pty Ltd	Equipment Service Charges Yearly 2023	\$ 704.09
EFT25209	27/04/2023	Kmart Australia	Cake Stands And Glasses For Warden Finnerty'S Events	\$ 60.00
EFT25210	27/04/2023	Mcleods Barristers And Solicitors	Governance Advise - 01/02/2023	\$ 1,622.50
EFT25211	27/04/2023	Modus Compliance Pty Ltd	Compliance Service - Building Services	\$ 1,056.00
EFT25212	27/04/2023	Moore Australia	Fees For Services Rendered In Relation To The Planning Of The Financial Reporting And Governance Internal Audit	\$ 8,277.50
EFT25213	27/04/2023	Moran Store - Boothey Family (Iga Coolgardie)	February 2023 Monthly Charges	\$ 747.18
EFT25214	27/04/2023	Napa Kalgoorlie	Aca249 , Air Filter	\$ 3,607.26
EFT25215	27/04/2023	Netcon - Netsight Consulting Pty Ltd Atf Am2 Trust & Fm2 Trust	Myosh Program Training 2 Hours 16Th And 30Th June 2022	\$ 437.80
EFT25216	27/04/2023	Northern Rise Village Services Pty Ltd	Management Of Bluebush Village Accommodation For February 2023 (1 invoice)	\$ 315,063.54
EFT25217	27/04/2023	Orlavit Pty Ltd-Harvey Norman Av/lt Superstore Kalgoorlie	1 X Canon Digital Camera	\$ 702.00
EFT25218	27/04/2023	Plumbing Gas And Electrical Services	Sewerage Maintenance For The Shire Of Coolgardie Raised For The Agreed 2 Days Per Week 8 Hrs A Day For Inspections, Cleaning And Minor Repairs As Per Contract.	\$ 31,359.35
EFT25219	27/04/2023	Slimline Warehouse - The Jessen Group Pty Ltd	Shire Branded Portable Lecterns	\$ 660.96
EFT25220	27/04/2023	Steven Tweedie	Provision Of General Governance Advice As Per Council Resolution #43/2022 - April 2023	\$ 1,056.00
EFT25221	27/04/2023	Sykes Transport Wa - Matchbury Enterprises Pty Ltd	Baileys Fertilisers And Delivery Charge 24/01/2023	\$ 1,083.73
EFT25222	27/04/2023	Synergy	Coolgardie Street Lights 25/02/2023 - 08/03/2023	\$ 13,405.83
EFT25223	27/04/2023	Team Global Express Pty Ltd-Toll Transport	Parcel Deliveries 23/02 & 27/02/2023	\$ 425.85
EFT25224	27/04/2023	Telstra Limited	Group Business Charges 07/04/2023 - 06/05/2023	\$ 644.36
EFT25225	27/04/2023	The Animal Hospital	Welfare Cat Euthanasia With Sedation And Burial 31/01/2023	\$ 86.20
EFT25226	27/04/2023	The National Trust Of Australia (Wa) { Perth }	Annual Building Insurance For Warden Finnerty'S Residence 2022-23 As Per Lease Agreement	\$ 1,083.57
EFT25227	27/04/2023	Tquip	Top116-0757 , Catcher Bag	\$ 1,614.05
EFT25228	27/04/2023	Uniqco International Pty Ltd	Contract Management Support - Feb 23	\$ 330.00
EFT25229	27/04/2023	Wa Local Government Association - Walga	2023 Wa Transport And Roads Forum	\$ 70.00
EFT25230	27/04/2023	Wattleup Tractors	Tx411_160_842 , Trimax Lazer Blades	\$ 506.00
EFT25231	27/04/2023	Winc Australia Pty Ltd	Stationary Order Sept 1St - Missed Items	\$ 345.74
EFT25232	27/04/2023	Woolworths Ltd	Devonshire Tea Supplies For Warden Finnerty'S	\$ 172.60
				<b>\$ 1,850,086.83</b>

Shire of Coolgardie  
Payments by Delegated Authority  
1st April to 30th April 2023  
Cheques

Chq	Date	Name	Description	Amount
53539	14/04/2023	Water Corporation	Gnarlbine Rd - Water Usage 06/02-03/04/2023	\$ 44,448.02
				<u>\$ 44,448.02</u>

Shire of Coolgardie  
Payments by Delegated Authority  
1st April to 30th April 2023  
Direct Debits

Chq/EFT	Date	Name	Description	Amount
DD8338.1	04/04/2023	Fleetcare	Payroll Deductions/Contributions	\$ 1,610.86
DD8342.1	04/04/2023	Australian Taxation Office	Payg For Period 22 Mar To 04 Apr	\$ 55,682.00
DD8367.1	19/04/2023	Australian Taxation Office	Payg For Period 04 April To 18 April 2023	\$ 45,040.00
DD8369.1	18/04/2023	Fleetcare	Payroll Deductions/Contributions	\$ 1,610.86
				<u>\$ 103,943.72</u>

Shire of Coolgardie  
Payments by Delegated Authority  
1st April to 30th April 2023  
Credit Cards

Reference	Date	Description	Value	Card
	6/04/2023	Comfort Inn Bay Of I Esperance	\$ 15.00	59
	6/04/2023	Comfort Inn Bay Of I Esperance	\$ 43.00	59
	11/04/2023	Seek Au 53153980 Melbourne	\$ 324.50	59
	17/04/2023	Qantas Airways Ltd (Ec Mascot	\$ 1,089.02	59
	17/04/2023	Qantas Airways Ltd (Ec Mascot	\$ 15.00	59
	19/04/2023	Seek Au 53572508 Melbourne	\$ 335.50	59
	19/04/2023	Tickets-Circular Economy Mcmahons Poin	\$ 244.20	59
	20/04/2023	Dropbox*Cnnhczd9Ycb5 D02Fd79	\$ 19.25	59
	20/04/2023	Eb *Advancing Net Zero 801-413-7200	\$ 850.00	59
	21/04/2023	Sp Flexi-Felt Austra Goonellebah	\$ 399.95	59
	26/04/2023	Mailchimp 678-9990141	\$ 20.16	59
	26/04/2023	Nth Metropolitan Tafe Northbridge	\$ 89.10	59
	29/04/2023	Canva 03770 Sydney	\$ 209.90	59
	6/04/2023	Bp Kambalda 6233 Kambalda East	\$ 63.26	3994
	11/04/2023	Jb Hi Fi Ocean Keys Clarkson	\$ 4,219.60	3994
	11/04/2023	Virgin Austr7952185807718 Brisbane	\$ 1,233.64	3994
	11/04/2023	Virgin Austr7954404372784 Brisbane	\$ 11.97	3994
	11/04/2023	Virgin Austr7952185807559 Brisbane	\$ 398.00	3994
	11/04/2023	Virgin Austr7954404372909 Brisbane	\$ 3.86	3994
	11/04/2023	Gm Cabs Pty Ltd Mascot	\$ 44.00	3994
	14/04/2023	Virgin Austr7952185909125 Brisbane	\$ 655.00	3994
	14/04/2023	Virgin Austr7954404436569 Brisbane	\$ 6.35	3994
	14/04/2023	Qantas Airways Ltd (Ec Mascot	\$ 846.66	3994
	14/04/2023	Qantas Airways Ltd (Ec Mascot	\$ 15.00	3994
	21/04/2023	Virgin Austr7952186119867 Brisbane	\$ 374.00	3994
	21/04/2023	Virgin Austr7954404568263 Brisbane	\$ 3.63	3994
	21/04/2023	Fairfax Subscriptions Pymont	\$ 29.50	3994
	21/04/2023	Fairfax Business 0292822833	\$ 1,194.53	3994
	24/04/2023	Virgin Austr7954404633576 Brisbane	\$ 11.58	3994
	24/04/2023	Virgin Austr7952186227845 Brisbane	\$ 1,194.00	3994
	24/04/2023	Virgin Austr7952186227791 Brisbane	\$ 398.00	3994
	24/04/2023	Virgin Austr7954404633413 Brisbane	\$ 3.86	3994
	24/04/2023	Jb Hi Fi Ocean Keys Clarkson	\$ 2,432.80	3994
	24/04/2023	Live Payments Barangaroo	\$ 56.28	3994
	30/04/2023	Partners on Booking BV Amterdam incl overseas fee 6.07	\$ 208.42	3994
			<b>\$ 17,058.52</b>	
	28/04/2023	AUTOREPAYMENT - THANK YOU	\$ 18,750.77	576

**SHIRE OF COOLGARDIE**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 30 April 2023**

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

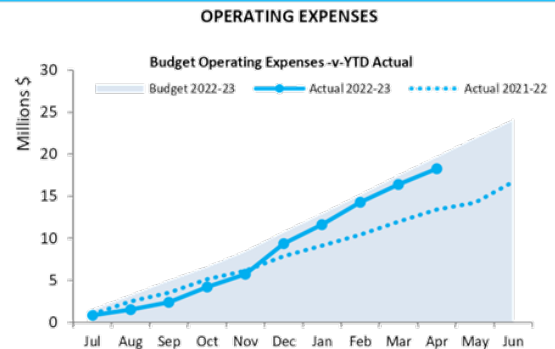
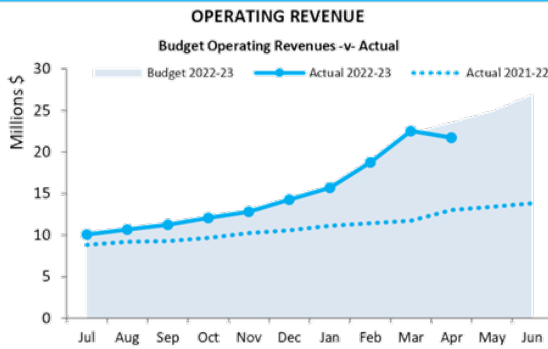
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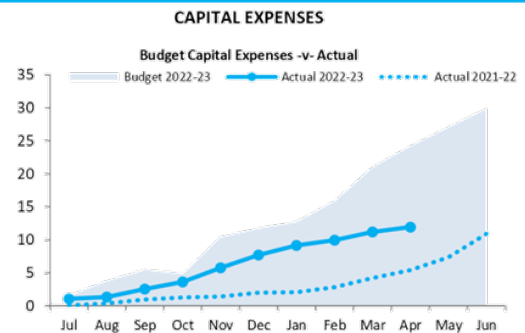
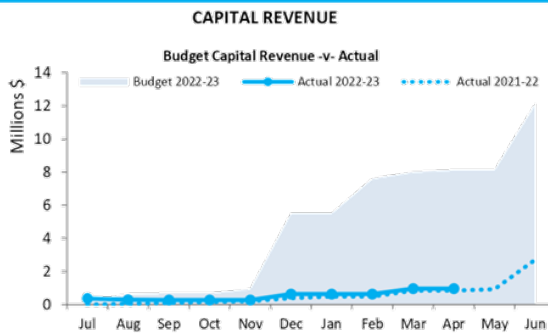
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 APRIL 2023

SUMMARY INFORMATION - GRAPHS

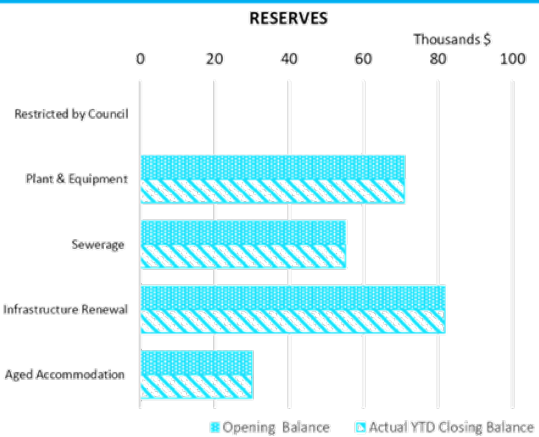
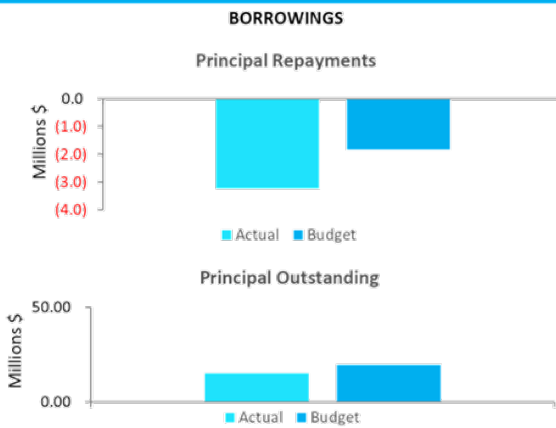
OPERATING ACTIVITIES



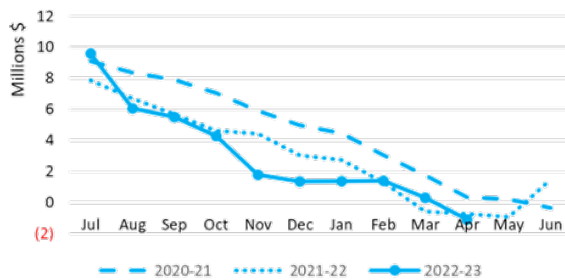
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 APRIL 2023

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	(\$1.26 M)	(\$1.26 M)	(\$1.26 M)	\$0.00 M
Closing	(\$0.60 M)	(\$6.05 M)	(\$1.10 M)	\$4.95 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$0.17 M	% of total
Unrestricted Cash	(\$1.47 M)	(883.9%)
Restricted Cash	\$1.64 M	983.9%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$2.44 M	% Outstanding
Trade Payables	\$1.98 M	
0 to 30 Days		8.7%
Over 30 Days		91.3%
Over 90 Days		1.4%

Refer to Note 5 - Payables

Receivables		
	\$0.79 M	% Collected
Rates Receivable	\$1.24 M	87.8%
Trade Receivable	\$0.79 M	% Outstanding
Over 30 Days		26.8%
Over 90 Days		21.8%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$6.72 M	\$7.09 M	\$3.87 M	(\$3.22 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$9.45 M	% Variance
YTD Budget	\$9.47 M	(0.3%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$1.63 M	% Variance
YTD Budget	\$2.54 M	(36.0%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$5.99 M	% Variance
YTD Budget	\$7.55 M	(20.7%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$17.28 M)	(\$18.72 M)	(\$10.86 M)	\$7.86 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.10 M	%
Amended Budget	\$0.04 M	180.5%

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$11.93 M	% Spent
Amended Budget	\$18.96 M	(37.1%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.96 M	% Received
Amended Budget	\$1.54 M	(37.5%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$11.22 M	\$6.84 M	\$7.15 M	\$0.31 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$3.22 M
Interest expense	\$0.42 M
Principal due	\$15.10 M

Refer to Note 8 - Borrowings

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

Refer to Note 10 - Cash Reserves

Lease Liability	
Principal repayments	\$0.24 M
Interest expense	\$0.07 M
Principal due	\$1.52 M

Refer to Note 9 - Lease Liabilities

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



**KEY TERMS AND DESCRIPTIONS**

FOR THE PERIOD ENDED 30 APRIL 2023

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

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

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

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

**SERVICE CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES****EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

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

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

## BY NATURE OR TYPE

	Ref	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var
	Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	(1,257,027)	(1,257,027)	(1,257,027)	0	0.00%	
<b>Revenue from operating activities</b>							
Rates		9,471,017	9,471,017	9,446,471	(24,546)	(0.26%)	
Operating grants, subsidies and contributions	12	3,290,503	2,544,140	1,629,438	(914,702)	(35.95%)	▼
Fees and charges		9,868,307	7,548,755	5,986,378	(1,562,377)	(20.70%)	▼
Interest earnings		52,375	44,391	28,338	(16,053)	(36.16%)	▼
Other revenue		2,186,712	2,124,845	946,747	(1,178,098)	(55.44%)	▼
Profit on disposal of assets	6	12,800	12,800	51,857	39,057	305.13%	▲
		<b>24,881,714</b>	<b>21,745,948</b>	<b>18,089,229</b>	<b>(3,656,719)</b>	<b>(16.82%)</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(6,000,177)	(4,948,522)	(4,483,381)	465,141	9.40%	
Materials and contracts		(8,027,887)	(6,453,072)	(5,977,631)	475,441	7.37%	
Utility charges		(892,370)	(739,867)	(685,468)	54,399	7.35%	
Depreciation on non-current assets		(4,980,534)	(4,150,445)	(4,117,321)	33,124	0.80%	
Interest expenses		(463,662)	(376,973)	(492,861)	(115,888)	(30.74%)	▼
Insurance expenses		(438,848)	(438,848)	(408,848)	30,000	6.84%	
Other expenditure		(2,329,038)	(1,684,526)	(2,115,478)	(430,952)	(25.58%)	▼
		<b>(23,132,516)</b>	<b>(18,792,253)</b>	<b>(18,280,988)</b>	<b>511,265</b>	<b>(2.72%)</b>	
Non-cash amounts excluded from operating activities	1(a)	4,967,734	4,137,645	4,065,464	(72,181)	(1.74%)	
<b>Amount attributable to operating activities</b>		<b>6,716,932</b>	<b>7,091,340</b>	<b>3,873,705</b>	<b>(3,217,635)</b>	<b>(45.37%)</b>	
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,542,043	1,542,043	963,584	(578,459)	(37.51%)	▼
Proceeds from disposal of assets	6	135,800	0	100,405	100,405	0.00%	▲
Payments for property, plant and equipment and infrastructure	7	(18,961,349)	(20,261,349)	(11,927,849)	8,333,500	41.13%	▲
<b>Amount attributable to investing activities</b>		<b>(17,283,506)</b>	<b>(18,719,306)</b>	<b>(10,863,860)</b>	<b>7,855,446</b>	<b>(41.96%)</b>	
<b>Financing Activities</b>							
Proceeds from new debentures	8	15,450,000	9,850,000	10,600,000	750,000	7.61%	
Proceeds from self supporting loans	4	3,000	0	7,500	7,500	0.00%	
Transfer from reserves	10	120,000	0	0	0	0.00%	
Payments for principal portion of lease liabilities	9	(293,058)	(115,000)	(238,109)	(123,109)	(107.05%)	▼
Repayment of debentures	8	(4,014,951)	(2,900,000)	(3,224,260)	(324,260)	(11.18%)	▼
Transfer to reserves	10	(40,626)	0	0	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>11,224,365</b>	<b>6,835,000</b>	<b>7,145,131</b>	<b>310,131</b>	<b>4.54%</b>	
Closing funding surplus / (deficit)	1(c)	(599,236)	(6,049,993)	(1,102,051)	4,947,942	81.78%	

## KEY INFORMATION

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

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

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

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 APRIL 2023**

**BASIS OF PREPARATION**

**BASIS OF PREPARATION**

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

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

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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

**SIGNIFICANT ACCOUNTING POLICES**

**CRITICAL ACCOUNTING ESTIMATES**

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

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

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

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

**GOODS AND SERVICES TAX**

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

**ROUNDING OFF FIGURES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 18 May 2023

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

(a) Non-cash items excluded from operating activities

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

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(12,800)	(12,800)	(51,85)
Add: Depreciation on assets		4,980,534	4,150,445	4,117,32
<b>Total non-cash items excluded from operating activities</b>		<b>4,967,734</b>	<b>4,137,645</b>	<b>4,065,46</b>

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

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Amended Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 30 April 2023
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(237,873)	(237,873)	(237,87
Add: Accrued Interest on Borrowings		0	23,740	
Add: Borrowings	8	1,553,605	1,349,605	649,08
Add: Provisions employee related provisions	11	358,021	357,353	357,35
Add: Lease liabilities	9	262,374	263,357	90,31
<b>Total adjustments to net current assets</b>		<b>1,936,127</b>	<b>1,756,182</b>	<b>866,37</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	1,182,330	1,904,874	166,46
Rates receivables	3	1,187,654	1,187,654	1,241,01
Receivables	3	512,330	795,498	794,74
Other current assets	4	249,490	11,033	3,55
<b>Less: Current liabilities</b>				
Payables	5	(3,095,406)	(4,150,455)	(2,438,12
Borrowings	8	(1,553,605)	(1,349,605)	(625,34
Contract liabilities	11	(691,498)	(791,498)	(663,04
Lease liabilities	9	(262,374)	(263,357)	(90,31
Provisions	11	(358,021)	(357,353)	(357,35
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>1,936,127</b>	<b>1,756,182</b>	<b>866,37</b>
<b>Closing funding surplus / (deficit)</b>		<b>(892,973)</b>	<b>(1,257,027)</b>	<b>(1,102,05</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

OPERATING ACTIVITIES  
NOTE  
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
MUNICIPAL CASH AT BANK	Cash and cash equivalents	(1,572,629)	1,500,000	(72,629)		ANZ	0.01%	N/A
CASH ON HAND	Cash and cash equivalents	1,212	0	1,212		ANZ	0.00%	N/A
NAB TERM DEPOSIT	Cash and cash equivalents	8	0	8		NAB	0.01%	N/A
CBA TERM DEPOSIT	Cash and cash equivalents	100,000	137,873	237,873		CBA	1.50%	On Call
<b>Total</b>		<b>(1,471,409)</b>	<b>1,637,873</b>	<b>166,464</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		(1,471,409)	1,637,873	166,464	0			
		<b>(1,471,409)</b>	<b>1,637,873</b>	<b>166,464</b>	<b>0</b>			

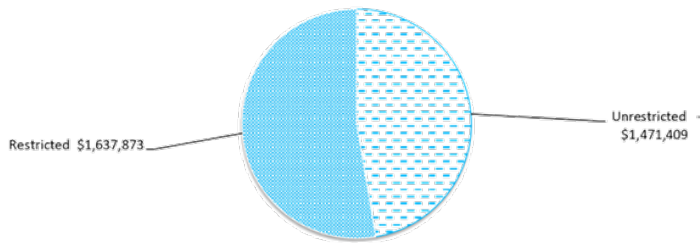
KEY INFORMATION

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

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

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

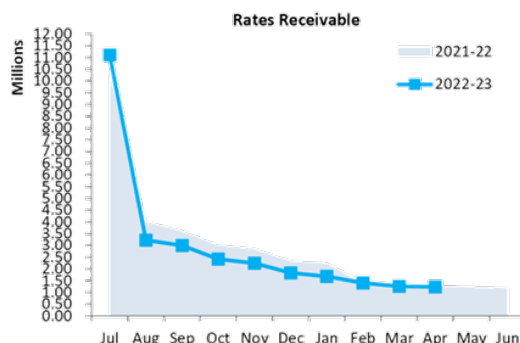
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

OPERATING ACTIVITIES  
NOTE 1  
RECEIVABLE

Rates receivable	30 June 2022	30 Apr 2023
	\$	\$
Opening arrears previous years	1,231,250	1,142,011
Levied this year	8,424,662	9,446,471
Less - collections to date	(8,468,258)	(9,301,824)
Gross rates collectable	1,187,654	1,286,658
Allowance for impairment of rates receivable	(45,643)	(45,643)
<b>Net rates collectable</b>	<b>1,142,011</b>	<b>1,241,015</b>
% Collected	87.7%	87.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,653)	555,004	37,155	1,038	164,526	756,070
Percentage	(0.2%)	73.4%	4.9%	0.1%	21.8%	
<b>Balance per trial balance</b>						
Sundry receivable						756,070
GST receivable						172,810
Allowance for impairment of receivables from contracts with customers						(40,690)
Emergency Services Levy						(102,180)
Pensioner Rebates						8,730
<b>Total receivables general outstanding</b>						<b>794,740</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

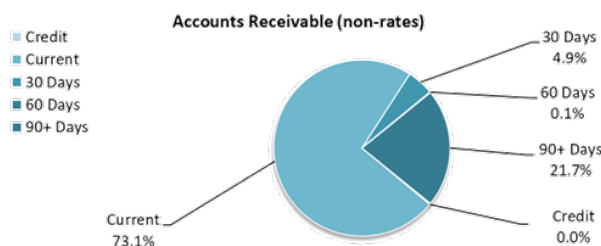
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 April 2023
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	0	0	(7,500)	(7,500)
<b>Inventory</b>				
Museum Memorabilia & Giftware	11,033	0	0	11,033
<b>Total other current assets</b>	<b>11,033</b>	<b>0</b>	<b>(7,500)</b>	<b>3,533</b>
Amounts shown above include GST (where applicable)				

KEY INFORMATION

**Inventory**

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

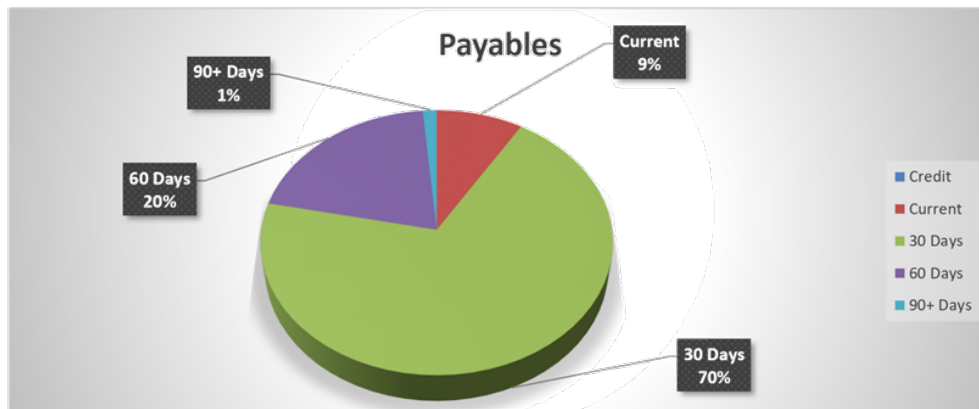
OPERATING ACTIVITIES  
NOTE 5  
PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	172,378	1,372,879	400,918	27,625	1,973,800
Percentage	0%	8.7%	69.6%	20.3%	1.4%	
<b>Balance per trial balance</b>						
Sundry creditors						1,979,101
Accrued salaries and wages						(61,731)
ATO liabilities						193,001
Receipts in advance						101,030
Prepaid Rates						226,728
<b>Total payables general outstanding</b>						<b>2,438,129</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

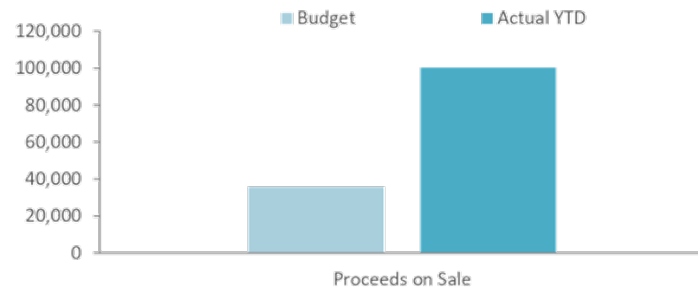




NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

OPERATING ACTIVITIES  
NOTE 6  
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	Holden Captiva	0	12,800	12,800	0	0	0	0	0
	Volkswagen Amarok	23,000	23,000	0	0	0	0	0	0
	Holden Colorado	0	0	0	0	0	13,630	13,630	0
	Ford Ranger	0	0	0	0	0	13,650	13,650	0
	GTE Semi Side Tipper	0	0	0	0	40,697	48,750	8,053	0
	Mitsubishi Prime Mover	0	0	0	0	7,851	24,375	16,524	0
		<b>23,000</b>	<b>35,800</b>	<b>12,800</b>	<b>0</b>	<b>48,548</b>	<b>100,405</b>	<b>51,857</b>	<b>0</b>



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	Forecast 30 June Closing	YTD Actual Variance
	Budget	YTD Budget			
	\$	\$	\$	\$	\$
Buildings	12,483,068	11,233,068	8,799,293	10,049,293	(2,433,775)
Furniture and equipment	110,000	105,000	71,230	76,230	(33,770)
Plant and equipment	1,203,094	1,203,094	100,169	100,169	(1,102,925)
Infrastructure - roads	1,994,638	1,994,638	1,987,851	1,987,851	(6,787)
Infrastructure - footpaths	100,000	90,000	0	10,000	(90,000)
Infrastructure - drainage	100,000	100,000	2,416	2,416	(97,584)
Infrastructure - parks & ovals	380,000	330,000	156,943	206,943	(173,057)
Infrastructure - sewerage	1,600,000	1,066,667	107,732	641,065	(958,935)
Infrastructure - other	990,549	4,138,882	702,215	(2,446,118)	(3,436,667)
<b>Payments for Capital Acquisitions</b>	<b>18,961,349</b>	<b>20,261,349</b>	<b>11,927,849</b>	<b>10,627,849</b>	<b>(8,333,500)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$	\$	\$	\$	\$
Capital grants and contributions	1,542,043	1,542,043	963,584	963,584	(578,459)
Borrowings	15,450,000	9,850,000	10,600,000	16,200,000	750,000
Other (disposals & C/Fwd)	135,800	0	100,405	236,205	100,405
Cash backed reserves					
Sewerage	(40,000)	0	0	(40,000)	0
Contribution - operations	1,953,506	8,555,679	(49,767)	(6,965,567)	(8,605,446)
<b>Capital funding total</b>	<b>18,961,349</b>	<b>20,261,349</b>	<b>11,927,849</b>	<b>10,627,849</b>	<b>(8,333,500)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

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

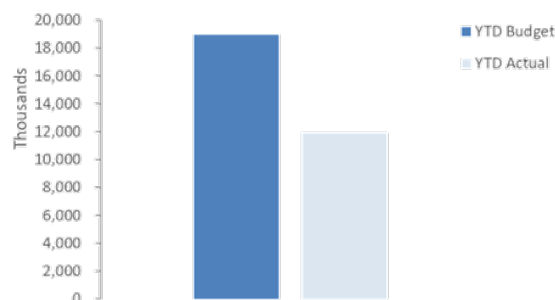
**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS (CONTINUED)

	Account Description	Amended		YTD Actual	Variance (Under)/Over	
		Budget	YTD Budget			
		\$	\$	\$	\$	
<b>Land &amp; Buildings</b>						
	C09005	Renewal 11 Wildflower Court	25,000	25,000	0	(25,000)
	C09007	Renewal Kambalda Pool Flat	40,000	40,000	0	(40,000)
	C13097	Housing & Workers Accommodation	7,935,185	7,935,185	7,394,118	(541,067)
	C13103	5 Dundas Street, Kambalda - Capital Improvements	0	0	0	0
	C11153	Ccrf - Kitchen	15,000	15,000	24,862	9,862
	C13091	Coolgardie Recreation Centre - Stadium Entrance Shelters	0	0	0	0
	C13015	Lifestyle Blocks - Horse Blocks	60,000	60,000	0	(60,000)
	C13039	Coolgardie Cultural & Community Hub	320,000	320,000	287,407	(32,593)
	C13051	Industrial Subdivision	20,000	20,000	6,750	(13,250)
	C13113	Kurrawang Administration Office	0	0	0	0
	C13114	Coolgardie Post Office - Paving At Rear Of Building	0	0	7,002	7,002
	C13117	Coolgardie Cultural Hub - Fit Out	150,000	150,000	112,121	(37,879)
	C13120	Lot 2435 On Deposited Plan 107089 (Gnarlbine Road)	72,883	72,883	72,883	0
	C13121	Kamablada Workers Accommodation - Additional Units	500,000	500,000	27,414	(472,586)
	C13122	11 Goodenia Court - Construction Of 3 Units	75,000	75,000	0	(75,000)
	C13126	Kambalda Workers Accommodation - 100 Person Camp	1,750,000	500,000	428,969	(71,031)
	INS349	Coolgardie Storm Damage - Stage 3	320,000	320,000	17,434	(302,566)
	INS356	Coolgardie Post Office Roof - Stage 2 Storm Damage Claim	0	0	50,000	50,000
	INS357	Coolgardie Post Office - Fire Damage	1,200,000	1,200,000	370,333	(829,667)
	<b>Total Land &amp; Buildings</b>		<b>12,483,068</b>	<b>11,233,068</b>	<b>8,799,293</b>	<b>(2,433,775)</b>
<b>Furniture &amp; Equipment</b>						
	C04003	It Upgrades And Replacements	30,000	25,000	38,830	13,830
	C13115	Risk, Performance Management, Compliance & Esg Module	80,000	80,000	32,400	(47,600)
	<b>Total Furniture &amp; Equipment</b>		<b>110,000</b>	<b>105,000</b>	<b>71,230</b>	<b>(33,770)</b>
<b>Plant &amp; Equipment</b>						
	C12013	Works Utility	55,000	55,000	1,857	(53,143)
	C12026	Works Supervisor Vehicle	63,094	63,094	63,483	389
	C13104	Holden Captiva	44,000	44,000	34,829	(9,171)
	C13106	Trailer	15,000	15,000	0	(15,000)
	C13116	Metro Counters X 3	26,000	26,000	0	(26,000)
	C13098	Tyre Shredder	1,000,000	1,000,000	0	(1,000,000)
	<b>Total Plant &amp; Equipment</b>		<b>1,203,094</b>	<b>1,203,094</b>	<b>100,169</b>	<b>(1,102,925)</b>
<b>Roads</b>						
	R052	Jaurdi Hills Road	0	0	98	98
	R153	Bayley Street	0	0	0	0
	R155M	Kingswood And Cavehill Road	50,000	50,000	40,930	(9,070)
	R155	Cave Hill Road	0	0	0	0
	R156	Carins Road Construct	1,224,638	1,224,638	1,225,951	1,313
	RRG052	Regional Road Group - Jaurdi Hills Road	0	0	0	0
	RRG002	Regional Road Group - Coolgardie North Road	0	0	0	0
	RTR002	Rtr - Coolgardie North Road	0	0	1,688	1,688
	RTR005	Rtr - Victoria Rock Road	0	0	0	0
	RTR052	Roads To Recovery - Jaurdi Hills Road	0	0	0	0
	RTR155	Cave Hill Road	0	0	0	0
	MF002A	Mining Funded - Coolgardie North / Sands Rd Intersection	0	0	0	0
	MF038	Mining Funded - Gnarlbine Road	700,000	700,000	700,544	544
	MF156	Mining Funded - Carins Road	0	0	0	0
	MF53	Ladyloch Road Intersection	20,000	20,000	18,640	(1,360)
	R018	Sharp Road (Kurrawang)	0	0	0	0
	<b>Total Roads</b>		<b>1,994,638</b>	<b>1,994,638</b>	<b>1,987,851</b>	<b>(6,787)</b>
<b>Footpaths</b>						
	RF002	Footpath Renewal - Coolgardie	50,000	40,000	0	(40,000)
	RF003	Footpath Renewal - Kambalda	50,000	50,000	0	(50,000)
	<b>Total Footpaths</b>		<b>100,000</b>	<b>90,000</b>	<b>0</b>	<b>(90,000)</b>
<b>Drainage</b>						
	RD001	Drainage Construction - Renewal	100,000	100,000	2,416	(97,584)
	RD500	Coolgardie Community Hub Drainage Renewal	0	0	0	0

Account Description	Amended			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
<b>Total Drainage</b>	<b>100,000</b>	<b>100,000</b>	<b>2,416</b>	<b>(97,584)</b>
<b>Sewerage</b>				
C10007 Coolgardie Sewerage - Water Re-Use System	1,600,000	1,066,667	107,732	(958,935)
<b>Total Sewerage</b>	<b>1,600,000</b>	<b>1,066,667</b>	<b>107,732</b>	<b>(958,935)</b>
<b>Parks &amp; Ovals</b>				
C13081 Kambalda East Nature Playground	0	0	0	
C13082 Standpipe	130,000	130,000	89,816	(40,184)
C13123 Lions Park Upgrade - Soft Fall & 0-6 Year Old Play Space	220,000	170,000	42,000	(128,000)
C13124 Coolgardie Rsl - Installation Of Synthetic Turf	30,000	30,000	25,127	(4,873)
<b>Total Parks &amp; Ovals</b>	<b>380,000</b>	<b>330,000</b>	<b>156,943</b>	<b>(173,057)</b>
<b>Other Infrastructure</b>				
C13109 Shed At Kambalda Refuse Site	0	0	0	
C13110 Ups Solar Powered System	44,765	44,765	44,765	
C12901 Kambalda Airport Development	50,000	50,000	35,064	(14,936)
C13108 Kambalda Aerodrome Runway Upgrade	0	3,275,000	0	(3,275,000)
C13111 Kambalda Aerodrome - Fencing	100,000	100,000	92,931	(7,069)
C13112 Kambalda Aerodrome - Concrete Pathways	60,784	60,784	60,784	
C13028 Coolgardie Transit Park	0	0	0	
C13089 Coolgardie Truck Bay - Toilet	90,000	60,000	87,450	27,450
C13107 Ev Charging Station	100,000	66,667	0	(66,667)
C13118 Coolgardie Truck Bay - Walk Bridge & Hand Rails	20,000	13,333	19,600	6,266
RS004 Kambalda Refuse Site	50,000	33,333	12,000	(21,333)
RS005 Coolgardie Refuse Site	350,000	350,000	349,621	(379)
RS006 Coolgardie Waste Facility - Relocate Office & Shed	75,000	45,000	0	(45,000)
RS008 Waste Sorting Facility	0	0	0	
C13119 Widgiemooltha Dam	0	0	0	
C13125 Kambalda West Community Garden	50,000	40,000	0	(40,000)
<b>Total Other Infrastructure</b>	<b>990,549</b>	<b>4,138,882</b>	<b>702,215</b>	<b>(3,436,667)</b>
<b>Total Capital Expenditure</b>	<b>18,961,349</b>	<b>20,261,349</b>	<b>11,927,849</b>	<b>(8,333,500)</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

## FINANCING ACTIVITIES

## NOTE 8

## BORROWINGS

## Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
<b>Housing</b>										
Kambalda Workers Accommodation	000CFBM8GK	2,000,000	5,750,000	5,500,000	0	(351,000)	7,750,000	7,149,000	(180,349)	(160,937)
Kambalda Workers Accom - Additional	000CFBM8GK	0	500,000	500,000	(22,202)	0	477,798	500,000	(6,784)	0
Goodenia Court Units	000CFBM8GK	0	1,000,000	1,000,000	(18,914)	0	981,086	1,000,000	(13,567)	0
<b>Community amenities</b>										
Coolgardie Class 3 Waste Facility	0+00F9PQZI	3,416,000	0	0	(531,000)	(708,000)	2,885,000	2,708,000	(104,820)	(94,008)
Tyre Shredder	TBA	0	0	1,000,000	0	(119,000)	0	881,000	0	(19,437)
Sewerage Facility	TBA	0	0	1,600,000	0	0	0	1,600,000	0	0
<b>Recreation and culture</b>										
Coolgardie Aquatic Facilities	112	87,929	0	0	(87,929)	(32,709)	0	55,220	(3,678)	(1,915)
Kambalda Aquatic Facilities	114	1,376,128	0	0	(1,376,128)	(255,275)	0	1,120,853	(48,199)	(46,617)
Kambalda Aquatic Facilities	116	487,532	0	0	(487,532)	(87,745)	0	399,787	(15,870)	(16,023)
CBA - WATC Refinanced Loans		0	2,350,000	0	(189,367)	0	2,160,633	0	0	0
<b>Transport</b>										
Kambalda Aerodrome Refurbishment	OQ03FE7C26	0	1,000,000	1,000,000	(153,000)	(204,000)	847,000	796,000	(29,311)	(28,102)
Kambalda Aerodrome Upgrade	TBA	0	0	3,100,000	0	0	0	3,100,000	0	0
<b>Economic services</b>										
Coolgardie Post Office	113	358,188	0	0	(358,188)	(66,445)	0	291,743	(15,906)	(12,134)
<b>Total</b>		<b>7,725,777</b>	<b>10,600,000</b>	<b>13,700,000</b>	<b>(3,224,260)</b>	<b>(1,824,174)</b>	<b>15,101,517</b>	<b>19,601,603</b>	<b>(418,484)</b>	<b>(379,173)</b>
Current borrowings		1,824,174					625,345			
Non-current borrowings		5,901,603					14,476,172			
		<u>7,725,777</u>					<u>15,101,517</u>			

All debenture repayments were financed by general purpose revenue.

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

## KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

## FINANCING ACTIVITIES

## NOTE 9

## LEASE LIABILITIES

## Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and culture</b>										
Kambalda Gym Equipment	1234-001	128,934	0	0	(1,854)	(24,873)	127,080	104,061	(5,780)	(7,877)
<b>Transport</b>										
P351 Hino 700 Series	6320171	132,915	0	0	(20,019)	(23,597)	112,896	109,318	(2,646)	(3,068)
P355 Hino 500 Series	6344997	114,540	0	0	(13,330)	(15,723)	101,210	98,817	(2,317)	(2,697)
P358 Hino 500 Series	6374551	106,552	0	0	(15,639)	(18,254)	90,913	88,298	(2,148)	(2,467)
P382 Caterpillar 962M Wheel Loaders	01052022-YG	361,545	0	0	(49,107)	(65,599)	312,438	295,946	(16,650)	(22,077)
P383 Caterpillar 826K Compactor	01052022-YG	593,694	0	0	(80,622)	(107,693)	513,072	486,001	(28,817)	(36,254)
P387 Caterpillar D10T Dozer		0	278,804	0	(47,651)	0	231,153	0	(15,027)	0
<b>Other property and services</b>										
BENQ Whiteboards	2073290	6,635	0	0	(6,635)	(6,635)	0	0	(49)	(49)
BENQ Whiteboards		0	34,823	0	(3,252)	0	31,571	0	(943)	0
<b>Total</b>		<b>1,444,815</b>	<b>313,627</b>	<b>0</b>	<b>(238,109)</b>	<b>(262,374)</b>	<b>1,520,333</b>	<b>1,182,441</b>	<b>(74,377)</b>	<b>(74,489)</b>
Current lease liabilities		263,357					90,316			
Non-current lease liabilities		1,179,390					1,427,949			
		1,442,747					1,518,265			

All lease repayments were financed by general purpose revenue.

## KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

OPERATING ACTIVITIES  
NOTE 1  
RESERVE ACCOUNT

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Plant & Equipment	70,950	174	0	0	0	0	0	71,124	70,950
Sewerage	55,103	146	0	40,000	0	(40,000)	0	55,249	55,103
Infrastructure Renewal	81,815	227	0	0	0	(80,000)	0	2,042	81,815
Aged Accommodation	30,005	79	0	0	0	0	0	30,084	30,005
	<b>237,873</b>	<b>626</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>(120,000)</b>	<b>0</b>	<b>158,499</b>	<b>237,873</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 April 2023
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Capital grant/contribution liabilities		791,498	0	0	(128,455)	663,043
<b>Total other liabilities</b>		791,498	0	0	(128,455)	663,043
<b>Employee Related Provisions</b>						
Annual leave		244,509	0	0	0	244,509
Long service leave		112,844	0	0	0	112,844
<b>Total Employee Related Provisions</b>		357,353	0	0	0	357,353
<b>Total other current assets</b>		1,148,851	0	0	(128,455)	1,020,396

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

**Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**Employee Related Provisions**

**Short-term employee benefits**

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**Contract liabilities**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

**Capital grant/contribution liabilities**

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

## NOTE 12

## OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue
	1 July 2022		(As revenue)	30 Apr 2023	30 Apr 2023			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
Financial Assistance Grant - General Purpos	0	0	0	0	0	473,993	170,160	149,245
<b>Law, order, public safety</b>								
DFES Operating	0	0	0	0	0	0	0	1,413
DFES Operating	0	0	0	0	0	14,730	14,730	10,859
<b>Health</b>								
WA Health - Suicide Prevention	100,000	0	0	100,000	0	100,000	100,000	0
<b>Education and welfare</b>								
Kambalda CRC	3,000	0	(3,000)	0	0	110,919	92,433	117,833
Kambalda - Centrelink Access Point	0	0	0	0	0	8,640	8,640	7,200
Coolgadie CRC	3,000	0	(3,000)	0	0	0	0	0
Coolgadie CRC	0	0	0	0	0	106,333	88,611	113,087
<b>Recreation and culture</b>								
Good Things Foundation	0	0	0	0	0	0	0	2,000
<b>Transport</b>								
Main Roads - Direct Grant	0	0	0	0	0	145,836	145,836	145,836
Financial Assistance Grant - General Purpos	0	0	0	0	0	396,535	116,850	98,651
<b>Economic services</b>								
Cashless Card Scheme	0	0	0	0	0	197,599	197,599	203,836
CDC Support Hub	291,496	0	(32,692)	258,804	0	336,414	264,444	237,042
	<b>397,496</b>	<b>0</b>	<b>(38,692)</b>	<b>358,804</b>	<b>0</b>	<b>1,890,999</b>	<b>1,199,303</b>	<b>1,087,002</b>
<b>Operating contributions</b>								
<b>Governance</b>								
Donations	0	0	0	0	0	2,000	1,500	0
Records Facility finalisation	0	0	0	0	0	0	0	3,945
<b>General purpose funding</b>								
Northern Star Lease	0	0	0	0	0	0	0	162,159
<b>Health</b>								
Goldfields - Counselling Services	25,000	0	0	25,000	0	25,000	25,000	20,833
<b>Education and welfare</b>								
Goldfields - Meals on Wheels	75,000	0	0	75,000	0	75,000	62,500	67,045
<b>Transport</b>								
Mining Funded Road Projects	0	0	0	0	0	700,000	700,000	0
Mining Funded Road Projects	0	0	0	0	0	0	0	4,464
Haulage Campaign	196,004	0	(125,469)	70,535	0	596,004	554,337	261,693
<b>Economic services</b>								
Donations	0	0	0	0	0	1,500	1,500	2,297
<b>Other property and services</b>								
Employee Subsidies	0	0	0	0	0	0	0	20,000
	<b>296,004</b>	<b>0</b>	<b>(125,469)</b>	<b>170,535</b>	<b>0</b>	<b>1,399,504</b>	<b>1,344,837</b>	<b>542,436</b>
<b>TOTALS</b>	<b>693,500</b>	<b>0</b>	<b>(164,161)</b>	<b>529,339</b>	<b>0</b>	<b>3,290,503</b>	<b>2,544,140</b>	<b>1,629,438</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

NOTE 13  
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Apr 2023	Current Liability 30 Apr 2023	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Community amenities</b>								
Waste Sorting Facility	0	0	0	0	0	0	0	0
<b>Transport</b>								
Bayley Street Upgrade (State)	0	0	0	0	0	0	0	0
Bayley Street Upgrade (Commonwealth)	0	0	0	0	0	917,000	0	0
Department of Infrastructure & Communities - 2021/22 Stage 1	0	0	0	0	0	36,400	36,400	36,400
Department of Infrastructure & Communities - 2021/22 Stage 2	0	0	0	0	0	33,215	33,215	0
Department of Infrastructure & Communities - 2021/22 Stage 3	0	0	0	0	0	182,000	182,000	0
Department of Infrastructure & Communities - 2022/23 Stage 3	0	0	0	0	0	364,001	0	0
Kurrawang - Sharpe Road	0	0	0	0	0	300,000	0	0
Regional Road Group	0	0	0	0	0	600,000	600,000	600,000
Roads to Recovery	0	0	0	0	0	327,184	327,184	327,184
Kambalda Aerodrome Upgrade	0	0	0	0	0	0	0	0
<b>Economic services</b>								
Post Office - Lotterywest	0	0	0	0	0	52,976	52,976	0
Post Office - RED	0	0	0	0	0	10,000	10,000	0
Post Office - Heritage Council	0	0	0	0	0	11,259	11,259	0
Post Office - Building Better Regions	0	0	0	0	0	289,009	289,009	0
Widgiemooltha Dam	0	0	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,123,044</b>	<b>1,542,043</b>	<b>963,584</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

NOTE 14  
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget adoption</b>						(599,236)
	Actual Opening Surplus per audited financial report	#28/2023			(364,054)		(963,290)
030175	Interim Rates	#28/2023	Operating Income			(300,000)	(1,263,290)
030275	Grants Commission - General Purpose	#28/2023	Operating Income		83,662		(1,179,628)
030279	Other General Purpose Funding	#28/2023	Operating Income			(210,000)	(1,389,628)
030279	Other General Purpose Funding	#28/2023	Operating Income		18,172		(1,371,456)
030279	Other General Purpose Funding	#28/2023	Operating Income		87,788		(1,283,668)
030279	Other General Purpose Funding	#28/2023	Operating Income			(230,033)	(1,513,701)
140780	Fuel Tax Credits	#28/2023	Operating Income			(8,000)	(1,521,701)
040100	Elected Members	#28/2023	Operating Expenditure		20,866		(1,500,835)
050208	Animal Control Coolgardie	#28/2023	Operating Expenditure			(2,000)	(1,502,835)
050209	Animal Control Kambalda	#28/2023	Operating Expenditure			(2,000)	(1,504,835)
050312	EMERGENCY SERVICES	#28/2023	Operating Expenditure		35,000		(1,469,835)
070180	Health & Wellbeing - Grants & Contributions	#28/2023	Operating Expenditure		25,000		(1,444,835)
070509	MOSQUITO & OTHER PEST CONTROL	#28/2023	Operating Expenditure		4,000		(1,440,835)
080474	Seniors Funding	#28/2023	Operating Expenditure		25,000		(1,415,835)
093100	Workers Accommodation Camp Rental	#285/2022	Operating Income		335,185		(1,080,650)
093100	Workers Accommodation Camp Rental	#287/2022	Operating Income		300,000		(780,650)
093100	Workers Accommodation Camp Rental	#28/2023	Operating Income			(656,530)	(1,437,180)
093209	Electricity	#285/2022	Operating Income		60,000		(1,377,180)
093211	Water	#285/2022	Operating Income			(20,000)	(1,397,180)
093220	Leasing Costs	#285/2022	Operating Income		300,000		(1,097,180)
093260	ACCOMMODATION MANAGEMENT	#285/2023	Operating Income		300,000		(797,180)
100175	Kambalda Waste - Other	#28/2023	Operating Income		300,000		(497,180)
100176	Income Coolgardie Tip	#28/2023	Operating Income		150,000		(347,180)
100183	Coolgardie Waste - Tyres	#28/2023	Operating Income		200,000		(147,180)
100184	Coolgardie Waste - Asbestos	#28/2023	Operating Income		100,000		(47,180)
100185	Coolgardie Waste - Contaminated	#28/2023	Operating Income		100,000		52,820
100186	Coolgardie Waste - Class 2	#28/2023	Operating Income		100,000		152,820
100187	Coolgardie Waste - Class 3	#28/2023	Operating Income			(1,350,000)	(1,197,180)
100276	Grant Income - Sanitation	#28/2023	Capital Income			(4,000,000)	(5,197,180)
100108	Refuse Sites	#28/2023	Operating Expenditure		70,000		(5,127,180)
100308	Coolgardie Sewerage	#28/2023	Operating Expenditure		35,000		(5,092,180)
100408	Drainage (Urban)	#28/2023	Operating Expenditure			(20,000)	(5,112,180)
110508	Parks and Gardens Coolgardie	#28/2023	Operating Expenditure			(3,000)	(5,115,180)
110515	Parks and Reserves Kambalda West	#28/2023	Operating Expenditure			(2,500)	(5,117,680)
110516	Parks and Reserves East Kambalda	#28/2023	Operating Expenditure		5,000		(5,112,680)
110612	Skate Parks	#28/2023	Operating Expenditure		10,000		(5,102,680)
110901	INCOME KAMBALDA RECREATION CENTRE	#28/2023	Operating Expenditure		60,000		(5,042,680)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

NOTE 14  
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
110902	INCOME KAMBALDA GYM	#28/2023	Operating Income		50,000		(4,992,680)
110903	KAMBALDA RECREATION CENTRE - MISC INCOME	#28/2023	Operating Income		35,000		(4,957,680)
120204	Income Roads - Contributions	#28/2023	Operating Income			(700,000)	(5,657,680)
120206	Main Roads Direct Grant	#28/2023	Operating Income		8,836		(5,648,844)
120112	Capital Road Funding - State	#28/2023	Capital Income			(883,000)	(6,531,844)
120113	Capital Road Funding - Commonwealth	#28/2023	Capital Income			(1,581,001)	(8,112,845)
120220	Grants Commission - Roads Component	#28/2023	Operating Income		72,794		(8,040,051)
120210	Routine Road Maintenance	#28/2023	Operating Expenditure			(95,000)	(8,135,051)
120215	Streets Own Resource	#28/2023	Operating Expenditure			(20,000)	(8,155,051)
120221	Streets - not R2R own resources	#28/2023	Operating Expenditure			(12,000)	(8,167,051)
120775	Airport Landing Fees	#28/2023	Capital Income			(450,000)	(8,617,051)
120780	Areodrome Capital Funding	#28/2023	Capital Income			(3,715,000)	(12,332,051)
120709	Relating to Aerodromes	#28/2023	Capital Income	200,000			(12,132,051)
130210	LOOK OUT AND INFORMATION BAYS	#28/2023	Operating Expenditure		2,500		(12,129,551)
130730	Cashless Card Income	#28/2023	Operating Income		67,599		(12,061,952)
130735	Income - CDC Support Hub	#28/2023	Operating Income			(95,404)	(12,157,356)
130640	CDC Support Hub	#28/2023	Operating Expenditure		95,404		(12,061,952)
130674	INCOME - RELATING TO ECONOMIC SERVICES	#28/2023	Capital Income			(400,000)	(12,461,952)
140174	Private Works Income	#28/2023	Operating Income			(200,000)	(12,661,952)
040200	Finance/Administration and Associated Costs	#28/2023	Operating Expenditure			(68,928)	(12,730,880)
040204	IT and associated costs	#28/2023	Operating Expenditure		70,000		(12,660,880)
140308	FUEL & OILS	#28/2023	Operating Expenditure			(75,000)	(12,735,880)
040271	SALE OF CDO'S (LEHMAN)	#28/2023	Operating Expenditure		114,270		(12,621,610)
C13097	Housing & Workers Accommodation	#285/2022	Capital Expenditure			(635,185)	(13,256,795)
C11153	Ccrf - Kitchen	#28/2023	Capital Expenditure		10,000		(13,246,795)
C13091	Coolgardie Recreation Centre - Stadium Entrance Shelters	#28/2023	Capital Expenditure		25,000		(13,221,795)
C13113	Kurrawang Administration Office	#28/2023	Capital Expenditure		210,000		(13,011,795)
C13120	Lot 2435 On Deposited Plan 107089 (Gnarlbine Road)	#28/2023	Capital Expenditure			(72,883)	(13,084,678)
C13121	Kamablada Workers Accommodation - Additional Units	#268/2022	Capital Expenditure			(500,000)	(13,584,678)
C13122	11 Goodenia Court - Construction Of 3 Units	#267/2022	Capital Expenditure			(75,000)	(13,659,678)
C13126	Kambalda Workers Accommodation - 100 Person Camp	#28/2023	Capital Expenditure			(1,750,000)	(15,409,678)
C12026	Works Supervisor Vehicle	#28/2023	Capital Expenditure			(8,094)	(15,417,772)
R052	Jaurdi Hills Road	#28/2023	Capital Expenditure		80,000		(15,337,772)
R153	Bayley Street	#28/2023	Capital Expenditure		1,800,000		(13,537,772)
R156	Carins Road Construct	#28/2023	Capital Expenditure			(324,638)	(13,862,411)
RTR002	Rtr - Coolgardie North Road	#28/2023	Capital Expenditure		81,796		(13,780,615)
RTR005	Rtr - Victoria Rock Road	#28/2023	Capital Expenditure		81,796		(13,698,819)
RTR052	Roads To Recovery - Jaurdi Hills Road	#28/2023	Capital Expenditure		81,796		(13,617,023)
RTR155	Cave Hill Road	#28/2023	Capital Expenditure		81,796		(13,535,227)
MF002A	Mining Funded - Coolgardie North / Sands Rd Intersection	#28/2023	Capital Expenditure		400,000		(13,135,227)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023

NOTE 14  
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
MF038	Mining Funded - Gnarlbine Road	#28/2023	Capital Expenditure			(500,000)	(13,635,227)
MF156	Mining Funded - Carins Road	#28/2023	Capital Expenditure		400,000		(13,235,227)
MF53	Ladyloch Road Intersection	#28/2023	Capital Expenditure		380,000		(12,855,227)
R018	Sharp Road (Kurrawang)	#28/2023	Capital Expenditure		300,000		(12,555,227)
C13082	Standpipe	#287/2022	Capital Expenditure			(30,000)	(12,585,227)
C13123	Lions Park Upgrade - Soft Fall & 0-6 Year Old Play Space	#287/2022	Capital Expenditure			(220,000)	(12,805,227)
C13124	Coolgardie Rsl - Installation Of Synthetic Turf	#287/2022	Capital Expenditure			(30,000)	(12,835,227)
C13112	Kambalda Aerodrome - Concrete Pathways	#28/2023	Capital Expenditure			(20,784)	(12,856,010)
C13125	Kambalda West Community Garden	#287/2022	Capital Expenditure			(50,000)	(12,906,010)
C13110	Ups Solar Powered System	#28/2023	Capital Expenditure			(44,765)	(12,950,775)
C12901	Kambalda Airport Development	#28/2023	Capital Expenditure		265,000		(12,685,775)
C13108	Kambalda Aerodrome Runway Upgrade	#28/2023	Capital Expenditure		6,550,000		(6,135,775)
RS005	Coolgardie Refuse Site	#28/2023	Capital Expenditure			(75,000)	(6,210,775)
RS008	Waste Sorting Facility	#28/2023	Capital Expenditure		4,000,000		(2,210,775)
C13119	Widgiemooltha Dam	#28/2023	Capital Expenditure		400,000		(1,810,775)
090979	Loan Proceeds - Workers Accommodation Additional Units	#268/2022	Capital Income		500,000		(1,310,775)
090980	Loan Proceeds - Goodenia Court	#267/2022	Capital Income		1,000,000		(310,775)
090981	Loan Proceeds - 100 Person Camp	#28/2023	Capital Income		2,500,000		2,189,225
120777	Loan Proceeds - Kambalda Aerodrome	#28/2023	Capital Income			(3,100,000)	(910,775)
140777	Loan Proceeds - WATC Loan Refinancing	#28/2023	Capital Income		2,350,000		1,439,225
305001	Self Supporting Loans	#28/2023	Capital Income		3,000		1,442,225
160122	Loan 112 - Coolgardie Swimming Pool	#28/2023	Capital Expenditure			(87,929)	1,354,296
161132	Loan 113 - Coolgardie Post Office	#28/2023	Capital Expenditure			(358,188)	996,108
161142	Loan 114 - Kambalda Swimming Pool	#28/2023	Capital Expenditure			(1,376,128)	(380,020)
161162	Loan 116 - Kambalda Swimming Pool No.2	#28/2023	Capital Expenditure			(487,532)	(867,552)
161163	ANZ Loan Facility - Tyre Shredder	#28/2023	Capital Expenditure		119,000		(748,552)
412000	Lease Repayments	#28/2023	Capital Expenditure			(30,684)	(779,236)
120474	Proceeds from Disposal of Light Vehicles	#28/2023	Capital Revenue		26,000		(753,236)
120475	Proceeds from Disposal of Heavy Plant	#28/2023	Capital Revenue		74,000		(679,236)
750000	Transfer from Reserve - Goodenia Court	#267/2022	Capital Income		80,000		(599,236)
				0	24,876,206	(24,876,206)	(599,236)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2023**

**NOTE 1  
EXPLANATION OF MATERIAL VARIANCE**

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

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %		Explanation of variances
	\$	%		
<b>Opening funding surplus / (deficit)</b>	0	0.00%	Permanent	Finalisation of 21/22 financial statements
<b>Revenue from operating activities</b>				
Rates	(24,546)	(0.26%)	Permanent	GRV rating for mining camps
Operating grants, subsidies and contributions	(914,702)	(35.95%)	Permanent	Haulage funds & Cashless Card
Fees and charges	(1,562,377)	(20.70%)	Permanent	Class III Facility & Kambalda Aerodrome landing fees
Interest earnings	(16,053)	(36.16%)	Permanent	Less funds invested in term deposits
Other revenue	(1,178,098)	(55.44%)	Permanent	Post Office insurance reimbursements
Profit on disposal of assets	39,057	305.13%	Permanent	Disposal of asset with zero book value
<b>Expenditure from operating activities</b>				
Employee costs	465,141	9.40%	Permanent	Provision for additional staffing still to be implemented
Materials and contracts	475,441	7.37%	Permanent	Aerodrome Maintenance, Health MOU, Sewerage & Waste Management operating costs, Recreation centre maintenance and demolition costs for Nickletown house.
Utility charges	54,399	7.35%	Permanent	Kambalda Workers Accommodation Facility
Depreciation on non-current assets	33,124	0.80%	Timing	Not Material
Interest expenses	(115,888)	(30.74%)	Permanent	Higher interest rates and new loan & leases
Insurance expenses	30,000	6.84%	Permanent	21/22 Workers Compensation adjustment
Other expenditure	(430,952)	(25.58%)	Permanent	Health Services & Camp Leasing Costs
Loss on disposal of assets	0	0.00%		
Non-cash amounts excluded from operating activities	(72,181)	(1.74%)	Timing	Depreciation & Asset Disposals
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(578,459)	(37.51%)	Permanent	Grant funding for capital projects 100% funded
Proceeds from disposal of assets	100,405	0.00%	Timing	Proceeds from asset disposals still to be received
Proceeds from financial assets at amortised cost - self supporting loans	0	0.00%		
Payments for financial assets at amortised cost - self supporting loans	0	0.00%		
Payments for property, plant and equipment and infrastructure	8,333,500	41.13%	Permanent	Capital projects budgeted on the basis of 100% funded
Non-cash amounts excluded from investing activities	0	0.00%		
<b>Financing activities</b>				
Proceeds from new debentures	750,000	7.61%	Permanent	New borrowings as per Council Resolutions
Transfer from reserves	0	0.00%		
Payments for principal portion of lease liabilities	(123,109)	(107.05%)	Permanent	Additional lease facilities
Repayment of debentures	(324,260)	(11.18%)	Permanent	Repayment of WATC loans & additional loans
Transfer to reserves	0	0.00%		
<b>Closing funding surplus / (deficit)</b>	4,947,942	81.78%	Permanent	As per the explanations above

**Shire of Coolgardie****Management Report for the period ended 30 April 2023****PENDING / OUTSTANDING ITEMS**

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
<b>Payroll Reconciliations</b>	Payroll Suspense account is unreconciled.	<b>November 2022</b>	Payroll suspense is out of balance .	Payroll suspense account needs to be reconciled.	<b>HIGH</b>	<b>Open</b>	<p>Payroll suspense reconciliations now being completed.</p> <p>One on one training scheduled with IT Vision in March 2023.</p> <p>Training will allow staff to more easily understand the back end processes within Definitiv.</p> <p>Reconciliation delayed as a result from assistance from IT Vision.</p>	<b>May 2023</b>
<b>Bank Reconciliations</b>	Implementation of Altus bank reconciliation module.	<b>March 2022</b>	Implementation of new module that allows daily bank feeds directly into the software program.	Implementation & training for new Altus system with IT Vision.	<b>HIGH</b>	<b>Open</b>	<p>The new module will assist staff to more easily complete monthly reconciliations.</p> <p>The implementation &amp; training for the new module is expected to be completed by the end of April 2023.</p> <p>Training schedules for week commencing 22 May 2023.</p>	<b>May 2023</b>

## ITEMS CLOSED / COMPLETED

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



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

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

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

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
<b>Payroll Reconciliations</b>	Payroll Suspense account is unreconciled	<b>June 2021</b>	Payroll suspense is out of balance as a result of unprocessed super payments in bank reconciliation.	Payroll suspense account needs to be reconciled.	<b>HIGH</b>	<b>Closed / Ongoing</b>	<p>Payroll suspense account is linked with transactions being processed in bank reconciliations and will be reconciled in conjunction with completion of bank reconciliations.</p> <p>Additional error within Definitiv causing delays in reconciling payroll suspense account after each pay run.</p> <p>IT Vision currently working towards a solution with payroll officer.</p> <p>Superannuation matter resolved and payroll suspense reconciliations now being completed.</p>	<b>November 2022</b>
<b>Bank Reconciliations</b>	Reconciliation	<b>November 2022</b>	Noted that not all transactions in the Municipal bank account had been reconciled.	All bank accounts are to be reconciled at the end of each month with a nil balance.	<b>HIGH</b>	<b>Closed / Ongoing</b>	Reconciliations now being completed for the current financial year.	<b>January 2023</b>