



# **ATTACHMENTS**

**Ordinary Council Meeting**

**Tuesday, 21 December 2021**





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# 2020-21 Annual Report

## **SHIRE OF COOLGARDIE - PROFILE**

The Shire of Coolgardie, known as the 'Mother of the Goldfields', encompasses an area of 30,400 km<sup>2</sup> and includes the towns of Coolgardie, Kambalda, Widgiemooltha and the Aboriginal community of Kurrawang.

Celebrated for the gold, nickel and lithium discoveries in Coolgardie and Kambalda, the Shire continues to thrive with a multitude of mining and processing companies operating in the area. These companies are at the forefront of mining innovation and offer fantastic career opportunities.

The Shire is the largest producer of minerals in the region by value with mining operations supporting globally significant regional exports.

Over 3,600 people live in the Shire and enjoy a relaxed lifestyle, quality recreational facilities and a stunning natural environment.

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## **SHIRE PRESIDENT'S REPORT**

On behalf of the Council, I am pleased to present the Shire of Coolgardie Annual Report for the 2020/21 year.

The impact of the Covid 19 Pandemic throughout the year, continued to draw on Shire resources, with over \$196,000 spent on meeting the daily operational requirements by the WA Health Chief Medical Officer. These measures enabled the Shire to continue to invest in the health and safety of all residents within our Shire.

The Shire's Annual Audit was completed successfully for the 2020/21 financial year and Council will continue to implement any recommended changes raised by the Auditors that will improve the Shire's level of Governance, compliance and financial position of our organisation.

Our reserve fund account sits with a balance of \$1.06 million invested in restricted bank accounts. The Shire also invested \$973,000 of reserve funds into infrastructure assets during 2020/21. Capital expenditure this year amounted to \$3,663,536 also on infrastructure assets and \$968,424 on property, plant and equipment.

Highlights for this year include :

- Upgrades and renewal on Coolgardie North Road, \$1,678,209
- Provision of primary health and medical services through St John, \$326,000.
- New St John ambulance and community transport vehicle facility, \$124,236.
- Coolgardie Cultural and Community Hub (Post Office precinct) commencement, \$419,422.
- Project works at Coolgardie Landfill. Excavation, roadworks, weighbridge preparation, \$804,420.
- Re-opening of Ben Prior Park mining museum, an exciting tourism project with contributions from Evolution Mining, \$210,375.
- Realignment of Jaurdi Hills Road, \$281,780.

Parallel with the above projects, our staff continued to work hard providing services, programmes and community events into both our towns. These included our Recreation Centres, Swimming Pools, Community Resource Centres and playgrounds.

Our Road Construction and Town Crews have worked on local gravel road maintenance throughout the year, while our town crews have maintained our streets, parks and gardens to a high standard.

Also, special mention to the Shire's Finance and Administration Staff, we may not see them in action, however behind the scenes, I know the workload they bear, and it is a credit to them all they are able to perform their duties at the level they achieve.

We will continue to ensure our Staff remain safe, healthy and securely employed whilst under the ongoing threat of the Covid 19 Pandemic.

I would also make mention of Community Volunteer organisations such as St John sub centre and community transport and Kambalda Fire and Rescue volunteers who continue their dedicated services to keep our community safe throughout the year with significant volunteer hours and effort invested into both towns.

The Shire will continue to focus on facilitating Local and Regional Recovery by adopting a 2021/22 Budget with the single of purpose of stimulating Local economic development through:

- adopting shovel ready projects with State and Federal Funding.
- progressing Council's capital works ,major projects ,and job creation initiatives.
- assisting and supporting community organisations through community investment.

The Shire's priority projects for 2021/22 include:

- Coolgardie North Road
- Cave Hill Road.
- Carins Road Renewal.
- Coolgardie Landfill Road.
- Sharpe Drive, Kurrawang.
- Coolgardie Micro Grid.
- Coolgardie Landfill Expansion.
- Housing and Workers Accommodation.
- Driver Reviver and Ablution Facility at the Coolgardie Truck Assembly Park.
- Completion of Coolgardie Cultural and Community Precinct.

The Shire will continue to maintain the level of services into our communities ,while working on developing shovel ready projects for when suitable funding becomes available to continue to improve our assets for the future.

I believe the Shire of Coolgardie is very well positioned with the increased activity in mining and resources sector ,the emerging electric vehicle and battery markets, our regional waste and recycling facility and development of the Coolgardie Micro Grid, and by developing strong partnerships with both Federal ,State Governments and the Mining Industry, the Shire can build a stronger and more resilient community for the Future.

I would like to sincerely Thank my fellow Councillors ,our CEO ,all our Staff and Consultants, as well as the many dedicated service providers for their efforts and commitment to our Shire for what has been once again a very challenging year for the Shire.



Malcolm Cullen  
Shire President

## CEO'S REPORT

The 2020/21 financial year included total operating revenue of \$12,552,759 with operating expenditure of \$16,708,130. Non-operating grants and contributions totalled \$2,261,209 with capital expenditure of \$4,631,960. The Shire continued to increase expenditure on its rural road network, streets and verges with maintenance expenditure of \$953,413 in 2020/21.

The cost to the Shire of dealing with the COVID-19 Pandemic in 2020/21 continued. The expenditure during the financial year on Covid-19 related expenses was \$345,000 – in excess of 4% of the Shire's rates revenue.

The Shire finished the financial year with cash and cash equivalents of \$1,336,214. Unrestricted cash was significantly reduced as a result of grants received in 2020/21 being restricted for capital projects in 2021/22. Restricted cash and cash equivalents totalled \$1,736,943 consisting of \$1,065,502 cash backed reserves. As of 30 June 2021, the Shire's outstanding principle on loan liability is at \$2.6 million down from \$2.9 million as of 30 June 2020.

Rate collection for the 2020/21 financial year saw a continued improvement in the % of rates collected for the year. Rates collection for 2020/21 was 103%. The outstanding rates balance was reduced from \$1.56 million to \$1.26 million. With rates levied of \$8.1 million and rates collected \$8.4 million It is a credit to the internal and external rates officer for this significant improvement. This has had an extremely positive impact on Shire cash flow.

The year ended 30 June 2020 saw the Shire's operating result in a net operating deficit of \$262,943 – see Note 27 (b) of the Annual Financial Report. The operating position was a direct result of \$444,000 worth grants received in 2020/21 to be used for projects in 2021/22 see Note 14 of the Annual Financial Report. The accounting standards now require grants to be shown as a liability as they represent the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied. The grants are recognised as revenue in the following financial year when the performance obligations of the grant contracts are satisfied. The grants related to the Coolgardie Culture and Community Hub and Coolgardie Insurance Building Works associated with storm damage.

Net Cash from operating activities at year ended 30 June 2020 was \$1,001,724 – see Note 19 of the Annual Financial Report. This was an increase of \$211,662 from the year ended 30 June 2020. This was a significant achievement given the challenges of the previous year negative impact of Covid -19 of \$712,400 on the operating activities of the Shire.

The Operating Surplus Ratio represents the percentage by which the operating surplus (or deficit) differs from the Shire's own source revenue which includes rates. This ratio has increased slightly from (0.39) in 2019/20 to (0.40) in 2020/21.

Operating Revenue minus operating expenditure divided by own source revenue is the measure for the Operating Surplus Ratio. For 2020/21 the difference between operating revenue and operating expenditure was (\$4,155,371) an increase of \$450,215. In order to meet the standard and improve the ratio Council needs to continue to have the following strategic conversation with the community;

1. Increase revenue generated from non - rating sources such as Kambalda airstrip, Shire Landfill facilities and other commercial activities like proposed village accommodation
2. Increase rates revenue through significant rate increases to the community
3. Increase rate in the \$ for mining accommodation villages on mining leases

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4. Reduce levels of service on all operating activities

I would like to acknowledge the commitment from all Shire staff and thank them for their continued support during a period of great change and uncertainty over the past four months. They embraced the need for the Shire to review the way we do business and consequently a number of changes had to be made and implemented.

A special thank you also to the Council who continue to govern the Shire with the community's interest always at the forefront of their decision making.



James Trail  
Chief Executive Officer

**PRESIDENT AND COUNCILLORS**

Each Shire of Coolgardie elected member represents the whole of the municipality.

**Back Row (left to right)**

Cr Norm Karafilis (resigned Oct 2020)	Term ends 2021	Mobile 0429 795 139
Cr Sherryl Botting	Term ends 2021	Mobile: 0438 133 217
Cr Tammee Keast	Term ends 2023	Mobile: 0467 980 847
Cr Eugen Winter JP (resigned Feb 2021)	Term ends 2021	Mobile: 0439 815 539

**Front Row (left to right)**

Deputy President Cr Tracey Rathbone	Term ends 2023	Mobile: 0459 999 296
Shire President Cr Malcolm Cullen	Term ends 2021	Mobile: 0417 266 191
Cr Kathie Lindup	Term ends 2023	Mobile: 0402 819 468

**MANAGEMENT TEAM****James Trail**

Chief Executive Officer

Responsible for:

- Financial Oversight
- Governance and Compliance
- Regulatory services

**Robert Hicks**

Director of Operations

Responsible for:

- Technical Services
- Financial Services
- Ranger Services
- Recreation, Museum and Visitor Centre's
- Community Resource Centre's and libraries
- Cashless Debit Card
- Community Events and Activities
- Disability Access and Inclusion

**Rebecca Horan**

Manager - Executive Services

Responsible for:

- Human Resources
- Occupational Health and Safety
- Risk Management
- Payroll



**Rod Franklin**

Commercial Manager

Responsible for:

- Waste and Sewerage Facilities
- Building Infrastructure Maintenance

# Community Events 20/21



Teddy Bears Picnic



Australia Day



Australia Day



Australia Day



Clean Up Australia Day



Ben Prior Park Opening



## Community Events 20/21



*Easter Eggstravaganza*



*Drumming Workshop*



*International Womens Day*



*Kambalda Aquatic Facility Opening*



*Kambalda Aquatic Facility Opening*



*R U OK Day*

# Community Events 20/21



*Children's Book Week*



*Naidoc Week*



*Seniors Staying Connected*



*Music Workshop Youth Week*



*Seniors Christmas Luncheon*



*Spring Fun Run*

## Key Facts

The Shire of Coolgardie, known as the 'Mother of the Goldfields', includes the towns of Coolgardie, Kambalda, Widgiemooltha and the Aboriginal community of Kurrawang.

Area

**30,400 km<sup>2</sup>**

Population

**3,610**

Median Age

**33 years**

*(Source ABS 2016 Census Report)*

Length of Roads

**1,279 km of roads**

Area of Parks and Ovals

**14ha**

Towns

**Coolgardie**

**Kambalda**

**Widgiemooltha**

**Kurrawang**

Number of Dwellings

**1,745**

Number of Electors

**1,723**

Number of Council  
Employees

**53** *(FTE)*

Number of Elected Members

**Shire President and  
six (6) Councillors**

Distance from Perth City

**550km**

Distance to  
Esperance-Port

**336km**

• PERTH



# Strategic Community Plan 2018-2028



THE SHIRE OF COOLGARDIE'S COMMUNITY VISION

## A connected, progressive and welcoming community

The Community Strategic Plan was endorsed by Council in 2018 and reflects the aspirations and goals of the community and guides the services, activities, and infrastructure investment delivered by the Shire of Coolgardie.

### Aspiration

#### ACCOUNTABLE AND EFFECTIVE LEADERS

##### Goals -

- Engagement and consultation
- Transparent, accountable and effective governance
- Advocate for the community

### Aspiration

#### AN INCLUSIVE, SAFE AND VIBRANT COMMUNITY

##### Goals -

- Build a sense of place and belonging
- A safe and healthy Community
- Celebrate our culturally diverse community

### Aspiration

#### A THRIVING LOCAL ECONOMY

##### Goals -

- Build economic capacity
- Facilitate local business development and retention
- Provide support for traineeship development

### Aspiration

#### EFFECTIVE MANAGEMENT OF INFRASTRUCTURE, HERITAGE AND ENVIRONMENT

##### Goals -

- Value local culture and heritage
- Sustainable management of resources
- Enhance our build environment

## **INTRODUCTION**

The Annual Report 2020/21 provides the community with an overview of the highlights from the year and details the progress being made against the Shire of Coolgardie's Strategic Community Plan 2018 – 2028.

This year, the Shire of Coolgardie achieved a responsible budget by -

- 0% rate increase
- 0% increase in Fees & Charges
- Rent freeze for all community & business lease agreements
- Maintained level of services during COVID-19

### **WHERE TO FIND THIS REPORT**

Hard copies of the report can be obtained at the Kambalda Community Recreation Facility and Coolgardie Community Recreation Centre or on-line at [www.coolgardie.wa.gov.au](http://www.coolgardie.wa.gov.au) or by emailing [mail@coolgardie.wa.gov.au](mailto:mail@coolgardie.wa.gov.au).

## **SETTING OUR DIRECTION**

### **INTEGRATED PLANNING**

The Shire of Coolgardie's Strategic Directions Plan underpins all future planning and development and current undertakings for the next 10 years and is designed to ensure that all Shire operations are directed toward achieving the identified outcomes.

### **THE COMMUNITY STRATEGIC PLAN**

Community Strategic Plans outline the community's long-term vision, goals and strategies to 2028. In 2010, the Department of Local Government and Communities introduced the Integrated Planning and Reporting Framework and Guidelines for all Western Australian local governments. The framework integrates community priorities, as articulated in the Community Strategic Plan, with other local government plans, information, and resourcing capabilities.

The Local Government's Integrated Planning and Reporting Standard directs that all local governments undertake a Desktop Review of their Community Strategic Plans biannually and a complete review including community engagement activities every four years. As the Shire of Coolgardie's community trends and priorities evolve, stakeholders will be invited to revise and update the Plan.

The Shire of Coolgardie's Measures of Success for 2018 to 2028 are;

### **ACCOUNTABLE AND EFFECTIVE LEADERS**

- Bi-annual Community Satisfaction Survey
- Delivery of an efficiency dividend
- Adherence to compliance calendar and statutory requirements
- Current ratio meets required standard
- Operating surplus ratio meets required standard
- Number of partnerships established

**AN INCLUSIVE, SAFE AND VIBRANT COMMUNITY**

- Bi-annual Community Satisfaction Survey
- Community Chest Fund

**A THRIVING LOCAL ECONOMY**

- Value of Gross Domestic Product
- Value of Mining and Industry Rates
- Bi-annual Community Satisfaction Survey
- Number of businesses in Shire
- Number of education and industry partnerships supporting trainees and youth

**EFFECTIVE MANAGEMENT OF INFRASTRUCTURE, HERITAGE AND ENVIRONMENT**

- Bi-annual Community Satisfaction Survey
- Cultural and historical activities delivered
- Visitors to the Shire
- Number of re-use water initiatives
- Compliance with license conditions
- Asset renewal funding ratio meets required standard
- Asset sustainability ratio meets required standard
- Asset consumption ratio meets required standard
- Number of planning approvals
- Adherence to local planning scheme and strategy

## **ACCOUNTABLE AND EFFECTIVE LEADERS**

### **THE CORPORATE BUSINESS PLAN**

The purpose of the Plan is to demonstrate the operational capacity of the Shire to achieve its aspiration outcomes and objectives over the medium-term. The Plan is reviewed annually and reported against quarterly.

The Shire undertook a comprehensive review in 2020/21 of the Corporate Plan which was adopted by Council during the year.

### **COMMUNITY ASSISTANCE FUND**

The Community Assistance Fund (CAF) is offered to assist community groups and clubs who provide valuable community, cultural, environmental, sporting and recreational services and activities. The funding allows Council to support not for profit local community organisations to hold events, improve or repair infrastructure, and undertake activities that assist with community capacity building, and community liveability.

The provision of approximately \$30,000 of grants to community groups and service providers, assisted with the delivery of programs that benefited the community and helped them achieve their goals. This year, CAF funding was provided to several local community groups including Coolgardie Primary School's P&C, Kambalda Tee Ball Association, Coolgardie and Kambalda Men's Sheds.

Significant in-kind contributions were also provided through the provision of the community bus to enable local groups to travel to participate in several events throughout Western Australia to represent the community.

Funding was also provided to community events such as the Seniors Christmas Lunch, Coolgardie Day, the Kambalda Christmas Tree, Australia Day, and other community events.

### **POLICIES, PROCESSES AND PROCEDURES**

All staff undertake regular professional development appropriate to their roles. The Shire has adopted a zero tolerance to drugs and alcohol with regular random drug and alcohol testing. Over the past four years, the Shire has also introduced a centralised records management system which ensures that all incoming correspondence is registered and responded to.

### **CODE OF CONDUCT**

Councillors, Committee and Working Group Members and Employees Section 5.103 of the Local Government Act 1995 requires every Local Government to prepare and adopt a Code of Conduct (the Code) to be observed by all Council members, committee members and employees. The Code provides Council Members, Committee and Working Group Members and Employees with consistent guidelines for an acceptable standard of professional conduct. The Code addresses in a concise manner the broader issue of ethical responsibility and encourages greater transparency and accountability.

### **OFFICIAL CONDUCT**

#### **Report on Freedom of Information**

In accordance with the requirements of section 96 of the *Freedom of Information Act 1992* (FOI), the Shire of Coolgardie is required to publish an annual Freedom of Information Statement. This statement advises that, as of 30 June 2021, the Shire did not receive any FOI applications.

#### **Report on Official Conduct – Complaints Register.**

Pursuant to *Section 4.121 of the Local Government Act 1995*, a complaints register has been maintained. As of 30 June 2021, there were no complaints registered.

#### **Record Keeping Plan Report on the State Records Act 2000**

In accordance with the provisions of the *State Records Act 2000*, the Shire of Coolgardie has a Record Keeping Plan in place. A further review of the Record Keeping Plan commenced in 2018/19 and was completed in this financial year.

The Record Keeping Plan provides a description of current record keeping practices and focuses on the following six principles:

- Proper and Adequate Records
- Policies and Procedures
- Language Control
- Preservation
- Retention and Disposal
- Compliance

#### **Disability Access and Inclusion Plan**

The *Disability Services Act 1993* ensures that people with disabilities have the same opportunities as other members of the community. The Plan is currently being reviewed to ensure appropriate access and inclusion throughout the Shire for people with disabilities.

#### **PAYMENT TO EMPLOYEES**

Set out in bands of \$10,000 is the number of employees of the Shire entitled to an annual salary of \$100,000 or more. The following information is on 30 June 2021.

#### **Report on Employees Renumeration**

<b>Salary Range (up to 30 June)</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
\$10,000 - \$110,000	48	47	45	41	45	53
\$110,000 - \$140,000	2	3	3	3	1	1
\$140,000 and above	3	1	1	1	3	4



**Report on Employee Numbers**

<b>Salary Range (up to 30 June)</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
The number of full-time equivalent employees at balance date	53	51	49	45	49	58

**AN INCLUSIVE, SAFE AND VIBRANT COMMUNITY****COMMUNITY RESOURCE CENTRE'S**

Funding from the Department of Primary Industries and Regional Development complements the Shire's efforts to provide numerous community-based services, workshops and activities to local residents, visitors and businesses. These Community Resource Centres also provide a central point to access facilities.

The Shire is also able to provide access to Government support through self-service computer and phone access for residents and visitors.

**2020/21 Highlights****Kambalda**

- Australia's Biggest Morning Tea was hosted on a weekend attracting a large crowd raising a total of \$1,154.00 in donations for Cancer Council, almost double the \$635.50 raised in 2019.
- The previously postponed official Kambalda Aquatics Facility Pool opening was held in time to open the pool for the 2020/21 season, with community groups and local businesses providing stalls along Barnes Drive and a range of free activities and entertainment on offer.
- With the mining boom and increase in new residents moving to our Shire, two very successful Welcome to Town Morning Tea events were hosted and supported by representatives of local community and sporting groups to welcome newcomers to town. Welcome packs with local information directory, What's On calendar, local school information, membership forms, enrolment forms and merchandise were given out to new residents.
- In October 2020 the Kambalda CRC registered as a Be Connected Network Partner offering free weekly Digital Skills classes and 1:1 support for residents aged 50+. In conjunction with this, special workshops and sessions were also held in partnership with Consumer Protection WA and Paralegal Services from Mara Pirmi Healing Place for eSmart week, Scams Awareness week, Get Online week and Safer Internet Day.
- Our local businesses were invited to free a business workshop with business advisor from Kalgoorlie Boulder Chamber of Commerce, and Australian Taxation Office delivering business networking programs and workshops to local businesses. Furthermore, the Business Local Program was delivered in presence of several business owners and managers with focus on the Go Local First campaign encouraging the community to spend locally.
- Another successful Grant workshop for the community was held and hosted by the State Member for Kalgoorlie-Boulder, Director of Compass Project Consultancy Kalgoorlie offering grant writing advice and direction on project planning, reading guidelines and how to find funding.

- 2020/21 saw a focus on health and mental health related programs and workshops following the stress Covid-19 has placed on the community. In conjunction with Goldfields Women's Health Care Centre a Women's Health Day was brought to the Kambalda community, a first Men's Health event connecting men for Men's Health week offering free basic health checks was held as well as the annual well attended Spring Fun Run for Mental Health month and the annual R U OK? Day hosted for the community with service providers holding information stalls. Fortnightly counselling appointments have additionally been on offer for women 16+ with the Goldfields Women's Health Care Centre at the Kambalda Community Recreation Facility.
- The continued strong partnership with Kambalda Playgroup saw the annual Clean Up Australia Day, Tiny Tots First Aid Course hosted by St Johns Ambulance return and the delivery of a Child Restraints and Road Safety Workshop for parents and caretakers held in partnership with Anglicare WA and Road Safety Advisor at WALGA.
- A fun filled afternoon of Easter Activities as part of the "Easter Eggstravaganza" with Easter activity stations, chocolate giveaways and a special Easter Bunny appearance was hosted at the Kambalda Community Recreation Facility well received by 100+ children and families.  
The bi-monthly PINGO continues to be ever popular with themed events for Halloween, Valentine's Day and Christmas attracting a crowd each Friday night.

### Coolgardie

The Coolgardie Community Resource Centre delivered a wide range of services, workshops and activities for all ages to our community and visitors.

- Our Bi-monthly Pingo evenings were an enjoyable night out with lots of humour, prizes and great attendances.
- Life Skill and Educational Workshops have been delivered by Centrecare, Food Sensations and local community members. These courses included cooking, craft, life skills, exercise and relaxation.
- Mental Health Week in October 2020 was a week full of free activities for our community to participate in. The activities included Basketball, Zumba, wellness activities, a Bega Big Breakfast and community music workshops and jam sessions with Barefoot Bands at the Coolgardie Railway Station music studio.
- Mums, Bubs and Toddler Funtime weekly sessions has had great engagement with the delivery of both educational mornings and social interaction fun.
- The Coolgardie local businesses sundowner events have included evenings at Warden Finnerty Residence, the Coolgardie Visitors Centre and the Coolgardie Community Recreation Centre. The Business support from KBCCI has been popular with our small business owners.

**CRC Activities Attendees:** 3185

### LIBRARIES

This financial year saw CBCA Book Week event postponed and held in late October with 100 primary students from Kambalda West District Highschool, 20 children from One Tree Day care in attendance enjoying an entertaining Storytime, crafts and engaging in the local authors presentation by Kim Maslin bringing "curious creatures and wild minds together."

In autumn 2021 the Shire libraries celebrated the annual Scribblers Golden Feather Hunt now in its 3<sup>rd</sup> year in our libraries. The 2-months long festival sparks an interest in literature in children of all ages with feathers being hidden in children's, juniors, and young adult books with spot prizes for grabs and prizes available through the event organizers. The first prize being an iPad drew especially teenagers into the library that would otherwise not use the library at all. 20 new patrons signed up as library members following the feather hunt.

Another success was a Teddy Bear Picnic being held in October 2020 as well as the NAIDOC week activities in November 2020. Such events are promoting library services and are bringing community together each year.

With the Kambalda Community Resource Centre having registered as part of the Be Connected program network, weekly digital skills sessions and 1:1 support to residents aged 50+ offering free courses and activities around phone and computer assistance, have actively digitally connected seniors in our community and brought them up to speed with following their local council on social media and the website. From basic skills to advanced topics such as online shopping, accessing myGov, creating email accounts, video calling and scanning QR codes, seniors have become more confident with new technology. In December 2020 the Kambalda CRC was successful in receiving funding from Good Things Foundation allowing the centre offering a free tablet loan service between February – August 2021 with 10 community members aged 50+ taking up on the offer furthering their digital skills. The 9 tablets are now being utilized during the weekly classes as part of the agreed contingency plan.

Job seekers are provided support through Work Link for the preparation of resumes and job applications and are being offered free access to the library public computers for job seeking and resume work as well as printing / scanning services. Libraries provide a professional area for jobseekers to attend interviews.

#### **Achievements**

- Early Literacy Activities 2020/21 – 36
- Early Literacy Participants – approx. 450
- Better Beginnings Early Literature Packs provided – 39 (by recorded birth in the Shire of Coolgardie)
- New Library memberships for Kambalda Public Library – 70
- Weekly Digital Skills sessions held: 29
- Registered Be Connected digital skills learners - 18

#### **COMMUNITY EVENTS**

The annual senior Christmas function was held at the Coolgardie Community Recreation Centre on the 25<sup>th</sup> of November, hosting more than 120 residents from the Shire of Coolgardie and the Dundas Shire.

Local community groups and businesses support this event with many donations contributed. This successful event provides great food, local entertainment including and a special social event to our senior community.

The Kambalda Community Christmas Tree event returned in December with a slightly different format for 2020 to keep in line with Covid-19 restrictions, with the event located at the Kambalda Community Recreation Facility. Despite the change in venue, the event was still well-supported by the local community. The Kambalda Community Christmas Tree Committee were provided financial and in-kind support from the Shire of Coolgardie for the 2020 event.

Australia Day Breakfast and celebrations were held in both towns of the Coolgardie Shire with our local emergency services assisted with the breakfast cook ups. Australia Day Citizenship Awards were

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presented to well deserving recipients in the categories of Community Group or Event, Youth Award, Corporate Citizen Award and Citizen Award.

## RECREATION FACILITIES

### 2020/21 Highlights

#### Kambalda

- Seniors Have a Go Day was hosted by the Coolgardie Community Recreation Centre in November 2020 and continued to attract seniors to join in the sports and recreational activities including a Warden Finnerty and Coolgardie Museum tour this year. A community bus service has been provided to offer free transport for Kambalda residents to the Coolgardie event this year.
- The partnership with MEEDAC allowed us to continue with the annual job's expo held in February in both Kambalda and Coolgardie. This event saw many local stall holders all providing job opportunities, employee information and training opportunities attended by 150+ community members most of all job seekers.
- The Kambalda Recreation Facility continues to hold a variety of sport and recreation activities for community members of all ages. These local, social inclusive activities provide physical activity for all abilities and ensures that everyone has an interest in the local community hub. More group fitness classes have been on offer with early morning and late-night classes after hours being trialled. Group fitness classes have been revamped offering Dance Tone Shape (DTS), Boxing and Metafit classes throughout the year.

#### Coolgardie

The Coolgardie Community Resource Centre delivered a wide range of services, workshops and activities for all ages to our community and visitors.

- The Coolgardie Community Recreation Centre continues to hold a variety of sport and recreation activities for all community members. These local, social inclusive activities provide physical activity for all abilities and ensures that everyone has an interest in the local community hub.
- Our Coolgardie Sports Development Officer has initiated new programs that has been delivered both at the schools or afterschool and during the school holidays at the Coolgardie Community Recreation Centre.
- The Coolgardie Cougars Basketball team was run in conjunction with the Coolgardie Police. The playing shirts were designed by the children of Coolgardie and kindly sponsored by Iconic Catering.
- The Coolgardie Community Recreation Centre delivered a six-month Breakfast Club morning session for our school students travelling to Kalgoorlie on the buses. This was run 6.30am – 7.30am Monday to Friday with the staff volunteering their time to deliver the healthy breakfast options.
- YMCA and Centrecare Youth deliver weekly free afterschool sessions in conjunction with the Coolgardie Sports Development Officer at the indoor stadium, Coolgardie Park or Coolgardie Pool.

Our gym members have 24 hour access to our gym and showers.

**Sport Development and Youth**

The Shire engaged a new Sport Development Officer in October who had just completed Cert III Sports & Recreation traineeship. In January 2021 developed programs for developing popular sports locally.

The Coolgardie Community Recreation Centre engaged a Sports Development Officer in November 2020. The Coolgardie Sports Development Officer has initiated new programs that has been delivered both at the schools or afterschool and during the school holidays at the Coolgardie Community Recreation Centre.

Revamping the Holiday Program and introducing exciting new sports programs for different age groups and varied abilities, has enticed numbers back to the facility.

Group Fitness classes received a relaunch with a set program times, and the Gym experiencing an increased attendance, due to COVID restrictions relaxing and allowing participants to go to gym facilities and exercise.

**Achievements**

- Kambalda Recreation Activities Participants – 20,210
- Kambalda Group Fitness Participants – 3170
- Kambalda Gym Participants - 9861
- Kambalda School Holiday Program Participants – 230 (January & April 2020)
- Coolgardie Recreation Activities Participants – 3038
- Coolgardie Gym Participants - 2048
- Coolgardie School Holiday Program Participants – 200

**CASHLESS DEBIT CARD**

The Cashless Debit Card (CDC) trial continued this year with Local Partner Shop Fronts located at the Coolgardie Community Recreation Centre and Kambalda Community Recreation Facility. Shire staff continued to assist participants and merchants with enquiries throughout the year. The Shire of Coolgardie encouraged the extension of the CDC trial, delivery of the program in the Shire, and supports its rollout into other regions.

**2020/21 Highlights**

- With the implementation of the SafeWA app and manual contact tracing, details for participants requiring Shopfront assistance were recorded individually to protect their privacy, in accordance with the Service Delivery contract between the Shire, Department of Social Services, and Indue.
- Work Link services and financial counselling from Centrecare Kalgoorlie continued to be provided - and offered - to participants to assist Local Partner Shopfronts and participants in both towns, however neither service was utilised this year.
- In addition to the June 2020 announcement extending the CDC trial, the Government also passed an amendment allowing participants to lodge "Exit" applications, provided they can demonstrate reasonable and responsible management not just of the individuals' financial affairs, but their affairs generally. As a result, both Shopfronts recorded an increase in appointments and complexity of service provided, with staff assisting participants with their applications in the months following the announcement.
- Covid-19 saw a hold being placed on the addition of new users to the CDC system, with those made unemployed due to the pandemic instead receiving JobKeeper assistance payments.

Therefore, there were no new CDC participants until May 2021 when JobKeeper started being phased out.

- In February 2021 the Independent Impact Evaluation of the CDC in Ceduna (South Australia), as well as the Eastern Kimberley and Goldfields regions was released and made available on the Department of Social Services website. This evaluation of the CDC was conducted by the "Future of Employment and Skills Research Centre" at the Faculty of the University of Adelaide and was funded by the Department of Social Services. The Shire of Coolgardie actively assisted with both staff and facilities being made available to conduct interviews with participants and stakeholders.
- Monthly Partner catch ups have continued between Department of Social Services (DSS) and the Shire CDC Shopfronts, continuing the great communication and offering first-hand information regarding updates and changes to the program for both participants and Shopfront staff.
- Staff commenced working across both Shopfronts commencing in 2021. Training opportunities and offering better support to CDC trial participants within the Shire has assisted in working closely together on better outcomes both internally and externally.
- The weekly Be Connected program offering free digital skills classes delivered by Shopfront staff, has attracted 3 Cashless Debit Card participants to gain further online skills and assist them in better managing their finances through the Indue web portal more independently. This has been identified as an issue in participants aged 50+ with little to no computer skills.
- Local Partner Shopfront opening hours have remained unchanged following the Local Partner Agreement Extension until 31 December 2022 signed in late June 2021, with operating hours being Monday to Friday 9.00 am – 2.30 pm. The extension was welcomed by the Shire, who continued to provide 2 x PT employees providing valuable support to welfare recipients using the Cashless Debit Card.

#### **Achievements**

- Coolgardie Local Partner Shopfront July 2020 – June 2021 - 42 enquiries
- Kambalda Local Partner Shopfront July 2020 – June 2021 - 39 enquiries

**AQUATIC FACILITIES****Kambalda Aquatic Facility**

Four (4) Aquatics Pool Operators attended the Regional Leisure Institute of Western Australia (LIWA) conference held in Northam October 2020 as a Health Department requirement; to maintain current accreditations and provide the current information from Industry Providers and Leaders.

Two (2) staff members became qualified Aquatic Trainer's. this has allowed bronze medallion courses to be held in the Shire.

Kambalda Aquatic Facility Grand opening; was held Friday 7<sup>th</sup> November 2020. Community attendance was overwhelming. Even though the Shire was still in COVID phase, the Shire were able to open to allow 500+ community members through a controlled entry through to view the facility.

With the refurbishment the number of entries to the facility has increase dramatically with more families attending.

**Coolgardie Pool**

Shire of Coolgardie Council decided to allow free entry into all Aquatic Facilities for another season, which saw locals and broader community welcomed this opportunity, and the numbers of visits increase substantially in the period of the 2020/21 season with a lot of visits by patrons who live outside the Shire boundaries.

Royal Life Saving WA Swim 4 Fruit program, fifteen (15) children travelled to a combined Swim 4 Fruit met in Laverton. This is a first-time any Shire children have participated in this event. The children were able to show case their skills learnt through the program to be displayed with other peers in a fun filled carnival.

Vacswim was held in January, a welcome back for this valuable program with Coolgardie school aged children benefiting with swimming, lessons through the school Holidays.

## **A THRIVING LOCAL ECONOMY**

### **ECONOMIC DEVELOPMENT – LOOKING TO THE FUTURE**

The Shire of Coolgardie is the most populous local government in the southern Goldfields of Western Australia. Celebrated for the gold, nickel and lithium discoveries in Coolgardie and Kambalda, the Shire continues to thrive with a multitude of mining and processing companies operating in the area. These companies are at the forefront of mining innovation and offer fantastic career opportunities.

The Shire is the largest producer of minerals in the region by value with mining operations supporting globally significant regional exports. Over \$3.8 billion worth of resources were mined within the Shire in 2020/21, making Coolgardie the third largest local government resource producer, by value, in the State.

### **POWER, WATER AND WASTE INFRASTRUCTURE REVIEW**

The Goldfields region represents a Critical Minerals Hub, a priority for investment growth and employment in both a regional and Australian context. The Shire of Coolgardie contains a significant proportion of the minerals value in the region. Essential infrastructure in the Shire of Coolgardie is a key element in the ongoing operation and future growth of the region post the current humanitarian and financial crisis.

However, essential power, water and waste management infrastructure is significantly under-developed within the Shire placing at risk the growth of the existing industry and new investment attraction as well as economic and employment growth.

Unlocking key components across the essential infrastructure elements is a key requirement to removing current limitations and enabling the recovery economic and employment growth.

This financial year, the Shire has established a series of key objectives and associated activities to establish robust and resilient investment opportunities that will deliver economic and employment outcomes in the region. The program includes investigations into demand and supply requirements, sourcing external funding, attraction of investment, development of partnerships and finally, establishment of infrastructure.

### **COOLGARDIE – REGIONAL WASTE FACILITY**

The Coolgardie Landfill has been identified as a strategic waste management asset for the Goldfields-Esperance region.

Waste management, treatment and beneficiation (the conversion of waste into energy, fuel and other products) is a significant opportunity for the Goldfields region due to the lack of current infrastructure.

The development of a centralised waste collection and treatment facility in Coolgardie is proposed to provide waste treatment and beneficiation for all industrial, commercial and residential waste in the region. The Shire is currently at the design phase of the project for a Class III facility with approvals being progressed through the State government.

**REGIONAL WASTE RECYCLING FACILITY**

The Shire intends to develop a regional waste recycling "Centre of Excellence" to address recyclable waste management in response to Federal government's ban on overseas export of rubber, glass and plastic products. A beneficiation plant would complement the Class 3 Regional Waste Facility by incorporating a waste to energy process with carbon free fuel to support fit-for-purpose energy solutions. The construction phase is estimated to require 15-20 full-time equivalent employees with ongoing operations of the facility stimulating an additional 20 new full-time jobs in the Shire. The Shire is pursuing government funding to support the development of this project.

**BAYLEY STREET UPGRADE**

The Shire of Coolgardie is experiencing a significant growth in mining activity with the value of mineral production in the area increasing by 25% in the last financial year. This growth has brought increased pressure on the Shire's local road network with mining companies transporting larger quantities of raw minerals faster than ever before.

Bayley Street facilitates last mile logistics from the Eastern States to Perth and to the Port of Esperance. It forms a key part of the national highway system and is an essential component of freight logistics between the eastern and western seaboards of Australia.

Community consultation held last financial year assisted in the development of concept designs for the roadworks required to improve drainage issues and movement of traffic on Bayley Street. In May 2020, the Shire of Coolgardie completed costings and engineering reports to support its funding submission to the Federal Government's Heavy Vehicle Safety and Productivity Program (Round 7).

**COOLGARDIE INDUSTRIAL LAND RELEASE**

The town of Coolgardie has allocated 200 hectares of land towards the development of an industrial estate which will suit a range of industries including downstream processing. The lots will range between 2,500m<sup>2</sup> to 6+ hectare sites and be complemented by access to underground power, water, and telecommunications.

The sites will offer dual-road frontage lots for easy access suitable for triple road trains. Industry will have direct logistical access to the Great Eastern Highway (connection to East and Western States), Esperance Port and Northern Goldfields.

This financial year, the Shire completed the re-zoning for the land with a structure plan being progressed to develop the estate.

**RESIDENTIAL LAND DEVELOPMENT**

The Shire of Coolgardie is continuing the planning works associated with the subdivision of the Coolgardie Horse Blocks, a 110-hectare block of land that is located west of Coolgardie. The subdivision will see the creation of large residential land parcels for semi-rural operations.

The project will respond to the lack of residential land parcels for these purposes within and outside the district, whilst maintaining the amenities and facilities of the area.

This Financial Year, the Shire of Coolgardie received conditional approval for the development of subdivisions from the WA Planning Commission with planning activities continuing for 2020/21.

#### **COOLGARDIE INNOVATION AND ECONOMIC DEVELOPMENT CENTRE (HISTORICAL POST OFFICE COMPLEX)**

The historical value of the Post Office Complex is well-known throughout Western Australia. Built in 1894, when Coolgardie was the third largest town in WA (after Perth and Fremantle), the building housed government services for 25,000 residents.

The Coolgardie Innovation and Economic Development Centre project will revitalise the internal areas of the Post Office Complex to create Aboriginal Training facilities, a Cultural and Community Hub, a micro-business shared office area and a variety of museum and visitor spaces.

The project received funding support of \$233,500 from Lotterywest and \$916,000 from the Federal Government's Building Better Regions Funding. In January 2020, the Shire of Coolgardie was successful in securing an additional \$100,000 for the project from the State Government's Regional Economic Development grant program.

This financial year, the project progressed from concept planning stage to the finalisation of several actions to prepare the project for construction.

This included the completion of specifications for tender, land tenure, final architectural designs, heritage council approval, development of a conservation management plan and interpretation strategy, building classification, fire separation and site survey investigations into drainage surrounding the building. The project will be ready to tender in November 2020.

#### **BEN PRIOR PARK**

This financial year realised the commencement of the Ben Prior Park redevelopment which kicked off with the development of a concept plan in April 2020. Shire Officers held numerous meetings with MEEDAC, Men's Shed Coolgardie and other community members to encourage local participation in the development of the park. Focus Minerals offered for the Shire to relocate Jack Cairns shack from its mine site so that it could once again be enjoyed by visitors and the community.

Refurbishment works and construction of the nature playground, gazebos and other new facilities at the park commenced in May 2020.

#### **GRANT/SPONSORSHIP FUNDING SECURED – 2020/21 - \$1,427,415.00**

<b>Organisation</b>	<b>Funding</b>	<b>Project</b>	<b>Amount</b>
Gold Fields St Ives Foundation	Sponsorship	Meals on Wheels - Kambalda	\$27,500
Goldfields St Ives	Sponsorship	International Women's Day	\$5,000
Goldfields St Ives	Sponsorship	Women's Counselling	\$16,995
Department of Infrastructure, Transport, Regional Development and Communications	Grant	HSVPP - Bayley Street	\$917,844

Australia Day Council of WA	Grant	Australia Day	\$21,000
DPIRD	Grant	Traineeships x2	\$70,000
Department of Communities	Grant	Seniors Staying Connected	\$15,000
Evolution Mining	Sponsorship	Ben Prior Park restoration	\$163075.72
Northern Star	Sponsorship	Meals on Wheels - Coolgardie	\$20,000 approx. in kind
Heritage Council	Grant	Heritage	\$22,000
Department of Infrastructure, Transport, Regional Development and Communications	Grant	Driver RE	\$149,000

### MEDIA AND COMMUNICATIONS

This financial year, the Shire of Coolgardie kept the momentum of its branding and communications overhaul undertaken in the 2020/21 period along with new communications initiatives in an endeavour to keep the community informed of local events.

#### 2020/21 Highlights

- Signage audit and all signs rebranded and replaced
- (E-Newsletter) delivered monthly had a redesign
- New communication initiative - Implementation of a 'What's On' monthly calendar listing each towns event
- New communication initiative - The Shire was added to local community Facebook noticeboards to further share information – this has proven to be successful with higher engagement received on Facebook listed events
- Facebook followers increased by 50%
- Website users increased by 39%
- Facebook posts have reduced as per consultancy recommendations and when placed against our increase in Facebook followers by 50% shows the quality of postings is higher.
- Creation of 'Property Pride' campaign to promote and reward residents with clean and tidy yards. Strategic campaign to encourage yard clean ups leading up to the bushfire season

Facebook	2018/19	2020/21	2020/21
Followers	375	1,594	2400
Posts	64	650	396
Shire President Videos	Nil	14	6
Website	2018/19	2020/21	2020/21
Website Users	14,493	21,670	29,870



**PARTNERSHIPS ESTABLISHED****Goldfields Women's Health Care Centre**

The Goldfields Women's Health Care Centre (GWHCC) is a Not-for-profit organisation that is self-funded to service women residing in the Goldfields. GWHCC has operated in the region for over 30 years servicing women through a range of counselling services and clinics on a number of different issues women face in regional WA.

The wellbeing of this community has some unique aspects to it – isolation to larger regional areas, mining industry rosters impacting family time, lack of family support. There was a need for targeted mental health support to women and children within the community.

In October 2020, after identifying this need, the Shire of Coolgardie signed a Memorandum of Understanding (MOU) with GWHCC to support the Shire's residents in accessing (predominately) female counselling services within their community on a fortnightly basis.

The purpose and aim of this MOU was also to identify needs within the community and work together to support the Shire of Coolgardie's Health Care Model.

This partnership was also supported by mining stakeholder, Goldfields St Ives, who funded 50% of this model to establish and sustain this service to residents.

**Central Regional Tafe**

The Shire of Coolgardie signed a Memorandum of Understanding (MOU) with Central Regional Tafe (CRT) to support residents in accessing training and Tafe courses within their community. Another purpose of this MOU was to partner in the development of traineeship and VET career pathways for Year 11 and 12 students at the local district high school.

The Shire, with CRT and Kambalda West District High School continue to work together to support students through the provision of education, training and employment.

Tafe courses were also made available at the Kambalda Recreation Facility for residents for the first time which included a free accredited business course.

**Kambalda West District High School**

For the first time in ten years, Kambalda West District High School offered Year 11 & 12 to students. Previously, students after Year 10 had to travel 45 minutes on the bus to the closest high school to finish their schooling.

The Shire found an increase in the disengaged youth rate due to these circumstances. The long travel meant for a long day, students lacked confidence to go to a larger school and many dropped out.

To support Kambalda West DHS and its students, a Memorandum of Understanding (MOU) was signed between the school and the Shire of Coolgardie.

The purpose and aim of this MOU is to support Shire of Coolgardie students residing in Kambalda in accessing Year 11 and 12 at the Kambalda West District High School. The partnership also enhanced the development of VET and general studies work placement opportunities, supported by Central

Regional TAFE (CRT) courses or general studies. The Shire and high school are continuing to work together to support the KWDHS in VET pathways for Y11 and 12 students.

#### **Kalgoorlie-Boulder Volunteer Centre**

The Shire of Coolgardie initiated a partnership with the Kalgoorlie Boulder Volunteer Centre to help promote and encourage volunteering roles and volunteers within the Shire. The Shire acknowledges the importance of volunteers within the community and its beneficial value for the individual.

### **COMMUNITY DEVELOPMENT PROGRAMS**

#### **Meals on Wheels**

The Meals on Wheels service in Kambalda commenced on 28 April 2020 when COVID-19 restrictions were put in place for people over the ages of 70+ to not leave their homes. The CEO initiated this project in Kambalda with funding support from Goldfields St Ives and in Coolgardie with funding support from Northern Star Resources.

This service has continued and grown in the 20/21 financial year. Client numbers have increased and this twice a week service delivered over 6000 meals in 12 months.

This service also provides a wellness check on our vulnerable population and has resulted in numerous lifesaving situations where an ambulance has been called to assist.

Involvement of volunteers and service providers helped deliver the meals as a part of this program and the collaborative approach makes this even more sustainable moving forward.

#### **Seniors Staying Connected**

Shire of Coolgardie staff, through the wellness checks and Meals on Wheels service, identified a social impact on our senior residents since COVID19. Majority of residents were feeling socially isolated and with this decrease in mental stimulation, this resulted in low self-esteem, slight depression and a lack of motivation.

The Shire of Coolgardie's Seniors Staying Connected program has been designed to resolve the impacts of social isolation on our seniors caused by COVID-19 restrictions.

The initiative aligned with the age-friendly community principal of "promoting the inclusion and contribution of older people in all areas of community life" by introducing seniors to a range of facilities and sporting areas around the Kambalda township

The objective of the Seniors Staying Connected program was to encourage seniors back into community life through a series of free activities to be inclusive to all. The activities encouraged seniors to be active, healthy and to re-establish their social connections with others.

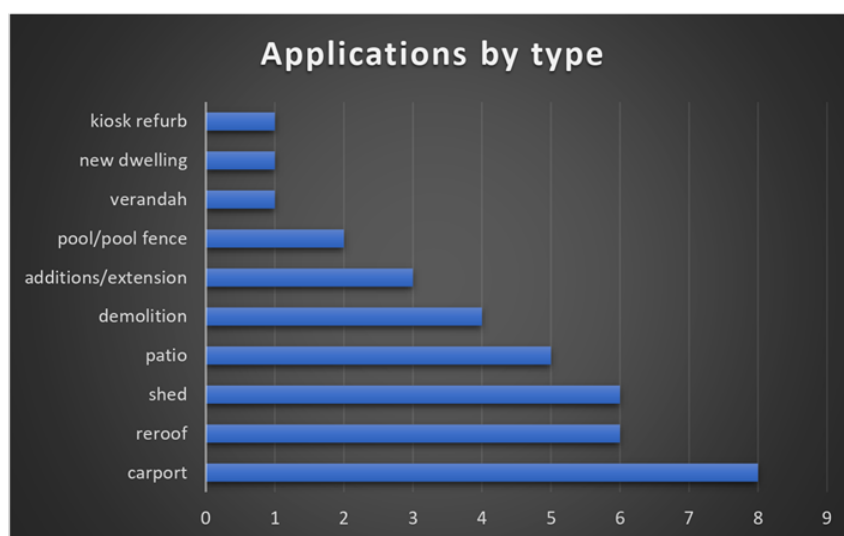
The benefit of the program is to give back to our seniors during an uncertain time in their lives in appreciation for their contribution to our communities.

## **EFFECTIVE MANAGEMENT OF INFRASTRUCTURE, HERITAGE AND ENVIRONMENT**

### **REGULATORY SERVICES**

#### **Building**

A total of 37 building permits were issued by the Shire of Coolgardie in 2020/21, and the total value of these approvals issued was \$3,004,163.64. These numbers were less than the previous year, as the number of applications for storm repairs for both Coolgardie and Kambalda have decreased considerably, however those applications are still coming in. One significant project was the expansion of a mine site camp within the Shire.



#### **Environmental Health**

The Shire of Coolgardie continued to engage the services of a contract Environmental Health professional (EHO) during 2020/21. This ensured that the focus was solely on the needs of the Shire, and the level of service and expertise has been invaluable to the Shire and community alike. Services provided by the EHO include routine & follow up inspections of health-based premises, COVID advice and recommendations, effluent disposal system approvals, and asbestos & mosquito issues.

### **WASTE SERVICES**

2020/21 saw some changes from long term plans come to fruition resulting in better services and efficiencies to the Shire of Coolgardie. This included a major review of the Shire Landfill facilities. The Shire Wheelie Bin weekly service continues to operate efficiently and with minimal issues other than the occasional stolen or damaged wheelie bin.

The verge pick-up conducted by the Shire outside crew was completed and the crew collected approximately 55 tonnes of hard waste.

**Coolgardie Wastewater Treatment Plant**

The Annual Environmental Report and Annual Compliance Return on the operations of the Coolgardie Wastewater Treatment plant were once again submitted to the Department of Environment Regulation satisfying the requirements of the Shire's license conditions for the premises under the *Environmental Protection Act 1986* of WA.

Maintenance on the sewerage facility was conducted throughout the year. The Shire tendered for services to maintain the Coolgardie Sewerage system during 2019/20.

As per last financial year, ongoing regulatory conditions have been met –

- Installation of sewer inflow meter – for license reporting
- Installation of sewer out flow meter – for license reporting
- Installation of Liquid Chlorine Injection – to meet Health Department Standards
- Several major line breaks repaired

Significant improvements and efficiencies have been achieved with the new service provider. The Shire budget for 2020/21 for the sewerage system in Coolgardie was \$328,620 with an actual cost for the financial year of \$302,900.

It is estimated that the reuse of water from the sewerage plant saves more than \$40,000 annually on water charges from Water Corp. The treated water from this service is used to reticulate many of the green spaces in the Coolgardie town site. Given the reuse of water generates annual savings, the Council has resolved an annual transfer of \$40,000 to the sewerage reserve.

**Kambalda Refuse Site Transfer Station**

Annual Environmental Report and Annual Compliance Return on the operations of the Kambalda Landfill Site were submitted to the Department of Environment Regulation satisfying the requirements of the Shire's license conditions for the premises under the *Environmental Protection Act 1986* of WA.

The Transfer Station was completed and operational during the 2020/21 financial year. All residential waste and commercial waste has commenced being transferred to Coolgardie. The Transfer Station is open 7 days a week and operating efficiently.

The remediation plan for the Kambalda Landfill continues to be a work in progress between DWER and the Shire. It is expected a solution will be agreed between DWER and the Shire early in the new calendar year.

**Coolgardie Landfill**

The site has been operating on extended hours since the end of October and open to the public and commercial contractors seven days a week from 10am-3pm.

One extra casual staff member has been employed to cover these hours. In addition to this, the one part time staff at the site has had his hours increased by 15 hours per fortnight in order to meet regulatory commitments due to the gradual increase in tonnages coming from Kambalda.

Design Plans and a Works Approval to upgrade the site to a Class 3 Facility is currently being prepared by GHD. It is anticipated the Class 3 approval will be in place for the 2021/22 financial year.

Feasibility Studies – Expansion of Coolgardie Landfill Site

The Coolgardie Tip Site has been identified as a strategic waste management asset for the Goldfields-Esperance region.

Waste management, treatment and beneficiation (the conversion of waste into energy, fuel and other products) is a significant opportunity for the Goldfields region due to the lack of current infrastructure.

The development of a centralised waste collection and treatment facility in Coolgardie is proposed to provide waste treatment and beneficiation for all industrial, commercial and residential waste in the region. The Shire is currently at the design phase of the project for a Class III facility with approvals being progressed through the State government.

The Shire intends to develop a regional waste recycling "Centre of Excellence" to address recyclable waste management in response to Federal government's ban on overseas export of rubber, glass and plastic products. A beneficiation plant would complement the Class 3 Regional Waste Facility by incorporating a waste to energy process with carbon free fuel to support fit-for-purpose energy solutions. The construction phase is estimated to require 15-20 full-time equivalent employees with ongoing operations of the facility stimulating an additional 20 new full-time jobs in the Shire. The Shire is pursuing government funding to support the development of this project.

## PLANNING

The Shire of Coolgardie's statutory planning service provides a wide range of planning advice in the area of land zoning, residential standards and heritage requirements..

### 2020/21 Highlights

- Development
  - Processed a significant number of mining tenement enquiries and clearing permit notifications
  - This year 21 planning applications were processed, most of the development in the Shire has been residential expansion such as sheds and patios.
  - Customer service and advice - Preparation of planning customer information sheets and checklists accessible via the website.
  - The Shire has been updating the development compliance framework and operational policy to standards the approach in dealing with unauthorised development.
- Land changes. The Shire has been identity reserve purpose alignment and coordinating actions under the *Land Administration Act 1997* in the arear of:-
  - Proposed road dedication
  - Reserve purpose changes
  - Clearing permits on several significant roads

## ROAD WORKS

The annual road construction program for 2020/21 resulted in expenditure of \$2,321,240.40

### Blackspot Program

The Federal Government's Department of Infrastructure, Transport, Cities and Regional Development's Black Spot funding targets road locations with high levels of risk of vehicle crashes. By funding measures such as traffic signals and roundabouts at dangerous locations, the program reduces the risk of crashes. In 2020/21, there were no Blackspot projects undertaken within the Shire.

### Roads to Recovery Program

The Federal Government's Roads to Recovery Program supports the maintenance of local road infrastructure assets, which improves safety, economic and social outcomes. Reseal work was carried out on various streets and roads within the townsites of Coolgardie and Kambalda. The total spent on these projects in 2020/21 was approximately \$338,620.81.

### Regional Road Group Program

The Shire of Coolgardie's President is a member of the Regional Road Group (RRG) which is responsible for making recommendations to a State Advisory Committee (SAC) regarding annual local government roads programs in the region.

The Group is comprised of elected representatives from each Local Government, who serve a vital and valuable role in ensuring that road funding decisions maximise community benefits and improve the road system across the region.

Total expenditure under the RRG program in 2020/21 was \$1,678,209.83, an increase of \$980,000 on the previous financial year.



Significant road projects within the Shire during 2020/21 include:

Coolgardie North Road – the tender for this project was awarded to Gencon Civil, and included works such as gravel sheeting, road stabilisation and re-seal, drainage and shoulder formation, and signage.

Jaurdi Hills Road (Coolgardie) – This project involved road realignment, drainage, and safety signage.

Coolgardie Tip Road – this project was to align with the upgrade of the Coolgardie Waste Facility, and included shoulder and formation widening, re-seal and design & installation of signage.

Expenditure during 2020/21 in Operations included;

Drainage \$128,967

Footpaths \$ 74,440

Parks & Verges \$1,251,745

## **THE FINANCIAL YEAR IN SUMMARY**

### **OPERATING SURPLUS**

The year ended 30 June 2021 saw the Shire's operating result in a net operating deficit of \$262,943 – see Note 27 (b) of the Annual Financial Report. The operating position was a direct result of \$444,000 worth of grants received in 2020/21 to be used for projects in 2021/22 see Note 14 of the Annual Financial Report. The accounting standards now require grants to be shown as a liability as they represent the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied. The grants are recognised as revenue in the following financial year when the performance obligations of the grant contracts are satisfied. The grants related to the Coolgardie Culture and Community Hub and Coolgardie Insurance Building Works associated with storm damage.

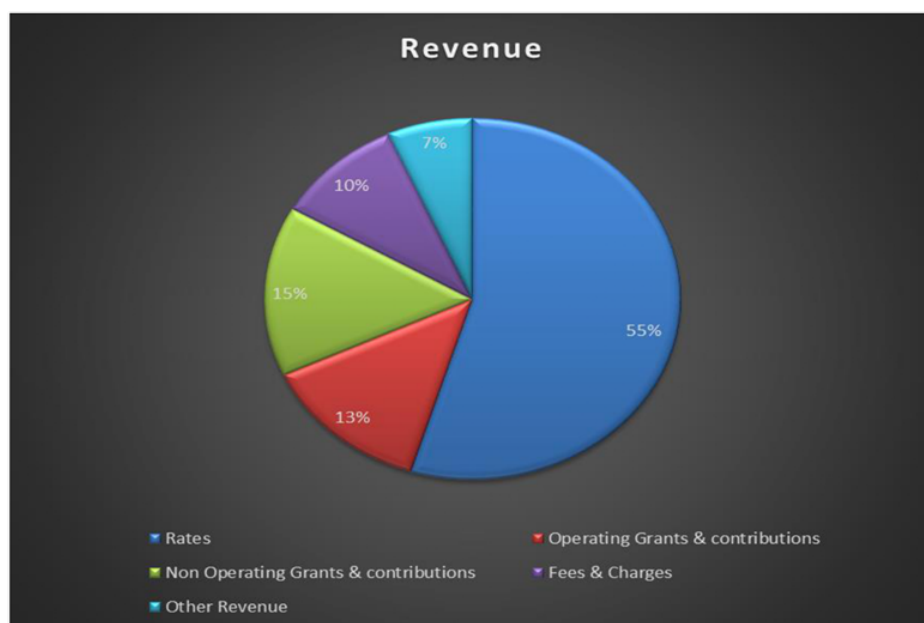
Net Cash from operating activities at year ended 30 June 2021 was \$1,001,724 – see Note 19 of the Annual Financial Report. This was an increase of \$211,662 from the year ended 30 June 2020. This was a significant achievement given the challenges of the previous year negative impact of Covid -19 of \$712,400 on the operating activities of the Shire.

### **REVENUE**

The Shire of Coolgardie had a Total Operating Revenue of \$14.81m (including operating and capital grants) for the 2020/21 financial year.

A total of 15% of the Shire's revenue for 2020/21 was Non-Operating Grants which helped to fund several key capital projects. Operating Grants and Contributions account for 13% of revenue, while Rates (55%) and Fees & Charges (10%) are also significant contributing factors to the total revenue figure.

The remaining 5% of Other Revenue comes from several various sources including interest received, profit on sale of assets and miscellaneous contributions and reimbursements received during the financial year.



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The revenue generated by the Shire is spent providing infrastructure and services for the community.

The Shire provides many services including maintaining and improving roads, parks and gardens, leisure services and other community projects.

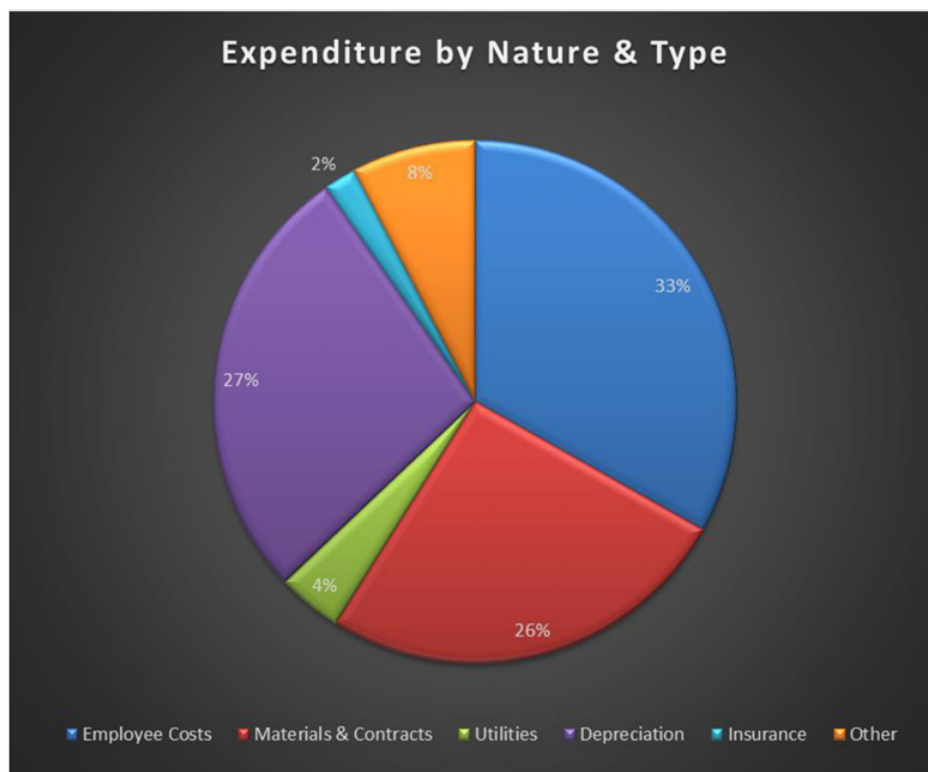
A significant amount of the Shire's resources (54%) is spent on maintaining road infrastructure and the provision of recreation services.

### EXPENDITURE

When comparing the breakdown of these costs by nature and type, a significant 28% of all operating expenditure is attributed to depreciation charges.

Depreciation is a non-cash item and is the result of the Shire having in excess of \$186m worth of assets, of which 82% is attributed to the Shire's Road network and other related infrastructure whilst a further 18% relates to Property, Plant & Equipment.

Other significant expenditure includes Employee Costs (33%), Materials & Contracts (26%), with Utilities (4%), Insurance (2%) and Other Expenditure (7%) making up the balance.



**CAPITAL WORKS PROJECTS**

In addition to the normal operating activities, some significant capital works projects were undertaken during the 2020/21 financial year to the value of \$4.63m. Some of this year's capital works highlights include;

<b>Transport</b>	
Coolgardie North Road	\$1,678,209
Jaurdi Hills Road	\$281,780
<b>Land &amp; Buildings</b>	
Coolgardie Cultural & Community Hub	\$419,422
<b>Recreation &amp; Culture</b>	
St John's Shed	\$124,236
Ben Prior Park	\$210,375
<b>Community Amenities</b>	
Coolgardie Refuse Site	\$804,420

**RESERVE FUNDS**

As of 30 June 2021, the balance in the Reserve Accounts was \$1,065,502 as listed below;

<b>RESERVE</b>	<b>BALANCE</b>
Plant Reserve	215,668
Land & Building Reserve	199,449
Landfill Reserve	84,798
Sewerage Reserve	115,086
Environmental Reserve	276,162
Community & Recreation Reserve	
Aged Accommodation Reserve	30,000
Aerodrome Reserve	
Road Reserve	62,537
Infrastructure Reserve	81,802
<b>TOTAL</b>	<b>\$1,065,502</b>

Council utilised its cash reserves to help fund some significant capital projects in the past 12 months and will look to build up these reserves in coming years to help with meeting future requirements as identified in the Shire's key strategic plans.

**LOAN LIABILITY**

As of 30 June 2021, the outstanding principal on all loans was \$2,609,813.

**FINANCIAL RATIOS**

Ratios provide useful information when compared to internal and industry benchmarks and assist in identifying trends. Whilst not conclusive in themselves, understanding ratios, their trends and how they interact is beneficial for the allocation of the Shire's resources and planning for the future. Information relating to the statutory ratios disclosed in the financial report is summarised in the table below, with a commentary provided on some selected ratios.

Ratio	Standard	2021	2020	2019	2018
Current Ratio	>= 1.00	0.49	1.01	2.48	3.21
Asset Consumption	>= 1.10	0.93	0.95	0.97	0.75
Asset Renewal	>= 1.05	1.56	1.10	1.11	N/A
Asset Sustainability	>= 1.10	0.97	1.49	0.80	0.27
Debt Service Cover	>= 2.00	1.20	0.66	11.56	3.84
Operating Surplus	>= 0.15	(0.40)	(0.39)	(0.33)	(0.42)
Own Source Revenue Coverage	>= 0.90	0.62	0.62	0.65	0.61

### CURRENT RATIO

The current ratio is a liquidity ratio that measures whether the Shire has enough resources to meet its short-term obligations. If current liabilities exceed current assets the current ratio will be less than 1 and is an early indicator that the Shire may have problems meeting its short-term obligations.

The ratio has declined significantly from 1.01 on 30<sup>th</sup> June 2020 to 0.49 on 30<sup>th</sup> June 2021. This is attributable to the Shire's unrestricted cash position as of 30 June 2021 being a negative balance of \$400,729. Review of the Shire's cash and cash equivalents account revealed that the Shire had accessed restricted funds to subsidise the municipal funds.

The negative unrestricted cash position was the result of the Shire effectively being in overdraft on 30 June 2021, but at the time the Shire had not initiated the overdraft facility on 30 June 2021. This position was the result of grant funding received during the financial year which had not been fully expended on 30 June 2021.

Management is comfortable the unrestricted cash position can be improved as several factors encountered in 2020/21 will not have as much of an impact in 2021/22, these being;

1. Increased costs attributed to COVID-19 (net cost of \$345k in 2020/21), and
2. 0% rate increase (cost Shire around \$300k as rate base increases on average by 2-4% per annum once taking into consideration mining UV valuations)

Cash flow modelling has been implemented to provide staff and elected members with monthly updates on the Shire's current and project cash flow position.

### DEBT SERVICE COVER RATIO

The Debt Service Cover Ratio measures the Shire's ability to service debt from its committed or general purpose funds available. This ratio has been trending above both the Regional and State 5 year averages for a period of time before dropping below the desired level of 2.00 in the 2020/21 financial year.

The reason is a result of the reduction on the Shire's Operating Surplus position during the 2020/21 financial year. As both the operating surplus position improves and/or the principal repayments reduce over the period of the loans this ratio will again rise above the industry standards required.

The Shire will continue to identify practical ways of improving the Shire's operating position in future years. This includes considering the sustainability of the current rates structure, identifying potential revenue streams and finding the optimum level of the Shire's operating expenses.

**OPERATING SURPLUS RATIO**

The Operating Surplus Ratio represents the percentage by which the operating surplus (or deficit) differs from the Shire's own source revenue which includes rates.

This ratio in 2020/21 decreased from (0.39) to (0.40). The ratio remains below the target level and is heavily weighted around the Shire's ability to increase revenue through rates and fees and charges.

The difference between operating revenue and operating expenditure was \$4,053,679 (2019/20 - \$3,586,213). Consequently, in order to meet the standard and improve the ratio Council needs to have the following strategic conversation with the community;

- Increase revenue generated from non - rating sources such as Kambalda airstrip, Shire Landfill facilities and other commercial activities like proposed village accommodation
- Increase rates revenue through significant rate increases to the community
- Increase rate in the \$ for mining accommodation villages on mining leases
- Reduce levels of service significantly on all operating activities

In order to significantly reduce the operating gap of \$4,053,679 the Shire would have to consider something like reducing the Shire FTEs by 25 estimated to save \$2.49 million and all contractors estimated to save \$680,000. This would mean no community facilities open including recreation centres, pools, libraries and CRC's, no community programmes or activities, no planning, building and health services no ranger services. Furthermore, no projects would get done. This would still leave a gap of \$883,679 requiring an 11% annual rate increase.

Council and management will continue to explore areas to help improve the operating position of the Shire.

The impact of this additional revenue is such that it could raise the current ratio to above the minimum standard which would have a significant positive impact on the Shire's Financial Health Indicator.

**ANNUAL AUDIT**

The annual audit was successfully completed for the 2020/21 financial year and a copy of the report is included within this Annual Report.

Council will continue to implement any recommended changes raised by the auditors that will improve the Shire's level of governance and compliance and help to improve the financial position of the organisation.



**SHIRE OF COOLGARDIE  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Coolgardie for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Coolgardie at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 16<sup>TH</sup> day of DECEMBER 2021



James Trail  
Chief Executive Officer



SHIRE OF COOLGARDIE  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
Rates	26(a)	8,120,468	8,321,468	7,147,278
Operating grants, subsidies and contributions	2(a)	1,972,255	1,290,518	2,153,047
Fees and charges	2(a)	1,487,908	1,326,426	1,417,917
Interest earnings	2(a)	85,431	120,000	181,800
Other revenue	2(a)	886,697	338,000	577,797
		<u>12,552,759</u>	<u>11,396,412</u>	<u>11,477,839</u>
<b>Expenses</b>				
Employee costs		(5,573,938)	(4,761,042)	(4,824,233)
Materials and contracts		(4,337,685)	(3,600,978)	(4,252,615)
Utility charges		(670,604)	(604,390)	(662,610)
Depreciation on non-current assets	10(d)	(4,601,235)	(4,349,263)	(4,419,623)
Interest expenses	2(b)	(101,692)	(112,451)	(118,943)
Insurance expenses		(336,519)	(278,747)	(270,704)
Other expenditure	2(b)	(1,086,457)	(613,069)	(634,267)
		<u>(16,708,130)</u>	<u>(14,319,940)</u>	<u>(15,182,995)</u>
		<u>(4,155,371)</u>	<u>(2,923,528)</u>	<u>(3,705,156)</u>
Non-operating grants, subsidies and contributions	2(a)	2,261,209	5,625,523	2,826,984
Profit on asset disposals	10(a)	5,455	11,000	27,324
(Loss) on asset disposals	10(a)	(100,603)	(80,000)	(16,233)
Fair value adjustments to financial assets at fair value through profit or loss		3,233	0	1,440
		<u>2,169,294</u>	<u>5,556,523</u>	<u>2,839,515</u>
<b>Net result for the period</b>		<u>(1,986,077)</u>	<u>2,632,995</u>	<u>(865,641)</u>
<b>Total other comprehensive income for the period</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total comprehensive income for the period</b>		<u>(1,986,077)</u>	<u>2,632,995</u>	<u>(865,641)</u>

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



SHIRE OF COOLGARDIE  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
2(a)				
Governance		22,365	3,200	19,593
General purpose funding		9,180,673	8,832,413	8,147,787
Law, order, public safety		39,114	28,930	73,832
Health		32,076	3,001	24,718
Education and welfare		258,138	217,244	225,462
Housing		124,608	105,701	96,072
Community amenities		1,079,826	1,048,924	1,039,189
Recreation and culture		497,867	65,620	451,250
Transport		957,399	876,964	1,033,837
Economic services		270,082	201,520	330,484
Other property and services		90,611	12,895	35,615
		<u>12,552,759</u>	<u>11,396,412</u>	<u>11,477,839</u>
<b>Expenses</b>				
2(b)				
Governance		(2,229,412)	(1,698,407)	(1,869,522)
General purpose funding		(718,152)	(421,850)	(500,463)
Law, order, public safety		(448,623)	(382,336)	(482,778)
Health		(855,712)	(763,125)	(1,120,820)
Education and welfare		(273,506)	(315,815)	(304,269)
Housing		(202,878)	(219,814)	(241,851)
Community amenities		(2,516,712)	(1,786,922)	(1,923,004)
Recreation and culture		(3,526,135)	(2,982,742)	(3,029,598)
Transport		(4,483,352)	(4,592,255)	(4,364,388)
Economic services		(1,316,624)	(1,061,347)	(1,223,524)
Other property and services		(35,332)	17,124	(3,835)
		<u>(16,606,438)</u>	<u>(14,207,489)</u>	<u>(15,064,052)</u>
<b>Finance Costs</b>				
2(b)				
Recreation and culture		(65,576)	(67,102)	(79,301)
Economic services		(22,881)	(23,225)	(24,016)
Other property and services		(13,235)	(22,124)	(15,626)
		<u>(101,692)</u>	<u>(112,451)</u>	<u>(118,943)</u>
		<u>(4,155,371)</u>	<u>(2,923,528)</u>	<u>(3,705,156)</u>
Non-operating grants, subsidies and contributions	2(a)	2,261,209	5,625,523	2,826,984
Profit on disposal of assets	10(a)	5,455	11,000	27,324
(Loss) on disposal of assets	10(a)	(100,603)	(80,000)	(16,233)
Fair value adjustments to financial assets at fair value through profit or loss		3,233	0	1,440
		<u>2,169,294</u>	<u>5,556,523</u>	<u>2,839,515</u>
<b>Net result for the period</b>		<u>(1,986,077)</u>	<u>2,632,995</u>	<u>(865,641)</u>
<b>Total other comprehensive income for the period</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total comprehensive income for the period</b>		<u>(1,986,077)</u>	<u>2,632,995</u>	<u>(865,641)</u>

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



SHIRE OF COOLGARDIE  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2021

	NOTE	2021 \$	2020 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	1,336,214	2,554,442
Trade and other receivables	6	1,888,777	1,763,583
Inventories	7	9,171	15,350
<b>TOTAL CURRENT ASSETS</b>		<b>3,234,162</b>	<b>4,333,375</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	6	153,087	100,415
Other financial assets	5	92,259	89,026
Property, plant and equipment	8(a)	32,154,594	32,564,481
Infrastructure	9(a)	153,912,458	152,344,201
Right-of-use assets	11(a)	398,717	536,764
<b>TOTAL NON-CURRENT ASSETS</b>		<b>186,711,115</b>	<b>185,634,887</b>
<b>TOTAL ASSETS</b>		<b>189,945,277</b>	<b>189,968,262</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	13	1,897,743	1,344,236
Other liabilities	14	555,057	4,894
Lease liabilities	15(a)	92,363	132,083
Borrowings	16(a)	300,036	292,693
Employee related provisions	17	363,871	284,222
Other provisions	18	0	450,000
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,209,070</b>	<b>2,508,128</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	15(a)	360,643	433,348
Borrowings	16(a)	2,309,777	2,609,814
Employee related provisions	17	73,053	84,825
Other provisions	18	1,994,479	347,815
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>4,737,952</b>	<b>3,475,802</b>
<b>TOTAL LIABILITIES</b>		<b>7,947,022</b>	<b>5,983,930</b>
<b>NET ASSETS</b>		<b>181,998,255</b>	<b>183,984,332</b>
<b>EQUITY</b>			
Retained surplus		60,682,234	61,929,590
Reserves - cash backed	4	1,065,502	1,804,223
Revaluation surplus	12	120,250,519	120,250,519
<b>TOTAL EQUITY</b>		<b>181,998,255</b>	<b>183,984,332</b>

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



SHIRE OF COOLGARDIE  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2019</b>		61,332,365	3,267,089	120,250,519	184,849,973
Comprehensive income					
Net result for the period		(865,641)	0	0	(865,641)
Total comprehensive income		(865,641)	0	0	(865,641)
Transfers from reserves	4	2,825,710	(2,825,710)	0	0
Transfers to reserves	4	(1,362,844)	1,362,844	0	0
<b>Balance as at 30 June 2020</b>		61,929,590	1,804,223	120,250,519	183,984,332
<b>Restated balance at 1 July 2020</b>		61,929,590	1,804,223	120,250,519	183,984,332
Comprehensive income					
Net result for the period		(1,986,077)	0	0	(1,986,077)
Total comprehensive income		(1,986,077)	0	0	(1,986,077)
Transfers from reserves	4	973,352	(973,352)	0	0
Transfers to reserves	4	(234,631)	234,631	0	0
<b>Balance as at 30 June 2021</b>		60,682,234	1,065,502	120,250,519	181,998,255

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





**SHIRE OF COOLGARDIE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		8,492,400	9,021,468	7,094,707
Operating grants, subsidies and contributions		1,567,590	1,330,930	2,397,503
Fees and charges		1,528,793	1,326,426	1,417,917
Interest received		85,431	120,000	181,800
Goods and services tax received		967,677	1,000,000	1,367,790
Other revenue		886,697	338,000	570,097
		<b>13,528,588</b>	<b>13,136,824</b>	<b>13,029,814</b>
<b>Payments</b>				
Employee costs		(5,438,734)	(4,761,042)	(4,897,651)
Materials and contracts		(3,895,181)	(3,400,978)	(4,357,827)
Utility charges		(670,604)	(604,390)	(662,610)
Interest expenses		(101,692)	(112,451)	(116,252)
Insurance paid		(336,519)	(278,747)	(270,704)
Goods and services tax paid		(997,677)	(1,000,000)	(1,300,441)
Other expenditure		(1,086,457)	(613,069)	(634,267)
		<b>(12,526,864)</b>	<b>(10,770,677)</b>	<b>(12,239,752)</b>
<b>Net cash provided by (used in) operating activities</b>	19	<b>1,001,724</b>	<b>2,366,147</b>	<b>790,062</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	8(a)	(968,424)	(2,890,002)	(981,481)
Payments for construction of infrastructure	9(a)	(3,663,536)	(6,517,570)	(7,478,985)
Non-operating grants, subsidies and contributions		2,688,651	5,625,523	2,826,984
Proceeds from sale of property, plant & equipment	10(a)	160,836	197,273	78,268
<b>Net cash provided by (used in) investment activities</b>		<b>(1,782,473)</b>	<b>(3,584,776)</b>	<b>(5,555,214)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	16(b)	(292,694)	(292,693)	(1,179,321)
Payments for principal portion of lease liabilities	15(b)	(144,785)	(67,265)	(137,599)
Proceeds from new borrowings	16(b)	0	0	602,113
<b>Net cash provided by (used in) financing activities</b>		<b>(437,479)</b>	<b>(359,958)</b>	<b>(714,807)</b>
<b>Net increase (decrease) in cash held</b>		<b>(1,218,228)</b>	<b>(1,578,587)</b>	<b>(5,479,959)</b>
Cash at beginning of year		2,554,442	2,554,441	8,034,401
<b>Cash and cash equivalents at the end of the year</b>	19	<b>1,336,214</b>	<b>975,854</b>	<b>2,554,442</b>

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



**SHIRE OF COOLGARDIE**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>OPERATING ACTIVITIES</b>			
Net current assets at start of financial year - surplus/(deficit)	27 (b) 761,644	1,317,515	5,377,601
	761,644	1,317,515	5,377,601
<b>Revenue from operating activities (excluding rates)</b>			
Governance	25,598	3,200	21,033
General purpose funding	1,060,205	510,945	980,860
Law, order, public safety	39,114	28,930	73,832
Health	32,076	3,001	24,718
Education and welfare	258,138	217,244	225,462
Housing	130,063	105,701	96,072
Community amenities	1,079,826	1,048,924	1,039,189
Recreation and culture	497,867	65,620	451,250
Transport	957,399	887,964	1,061,161
Economic services	270,082	201,520	330,484
Other property and services	90,611	12,895	35,615
	4,440,979	3,085,944	4,339,676
<b>Expenditure from operating activities</b>			
Governance	(2,229,412)	(1,698,407)	(1,869,522)
General purpose funding	(718,152)	(421,850)	(500,463)
Law, order, public safety	(448,623)	(382,336)	(482,778)
Health	(855,712)	(763,125)	(1,120,820)
Education and welfare	(273,506)	(315,815)	(304,269)
Housing	(303,481)	(299,814)	(241,851)
Community amenities	(2,516,712)	(1,786,922)	(1,923,004)
Recreation and culture	(3,591,711)	(3,049,844)	(3,108,899)
Transport	(4,483,352)	(4,592,255)	(4,380,621)
Economic services	(1,339,505)	(1,084,572)	(1,247,540)
Other property and services	(48,567)	(5,000)	(19,461)
	(16,808,733)	(14,399,940)	(15,199,228)
Non-cash amounts excluded from operating activities	27(a) 5,131,372	4,404,461	3,883,823
Amount attributable to operating activities	(6,474,738)	(5,592,020)	(1,598,128)
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	2(a) 2,261,209	5,625,523	2,826,984
Proceeds from disposal of assets	10(a) 160,836	197,273	78,268
Purchase of property, plant and equipment	8(a) (968,424)	(2,890,002)	(981,481)
Purchase and construction of infrastructure	9(a) (3,663,536)	(6,517,570)	(7,478,985)
	(2,209,915)	(3,584,776)	(5,555,214)
Amount attributable to investing activities	(2,209,915)	(3,584,776)	(5,555,214)
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	16(b) (292,694)	(292,693)	(1,179,321)
Proceeds from borrowings	16(b) 0	0	602,113
Payments for principal portion of lease liabilities	15(b) (144,785)	(67,265)	(137,599)
Transfers to reserves (restricted assets)	4 (234,631)	(373,043)	(1,362,844)
Transfers from reserves (restricted assets)	4 973,352	1,588,329	2,825,710
Amount attributable to financing activities	301,242	855,328	748,059
Surplus/(deficit) before imposition of general rates	(8,383,411)	(8,321,468)	(6,405,283)
Total amount raised from general rates	26(a) 8,120,468	8,321,468	7,166,927
Surplus/(deficit) after imposition of general rates	27(b) (262,943)	0	761,644

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



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2021 Shire of Coolgardie

To the Councillors of the Shire of Coolgardie

## Report on the audit of the annual financial report

### Opinion

I have audited the financial report of the Shire of Coolgardie (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Coolgardie:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.



In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

#### **Auditor's responsibility for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

#### **Report on other legal and regulatory requirements**

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:
  - a) The Operating Surplus Ratio has been below the Department of Local Government, Sport and Cultural Industries' standard for the past 3 years. The financial ratios are reported at Note 32 to the financial report.
- (ii) The following material matters indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:
  - a) For approximately 17% of purchase transactions sampled, there was inadequate or no evidence that a sufficient number of quotations were obtained to test the market, and no documentation to explain why other quotes were not sought. This practice increases the likelihood of not receiving value for money in procurement and the risk of fraud or favouritism of suppliers.
  - b) The unrestricted cash position of the Shire was a negative balance of \$400,729 at 30 June 2021. Review of the Shire's cash and cash equivalents account revealed that the Shire had accessed monies in reserve accounts to fund its operations. This is a breach of section 6.11(2)(a) of the *Local Government Act 1995*, which requires the Shire to give one month's local public notice if the money in a reserve account is proposed to be used for another purpose.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.

- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

#### Other matter

The financial ratios for 2019 in Note 32 of the financial report were audited by another auditor when performing their audit of the Shire for the year ending 30 June 2019. The auditor expressed an unmodified opinion on the financial report for that year.

#### Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

#### Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Coolgardie for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



Grant Robinson  
Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
17 December 2021

**Shire of Coolgardie  
2020/21 Audit Management Report  
Action List**

Matter Raised	Area of Concern	Action Taken / Proposed Action	Measurement of Success
<p><b>There is a significant adverse trend in the financial position of the Shire</b></p>	<p>The Operating Surplus Ratio has been below the industry benchmark for the past 3 years.</p>	<p>The difference between operating revenue and operating expenditure was \$4,053,679 (2019/20 - \$3,586,213). Consequently, in order to meet the standard and improve the ratio Council needs to have the following strategic conversation with the community;</p> <ul style="list-style-type: none"> <li>• Increase revenue generated from non-rating sources such as Kambalda airstrip, Shire Landfill facilities and other commercial activities like proposed village accommodation</li> <li>• Increase rates revenue through significant rate increases to the community</li> <li>• Increase rate in the \$ for mining accommodation villages on mining leases</li> <li>• Reduce levels of service significantly on all operating activities</li> <li>• In order to significantly reduce the operating gap</li> </ul>	<p>A steady improvement in the ratio over a period of time is a reasonable measure of success.</p> <p>Council have an expectation of meeting the benchmark within a 5 year period as highlighted in the Shire's Long Term Financial Plan.</p> <p>This will only be achieved if the Council continues to provide strategic direction to the CEO to implement commercial activities such as Kambalda airstrip, Shire Landfill facilities and other commercial activities like proposed village accommodation.</p>

		<p>of \$4,053,679 the Shire would have to consider something like reducing the Shire FTE's by 25 estimated to save \$2.49 million and all contractors estimated to save \$680,000. This would mean no community facilities open including recreation centres, pools, libraries and CRC's, no community programmes or activities, no planning, building and health services no ranger services. Furthermore no projects would get done. This would still leave a gap of \$883,679 requiring an 11% annual rate increase.</p> <p>Council and management will continue to explore areas to help improve the operating position of the Shire.</p>	
<b>Purchasing Policy</b>	<p>Sample testing of 30 purchases made during the period 1 July 2020 to 31 March 2021, and noted 5 (16.67%) instances where there was insufficient documentation to indicate that the requisite number of quotations had been obtained and evaluated and no documentation to explain why other quotes were not sought.</p>	<p>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.</p> <p>CEO has spoken with management and emphasised the importance of adhering to the Shire's Procurement Policy, including the requirement to document when multiple quotations have been requested, but not supplied.</p>	<p>Adherence with the Shire's Procurement Policy.</p>



		Additional training to be provided to existing and future staff to reiterate the need to comply with the Shire's Procurement Policy.	
<b>Bank Reconciliations</b>	<p>During our review of bank reconciliations, we noted that there were multiple long outstanding items, such as receipts/payments not posted to the general ledger dating back to the 2019 financial year. The total of these long outstanding items was (\$54,049.94).</p> <p>These reconciling items remain outstanding at the date of this letter. We understand that the Shire is currently transitioning to a new software system in which reconciling items will be reviewed and cleared regularly.</p>	<p>Agreed that long outstanding items should not form part of the bank reconciliations.</p> <p>The Shire are currently in the process of implementing the Altus bank module in Synergy Soft. Part of this process is to review and reconcile all outstanding items.</p> <p>Once this process has been completed then future bank reconciliations will ensure that all items are reconciled in a timely manner.</p>	<p>No outstanding receipts or payments to remain unreconciled for a period greater than 3 months.</p> <p>Unpresented cheques not to exceed 12 months from date of issue.</p>
<b>Negative unrestricted cash position at year-end</b>	Noted that Shire's unrestricted cash position as at 30 June 2021 was a negative balance of \$400,729. Review of the Shire's cash and cash equivalents account revealed that the Shire had accessed restricted funds to subsidise the municipal funds	<p>The negative unrestricted cash position was the result of the Shire effectively being in overdraft at 30 June 2021, but at the time the Shire had not initiated the overdraft facility at 30 June 2021. This position was the result of grant funding received during the financial year which had not been fully expended at 30 June 2021.</p> <p>Management is comfortable the unrestricted cash position can be improved as several factors encountered in 2020/21 will not have as much of an impact in 2021/22, these being;</p>	<p>Positive unrestricted cash position at 30 June 2022.</p> <p>Improved unrestricted cash position &amp; increase funds held in reserves forecast at 30 June 2023 and beyond as per LTFP.</p>

		<ol style="list-style-type: none"><li>1. Increased costs attributed to COVID-19 (net cost of \$345k in 2020/21), and</li><li>2. 0% rate increase (cost Shire around \$300k as rate base increases on average by 2-4% per annum once taking into consideration mining UV valuations)</li></ol> <p>Cash flow modelling has been implemented to provide staff and elected members with monthly updates on the Shire's current and project cash flow position.</p>	
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**SHIRE OF COOLGARDIE**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**COMMUNITY VISION**

A connected, progressive & welcoming community

Principal place of business:  
Irish Mulga Drive, Kambala WA 6442

SHIRE OF COOLGARDIE  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Coolgardie for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Coolgardie at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 16<sup>TH</sup> day of DECEMBER 2021



James Trail  
Chief Executive Officer



SHIRE OF COOLGARDIE  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
Rates	26(a)	8,120,468	8,321,468	7,147,278
Operating grants, subsidies and contributions	2(a)	1,972,255	1,290,518	2,153,047
Fees and charges	2(a)	1,487,908	1,326,426	1,417,917
Interest earnings	2(a)	85,431	120,000	181,800
Other revenue	2(a)	886,697	338,000	577,797
		12,552,759	11,396,412	11,477,839
<b>Expenses</b>				
Employee costs		(5,573,938)	(4,761,042)	(4,824,233)
Materials and contracts		(4,337,685)	(3,600,978)	(4,252,615)
Utility charges		(670,604)	(604,390)	(662,610)
Depreciation on non-current assets	10(d)	(4,601,235)	(4,349,263)	(4,419,623)
Interest expenses	2(b)	(101,692)	(112,451)	(118,943)
Insurance expenses		(336,519)	(278,747)	(270,704)
Other expenditure	2(b)	(1,086,457)	(613,069)	(634,267)
		(16,708,130)	(14,319,940)	(15,182,995)
		(4,155,371)	(2,923,528)	(3,705,156)
Non-operating grants, subsidies and contributions	2(a)	2,261,209	5,625,523	2,826,984
Profit on asset disposals	10(a)	5,455	11,000	27,324
(Loss) on asset disposals	10(a)	(100,603)	(80,000)	(16,233)
Fair value adjustments to financial assets at fair value through profit or loss		3,233	0	1,440
		2,169,294	5,556,523	2,839,515
<b>Net result for the period</b>		(1,986,077)	2,632,995	(865,641)
<b>Total other comprehensive income for the period</b>		0	0	0
<b>Total comprehensive income for the period</b>		(1,986,077)	2,632,995	(865,641)

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



SHIRE OF COOLGARDIE  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
2(a)				
Governance		22,365	3,200	19,593
General purpose funding		9,180,673	8,832,413	8,147,787
Law, order, public safety		39,114	28,930	73,832
Health		32,076	3,001	24,718
Education and welfare		258,138	217,244	225,462
Housing		124,608	105,701	96,072
Community amenities		1,079,826	1,048,924	1,039,189
Recreation and culture		497,867	65,620	451,250
Transport		957,399	876,964	1,033,837
Economic services		270,082	201,520	330,484
Other property and services		90,611	12,895	35,615
		12,552,759	11,396,412	11,477,839
<b>Expenses</b>				
2(b)				
Governance		(2,229,412)	(1,698,407)	(1,869,522)
General purpose funding		(718,152)	(421,850)	(500,463)
Law, order, public safety		(448,623)	(382,336)	(482,778)
Health		(855,712)	(763,125)	(1,120,820)
Education and welfare		(273,506)	(315,815)	(304,269)
Housing		(202,878)	(219,814)	(241,851)
Community amenities		(2,516,712)	(1,786,922)	(1,923,004)
Recreation and culture		(3,526,135)	(2,982,742)	(3,029,598)
Transport		(4,483,352)	(4,592,255)	(4,364,388)
Economic services		(1,316,624)	(1,061,347)	(1,223,524)
Other property and services		(35,332)	17,124	(3,835)
		(16,606,438)	(14,207,489)	(15,064,052)
<b>Finance Costs</b>				
2(b)				
Recreation and culture		(65,576)	(67,102)	(79,301)
Economic services		(22,881)	(23,225)	(24,016)
Other property and services		(13,235)	(22,124)	(15,626)
		(101,692)	(112,451)	(118,943)
		(4,155,371)	(2,923,528)	(3,705,156)
Non-operating grants, subsidies and contributions	2(a)	2,261,209	5,625,523	2,826,984
Profit on disposal of assets	10(a)	5,455	11,000	27,324
(Loss) on disposal of assets	10(a)	(100,603)	(80,000)	(16,233)
Fair value adjustments to financial assets at fair value through profit or loss		3,233	0	1,440
		2,169,294	5,556,523	2,839,515
<b>Net result for the period</b>		<b>(1,986,077)</b>	<b>2,632,995</b>	<b>(865,641)</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(1,986,077)</b>	<b>2,632,995</b>	<b>(865,641)</b>

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





SHIRE OF COOLGARDIE  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2021

	NOTE	2021 \$	2020 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	1,336,214	2,554,442
Trade and other receivables	6	1,888,777	1,763,583
Inventories	7	9,171	15,350
<b>TOTAL CURRENT ASSETS</b>		<b>3,234,162</b>	<b>4,333,375</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	6	153,087	100,415
Other financial assets	5	92,259	89,026
Property, plant and equipment	8(a)	32,154,594	32,564,481
Infrastructure	9(a)	153,912,458	152,344,201
Right-of-use assets	11(a)	398,717	536,764
<b>TOTAL NON-CURRENT ASSETS</b>		<b>186,711,115</b>	<b>185,634,887</b>
<b>TOTAL ASSETS</b>		<b>189,945,277</b>	<b>189,968,262</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	13	1,897,743	1,344,236
Other liabilities	14	555,057	4,894
Lease liabilities	15(a)	92,363	132,083
Borrowings	16(a)	300,036	292,693
Employee related provisions	17	363,871	284,222
Other provisions	18	0	450,000
<b>TOTAL CURRENT LIABILITIES</b>		<b>3,209,070</b>	<b>2,508,128</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	15(a)	360,643	433,348
Borrowings	16(a)	2,309,777	2,609,814
Employee related provisions	17	73,053	84,825
Other provisions	18	1,994,479	347,815
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>4,737,952</b>	<b>3,475,802</b>
<b>TOTAL LIABILITIES</b>		<b>7,947,022</b>	<b>5,983,930</b>
<b>NET ASSETS</b>		<b>181,998,255</b>	<b>183,984,332</b>
<b>EQUITY</b>			
Retained surplus		60,682,234	61,929,590
Reserves - cash backed	4	1,065,502	1,804,223
Revaluation surplus	12	120,250,519	120,250,519
<b>TOTAL EQUITY</b>		<b>181,998,255</b>	<b>183,984,332</b>

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



SHIRE OF COOLGARDIE  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2019		61,332,365	3,267,089	120,250,519	184,849,973
Comprehensive income					
Net result for the period		(865,641)	0	0	(865,641)
Total comprehensive income		(865,641)	0	0	(865,641)
Transfers from reserves	4	2,825,710	(2,825,710)	0	0
Transfers to reserves	4	(1,362,844)	1,362,844	0	0
Balance as at 30 June 2020		61,929,590	1,804,223	120,250,519	183,984,332
Restated balance at 1 July 2020		61,929,590	1,804,223	120,250,519	183,984,332
Comprehensive income					
Net result for the period		(1,986,077)	0	0	(1,986,077)
Total comprehensive income		(1,986,077)	0	0	(1,986,077)
Transfers from reserves	4	973,352	(973,352)	0	0
Transfers to reserves	4	(234,631)	234,631	0	0
Balance as at 30 June 2021		60,682,234	1,065,502	120,250,519	181,998,255

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



SHIRE OF COOLGARDIE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		8,492,400	9,021,468	7,094,707
Operating grants, subsidies and contributions		1,567,590	1,330,930	2,397,503
Fees and charges		1,528,793	1,326,426	1,417,917
Interest received		85,431	120,000	181,800
Goods and services tax received		967,677	1,000,000	1,367,790
Other revenue		886,697	338,000	570,097
		13,528,588	13,136,824	13,029,814
<b>Payments</b>				
Employee costs		(5,438,734)	(4,761,042)	(4,897,651)
Materials and contracts		(3,895,181)	(3,400,978)	(4,357,827)
Utility charges		(670,604)	(604,390)	(662,610)
Interest expenses		(101,692)	(112,451)	(116,252)
Insurance paid		(336,519)	(278,747)	(270,704)
Goods and services tax paid		(997,677)	(1,000,000)	(1,300,441)
Other expenditure		(1,086,457)	(613,069)	(634,267)
		(12,526,864)	(10,770,677)	(12,239,752)
<b>Net cash provided by (used in) operating activities</b>	19	1,001,724	2,366,147	790,062
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	8(a)	(968,424)	(2,890,002)	(981,481)
Payments for construction of infrastructure	9(a)	(3,663,536)	(6,517,570)	(7,478,985)
Non-operating grants, subsidies and contributions		2,688,651	5,625,523	2,826,984
Proceeds from sale of property, plant & equipment	10(a)	160,836	197,273	78,268
<b>Net cash provided by (used in) investment activities</b>		(1,782,473)	(3,584,776)	(5,555,214)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	16(b)	(292,694)	(292,693)	(1,179,321)
Payments for principal portion of lease liabilities	15(b)	(144,785)	(67,265)	(137,599)
Proceeds from new borrowings	16(b)	0	0	602,113
<b>Net cash provided by (used in) financing activities</b>		(437,479)	(359,958)	(714,807)
<b>Net increase (decrease) in cash held</b>		(1,218,228)	(1,578,587)	(5,479,959)
Cash at beginning of year		2,554,442	2,554,441	8,034,401
<b>Cash and cash equivalents at the end of the year</b>	19	1,336,214	975,854	2,554,442

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

SHIRE OF COOLGARDIE  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	27 (b)	761,644	1,317,515	5,377,601
		761,644	1,317,515	5,377,601
<b>Revenue from operating activities (excluding rates)</b>				
Governance		25,598	3,200	21,033
General purpose funding		1,060,205	510,945	980,860
Law, order, public safety		39,114	28,930	73,832
Health		32,076	3,001	24,718
Education and welfare		258,138	217,244	225,462
Housing		130,063	105,701	96,072
Community amenities		1,079,826	1,048,924	1,039,189
Recreation and culture		497,867	65,620	451,250
Transport		957,399	887,964	1,061,161
Economic services		270,082	201,520	330,484
Other property and services		90,611	12,895	35,615
		4,440,979	3,085,944	4,339,676
<b>Expenditure from operating activities</b>				
Governance		(2,229,412)	(1,698,407)	(1,869,522)
General purpose funding		(718,152)	(421,850)	(500,463)
Law, order, public safety		(448,623)	(382,336)	(482,778)
Health		(855,712)	(763,125)	(1,120,820)
Education and welfare		(273,506)	(315,815)	(304,269)
Housing		(303,481)	(299,814)	(241,851)
Community amenities		(2,516,712)	(1,786,922)	(1,923,004)
Recreation and culture		(3,591,711)	(3,049,844)	(3,108,899)
Transport		(4,483,352)	(4,592,255)	(4,380,621)
Economic services		(1,339,505)	(1,084,572)	(1,247,540)
Other property and services		(48,567)	(5,000)	(19,461)
		(16,808,733)	(14,399,940)	(15,199,228)
Non-cash amounts excluded from operating activities	27(a)	5,131,372	4,404,461	3,883,823
<b>Amount attributable to operating activities</b>		(6,474,738)	(5,592,020)	(1,598,128)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	2,261,209	5,625,523	2,826,984
Proceeds from disposal of assets	10(a)	160,836	197,273	78,268
Purchase of property, plant and equipment	8(a)	(968,424)	(2,890,002)	(981,481)
Purchase and construction of infrastructure	9(a)	(3,663,536)	(6,517,570)	(7,478,985)
		(2,209,915)	(3,584,776)	(5,555,214)
<b>Amount attributable to investing activities</b>		(2,209,915)	(3,584,776)	(5,555,214)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	16(b)	(292,694)	(292,693)	(1,179,321)
Proceeds from borrowings	16(b)	0	0	602,113
Payments for principal portion of lease liabilities	15(b)	(144,785)	(67,265)	(137,599)
Transfers to reserves (restricted assets)	4	(234,631)	(373,043)	(1,362,844)
Transfers from reserves (restricted assets)	4	973,352	1,588,329	2,825,710
<b>Amount attributable to financing activities</b>		301,242	855,328	748,059
<b>Surplus/(deficit) before imposition of general rates</b>		(8,383,411)	(8,321,468)	(6,405,283)
<b>Total amount raised from general rates</b>	26(a)	8,120,468	8,321,468	7,166,927
<b>Surplus/(deficit) after imposition of general rates</b>	27(b)	(262,943)	0	761,644

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



**SHIRE OF COOLGARDIE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**1. BASIS OF PREPARATION**

The financial report comprises general purpose financial statements which have 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. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 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.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements.  
 There were no funds held in trust at 30 June 2021.

**INITIAL APPLICATION OF ACCOUNTING STANDARDS**

During the current year, the City adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The adoption of these standards had no material impact on the financial report.

**NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS**

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

**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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

- Employee expenses
- Other financial assets
- Property, Plant and Equipment
- Infrastructure
- Right-of-use assets
- Lease liabilities
- Borrowing liabilities
- Provisions

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Operating grants, subsidies and contributions</b>			
Governance	22,350	22,000	0
General purpose funding	550,070	269,277	609,379
Law, order, public safety	26,524	16,500	15,052
Health	25,000	0	21,360
Education and welfare	252,023	213,304	216,305
Community amenities	15,808	6,240	5,280
Recreation and culture	0	0	2,455
Transport	883,193	485,996	1,032,181
Economic services	192,287	241,200	247,342
Other property and services	5,000	6,240	3,693
	1,972,255	1,260,757	2,153,047
<b>Non-operating grants, subsidies and contributions</b>			
Health	0	1,000,000	0
Recreation and culture	1,927	0	1,021,461
Transport	1,984,441	1,765,191	965,061
Economic services	274,841	2,860,332	840,462
	2,261,209	5,625,523	2,826,984
<b>Total grants, subsidies and contributions</b>	<b>4,233,464</b>	<b>6,886,280</b>	<b>4,980,031</b>
<b>Fees and charges</b>			
General purpose funding	30,144	19,600	22,197
Law, order, public safety	12,590	17,800	58,781
Health	7,076	3,001	3,358
Education and welfare	6,091	1,200	7,619
Housing	119,337	105,701	96,072
Community amenities	1,064,018	1,042,684	1,033,909
Recreation and culture	148,230	64,120	114,794
Transport	29,932	0	273
Economic services	70,490	67,320	80,914
Other property and services	0	5,000	0
	1,487,908	1,326,426	1,417,917

There were no changes to the amounts of fees or charges detailed in the original budget.

**SIGNIFICANT ACCOUNTING POLICIES**

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (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.



SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers  
for recognisable non-financial assets

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Fees and charges	1,461,005	1,306,126	1,388,749
Other revenue	416,533	224,905	352,814
Non-operating grants, subsidies and contributions	2,261,209	5,625,523	2,826,984
	4,138,747	7,156,554	4,568,547

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Revenue from contracts with customers included as a contract liability at the start of the period	4,894	0	5,165
Revenue from contracts with customers recognised during the year	1,872,644	1,531,031	0
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	2,261,209	5,625,523	2,821,819
	4,138,747	7,156,554	2,826,984

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Trade and other receivables from contracts with customers	6	688,216	166,715
Contract liabilities from contracts with customers	14	(110,764)	(4,894)
Financial assets held from transfers for recognisable financial assets	3	444,000	0
Grant liabilities from transfers for recognisable non financial assets	14	(444,000)	0

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'. Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met. Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less. Consideration from contracts with customers is included in the transaction price. Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

General rates  
Statutory permits and licences  
Fines

Other revenue

Reimbursements and recoveries  
Other

Interest earnings

Interest on reserve funds  
Rates instalment and penalty interest (refer Note 26(c))  
Other interest earnings

	2021 Actual \$	2021 Budget \$	2020 Actual \$
General rates	8,120,468	8,321,468	7,147,278
Statutory permits and licences	23,826	17,900	27,389
Fines	3,077	2,400	1,779
	8,147,371	8,341,768	7,176,446
Reimbursements and recoveries	470,164	113,095	224,983
Other	416,533	338,000	352,814
	886,697	451,095	577,797
Interest on reserve funds	9,765	15,000	35,310
Rates instalment and penalty interest (refer Note 26(c))	75,666	90,000	106,988
Other interest earnings	0	15,000	39,502
	85,431	120,000	181,800

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report
- Other services

Interest expenses (finance costs)

Borrowings

Lease liabilities

Other expenditure

- Impairment loss / (reversal) on trade and other receivables
- Legal expenses (rates recovery)
- Provision of health services
- Sundry expenses

Note	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
	60,700	59,500	59,500
	3,300	12,000	13,686
	64,000	71,500	73,186
16(b)	88,391	90,277	102,855
15(b)	13,301	22,174	16,088
	101,692	112,451	118,943
	18,746	0	(10,907)
	449,554	2,500	212,505
	316,198	300,000	68,468
	301,959	310,569	364,201
	1,086,457	613,069	634,267

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021  
2. REVENUE AND EXPENSES

## REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Visitor centre stock	Single point in time	Payment in full on sale	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

3. CASH AND CASH EQUIVALENTS

	NOTE	2021 \$	2020 \$
Cash at bank and on hand		270,712	750,217
Term deposits		1,065,502	1,804,225
<b>Total cash and cash equivalents</b>		<b>1,336,214</b>	<b>2,554,442</b>
<b>Comprises:</b>			
- Unrestricted cash and cash equivalents		(400,729)	636,396
- Restricted cash and cash equivalents		1,736,943	1,918,046
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents		1,736,943	1,918,046
		<b>1,736,943</b>	<b>1,918,046</b>
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash backed	4	1,065,502	1,804,223
Bonds & Deposits	13	116,384	108,929
Contract liabilities from contracts with customers	14	110,764	4,894
Grants for transfers for recognisable non financial assets	14	444,000	0
Unspent grants, subsidies and contributions	14	293	0
<b>Total restricted assets</b>		<b>1,736,943</b>	<b>1,918,046</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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 and bank overdrafts.

**Restricted assets**

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

4. RESERVES - CASH BACKED

	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance	2021 Budget Opening Balance	2021 Budget Transfer to	2021 Budget Transfer (from)	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Reserves cash backed - Land & Buildings	166,512	161,186	(128,249)	199,449	166,512	0	(166,512)	0	312,769	3,743	(150,000)	166,512
(b) Reserves cash backed - Plant & Equipment	253,226	532	(38,090)	215,668	253,226	22,273	(195,000)	80,498	397,698	83,029	(227,501)	253,226
(c) Reserves cash backed - Sewerage	174,719	40,367	(100,000)	115,086	174,718	40,000	(100,000)	114,718	133,125	41,594	0	174,719
(d) Reserves cash backed - Landfill	201,709	424	(117,335)	84,798	201,709	0	(201,709)	0	468,981	5,386	(272,658)	201,709
(e) Reserves cash backed - Recreation	25,400	53	(25,453)	0	25,400	0	(25,400)	0	371,418	3,982	(350,000)	25,400
(f) Reserves cash backed - Environmental	292,105	615	(16,558)	276,162	292,106	0	(292,106)	0	357,726	4,167	(69,788)	292,105
(g) Reserves cash backed - IT & Communications	10,727	23	(10,750)	0	10,727	0	(10,727)	0	89,654	1,073	(80,000)	10,727
(h) Reserves cash backed - Road	219,134	461	(157,058)	62,537	219,134	120,000	(157,058)	182,076	333,857	3,776	(118,499)	219,134
(i) Reserves cash backed - Aerodrome	19,817	42	(19,859)	0	19,817	0	(19,817)	0	158,000	1,817	(140,000)	19,817
(j) Reserves cash backed - Infrastructure Renewal	440,874	928	(360,000)	81,802	440,876	190,770	(420,000)	211,646	643,861	264,277	(467,264)	440,874
(k) Reserves cash backed - COVID-19	0	0	0	0	0	0	0	0	0	950,000	(950,000)	0
(l) Reserves cash backed - Aged Accommodation	0	30,000	0	30,000	0	0	0	0	0	0	0	0
	1,804,223	234,631	(973,352)	1,065,502	1,804,224	373,043	(1,588,329)	588,938	3,267,089	1,362,844	(2,625,710)	1,804,223

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Land & Buildings	Ongoing	To finance purchase or capital improvements to Council buildings and facilitate subdivisions and developments
(b) Reserves cash backed - Plant & Equipment	Ongoing	To be used for the purchase of major and minor plant and equipment
(c) Reserves cash backed - Sewerage	Ongoing	To repair, replace or extend the Coolgardie Sewerage Infrastructure
(d) Reserves cash backed - Landfill	Ongoing	To reinstate landfill sites at the end of their current purpose or to fund improvements at landfill sites
(e) Reserves cash backed - Recreation	Ongoing	To fund capital and maintenance requirements to improve Community and Recreational Facilities
(f) Reserves cash backed - Environmental	Ongoing	Funding of infrastructure and building improvements to meet environmental challenges and to promote efficient use of power & water
(g) Reserves cash backed - IT & Communications	Ongoing	To fund capital and maintenance of Computer and communications hardware and software
(h) Reserves cash backed - Road	Ongoing	For the construction and maintenance of aerodrome facilities
(i) Reserves cash backed - Aerodrome	Ongoing	For the construction and maintenance of Roads and for which contributions have been received for Heavy Haulage Campaigns
(j) Reserves cash backed - Infrastructure Renewal	Ongoing	To meet the needs of renewal funding for future Capital renewal infrastructure generally
(k) Reserves cash backed - COVID-19	Ongoing	To meet the needs of additional costs arising from COVID-19 pandemic
(l) Reserves cash backed - Aged Accommodation	Ongoing	To meet the needs of renewal funding for aged accommodation



SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

5. OTHER FINANCIAL ASSETS

Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

Units in Local Government House Trust

	2021	2020
	\$	\$
Financial assets at fair value through profit and loss	92,259	89,026
	92,259	89,026
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	92,259	89,026
	92,259	89,026

SIGNIFICANT ACCOUNTING POLICIES

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

**6. TRADE AND OTHER RECEIVABLES**

**Current**

Rates receivable	
Trade and other receivables	
Receivable from joint operation	
GST receivable	
Allowance for impairment of receivables	
Emergency Services Levy	
Pensioner Rebates	

**Non-current**

Pensioner's rates and ESL deferred	
------------------------------------	--

2021	2020
\$	\$
1,185,607	1,560,356
688,216	166,715
30,000	0
134,441	166,988
(160,916)	(142,170)
0	8,338
11,429	3,356
1,888,777	1,763,583
153,087	100,415
153,087	100,415

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other receivables**

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 uncollectible 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.

**Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 28.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Classification and subsequent measurement**

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

## 7. INVENTORIES

### Current

Fuel and materials

The following movements in inventories occurred during the year:

### Balance at beginning of year

Inventories expensed during the year

Additions to inventory

### Balance at end of year

	2021	2020
	\$	\$
	9,171	15,350
	9,171	15,350
	15,350	9,299
	(6,179)	0
	0	6,051
	9,171	15,350

## SIGNIFICANT ACCOUNTING POLICIES

### General

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.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - non-specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	1,107,600	1,149,000	28,512,452	30,769,052	442,770	1,539,560	32,751,382
Additions	0	0	741,763	741,763	12,893	226,825	981,481
(Disposals)	0	0	0	0	0	(67,177)	(67,177)
Depreciation (expense)	0	(25,500)	(753,879)	(779,379)	(110,305)	(211,521)	(1,101,205)
Balance at 30 June 2020	1,107,600	1,123,500	28,500,336	30,731,436	345,358	1,487,687	32,564,481
Comprises:							
Gross balance amount at 30 June 2020	1,107,600	1,200,000	30,730,087	33,037,687	781,563	2,094,938	35,914,188
Accumulated depreciation at 30 June 2020	0	(76,500)	(2,229,751)	(2,306,251)	(436,205)	(607,251)	(3,349,707)
Balance at 30 June 2020	1,107,600	1,123,500	28,500,336	30,731,436	345,358	1,487,687	32,564,481
Additions	0	0	732,527	732,527	30,152	205,745	968,424
(Disposals)	(35,000)	(220,984)	0	(255,984)	0	0	(255,984)
Depreciation (expense)	0	(20,516)	(779,457)	(799,973)	(89,988)	(232,366)	(1,122,327)
Balance at 30 June 2021	1,072,600	882,000	28,453,406	30,408,006	285,522	1,461,066	32,154,594
Comprises:							
Gross balance amount at 30 June 2021	1,072,600	960,000	31,462,615	33,495,215	811,716	2,300,683	36,607,614
Accumulated depreciation at 30 June 2021	0	(78,000)	(3,009,209)	(3,087,209)	(526,194)	(839,617)	(4,453,020)
Balance at 30 June 2021	1,072,600	882,000	28,453,406	30,408,006	285,522	1,461,066	32,154,594

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2017	Price per hectare, with reference to current zoning of land. Market values were used unless there were some restrictions or other factors associated with the land.
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2017	Observable open market values of similar assets adjusted for condition and comparability at the highest and best use
Buildings - specialised	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2017	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments
<b>(ii) Cost</b>					
Furniture and equipment	3	Cost approach using depreciated replacement cost	Management Valuation	June 2016	Purchase costs of similar assets adjusted for condition and comparability, residual values and remaining useful life assessments
Plant and equipment	2 & 3	Market approach using recent observable market data for similar assets and cost approach using depreciated replacement cost	Independent Registered Valuer & Management Valuation	June 2016	Purchase costs of similar assets adjusted for condition and comparability, residual values and remaining useful life assessments

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by local government to determine the fair value of property, plant equipment using either level 2 or level 3 inputs.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - Roads \$	Infrastructure - Footpaths \$	Infrastructure - Drainage \$	Infrastructure - Parks & Ovals \$	Infrastructure - Sewerage \$	Infrastructure - Landfill Asset \$	Infrastructure - Other \$	Total Infrastructure \$
Balance at 1 July 2019	130,241,819	2,821,011	1,193,110	4,771,531	3,679,575	0	5,310,322	148,017,368
Additions	1,417,065	53,158	39,333	84,071	0	0	5,885,358	7,478,985
Depreciation (expense)	(2,615,083)	(84,170)	(32,631)	(200,183)	(37,824)	0	(182,161)	(3,152,152)
Balance at 30 June 2020	129,043,801	2,789,999	1,199,812	4,655,419	3,641,751	0	11,013,519	152,344,201
Comprises:								
Gross balance at 30 June 2020	134,223,070	2,956,768	1,262,998	5,051,646	3,717,500	0	11,584,464	158,798,446
Accumulated depreciation at 30 June 2020	(5,179,269)	(166,769)	(63,186)	(396,227)	(75,849)	0	(570,945)	(6,462,245)
Balance at 30 June 2020	129,043,801	2,789,999	1,199,812	4,655,419	3,641,751	0	11,013,519	152,344,201
Additions	2,321,240	12,638	58,552	215,708	7,539	0	1,047,859	3,663,536
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	1,213,222	0	1,213,222
Depreciation (expense)	(2,642,986)	(85,711)	(33,680)	(201,328)	(37,986)	(47,834)	(259,176)	(3,308,501)
Transfers	0	0	0	0	0	352,230	(352,230)	0
Balance at 30 June 2021	128,722,055	2,716,926	1,224,684	4,669,799	3,611,204	1,517,818	11,449,972	153,912,458
Comprises:								
Gross balance at 30 June 2021	136,544,310	2,969,406	1,321,550	5,267,354	3,725,039	1,880,098	11,965,448	163,673,205
Accumulated depreciation at 30 June 2021	(7,822,255)	(252,480)	(96,866)	(597,555)	(113,835)	(362,280)	(515,476)	(9,760,747)
Balance at 30 June 2021	128,722,055	2,716,926	1,224,684	4,669,799	3,611,204	1,517,818	11,449,972	153,912,458



SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - Roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Drainage	3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Parks & Ovals	2	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Sewerage	2	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2018	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Landfill Asset	3	Cost approach using depreciated replacement cost	Management Valuation	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - Other	2	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2018	Construction costs and current condition, residual values and remaining useful life assessments

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by local government to determine the fair value of property, plant equipment using either level 2 or level 3 inputs.

**SHIRE OF COOLGARDIE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**10. FIXED ASSETS**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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.

**Initial recognition and measurement between mandatory revaluation dates**

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.

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.

Individual assets that are land, buildings and infrastructure acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

**Revaluation**

The fair value of land, buildings and infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

**Revaluation (Continued)**

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

**AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY**

**Land under roads from 1 July 2019**

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

**Vested improvements from 1 July 2019**

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 11 that details the significant accounting policies applying to leases (including right-of-use assets).

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

10. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Land - freehold land	\$ 35,000	\$ 0	\$ 0	\$ (35,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Buildings - non-specialised	220,984	160,836	5,455	(65,603)	255,000	175,000	0	(80,000)	0	0	0	0
Plant and equipment	0	0	0	0	11,273	22,273	11,000	0	67,177	78,268	27,324	(16,233)
	255,984	160,836	5,455	(100,603)	266,273	197,273	11,000	(80,000)	67,177	78,268	27,324	(16,233)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
<b>Land</b>				
<b>Education &amp; Welfare</b>				
3 Spinifex Street, Kambalda	15,000	0	0	(15,000)
<b>Housing</b>				
11 Sturt Pea Crescent, Kambalda	20,000	0	0	(20,000)
	35,000	0	0	(35,000)
<b>Buildings - non-specialised</b>				
<b>Education &amp; Welfare</b>				
3 Spinifex Street, Kambalda	110,492	44,889	0	(65,603)
<b>Housing</b>				
11 Sturt Pea Crescent, Kambalda	110,492	115,947	5,455	0
	220,984	160,836	5,455	(65,603)

Note: Sale proceeds for the land portion of 3 Spinifex Street, Kambalda and 11 Sturt Pea Crescent, Kambalda were not easily identifiable, hence the entire sale proceeds have been shown under Buildings - non-specialised.

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2021	2020
	\$	\$
Buildings - specialised	3,130	3,130
Infrastructure - Parks & Ovals	108,100	108,100
Infrastructure - Sewerage	17,900	17,900
Infrastructure - Other	18,370	18,370
	147,500	147,500

(c) Temporarily Idle Assets

Nil

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

10. FIXED ASSETS

(d) Depreciation

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings - non-specialised	20,516	0	25,500
Buildings - specialised	779,457	662,200	753,879
Furniture and equipment	89,988	122,474	110,305
Plant and equipment	232,366	361,263	211,521
Infrastructure - Roads	2,642,986	2,650,000	2,615,083
Infrastructure - Footpaths	85,711	80,000	84,170
Infrastructure - Drainage	33,680	30,720	32,631
Infrastructure - Parks & Ovals	201,328	208,000	200,183
Infrastructure - Sewerage	37,986	38,805	37,924
Infrastructure - Landfill Asset	47,634	0	0
Infrastructure - Other	259,176	124,369	182,161
Right-of-use assets - plant and equipment	170,407	71,432	166,266
	4,601,235	4,349,263	4,419,623

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings - non-specialised	30-50 years
Buildings - specialised	3-50 years
Furniture and equipment	3-40 years
Plant and equipment	5-20 years
Infrastructure - Roads	20-150 years
Infrastructure - Footpaths	30-60 years
Infrastructure - Drainage	75 years
Infrastructure - Parks & Ovals	5-50 years
Infrastructure - Sewerage	10-100 years
Infrastructure - Landfill	6.5 years
Infrastructure - Other Infrastructure	2-50 years
Infrastructure - Kerbing	50 years
Right of use (plant and equipment)	3-7 Years

Depreciation on revaluation

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

## 11. LEASES

### (a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	Right-of-use assets - plant and equipment	Right-of-use assets Total
	\$	
Balance at 1 July 2019	703,030	703,030
Depreciation (expense)	(166,266)	(166,266)
Balance at 30 June 2020	536,764	536,764
Additions	32,360	32,360
Depreciation (expense)	(170,407)	(170,407)
Balance at 30 June 2021	398,717	398,717

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2021 Actual	2020 Actual
	\$	\$
Depreciation expense on lease liabilities	(170,407)	(166,266)
Interest expense on lease liabilities	(13,301)	(16,088)
Total amount recognised in the statement of comprehensive income	(183,708)	(182,354)
Total cash outflow from leases	(158,086)	(153,687)

### SIGNIFICANT ACCOUNTING POLICIES

#### Leases

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 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 that are 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.

Leases for right-of-use assets are secured over the asset being leased.

#### Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 for details on the significant accounting policies applying to vested improvements.

#### Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

11. LEASES (CONTINUED)

(b) Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year  
1 to 2 years  
2 to 3 years

	2021 Actual \$	2020 Actual \$
	34,624	56,934
	13,408	34,624
	0	13,408
	48,032	104,966

SIGNIFICANT ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Entity applies AASB 15 to allocate the consideration under the contract to each component.



SHIRE OF COOLGARDIE  
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FOR THE YEAR ENDED 30 JUNE 2021

12. REVALUATION SURPLUS

	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	2021 Closing Balance	2020 Opening Balance	2020 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings - specialised	15,257,193	0	0	15,257,193	15,257,193	15,257,193
Revaluation surplus - Furniture and equipment	344,808	0	0	344,808	344,808	344,808
Revaluation surplus - Infrastructure - Roads	96,296,313	0	0	96,296,313	96,296,313	96,296,313
Revaluation surplus - Infrastructure - Footpaths	1,529,985	0	0	1,529,985	1,529,985	1,529,985
Revaluation surplus - Infrastructure - Drainage	522,500	0	0	522,500	522,500	522,500
Revaluation surplus - Infrastructure - Parks & Ovals	2,912,938	0	0	2,912,938	2,912,938	2,912,938
Revaluation surplus - Infrastructure - Sewerage	2,607,447	0	0	2,607,447	2,607,447	2,607,447
Revaluation surplus - Infrastructure - Landfill Asset	779,335	1,213,222	(1,213,222)	779,335	779,335	779,335
	120,250,519	1,213,222	(1,213,222)	120,250,519	120,250,519	120,250,519

Note: Increment in landfill asset revaluation surplus is from revaluation of landfill asset and decrement is from additional provision to remediation.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors  
Prepaid rates  
Accrued salaries and wages  
ATO liabilities  
Bonds and deposits held  
Accrued Interest on Borrowings  
Accrued Expenses

2021	2020
\$	\$
1,254,655	934,272
211,948	162,093
0	7,858
176,505	101,320
116,384	108,929
21,197	23,764
117,054	6,000
1,897,743	1,344,236

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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14. OTHER LIABILITIES

Current

Contract liabilities  
Liabilities under transfers to acquire or construct non-financial  
assets to be controlled by the entity  
Unspent Grants

2021	2020
\$	\$
110,764	4,894
444,000	0
293	0
555,057	4,894

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
110,764	444,000
110,764	444,000

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Grant liabilities represent the the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

## 15. LEASE LIABILITIES

	2022	2021
Current	92,383	132,003
Noncurrent	280,863	433,248
	453,008	565,433

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SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

16. INFORMATION ON BORROWINGS

(a) Borrowings

	2021	2020
	\$	\$
Current	300,036	292,693
Non-current	2,309,777	2,609,814
	<b>2,609,813</b>	<b>2,902,507</b>

(b) Repayments - Borrowings

Particulars	Loan Number	Interest Rate	30 June 2021				30 June 2021				30 June 2021				30 June 2020			
			Actual Principal	Actual Principal	Actual Interest	Actual Principal	Repayment	Repayment	Repayment	Repayment	Actual Principal	Actual Principal	Actual Interest	Actual Principal	Repayment	Repayment	Repayment	Repayment
			1 July 2020	30 June 2021	30 June 2021	30 June 2021	1 July 2020	30 June 2021	30 June 2021	30 June 2021	1 July 2020	30 June 2021	30 June 2021	30 June 2021	1 July 2020	30 June 2021	30 June 2021	30 June 2021
Recreation and culture																		
Coolgardie Aquatic Facilities	112	WATC*	4.34%	166,621	(39,489)	(7,330)	129,141	166,621	(39,489)	(8,006)	129,141	206,442	0	(37,621)	(9,261)	166,621	166,621	
Kambalda Aquatic Facilities	114	WATC*	2.17%	1,732,511	(176,296)	(47,122)	1,556,247	1,732,511	(176,296)	(47,535)	1,556,247	1,900,000	0	(172,489)	(55,779)	1,732,511	1,732,511	
Kambalda Aquatic Facilities	115	WATC*	1.35%	0	0	0	0	0	0	0	0	930,000	0	(930,000)	(13,808)	0	0	
Kambalda Aquatic Facilities	116	WATC*	1.23%	602,113	(96,939)	(11,059)	545,174	597,634	(96,939)	(11,210)	540,715	0	602,113	0	0	0	602,113	
Economic services																		
Coolgardie Post Office	113	WATC*	5.19%	399,262	(20,011)	(22,226)	379,251	399,262	(20,011)	(22,226)	379,251	418,273	0	(19,011)	(24,016)	399,262	399,262	
				<b>2,902,507</b>	<b>(292,694)</b>	<b>(88,591)</b>	<b>2,609,813</b>	<b>2,902,507</b>	<b>(292,694)</b>	<b>(88,591)</b>	<b>2,609,813</b>	<b>3,479,715</b>	<b>602,113</b>	<b>(1,179,321)</b>	<b>(102,885)</b>	<b>2,902,507</b>	<b>2,902,507</b>	

\* WA Treasury Corporation

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

16. INFORMATION ON BORROWINGS (Continued)

	2021	2020
	\$	\$
(c) Undrawn Borrowing Facilities		
<i>Credit Standby Arrangements</i>		
Bank overdraft limit	500,000	500,000
Bank overdraft at balance date	0	0
Credit card limit	55,000	55,000
Credit card balance at balance date	(23,136)	(5,428)
<b>Total amount of credit unused</b>	<b>531,864</b>	<b>549,572</b>
<i>Loan facilities</i>		
Loan facilities - current	300,036	292,693
Loan facilities - non-current	2,309,777	2,609,814
Lease liabilities - current	92,363	132,083
Lease liabilities - non-current	360,643	433,348
<b>Total facilities in use at balance date</b>	<b>3,062,819</b>	<b>3,467,938</b>
<b>Unused loan facilities at balance date</b>	<b>Nil</b>	<b>Nil</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**Borrowing costs**

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.

**Risk**

Information regarding exposure to risk can be found at Note 28.



SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

17. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2020			
Current provisions	191,337	92,885	284,222
Non-current provisions	0	84,825	84,825
	191,337	177,710	369,047
Additional provision	60,004	7,873	67,877
Balance at 30 June 2021	251,341	185,583	436,924
Comprises			
Current	251,341	112,530	363,871
Non-current	0	73,053	73,053
	251,341	185,583	436,924
Amounts are expected to be settled on the following basis:	2021 \$	2020 \$	
Less than 12 months after the reporting date	264,108	176,879	
More than 12 months from reporting date	172,816	192,168	
	436,924	369,047	

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

**SIGNIFICANT ACCOUNTING POLICIES**

**Employee benefits**

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

**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 statement of financial position.

**Other long-term employee benefits**

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

**Other long-term employee benefits (Continued)**

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.

**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.

SHIRE OF COOLGARDIE  
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## 18. OTHER PROVISIONS

	Provision for remediation costs	Total
	\$	\$
<b>Balance at 30 June 2019</b>		
Current provisions	0	0
Non-current provisions	797,815	797,815
	<u>797,815</u>	<u>797,815</u>
<b>Balance at 30 June 2020</b>		
Current provisions	450,000	450,000
Non-current provisions	347,815	347,815
	<u>797,815</u>	<u>797,815</u>
Additional provision	1,213,222	1,213,222
Amounts used	(16,558)	(16,558)
<b>Balance at 30 June 2021</b>	<u>1,994,479</u>	<u>1,994,479</u>
<b>Comprises</b>		
Non-current	1,994,479	1,994,479
	<u>1,994,479</u>	<u>1,994,479</u>

### Provision for remediation costs

Under the licence for the operation of the Kambalda Landfill Facility, the Shire has a legal obligation to restore the site.

A provision for remediation is recognised when:

- there is a present obligation as a result of waste activities undertaken;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date.

Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

19. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents.  
Cash at the end of the reporting period is reconciled to the related items in the  
Statement of Financial Position as follows:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Cash and cash equivalents	1,336,214	975,854	2,554,442
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	(1,986,077)	2,632,995	(865,641)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(3,233)	0	(1,440)
Depreciation on non-current assets	4,601,235	4,349,263	4,419,623
(Profit)/loss on sale of asset	95,148	69,000	(11,091)
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(177,866)	760,000	243,928
(Increase)/decrease in inventories	6,179	0	(6,051)
(Increase)/decrease in contract assets	0	(19,588)	(271)
Increase/(decrease) in payables	553,507	200,000	(191,866)
Increase/(decrease) in employee provisions	67,877	0	29,855
Increase/(decrease) in other provisions	(16,558)	0	0
Increase/(decrease) in other liabilities	550,163	0	0
Non-operating grants, subsidies and contributions	(2,688,651)	(5,625,523)	(2,826,984)
Net cash from operating activities	1,001,724	2,366,147	790,062

SHIRE OF COOLGARDIE  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2021

20. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	93,044	115,910
General purpose funding	1,574,418	2,379,500
Law, order, public safety	81,934	67,479
Health	189,606	84,618
Education and welfare	61,200	188,502
Housing	2,200,005	2,143,323
Community amenities	7,521,574	6,925,759
Recreation and culture	33,519,887	34,017,501
Transport	135,699,145	136,077,875
Economic services	6,269,669	5,927,758
Other property and services	1,521,573	2,040,037
Unallocated	1,213,222	0
	189,945,277	189,968,262

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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## 21. CONTINGENT LIABILITIES

Under the licence for the operation of the Kambalda Landfill Facility, the Shire has a legal obligation to restore the site. The immobilisation would be done by a technique involving crushing the stockpiled material which requires a soil blending equipment to do so. The Shire is currently unable to estimate the cost of hire of the soil blending equipment with sufficient reliability. This will be undertaken as soon as practicable





SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

23. ELECTED MEMBERS REMUNERATION

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Cr Malcolm Cullen</b>			
President's annual allowance	32,800	32,800	32,800
Meeting attendance fees	25,091	25,091	25,091
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	0	1,500	0
	61,391	62,891	61,391
<b>Cr Tracey Rathbone</b>			
Deputy President's annual allowance	8,200	8,200	8,200
Meeting attendance fees	16,205	16,205	17,080
Annual allowance for ICT expenses	3,500	3,500	2,695
	27,905	27,905	27,975
<b>Cr Sherryl Botting</b>			
Meeting attendance fees	16,205	16,205	16,205
Annual allowance for ICT expenses	3,500	3,500	3,500
	19,705	19,705	19,705
<b>Cr Kathie Lindup</b>			
Meeting attendance fees	16,205	16,205	16,205
Annual allowance for ICT expenses	3,500	3,500	3,500
	19,705	19,705	19,705
<b>Cr Tammee Keast</b>			
Meeting attendance fees	16,205	16,205	12,154
Annual allowance for ICT expenses	3,500	3,500	2,625
	19,705	19,705	14,779
<b>Cr Norm Karafilis</b>			
Meeting attendance fees	5,402	16,205	16,205
Annual allowance for ICT expenses	1,167	3,500	3,500
	6,569	19,705	19,705
<b>Cr Marion Winter</b>			
Meeting attendance fees	9,453	16,205	16,205
Annual allowance for ICT expenses	2,042	3,500	3,500
	11,495	19,705	19,705
	166,475	189,321	182,965
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	32,800	32,800	32,800
Deputy President's allowance	8,200	8,200	8,200
Meeting attendance fees	104,766	122,321	119,145
Annual allowance for ICT expenses	20,709	24,500	22,820
Travel and accommodation expenses	0	1,500	0
	166,475	189,321	182,965

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

24. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

	2021 Actual	2020 Actual
The total of remuneration paid to KMP of the Shire during the year are as follows:	\$	\$
Short-term employee benefits	894,200	751,359
Post-employment benefits	74,049	75,790
Other long-term benefits	13,385	35,057
Termination benefits	10,385	0
	992,019	862,206

*Short-term employee benefits*

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

*Post-employment benefits*

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent annual leave and long service benefits accruing during the year.

*Termination benefits*

These amounts represent termination benefits paid to KMP

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

	2021 Actual	2020 Actual
The following transactions occurred with related parties:	\$	\$
Purchase of goods and services	95,962	18,348

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

## 25. JOINT ARRANGEMENTS

### (a) Goldfields Voluntary Regional Organisation of Councils

In June 2012 the Shire of Coolgardie became part of a joint venture arrangement with nine other Councils, being the Shire's of Dundas, Esperance, Laverton, Leonora, Menzies, Ngaanyatjaraku, Ravensthorpe, Wiluna and the City of Kalgoorlie-Boulder (collectively called the Goldfields Voluntary Regional Organisation of Councils - GVROC) for the provision of a regional records facility. The facility is located in Kalgoorlie and the Shire holds 1/10th share of the joint operation.

### (b) Department of Housing

The Shire has a joint arrangement with the Department of Housing to provide aged housing in Kambalda. The Shire's share of the joint arrangement is 50% and the Shire is required to set aside the equivalent of 1% of the current replacement cost of the properties from the annual rental income for the long term maintenance needs of the properties.

## SIGNIFICANT ACCOUNTING POLICIES

### Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

### Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

SHIRE OF COOLGARDIE  
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26. RATING INFORMATION

(a) Rates

**RATE TYPE**  
Differential general rate / general rate

Gross rental valuations

Residential

Unimproved valuations

Mining

Rural

Sub-Total

Minimum payment

Gross rental valuations

Residential

Unimproved valuations

Mining

Rural

Sub-Total

Discounts/concessions (Note 26(b))

Total amount raised from general rate

	Rate in \$	Number of Properties	2020/21 Actual Rateable Value \$	2020/21 Actual Rate Revenue \$	2020/21 Actual Interim Rates \$	2020/21 Actual Back Rates \$	2020/21 Actual Total Revenue \$	2020/21 Budget Rate Revenue \$	2020/21 Budget Interim Rate \$	2020/21 Budget Back Rate \$	2020/21 Budget Total Revenue \$	2019/20 Actual Total Revenue \$
Gross rental valuations	0.07611	1,137	16,661,505	1,268,107	(2,362)	(125)	1,265,620	1,271,809	0	0	1,271,809	1,241,879
Residential												
Unimproved valuations	0.21716	1,151	23,966,584	5,204,583	15,000	1,923	5,221,506	5,185,832	225,000	0	5,410,832	5,081,333
Mining												
Rural	0.11051	30	8,895,307	983,020	0	0	983,020	983,020	0	0	983,020	125,408
Sub-Total		2,318	49,523,396	7,455,710	12,638	1,798	7,470,146	7,440,661	225,000	0	7,665,661	6,448,620
Minimum payment												
Gross rental valuations												
Residential	708	656	4,200,969	464,448	0	0	464,448	464,448	0	0	464,448	464,448
Unimproved valuations												
Mining	437	554	582,920	242,098	0	0	242,098	244,283	0	0	244,283	244,283
Rural	684	14	13,258	9,576	0	0	9,576	9,576	0	0	9,576	9,576
Sub-Total		1,224	4,797,147	716,122	0	0	716,122	718,307	0	0	718,307	718,307
Discounts/concessions (Note 26(b))							8,186,268	8,156,968	225,000	0	8,383,968	7,166,927
Total amount raised from general rate							(65,800)				(62,500)	(19,649)
							8,120,468				8,321,468	7,147,278

**SIGNIFICANT ACCOUNTING POLICIES**

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

SHIRE OF COOLGARDIE  
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26. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee Discount Granted	Discount	Discount	2021 Actual	2021 Budget	2020 Actual	Circumstances in which Discount is Granted
	%	\$	\$	\$	\$	
Rates	100.00%	Various	45,262	0	0	Dead mining tenements, exempt properties & long term dispute
			45,262	0	0	

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount	Discount	2021 Actual	2021 Budget	2020 Actual
		%	\$	\$	\$	\$
Community Groups	Waiver	100.00%	Various	0	2,500	0
Rural pursuit properties	Concession	50.00%	Various	16,442	17,500	16,223
Bona Fide Prospectors	Concession	20.00%	Various	4,096	2,500	533
Financial hardship	Waiver	100.00%	Various	0	40,000	2,893
				20,538	62,500	19,649
Total discounts/concessions (Note 26(a))				65,800	62,500	19,649

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Community Groups	Community groups who lease or own their own premise and meet the criteria as per Council Policy	Support community groups	Support community groups by reducing the financial cost
Rural pursuit properties	Property being used for rural pursuits	Support rural pursuits	Support rural pursuits by reducing the financial cost
Bona Fide Prospectors	Bona Fide Prospectors	Support bona fide prospectors	Support bona fide prospectors by reducing the financial cost
Financial hardship	Write Off	Rates debts written off	To bring to account uncollectable rates debts

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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26. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
<b>Option One</b>				
Single full payment	14/08/2020	0	N/A	5.00%
<b>Option Two</b>				
First instalment				
Second instalment				
<b>Option Two</b>				
First instalment	14/08/2020	0	3.00%	5.00%
Second instalment	16/10/2020	10	3.00%	5.00%
Third instalment	18/12/2020	10	3.00%	5.00%
Fourth instalment	19/02/2020	10	3.00%	5.00%

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Interest on unpaid rates	58,191	60,000	80,027
Interest on instalment plan	17,475	30,000	26,961
Charges on instalment plan	30,144	18,400	22,170
	105,810	108,400	129,158



SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

27. RATE SETTING STATEMENT INFORMATION

		2020/21 2020/21 (30 June 2021) Carried Forward)	Budget (30 June 2021) Carried Forward)	2019/20 (30 June 2020) Carried Forward)
	Note	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	10(a)	(5,455)	(11,000)	(27,324)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(3,233)	0	(1,440)
Movement in accrued interest on borrowings		(2,567)	0	2,691
Movement in employee benefit provisions (current)		71,791	0	(53,972)
Movement in pensioner deferred rates (non-current)		(52,672)	0	0
Movement in employee benefit provisions (non-current)		(11,772)	5,786	(21,988)
Movement in other provisions (non-current)		433,442	0	(450,000)
Movement in contract liabilities (non-current)		0	(19,588)	0
Add: Loss on disposal of assets	10(a)	100,603	80,000	16,233
Add: Depreciation on non-current assets	10(d)	4,601,235	4,349,263	4,419,623
<b>Non cash amounts excluded from operating activities</b>		<b>5,131,372</b>	<b>4,404,461</b>	<b>3,883,823</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserves - cash backed	4	(1,065,502)	(588,938)	(1,804,223)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	16(a)	300,036	298,544	292,693
- Accrued Interest on long term borrowings	13	21,197	0	23,764
- Accrued Salaries & Wages	13	0	0	7,858
- Current portion of lease liabilities	15(a)	92,363	46,346	132,083
- Employee benefit provisions	17(a)	363,871	256,067	284,222
<b>Total adjustments to net current assets</b>		<b>(288,035)</b>	<b>12,019</b>	<b>(1,063,603)</b>
<b>Net current assets used in the Rate Setting Statement</b>				
Total current assets		3,234,162	1,820,278	4,333,375
Less: Total current liabilities		(3,209,070)	(1,832,297)	(2,508,128)
Less: Total adjustments to net current assets		(288,035)	12,019	(1,063,603)
<b>Net current assets used in the Rate Setting Statement</b>		<b>(262,943)</b>	<b>0</b>	<b>761,644</b>

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

## 28. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

### (a) Interest rate risk

#### Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
<b>2021</b>					
Cash and cash equivalents	0.01%	1,336,214	1,065,502	269,500	1,212
<b>2020</b>					
Cash and cash equivalents	0.30%	2,554,442	1,804,225	749,005	1,212

#### Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

Impact of a 1% movement in interest rates on profit and loss and equity\*

\* Holding all other variables constant

	2021	2020
	\$	\$
	2,695	7,490

#### Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 16(b).

SHIRE OF COOLGARDIE  
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28. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

**Trade and Other Receivables**

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land. That is, the land can be sold to recover the debt. The Shire has historically been able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2021</b>					
Rates receivable					
Expected credit loss	0.14%	3.44%	6.76%	1.83%	
Gross carrying amount	3,831	518,467	260,915	555,481	1,338,694
Loss allowance	5	17,835	17,638	10,165	45,643
<b>30 June 2020</b>					
Rates receivable					
Expected credit loss	0.14%	3.71%	8.45%	1.86%	
Gross carrying amount	171,231	572,650	334,882	582,008	1,660,771
Loss allowance	13	21,245	28,298	10,825	60,381

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	90+ Days Specific Loss Allowance	Total
<b>30 June 2021</b>						
Trade and other receivables						
Expected credit loss	1.04%	3.32%	3.73%	4.98%	100.00%	
Gross carrying amount	333,022	1,313	220	286,161	97,500	718,216
Loss allowance	3,463	44	8	14,258	97,500	115,273
<b>30 June 2020</b>						
Trade and other receivables						
Expected credit loss	1.18%	4.28%	4.48%	4.48%	100.00%	
Gross carrying amount	51,333	6,975	5,580	23,189	79,638	166,715
Loss allowance	563	299	250	1,039	79,638	81,789

SHIRE OF COOLGARDIE  
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**28. FINANCIAL RISK MANAGEMENT (Continued)**

**(c) Liquidity risk**

**Payables and borrowings**

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 16(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2021</b>					
Payables	1,897,743	0	0	1,897,743	1,897,743
Borrowings	363,364	1,360,706	1,217,431	2,941,501	2,609,813
Lease liabilities	158,086	366,786	118,516	643,388	453,006
	2,419,193	1,727,492	1,335,947	5,482,632	4,960,562
<b>2020</b>					
Payables	1,344,236	0	0	1,344,236	1,344,236
Borrowings	363,364	1,407,081	1,534,420	3,304,865	2,902,507
Lease liabilities	144,718	346,734	118,516	609,968	565,431
	1,852,318	1,753,815	1,652,936	5,259,069	4,812,174

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

**29. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

There were no significant events to report post 30 June 2021 that had a significant effect on the financial report.



**SHIRE OF COOLGARDIE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**30. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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.

**b) Current and non-current classification**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

**e) Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**f) Superannuation**

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**g) Fair value of assets and liabilities**

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**h) Fair value hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

**i) Impairment of assets**

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.



**SHIRE OF COOLGARDIE**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**31. ACTIVITIES/PROGRAMS**

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

<b>PROGRAM NAME AND OBJECTIVES</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services
<b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer community.	Fire prevention, animal control and safety.
<b>HEALTH</b> To provide services to help ensure a safer community.	Food quality, pest control and meat inspections.
<b>EDUCATION AND WELFARE</b> To meet the needs of the community in these areas.	Includes education programs, youth based activities and resources centres. Care of families and the aged & disabled activities and resources centres.
<b>HOUSING</b> Provide housing services required by the community and for staff.	Maintenance of staff, aged and rental housing.
<b>COMMUNITY AMENITIES</b> Provide services required by the community.	Rubbish collection services, landfill maintenance, effluent disposal, town site storm water drainage control and maintenance, administration of the Town Planning Scheme and maintenance of cemeteries.
<b>RECREATION AND CULTURE</b> To establish and manage efficiently, infrastructure and resources which will help the social well being of the community.	Maintenance of halls, the aquatic centres, recreation centres and various reserves, operation of library, support of arts and community festivals. Also matters relating to heritage.
<b>TRANSPORT</b> To provide effective and efficient transport services to the community.	Construction and maintenance of streets, road and footpaths, cleaning and lighting of streets, roads and footpaths, traffic signs and depot maintenance.
<b>ECONOMIC SERVICES</b> To help promote the Shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds.
<b>OTHER PROPERTY AND SERVICES</b> To provide effective and efficient administration, works operations and plant and fleet services.	Private works operations, plant repairs and operational costs and administration overheads.

SHIRE OF COOLGARDIE  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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### 32. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	0.49	1.01	2.48
Asset consumption ratio	0.93	0.95	0.97
Asset renewal funding ratio	1.56	1.10	1.11
Asset sustainability ratio	0.97	1.49	0.79
Debt service cover ratio	1.20	0.66	11.56
Operating surplus ratio	(0.40)	(0.39)	(0.33)
Own source revenue coverage ratio	0.63	0.62	0.65

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

## ATTACHMENT

## SHIRE OF COOLGARDIE

PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Insufficient quotes obtained per Shire's purchasing policy	✓		
2. Negative unrestricted cash position at year-end	✓		
3. Bank reconciliations – long outstanding items		✓	

## KEY TO RATINGS

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

## ATTACHMENT

## SHIRE OF COOLGARDIE

PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

## 1. Insufficient quotes obtained per Shire's purchasing policy

## Finding

We tested a sample of 30 purchases made during the period 1 July 2020 to 31 March 2021, and noted 5 (16.67%) instances where there was insufficient documentation to indicate that the requisite number of quotations had been obtained and evaluated and no documentation to explain why other quotes were not sought.

Section 4 of the Procurement Policy of the Shire requires that purchases within prescribed price ranges meet certain conditions in order to comply with the *Local Government Act 1995* and accompanying regulations.

## Rating: Significant

## Implication

If quotes are not obtained when required, purchases may not reflect the best value for money as stated in Policy 4 *Value for Money* of the Shire's purchasing policy and increases the risk of fraud or favouritism of suppliers. In addition, the Shire is not complying with the requirements of its purchasing policy and relevant Local Government laws and regulations.

## Recommendation

The requirement for full compliance with the Shire's Procurement Policy must be communicated to all staff and be closely monitored by management.

If instances arise where the Shire is unable to obtain the requisite number of quotations, the reasons should be recorded and attached to the purchase order at the time of the purchase being made.

## Management comment:

*Agreed.*

*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.*

*CEO has spoken with management and emphasised the importance of adhering to the Shire's Procurement Policy, including the requirement to document when multiple quotations have been requested, but not supplied.*

*Additional training to be provided to existing and future staff to reiterate the need to comply with the Shire's Procurement Policy.*

**Responsible position:** Chief Executive Officer and Director Operations

**Completion Date:** Ongoing

## ATTACHMENT

## SHIRE OF COOLGARDIE

PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

## 2. Negative unrestricted cash position at year-end

## Finding:

We noted that Shire's unrestricted cash position as at 30 June 2021 was a negative balance of \$400,729. Review of the Shire's cash and cash equivalents account revealed that the Shire had accessed restricted funds to subsidise the municipal funds.

## Rating: Significant

## Implication:

The use of restricted cash to fund operations, exposes the Shire to the risk of non-conformation with its obligations relating to the restricted cash. The Shire also runs the risk of breaching section 6.11 of the *Local Government Act 1995* in circumstances when reserve funds are not managed properly.

## Recommendation:

The Shire should manage its cashflow in accordance with the *Local Government Act 1995*. Any transfers of reserve funds should only be made in accordance with section 6.11 of the *Local Government Act 1995* and only when there are available funds after giving due consideration to the expected timing and flow of the Shire's receipts and payments.

## Management comment:

*The negative unrestricted cash position was the result of the Shire effectively being in overdraft at 30 June 2021, but at the time the Shire had not initiated the overdraft facility at 30 June 2021.*

*Management is comfortable the unrestricted cash position can be improved as several factors encountered in 2020/21 will not have as much of an impact in 2021/22, these being;*

- 1. Increased costs attributed to COVID-19 (net cost of \$345k in 2020/21), and*
- 2. 0% rate increase (cost Shire around \$300k as rate base increases on average by 2-4% per annum once taking into consideration mining UV valuations)*

*Cash flow modelling has been implemented to provide staff and elected members with monthly updates on the Shire's current and project cash flow position.*

**Responsible position:** Director Operations

**Completion Date:** December 2021 / Ongoing

## ATTACHMENT

## SHIRE OF COOLGARDIE

PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

## 3. Bank reconciliations – long outstanding items

## Finding:

Bank reconciliations are an essential control in managing the accuracy and completeness of the Local Government's accounting records and financial statements. Bank reconciliations are also a key aspect of internal controls over cash resources.

During our review of bank reconciliations, we noted that there were multiple long outstanding items, such as receipts/payments not posted to the general ledger dating back to the 2019 financial year. The total of these long outstanding items was (\$54,049.94).

These reconciling items remain outstanding at the date of this letter. We understand that the Shire is currently transitioning to a new software system in which reconciling items will be reviewed and cleared regularly.

## Rating: Moderate

## Implication:

Long outstanding items that are not adequately explained or resolved, increases the risk of fraud, errors and omissions remaining undetected, which in turn could lead to misstatements in the Shire's financial statements. There is a further risk of non-compliance with Regulation 5(1)(d) of the *Local Government (Financial Management) Regulations 1996*, which requires the CEO to ensure proper accounting for revenue received and expenses paid in the municipal or trust funds.

## Recommendation:

We recommend that management should review long outstanding items listed on period-end bank reconciliations and adequately explain or resolve any long outstanding items.

## Management comment:

*Agreed, long outstanding items should not form part of the bank reconciliations.*

*The Shire are currently in the process of implementing the Altus bank module in Synergy Soft. Part of this process is to review and reconcile all outstanding items. Once this process has been completed then future bank reconciliations will ensure that all items are reconciled in a timely manner.*

**Responsible position:** Director Operations

**Completion Date:** January 2022





## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2021 Shire of Coolgardie

To the Councillors of the Shire of Coolgardie

## Report on the audit of the annual financial report

### Opinion

I have audited the financial report of the Shire of Coolgardie (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Coolgardie:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

### **Auditor's responsibility for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

### **Report on other legal and regulatory requirements**

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:
  - a) The Operating Surplus Ratio has been below the Department of Local Government, Sport and Cultural Industries' standard for the past 3 years. The financial ratios are reported at Note 32 to the financial report.
- (ii) The following material matters indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:
  - a) For approximately 17% of purchase transactions sampled, there was inadequate or no evidence that a sufficient number of quotations were obtained to test the market, and no documentation to explain why other quotes were not sought. This practice increases the likelihood of not receiving value for money in procurement and the risk of fraud or favouritism of suppliers.
  - b) The unrestricted cash position of the Shire was a negative balance of \$400,729 at 30 June 2021. Review of the Shire's cash and cash equivalents account revealed that the Shire had accessed monies in reserve accounts to fund its operations. This is a breach of section 6.11(2)(a) of the *Local Government Act 1995*, which requires the Shire to give one month's local public notice if the money in a reserve account is proposed to be used for another purpose.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.

- (v) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

#### Other matter

The financial ratios for 2019 in Note 32 of the financial report were audited by another auditor when performing their audit of the Shire for the year ending 30 June 2019. The auditor expressed an unmodified opinion on the financial report for that year.

#### Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

#### Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Coolgardie for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



Grant Robinson  
Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
17 December 2021

Shire of Coolgardie  
 Payments by Delegated Authority  
 1st November 2021 to 30th November 2021  
 Cheques

Chq	Date	Name	Description	Amount
52480	12/11/2021	Daphne Mae Simmons	Reimbursement Candidate Nomination Fee 2021 Council Elections	\$ 80.00
52481	12/11/2021	John Williams	Reimbursement Candidate Nomination Fee 2021 Council Elections	\$ 80.00
52482	12/11/2021	Rose Mitchell	Reimbursement Candidate Nomination Fee 2021 Council Elections	\$ 80.00
52483	12/11/2021	Shire Of Coolgardie - Petty Cash	Petty Cash For Coolgardie Pool Float	\$ 200.00
52484	12/11/2021	Water Corporation	Water Usage Charges Toilet At 288L Bayley St Coolgardie Lot 2125 01 Sep To 31 Oct 2021	\$ 9,406.31
52485	25/11/2021	Water Corporation	Water Usage Charges Offices At 90 Bayley Street Coolgardie Lot 2155-56 01 Sep To 31 Oct 2021	\$ 6,333.97
				<b>\$ 16,180.28</b>

**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1st November 2021 to 30th November 2021**  
**EFT's**

<b>EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT21769	11/11/2021	3E Advantage Pty Ltd	Printer Services For Shire Of Coolgardie Admin/Rec Centre October 2021	\$ 4,993.67
EFT21770	11/11/2021	Acromat - Cmo Trading Pty Ltd	Storage Bracket - Vertical 4 Post A16 - 140	\$ 1,487.64
EFT21771	11/11/2021	Air Liquide	Monthly Cylinder Hire Fees For Kambalda Depot, Kambalda Rec Centre And Kambalda Pool Sep 2021	\$ 73.94
EFT21772	11/11/2021	Ampac Debt Recovery (Wa) Pty Ltd	Debt Revcovery For October 2021	\$ 247.50
EFT21773	11/11/2021	Ampol (Formally Caltex Australia)	Monthly Fuel Charges For October 2021	\$ 14,397.13
EFT21774	11/11/2021	Aquatic Services Wa	Coolgardie Public Pool Remedial Works (4 invoices)	\$ 74,888.00
EFT21775	11/11/2021	Australian Communications And Media Authority	Broadcasting Retransmission Renewal Notice 2021-2022	\$ 225.00
EFT21776	11/11/2021	Australian Services Union	Payroll Deductions/Contributions	\$ 149.40
EFT21777	11/11/2021	Australian Venture Consultants Pty Ltd	Socio-Economic Impact Of The Resource Sector Related Shire Assets On The Shire Of Coolgardie To Provide A Consulting Report	\$ 27,500.00
EFT21778	11/11/2021	Banner Excavating & Rockbreaking - Earthbound Investments Pty Ltd	Hire Of 40 Tonne Digger, 40 Tonne Articulated Truck And Loader For Works At The Coolgardie Waste Facility 26 Jul - 5 Aug 2021	\$ 9,317.00
EFT21779	11/11/2021	Bell Fire Equipment Company	P341 (Ffu2) And P346 (Ffu1) 2 X Replacement Safety	\$ 330.00
EFT21780	11/11/2021	Blackwoods - J. Blackwood & Son Limited	Maop20 ,M 20 Ltr Drum Pump	\$ 119.89
EFT21781	11/11/2021	Bmc Plumbing & Gas	Sewer Junction Connection In Coolgardie	\$ 2,145.00
EFT21782	11/11/2021	Boc Limited	Oxygen, Acetylene, Argoshield & Medical Oxygen Bottles October 2021	\$ 220.22
EFT21783	11/11/2021	Bp Australia Limited	Monthly Fuel Charges October 2021	\$ 7,137.88
EFT21784	11/11/2021	Building And Energy Department Of Mines, Industry	Bsl October 2021	\$ 133.85
EFT21785	11/11/2021	Bungarra Electrical Services	Supply & Replace 2 (Existing) Floodlights On Top Of Bayley Street Admin Building.	\$ 936.00
EFT21786	11/11/2021	Bunnings Buildings Supplies	Garden Supplies For Warden Finnerty'S	\$ 149.24
EFT21787	11/11/2021	Cafe 312	Light Lunch Catering For Aged Care Unit Community Session	\$ 165.00
EFT21788	11/11/2021	Cannon Hygiene Australia Pty	Sanitary Bins For The Kambalda Aquatic Facility 2021	\$ 814.73
EFT21789	11/11/2021	Caterlink - Chrystal And Co Pty Ltd	Meiko Upster Series Economic 500X500Mm Rack Undercounter Dishwasher With Drain Pump. (15A) Xsential	\$ 4,340.60
EFT21790	11/11/2021	Catherine Brooking	Reimbursement For Parts And Freight	\$ 726.38
EFT21791	11/11/2021	Central Regional Tafe	Shontae Wheatley - Safety Representative Training	\$ 1,320.00
EFT21792	11/11/2021	Child Support Agency	Payroll Deductions/Contributions	\$ 800.00
EFT21793	11/11/2021	Clark Equipment Sales Pty Ltd	6652802 , Poly Wave Brush	\$ 1,603.73
EFT21794	11/11/2021	Cloud Payment Group	Debt Recovery September 2021	\$ 22,208.79
EFT21795	11/11/2021	Coastal Midwest Transport Pty Ltd	Freight From Agent Sales 12.10.2021	\$ 875.22
EFT21796	11/11/2021	Coolgardie Primary School P&C Association	Community Assistance Grant For Fete 2021	\$ 2,000.00
EFT21797	11/11/2021	Coolgardie Volunteer Fire Brigade	Community Assistance Grant 2021/2021	\$ 2,000.00
EFT21798	11/11/2021	Coyles Mower & Chainsaw Centre	2 X Stihl Self Propelled Battery Lawnmower Kits With Batteries	\$ 2,670.60
EFT21799	11/11/2021	Department Of Fire & Emergency Services	ESL Income Local Government 2021/22	\$ 5,281.12



**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1st November 2021 to 30th November 2021**  
**EFT's**

EFT	Date	Name	Description	Amount
EFT21800	11/11/2021	Eagle Petroleum (Wa) Pty Ltd	1500-03-0020 - Hydraulic 68 Oil 20 Ltr	\$ 569.80
EFT21801	11/11/2021	Eco Springs	Water Cooler Service At Kambalda Gym And Rec Office	\$ 1,800.00
EFT21802	11/11/2021	Emykor Services - Grb Resources Pty Ltd	The Kambalda Recreation Facility - Travel To And From Kambalda To Inspect The Solar Hot Water System.	\$ 673.75
EFT21803	11/11/2021	Ess Kambalda Village	Meals On Wheels -October 2021 11 - 17 Oct 2021	\$ 4,698.54
EFT21804	11/11/2021	Eurofins Ari Pty Ltd	Wastewater Analysis	\$ 476.30
EFT21805	11/11/2021	Evolution Mining (Mungari) Pty Ltd	Rates Refund For Assessment A16852 Lot P16/02792 Prospecting Lease/Licence Coolgardie 6429	\$ 2,712.01
EFT21806	11/11/2021	Fiesta Canvas - Bj Dowell And SI Flynn-Dowell Pty Ltd	Fiesta Canvas (Quote Dated 07/10/21) Remove, Repair, Restitch & Re-Install 4 Shade Sails Over The Playground. \$1425 +Gst)	\$ 4,317.50
EFT21807	11/11/2021	Fremantle Press	Book - Goldfields Girl By Elaine Forrestal	\$ 101.94
EFT21808	11/11/2021	Geoffrey Harcombe	Environmental Health Consultancy Services 11 - 30 Oct 2021	\$ 1,650.00
EFT21809	11/11/2021	Goldfields Womens Health	St Ives Visit 26.08.2021	\$ 4,337.00
EFT21810	11/11/2021	Ground Masters	Charges For The Burial Of The Late Ms Melva Ridley -	\$ 682.00
EFT21811	11/11/2021	Harvey Norman Av/It Kalgoorlie - Oriavit Pty Ltd	Purchase Of 2 X Ipad Pro'S, Plus Keyboard Covers And Pens For Cr Rose Mitchell And Cr John Williams	\$ 4,594.00
EFT21812	11/11/2021	Heatley Industrial,Safety&Packaging - Heatley Sales Pty Ltd	Embroidery For Kcrf Office Staff Shirts	\$ 46.20
EFT21813	11/11/2021	Integrated Ict - Market	Blade Solution With On Premise Disaster Recovery	\$ 47,766.06
EFT21814	11/11/2021	Jason William Cleeland	Removal Of Broken Dishwasher And Install Of New	\$ 580.25
EFT21815	11/11/2021	Kal Engineering Consultants	Proposal - Coolgardie Truckstop - Driver Reviver - As Per Ref Pr389 - Project Complete	\$ 4,744.03
EFT21816	11/11/2021	Kambalda Community	Christmas Tree Contribution To The 2021 Event	\$ 15,000.00
EFT21817	11/11/2021	Kambalda East Deli	Sandwiches And Hot Finger Food For Tuesday 26Th October 2021 - First Aid Training Pickup At 12 Noon	\$ 198.00
EFT21818	11/11/2021	Kambalda Hotel - Jsd Holdings (Wa) Pty Ltd	Election Catering - 20 People	\$ 484.00
EFT21819	11/11/2021	Kambalda Volunteer Fire Brigade	Community Calendar 2022	\$ 120.00
EFT21820	11/11/2021	Kathies Kiosk - Kathryn Lindup	Vouchers (Prizes) -Childrens Week Go For 2 & 5 Event	\$ 100.00
EFT21821	11/11/2021	Kec Power Pty Ltd - Genus Industrial Services	Replace Street Lights Barnes Drive (Supply 18 X Led 27W Street Lights, Install/Exchange 18 X Street Lights) ( 2 invoices)	\$ 9,678.68
EFT21822	11/11/2021	Kennards Hire Pty Ltd	Hire Of Genset (Coolgardie Refuse Site) From 24/09/21 - 08/10/21	\$ 1,672.00
EFT21823	11/11/2021	Kleenheat Gas Pty Ltd	Korf Bulk Lpg Refill	\$ 4,263.45
EFT21824	11/11/2021	Kmart Australia	Supplies For Kcrf Pingo Nights For The Month Of November 2021	\$ 353.50
EFT21825	11/11/2021	Lg Corporate Solutions Pty Ltd	Review Of Depreciation Rates & Useful Lives - 45 Hrs (2	\$ 7,796.25
EFT21826	11/11/2021	Linda Ann Hill	Rates Refund For Assessment A1160 6 Ti Tree Court Kambalda West 6444	\$ 872.15
EFT21827	11/11/2021	Little Industries	10,000 Tonne Of 7Mm Scalps Ex Kambalda To Coolgardie Waste Facility As Per Quote 3259 (2 invoices)	\$ 27,994.00
EFT21828	11/11/2021	Lo-Go Appointments	Contracting Service For Stephanie O'Meagher - Rates We 30.10.2021 (4 invoices)	\$ 10,759.87
EFT21829	11/11/2021	Logic Enterprises Pty Ltd T/A Logic Health (Boulder Medical)	Pre-Employment Medical And Drug Screen For Jonar Wheatley	\$ 275.00
EFT21830	11/11/2021	Malcolm Raymond Cullen	Mileage Claim For 1 - 3 Sep 2021	\$ 1,127.20



**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1st November 2021 to 30th November 2021**  
**EFT's**

EFT	Date	Name	Description	Amount
EFT21831	11/11/2021	Mandalay Technologies Pty Ltd	Variations To Implement A Transactional System Solution	\$ 11,055.00
EFT21832	11/11/2021	Market Force	Advertising Of Tender 09-2021 - Driver Reviver In West Australian	\$ 1,201.86
EFT21833	11/11/2021	Mcleods Barristers And Solicitors	Proposed Accomodation Project	\$ 6,673.70
EFT21834	11/11/2021	Milbridge - Francesca Lefante	Statuary Planning And Property August 2021 (2 Invoices)	\$ 17,897.00
EFT21835	11/11/2021	Mine Ag Fleet Hire	Hamm Roller Hire For October 2021	\$ 1,842.50
EFT21836	11/11/2021	Mining Supplies Kambalda	Bag Of Rags	\$ 143.00
EFT21837	11/11/2021	Mitre 10 Kalgoorlie - Cardajam Pty Ltd	Quote #10050426 Reticulation Supplies	\$ 2,174.00
EFT21838	11/11/2021	Modus Compliance Pty Ltd	Building Certification Services 2021/2022 - 9 Cassia Cr	\$ 500.50
EFT21839	11/11/2021	Moore Australia	Engagement Of Internal Audit Services For Year Ending 31	\$ 5,500.00
EFT21840	11/11/2021	Napa Kalgoorlie	Ac0130 , Oil Filter .	\$ 964.54
EFT21841	11/11/2021	Nature Playgrounds	Design Fee Proposal -Nature Playground Park At Harry Steinhauer Park	\$ 1,100.00
EFT21842	11/11/2021	Neverfail Springwater Ltd	Spring Water For Kambalda Office October 2021	\$ 193.05
EFT21843	11/11/2021	Office National Kalgoorlie	Regal Compact Hand Towel 190 X 245Mm 120 Sheets Carton 20 X 10	\$ 3,149.88
EFT21844	11/11/2021	Orix Australia Corporation Limited	Payroll Deductions/Contributions	\$ 1,492.90
EFT21845	11/11/2021	Paywise	Payroll Deductions/Contributions	\$ 3,125.37
EFT21846	11/11/2021	Rag Auto Electrical	Diagnose & Quote On Repairs To Air-Con System On Mitsubishi Truck ( Redgo = 1Ebb-757 )	\$ 749.65
EFT21847	11/11/2021	Repco - Gpc Pacific Pty Ltd	Extractor Waste Oil	\$ 793.71
EFT21848	11/11/2021	Resources Trading Hub	Resources Trading Quote #97356 - Gladiator Herbicide (3 invoices)	\$ 10,971.68
EFT21849	11/11/2021	Royal Life Saving Society Of Western Australia Inc	Yearly Registration For Watch Arounf Water - Coolgardie Pool	\$ 638.00
EFT21850	11/11/2021	Satellite Television And Radio Australia	2021 Annual Dtv Site Maintenance And Remote Monitoring. Supply & Install/Configure New Site Computer.	\$ 4,678.85
EFT21851	11/11/2021	Sgs Australia Pty Ltd - Sgs Envir Services	Kambalda Aquatic Facility Moisture Content Testing To As1289.2.1.1 On Your X9 Samples Price Per Test Is- \$28.00 Ex Gst And The Tat Is Approximately 24 Hours	\$ 308.00
EFT21852	11/11/2021	Sharon Wells	Yoga Sessions Held At The Coolgardie Recreation Centre Tuesday 12Th, 19Th And 26Th Of October 2021	\$ 195.00
EFT21853	11/11/2021	Sherryl Leanne Botting	Reimbursement Candidate Nomination Fee 2021 Council	\$ 80.00
EFT21854	11/11/2021	Shire Of Coolgardie	Bsl October 2021	\$ 10.00
EFT21855	11/11/2021	Signarama Joondalup - Madiba Marketing Pty Ltd	Variation On Materials Required To Complete Fabrication Of Order From Original Quote Date November 2020	\$ 880.00
EFT21856	11/11/2021	Sports Power Kalgoorlie	Basketballs For Go For 2 & 5 Childrens Week Event	\$ 100.00
EFT21857	11/11/2021	Steven Tweedie	Governance Invoice Oct 2021	\$ 1,815.00
EFT21858	11/11/2021	Synergy	Grouped Monthly Electricity Charges For 6 Aug - 7 Oct 2021 (4 invoices)	\$ 34,750.32
EFT21859	11/11/2021	Tania Francis Higgins	Coolgardie Gold Leaf Candles - Small	\$ 60.00
EFT21860	11/11/2021	Telstra	Monthly Grouped Landline Charges 05 Oct To 04 Nov 2021	\$ 2,896.59
EFT21861	11/11/2021	The National Trust Of Australia (Wa) { Perth }	Annual Building Insurance For Warden Finnerty'S Residence 2021-22 As Per Lease Agreement	\$ 1,031.97
EFT21862	11/11/2021	Toll Transport Pty Ltd Toll Express	Freight For 06 - 07 Oct 2021	\$ 100.74
EFT21863	11/11/2021	Tquip	Top71-2530 , Bearing Spacer Kit And Consumables	\$ 211.85

**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1st November 2021 to 30th November 2021**  
**EFT's**

EFT	Date	Name	Description	Amount
EFT21864	11/11/2021	Tsm Consultancy Pty Ltd	24 Concrete Blocks For Bund Wall At The Coolgardie Waste Facility	\$ 9,240.00
EFT21865	11/11/2021	Tyrepower Kalgoorlie - Peter Alan Sloane	P346 - Tyrepower Quote #Q105390 Upgrade Suspension To Ute	\$ 1,878.00
EFT21866	11/11/2021	Uniqco International Pty Ltd	General Contract Management Support As Well As Adhoc Contract Management Support For Workers Accommodation - Eoi And Tenders Oct 2021 (3 invoices)	\$ 9,195.11
EFT21867	11/11/2021	Westrac Pty Ltd	Westrac Estimate #210902 (P368) Cat 966K Loader (Serial #Tfs00793) Remove Steering Cylinders & Replace Bushings & Pins On Both Sides (Part Quote #01E019057) (4 invoices)	\$ 8,674.06
EFT21868	11/11/2021	Winc Australia Pty Ltd	Monthly Stationary Order - September 2021	\$ 34.20
EFT21869	11/11/2021	Wml Consultants Pty Ltd	Carins Road - Final Design Slk 0.40 To Slk 2.63 (2 invoices)	\$ 31,262.00
EFT21870	11/11/2021	Woolworths Ltd	Sausages, Water, Bread And Other Items For Go For 2&5 Childrens Week Event	\$ 410.53
EFT21871	11/11/2021	Yeti'S Records Management Consultancy	Records Training From Yvette	\$ 528.00
EFT21872	19/11/2021	Australian Taxation Office	Bas November 2021	\$ 26,400.00
EFT21873	25/11/2021	Air Liquide	Monthly Cylinder Hire Fees For Kambalda Depot, Kambalda Rec Centre And Kambalda Pool Ocotober 2021	\$ 76.40
EFT21874	25/11/2021	St John Medical Kambalda - Apollo Health Ltd	Integrated Medical Quarterly Payment \$75,000 As Per Section 3.1 Of Mou Qtr 2 Sep - Nov 2021 (2 invoices)	\$ 76,560.00
EFT21875	25/11/2021	Auscoinswest	Coolgardie Souvenir Coins	\$ 290.40
EFT21876	25/11/2021	Australia Post	Monthly Postage Charges For November 2021	\$ 1,078.17
EFT21877	25/11/2021	Blackwoods - J. Blackwood & Son Limited	Fittings	\$ 66.40
EFT21878	25/11/2021	Bouncy Fun Entertainment	Seniors Have A Go Day - Giant Dart Board Hire	\$ 250.00
EFT21879	25/11/2021	Bunnings Buildings Supplies	Garden Supplies For Warden Finnerty'S	\$ 182.01
EFT21880	25/11/2021	Burnz Fitness & Pt Burnz Fitness & Pt	Kcrf Fitness Classes And Gym Inductions 18 To 29 October 2021	\$ 796.25
EFT21881	25/11/2021	Business And Safety Printing - Marble Bay Holdings Pty Ltd	Slam Hazard Notebook	\$ 1,205.60
EFT21882	25/11/2021	Buxton Resources Ltd	Return Of Payment Incorrectly Made To Soc	\$ 900.00
EFT21883	25/11/2021	Caps Australia Pty Ltd	Repair Of The Damaged Fuel Lift Pump On Coolgardie Landfill Site Mosa Generator	\$ 550.06
EFT21884	25/11/2021	Clark Equipment Sales Pty Ltd	7023270 , Wire Gutter Brush Set .	\$ 444.77
EFT21885	25/11/2021	Cloud Payment Group	Debt Recovery October 2021	\$ 122,177.19
EFT21886	25/11/2021	Coolgardie Youth Club Inc	X100 Lolly Bags -Santa Visit	\$ 120.00
EFT21887	25/11/2021	Eastern Metropolitan Regional Council	Consultancy Services For Waste Management Facility - October 2021	\$ 8,336.25
EFT21888	25/11/2021	Eco Springs	Water Cooler Annual Fee For Ccrc	\$ 600.00
EFT21889	25/11/2021	Evans Family Trust Coolgardie Tyre Service	Repairs To Tyre As Per Phone Discussion With Loretta	\$ 121.00
EFT21890	25/11/2021	Fiesta Canvas - Bj Dowell And Si Flynn-Dowell Pty Ltd	Supply And Install 2 X Shade Sails (Coolgardie Park Playground Near Admin Building)	\$ 6,167.48
EFT21891	25/11/2021	Gencon Civil Pty Ltd	Hire Of Smooth Drum Roller For Works At Bonnievale (North Road) 1 Week Hire From Monday 4Th October. \$395 Per Day Plus Mobilisation And Demobilisation	\$ 7,628.37

**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1st November 2021 to 30th November 2021**  
**EFT's**

EFT	Date	Name	Description	Amount
EFT21892	25/11/2021	Global Micro Animal Registry	Global Micro Online Registration & 1.4Mm Iso Approved Rfid Animal Microchip Set X 2 Packets Of 10 Plus Postage	\$ 205.00
EFT21893	25/11/2021	Goldfields Pest Control	Annual Pest Services Coolgardie Properties	\$ 9,515.00
EFT21894	25/11/2021	Goldfields Printing Company Pty Ltd	10X Invoice Books For Kambalda Waste Facility	\$ 396.00
EFT21895	25/11/2021	Goldfields Records Storage	Storage Of Shires Records At Facility 01.09.21 To 30.09.21	\$ 115.28
EFT21896	25/11/2021	Goldfields Tourism Network Assoc Inc - Golden Quest Discovery Trail	Gqdt Guidebook Refill	\$ 560.34
EFT21897	25/11/2021	Goldfields Truck Power	Ottibfwdi080 ; 3 Butterfly Valve ."	\$ 635.80
EFT21898	25/11/2021	Goodnews Newsagency	Monthly Newspapers For Kambalda Office October 2021	\$ 155.20
EFT21899	25/11/2021	Integrated Ict - Market Creations Technology Pty Ltd	Managed Service Agreement 2021/2022 October 2021	\$ 9,632.70
EFT21900	25/11/2021	Jbs & G Australia Pty Ltd	Vo 5 - To Carry Out The Performance Principle Based Solution Work To Achieve Required Level Of Endorsement Level 3 Bushfire Planning And Design.	\$ 5,139.20
EFT21901	25/11/2021	Jennifer Joy Milbourne	Reimbursement Of Uniform	\$ 99.00
EFT21902	25/11/2021	Jobfit Health Group	Pre-Employment Medical And Drug Screen For Karlyn Te Hira-Morgan	\$ 424.60
EFT21903	25/11/2021	Kalaire Pty Ltd	Supply And Installation Of 10 Split System Airconditioners To Replace Old Ones Due To Storm Damage To Coolgardie Administration Building (1 invoice)	\$ 28,259.00
EFT21904	25/11/2021	Kalgoorlie Refrigeration And Airconditioning - The Trustee For Beil And Dowdle Family Trust	Check Over And Find The Unit Tripping The 3 Phase Breaker. Check Over And Find The Compressor Down To Earth And The Main Circuit Board Has Arc Marks On It . Advise That Cheaper Option Is To Isolate Existing 3 Phase And Disconnect. Supply And Install 9.2 Kw Mitsubishi Heavy Industry To Wall And Pipe Up And Wire. O/D Unit To Be Situated In Concrete Compound	\$ 11,091.00
EFT21905	25/11/2021	Kalgoorlie Retravisson	Borsh 60Cm Freestanding Dishwasher	\$ 748.00
EFT21906	25/11/2021	Kambalda Hotel - Jsd Holdings (Wa) Pty Ltd	Seniors Have A Go Day, Thursday 4Th November Lunch	\$ 390.00
EFT21907	25/11/2021	Kec Power Pty Ltd - Genus Industrial Services	Repairs To Security Light At The Kambalda East Hall As Per Quote 3365 - 2 Led Street Light 20W 240V 2000Lm 400 K Grey	\$ 2,988.15
EFT21908	25/11/2021	Kmart Australia	Korf Kinder Gym Equipment	\$ 365.00
EFT21909	25/11/2021	Landgate	Other Dli Invoices	\$ 81.60
EFT21910	25/11/2021	Lg Corporate Solutions Pty Ltd	Coolgardie Site Visit 11.10.21 To 22.10.21 - 121 Hrs (4 invoices)	\$ 27,128.17
EFT21911	25/11/2021	Little Industries	10,000 Tonne Of 7Mm Scalps Ex Kambalda To Coolgardie Waste Facility As Per Quote 3259 (2 invoices)	\$ 46,407.92
EFT21912	25/11/2021	McLeods Barristers And Solicitors	Lot 1 (No. 5) Dundas Court, Kambalda West - N.B Little & Sons Pty Ltd	\$ 235.32
EFT21913	25/11/2021	Milbridge - Francesca Lefante	Strategic, Projects & Land September 2021	\$ 17,751.80
EFT21914	25/11/2021	Mitre 10 Kalgoorlie - Cardajam Pty Ltd	1 X 40Mm Reticulation Solinoid For Kambalda East Oval (\$130 Plus Gst)	\$ 103.95
EFT21915	25/11/2021	Napa Kalgoorlie	Dg9T-14A094-Ba , Fuse Ford . Also = P/N# 5218975 .	\$ 23.63

**Shire of Coolgardie**  
**Payments by Delegated Authority**  
**1st November 2021 to 30th November 2021**  
**EFT's**

<b>EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT21916	25/11/2021	Netcon - Netsight Consulting Pty Ltd Atf Am2 Trust & Fm2 Trust	Myosh Monthly Subscription For November 2021	\$ 431.20
EFT21917	25/11/2021	Office National Kalgoorlie	Stainless Steel Vertical Soap Liquid Soap Dispenser 1.2 Litre	\$ 2,273.00
EFT21918	25/11/2021	Public Transport Authority Of Western Australia	Transwa Ticket Sales October 2021	\$ 802.92
EFT21919	25/11/2021	Rabbit Lane	140 Individually Wrapped 6Cm Sugar Cookies White Icing, Gold Specks Merry Christmas	\$ 462.00
EFT21920	25/11/2021	Ravim Rbc	Esg Framework And Research	\$ 3,960.00
EFT21921	25/11/2021	Ray White Kambalda	Rent For Unit 13/8 Myoporium Street For 05/12/21 - 04/01/22	\$ 955.95
EFT21922	25/11/2021	Red Dot	Seniors Have A Go Day, Thursday 4 November, Jars, Prizes, Bowls For Games And Thermomix Demonstration	\$ 182.44
EFT21923	25/11/2021	Rsa Works	Road Services Contract Extension As Per Cr#62/20 - Rrg Coolgardie North Road	\$ 10,182.64
EFT21924	25/11/2021	Ryco Hydraulics Pty Ltd	Hose Fitting (Hydraulic Reducing Nipple) P273 (Ffu1)	\$ 32.77
EFT21925	25/11/2021	Sara Louise Whincup	Supply Of Books - Where Wild Emus Roam	\$ 100.00
EFT21926	25/11/2021	Shire Of Coolgardie	Transwa Commission October 2021	\$ 161.08
EFT21927	25/11/2021	St John Ambulance	Provide First Aid Course At The Kambalda Recreation Facility - Tuesday 26Th October 2021 - Kenneth Goman	\$ 1,920.00
EFT21928	25/11/2021	Steven Tweedie	Extension Of Contract For Ongoing Governance And Related Advice As Per Council Resolution #57/20 Rate Of \$132/Hour 1 July 2021 - 30 June 2022	\$ 3,850.00
EFT21929	25/11/2021	Synergy	Electricity For Street Lights 25 Sep - 24 Oct 2021	\$ 18,403.17
EFT21930	25/11/2021	Telstra	Monthly Landlines And Internet For 04 Nov - 04 Dec 2021	\$ 1,593.89
EFT21931	25/11/2021	The Animal Hospital	1 X Sedation, 1 X Dog Euthanasia And 1 X Disposal Fee From Address 50 Larkin Street Kambalda	\$ 204.20
EFT21932	25/11/2021	Threat Protect	Alarm Monitoring 2021/2022 - Coolgardie Visitors Centre	\$ 119.25
EFT21933	25/11/2021	Toll Transport Pty Ltd Toll Express	Freight Charges For 06 - 19 Oct 2021	\$ 205.21
EFT21934	25/11/2021	Tsurumi Australia Pty Ltd	Quote Crmq000171 (Ktz22.2: Ktz22.2-51 380-415V = \$2,212.00 Ex Gst)	\$ 2,433.20
EFT21935	25/11/2021	Uniqco International Pty Ltd	Plant & Vehicle Asset Management Service Fee For Month Of November 2021	\$ 12,254.00
EFT21936	25/11/2021	Visit Brands Pty Ltd	Coolgardie Montage Can Coolers	\$ 582.46
EFT21937	25/11/2021	Westrac Pty Ltd	259-9287 , Lhs Headlight/Turn	\$ 951.20
EFT21938	25/11/2021	Woolworths Ltd	Kambalda Pool Sunscreen, Nappies, Bin Liners, Tissues	\$ 1,447.41
EFT21939	25/11/2021	Zurich Australia Insurance Ltd	Excess Payment For Claim 6085924 Registration Cg144	\$ 1,000.00
				<b><u>\$ 1,009,117.57</u></b>

Shire of Coolgardie  
Payments by Delegated Authority  
1st November 2021 to 30th November 2021  
Direct Debits

Chq/EFT	Date	Name	Description	Amount
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				<u>\$ -</u>
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Shire of Coolgardie  
Payments by Delegated Authority  
1st November 2021 to 30th November 2021  
Credit Cards

Reference	Date	Description	Value	Card
01-Nov-21	Qantas Air	Australia	\$ 587.46	59
01-Nov-21	Booking.Com Australia	Sydney	\$ 410.50	59
02-Nov-21	Facebk *Wvtprbf2	Fb.Me/Ads	\$ 4.30	59
03-Nov-21	Tenderlink Com	Melbourne	\$ 389.40	59
04-Nov-21	Central Regional Tafe	Geraldton	\$ 834.90	59
08-Nov-21	Facebk *Tphfj8Kdh2	Fb.Me/Ads	\$ 41.20	59
11-Nov-21	Virgin Austr7951513850259	Brisbane	\$ 4.04	59
11-Nov-21	Virgin Austr7952171040969	Brisbane	\$ 429.99	59
11-Nov-21	Seek Au 44132015	Melbourne	\$ 324.50	59
15-Nov-21	Vistaprint Australia Pty	Derrimut	\$ 142.84	59
15-Nov-21	Qantas Airways Ltd (Ec	Mascot	\$ 819.44	59
17-Nov-21	Virgin Austr7951513912927	Brisbane	\$ 5.15	59
17-Nov-21	Virgin Austr7952171160164	Brisbane	\$ 548.00	59
17-Nov-21	Qantas Airways Ltd (Ec	Mascot	\$ 761.95	59
17-Nov-21	Canva Pty Limited	Sydney	\$ 164.99	59
18-Nov-21	Monty/S Restaurant	Kalgoorlie	\$ 73.00	59
19-Nov-21	Swan Taxis 13 13 30	Victoria Park	\$ 40.22	59
19-Nov-21	Swan Taxis 13 13 30	Victoria Park	\$ 23.00	59
19-Nov-21	Facebk *Qmhw8Keh2	Fb.Me/Ads	\$ 41.20	59
22-Nov-21	Live Taxi Australia	West Melbourn	\$ 52.49	59
22-Nov-21	Quay Perth	Perth	\$ 239.44	59
22-Nov-21	Dropbox*Gxndctsr34Qq	D02Fd79	\$ 19.25	59
22-Nov-21	Hertz Australia Pty L	Melbourne	\$ 714.48	59
22-Nov-21	Pc-Eftpos Pty Ltd	Sydney	\$ 55.00	59
26-Nov-21	Mailchimp	000-0000000	\$ 14.39	59
30-Nov-21	Facebk *8Jbly87Eh2	Fb.Me/Ads	\$ 41.20	59
03-Nov-21	Cabfare Payments	North Melbour	\$ 46.93	855
04-Nov-21	Careyou.Com.Au	Moorabbin	\$ 41.87	855
04-Nov-21	Crown Perth	Burswood	\$ 819.72	855
04-Nov-21	Gm Cabs Pty Ltd	Mascot	\$ 32.13	855
04-Nov-21	Gm Cabs Pty Ltd	Mascot	\$ 15.65	855
04-Nov-21	Goomalling Shirecouncil	Goomalling	\$ 205.00	855
08-Nov-21	Crown Towers Perth	Burswood	\$ 21.15	855
08-Nov-21	Adobe Systems Pty Ltd	Sydney	\$ 515.87	855
08-Nov-21	Crown Perth	Burswood	\$ 143.20	855
10-Nov-21	Xero Au Inv-19006108	Hawthorn	\$ 54.00	855
25-Nov-21	Virgin Austr7951514012975	Brisbane	\$ 4.72	855
25-Nov-21	Virgin Austr7952171355971	Brisbane	\$ 501.99	855
26-Nov-21	Fairfax Subscriptions	Pymont	\$ 29.50	855
30-Nov-21	Virgin Austr7951514012970	Brisbane	\$ 58.00	855
30-Nov-21	Virgin Austr7952171458589	Brisbane	\$ 100.00	855
05-Nov-21	Kit Bag	Midvale	\$ 99.95	2011
05-Nov-21	Kit Bag	Midvale	\$ 99.95	2011
01-Nov-21	Microsoft*Store	Msbill.Info	\$ 169.00	9340
05-Nov-21	City Of Kalgoorlie - B	Kalgoorlie	\$ 40.00	9340
10-Nov-21	Hertz Australia Pty L	Melbourne	\$ 496.25	9340
22-Nov-21	Harvey Norman Av/It	Kalgoorlie	\$ 76.00	9340
26-Nov-21	Australian Airports	Canberra	\$ 1,362.71	9340
			<b>\$ 11,715.92</b>	
29-Nov-21	AUTOREPAYMENT - THANK YOU		\$ 13,118.21	576



## Nov-21

Payments directly to Shire of Coolgardie	
Payments to AMPAC debt recovery	
<b>Total Received</b>	<b>\$ -</b>

Commissions	
Costs	\$ -
<b>Total Paid to Ampac</b>	<b>\$ 247.50</b>

## MINING

Payments directly to Shire of Coolgardie	\$ -
Payments to AMPAC debt recovery	\$ -
<b>Total Received</b>	

Costs	\$ -
<b>Total Paid to Ampac</b>	<b>\$ 247.50</b>

**SHIRE OF COOLGARDIE****MONTHLY FINANCIAL REPORT  
(Containing the Statement of Financial Activity)  
For the Period Ended 30 November 2021**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 15 December 2021  
Prepared by: Martin Whitely  
Reviewed by: James Trail

**BASIS OF PREPARATION**

**REPORT PURPOSE**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not inconsistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. 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 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 13.

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

**CRITICAL ACCOUNTING ESTIMATES**

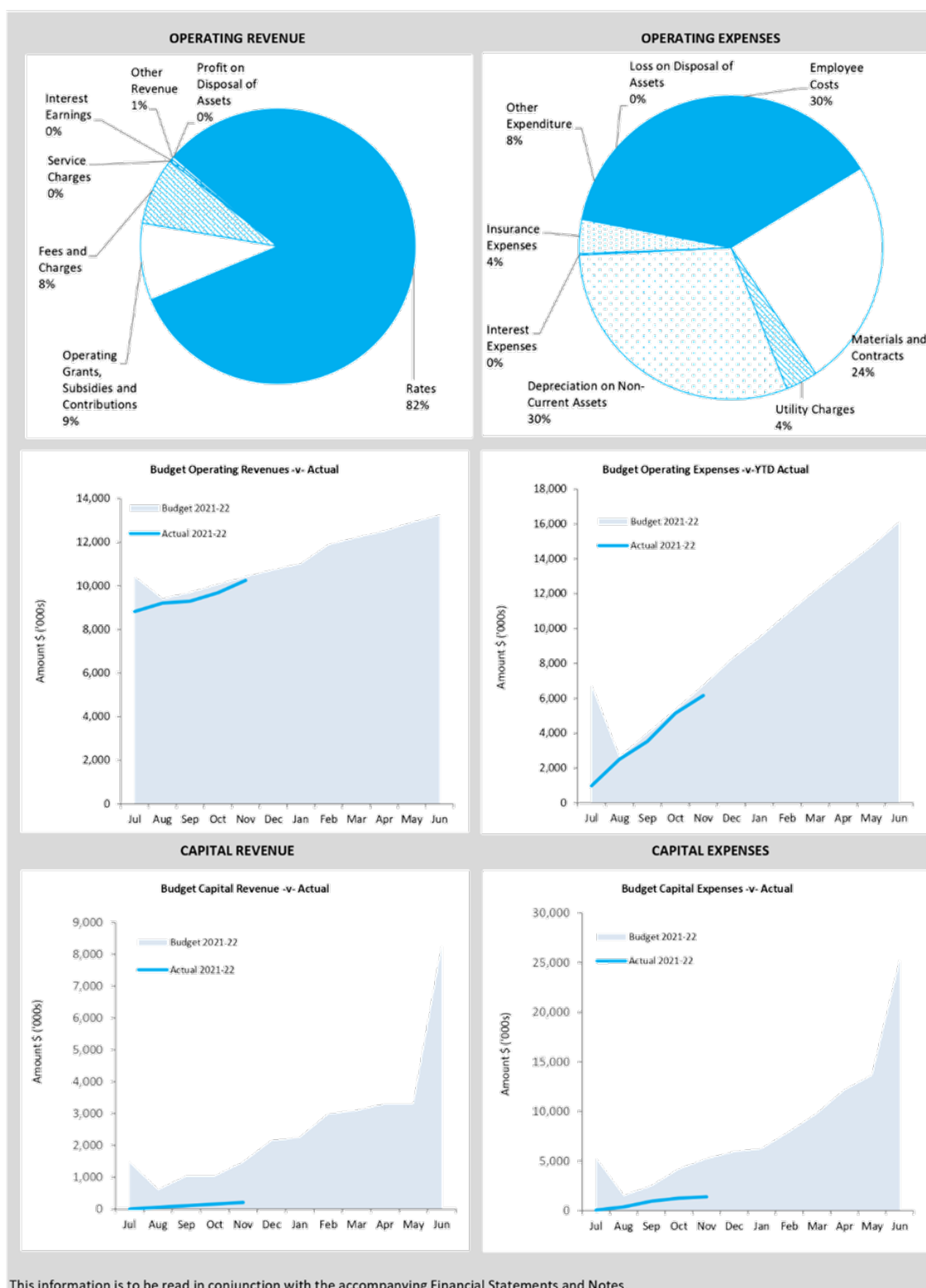
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**ROUNDING OFF FIGURES**

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

MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

## SUMMARY GRAPHS



## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 NOVEMBER 2021

## STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

**GOVERNANCE**

To provide a decision making process for the efficient allocation of scarce resources.

**ACTIVITIES**

Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer community.

Fire prevention, animal control and safety.

**HEALTH**

To provide services to help ensure a safer community.

Food quality, pest control and meat inspections.

**EDUCATION AND WELFARE**

To meet the needs of the community in these areas.

Includes education programs, youth based activities and resources centres. Care of families and the aged and disabled activities and resources centres.

**HOUSING**

Provide housing services required by the community

Maintenance of staff, aged and rental housing.

**COMMUNITY AMENITIES**

Provide services required by the community.

Rubbish collection services, landfill maintenance, effluent disposal, town site storm water drainage control and maintenance, administration of the Town Planning Scheme and maintenance of cemeteries.

**RECREATION AND CULTURE**

To establish and manage efficiently, infrastructure and resources which will help the social well being of the community.

Maintenance of halls, the aquatic centres, recreation centres and various reserves, operation of library, support of arts and community festivals. Also matters relating to heritage.

**TRANSPORT**

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, road and footpaths, cleaning and lighting of streets, roads and footpaths, traffic signs and depot maintenance.

**ECONOMIC SERVICES**

To help promote the Shire and improve its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weeds.

**OTHER PROPERTY AND SERVICES**

To provide effective and efficient administration, works operations and plant and fleet services.

Private works operations, plant repairs and operational costs. Administration overheads.

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
			\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	(352,872)	(352,872)	(352,872)	(262,942)	89,930	(25.49%)	
<b>Revenue from operating activities</b>								
Governance		3,200	3,200	1,000	22,086	21,086	2108.60%	▲
General Purpose Funding - Rates	6	8,773,693	8,773,693	8,429,208	8,429,208	(0)	(0.00%)	
General Purpose Funding - Other		488,515	488,515	464,301	390,185	(74,116)	(15.96%)	▼
Law, Order and Public Safety		30,700	30,700	16,450	(622)	(17,072)	(103.78%)	▼
Health		5,001	5,001	2,084	3,135	1,051	50.43%	
Education and Welfare		290,589	290,589	140,757	56,026	(84,731)	(60.20%)	▼
Housing		108,750	108,750	45,313	52,940	7,627	16.83%	
Community Amenities		1,456,116	1,456,116	453,340	596,769	143,429	31.64%	▲
Recreation and Culture		223,220	223,220	70,125	101,299	31,174	44.45%	▲
Transport		684,996	684,996	397,433	375,180	(22,253)	(5.60%)	
Economic Services		1,131,437	1,131,437	368,607	199,903	(168,704)	(45.77%)	▼
Other Property and Services		26,201	26,201	14,374	21,576	7,202	50.10%	
		<b>13,222,418</b>	<b>13,222,418</b>	<b>10,402,992</b>	<b>10,247,685</b>	<b>(155,307)</b>		
<b>Expenditure from operating activities</b>								
Governance		(1,945,487)	(1,945,487)	(845,046)	(782,133)	62,913	7.44%	
General Purpose Funding		(429,814)	(429,814)	(163,843)	(277,878)	(114,035)	(69.60%)	▼
Law, Order and Public Safety		(435,456)	(435,456)	(182,859)	(131,937)	50,922	27.85%	▲
Health		(506,415)	(506,415)	(234,808)	(217,215)	17,593	7.49%	
Education and Welfare		(463,631)	(463,631)	(192,389)	(136,019)	56,370	29.30%	▲
Housing		(200,710)	(200,710)	(87,689)	(77,806)	9,883	11.27%	
Community Amenities		(2,200,228)	(2,200,228)	(909,293)	(1,018,563)	(109,270)	(12.02%)	▼
Recreation and Culture		(3,840,673)	(3,840,673)	(1,596,580)	(1,323,830)	272,750	17.08%	▲
Transport		(4,596,814)	(4,634,314)	(1,904,070)	(1,835,750)	68,320	3.59%	
Economic Services		(1,393,079)	(1,393,079)	(583,096)	(367,123)	215,973	37.04%	▲
Other Property and Services		(35,769)	(35,769)	(14,904)	10,783	25,687	172.35%	▲
		<b>(16,048,076)</b>	<b>(16,085,576)</b>	<b>(6,714,577)</b>	<b>(6,157,471)</b>	<b>557,106</b>		
Non-cash amounts excluded from operating activities	1(a)	4,665,664	4,665,664	1,955,484	1,776,740	(178,744)	(9.14%)	
<b>Amount attributable to operating activities</b>		<b>1,840,006</b>	<b>1,802,506</b>	<b>5,643,899</b>	<b>5,866,954</b>	<b>223,055</b>		
<b>Investing Activities</b>								
Proceeds from non-operating grants, subsidies and contributions	12(b)	8,256,462	8,256,462	1,467,298	207,261	(1,260,037)	(85.87%)	▼
Proceeds from disposal of assets	7	4,500	4,500	0	9,750	9,750	0.00%	
Purchase of property, plant and equipment	8	(25,237,873)	(25,200,373)	(5,243,149)	(1,393,185)	3,849,964	73.43%	▲
<b>Amount attributable to investing activities</b>		<b>(16,976,911)</b>	<b>(16,939,411)</b>	<b>(3,775,851)</b>	<b>(1,176,174)</b>	<b>2,599,677</b>		
<b>Financing Activities</b>								
Proceeds from New Debentures		15,200,000	15,200,000	0	0	0	0.00%	
Transfer from Reserves	10	877,446	877,446	0	0	0	0.00%	
Repayment of Debentures	9	(416,743)	(416,743)	0	0	0	0.00%	
Principal elements of lease payments		(122,529)	(122,529)	0	0	0	0.00%	
Transfer to Reserves	10	(48,397)	(48,397)	0	0	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>15,489,777</b>	<b>15,489,777</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>0</b>	<b>0</b>	<b>1,515,176</b>	<b>4,427,837</b>			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an threshold. Refer to Note 15 for an explanation of the reasons for the variance.  
The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.  
This statement is to be read in conjunction with the accompanying Financial Statements and notes.



**KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 30 NOVEMBER 2021****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refer 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 non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**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, 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 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.

**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 etc.

**EXPENSES****EMPLOYEE COSTS**

All costs associate 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, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, 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, ETC.)**

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**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**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, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

BY NATURE OR TYPE

	Ref Note	Amended Budget	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	(352,872)	(352,872)	(352,872)	(262,942)	89,930	(25.49%)	▲
<b>Revenue from operating activities</b>								
Rates	6	8,773,693	8,773,693	8,666,068	8,429,208	(236,860)	(2.73%)	
Operating grants, subsidies and contributions	12(a)	1,773,424	1,773,424	869,445	929,322	59,877	6.89%	▲
Fees and charges		1,979,223	1,979,223	676,596	814,152	137,556	20.33%	▲
Interest earnings		83,250	83,250	31,206	31,441	235	0.75%	
Other revenue		611,328	611,328	158,177	33,812	(124,365)	(78.62%)	
Profit on disposal of assets	7	1,500	1,500	1,500	9,750	8,250	550.00%	
		<b>13,222,418</b>	<b>13,222,418</b>	<b>10,402,992</b>	<b>10,247,685</b>	<b>(155,307)</b>		
<b>Expenditure from operating activities</b>								
Employee costs		(5,661,857)	(5,659,357)	(2,223,883)	(1,846,323)	377,560	16.98%	▲
Materials and contracts		(3,867,911)	(3,907,911)	(1,602,544)	(1,501,269)	101,275	6.32%	▲
Utility charges		(600,310)	(600,310)	(219,925)	(212,631)	7,294	3.32%	
Depreciation on non-current assets		(4,682,361)	(4,682,361)	(1,950,984)	(1,866,336)	84,648	4.34%	▲
Interest expenses		(129,375)	(129,375)	(47,411)	10,890	58,301	122.97%	▲
Insurance expenses		(282,135)	(282,135)	(282,135)	(222,790)	59,345	21.03%	▲
Other expenditure		(818,127)	(818,127)	(381,695)	(519,012)	(137,317)	(35.98%)	
Loss on disposal of assets	7	(6,000)	(6,000)	(6,000)	0	6,000	100.00%	
		<b>(16,048,076)</b>	<b>(16,085,576)</b>	<b>(6,714,577)</b>	<b>(6,157,471)</b>	<b>557,106</b>		▲
Non-cash amounts excluded from operating activities	1(a)	4,665,664	4,665,664	1,955,484	1,776,740	(178,744)	(9.14%)	
<b>Amount attributable to operating activities</b>		<b>1,840,006</b>	<b>1,802,506</b>	<b>5,643,899</b>	<b>5,866,954</b>	<b>223,055</b>		▲
<b>Investing activities</b>								
Non-operating grants, subsidies and contributions	12(b)	8,256,462	8,256,462	1,467,298	207,261	(1,260,037)	(85.87%)	
Proceeds from disposal of assets	7	4,500	4,500	0	9,750	9,750	0.00%	
Payments for property, plant and equipment	8	(25,237,873)	(25,200,373)	(5,243,149)	(1,393,185)	3,849,964	(73.43%)	▲
<b>Amount attributable to investing activities</b>		<b>(16,976,911)</b>	<b>(16,939,411)</b>	<b>(3,775,851)</b>	<b>(1,176,174)</b>	<b>2,599,677</b>		▲
<b>Financing Activities</b>								
Proceeds from new debentures		15,200,000	15,200,000	0	0	0	0.00%	
Transfer from reserves	10	877,446	877,446	0	0	0	0.00%	
Repayment of debentures	9	(416,743)	(416,743)	0	0	0	0.00%	
Principal elements of lease payments		(122,529)	(122,529)	0	0	0	0.00%	
Transfer to reserves	10	(48,397)	(48,397)	0	0	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>15,489,777</b>	<b>15,489,777</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>0</b>	<b>0</b>	<b>1,515,176</b>	<b>4,427,837</b>			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual 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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(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	30 June 2020	Adopted 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	(5,455)	(1,500)	(1,500)	(9,750)
Movement in accrued interest on long term borrowings	(2,567)	(21,197)	0	(21,197)
Movement in employee benefit provisions (current)	71,791	0	0	(35,554)
Movement in employee benefit provisions (non-current)	(11,772)	0	0	0
Movement in pensioner deferred rates (non-current)				(52,672)
Movement in lease liabilities (current)	0	0	0	29,577
Movement in right of use assets	0	0	0	0
Add: Loss on asset disposals	100,603	6,000	6,000	0
Add: Depreciation on assets	4,601,235	4,682,361	1,950,984	1,866,336
<b>Total non-cash items excluded from operating activities</b>	<b>4,753,835</b>	<b>4,665,664</b>	<b>1,955,484</b>	<b>1,776,740</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.

	Last Year Closing	This Year Opening	This Time Last Year	Year to Date
	30 Jun 2021	01 Jul 2021	29 Nov 2020	30 Nov 2021
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10 (1,065,502)	(588,938)	(1,035,502)	(1,065,502)
Less: Accrued Interest on Long Term Borrowings	21,197	0	0	0
Less: Accrued Salaries & Wages	0	0	(30,129)	(35,554)
Add: Borrowings	9 300,036	298,544	147,251	300,036
Add: Lease Liabilities	9 92,363	46,346	109,551	69,307
Add: Provisions - employee	11 363,871	256,067	284,222	363,871
<b>Total adjustments to net current assets</b>	<b>(288,035)</b>	<b>12,019</b>	<b>(524,607)</b>	<b>(367,842)</b>

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

Current assets					
Cash and cash equivalents	2	1,336,216	975,854	6,930,510	4,999,761
Rates receivables	3	1,185,607	697,851	2,930,471	2,860,533
Receivables	3	703,170	137,275	33,492	271,632
Other current assets	4	9,171	9,298	15,350	110,756
Less: Current liabilities					
Payables	5	(1,897,744)	(1,231,340)	(672,986)	(1,458,265)
Borrowings	9	(300,036)	(298,544)	(147,251)	(300,036)
Contract liabilities	11	(555,057)	0	0	(1,255,523)
Lease liabilities	11	(92,363)	(46,346)	0	(69,307)
Provisions	11	(363,871)	(256,067)	(284,222)	(363,871)
Less: Total adjustments to net current assets	1(c)	(288,035)	12,019	(524,607)	(367,842)
Closing Funding Surplus / (Deficit)		(262,942)	0	8,280,757	4,427,837

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 NOVEMBER 2021

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
MUNICIPAL CASH AT BANK	Cash and cash equivalents	2,696,484	1,850,000		4,546,484	ANZ	0.01%	N/A
CASH ON HAND	Cash and cash equivalents	1,212			1,212	N/A	0.00%	N/A
NAB TERM DEPOSIT	Cash and cash equivalents	0	8		8	NAB	0.01%	On Call
CBA TERM DEPOSIT	Cash and cash equivalents	0	452,056		452,056	CBA	0.17%	On Call
<b>Total</b>		<b>2,697,697</b>	<b>2,302,064</b>	<b>0</b>	<b>4,999,761</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,697,697	2,302,064	0	4,999,761			
Financial assets at amortised cost		0	0	0	0			
		<b>2,697,697</b>	<b>2,302,064</b>	<b>0</b>	<b>4,999,761</b>			

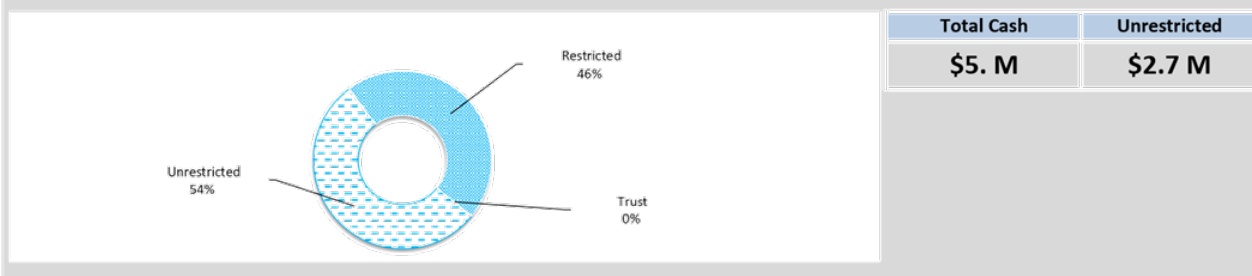
**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 and bank overdrafts. 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.



Total Cash	Unrestricted
\$5. M	\$2.7 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

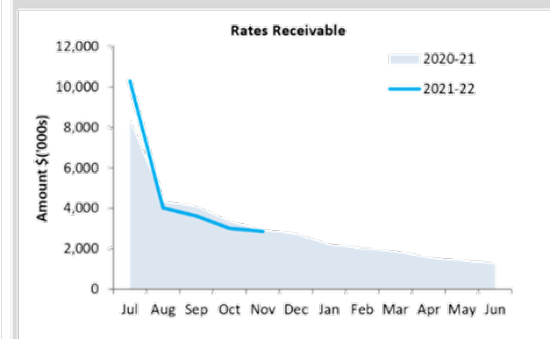
OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates Receivable	30 Jun 2021	30 Nov 21
	\$	\$
Opening Arrears Previous Years	1,259,604	1,185,607
Levied this year	8,126,028	8,429,208
Less - Collections to date	(8,200,025)	(6,754,282)
Equals Current Outstanding	1,185,607	2,860,533
<b>Net Rates Collectable</b>	<b>1,185,607</b>	<b>2,860,533</b>
% Collected	87.4%	70.2%

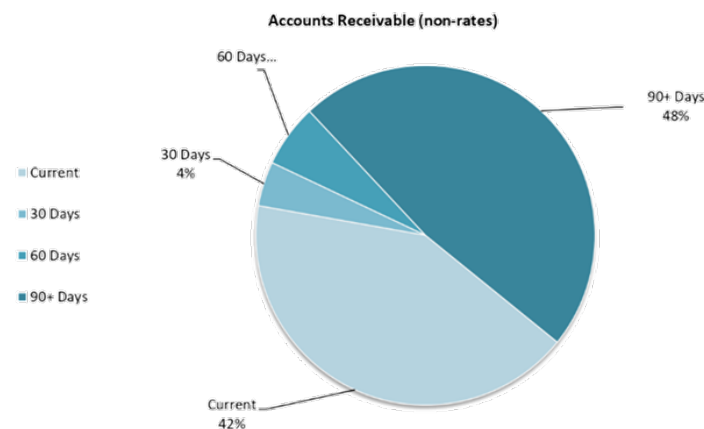
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(1,156)	264,391	26,711	37,778	301,262	628,986
Percentage	-0.2%	42%	4.2%	6%	47.9%	
<b>Balance per Trial Balance</b>						
Sundry receivable						510,710
GST receivable						54,520
Allowance for impairment of receivables						(160,916)
Prepayments						118,276
Emergency Services Levy						(257,398)
Pensioner Rebates						6,439
<b>Total Receivables General Outstanding</b>						<b>271,631</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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
<b>70.2%</b>	<b>\$2,860,533</b>



Debtors Due

**\$271,631**

Over 30 Days

**58%**

Over 90 Days

**47.9%**



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS

	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 November 2021
<b>Other Current Assets</b>				
<b>Inventory</b>				
Museum Memorabilia & Giftware	9,171	101,585	0	110,756
<b>Total Other Current assets</b>				<b>110,756</b>
Amounts shown above include GST (where applicable)				

**KEY INFORMATION**

**Other financial assets at amortised cost**

The Shire 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.

**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.

**Land held for resale**

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

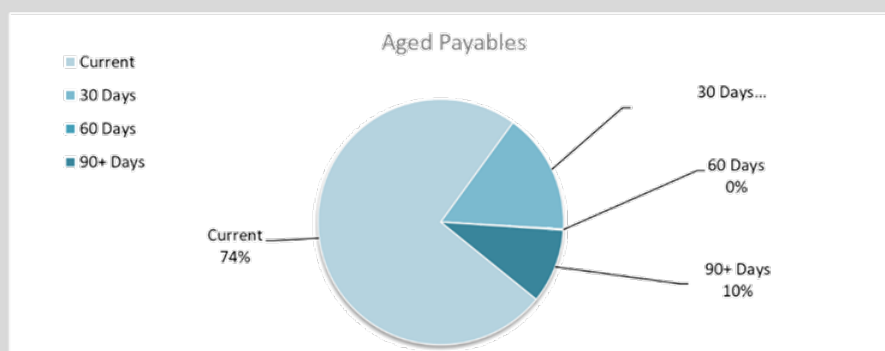
OPERATING ACTIVITIES  
**NOTE 5**  
**Payables**

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	187,895	40,357	350	24,783	253,385
Percentage	0%	74.2%	15.9%	0.1%	9.8%	
<b>Balance per Trial Balance</b>						
Sundry creditors						214,424
Accrued salaries and wages						(35,554)
ATO liabilities						1,044,119
Prepaid Rates						118,276
Bonds & Deposits						117,000
<b>Total Payables General Outstanding</b>						<b>1,458,265</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



**Creditors Due**

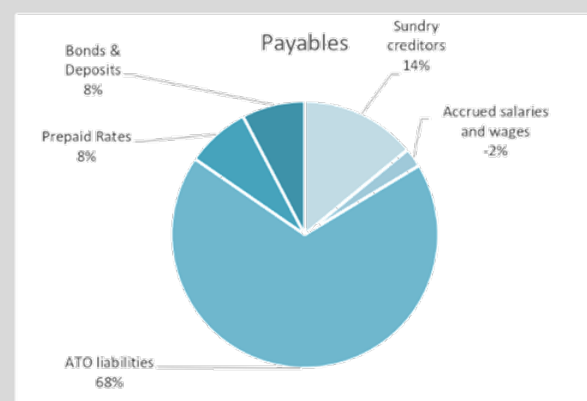
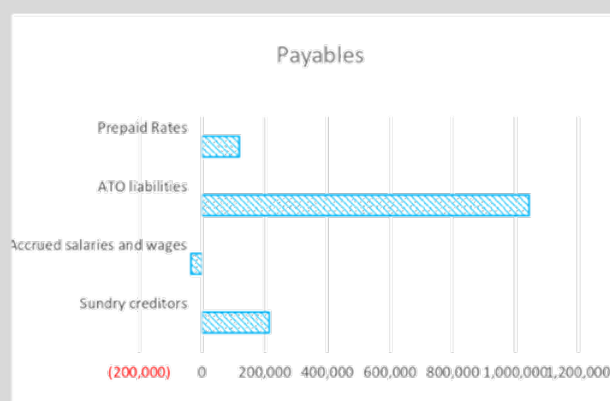
**\$1,458,265**

**Over 30 Days**

**26%**

**Over 90 Days**

**9.8%**



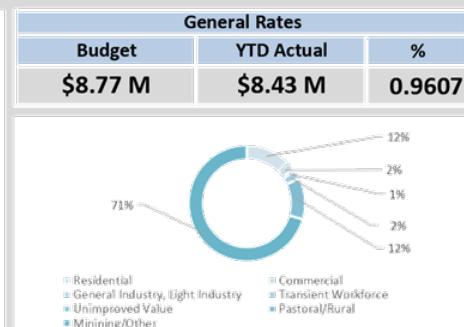
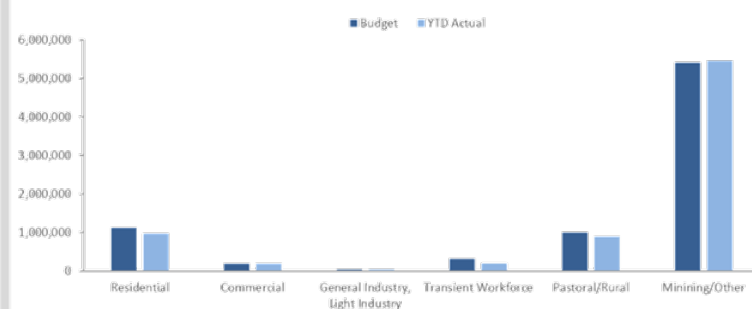
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

General Rate Revenue	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget				YTD Actual			
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
<b>Gross Rental Value</b>											
Residential	0.077556	1,046	12,482,548	968,096	150,000	0	1,118,096	968,096	0	0	968,096
Commercial	0.077556	39	2,403,111	186,376	0	0	186,376	186,376	0	0	186,376
General Industry, Light Industry	0.077556	46	525,789	40,778	0	0	40,778	40,778	0	0	40,778
Transient Workforce	0.152009	3	1,251,500	190,239	126,000	0	316,239	190,239	0	0	190,239
<b>Unimproved Value</b>											
Pastoral/Rural	0.11261	29	8,863,063	998,070	0	0	998,070	998,070	(56,677)	(48,890)	892,503
Minining/Other	0.22129	1,187	24,437,196	5,407,609	0	0	5,407,609	5,407,609	51,792	(2,188)	5,457,213
<b>Sub-Total</b>		<b>2,350</b>	<b>49,963,207</b>	<b>7,791,168</b>	<b>276,000</b>	<b>0</b>	<b>8,067,168</b>	<b>7,791,168</b>	<b>(4,885)</b>	<b>(51,078)</b>	<b>7,735,205</b>
<b>Minimum Payment</b>	<b>Minimum \$</b>										
<b>Gross Rental Value</b>											
Residential	721	586	3,871,330	422,506	0	0	422,506	422,506	0	0	422,506
Commercial	721	33	117,029	23,793	0	0	23,793	23,793	0	0	23,793
General Industry, Light Industry	721	43	213,673	31,003	0	0	31,003	31,003	0	0	31,003
Transient Workforce	1,413	0	0	0	0	0	0	0	0	0	0
<b>Unimproved Value</b>											
Pastoral/Rural	697	14	593,140	9,758			9,758	9,758			9,758
Minining/Other	445	537	13,500	238,965			238,965	238,965			238,965
<b>Sub-Total</b>		<b>1,213</b>	<b>4,808,671</b>	<b>726,025</b>	<b>0</b>	<b>0</b>	<b>726,025</b>	<b>726,025</b>	<b>0</b>	<b>0</b>	<b>726,025</b>
Concessions							(19,500)				(32,022)
<b>Amount from General Rates</b>							<b>8,773,693</b>				<b>8,429,208</b>
<b>Total General Rates</b>							<b>8,773,693</b>				<b>8,429,208</b>

KEY INFORMATION

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

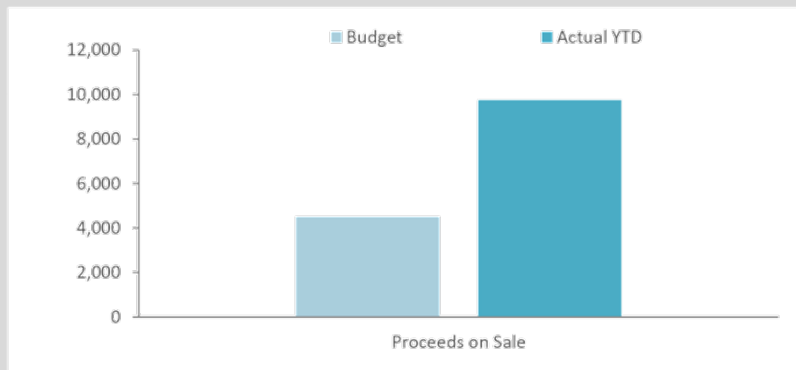


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS

Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
P257	Toro Mower	0	1,500	1,500	0	0	0	0	0
P315	Toro Mower	4,500	1,500	0	(3,000)	0	0	0	0
P317	Toro Mower	4,500	1,500	0	(3,000)	0	0	0	0
P335	Toro Mower	0	0	0	0	0	9,750	9,750	0
		<b>9,000</b>	<b>4,500</b>	<b>1,500</b>	<b>(6,000)</b>	<b>0</b>	<b>9,750</b>	<b>9,750</b>	<b>0</b>

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
<b>\$4,500</b>	<b>\$9,750</b>	<b>217%</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

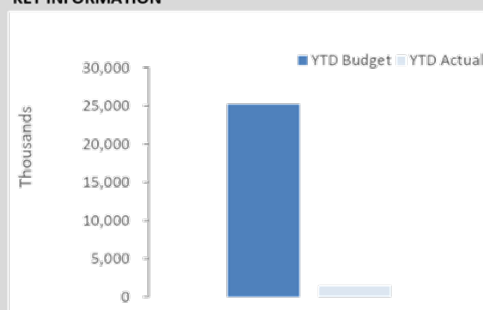
INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS

Capital Acquisitions	Amended Budget	Adopted Original Budget	YTD Budget	YTD Actual	YTD Actual Variance
		\$	\$	\$	\$
Land & Buildings	11,603,270	11,603,270	1,539,162	356,871	1,182,291
Furniture and equipment	30,000	30,000	12,500	6,506	5,994
Plant and equipment	1,184,500	1,184,500	184,500	62,902	121,598
Infrastructure - Roads	2,056,603	2,019,103	1,223,653	258,632	965,021
Infrastructure - Footpaths	50,000	50,000	0	0	0
Infrastructure - Drainage	65,000	65,000	15,000	9,700	5,300
Infrastructure - Parks & Ovals	85,000	85,000	0	13,100	(13,100)
Infrastructure - Sewerage	20,000	20,000	0	0	0
Infrastructure - Other Infrastructure	10,143,500	10,143,500	2,268,333	685,474	1,582,859
<b>Capital Expenditure Totals</b>	<b>25,237,873</b>	<b>25,200,373</b>	<b>5,243,149</b>	<b>1,393,185</b>	<b>3,849,964</b>
<b>Capital Acquisitions Funded By:</b>					
		\$	\$	\$	\$
Capital grants and contributions	8,256,462	8,256,462	1,467,298	207,261	(1,260,037)
Borrowings		15,200,000	0	0	0
Other (Disposals & C/Fwd)	4,500	4,500	0	9,750	9,750
Cash Backed Reserves					
Road Reserve	62,537	118,499	0	0	0
Infrastructure Reserve	0	500,000	0	0	0
Recreation Reserve	0	250,000	0	0	0
Land & Building Reserve		199,449	0	0	0
Plant Reserve	154,500	377,364	0	0	0
Sewerage Reserve		100,000	0	0	0
Landfill Reserve	84,798	268,000	0	0	0
Environmental Reserve	276,162	300,000	0	0	0
Aerodrome Reserve	0	129,000	0	0	0
Contribution - operations	16,398,914	(502,901)	3,775,851	1,176,174	(2,599,677)
<b>Capital Funding Total</b>	<b>25,237,873</b>	<b>25,200,373</b>	<b>5,243,149</b>	<b>1,393,185</b>	<b>(3,849,964)</b>

## SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

## KEY INFORMATION

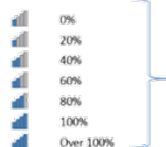


Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$25.2 M</b>	<b>\$1.39 M</b>	<b>6%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$8.26 M</b>	<b>\$0.21 M</b>	<b>3%</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS (CONTINUED)

Capital Expenditure Total  
Level of Completion Indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

% of  
Completion

Level of completion indicator, please see table at the end of this note for further detail.

			Amended Budget	Original Budget	YTD Budget	YTD Actual	Variance (Under)/Over
	<b>Land &amp; Buildings</b>						
	C13086	Kambalda Shire Administration Office	50,000	50,000	0	34	(34)
	C13015	West Oval Lighting	0	0	0	1,865	(1,865)
	C13097	Housing & Workers Accommodation	9,000,000	9,000,000	0	0	0
	C13087	Kambalda Gym Disabled Access	15,000	15,000	0	13,398	(13,398)
	C13090	Coolgardie Recreation Centre - Distribution Board	20,000	20,000	0	0	0
	C13094	Coolgardie Recreation Centre - Stadium Floor	10,000	10,000	0	0	0
27%	C13039	Coolgardie Cultural & Community Hub	1,388,270	1,388,270	1,164,162	315,443	848,719
	C13051	Industrial Subdivision	20,000	20,000	0	0	0
	C13100	Land Development	500,000	500,000	0	0	0
0%	INS348	Coolgardie Storm Damage - Stage 2	450,000	450,000	375,000	442	374,558
	INS349	Coolgardie Storm Damage - Stage 3	150,000	150,000	0	25,690	(25,690)
23%		<b>Total Land &amp; Buildings</b>	<b>11,603,270</b>	<b>11,603,270</b>	<b>1,539,162</b>	<b>356,871</b>	<b>1,182,291</b>
	<b>Furniture &amp; Equipment</b>						
52%	C04003	IT Upgrades And Replacements	30,000	30,000	12,500	6,506	5,994
52%		<b>Total Furniture &amp; Equipment</b>	<b>30,000</b>	<b>30,000</b>	<b>12,500</b>	<b>6,506</b>	<b>5,994</b>
	<b>Plant &amp; Equipment</b>						
	C12039	Replacement of P257 - Toro Mower	27,000	27,000	27,000	0	27,000
	C12040	Replacement of P315 - Toro Mower	31,000	31,000	31,000	0	31,000
	C12053	Replacement of P317 - Toro Mower	31,500	31,500	31,500	0	31,500
	C12049	Aerator	15,000	15,000	15,000	0	15,000
	C12061	Generator	25,000	25,000	25,000	0	25,000
	C12067	Generator	25,000	25,000	25,000	0	25,000
	C13075	Ford Ranger	0	0	0	60,618	(60,618)
	C13078	Small Plant Purchases	30,000	30,000	30,000	2,284	27,716
	C13098	Tyre Shredder	1,000,000	1,000,000	0	0	0
34%		<b>Total Plant &amp; Equipment</b>	<b>1,184,500</b>	<b>1,184,500</b>	<b>184,500</b>	<b>62,902</b>	<b>121,598</b>

% of Completion	Level of completion indicator, please see table at the end of this note for further detail.							
		Account Description	Amended Budget	Original Budget	YTD Budget	YTD Actual	Variance (Under)/Over	
		Infrastructure - Roads						
18%	<div><div></div></div>	RRG002	Coolgardie North Road Construction	150,000	150,000	150,000	27,533	122,467
	<div><div></div></div>	R002	Coolgardie North Road Construction	37,200	37,200	0	450	(450)
	<div><div></div></div>	R005	Victoria Rocks Road	0	0	0	8,148	(8,148)
	<div><div></div></div>	R006	Ora Banda Road	0	145,500	0	0	0
6%	<div><div></div></div>	RRG052	Jaurdi Hills Road	150,000	150,000	150,000	8,958	141,042
7%	<div><div></div></div>	R052	Jaurdi Hills Road	59,600	59,600	59,600	4,011	55,589
1%	<div><div></div></div>	R138	Tip Road Coolgardie	170,000	170,000	170,000	2,310	167,690
	<div><div></div></div>	R153	Bayley Street	55,500	55,500	0	0	0
	<div><div></div></div>	R155	Cave Hill Road	420,000	420,000	0	37,729	(37,729)
84%	<div><div></div></div>	RTR155	Cave Hill Road	183,000	0	182,750	153,948	28,802
3%	<div><div></div></div>	R156	Carins Road Construct	511,304	511,304	511,304	15,545	495,759
	<div><div></div></div>	R018	Sharp Road (Karrawang)	320,000	320,000	0	0	0
21%	<div><div></div></div>	Total Infrastructure - Roads		2,056,603	2,019,103	1,223,653	258,632	965,021
		Infrastructure - Footpaths						
	<div><div></div></div>	RF001	Footpath Construction - Renewal	50,000	50,000	0	0	0
	<div><div></div></div>	Total Infrastructure - Footpaths		50,000	50,000	0	0	0
		Infrastructure - Drainage						
	<div><div></div></div>	RD001	Drainage Construction - Renewal	50,000	50,000	0	0	0
	<div><div></div></div>	RD500	Drainage Construction - Renewal	0	0	0	9,700	(9,700)
	<div><div></div></div>	C13055	Drainage Construction - Renewal	15,000	15,000	15,000	0	15,000
65%	<div><div></div></div>	Total Infrastructure - Drainage		65,000	65,000	15,000	9,700	5,300
		Infrastructure - Sewerage						
	<div><div></div></div>	C10015	Sewerage Fencing	20,000	20,000	0	0	0
	<div><div></div></div>	Total Infrastructure - Sewerage		20,000	20,000	0	0	0
		Infrastructure - Parks & Ovals						
	<div><div></div></div>	C11130	Kambalda Entry Statement	0	0	0	450	(450)
	<div><div></div></div>	C11134	Coolgardie Water Park	0	0	0	11,650	(11,650)
	<div><div></div></div>	C13081	Kambalda East Nature Playground	85,000	85,000	0	1,000	(1,000)
	<div><div></div></div>	Total Infrastructure - Parks & Ovals		85,000	85,000	0	13,100	(13,100)
		Infrastructure - Other Infrastructure						
95%	<div><div></div></div>	C11012	Coolgardie Pool Refurbishment	100,000	100,000	100,000	95,314	4,686
	<div><div></div></div>	C13028	Coolgardie Transit Park - Driver Reviver	208,500	208,500	0	51,574	(51,574)
	<div><div></div></div>	C13042	Christmas Decorations	10,000	10,000	10,000	0	10,000
	<div><div></div></div>	C11014	Kambalda Pool Refurbishment	0	0	0	64,774	(64,774)
	<div><div></div></div>	C13101	Coolgardie Horse Undercover Area	75,000	75,000	75,000	0	75,000
	<div><div></div></div>	RS004	Kambalda Refuse Site - Siteworks	100,000	100,000	0	0	0
	<div><div></div></div>	C12901	Kambalda Airstrip Generator	0	0	0	38,921	(38,921)
	<div><div></div></div>	C13080	Kambalda Airstrip Generator	0	0	0	1,569	(1,569)
19%	<div><div></div></div>	RS005	Coolgardie Refuse Site	2,500,000	2,500,000	2,083,333	392,547	1,690,787
	<div><div></div></div>	RS008	Waste Sorting Facility	4,950,000	4,950,000	0	0	0
	<div><div></div></div>	RS009	Waste Sorting Facility	2,200,000	2,200,000	0	40,776	(40,776)
30%	<div><div></div></div>	Total Infrastructure - Other Infrastructure		10,143,500	10,143,500	2,268,333	685,474	1,582,859
27%	<div><div></div></div>	Grand Total		25,237,873	25,200,373	5,243,149	1,393,185	3,849,964



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

## FINANCING ACTIVITIES

## NOTE 9

## BORROWINGS

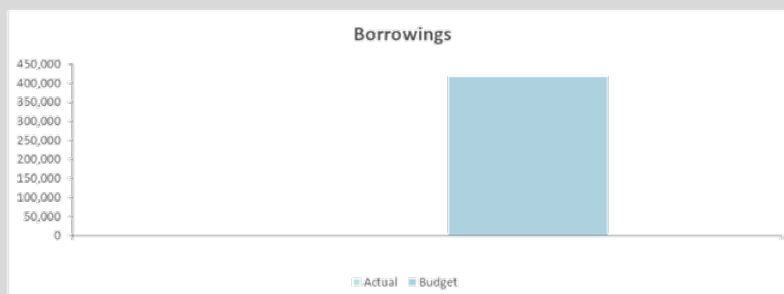
## Repayments - Borrowings

Information on Borrowings Particulars	1 July 2021 \$	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Housing</b>									
Housing & WorkersAccommodation	0	0	9,000,000	0	0	0	9,000,000	0	0
<b>Community amenities</b>									
Coolgardie Class 3 Facility	0	0	2,500,000	0	116,707	0	2,383,293	0	34,963
Tyre Shredder	0	0	1,000,000	0	0	0	1,000,000	0	0
Recycling Facility	0	0	2,200,000	0	0	0	2,200,000	0	0
<b>Recreation and culture</b>									
Loan 112 - Coolgardie Aquatic Facilities	168,621	0	0	0	41,212	168,621	127,409	3,219	5,995
Loan 114 - Kambalda Aquatic Facilities	1,732,511	0	0	0	180,119	1,732,511	1,552,392	21,855	42,735
Loan 115 - Kambalda Aquatic Facilities	602,110	0	0	0	57,642	602,110	544,468	5,141	10,106
<b>Economic services</b>									
Loan 113 - Coolgardie Post Office	399,262	0	0	0	21,063	399,262	378,199	11,151	22,032
<b>Other property and services</b>									
Land Development	0	0	500,000	0	0	0	500,000	0	0
	2,902,504	0	15,200,000	0	416,743	2,902,504	17,685,761	41,365	115,830
<b>Total</b>	2,902,504	0	15,200,000	0	416,743	2,902,504	17,685,761	41,365	115,830
Current borrowings	416,743					300,036			
Non-current borrowings	2,485,761					2,602,468			
	2,902,504					2,902,504			

All debenture repayments were financed by general purpose revenue.

## KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal Repayments

\$0

Interest Earned

\$31,441

Interest Expense

\$41,365

Reserves Bal

\$1.07 M

Loans Due

\$2.9 M

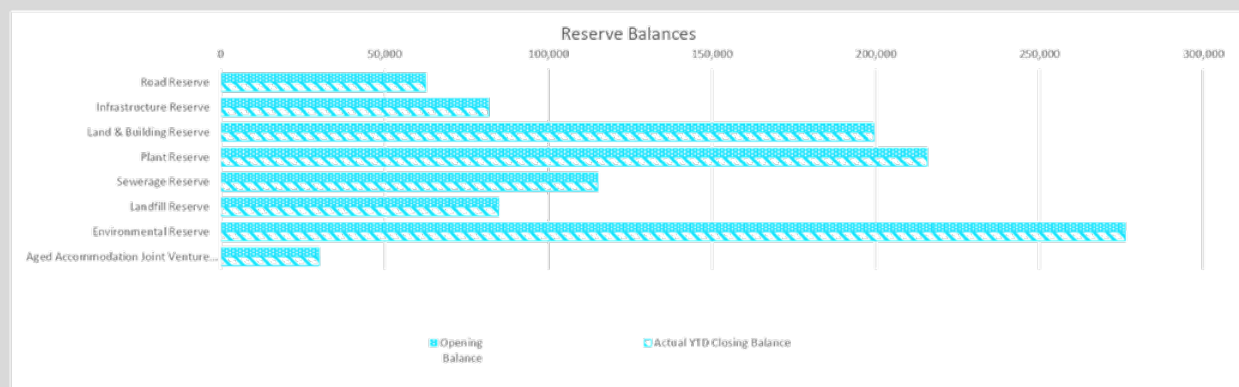
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

OPERATING ACTIVITIES  
NOTE 10  
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Road Reserve	62,537	0	0	0	0	(62,537)	0	0	62,537
Infrastructure Reserve	81,802	0	0	3,897	0	0	0	85,699	81,802
Land & Building Reserve	199,449	0	0	0	0	(199,449)	0	0	199,449
Plant Reserve	215,668	0	0	4,500	0	(154,500)	0	65,668	215,668
Sewerage Reserve	115,086	0	0	40,000	0	(100,000)	0	55,086	115,086
Landfill Reserve	84,798	0	0	0	0	(84,798)	0	0	84,798
Environmental Reserve	276,162	0	0	0	0	(276,162)	0	0	276,162
Aged Accommodation Joint Venture Reserve	30,000	0	0	0	0	0	0	30,000	30,000
	1,065,502	0	0	48,397	0	(877,446)	0	236,453	1,065,502

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 30 November 2021
<b>Provisions</b>		\$	\$	\$	\$
Annual leave		251,341	0	0	251,341
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at 11(a) and 11(b)

**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 BENEFITS**

**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 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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

NOTE 12(a)

## OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Unspent Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>											
<b>General purpose funding</b>											
Grants Commission - General Purpose	0	0	0		0	255,665	127,833	255,665	0	255,665	145,835
<b>Law, order, public safety</b>											
DFES Operating Grants	0	0	0		0	12,900	8,450	12,900	0	12,900	6,259
<b>Education and welfare</b>											
Kambalda CRC	0	0	0		0	113,072	47,284	113,072	0	113,072	18,486
Kambalda Centrelink	0	0	0		0	5,300	5,300	5,300	0	5,300	2,880
Coolgardie CRC	0	0	0		0	143,117	80,049	143,117	0	143,117	17,722
<b>Recreation and culture</b>											
Kambalda Recreation Centre Trainee	0	0	0		0	35,000	0	35,000	0	35,000	0
Youth Grant	0	0	0		0	0	0	0	0	0	1,650
<b>Transport</b>											
Main Roads Direct Grant	0	0	0		0	128,000	128,000	128,000	0	128,000	133,998
Grants Commission - Road Component	0	0	0		0	234,958	117,479	234,958	0	234,958	131,962
<b>Economic services</b>											
Cashless Card Scheme	0	0	0		0	251,000	104,583	251,000	0	251,000	98,951
CDC Program	0	0	0		0	200,000	83,333	200,000	0	200,000	36,500
	0	0	0	0	0	1,379,012	702,311	1,379,012	0	1,379,012	594,242
<b>Operating Contributions</b>											
<b>Governance</b>											
Various Reimbursements	0	0	0		0	1,200	500	1,200	0	1,200	16,100
Donations Received	0	0	0		0	2,000	500	2,000	0	2,000	0
Donations Received	0	0	0		0	0	0	0	0	0	3,636
GVROC Reimbursements	0	0	0		0	0	0	0	0	0	2,190
<b>General purpose funding</b>											
Reimbursements - Rates Recovery	0	0	0		0	100,000	30,000	100,000	0	100,000	163,701
Northern Star Camp	0	0	0		0	0	0	0	0	0	16,901
Diesel Rebates	0	0	0		0	18,000	7,500	18,000	0	18,000	6,687
<b>Education and welfare</b>											
Goldfields - Meals on Wheels	0	0	0		0	24,000	6,000	24,000	0	24,000	15,159
Services Australia	0	0	0		0	0	0	0	0	0	720
<b>Housing</b>											
Aged Accommodation Reimbursements	0	0	0		0	0	0	0	0	0	273
Aged Accommodation Reimbursements	0	0	0		0	0	0	0	0	0	99
Aged Accommodation Reimbursements	0	0	0		0	0	0	0	0	0	61
<b>Community amenities</b>											
Staff Vehicle Contributions	0	0	0		0	0	0	0	0	0	3,500
<b>Recreation and culture</b>											
Men's Shed	0	0	0		0	400	400	400	0	400	4,243
Kambalda Recreation Centre Reimbursements	0	0	0		0	1,500	0	1,500	0	1,500	0
Sponsorship - What's on down the track	0	0	0		0	5,000	5,000	5,000	0	5,000	0
Haulage Campaign Funds	0	0	0		0	216,038	108,787	216,038	0	216,038	79,251
Street Lighting Subsidy	0	0	0		0	4,500	0	4,500	0	4,500	0
Donations Received	0	0	0		0	1,500	0	1,500	0	1,500	989
<b>Other property and services</b>											
Goldfields Records Facility	0	0	0		0	20,274	8,448	20,274	0	20,274	0
Workers Compensation	0	0	0		0	0	0	0	0	0	21,569
	0	0	0	0	0	394,412	167,135	394,412	0	394,412	335,080
<b>TOTALS</b>	0	0	0	0	0	1,773,424	869,445	1,773,424	0	1,773,424	929,322

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

NOTE 12(b)  
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>											
<b>Community amenities</b>											
Waste Sorting Facility	0	0	0		0	4,500,000	0	4,500,000	0	4,500,000	0
<b>Transport</b>											
Department of Communities & Infrastructure	0	0	0		0	1,014,258	69,615	1,014,258	0	1,014,258	0
Regional Road Group	0	0	0		0	518,153	414,522	518,153	0	518,153	207,261
Roads to Recovery	0	0	0		0	375,100	375,100	375,100	0	375,100	0
<b>Economic services</b>											
Post Office Development - Lotterwest	0	0	0		0	200,461	58,401	200,461	0	200,461	0
Post Office Development - RED Grant	0	0	0		0	100,000	0	100,000	0	100,000	0
Kambalda East Nature Playground - Election Promise	0	0	0		0	60,000	0	60,000	0	60,000	0
DPIRD - Coolgardie Horse Undercover Area	0	0	0		0	75,000	274,830	75,000	0	75,000	0
Post Office Complex - Heritage Council	0	0	0		0	20,000	0	20,000	0	20,000	0
Coolgardie Truck Bay Driver Reviver	0	0	0		0	149,000	0	149,000	0	149,000	0
Post Office Complex - Building Better Regions	0	0	0		0	824,490	274,830	824,490	0	824,490	0
	0	0	0	0	0	7,836,462	1,467,298	7,836,462	0	7,836,462	207,261
<b>Non-Operating Contributions</b>											
<b>Transport</b>											
Mining Contributions	0	0	0		0	420,000	0	420,000	0	420,000	0
	0	0	0	0	0	420,000	0	420,000	0	420,000	0
<b>Total Non-operating grants, subsidies and contributions</b>	0	0	0	0	0	8,256,462	1,467,298	8,256,462	0	8,256,462	207,261

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 13  
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 July 2021	Amount Received	Amount Paid	Closing Balance 30 Nov 2021
	\$	\$	\$	\$
Nil	0	0	0	0
	0	0	0	0



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

NOTE 14  
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption						
	Nil Changes						0
							0
							0
				0	0	0	0

KEY INFORMATION

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 15  
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Governance	21,086	2,108.60%	▲ Permanent	Northern Star Camp
General Purpose Funding - Other	(74,116)	(15.96%)	▼ Timing	GRV Mining Rates & Interim/Back Rates
Law, Order and Public Safety	(17,072)	(103.78%)	▼ Permanent	DFES Fire Reimbursement
Education and Welfare	(84,731)	(60.20%)	▼ Timing	CRC Grants
Community Amenities	143,429	31.64%	▲ Timing	Kambalda & Coolgardie Tip Fees
Recreation and Culture	31,174	44.45%	▲ Permanent	Function & facilities hire
Economic Services	(168,704)	(45.77%)	▼ Timing	Coolgardie Cultural & Community Hub
<b>Expenditure from operating activities</b>				
General Purpose Funding	(114,035)	(69.60%)	▼ Permanent	Debt Recovery Costs
Law, Order and Public Safety	50,922	27.85%	▲ Timing	Animal Control / Staff Salaries
Education and Welfare	56,370	29.30%	▲ Timing	Kambalda Resource Centre
Community Amenities	(109,270)	(12.02%)	▼ Timing	Coolgardie Refuse Facility
Recreation and Culture	272,750	17.08%	▲ Timing	Recreation Centres, Parks & Gardens
Transport	68,320	3.59%	▲ Timing	PWOH & POC Allocations (Road Maintenance)
Economic Services	215,973	37.04%	▲ Timing	CDC Program & Economic Development
Other Property and Services	25,687	172.35%	▲ Timing	PWOH & POC Allocations
<b>Investing Activities</b>				
Non-operating Grants, Subsidies and Contributions	(1,260,037)	(85.87%)	▼ Timing	Coolgardie Cultural & Community Hub
Capital Acquisitions	3,849,964	73.43%	▲ Timing	Coolgardie Cultural & Community Hub & Coolgardie Refuse Site

**Shire of Coolgardie****Management Report for the period ended 30 November 2021****PENDING / OUTSTANDING ITEMS**

Topic	Matter Raised	Date Identified	Explanation	Action Required	Priority	Status	Comment	Projected Completion
<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>Open</b>	Staff working with IT Vision to transfer data over from the from manual bank reconciliations to the Altus bank reconciliation module.  Transition delayed as result of locking in IT Vision to assist with data migration.	<b>January 2022</b>
<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.	Firstly, the payroll suspense account needs to be reconciled.  Secondly, payroll transactions should be automatically allocated by the payroll software.	<b>HIGH</b>	<b>Open</b>	IT Vision currently working with staff correct the awards & allowances correctly in Definitiv.  Additional training is also required to ensure staff have a better understanding of the module.	<b>January 2022</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
GRS Facility	Transactions held in Trust	August 2019	All transactions are being maintained as part of the trust module. Refer to recent paper released from OAG on the treatment for accounting for trust funds	Separate accounting module to be maintained for GRS facility transactions	HIGH	Closed / Ongoing	All transactions have been inputted into MYOB and reconciliations completed. All invoicing and payments are processed in MYOB.	July 2020
Debtors	Negative Balances	August 2019	There are still some negative debtors' balances	Investigate the existing negative balances	MEDIUM	Closed / Ongoing	Debtor balances are now much cleaner with only several long outstanding items to be finalised. Balances will be closely monitored to ensure negative balances are minimised.	June 2020
Purchase Orders	Raising purchase order before expenditure is committed	June	During the interim audit sample testing of 10 payment transactions noted an instance where a purchase order was not raised and another instance where a purchase order was raised after the date of the corresponding supplier invoice.	All authorised officers should be reminded of the need to ensure purchase orders are raised prior to the authorising of works/services or ordering of goods.	HIGH	Closed / Ongoing	All staff with delegated authority are aware that purchase orders need to be raised prior to obtaining the good or service. This is an area that has been identified by management previously and is continually being reviewed to ensure compliance with the Shire's Procurement Policy.	July 2020
Revenue Recognition	Revenue not recognised in accordance with new accounting standards	June 2020	AASB 15 Revenue from contracts with customers and AASB 1058 income of not-for-profit entities came into effect for the Shire on 1 July 2019 superseding previous accounting standards.	A detailed revenue recognition assessment of all revenue streams	MEDIUM	Closed / Ongoing	Revenue recognised correctly as at 30 June 2020 in the Annual Financial Report. Revenue recognition for the 2020/21 financial year has also been accounted more in accordance with the accounting standards.	September 2020

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





## 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	480,000	1.5	\$ 50,400	\$ 5,040	\$ 55,440
Maintenance	\$0.04	480,000	1.5	\$ 28,800	\$ 2,880	\$ 31,680

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

Name of Applicant	Christian Ridley
Organisation	Karora Resources, T/A Salt Lake Mining
Postal Address	P O Box 211, Kambalda WA 6442

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Applicant Contact Person	Name: Christian Ridley Position: Group Manager, Finance & Commercial
Contact details	Phone: 08 9421 3496 Email: Christian.Ridley@KaroraResources.com.au

### Details of Haulage Proposal

#### Proposed Route

Origin:	Beta Hunt Operations
Destination:	Higginsville Operations
Route: <i>Attach map and include all roads in Shire of Coolgardie – include SLKs to be travelled on each road within network</i>	Corner of Silver Lake Road and Durkin Road to intersection at Goldfields Highway
Total Kilometres (one way in Shire of Coolgardie origin to destination)	1.5 kms

#### 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 Roads	Shire Road	Current RAV network status
<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 Road	

#### Vehicle Type

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

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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	
Number of shifts per 24 hrs	
Estimated total loaded truck movements per month	
Material to be transported	
Estimated total tonnes per campaign material transported •	Estimated total tonnes per annum material transported •

#### Duration of RAV access

Estimated commencement date of haulage task:	1st October 2021
Estimated completion date of haulage task:	31st March 2022

#### Details of Haulage Company

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

#### 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	
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#### DECLARATION/SIGNATURE

I, Christian Ridley of Karora Resources T/A Salt Lake Mining 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: 9th September 2021

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## Restricted Access Vehicle/ CA07 DETERMINATION

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

### ☐ **APPROVED** – Letter of Authority Granted

Shire of Coolgardie Office

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

Signed Director of Operations: ..... Date: .....

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

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

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

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.

### ☐ **DECLINED**

Shire of Coolgardie Office

The Shire of Coolgardie has DECLINED to approve this application.

Council Resolution Number: .....

Signed Director of Operations: ..... Date: .....

Date: .....

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### Information for Applicant

	TYPE 1	TYPE 2
Processing time	Allow 7 – 14 days. Payment must be receipted 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 receipted 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)

- 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.
- 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

- Applicant submits proposal (Restricted Access Vehicle/ CA07 Application Form)
- Shire requests further relevant information / retains consulting engineer at applicant's cost to review proposal
- Application submitted to council with recommendation for in-principle approval
- 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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## **MEMORANDUM OF UNDERSTANDING**

**BETWEEN**

**SHIRE OF COOLGARDIE  
PO Box 138, Kambalda, WA, 6442**

**AND**

**CIRCULAR ECONOMY ALLIANCE AUSTRALIA  
PO Box 10217, Adelaide BC, SA 5000**

## **PARTIES TO THE MOU**

### **Shire of Coolgardie**

The Shire of Coolgardie, known as the 'Mother of the Goldfields' is the most populous local government in the southern Goldfields of Western Australia. Shire of Coolgardie is at the centre of one of Australia's largest mining, infrastructure, transport growth.

The Shire plays an important role in the area of economic development, community education, employment and environmental protection.

Celebrated for the gold and nickel discoveries in Coolgardie and Kambalda, the Shire continues to thrive with a multitude of mining and processing companies operating in the area. The Shire is the largest producer of minerals in the region with gold and nickel mining operations supporting globally significant regional exports.

### **Circular Economy Alliance Australia (CEAA)**

CEAA is Australia's leading impact agency and is recognised internationally for its pioneering work in the area of circular economy and sustainability. CEAA works with the UN, the World Bank, Government agencies and some top research and education institutes in Australia, and other countries in developing and delivering impact initiative in circular economy.

CEAA is now connected to more than 15,000 heads of organizations, senior leaders, CEOs, top executives, mayors, and sustainability leaders across the world.

CEAA focusses on five key areas:

- Capacity Building and Mentoring
- Thought Leadership
- Strategic Consulting
- Global Networking Platform
- Technology Transfer and Adoption

## **PURPOSE OF THE MOU**

Shire of Coolgardie, Western Australia and Circular Economy Alliance Australia have agreed to work together on a pioneering regional initiative to establish the world's first Green Mining Circular Economy Hub in the Coolgardie region. Coolgardie region is centre of Mining development in excess of \$6 billion and this regional hub will provide a robust platform for multi sectoral collaboration between the government, industry, academia and community to drive circular economy in the region.

Establishment of the Green Mining Circular Economy Hub can play an important role in promoting Coolgardie region as an international best practice demonstration of regional leadership in circular economy.

## OBJECTIVES OF THE MOU

The key objectives for establishing Coolgardie Green Mining Circular Economy Hub (CGMCE) are:

- Support Coolgardie's Environment Social Governance (ESG) Framework
- Play a catalyst role for Economic Development
- Provide a platform for diverse employment opportunities for Indigenous communities
- Enable Climate change response and Environmental Improvement
- Create a platform for the mining community to demonstrate their Social License to operate.
- Create a strong base for leveraging financial and intellectual capital.
- Facilitate establishment of a Green Mining Fund for future initiatives.
- Enable initiatives that could deliver on United Nations Sustainability Development Goals (SDG's)
- Facilitate better coordination and collaboration between government, industry, community.
- Promote regional achievements and become a focal point for engaging nationally and internationally
- Promote the Coolgardie region to the world – creating greater opportunities.
- Support building a strong, engaged, sustainable and socially responsible community.



## POTENTIAL ACTIVITIES UNDER THE MOU

- Awareness Building and Strategic Planning - Undertake presentations / conduct workshop with the Councillors and senior management
- Planning and Organisation - Develop a high-level Project plan.
- Stakeholder Engagement and Partnerships - Undertake a systematic stakeholder engagement process involving the industry, mining, community, and academic sectors. Do presentations and roundtables. Undertake capacity and awareness building masterclass.
- Communication, Promotion, and Information Brochures - Prepare relevant promotion and information brochures. Prepare a brochure outlining the Shire of Coolgardie's vision and strategy for establishing the Green Mining Circular Economy Hub.
- Establish commitment from all stakeholders to establish the hub
- Support preparation of the Constitution and Charter
- Develop a framework for Funding / Partnership Arrangements with partners
- Work towards an International Launch - Launch the Hub at a major UN event
- Undertake Set up the Governance Structure and Board
- Appoint an Executive Officer and administration officer
- Prepare Business Plan for the Hub

## TERM OF THE MOU

This memorandum will be effective from the date of signing and will remain in effect for a period that is mutually agreed between both parties and will be renewed by mutual consent of the Parties, at which point both Parties will determine the terms and conditions of any extension or duration of this MOU.

Signatories of the MOU:

James Trail  
CEO  
Shire of Coolgardie  
PO Box 138, Kambalda,  
WA, 6442

Date: 15/12/21



Hemant Chaudhary  
Founder and MD  
Circular Economy Alliance Australia  
PO Box 10217, Adelaide BC  
SA 5000

Date: 15/12/21



Government of Western Australia  
Development Assessment Panels

Our Ref: DP/12/00609  
Enquiries: DAP Secretariat  
Telephone: 6551 9919

Dear Local Government CEO,

## **DEVELOPMENT ASSESSMENT PANELS – LOCAL GOVERNMENT NOMINATIONS**

Following the upcoming local government elections to be held on 16 October 2021, there may be a change in your local government DAP membership if the composition of your council changes. All existing local government DAP members are currently appointed for a term ending 26 January 2022. Prior to this expiry date, your local government will need to nominate four (4) DAP members for appointment by the Minister for Planning.

Representation of local interests is a key aspect of the DAPs system. Under regulation 24 of the *Planning and Development (Development Assessment Panels) Regulations 2011* your local council is requested to nominate, as soon as possible following the elections, four elected council members to sit as DAP members for your local government. Using the attached form, nominations should be submitted via email to the DAPs Secretariat at [daps@dplh.wa.gov.au](mailto:daps@dplh.wa.gov.au).

All local government councils are requested to provide nominations for local government DAP members by Friday 19 November 2021, to ensure local interests are represented in future DAP determinations. If you are unable to provide nominations by the above date, please contact the DAPs Secretariat to discuss alternative arrangements and implications. Once nominations are received, the Minister will appoint local government DAP members for the term ending 26 January 2024.

The McGowan Government launched OnBoardWA as part of its commitment to increase the diversity and backgrounds of Government board and committees along with the total number of women appointed.

I encourage you to consider diversity of representation when putting forward your local government nominations in supporting this important election commitment. Further information about OnBoardWA can be found at <http://www.onboardwa.jobs.wa.gov.au>.

Postal address: Locked Bag 2506 Perth WA 6001 Street address: 140 William Street Perth WA 6000  
Tel: (08) 6551 8002 info@dplh.wa.gov.au [www.dplh.wa.gov.au](http://www.dplh.wa.gov.au)  
ABN 68 565 723 484  
wa.gov.au

The WA Government is committed to continue implementing the Action Plan for Planning Reform to ensure the planning system continues to deliver great outcomes and great places for Western Australians. Changes to the DAP system, identified as part of the reform initiatives, aims to provide a more robust DAP process that promotes consistency and transparency in decision-making. Please note that the local government membership configuration on the DAP will not be affected by the reform initiatives.

If you have any queries regarding this request for nominations, please contact the DAPs secretariat on (08) 6551 9919 or email [daps@dplh.wa.gov.au](mailto:daps@dplh.wa.gov.au). Further information is available online at <https://www.dplh.wa.gov.au/daps>.

Yours sincerely



Jodi Cant  
Director General

16 September 2021