



UNCONFIRMED

MINUTES

Ordinary Council Meeting

23 April 2024

4:30pm

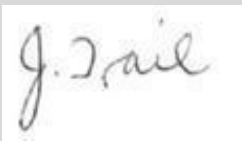
Council Chambers, Bayley Street, Coolgardie

SHIRE OF COOLGARDIE

NOTICE OF ORDINARY MEETING OF COUNCIL

Dear Elected Member

The next Ordinary Meeting of the Shire of Coolgardie will be held on Tuesday 23 April 2024 commencing at 4:30pm.

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

**JAMES TRAIL
CHIEF EXECUTIVE OFFICER**

ORDINARY COUNCIL MEETING**23 April 2024**

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

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

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



James Trail
Chief Executive Officer

COUNCIL MEETING INFORMATION NOTES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Local Government (Administration) Regulations 1996

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

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

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

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

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

Local Government (Administration) Regulations 1996

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

2. Public Inspection of Unconfirmed Minutes (Reg 13)

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

NOTE:**10.3 Unopposed Business**

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

DISCLOSURE OF INTERESTS

Notes for Guidance

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

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

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

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

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

INTERESTS AFFECTING FINANCIAL INTEREST

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

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

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

1. For the purpose of this subdivision, a person has a proximity interest, pursuant to s.5.60B of the Local Government Act 1995, in a matter if the matter concerns;
 - a. a proposed change to a planning scheme affecting land that adjoins the person's land; or
 - b. a proposed change to the zoning or use of land that adjoins the person's land; or
 - c. a proposed development (as defined in Section 5.63(5)) of land that adjoins the person's land.

2. In this section, land (the proposal land) adjoins a person's land if;
 - a. The proposal land, not being a throughfare, has a common boundary with the person's land; or
 - b. The proposal land, or any part of it, is directly across a throughfare from, the person's land; or
 - c. The proposal land is that part of a thoroughfare that has a common boundary with the person's land.

3. In this section a reference to a person's land is a reference to any land owned by the person or in which the person has any estate or interest.

INTERESTS AFFECTING IMPARTIALITY

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

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

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

IMPACT OF AN IMPARTIALITY DISCLOSURE

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

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

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**MINUTES OF SHIRE OF COOLGARDIE
ORDINARY COUNCIL MEETING
HELD AT THE COUNCIL CHAMBERS, BAYLEY STREET, COOLGARDIE
ON TUESDAY, 23 APRIL 2024 AT 4:30PM**

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Shire President, Malcolm Cullen, opened the meeting at 4:32pm and welcomed his fellow Councillors, staff and members of the public, and thanked them for their attendance.

1.1 WELCOME TO COUNTRY ANNOUNCEMENT

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

2 DECLARATION OF COUNCIL MEMBERS

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

3 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

PRESENT:

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

IN ATTENDANCE:

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

APOLOGIES

Nil

LEAVE OF ABSENCE

Nil

MEMBERS OF THE PUBLIC

Bruce Olsen, Colin Simmons, Peter McGregor, Jan McLeod, Elizabeth Hill

4 DECLARATIONS OF INTEREST

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

Chief Executive Officer, James Trail, declared a financial interest in item 16.1 CEO Performance Review.

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

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

5 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

6 PUBLIC QUESTION TIME

Jan McLeod – Widgiemooltha

1. **How** is Council going to manage the current deficit position as \$1.49M has already been accessed from the \$1.5M overdraft to alleviate the deficit position in December?

Taken on notice.

2. **Why** aren't the ratepayers/community members able to see reports presented to Council by consultants regarding strategic decision-making as this not being open and transparent nor are we able to assess whether we are receiving Value-For-Money?

Taken on notice.

3. **Why** is Council proposing to spend money on freeholding land that is already vested in the State, for State Housing?

Taken on notice.

4. **Why** does Council view it as their responsibility to provide State Housing and not the State's responsibility?

Taken on notice.

5. **What** is the justification for Council being involved in the development of more GROH Housing when the already agreed-to development & negotiated lease arrangements for 3 units in Goodenia Court has yet to be proved?

Taken on notice.

6. **What** are the actual numbers of State Government employees and from which Departments are envisaged to require further accommodation in Kambalda considering there are workers already residing in Kambalda, the already proposed development and will these numbers not decrease in the future with the continuing decline in the residential population?

Taken on notice.

7. **How** can the budgeted borrowings for Sewerage Works/Liquid Waste Facility be used to aid the cash position of the Shire, your answer to my Q.6, PQT March 2024?

Taken on notice.

Bruce Olsen – Coolgardie

1. **Noise assessment SPP 5.4 was this carried out on the Truck Depot before commencing construction?**

Local Planning Scheme (LPS)

About Local Planning Schemes

Shire of Coolgardie Scheme No. 5

Special use Truck depot (Coolgardie)

Argis map states for:

Lot 2172

9 Bayley Street, COOLGARDIE 6429

Lot 2217

8 Lady Loch Road, COOLGARDIE 6429

“The property is subject to the following location specific SPP’s

3.7 _ Planning in bush fire prone areas

5.4 – Road and Rail “

SPP 5.4 relates to new development proposals for new noise-sensitive land-uses and/or new/upgrades to major roads and railways. Under SPP 5.4 policy provisions, the truck stop site development is (1) not classified as a noise sensitive land use and (2) does not form part of the state’s road network, accordingly these policy provisions are not applicable.

SPP 3.7 relates to new development. According to SPP3.7 the provisions relate to proposed residential buildings, habitable buildings, or another building. DFES bush fire prone map identifies a small section of the site, adjoining Bayley Street as being within a bushfire prone area. This section of the site contains no buildings or vegetation and has a bitumen surface. Accordingly, the use of the site as a truck stop is consistent with SPP3.7

2. **Why was the Truck Depot built within 200 metres of Coolgardie residential area?**

That the Buffer distance for Transport Vehicles Depot Buses, Trucks and other heavy vehicles depot is 200 metres

Document: GS3 Guidance for the Assessment of Environmental and Sensitive Land Factors (in accordance with the Environmental Protection Act 1986)

2.3 Types of sensitive land uses. Land uses considered to be potentially sensitive to emissions from industry and infrastructure include residential developments, hospitals, hotels, motels, hostels, caravan parks.

3. ***Scope of the guidance***

This guidance statement is intended to provide advice on generic separation distances between specific industry and avoid sensitive land uses to avoid or minimize the potential for land use conflict.

The Separation Distances between Industrial and Sensitive Land Uses (GS 3) document provides (1) advice on the use of generic separation distances (buffers) between industrial and sensitive land uses to avoid conflicts between incompatible land uses and (2) include a list of types of industrial uses. As set out, in the EPA document, impacts on land uses depends on the site use and various factors including operation, plant processes, emission, storage local wind patterns and topography.

The Truck Stop land use is not an industrial use and does it fall within the list contained in GS3, in addition the site does not incorporate any buildings, equipment, plant or industrial operations, Accordingly there are no specific separate distances required. The Shire does however investigate any complaints received, to determine influencing factors.

3. What steps are the Council taking to alleviate the Total Noise Pollution emanating from the Truck Depot?

The sound barrier was brought up in a Council meeting over 6 months ago and I do not recall seeing anything that will stop this noise emanating from the Truck Depot to the point where it is causing a disturbance that affects the surrounding areas for quite some distance.

The Truck Depot at times has up to 10 trains all towing 3 refrigerated trailers and along with the trucks air conditioner which are all driven by Diesel Engines that is 40 Diesel engines. The trucks are parked in the depot all day/night with the noise levels increasing with increasing air temperature and wind direction during the period Oct through to the end of March which produce Tonal Noise that affect the ratepayers of Coolgardie.

'Sound which is disagreeable, discordant or which interferes with the reception of wanted sound becomes noise' (Cantrell, 1975).

The Truck Stop land use is not an industrial use and does it fall within the list contained in GS3, in addition the site does not contain any buildings, equipment, plant or industrial operations, accordingly there are no specific separate distances or noise categories.

The Shire investigates any complaints regarding noise generated from refrigerated trucks. These investigations include: -

- influencing factors such as background noise in the immediate vicinity of a dwelling.
- Taking noise measurements from the place of reception, as outlined in the Noise Environmental Protection (Noise) Regulations 1997.

4. Can the Council ban any vehicle from the Truck Depot that does not have Identification Plates showing Compliance with ADR 83/00?

“As each vehicle model has its own test result, it is often referred to as a ‘signature’ noise value.”

‘Sound which is disagreeable, discordant or which interferes with the reception of wanted sound becomes noise’ (Cantrell, 1975).

ADR 83/00

“This Standard is the Vehicle Standard (Australian Design Rule 83/00 – External Noise) 2005.0.1.2 This Standard may also be cited as ADR 83/00. This vehicle standard defines limits on external noise generated by road motor vehicles in order to limit the contribution of motor traffic to community noise.”

“Road Traffic (Vehicles) Act 2012 Road Traffic (Vehicles) Amendment Regulations (No.3) 2019 537A. Meaning of certified to ADR 83/00 For this Subdivision, a vehicle is certified to ADR 83/00 if approval has been given under the Motor Vehicle Standards Act 1989 (Commonwealth) section 10A to place identification plates on vehicles of that type showing compliance with that ADR.)

The Coolgardie Truck Stop can be used by a range of vehicles. The Department of Transport administers heavy vehicle legislation in Western Australia and manages driver and vehicle licensing.

Elizabeth Hill – Coolgardie

1. Is it okay for Cr Cullen to visit a resident’s home to request a meeting to discuss what the issues are within other meetings and did the other Councillors know about this?

It is a part of a Councillors job to liase with people within the Shire to discuss the concerns and issues they raise within the community.

2. When will Deborah Ovens name be cleared of the falsified charges with the courts?

This matter is still on trial with the magistrate courts and cannot be spoken on until the trial is done. The decisions made will depend on the outcomes of the court.

7 APPLICATIONS FOR LEAVE OF ABSENCE

LEAVE OF ABSENCE

COUNCIL RESOLUTION #56/2024

Moved: Cr Tracey Rathbone

Seconded: Cr Sherryl Botting

That Council approve leave of absence for Cr Corey Matthews from 01 May 2024 to 30 May 2024.

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

Against: Nil

CARRIED 7/0

8 CONFIRMATION OF MINUTES OF PREVIOUS MINUTES

8.1 MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 26 MARCH 2024

Date: 16 April 2024

Author: Kasey Turner, Executive Assistant

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held on 26 March 2024 be confirmed as a true and accurate record.

COUNCIL RESOLUTION #57/2024

Moved: Cr Sherryl Botting

Seconded: Cr Corey Matthews

That the Minutes of the Ordinary Council Meeting held on 26 March 2024 be confirmed as a true and accurate record.

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

Against: Nil

CARRIED 7/0

9 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**9.1 PRESIDENT'S REPORT - APRIL 2024**

Date: 16 April 2024

Author: Malcolm Cullen, Shire President

The Shire road crew and contractors have worked diligently over the past month to make good road repairs on several of the Shire's main arterial roads following last month's rain events in the region. This work included gravel resheeting on sections of Coolgardie North Road, maintenance grading of many kilometres of road surfaces and the replacements of a major culvert near Kununnalling.

At the March OCM, Council endorsed a proposal for Versatile Plant Hire and Contracting to undertake future road maintenance programmes in the Shire.

This agreement once finalised and signed off, will provide additional benefits to the Shire in the way of increased road inspections, planning and scheduling of maintenance programmes, project management and supply of required plant and equipment.

Council also approved a planning application for the signage at the soon to be reopened service station in Kambalda West. It is great to see new business opening up in our towns which all provides positive benefits to our communities.

The Shire is currently reviewing the Master Plan for the Coolgardie Landfill Facility, which will provide guidance for Council on future planning and budgeting for the next stages of development on the site.

These stages will include planning for the second Class 3 Cell, a proposed wastewater pond, design of road networks and providing a permanent power source.

Our Director of Community Services has spent considerable time engaging with various State Government Agencies in pursuit of long term leasing arrangements for the many facilities utilised by the Shire in order to provide services to both our communities and other users such as travellers and the increasing numbers of tourists visiting our region.

These facilities include both Medical Centres, Warden Finnerty's residence, and the Warden's Court building which houses the Shire's museum and Visitor Centre.

It is pleasing to report increased activity on the community front with the outdoor movie evenings in Coolgardie, the Barefoot Bands event in Kambalda and commencement of footpath works adjacent to the Kambalda Skatepark.

These events add to the array of community events that our staff regularly hold in our Community Recreation Centres for the benefit of our residents.

Cr Malcolm Cullen.

Shire President.

10 PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil

11 REPORTS OF COMMITTEES

Nil

12 REPORTS OF OFFICERS

12.1 Executive Services

Nil

12.2 Operation Services

12.2.1 GROH BUILD TO LEASE - 23 EVERLASTING CRESCENT, KAMBALDA WEST

Location: Lot 1463 No 23 Everlasting Crescent, Kambalda West

Applicant: Nil

Disclosure of Interest: Nil

Date: 16 April 2024

Author: Francesca LeFante, Town Planning Consultant

SUMMARY

The Shire has been pursuing freehold land for residential development for essential Workers.

BACKGROUND

Lot 1463 No 23 Everlasting Crescent, Kambalda West, is vacant with all previous buildings demolished.

The site: -

- Freehold land owned by the Department of Communities.
- Has an area of 1547 sqm.
- Zoned Residential R10/30.
- Has the potential for 4-5 dwellings.

The Shire is currently working in collaboration between the GROH and State agencies to develop housing through replacement and redevelopment of under-utilised and dilapidated State Government sites.



COMMENT

The Shire representatives have been liaising with the Government Regional Officer Housing (GROH) program on site identification and development to support housing for State Government workers to live within the townsites of Kambalda.

The Shire has undertaken preliminary review of several State Government housing assets within Kambalda and identified that some are In need to replace or repair. The site is vacant and underutilised.

It is the Shire's intention to take a lead role in the development and delivery of the Strategy including identifying and procuring predominant project funding; actively engaging and collaborating with key project partners; overseeing the design, planning and build of the housing stock, and its ongoing maintenance and management.

Given that townsite boundary expansion is restricted due to mining activities, it is considered critical that the Shire take steps to secure land tenure and development, on underutilised sites that are strategically located.

The site formed part of the Local Government Land Audit sites list the Shire provided to the Minister in March 2024.

To date GROH have advised a willingness to formalise the land purchase and transfer process as the initial step to facilitate housing. The Shire will continue to work collaboratively with the State agencies through the various statutory processes.

Accordingly, it is proposed to continue discussions with Department of Communities on: -

- The housing requirements of government regional offices.
- The purchase costs and freehold transfer of the site to the Shire of Coolgardie for accommodation purposes.

Once the land purchase costs and details are known, a further report will be provided for Council determination.

Options

The Shire has the following options in relation to this matter: -

- Option 1: Support the actions to purchase the land freehold from the Department to facilitate GROH housing.
- Option 2: Decline to pursue land purchase.

CONSULTATION

GROH Offices

STATUTORY ENVIRONMENT

Local Planning Scheme

Planning and Development Act and Regulations

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

A thriving local economy

Encouraging the development of local business education and support

Supporting local businesses in the Shire

Accountable and effective leaders

Developing strong partnerships with stakeholders for the benefit of our community

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

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council SUPPORT actions to progress the freehold transfer of Lot 1463 No 23 Everlasting Crescent, Kambalda West.

COUNCIL RESOLUTION #58/2024

Moved: Cr Sherryl Botting

Seconded: Cr Corey Matthews

That Council SUPPORT actions to progress the freehold transfer of Lot 1463 No 23 Everlasting Crescent, Kambalda West.

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

Against: Nil

CARRIED 7/0

12.2.2 LIST OF PAYMENTS - MARCH 2024

Location: Nil
Applicant: Nil
Disclosure of Interest: Nil
Date: 7 March 2024
Author: Corina Morgan, Senior Finance Officer

SUMMARY

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

BACKGROUND

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

COMMENT

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

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

Significant Payments for the month of March 2024 are:

1. Northern Rise – Management of Bluebush Village
2. Versatile Plant & Contracting – Civil Earthworks at Coolgardie Waste Water Facility
3. Office of the Auditor General – 2022/2023 Audit Fee

CONSULTATION

Nil

STATUTORY ENVIRONMENT

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

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

Maintain integrated strategic and operational plans

High quality corporate governance, accountability and compliance

ATTACHMENTS

1. List of Payments - March 2024

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

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

1. Municipal accounts totalling \$1,056,374.06 on municipal vouchers EFT27103 – EFT27156, Cheque 53573 and Direct Debits.
2. Credit card payments totalling \$9,425.78
3. Fuel card payments totalling \$52,601.87
4. Woolworths cards totalling \$1,781.29

COUNCIL RESOLUTION #59/2024

Moved: Cr Rose Mitchell

Seconded: Cr Tracey Rathbone

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

1. Municipal accounts totalling \$1,056,374.06 on municipal vouchers EFT27103 – EFT27156, Cheque 53573 and Direct Debits.
2. Credit card payments totalling \$9,425.78
3. Fuel card payments totalling \$52,601.87
4. Woolworths cards totalling \$1,781.29

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

Against: Nil

CARRIED 7/0

Shire of Coolgardie
Payments by Delegated Authority
01 March to 31 March 2024
EFT's

EFT	Date	Name	Description	Amount
EFT27103	07/03/2024	Eagle Petroleum (Wa) Pty Ltd	7000L Of Diesel For January 2024.	\$ 24,683.09
EFT27104	07/03/2024	Kambalda Goldstrikers	Successful Community Assistance Fund For Junior Uniforms And Equipment	\$ 2,000.00
EFT27105	07/03/2024	Kmart Australia	4 X Prizes - Find The Nugget - Australia Day 2024 Kambalda And Coolgardie.	\$ 507.60
EFT27106	07/03/2024	Telstra Limited	Soc Telstra Internet Charges Including Kambalda Tip, Shire President, Kambalda Office .	\$ 301.16
EFT27107	07/03/2024	Uniqco International Pty Ltd	Data And Software Management - Portt Licence - January 2024.	\$ 4,070.00
EFT27108	07/03/2024	Valerie Christine Whittaker	Items Purchased For International Womans Day 06.03.2024	\$ 189.25
EFT27109	13/03/2024	3E Advantage Pty Ltd	Printer Services For Shire Of Coolgardie - January 2024	\$ 4,703.39
EFT27110	13/03/2024	Ampol (Formally Caltex Australia)	Febraury 2024 Fuel Charges For Soc Fleet Vehicles.	\$ 22,393.86
EFT27111	13/03/2024	Bp Australia Limited	Fuel Charges For Soc Fleet Vehicles, February 2024.	\$ 7,917.15
EFT27112	13/03/2024	Corey James Matthews	Councillor Milage Claim- 600Km @\$0.68C.	\$ 408.00
EFT27113	13/03/2024	Eagle Petroleum (Wa) Pty Ltd	6000L Of Diesel, February 2024.	\$ 22,290.98
EFT27114	13/03/2024	Hse Collective	Whs Consultant Fees For 27Th And 29Th Of February 2024.	\$ 1,200.00
EFT27115	13/03/2024	Rebecca Anne Horan	Biscuits For Employee Appreciation Day, 29.02.2024	\$ 117.75
EFT27116	13/03/24	Rocweld Australia Pipeline Specialist Pty Ltd	Supply And Install Portable Water Line To Coolgardie Waste Facility. February 2024	\$ 2,194.50
EFT27117	13/03/24	Synergy	Soc Street Light Electrical Charges 25.09.2024 - 24.11.2024.	\$ 35,096.49
EFT27118	14/03/24	Krk Cleaning Service- Robyn Kirkwood	Krk Cleaning Services At Kambalda East And West Toilets, Airport, Depo And Tip (5Th - 18Th February).	\$ 1,040.00
EFT27119	15/03/24	Cleanaway Pty Ltd	Provision Of Refuse Collection Services (Residential Wheelie Bin Services & Collection Services) - January 2024	\$ 31,347.69
EFT27120	15/03/24	Woolworths Ltd	Cool Kiosk Supplies, February 2024.	\$ 1,781.29
EFT27121	15/03/24	Canine Control - Trepheene Pty Ltd	Contract Ranger Services For Soc From 9-16Th January 2024.	\$ 25,080.00
EFT27122	15/03/24	Goldfields Records Storage	Yearly Contribution FY 2022-2023 and FY 2023-2024	\$ 7,803.86
EFT27123	18/03/24	Geoffrey Harcombe	Environmental Health Consultancy Services, 26 - 28 February, 19 Hours. 23Rd January - 5Th Feb, 6.5 Hours. Invoice Including Travel To And From Perth.	\$ 9,791.10
EFT27124	21/03/24	Northern Rise Village Services Pty Ltd	Kambalda Bluebush Village Mandays For January 2024.	\$ 313,849.90
EFT27125	22/03/24	Lunabeez	Refreshments For Councillors And Management, 20/02/2024 And 22/02/2024.	\$ 792.00
EFT27126	22/03/24	Stephen John Basley	Reimbursement of Drill Bits And Cutting Discs for Kambalda Depot	\$ 139.88
EFT27127	25/03/24	Cloud Collections Pty Ltd	Court Filing Fees For February 2024.	\$ 4,981.60
EFT27128	25/03/24	Csstech Group Pty Ltd	Apple Power Adapter, Screen Protector And Iphone Cases For Aro'S	\$ 423.17
EFT27129	25/03/24	Ella Smith	Guest Speaker - International Women'S Day, 08.03.2024	\$ 550.00
EFT27130	25/03/24	Ess Kambalda Village- Compass	Meals On Wheels, Twice Weekly For January 2024.	\$ 3,845.60
EFT27131	25/03/24	Hailey Cameron	Adult Fitness Membership Purchased And Cancelled During Cooling Off Period.	\$ 350.00
EFT27132	25/03/24	Heatley Industrial,Safety&Packaging - Heatley Sales Pty Ltd	Uniforms For Kcrf Staff, January 2024	\$ 1,672.51
EFT27133	25/03/24	Integrated Ict - Market Creations Technology Pty Ltd	Wan Comms Adreement Billing For January 2024.	\$ 6,069.30

Shire of Coolgardie
Payments by Delegated Authority
01 March to 31 March 2024
EFT's

EFT	Date	Name	Description	Amount
EFT27134	25/03/24	Karlyn Te Hira-Morgan	Working With Childrens Required For Work.	\$ 87.00
EFT27135	25/03/24	Kleenheat Gas Pty Ltd	Bulk Gas Supply For Kcrf For January 2024.	\$ 2,712.59
EFT27136	25/03/24	Mcleods Barristers And Solicitors	Nickletown Crescent, Kambalda East -Williams, M & Z	\$ 941.60
EFT27137	25/03/24	Milbridge Services - The Trustee For The Mx May Trust	Strategic, Projects And Land. Provisions For Town Planning Services For January 2024	\$ 19,288.43
EFT27138	25/03/24	Office National Kalgoorlie	Kampool Hand Towel Dispenser, January 2024.	\$ 475.69
EFT27139	25/03/24	Office Of The Auditor General	2022/2023 Audit Fee	\$ 69,384.70
EFT27140	25/03/24	Omnicom Media Group Australia Pty Ltd - Marktforce	Advertising Of Disposal Of Land By Way Of Lease In Kalgoorlie Miner - 22 December 2023.	\$ 1,742.36
EFT27141	25/03/24	Plumbing Gas And Electrical Services	Technician Assessed Fridge Not Keeping Temp In The Cafe. January 2024	\$ 681.45
EFT27142	25/03/24	Rocweld Australia Pipeline Specialist Pty Ltd	Please Repair Leaking Water Pipe On Rear Of Water Tanker.	\$ 1,232.00
EFT27143	25/03/24	Slavica Stanck	Firness Membership Purchased 12.30.2023 And Not Able To Participate For 20.12.2023 Due To Medical Issue. Membership Reimbursement. Medical Certificate Provided.	\$ 90.00
EFT27144	25/03/24	Synergy	Soc Grouped Electrical Charges, December 2023 To February 2024.	\$ 24,664.11
EFT27145	25/03/24	Tawhirimatea Rapihana	Working With Childrens Check, Required By Soc. March 2024	\$ 87.00
EFT27146	25/03/24	Team Global Express Pty Ltd	Soc Delivery Charges From Tquip, Kfi, Winc, Pathwest And Eurofins, January 2024.	\$ 462.64
EFT27147	25/03/24	Terri Althaea Orr Angel	Purchases From Bunnings And Ampol (Accounts On Hold) And Humantix For Online Training.	\$ 261.75
EFT27148	26/03/24	Corey James Matthews	Councillor Payment, March 2024. Quarter Three.	\$ 5,132.50
EFT27149	26/03/24	Daphne Mae Simmons	Councillor Payment, March 2024. Quarter Three.	\$ 5,132.50
EFT27150	26/03/24	Kathryn Ann Lindup	Councillor Payment, March 2024. Quarter Three.	\$ 5,132.50
EFT27151	26/03/24	Malcolm Raymond Cullen	Councillor Payment, March 2024. Quarter Three.	\$ 9,380.00
EFT27152	26/03/24	Rose Mitchell	Councillor Payment, March 2024. Quarter Three.	\$ 5,132.50
EFT27153	26/03/24	Sherryl Leanne Botting	Councillor Payment, March 2024. Quarter Three.	\$ 5,132.50
EFT27154	26/03/24	Tracey Rathbone	Councillor Payment, March 2024. Quarter Three.	\$ 7,535.75
EFT27155	27/03/24	Versatile Plant & Contracting Pty Ltd	Civil Earthworks At Coolgardie Waste Water Treatment Plan. February 2024	\$ 183,249.01
EFT27156	28/03/24	Body Positive Fitness By Di - Dianne Judith Crisp	Group Fitness Classes And Supervised Gym Coolgardie, 6Th , 13Th, 20Th And 27Th Feb. Coolgardie Aqua, 5Th, 13Th, 19Th, 26Th February.	\$ 780.00
				\$ 886,309.70

Shire of Coolgardie
 Payments by Delegated Authority
 01 March to 31 March 2024
 Cheques

Chq	Date	Name	Description	Amount
53573	26/03/2024	Shire Of Coolgardie - Petty Cash	Petty Cash Purchases For February Including	\$ 564.40
				\$ 564.40



Shire of Coolgardie
Payments by Delegated Authority
01 March to 31 March 2024
Direct Debits

Chq/EFT	Date	Name	Description	Amount
DD8986.1	05/03/2024	Fleetcare	Payroll Deductions/Contributions	\$ 2,700.03
DD8988.1	06/03/2024	Australian Taxation Office	Payg For Period 21.02.2024 - 05.03.2024	\$ 53,939.00
DD8988.2	07/03/2024	Beam Clearing House	Superannuation For Payrun #199 Ppe	\$ 24,069.52
DD9016.1	19/03/2024	Fleetcare	Payroll Deductions/Contributions	\$ 2,700.03
DD9020.1	21/03/2024	Australian Taxation Office	Payg For One Off Payment Ppe 19.03.2024	\$ 54,613.00
DD9020.2	21/03/2024	Beam Clearing House	Superannuation For Payrun 200 & 202 Ppe	\$ 23,778.38
DD9053.1	26/03/2024	Mlc Navigator Retirement Plan	Council President Fee, Malcolm Raymond Cullen, March 2024.	\$ 7,700.00
				<u>\$ 169,499.96</u>

Shire of Coolgardie
Payments by Delegated Authority
01 March to 31 March 2024
Credit Cards

Date	Description	Value	Card
4/03/2024	Qantas Airways Ltd (Ec Mascot	-\$ 822.62	2664
4/03/2024	News Pty Limited Surry Hills	\$ 40.00	2664
4/03/2024	Adobe Systems Pty Ltd Sydney	\$ 6.93	2664
5/03/2024	Qantas Air New South Wal	\$ 570.00	2664
7/03/2024	News Pty Limited Surry Hills	\$ 20.00	2664
8/03/2024	Adobe Systems Pty Ltd Sydney	\$ 616.83	2664
11/03/2024	Xero Au Inv-33961365 Hawthorn	\$ 65.00	2664
11/03/2024	Adobe Systems Pty Ltd Sydney	\$ 34.01	2664
14/03/2024	Wanewsdti Osborne Park	\$ 28.00	2664
18/03/2024	Adobe Systems Pty Ltd Sydney	\$ 24.98	2664
29/03/2024	News Pty Limited Surry Hills	\$ 40.00	2664
4/03/2024	Woolworths/Kambalda S/C B Kambalda West	\$ 43.75	3312
4/03/2024	Harvey Norman Online Homebush West	\$ 287.95	3312
8/03/2024	Zoom.U.s 888-799-9666 Www.Zoom.U.s	\$ 230.62	3312
15/03/2024	Qantas Airways Ltd (Ec Mascot	\$ 1,461.04	3312
18/03/2024	Aiqs Sydney	\$ 720.50	3312
18/03/2024	Virgin Australia Brisbane	\$ 401.91	3312
22/03/2024	Kalgoorlie Bldr Cci Kalgoorlie	\$ 77.00	3312
28/03/2024	Qantas Airways Ltd (Ec Mascot	\$ 1,926.64	3312
4/03/2024	De Bernales Kalgoorlie	\$ 74.60	3665
4/03/2024	Swan Taxis Pty Ltd Victoria Park	\$ 88.20	3665
4/03/2024	Live Payments Barangaroo	\$ 23.73	3665
4/03/2024	Indian Ocean Hotel Scarborough	\$ 47.98	3665
4/03/2024	Chinese Canton Dfo Perth Airport	\$ 20.90	3665
4/03/2024	Live Payments Barangaroo	\$ 47.36	3665
4/03/2024	Anatolya Fine Turkish Perth	\$ 35.00	3665
4/03/2024	Smp*Kambalda Hotel Kambalda West	\$ 185.00	3665
6/03/2024	Angies Bar And Kiosk Broadwood	\$ 11.50	3665
7/03/2024	Dropbox*9Gg9T8Kxstfc D02Fd79	\$ 19.25	3665
8/03/2024	Apple.Com/Bill Sydney	\$ 14.99	3665
11/03/2024	Chatgpt Subscription Httpsopenai.C 20.00 Usd 0.91 Aud	\$ 31.16	3665
18/03/2024	Connies Cafe And Cakes Kambalda West	\$ 472.00	3665
18/03/2024	Crown Metropol Perth Burswood	\$ 937.66	3665
18/03/2024	Smp*Kambalda Hotel Kambalda West	\$ 15.25	3665
20/03/2024	Dropbox*14Zqkblth4S D02Fd79	\$ 19.25	3665
21/03/2024	Live Payments Barangaroo	\$ 21.94	3665
22/03/2024	Commercial Credit Sr Blacktown	\$ 77.00	3665
25-Mar-24	Crown Metropol Perth Burswood	\$ 249.84	3665
25-Mar-24	Crown Perth Silks Burswood	\$ 323.70	3665
25-Mar-24	Crown Lobby Lounge Burswood	\$ 47.00	3665
25-Mar-24	Crown Lobby Lounge Burswood	\$ 22.00	3665
25-Mar-24	Crown Lobby Lounge Burswood	\$ 40.00	3665
25-Mar-24	Apple R386 Perth City Perth	\$ 419.90	3665
25-Mar-24	Live Payments Barangaroo	\$ 36.75	3665
25-Mar-24	Live Payments Barangaroo	\$ 22.89	3665
25-Mar-24	Crown Market N Co Burswood	\$ 40.00	3665
26-Mar-24	Delaware North Retai Redcliffe	\$ 20.00	3665
27-Mar-24	Intuit Mailchimp Sydney	\$ 20.08	3665
27-Mar-24	De Bernales Kalgoorlie	\$ 190.31	3665
28-Mar-24	State Law Publisher West Perth	\$ 78.00	3665
		\$ 9,425.78	
28-Mar-24	Autorepayment - Thank You	\$ 14,075.40	576

**Shire of Coolgardie
Payments by Delegated Authority
01 March to 31 March 2024
Fuel Cards**

Supplier	Ampol	Plant #	Fuel Card #	Registration	Vehicle	Usage Litres	Invoiced Amount
Invoice Date	29.02.2024	P027	7071340081679986	1TEU 148	Lighting towers	37.6	\$ 77.03
Invoice Paid	13.03.2024	P216	7071340097595648	1DOT173	Caterpillar 930H Wheel Loader 2010	170.34	\$ 352.72
		P273	7071340082311282	Small Plant	Mowers, brushcutters, chainsaws (various)	22.21	\$ 43.40
		P277	7071340081680984	1DRW996	Caterpillar Grader	763.97	\$ 1,568.87
		P315	7071340081681867	1E1Y029	Toro Mower	45.45	\$ 94.06
		P339	7071340090730713	CG5969	Holden Colorado (Coolgardie Garden)	121.62	\$ 252.05
		P340	7071340085968658	CG5967	Holden Colorado	232.62	\$ 479.03
		P346	7071340083641646	CG144	Volkswagon Amarok	186.41	\$ 383.68
		P348	7071340084493583	CG148	2017 Ford Ranger	315.56	\$ 648.41
		P351	7071340087467253	CG6152	Prime Mover -Hino 700 Series	2675.05	\$ 5,440.05
		P358	7071340088962369	1GSW022	Hino 500 Tip Truck (Crew-Cab)	530.74	\$ 1,085.32
		P360	7071340089792070	CG6084	Isuzu Npr75-190	89.51	\$ 186.41
		P361	7071340090730739	CG6183	Ford Ranger (2019 t/top)	138.96	\$ 284.39
		P365	7071340091891902	CG6159	Toyota Rav 4	154.53	\$ 301.98
		P368	7071340093211920	Plant Hire	Heavy Vehicle Plant Hire Coolgardie Tip (CAT 966K loader)	3413.29	\$ 6,983.41
		P370	7071340096108476	CG479	Mitsubishi Triton Glx Ute Crew Cab - 2.4Ltr Diesel	197.27	\$ 403.95
		P372	7071340094711842	1HGY906	Ford Ranger (T/Top) 202.25My Super Cc XI 3.2L - 4X4	70.85	\$ 145.30
		P373	7071340094714382	1HGL412	Ranger 2021.25My Super Cc XI .3.2L 6A 4X4	132.8	\$ 274.93
		P374	7071340095002688	CG6234	Mitsubishi Triton Glx Crew Cab 4X4 (2021 Diesel, White, A	216.07	\$ 446.54
		P377	7071340096889711	Generator	Mosa Generator - GE35-P-SX (Coolgardie Refuse Site)	1341.39	\$ 2,758.91
		P380	7071340097537905	1HNX785	Gianni Ferrari PG280 D HiD 4WD mower	41.46	\$ 84.43
		P388	7071340100200335	1HVC502	Ford Escape (Terri)	49.72	\$ 98.99
							\$ 22,393.86

Supplier	BP	Plant #	Fuel Card #	Registration	Vehicle	Usage Litres	Invoiced Amount
Invoice Date	29.02.2024	P270	7050 15304261 00783	1CVG928	Kambalda Toyota Bus	54.84	\$ 110.82
Invoice Paid	13.03.2024	P273	7050 15304261 00999	Small Plant	Mowers, brushcutters, chainsaws	48.64	\$ 92.66
		P293	7050 15304261 00791	1EBB757	Fuso 2012 Tip Model (Construction Crew Kambalda)	200.56	\$ 393.52
		P299	7050 15304261 00809	Generator	Wilson Generator at Kam Tip	300.58	\$ 588.40
		P305	7050 15304261 00825	1EFH177	Kubota Tractor	91.61	\$ 183.21
		P338	7050 15304261 00965	CG5971	Holden Colorado (Kam Garden)	217.38	\$ 434.03
		P342	7050 15304261 00981	CG5968	Holden Colorado (L/H Construction)	60.14	\$ 119.30
		P344	7050 15304261 01039	CG6097	VW Amorok	173.27	\$ 342.98
		P345	7050 15304261 01229	CG6103	Caterpillar Loader HV033	514.74	\$ 1,015.70
		P355	7050 15304261 01146	1GSR486	Hino 500	109.99	\$ 218.20
		P361	7050 15304261 01179	CG6183	Ford Ranger (Ranger)	126.95	\$ 255.90
		P362	7050 15304261 01187	CG6196	Ford Ranger	195.49	\$ 383.94

**Shire of Coolgardie
Payments by Delegated Authority
01 March to 31 March 2024
Fuel Cards**

P364	7050 15304261 01534	CG6177	Toyota RAV4	85.21	\$	161.95
P365	7050 15304261 01328	CG6159	Toyota RAV 4	199.07	\$	370.05
P367	7050 15304261 01302	CG6190	VW Amarok	367.41	\$	734.99
P372	7050 15304261 01344	1HGY906	Ford Ranger (t/top) 202.25MY Super CC XL 3.2L	420.47	\$	840.23
P374	7050 15304261 01369	CG6234	Mitsubishi Triton GLX Crew Cab 4x4 (2021 diesel)	86.53	\$	170.70
P375	7050 15304261 01377	Generator	Kohler KK22 Generator -Airport	409.9	\$	811.76
P385	7050 15304261 01476	1HTZ098	Volkswagen Amarok Tdi420 Dual Cab Ute Model	197.18	\$	392.23
P386	7050 15304261 01484	CG5961	Ford Ranger	88.75	\$	177.76
P389	7050 15304261 01526	1HVE647	TORO Mower	58.58	\$	118.82
						\$ 7,917.15

Supplier	Eagle Petroleum	Invoice Date	Invoice Paid	Location	Usage Litres	Invoiced Amount
		07.02.2024	13.02.2024	Kambalda Bluebush Village	4977	\$ 10,133.00
		14.02.2024	13.02.2024	Kambalda Bluebush Village	6000	\$ 12,157.86
						\$ 22,290.86

Shire of Coolgardie
Payments by Delegated Authority
01 March to 31 March 2024
Woolworths Cards

Invoice Date	Invoice Paid	Description	Card	Amount
02.02.2024	15.03.2024	Coolgardie Kiosk Supplies	Kambalda	\$ 280.30
02.02.2024	15.03.2024	Suncream For Coolgardie And Kambalda Depots	Kambalda	\$ 233.60
06.02.2024	15.03.2024	Kambalda Gym Maintenance Supplies	Kambalda	\$ 31.50
09.02.2024	15.03.2024	Kambalda Gym Batteries	Kambalda	\$ 18.50
10.02.2024	15.03.2024	Coolpool Kiosk Supplies	Kambalda	\$ 137.30
16.02.2024	15.03.2024	Coolgardie Kiosk Supplies	Kambalda	\$ 15.20
16.02.2024	15.03.2024	Coolgardie Kiosk Supplies	Kambalda	\$ 19.00
20.02.2024	15.03.2024	Whs Training Sessions Catering	Kambalda	\$ 38.00
22.02.2024	15.03.2024	Sunscreen For Kambalda Depot	Kambalda	\$ 100.00
24.02.2024	15.03.2024	Cool Youth Sports Presenters Clinic -Voucher	Kambalda	\$ 112.94
25.02.2024	15.03.2024	Cool Youth Sports Presenters Clinic -Voucher	Kambalda	\$ 207.95
25.02.2024	15.03.2024	Cool Youth Sports Presenters Clinic -Voucher	Kambalda	\$ 157.95
25.02.2024	15.03.2024	Cool Youth Sports Presenters Clinic -Voucher	Kambalda	\$ 55.95
27.02.2024	15.03.2024	Coolgardie Kiosk Supplies	Kambalda	\$ 36.00
28.02.2024	15.03.2024	Coolgardie Kiosk Supplies	Kambalda	\$ 204.10
29.02.2024	15.03.2024	Supply Disinfectant. Spray For Depot	Kambalda	\$ 133.00
				<u>\$ 1,781.29</u>

12.2.3 MONTHLY FINANCIAL STATEMENTS FOR THE MONTH ENDED 31 MARCH 2024

Location: Shire of Coolgardie
Applicant: Shire of Coolgardie
Disclosure of Interest: Nil
Date: 16 April 2024
Author: Corina Morgan, Senior Finance Officer

SUMMARY

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

BACKGROUND

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

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

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

COMMENT

Attached for consideration is the completed Monthly Financial Report.

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

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

Matter Raised	Area of Concern	Action Required	Proposed/Taken Action
Going concern - liquidity	The estimated year end closing position is a deficit of \$552,061, and cash position for operations is nil. Achieving this forecast nil cash position is reliant on receiving all forecast revenue with no expenditure overruns as well as receiving an additional \$1,510,000 in new borrowings. An overdraft facility may also be required to be utilised before 30 June 2024 to fund the negative net current asset position.	Given the lack of reserves the Shire has and borrowing repayments to be made the lack of liquidity may have very serious negative impacts. Urgent action is required to ensure cost overruns do not occur and savings are made whilst ensuring all revenue is received. Where a likelihood exists of revenue not being received equivalent expenditure savings are required. Monitoring of loan covenants is also required to ensure these are not breached. Given the lack of cash, urgent action needs to be taken to recover all debtors outstanding to assist with the payment of creditors. Council should be made aware of the financial position of the Shire.	As a part of the 2023/24 budget review the revenue and expenses have been attended taking the various external and internal mitigants into consideration. The identified area of concern in relation to the utilisation of the overdraft facilities has already been discussed in the prior years with the external auditors (RSM) and OAG as a timing difference matter and is intended to be addressed as a part of the year end cash position for the 2023/24 financial statements and in the 2024/25 Budget preparation. Appropriate excel spreadsheets have been created to monitor the loan agreements to ensure these are not breached. Council is informed of the financial position of the Shire monthly in a timely manner.
Financial management regulation 32 exclusion.	Forecast employee benefit provision of \$357,353 at 30 June 2023 was excluded from the budgeted opening net current position. Actual current leave provisions at 30 June 2023 of \$412,085 was excluded from the actual net current position at 30 June 2023.	As no employee liability reserve account exists and any payment of the employee liability prior to 30 June 2024 will result in a deficit. The closing funding surplus at 31 December 2023 has been adjusted to remove the exclusion of the current leave provisions in accordance with Departmental guidelines.	The identified issue of exclusion of employee liability reserve account was not upraised by the OAG nor the external auditors in the prior years. The current leave provisions in accordance with Departmental guidelines will be discussed as a part of end of the financial year 2024 statements finalisation with the external Shire's auditors (RSM) and the Office of the Audit General.
Bank reconciliation	The bank reconciliation received did not agree to the month end balance of the Municipal account in the general ledger.	We recommend the variance be investigated and amended. It would be advisable for the bank reconciliation to be checked and verified to ensure the balance being reconciled at month end agree to the balance in the general ledger as at the end of the month.	A ticket has been submitted with IT Vision who provide Altus Bank Reconciliation support. It has been advised not all transactions came across from Synergy to Altus due to a web server outage. Once backup is received the bank reconciliation will be rectified.
Term deposit	Confirmation of the amount invested in the term deposit received did not match the amount per the general ledger.	We recommend a review be conducted and ensure outstanding interest earned be recorded correctly. There should be a monthly reconciliation prepared.	Rollover deposit statement not received on time to do the interest accrual journal. We have now requested CBA to provide monthly statement for reserve account.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

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

(1A) In this regulation —

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

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
 - (b) budget estimates to the end of the month to which the statement relates; and
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and

- (b) an explanation of each of the material variances referred to in sub regulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
- (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —
- (a) Presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) Recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

Accountable and effective leaders

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

High quality corporate governance, accountability and compliance

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

ATTACHMENTS

1. **Monthly Financial Report March 2024**
2. **Management Report March 2024**

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That the Monthly Financial Activity Statement for the period 1 July 2024 to 31 March 2024 be received.

COUNCIL RESOLUTION #60/2024

Moved: Cr Sherryl Botting

Seconded: Cr Tracey Rathbone

That the Monthly Financial Activity Statement for the period 1 July 2024 to 31 March 2024 be received.

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

Against: Nil

CARRIED 7/0

SHIRE OF COOLGARDIE
MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 March 2024

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

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Please refer to the compilation report

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

Note	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
	9,590,815	9,486,186	9,472,264	(13,922)	(0.15%)	▼
	871,554	871,554	884,498	12,944	1.49%	▲
	4,261,872	3,196,314	1,873,078	(1,323,236)	(41.40%)	▼
	15,595,215	11,696,292	10,299,260	(1,397,032)	(11.94%)	▼
	73,600	55,197	46,601	(8,596)	(15.57%)	▼
	687,879	515,880	683,088	167,208	32.41%	▲
	192,500	144,369	180,071	35,702	24.73%	▲
	31,273,435	25,965,792	23,438,860	(2,526,932)	(9.73%)	
Expenditure from operating activities						
	(6,550,969)	(4,912,299)	(5,168,950)	(256,651)	(5.22%)	▼
	(11,238,625)	(8,427,402)	(7,807,916)	619,486	7.35%	▲
	(1,396,870)	(1,047,429)	(851,038)	196,391	18.75%	▲
	(5,074,472)	(3,805,659)	(6,893,910)	(3,088,251)	(81.15%)	▼
	(1,998,599)	(1,498,860)	(1,240,603)	258,257	17.23%	▲
	(506,093)	(379,539)	(412,366)	(32,827)	(8.65%)	▼
	(1,682,887)	(1,316,594)	(1,176,741)	139,853	10.62%	▲
	(28,448,515)	(21,387,782)	(23,551,524)	(2,163,742)	(10.12%)	
	Non-cash amounts excluded from operating activities					
2(b)	4,881,972	3,661,290	6,251,561	2,590,271	70.75%	▲
Amount attributable to operating activities	7,706,892	8,239,300	6,138,897	(2,100,403)	(25.49%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
	25,224,741	18,918,522	772,423	(18,146,099)	(95.92%)	▼
	264,500	264,500	239,500	(25,000)	(9.45%)	▼
	25,489,241	19,183,022	1,011,923	(18,171,099)	(94.72%)	
Outflows from investing activities						
	(15,332,152)	(15,255,148)	(15,084,956)	170,192	1.12%	▲
	(26,807,184)	(25,130,334)	(1,601,537)	23,528,797	93.63%	▲
	(4,355,000)	(4,355,000)	(3,790,125)	564,875	12.97%	▲
	(46,494,336)	(44,740,482)	(20,476,618)	24,263,864	54.23%	
	Non-cash amounts excluded from investing activities					
2(c)	4,065,000	4,065,000	3,790,125	(274,875)	(6.76%)	▼
Amount attributable to investing activities	(16,940,095)	(21,492,460)	(15,674,570)	5,817,890	27.07%	
FINANCING ACTIVITIES						
Inflows from financing activities						
	14,750,000	11,750,000	13,240,000	1,490,000	12.68%	▲
	4,065,000	3,790,125	3,790,125	0	0.00%	
	130,000	0	0	0	0.00%	
	18,945,000	15,540,125	17,030,125	1,490,000	9.59%	
Outflows from financing activities						
	(5,414,071)	(4,635,426)	(4,635,426)	0	0.00%	
	(1,174,878)	(1,134,647)	(1,134,647)	0	0.00%	
	(49,600)	0	0	0	0.00%	
	(6,638,549)	(5,770,073)	(5,770,073)	0	0.00%	
	Non-cash amounts excluded from financing activities					
2(d)	(4,065,000)	(3,790,125)	(3,790,125)	0	0.00%	
Amount attributable to financing activities	8,241,451	5,979,927	7,469,927	1,490,000	24.92%	
MOVEMENT IN SURPLUS OR DEFICIT						
	439,691	439,691	439,691	0	0.00%	
Surplus or deficit at the start of the financial year	439,691	439,691	439,691	0	0.00%	
Amount attributable to operating activities	7,706,892	8,239,300	6,138,897	(2,100,403)	(25.49%)	▼
Amount attributable to investing activities	(16,940,095)	(21,492,460)	(15,674,570)	5,817,890	27.07%	▲
Amount attributable to financing activities	8,241,451	5,979,927	7,469,927	1,490,000	24.92%	▲
Surplus or deficit after imposition of general rates	(552,061)	(6,833,542)	(1,626,055)	5,207,487	76.20%	▲

KEY INFORMATION

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

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

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

Please refer to the compilation report

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

	Actual 30 June 2023	Actual as at 31 March 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	1,514,040	307,759
Trade and other receivables	2,592,314	3,059,690
Inventories	14,418	13,873
Other assets	288,798	0
TOTAL CURRENT ASSETS	4,409,570	3,381,322
NON-CURRENT ASSETS		
Trade and other receivables	148,809	148,809
Other financial assets	101,862	101,862
Property, plant and equipment	48,814,646	62,848,353
Infrastructure	123,526,605	119,517,072
Right-of-use assets	1,301,859	4,800,964
TOTAL NON-CURRENT ASSETS	173,893,781	187,417,060
TOTAL ASSETS	178,303,351	190,798,382
CURRENT LIABILITIES		
Trade and other payables	3,201,912	3,677,075
Other liabilities	577,369	677,426
Lease liabilities	345,541	344,573
Borrowings	4,280,225	2,358,238
Employee related provisions	412,085	412,085
TOTAL CURRENT LIABILITIES	8,817,132	7,469,397
NON-CURRENT LIABILITIES		
Lease liabilities	1,092,402	3,748,848
Borrowings	14,094,727	24,621,288
Employee related provisions	86,934	86,934
Other provisions	4,515,705	4,515,705
TOTAL NON-CURRENT LIABILITIES	19,789,768	32,972,775
TOTAL LIABILITIES	28,606,900	40,442,172
NET ASSETS	149,696,451	150,356,210
EQUITY		
Retained surplus	58,660,421	59,320,180
Reserve accounts	240,791	240,791
Revaluation surplus	90,795,239	90,795,239
TOTAL EQUITY	149,696,451	150,356,210

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

Please refer to the compilation report

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

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities 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:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting

SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 16 April 2024

Please refer to the compilation report

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Amended Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 31 March 2024
(a) Net current assets used in the Statement of Financial Activity			
Current assets	\$	\$	\$
Cash and cash equivalents	1,514,040	1,514,040	307,759
Trade and other receivables	2,592,314	2,592,314	3,059,690
Inventories	14,418	14,418	13,873
Other assets	288,798	288,798	0
	4,409,570	4,409,570	3,381,322
Less: current liabilities			
Trade and other payables	(3,201,912)	(3,201,912)	(3,677,075)
Other liabilities	(577,369)	(577,369)	(677,426)
Lease liabilities	(345,541)	(345,541)	(344,573)
Borrowings	(4,280,225)	(4,280,225)	(2,358,238)
Employee related provisions	(412,085)	(412,085)	(412,085)
	(8,817,132)	(8,817,132)	(7,469,397)
Net current assets	(4,407,562)	(4,407,562)	(4,088,075)
Less: Total adjustments to net current assets	2(e) 6,708,429	4,847,253	2,462,020
Closing funding surplus / (deficit)	2,300,867	439,691	(1,626,055)

(b) Non-cash amounts 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*.

	Amended Budget Estimates 30 June 2024	YTD Budget Estimates 31 March 2024	YTD Actual 31 March 2024
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(192,500)	(144,369)	(180,071)
Less: Movement in liabilities associated with restricted cash	0	0	(412,086)
Less: Accrued interest on borrowings year end 2023	0	0	(50,192)
Add: Depreciation	5,074,472	3,805,659	6,893,910
Total non-cash amounts excluded from operating activities	4,881,972	3,661,290	6,251,561

(c) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities			
Right of use assets received	4,355,000	4,355,000	3,790,125
Cash element of the right of use asset	(290,000)	(290,000)	0
Total non-cash amounts excluded from investing activities	4,065,000	4,065,000	3,790,125

(d) Non-cash amounts excluded from financing activities

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

Non cash proceeds from new leases	(4,065,000)	(4,065,000)	(3,790,125)
Total non-cash amounts excluded from financing activities	(4,065,000)	(4,065,000)	(3,790,125)

(e) Current assets and liabilities excluded from budgeted deficiency

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

	Amended Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 31 March 2024
	\$	\$	\$
Adjustments to net current assets			
Less: Reserve accounts	(237,873)	(240,791)	(240,791)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	5,414,071	4,280,225	2,358,238
- Current portion of lease liabilities	1,174,878	345,541	344,573
- Accrued interest on borrowings	0	50,193	0
- Current portion of employee benefit provisions held in reserve	357,353	412,085	0
Total adjustments to net current assets	2(a) 6,708,429	4,847,253	2,462,020

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.

Please refer to the compilation report

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

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates	(13,922)	(0.15%)	▼
Timing of interim rates being processed.			
Rates excluding general rates	12,944	1.49%	▲
Concession on rates lower than budgeted.			
Grants, subsidies and contributions	(1,323,236)	(41.40%)	▼
The federal assistance grants budgeted included a prepayment amount which was recognised in 2022/23. Timing of recognition of grants needs to be reviewed as this has brought variance of year to date budget to actual down.			
Fees and charges	(1,397,032)	(11.94%)	▼
Camp rental income is lower than year to date budget by \$1.13 million. Coolgardie sewerage revenue not received to date. Airport landing fees are higher than YTD annual budget.			
Interest revenue	(8,596)	(15.57%)	▼
Instalment interest higher than budgeted.			
Other revenue	167,208	32.41%	▲
Rates recovery legal fees are higher than annual budget			
Profit on asset disposals	35,702	24.73%	▲
Timing of disposals - auction proceeds.			
Expenditure from operating activities			
Employee costs	(256,651)	(5.22%)	▼
Employee costs allocated to the emergency services and animal control are higher than total budgeted amount. Employee costs allocated to the swimming pools and recreation centres are lower than the budgeted amount.			
Materials and contracts	619,486	7.35%	▲
All budgeted costs are allocated on a 9/12th basis. Timing of projects varies to budget.			
Utility charges	196,391	18.75%	▲
All budgeted costs are allocated on a 9/12th basis. Utilities at workers accomodation facility are under budget.			

Please refer to the compilation report

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

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Depreciation Depreciation of roads is higher as rates changed due to revaluation as at 30 June 2023.	(3,088,251)	(81.15%)	▼
Finance costs Timing of finance charge on loans per year to date budget varied to actual as to the start date of the loans and lease agreements.	258,257	17.23%	▲
Insurance Insurance allocations are under annual budget	(32,827)	(8.65%)	▼
Other expenditure All budgeted costs are allocated on a 9/12th basis.	139,853	10.62%	▲
Non-cash amounts excluded from operating activities Due to changes in depreciation and profit and loss actuals to budget.	2,590,271	70.75%	▲
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions Timing due to funding for capital projects which have yet to be started has not been received.	(18,146,099)	(95.92%)	▼
Proceeds from disposal of assets Timing of disposals.	(25,000)	(9.45%)	▼
Outflows from investing activities			
Payments for property, plant and equipment Timing due to year to date budget being apportioned on 9/12ths.	170,192	1.12%	▲
Payments for construction of infrastructure All infrastructure projects are later than projected budgeted timeline.	23,528,797	93.63%	▲
Non-cash amounts excluded from investing activities Timing in the amount of lease/right of use asset budgeted and actual.	(274,875)	(6.76%)	▼
Inflows from financing activities			
Proceeds from new debentures Utilisation of the bank overdraft to fund expenditure during January 2024.	1,490,000	12.68%	▲
Surplus or deficit after imposition of general rates Due to variances described above	5,207,487	76.20%	▲

Please refer to the compilation report

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.44 M	\$0.44 M	\$0.44 M	\$0.00 M
Closing	(\$0.55 M)	(\$6.83 M)	(\$1.63 M)	\$5.21 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.07 M	21.8%
Restricted Cash	\$0.24 M	78.2%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$2.86 M	
0 to 30 Days		10.8%
Over 30 Days		89.2%
Over 90 Days		19.1%

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$1.15 M	89.5%
Trade Receivable	\$1.85 M	
Over 30 Days		25.5%
Over 90 Days		5.0%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$7.71 M	\$8.24 M	\$6.14 M	(\$2.10 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$9.47 M	
YTD Budget	\$9.49 M	(0.1%)

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.87 M	
YTD Budget	\$3.20 M	(41.4%)

Refer to 14 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$10.30 M	
YTD Budget	\$11.70 M	(11.9%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$16.94 M)	(\$21.49 M)	(\$15.67 M)	\$5.82 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.24 M	
Amended Budget	\$0.26 M	(9.5%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.60 M	
Amended Budget	\$26.81 M	(94.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.77 M	
Amended Budget	\$25.22 M	(96.9%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$8.24 M	\$5.98 M	\$7.47 M	\$1.49 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$4.64 M)
Interest expense	(\$0.95 M)
Principal due	\$26.98 M

Refer to 11 - Borrowings

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

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$1.13 M)
Interest expense	(\$0.29 M)
Principal due	\$4.09 M

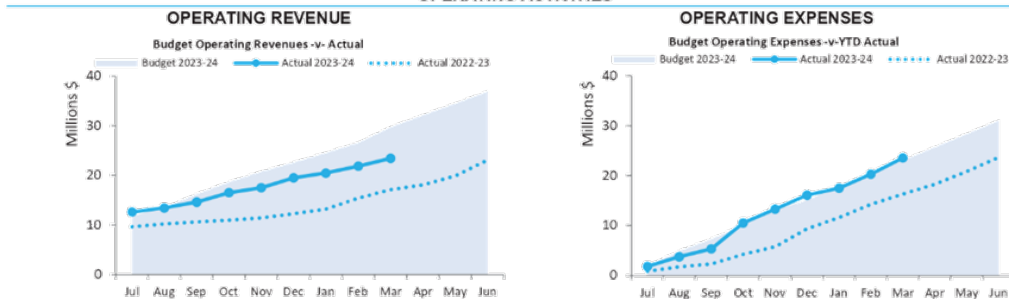
Refer to Note 12 - Lease Liabilities

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

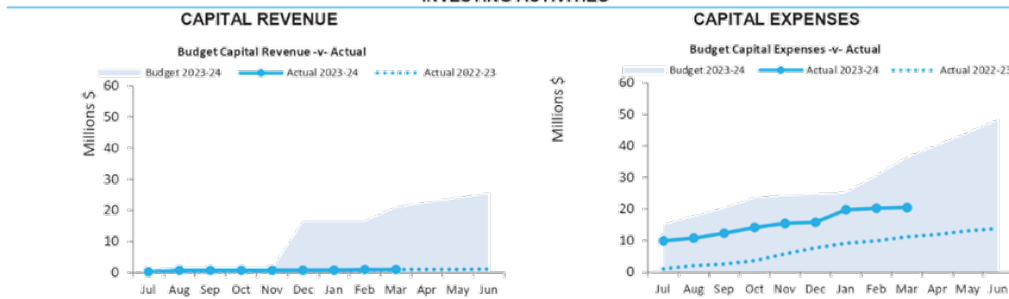
SHIRE OF COOLGARDIE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MARCH 2024

2 KEY INFORMATION - GRAPHICAL

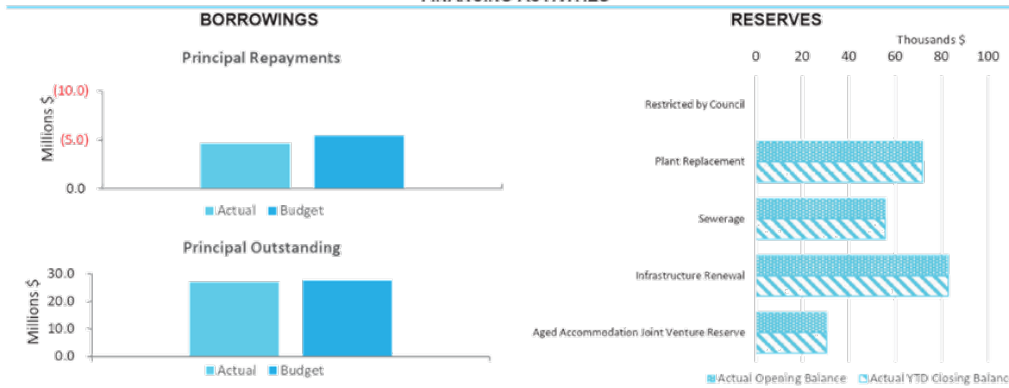
OPERATING ACTIVITIES



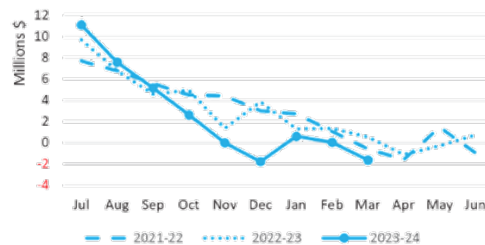
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Please refer to the compilation report

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

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Cash on hand	Cash and cash equivalents	1,212	0	1,212	ANZ	0.01%	N/A
Municipal at bank	Cash and cash equivalents	55,747	0	55,747	NAZ	0.00%	N/A
NAB term deposit	Cash and cash equivalents	8	0	8	NAB	0.01%	N/A
CBA term deposit	Cash and cash equivalents	10,001	240,791	250,792	CBA	1.50%	On call
Total		66,968	240,791	307,759			
Comprising							
Cash and cash equivalents		66,968	240,791	307,759			
		66,968	240,791	307,759			

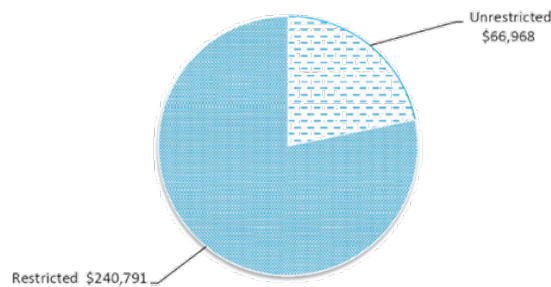
KEY INFORMATION

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

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

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

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



Please refer to the compilation report

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

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Transfers In (+)	Budget Transfer s Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council								
Plant Replacement	70,950	2,863	(50,000)	23,813	71,821	0	0	71,821
Sewerage	55,103	42,224	0	97,327	55,778	0	0	55,778
Infrastructure Renewal	81,815	3,302	(80,000)	5,117	82,819	0	0	82,819
Aged Accommodation Joint Venture Reserve	30,005	1,211	0	31,216	30,373	0	0	30,373
	237,873	49,600	(130,000)	157,473	240,791	0	0	240,791

Please refer to the compilation report

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

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Capital acquisitions				
Land & Buildings	14,431,652	14,431,651	14,027,077	(404,574)
Furniture & Equipment	133,500	133,500	121,168	(12,332)
Plant & Equipment	767,000	689,997	936,711	246,714
Acquisition of property, plant and equipment	15,332,152	15,255,148	15,084,956	(170,192)
Roads	6,047,184	4,535,352	1,281	(4,534,071)
Footpaths	200,000	149,994	0	(149,994)
Drainage	0	0	71,849	71,849
Sewerage	2,800,000	2,687,491	647,961	(2,039,530)
Parks & Ovals	0	0	174,328	174,328
Infrastructure Other	17,760,000	17,757,497	706,118	(17,051,379)
Acquisition of infrastructure	26,807,184	25,130,334	1,601,537	(23,528,797)
Right of use asset - Buildings	3,950,000	3,950,000	3,748,867	(201,133)
Right of use asset - Plant and equipment	405,000	405,000	41,258	(363,742)
Acquisition of right of use asset	4,355,000	4,355,000	3,790,125	(564,875)
Total capital acquisitions	46,494,336	44,740,482	20,476,618	(24,263,864)
Capital Acquisitions Funded By:				
Capital grants and contributions	25,224,741	17,374,967	772,423	(16,602,544)
Borrowings	14,750,000	11,750,000	13,240,000	1,490,000
Lease liabilities	4,065,000	3,790,125	3,790,125	0
Other (disposals & C/Fwd)	264,500	264,500	239,500	(25,000)
Reserve accounts				
Plant Replacement	50,000	0	0	0
Infrastructure Renewal	80,000	0	0	0
Contribution - operations	2,060,095	11,560,890	2,434,570	(9,126,320)
Capital funding total	46,494,336	44,740,482	20,476,618	(24,263,864)

SIGNIFICANT ACCOUNTING POLICIES

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

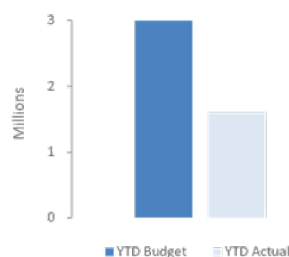
Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

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

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

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

Payments for Capital Acquisitions



Please refer to the compilation report

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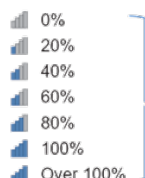
SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
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INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

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

Account Description		Amended		Year to Date Actual	Variance (Under) / Over
		Current Budget	Year to Date Budget		
Capital Expenditure					
Land & Buildings					
090187	ACQUISITION - LAND & BUILDINGS STAFF HOUSING	250,000	250,000	249,760	(240)
090287	ACQUISITION - LAND & BUILDINGS OTHER HOUSING	13,684,500	13,684,500	13,425,014	(259,486)
513061	LAND & BUILDINGS - ECONOMIC SERVICES	497,152	497,151	352,303	(144,848)
Land & Buildings Total		14,431,652	14,431,651	14,027,077	(404,574)
Furniture & Equipment					
040388	ACQUISITION - FURNITURE & EQUIPMENT CORPORATE SERVICES	128,500	128,500	121,168	(7,332)
130288	ACQUISITION - FURNITURE & EQUIPMENT TOURISM & AREA PROMOTION	5,000	5,000	0	(5,000)
Furniture & Equipment Total		133,500	133,500	121,168	(12,332)
Plant & Equipment					
120489	ACQUISITION - LIGHT PLANT	315,000	315,000	217,363	(97,637)
120490	ACQUISITION - HEAVY PLANT	452,000	374,997	719,348	344,351
Plant & Equipment Total		767,000	689,997	936,711	246,714
Roads					
512013	Road Construction - Renewal	1,347,184	1,010,367	1,281	(1,009,085)
512014	Road Construction - Upgrade	4,700,000	3,524,985	0	(3,524,985)
Roads Total		6,047,184	4,535,352	1,281	(4,534,070)
Footpaths					
120109	ACQUISITION - INFRASTRUCTURE COOLGARDIE FOOTPATHS	100,000	74,997	0	(74,997)
120110	ACQUISITION - INFRASTRUCTURE KAMBALDA EAST FOOTPATHS	100,000	74,997	0	(74,997)
Footpaths Total		200,000	149,994	0	(149,994)
Drainage					
120108	ACQUISITION - INFRASTRUCTURE KAMBALDA DRAINAGE	0	0	71,849	71,849
Drainage Total		0	0	71,849	71,849
Parks & Ovals					
110690	ACQUISITION - INFRASTRUCTURE PARKS GEN	0	0	174,328	174,328
Parks & Ovals Total		0	0	174,328	174,328
Sewerage					
100389	Acquisition - Plant and Equipment Sewerage	2,800,000	2,687,491	647,961	(2,039,530)
Sewerage Total		2,800,000	2,687,491	647,961	(2,039,530)
Infrastructure Other					
100288	Infrastructure Other Other Community Amenities	2,050,000	2,050,000	141,084	(1,908,916)
110386	ACQUISITION - INFRASTRUCTURE COOLGARDIE POOL	10,000	7,497	3,119	(4,378)
120786	AQUISITIONS - AERODROMES OTHER INFRASTRUCTURE	12,650,000	12,650,000	55,192	(12,594,808)
130289	INFRASTRUCTURE - TOURISM AND AREA DEVELOPMENT	100,000	100,000	142,319	42,318
510018	ACQUISITION - REFUSE SITE	2,950,000	2,950,000	364,404	(2,585,596)
Infrastructure Other Total		17,760,000	17,757,497	706,118	(17,051,380)
Grand Total		42,139,336	40,385,482	16,686,493	(23,698,991)

Please refer to the compilation report

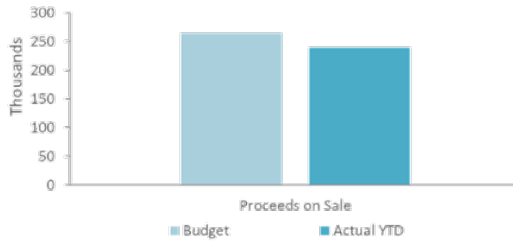
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SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
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OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Caterpillar Traxcavator	72,000	264,500	192,500	0	59,429	239,500	180,071	0
		72,000	264,500	192,500	0	59,429	239,500	180,071	0



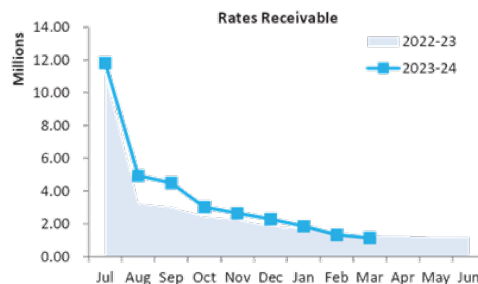
Please refer to the compilation report

SHIRE OF COOLGARDIE
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OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable	30 June 2023	31 Mar 2024
	\$	\$
Opening arrears previous years	1,260,382	1,144,184
Levied this year	9,419,730	10,356,762
Less - collections to date	(9,474,903)	(10,290,101)
Gross rates collectable	1,205,209	1,210,845
Allowance for impairment of rates receivable	(61,025)	(64,369)
Net rates collectable	1,144,184	1,146,476
% Collected	88.7%	89.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,275)	1,107,466	258,636	44,281	74,009	1,482,117
Percentage	(0.2%)	74.7%	17.5%	3.0%	5.0%	
Balance per trial balance						
Trade receivables						1,482,117
Other receivables						99,680
GST receivable						331,417
Allowance for credit losses of rates and statutory receivables						(64,369)
Total receivables general outstanding						1,848,845

Amounts shown above include GST (where applicable)

KEY INFORMATION

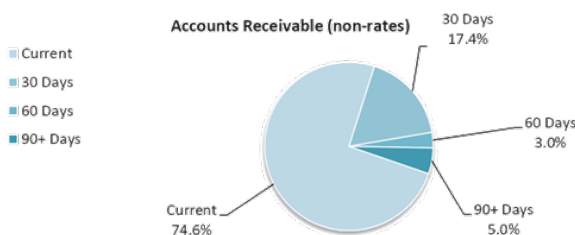
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



Please refer to the compilation report

SHIRE OF COOLGARDIE
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OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 March 2024
	\$	\$	\$	\$
Inventory				
Stock on hand	14,418	0	(545)	13,873
Other assets				
Prepayments	255,700	0	(255,700)	0
Accrued income	33,098	0	(33,098)	0
Total other current assets	303,216	0	(289,343)	13,873

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
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OPERATING ACTIVITIES

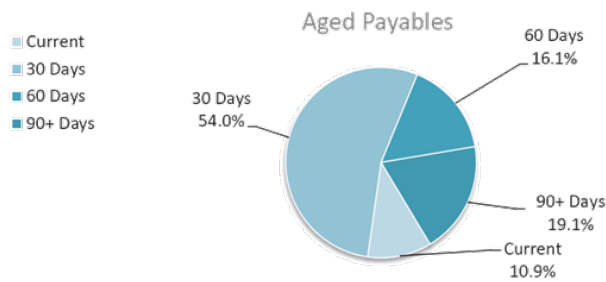
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(2,958)	310,576	1,542,317	460,508	544,583	2,855,026
Percentage	-0.1%	10.9%	54.0%	16.1%	19.1%	
Balance per trial balance						
Sundry creditors						2,855,025
Accrued salaries and wages						(22,765)
ATO liabilities						290,974
Prepaid rates						229,441
Bonds and deposits						284,327
Accrued expenses						10,131
Other payables						29,942
Total payables general outstanding						3,677,075

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



Please refer to the compilation report

SHIRE OF COOLGARDIE
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OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget		YTD Actual		Total Revenue \$	
				Rate Revenue \$	Budget Interim Rate Revenue \$	Rate Revenue \$	YTD Actual Interim Rate Revenue \$		
Gross rental value									
Residential	0.081401	915	12,327,856	1,003,500	0	1,003,500	0	1,003,500	
Transient Workforce	0.161170	3	1,380,500	222,495	168,796	391,291	0	222,495	
Unimproved value									
Mining	0.232260	1,381	30,380,779	7,056,240	150,000	7,206,240	178,914	7,256,485	
Rural/Pastoral	0.118190	28	8,374,518	989,784	0	989,784	0	989,784	
Sub-Total		2,327	52,463,653	9,272,019	318,796	9,590,815	178,914	9,472,264	
Minimum payment									
Minimum Payment \$									
Gross rental value									
Residential	757	878	5,909,636	664,646	0	664,646	0	664,646	
Transient Workforce	1,510	0	0	0	0	0	0	0	
Unimproved value									
Mining	467	480	495,015	224,160	0	224,160	0	225,561	
Rural/Pastoral	732	14	13,500	10,248	0	10,248	0	10,248	
Sub-total		1,372	6,418,151	899,054	0	899,054	0	900,455	
Concession									
Total general rates									
						(27,500)		(15,957)	
						10,462,369		10,356,762	

Please refer to the compilation report

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
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FINANCING ACTIVITIES

11 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2023 \$	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Kambalda Workers Accommodation 200 person camp	118	7,750,000	0	0	(1,289,334)	(1,506,000)	6,460,666	6,244,000	(318,670)	(343,892)
Kambalda Workers Accom - Executive	120	455,450	0	0	(67,903)	(91,295)	387,547	364,155	(16,895)	(22,600)
Kambalda Workers Accommodation 120 Person camp	121	2,500,000	2,500,000	2,500,000	(335,349)	(670,371)	4,664,651	4,329,629	(69,755)	(187,648)
Bluebush Village	123	0	9,250,000	9,250,000	(803,209)	(1,619,434)	8,446,791	7,630,566	(268,123)	(562,306)
Goodenia Court Unit development	122	962,212	0	0	(57,435)	(77,610)	904,777	884,602	(40,040)	(54,391)
Coolgardie Class 3 Waste Facility	117	2,708,000	0	0	(477,900)	(708,000)	2,230,100	2,000,000	(92,604)	(117,387)
Sewerage Ponds Upgrade & Connection Works	124	0	0	1,100,000	0	(192,526)	0	907,474	0	(66,850)
Sewerage Connections	125	0	0	400,000	0	(70,030)	0	329,970	0	(24,316)
Waste Water - Standpipe & Holding Pond	125	0	0	500,000	0	(43,063)	0	456,937	0	(15,903)
Liquid Waste Facility	126	0	0	1,000,000	0	(42,716)	0	957,284	0	(16,250)
Coolgardie Aquatic Facilities	112	91,181	0	0	(6,310)	(7,883)	84,871	83,298	(3,921)	(4,939)
Kambalda Aquatic Facilities	114	1,272,832	0	0	(88,082)	(110,049)	1,184,750	1,162,783	(54,732)	(68,941)
Kambalda Aquatic Facilities	116	432,197	0	0	(29,910)	(37,368)	402,287	394,829	(18,585)	(23,409)
Kambalda Aerodrome Refurbishment	127	813,000	0	0	(153,000)	(204,000)	660,000	609,000	(27,770)	(35,476)
Coolgardie Post Office	113	390,080	0	0	(26,994)	(33,726)	363,086	356,354	(16,774)	(21,128)
CBA Overdraft Facility		1,000,000	1,490,000	0	(1,300,000)	0	1,190,000	1,000,000	(20,373)	(16,667)
Total		18,374,952	13,240,000	14,750,000	(4,635,426)	(5,414,071)	26,979,526	27,710,881	(948,242)	(1,582,103)
Current borrowings		4,280,225					2,358,238			
Non-current borrowings		14,094,727					24,621,288			
		18,374,952					26,979,526			

All debenture repayments were financed by general purpose revenue.

New borrowings 2023-24

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Kambalda Workers Accommodation - Stage 2	2,500,000	2,500,000	CBA	Fixed	5	412,287	6.00%	0	2,500,000	0
Bluebush Village	9,250,000	9,250,000	CBA	Fixed	5	1,658,705	6.50%	9,250,000	9,250,000	0
Sewerage Ponds Upgrade & Connection Works	0	1,100,000	CBA	Fixed	5	197,251	6.50%	0	1,100,000	0
Sewerage Connections	0	400,000	CBA	Fixed	5	71,728	6.50%	0	400,000	0
Waste Water - Standpipe & Holding Pond	0	500,000	CBA	Fixed	5	89,660	6.00%	0	500,000	0
Liquid Waste Facility	0	1,000,000	CBA	Fixed	5	179,318	6.50%	0	1,000,000	0
	11,750,000	14,750,000				2,608,949		9,250,000	14,750,000	0

KEY INFORMATION

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

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

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

FINANCING ACTIVITIES

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Kambalda Gym Equipment	1234-001	89,081	0	0	(18,338)	(24,298)	70,743	64,783	(4,841)	(5,599)
Coolgardie Gym Equipment	1234-001	0	0	105,000	0	(14,449)	0	90,551	0	(4,801)
Kambalda Accommodation Facility	TBA	0	3,748,867	3,700,000	(874,978)	(797,901)	2,873,889	2,902,099	(227,999)	(326,812)
P351 Hino 700 Series	6320171	115,646	0	0	(18,731)	(25,544)	96,915	90,102	(798)	(1,122)
P355 Hino 700 Series	6344997	98,817	0	0	(12,471)	(16,117)	86,346	82,700	(1,638)	(2,303)
P358 Hino 700 Series	6374551	88,297	0	0	(14,271)	(18,713)	74,026	69,584	(1,429)	(2,009)
P382 Caterpillar 962M Wheel Loader	01052022-YG	295,872	0	0	(51,261)	(70,049)	244,611	225,823	(12,535)	(17,628)
P383 Caterpillar 826K Compactor	01052022-YG	485,762	0	0	(84,161)	(115,005)	401,601	370,757	(20,579)	(28,941)
P387 Caterpillar D10T Dozer	01052022-YG	232,458	0	0	(48,134)	(61,702)	184,324	170,756	(9,498)	(13,357)
Mitsubishi Fuso	TBA	0	0	260,000	0	(20,859)	0	239,141	(8,608)	(12,105)
BENQ Whiteboards	2073290	32,010	0	0	(8,508)	(10,241)	23,502	21,769	(4,437)	(1,819)
Meraki IT Equipment	TBA	0	41,258	0	(3,794)	0	37,464	0	0	0
Total		1,437,943	3,790,125	4,065,000	(1,134,647)	(1,174,878)	4,093,421	4,328,065	(292,361)	(416,496)
Current lease liabilities		345,541					344,573			
Non-current lease liabilities		1,092,402					3,748,848			
		1,437,943					4,093,421			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

Please refer to the compilation report

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

OPERATING ACTIVITIES

13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		15,500	0	13,500	(1,374)	27,626
Capital grant/contributions liabilities		387,135	0	506,030	(317,514)	575,651
Fees received in advance		174,734	0	329	(100,914)	74,149
Total other liabilities		577,369	0	519,859	(419,802)	677,426
Employee Related Provisions						
Provision for annual leave		285,293	0	0	0	285,293
Provision for long service leave		126,792	0	0	0	126,792
Total Provisions		412,085	0	0	0	412,085
Total other current liabilities		989,454	0	519,859	(419,802)	1,089,511
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14 and 15

KEY INFORMATION**Provisions**

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

Employee Related Provisions**Short-term employee benefits**

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

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

OPERATING ACTIVITIES

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	31 Mar 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
INCOME - GRANTS COMMISSION GENERAL GRANT	0	0	0	0	0	820,000	614,997	46,157
INCOME - FESA GRANTS	0	0	0	0	0	8,479	6,354	4,836
INCOME GRANTS - KAMBALDA RESOURCE CENTRE	3,000	0	(3,000)	0	0	121,461	91,089	123,012
INCOME OTHER - KAMBALDA RESOURCE CENTRE	0	0	0	0	0	8,899	6,669	7,290
INCOME GRANTS - COOLGARDIE RESOURCE CENTRE	3,000	0	(3,000)	0	0	116,564	87,417	118,052
INCOME - RELATING TO OTHER CULTURE COMMUNITY DEVELOPMENT	0	0	0	0	0	46,000	34,497	3,300
Kambalda Sports & Leisure Grants	0	0	0	0	0	2,500	1,872	0
Coolgardie Sports & Leisure Grants	0	0	0	0	0	1,000	747	0
Direct Grant - Regional Road Group	0	0	0	0	0	150,000	112,500	158,300
FAGS - Road Grant	0	0	0	0	0	777,500	583,119	0
INCOME - Cashless Card Scheme	0	153,475	0	153,475	153,475	272,474	204,354	82,568
Income - CDC Support Hub	255,500	104,949	0	360,449	360,449	279,874	209,898	196,621
	261,500	258,424	(6,000)	513,924	513,924	2,604,751	1,953,513	740,136
Contributions								
INCOME - OTHER GENERAL PURPOSE FUNDING	0	0	0	0	0	947,000	710,244	715,910
INCOME - CONTRIBUTIONS DONATIONS & MEMBER REIMBURSEMENTS	0	0	0	0	0	2,000	1,494	455
INCOME - CONTRIBUTIONS REIMBURSEMENTS & DONATIONS	0	0	0	0	0	25,000	18,747	25,000
INCOME - RELATING TO MATERNAL AND INFANT HEALTH	0	0	0	0	0	50,000	37,494	31,818
INCOME - RELATING TO AGED DISABLED & SENIOR CITIZENS	0	0	0	0	0	50,000	37,494	45,455
Income Roads - Contributions	0	0	0	0	0	266,420	199,809	0
Income - Limited Cartage Campaign	0	0	0	0	0	315,201	236,394	311,887
INCOME - RELATING TO TOURISM & AREA PROMOTION	0	0	0	0	0	1,500	1,125	2,417
	0	0	0	0	0	1,657,121	1,242,801	1,132,942
TOTALS	261,500	258,424	(6,000)	513,924	513,924	4,261,872	3,196,314	1,873,078

Please refer to the compilation report

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

INVESTING ACTIVITIES

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2024	Current Liability 31 Mar 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	
Capital grants and subsidies								
Grant Income - Sanitation	0	0	0	0	0	3,050,000	2,287,494	0
INCOME SEWERAGE COOLGARDIE	0	0	0	0	0	900,000	675,000	0
INCOME - RELATING TO TOWN PLANNING & REGIONAL DEVELOPMENT	0	0	0	0	0	2,000,000	1,499,994	0
INCOME CAPITAL ROADS GRANTS - C'WEALTH GOVERNMENT	0	0	0	0	0	573,964	430,470	215,215
Income Roads - Regional Road Group	0	0	0	0	0	600,000	450,000	341,283
Roads Income - Roads to Recovery	0	0	0	0	0	327,184	245,385	0
Income Roads - Contributions	0	0	0	0	0	5,070,617	3,802,959	0
Aerodrome Capital Funding	0	0	0	0	0	12,650,000	9,487,494	0
INCOME - RELATING TO ECONOMIC SERVICES	0	0	0	0	0	52,976	39,726	215,925
	0	0	0	0	0	25,224,741	18,918,522	772,423

Please refer to the compilation report

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

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
Budget adoption						24,494
Coolgardie waste facility - Fees & Charges	199/2023	Operating revenue		200,000		224,494
Acquisition Heavy Plant	199/2023	Capital expenses			(242,000)	(17,506)
				200,000	(242,000)	(17,506)

Please refer to the compilation report

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**Moore Australia**

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17 April 2024

Ms Anita Nathan
Acting Chief Executive Officer
Shire of Coolgardie
PO Box 138
KAMBALDA WA 6442

Dear Anita

MATTERS IDENTIFIED DURING COMPILATION OF STATUTORY MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2024

We advise we have completed the compilation of your statutory monthly financial report for the period ended 31 March 2024 and identified certain matters additional to those identified in the compilation report we wish to bring to your attention.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report and we draw your attention to the note regarding basis of preparation. Other matters which arise during our compilation we wish to bring to your attention are raised in the following pages of this letter along with suggestions to resolve these issues.

It should be appreciated, our procedures are designed primarily to enable us to compile the monthly financial report and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and council, which may exist. However, we aim to use our knowledge of the shire's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Should you wish to discuss any matter relating to our service or any other matter, please do not hesitate to contact us.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Russell Barnes', written over a light blue horizontal line.

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



Shire of Coolgardie

Period ended 31 March 2024

Topic	Item	First Identified	Explanation	Action Required	Priority
Going concern - liquidity	Cash position	January 2024	The estimated year end closing position is a deficit of \$552,061, and cash position for operations is nil. Achieving this forecast nil cash position is reliant on receiving all forecast revenue with no expenditure overruns as well as receiving an additional \$1,510,000 in new borrowings. An overdraft facility may also be required to be utilised before 30 June 2024 to fund the negative net current asset position.	Given the lack of reserves the Shire has and borrowing repayments to be made the lack of liquidity may have very serious negative impacts. Urgent action is required to ensure cost overruns do not occur and savings are made whilst ensuring all revenue is received. Where a likelihood exists of revenue not being received equivalent expenditure savings are required. Monitoring of loan covenants is also required to ensure these are not breached. Given the lack of cash, urgent action needs to be taken to recover all debtors outstanding to assist with the payment of creditors. Council should be made aware of the financial position of the Shire.	High
Financial management regulation 32 exclusion.	Employee benefit provision	December 2023	Forecast employee benefit provision of \$357,353 at 30 June 2023 was excluded from the budgeted opening net current position. Actual current leave provisions at 30 June 2023 of \$412,085 was excluded from the actual net current position at 30 June 2023.	As no employee liability reserve account exists and any payment of the employee liability prior to 30 June 2024 will result in a deficit. The closing funding surplus at 31 December 2023 has been adjusted to remove the exclusion of the current leave provisions in accordance with Departmental guidelines.	High
Bank reconciliation	Municipal bank reconciliation	March 2024	The bank reconciliation received did not agree to the month end balance of the Municipal account in the general ledger.	We recommend the variance be investigated and amended. It would be advisable for the bank reconciliation to be checked and verified to ensure the balance being reconciled at month end agree to the balance in the general ledger as at the end of the month.	High
Term deposit	CBA term deposit	March 2024	Confirmation of the amount invested in the term deposit received did not match the amount per the general ledger.	We recommend a review be conducted and ensure outstanding interest earned be recorded correctly. There should be a monthly reconciliation prepared.	High



Shire of Coolgardie

Period ended 31 March 2024

Topic	Item	First Identified	Explanation	Action Required	Priority
Capital expenditure	Allocations	February 2024	Transactions have been allocated to capital expenditure drainage \$71,849 and \$174,328 parks and oval accounts without budget allocations for 2023/24.	We recommend a review of expenditure to date, to determine expenditure is correctly recorded within the capital account and allocated to the correct asset class. If no misallocations have occurred and the current balance is correct, a budget amendment adopted by an absolute majority of Council may be required to authorise further expenditure occurring.	Medium
Liabilities	Accrual allocations	February 2024	General ledger includes RDO accruals totalling \$22,769, RDO leave taken has not been allocated to the general ledger since last reconciled in November 2023.	We recommend accruals be reviewed and adjusted (where appropriate).	Medium
Lease agreements	Recognition of lease agreements	December 2023	The Kambalda accommodation facility asset was recognised in capital expenditure as land and buildings and not disclosed as a right of use asset.	Ensure leased assets are recognised and accounted for within the finance system as right of use assets.	Low
NAB Term Deposit	Bank balance	March 2023	There is a balance of \$7.91 in the NAB Term deposit account which relates to an interest journal on the 14/6/2021.	We recommend clearing this balance to the operating statement to ensure cash per the balance sheet is correctly reported.	Low

12.3 Commercial Services

Nil

13 ITEMS FOR INFORMATION ONLY

Nil

14 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

15.1 Elected Members

15.2 Shire Officers

16 MATTERS BEHIND CLOSED DOORS**OFFICER RECOMMENDATION**

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

16.1 CEO Performance Review

This matter is considered to be confidential under Section 5.23(2) - a) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter affecting an employee or employees.

16.2 Rates - Sale of Land Due To Non-Payment of Rates

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

COUNCIL RESOLUTION #61/2024

Moved: Cr Tracey Rathbone

Seconded: Cr Kathie Lindup

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

16.1 CEO Performance Review

This matter is considered to be confidential under Section 5.23(2) - a) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter affecting an employee or employees.

16.2 Rates - Sale of Land Due To Non-Payment of Rates

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

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

Against: Nil

CARRIED 7/0

The meeting was closed to the public at 4:54pm.

Chief Executive Officer, James Trail, declared a financial interest in item 16.1 CEO Performance Review and left the meeting room at 4:55pm.

Staff were asked to leave the meeting room for the discussion of item 16.1 CEO Performance Review and left the meeting room at 4:55pm with only the Minute Secretary remaining.

16.1 CEO PERFORMANCE REVIEW**OFFICER RECOMMENDATION**

That Council: -

1. Endorse the CEO Performance Review;
2. Assess the CEO's performance for the period 1st March 2023 to 29th February 2024 as "meeting expectations"; and
3. Adopt the following key performance indicators for the assessment period 1st April 2024 to 31st March 2025.
 - a. The key performance indicators listed as "The CEO Roles and Responsibilities: in part 1 of the review form;
 - b. Deliver regular briefings on the cash flow/debt situation in an agreed format until further notice;
 - c. Develop regular financial reporting regimes (actual and projected) for each commercial business unit in an agreed format; and
 - d. Produce a corporate business plan that includes long term financial projections/workforce plan/details of each commercial business unit/major projects.
4. Approve the following adjustments to the CEO remuneration package, having accepted the assurance that the components, and gross package, are within the approved limits for the Class, as determined by the WA Salaries and Allowances Tribunal for WA Local Government CEOs.

COUNCIL RESOLUTION #62/2024**Moved: Cr Kathie Lindup****Seconded: Cr Rose Mitchell****That Council: -**

1. Endorse the CEO Performance Review;
2. Assess the CEO's performance for the period 1st March 2023 to 29th February 2024 as "meeting expectations"; and
3. Adopt the following key performance indicators for the assessment period 1st April 2024 to 31st March 2025.
 - a. The key performance indicators listed as "The CEO Roles and Responsibilities: in part 1 of the review form;
 - b. Deliver monthly briefings on the cash flow/debt situation in an agreed format until further notice;
 - c. Develop monthly financial reporting regimes (actual and projected) for each commercial business unit in an agreed format; and
 - d. Produce a corporate business plan that includes long term financial projections/workforce plan/details of each commercial business unit/major projects by the 31 October 2024.
4. Approve the following adjustments to the CEO remuneration package, having accepted the assurance that the components, and gross package, are within the approved limits for the Class, as determined by the WA Salaries and Allowances Tribunal for WA Local Government CEOs.

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

Against: Nil

CARRIED 7/0

Chief Executive Officer, James Trail, and staff returned to the meeting room at 5:10pm.

16.2 RATES - SALE OF LAND DUE TO NON-PAYMENT OF RATES**OFFICER RECOMMENDATION**

That Council, in accordance with section 6.68(2)(b) of the Local Government Act 1995, having made more than reasonable efforts to locate the owner of the property and having been unable to do so

1. APPROVE the disposal of property, Assessment A4356 in accordance with the provisions of Section 6.64(1)(b) of the Local Government Act 1995 to recover outstanding rates and charges, which are in arrears for a period of excess of three (3) years.
2. APPROVE the compliance with Form 5 legislative and Landgate requirements with proof of authority on the Title to enable the property to proceed to Auction.
3. APPROVE the Auction advertising processes in accordance with legislative requirements which must include local community public advertising formats.

COUNCIL RESOLUTION #63/2024**Moved: Cr Kathie Lindup****Seconded: Cr Sherryl Botting**

That Council, in accordance with section 6.68(2)(b) of the Local Government Act 1995, having made more than reasonable efforts to locate the owner of the property and having been unable to do so

1. **APPROVE** the disposal of property, Assessment A4356 in accordance with the provisions of Section 6.64(1)(b) of the Local Government Act 1995 to recover outstanding rates and charges, which are in arrears for a period of excess of three (3) years.
2. **APPROVE** the compliance with Form 5 legislative and Landgate requirements with proof of authority on the Title to enable the property to proceed to Auction.
3. **APPROVE** the Auction advertising processes in accordance with legislative requirements which must include local community public advertising formats.

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

Against: Nil

CARRIED 7/0**OFFICER RECOMMENDATION**

That Council moves out of Closed Council into Open Council.

COUNCIL RESOLUTION #64/2024**Moved: Cr Kathie Lindup****Seconded: Cr Tracey Rathbone**

That Council moves out of Closed Council into Open Council.

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

Against: Nil

CARRIED 7/0

The meeting reopened to the public at 5:17pm.

17 CLOSURE OF MEETING

The Meeting closed at 5:18pm.