



Shire of
Koorda

Drive in, stay awhile

MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Monday 17 July 2023

Commencing 5.00pm

CONFIRMED

NOTICE OF MEETING

Dear Elected Members,

Notice is hereby given that the next Ordinary Meeting of Council of the Shire of Koorda will be held on Monday, 17 July 2023 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

5.00pm	Council Meeting
Following conclusion of Council Meeting	Council Forum

Lana Foote
Acting Chief Executive Officer
14 July 2023

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Koorda for any act, omission or statement or intimation occurring during Council or Committee meetings.

The Shire of Koorda disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a license, and statement or intimation of approval made by a member or officer of the Shire of Koorda during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Koorda.

The Shire of Koorda warns that anyone who has any application lodged with the Shire of Koorda must obtain and should only rely on **written confirmation** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Koorda in respect of the application.

To be read aloud if any member of the public is present.

Signed



Darren Simmons
Chief Executive Officer

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**Shire of Koorda
Ordinary Council Meeting
5.00pm, Monday 17 July 2023**



1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 5.01pm.

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President
Cr BG Cooper	Deputy President
Cr GW Greaves	
Cr GL Boyne (arrived 5.04pm)	
Cr LC Smith	
Cr NJ Chandler	

Staff:

Miss L Foote	Acting Chief Executive Officer
Mrs K Harrap	Governance Officer

Members of the Public:

Apologies:

Mr DJ Simmons	Chief Executive Officer
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Visitors:

Approved Leave of Absence:

3. Public Question Time

Nil.

4. Disclosure of Interest

Cr GL Boyne disclosed an impartiality interest in Item 12.2 – Longmuir Road, Mollerin – Proposed Subdivision, as she is closely associated (brother in law) with the lessee of the property.

5. Applications for Leave of Absence

Nil.

6. Petitions and Presentations

Nil.

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 28 June 2023

[Click here to view the previous minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 010723

Moved Cr LC Smith

Seconded Cr GW Greaves

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Ordinary Council Meeting held 28 June 2023, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 5/0

FOR: Cr JM Stratford, Cr BG Cooper, Cr GW Greaves, Cr LC Smith and Cr NJ Chandler

8. Minutes of Committee Meetings to be Received

8.1. Audit Committee Meeting Minutes for meeting held 28 June 2023

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 020723

Moved Cr NJ Chandler

Seconded Cr LC Smith

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the Audit Committee meeting held 28 June 2023, as tabled.

CARRIED 5/0

FOR: Cr JM Stratford, Cr BG Cooper, Cr GW Greaves, Cr LC Smith and Cr NJ Chandler

5.04pm: Cr GL Boyne entered the chambers.

8.2. GECZ Meeting Minutes for meeting held 20 June 2023

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 030723

Moved Cr BG Cooper

Seconded Cr NJ Chandler

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the GECZ meeting held 20 June 2023, as tabled.

CARRIED 6/0

FOR: Cr JM Stratford, Cr BG Cooper, Cr GW Greaves, Cr GL Boyne, Cr LC Smith and Cr NJ Chandler

8.3. NEWROC Council Meeting Minutes for meeting held 27 June 2023

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 040723

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the NEWROC Council meeting held 27 June 2023, as tabled.

CARRIED 6/0

FOR: Cr JM Stratford, Cr BG Cooper, Cr GW Greaves, Cr GL Boyne, Cr LC Smith and Cr NJ Chandler

9. Recommendations from Committee Meetings for Council Consideration


Nil.

10. Announcements by the President without Discussion

The President expressed condolences to the McPartland family on the passing of Stephen and to the Kosick family on the passing of Colin.

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

Corporate and Community		
Date	20 June 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Deputy Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	June 2023 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 30 June 2023.

Section 6.4 of the *Local Government Act 1995* requires a local government to prepare financial reports.

Regulations 34 and 35 of the *Local Government (Financial Management) Regulations 1996* set out the form and content of the financial reports, which have been prepared and presented to Council.

Comment:

In order to fulfil statutory reporting requirements and provide Council with a synopsis of the Shire of Koorda's overall financial performance on a year-to-date basis, the following financial information is included in the Attachment.

Statements of Financial Activity – Statutory Reports by Nature or Type

The Statement of Financial Activity provide details of the Shire's operating revenues and expenditures on a year-to-date basis. The reports further include details of non-cash adjustments and capital revenues and expenditures, to identify the Shire's net current position.

Note 1 – Statement of Financial Activity

Notes supporting the Statement of Financial Activity by Program and by Nature and Type.

Note 2 – Cash and Financial Assets

This note provides Council with the details of the actual amounts in the Shire's bank accounts and/or investment accounts as at the reporting date.

Note 3 – Receivables

This note provides Council with both Rates Receivables and General Receivables outstanding as at the reporting date. This report has been expanded to further break down the detail of General Receivables.

Note 4 – Other Current Assets

This note provides details of other current assets that the Shire may hold.

Note 5 – Payables

This note provides details of Shire payables unpaid as at the reporting date. This Note is new to the financial statements.

Note 6 – Disposal of Assets

This note gives details of the capital asset disposals during the year.

Note 7 – Capital Acquisitions

This note details the capital expenditure program for the year.

Note 8 – Reserve Accounts

This note provides summary details of transfers to and from reserve funds, and associated interest earnings on reserve funds, on a year-to-date basis.

Note 9 – Other Current Liabilities

This note outlines any provisions the Shire has on hand relative to other current liabilities.

Note 10– Operating Grants and Contributions Received

This note provides information on operating grants received.

Note 11 – Non-Operating Grants and Contributions

This note provides information on non-operating grants received.

Note 12 – Budget Amendments

This note provides detail of adopted budget amendments.

Note 13 – Explanation of Material Variances

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 10% and \$10,000. This note explains the reasons for any material variances identified in the Statements of Financial Activity at the end of the reporting period.

Consultation:

Nil

Statutory Implications:

Council is required to adopt monthly statements of financial activity to comply with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*.

Policy Implications:

Finances have been managed in accordance with the Shire of Koorda policies.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1.1 – Ensure the use of resources is effective, efficient and reported regularly.

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 050723

Moved Cr LC Smith

Seconded Cr BG Cooper

That Council, by Simple Majority, pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period ending 30 June 2023, as presented.

CARRIED 6/0

FOR: Cr JM Stratford, Cr BG Cooper, Cr GW Greaves, Cr GL Boyne, Cr LC Smith and Cr NJ Chandler

CONFIRMED

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 June 2023

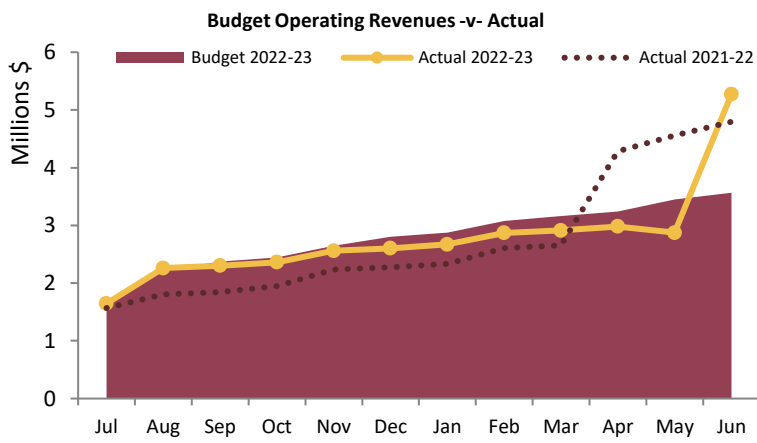
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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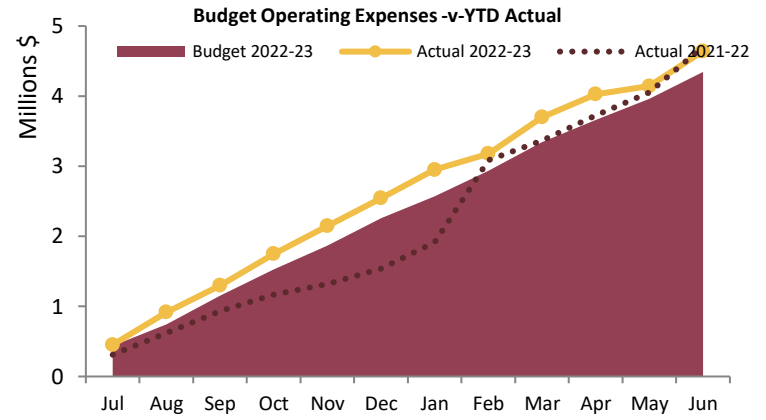
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OPERATING ACTIVITIES

OPERATING REVENUE

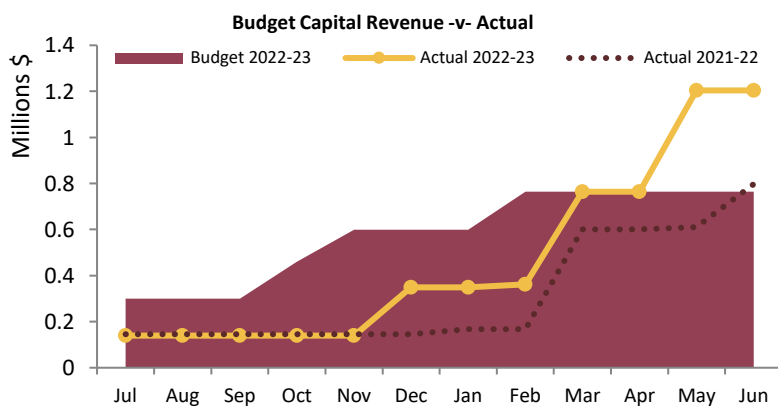


OPERATING EXPENSES

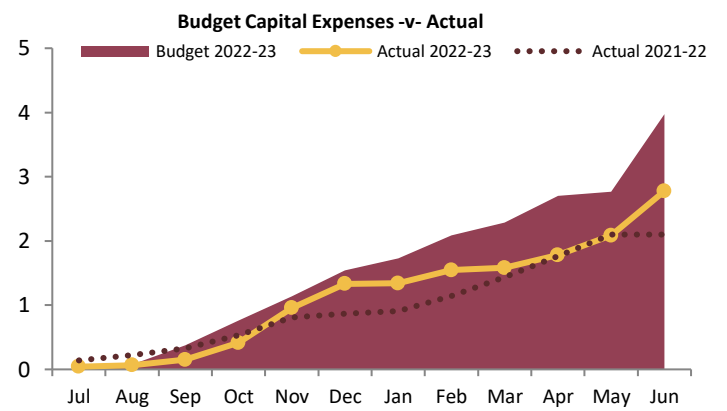


INVESTING ACTIVITIES

CAPITAL REVENUE



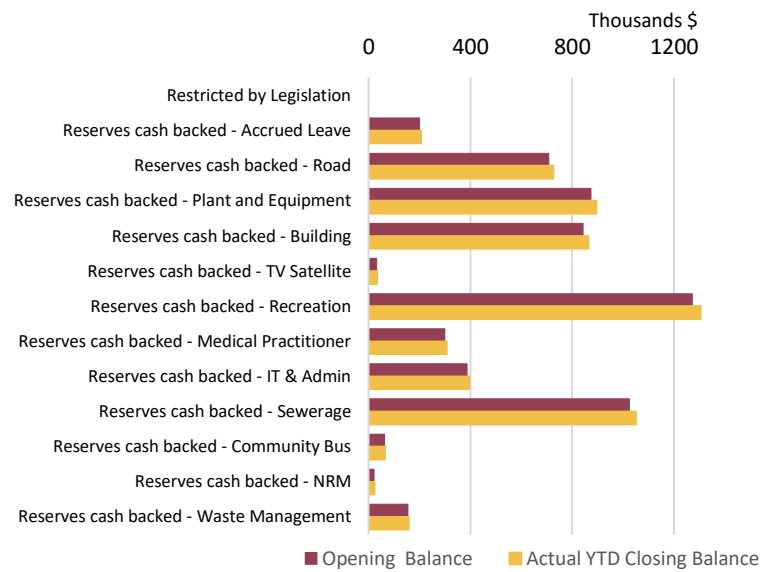
CAPITAL EXPENSES



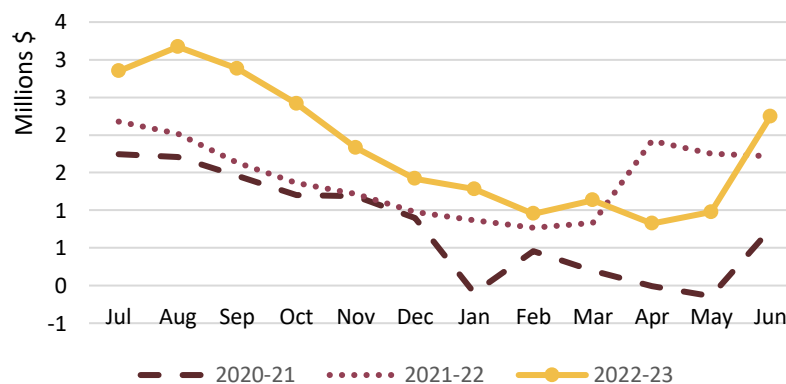
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.33 M	\$1.33 M	\$1.33 M	(\$0.00 M)
Closing	\$0.00 M	\$1.21 M	\$2.25 M	\$1.04 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.78 M	31.6%
Restricted Cash	\$6.02 M	68.4%
Total	\$8.81 M	

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.58 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0%
Total	\$0.61 M	

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.05 M	96.4%
Trade Receivable	\$0.01 M	% Outstanding
Over 30 Days		27.6%
Over 90 Days		5.5%
Total	\$0.01 M	

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.85 M	\$0.92 M	\$2.37 M	\$1.45 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.18 M	
YTD Budget	\$1.17 M	0.3%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$3.17 M	
YTD Budget	\$1.57 M	102.3%

Refer to Note 10 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.62 M	
YTD Budget	\$0.57 M	8.6%

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)
(\$2.77 M)	(\$1.62 M)	(\$1.31 M)	\$0.31 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.26 M	
Amended Budget	\$0.44 M	(40.9%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.78 M	
Amended Budget	\$3.97 M	(30.1%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.20 M	
Amended Budget	\$0.76 M	57.5%

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.58 M	\$0.58 M	(\$0.15 M)	(\$0.73 M)

Refer to Statement of Financial Activity

Borrowings	
	\$
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 7 - Borrowings

Reserves	
	\$
Reserves balance	\$6.02 M
Interest earned	\$0.15 M

Refer to Note 8 - Cash Reserves

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 JUNE 2023

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

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

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

BY NATURE OR TYPE

	Ref	Amended Budget	YTD Budget	YTD Actual	Forecast 30 June 2023	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(a)-(b)+(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(d)	1,334,638	1,334,638	1,334,637	1,334,637	(1)	(0.00%)	
Revenue from operating activities								
Rates		1,174,278	1,174,278	1,178,085	1,178,085	3,807	0.32%	
Operating grants, subsidies and contributions	10	1,565,917	1,565,917	3,168,608	3,168,608	1,602,691	102.35%	▲
Fees and charges		570,510	570,510	619,525	619,525	49,015	8.59%	
Interest earnings		142,000	142,000	154,241	154,241	12,241	8.62%	
Other revenue		22,400	22,400	25,577	25,577	3,177	14.18%	
Profit on disposal of assets	6	90,600	90,600	127,522	127,522	36,922	40.75%	▲
		3,565,705	3,565,705	5,273,558	5,273,558	1,707,853	47.90%	
Expenditure from operating activities								
Employee costs		(1,487,645)	(1,487,645)	(1,381,805)	(1,381,805)	105,840	7.11%	
Materials and contracts		(569,853)	(569,853)	(979,024)	(979,024)	(409,171)	(71.80%)	▼
Utility charges		(230,900)	(230,900)	(200,362)	(200,362)	30,538	13.23%	▲
Depreciation on non-current assets		(1,777,500)	(1,777,500)	(1,865,245)	(1,865,245)	(87,745)	(4.94%)	
Insurance expenses		(167,880)	(167,880)	(171,606)	(171,606)	(3,726)	(2.22%)	
Other expenditure		(99,025)	(99,025)	(43,587)	(43,587)	55,438	55.98%	▲
Loss on disposal of assets	6	(13,000)	(13,000)	0	0	13,000	100.00%	▲
		(4,345,803)	(4,345,803)	(4,641,629)	(4,641,629)	(295,826)	6.81%	
Non-cash amounts excluded from operating activities	1(a)	1,634,517	1,699,900	1,739,975	1,674,592	40,075	2.36%	
Amount attributable to operating activities		854,419	919,802	2,371,904	2,306,521	1,452,102	157.87%	
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	11	764,408	764,408	1,204,115	1,204,115	439,707	57.52%	▲
Proceeds from disposal of assets	6	440,400	440,400	260,117	260,117	(180,283)	(40.94%)	▼
Proceeds on community loans		5,000	0	0	5,000	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(3,973,360)	(2,826,725)	(2,775,629)	(3,922,264)	51,096	1.81%	
		(2,763,552)	(1,621,917)	(1,311,397)	(2,453,032)	310,520	(19.15%)	
Non-cash amounts excluded from investing activities	1(b)	(5,000)	0	0	(5,000)	0	0.00%	
Amount attributable to investing activities		(2,768,552)	(1,621,917)	(1,311,397)	(2,458,032)	310,520	(19.15%)	
Financing Activities								
Transfer from reserves	8	957,221	957,221	0	0	(957,221)	(100.00%)	▼
Transfer to reserves	8	(377,726)	(377,726)	(146,609)	(146,609)	231,117	61.19%	▲
Amount attributable to financing activities		579,495	579,495	(146,609)	(146,609)	(726,104)	(125.30%)	
Closing funding surplus / (deficit)	1(d)	0	1,212,018	2,248,535	1,036,517	1,036,517	(85.52%)	▲

KEY INFORMATION

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

Refer to Note 13 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

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

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 14 July 2023

(a) Non-cash items excluded from operating activities

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

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)	Forecast 30 June 2023 Closing
		\$	\$	\$	
Non-cash items excluded from operating activities					
Adjustments to operating activities					
Less: Profit on asset disposals	6	(90,600)	(90,600)	(127,522)	(127,522)
Less: Fair value adjustments to financial assets (House Trust)				(2,764)	(2,764)
Movement in employee benefit provisions (non-current)		522		5,016	5,538
Movement in contract liabilities (non-current)		(65,905)		0	(65,905)
Add: Loss on asset disposals	6	13,000	13,000	0	0
Add: Depreciation on assets		1,777,500	1,777,500	1,865,245	1,865,245
Total non-cash items excluded from operating activities		1,634,517	1,699,900	1,739,975	1,674,592

(b) Non-cash items 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

Movement in non current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity

		(5,000)			(5,000)
Total non-cash amounts excluded from investing activities		(5,000)	0	0	(5,000)

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

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

		Amended Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 30 June 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	8	(5,877,725)	(5,877,725)	(6,024,334)
Add: Provisions employee related provisions	9	245,392	201,087	202,902
Total adjustments to net current assets		(5,632,333)	(5,676,638)	(5,821,432)

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

Current assets

Cash and cash equivalents	2	7,311,591	7,311,591	2,784,877
Financial assets at amortised cost	2		0	6,024,334
Rates receivables	3	68,852	68,852	45,031
Receivables	3	(11,969)	(11,969)	13,295
Other current assets	4	27,851	27,851	51,949
Less: Current liabilities				
Payables	5	(123,513)	(123,513)	(607,008)
Contract liabilities	9	(16,145)	(16,145)	0
Provisions	9	(245,392)	(245,392)	(245,392)
Less: Total adjustments to net current assets	1(c)	(5,632,333)	(5,676,638)	(5,821,432)
Closing funding surplus / (deficit)		1,378,942	1,334,637	2,245,655

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.

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Municipal Account	Cash and cash equivalents	21,093		21,093		Bendigo	Variable	Nil
Municipal Account	Cash and cash equivalents	2,672,766		2,672,766		BWA	Variable	Nil
Licensing Account	Cash and cash equivalents	33,455		33,455		BWA	Variable	Nil
ATM Control Account	Cash and cash equivalents	7,050		7,050		BWA	Nil	Nil
ATM Cash Account	Cash and cash equivalents	49,230		49,230		BWA	Nil	Nil
Cash on Hand	Cash and cash equivalents	760		760		Cash on Hand	Nil	Nil
Term Deposit XXX1	Financial assets at amortised cost	0	4,566,628	4,566,628		Bankwest	4.00%	30/09/2023
Term Deposit XXX2	Financial assets at amortised cost	0	1,457,706	1,457,706		Bankwest	4.00%	30/09/2023
Total		2,784,354	6,024,334	8,808,688	0			
Comprising								
Cash and cash equivalents		2,784,354	0	2,784,354	0			
Financial assets at amortised cost		0	6,024,334	6,024,334	0			
		2,784,354	6,024,334	8,808,688	0			

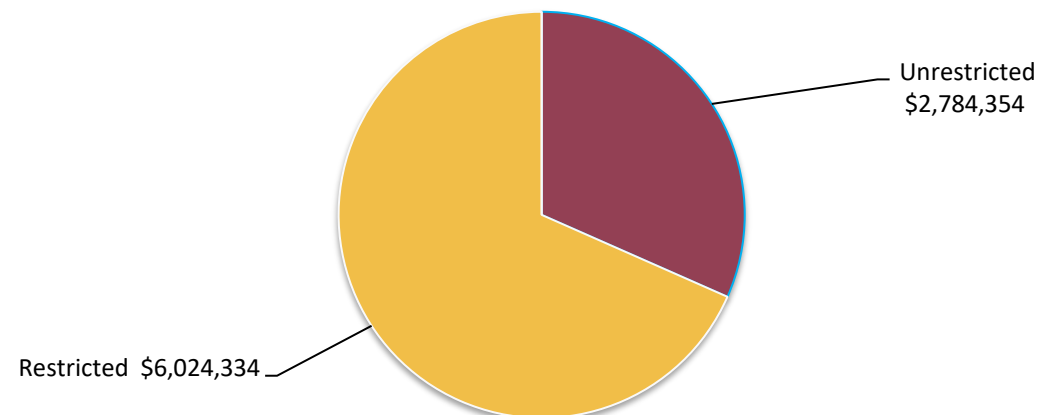
KEY INFORMATION

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.

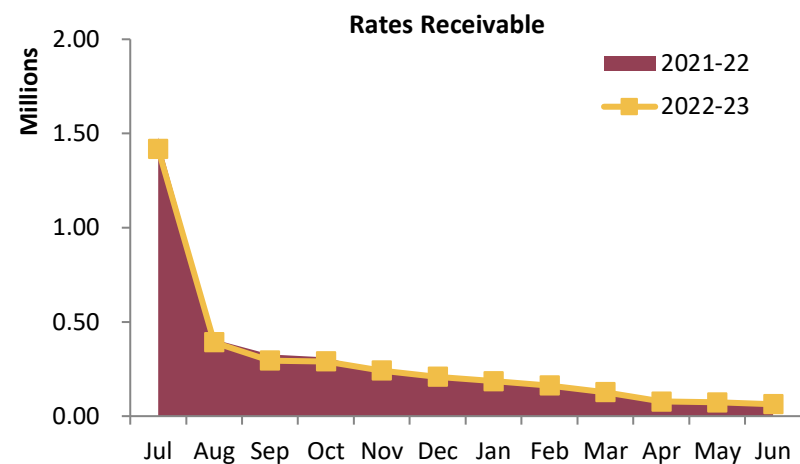
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.



Rates receivable	30 June 2022	30 Jun 2023
	\$	\$
Opening arrears previous years	70,096	68,852
Levied this year	1,145,170	1,178,085
Less - collections to date	(1,146,414)	(1,201,906)
Gross rates collectable	68,852	45,031
Net rates collectable	68,852	45,031
% Collected	94.3%	96.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	9,920	3,020	0	755	13,695
Percentage	0.0%	72.4%	22.1%	0%	5.5%	
Balance per trial balance						
Sundry receivable						13,969
GST receivable						(674)
Total receivables general outstanding						13,295

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

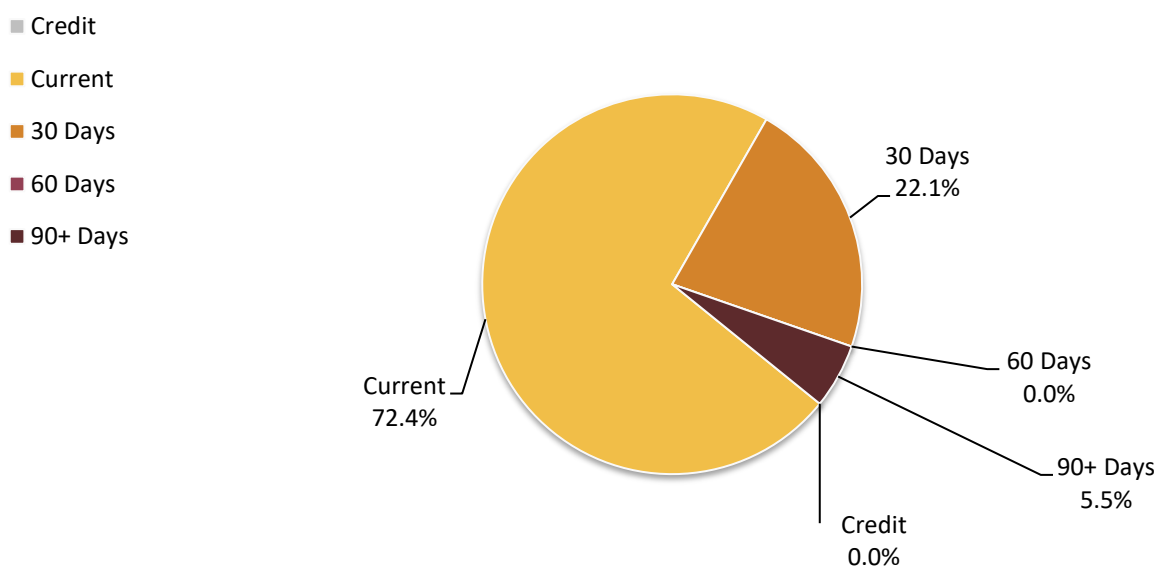
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

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

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

Accounts Receivable (non-rates)



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 June 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Stock on Hand	27,851	227,177	(203,079)	51,949
Total other current assets	27,851	227,177	(203,079)	51,949
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

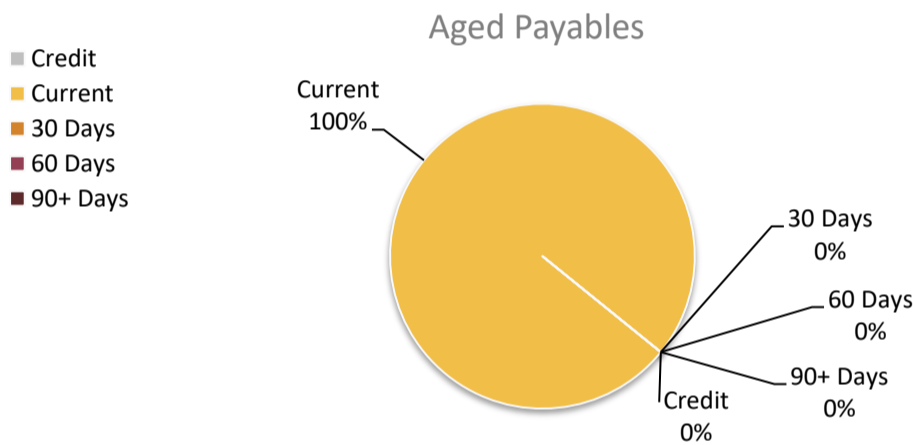
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	577,942	6	0	0	577,948
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						577,948
Accrued salaries and wages						59,666
Other Payables						14,986
GST Payable						(66,938)
PAYG Payables						21,346
Total payables general outstanding						607,008

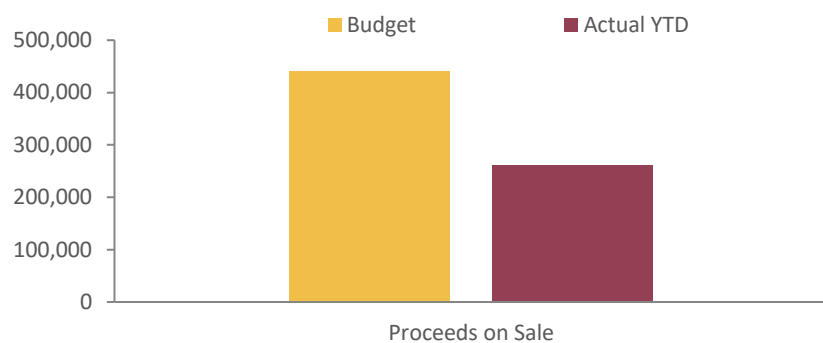
Amounts shown above include GST (where applicable)

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.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
10218	L28 P88510 (36 Allenby St)	10,900	10,900	0	0	6,000	10,922	4,922	0
	Plant and equipment								
	Transport								
PE0051	P05: Ute (Building Maintenance)	15,000	15,000	0	0			0	0
PE0061	P06: Tipper Truck	42,500	42,500	0	0	0	43,994	43,994	0
PE0361	P36: Loader	5,000	40,000	35,000	0	0	51,007	51,007	0
PE0581	P58: Ute (Patching/Gardener)	5,900	12,500	6,600	0			0	0
PE0641	P55: Ute (Team Leader)	35,000	30,000	0	(5,000)	37,904	48,582	10,678	0
PE0651	P65: Prime Mover	31,000	80,000	49,000	0			0	0
PE0661	P66: Ute (Works Crew)	35,000	27,000	0	(8,000)			0	0
PE2001	P200: WS Vehicle (000KD)	40,000	40,000	0	0	33,633	38,454	4,821	0
	Cherry Picker	22,500	22,500	0	0	0	9,869	9,869	0
	Other property and services								
PE1001	P100: CEO Vehicle 1 (0KD)	62,500	62,500	0	0			0	0
PE3001	P300: DCEO Vehicle 1 (00KD)	57,500	57,500	0	0	55,059	57,289	2,230	0
		362,800	440,400	90,600	(13,000)	132,595	260,117	127,521	0



Capital acquisitions	Amended		YTD Actual	Forecast 30 June Closing	YTD Actual Variance
	Budget	YTD Budget			
	\$	\$	\$		\$
Buildings	1,261,635	115,000	109,969	1,256,604	(5,031)
Plant and equipment	1,080,725	1,080,725	940,087	940,087	(140,638)
Infrastructure - roads	1,541,000	1,541,000	1,700,522	1,700,522	159,522
Infrastructure - other	90,000	90,000	25,052	25,052	(64,948)
Payments for Capital Acquisitions	3,973,360	2,826,725	2,775,629	3,922,264	(51,096)
Capital Acquisitions Funded By:					
	\$	\$	\$		\$
Capital grants and contributions	764,408	764,408	1,204,115	1,204,115	439,707
Other (disposals & C/Fwd)	440,400	440,400	260,117	260,117	(180,283)
Cash backed reserves					
Reserves cash backed - Plant and Equipment	(445,000)		0	(445,000)	0
Reserves cash backed - Building	(115,000)		0	(115,000)	0
Reserves cash backed - Recreation	(397,221)		0	(397,221)	0
Contribution - operations	3,725,773	1,621,917	1,311,397	3,415,253	(310,520)
Capital funding total	3,973,360	2,826,725	2,775,629	3,922,264	(51,096)

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.

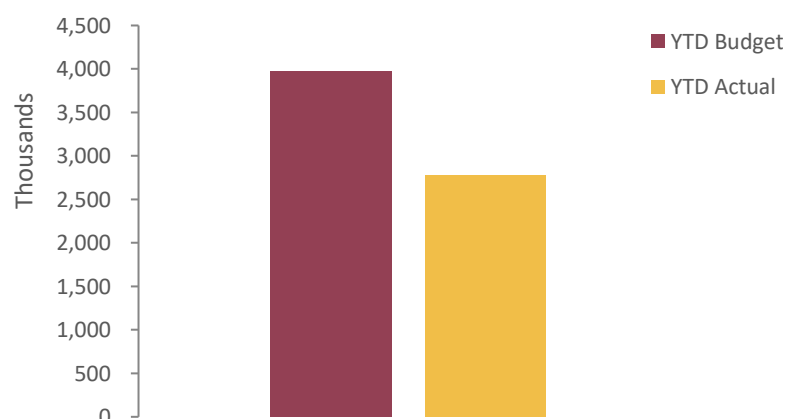
Initial recognition and measurement for assets held at cost

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

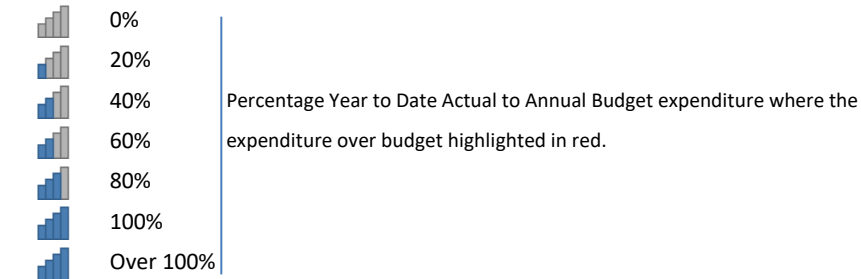
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The 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





















Capital expenditure total

Level of completion indicators



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

Account Description		Amended		YTD Actual	Variance (Under)/Over	Comment
		Budget	YTD Budget			
		\$	\$	\$	\$	
Building and Improvements						
	BC001 L253 Haig (Admin Office - Painting & Gardens)	30,000	30,000	0	(30,000)	Likely to become a carry forward in the 2023/24 budget.
	BC012 L06 Railway (CWA - Roof & Ceiling)	50,000	50,000	25,025	(24,975)	Roof restoration and wooden flooring complete. Quotes being sought for new carpets.
	BC014 L99-110 Greenham (Yalambee - Driveway)	35,000	35,000	58,304	23,304	Completed.
	BC015 L267 Caravan Park	0	0	10,119	10,119	
	BC016 L20135 Scott (Recreation Pavilion Extension & Upgrade)	1,146,635	0	16,522	16,522	Will become a carry forward in the 2023/24 budget. Advised by builders that project not anticipated to start until Aug/Sept. Dept of Infrastructure advised of extensions for LRCI Programs 1, 2 and 3.
TOTAL - Building and Improvements		1,261,635	115,000	109,969	(5,031)	
Plant & Equipment						
	PE0051 P05: Ute (Building Maintenance)	40,000	40,000	35,702	(4,298)	Ordered. Invoice received in June. ETA TBC.
	PE0061 P06: Tipper Truck	66,225	66,225	66,225	0	Completed.
	PE0361 P36: Loader	330,000	330,000	296,000	(34,000)	Completed.
	PE0531 P53: Slasher/Mower	25,000	25,000	20,600	(4,400)	Completed.
	PE0581 P58: Ute (Patching/Gardener)	48,000	48,000	45,112	(2,888)	Completed.
	PE0641 P55: Ute (Team Leader)	48,000	48,000	54,622	6,622	Completed.
	PE0651 P65: Prime Mover	265,000	265,000	267,519	2,519	Ordered. Invoice received in June. ETA August.
	PE0661 P66: Ute (Works Crew)	45,000	45,000	0	(45,000)	Ordered. 2 months away.
	PE1001 P100: CEO Vehicle 1 (OKD)	65,000	65,000	0	(65,000)	Ordered. Waiting for supply. Carry forward to 2023/24.
	PE2001 P200: WS Vehicle (000KD)	55,000	55,000	59,725	4,725	Completed.
	PE3001 P300: DCEO Vehicle 1 (00KD)	60,000	60,000	61,087	1,087	Completed.
	PE0671 Misc - Moveable Traffic Lights	33,500	33,500	33,495	(5)	Completed.
TOTAL - Plant & Equipment		1,080,725	1,080,725	940,087	(140,638)	

Roads						
	RRG003	Koorda Dowerin Reseal	150,000	150,000	174,410	24,410 Completed.
	RRG140	Burakin Wialki Full Recon	219,000	219,000	378,011	159,011 Completed.
	RRG140B	Burakin Wialki Reseal	150,000	150,000	192,633	42,633 Completed.
	R2R006	Kulja Kalannie Full Recon	130,000	130,000	205,245	75,245 Completed. Minor failed sections to be fixed when Staff resources available. Expected Actual expenditure around \$210k.
	R2R004	Koorda Kulja Full Recon 23.50-25.00	150,000	150,000	203,772	53,772 Seal complete with failed sections. Second seal applied 22/06. Expected Actual expenditure around \$210k.
	R2R004B	Koorda Kulja Reseal	122,000	122,000	126,677	4,677 Completed.
	R2R004C	Koorda Kulja Full Recon 2.50-3.50	250,000	250,000	197,843	(52,157) Completed. Expected Actual expenditure at around \$200k. \$50k can be transferred to R2R004.
	RC016	Mulji Ref/Sheet	60,000	60,000	31,997	(28,003) Completed.
	RC010	Mollerin Rock South Ref/Sheet	90,000	90,000	16,279	(73,721) Will commence after the two full recon projects are complete. To continue works in 2023/24.
	RC009	Koorda North West Ref/Sheet	60,000	60,000	27,369	(32,631) Working on at the moment. Should be complete before end of June.
	RC011	Dukin West Ref/Sheet	90,000	90,000	23,547	(66,453) Preliminary works done, will fully commence after the two full recon projects are complete. To continue works in 2023/24.
	RC004	Koorda Kulja Widen Seal	70,000	70,000	122,739	52,739 Seal complete with failed sections. Second seal applied 22/06. Expected Actual expenditure around \$130k.
	TOTAL - Roads		1,541,000	1,541,000	1,700,522	159,522
Other Infrastructure						
	BC001	L253 Haig (Admin Office - Carpark)	50,000	50,000	0	(50,000) Carry forward in the 2023/24 budget.
		Kerbing	20,000	20,000	0	(20,000) None planned for this year. Will transfer allocation to Yalabee Project.
	FC138	Footpaths	20,000	20,000	25,052	5,052 Completed.
	TOTAL - Other Infrastructure		90,000	90,000	25,052	(64,948)
			3,973,360	2,826,725	2,775,629	(51,096)

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

**OPERATING ACTIVITIES
NOTE 8
RESERVE ACCOUNTS**

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation									
Reserves cash backed - Accrued Leave	201,087	523	5,016	83,580				285,190	206,103
Reserves cash backed - Road	707,677	1,838	17,652	40,000				749,515	725,329
Reserves cash backed - Plant and Equipment	873,267	2,165	21,782	82,822		(445,000)		513,254	895,049
Reserves cash backed - Building	842,671	2,189	21,019			(115,000)		729,860	863,690
Reserves cash backed - TV Satellite	31,982	83	798					32,065	32,780
Reserves cash backed - Recreation	1,271,844	3,302	31,724			(397,221)		877,925	1,303,568
Reserves cash backed - Medical Practitioner	299,029	776	7,459					299,805	306,488
Reserves cash backed - IT & Admin	386,311	1,003	9,636					387,314	395,947
Reserves cash backed - Sewerage	1,024,632	2,500	25,558	60,000				1,087,132	1,050,190
Reserves cash backed - Community Bus	62,927	163	1,570					63,090	64,497
Reserves cash backed - NRM	22,105	58	551					22,163	22,656
Reserves cash backed - Waste Management	154,193	400	3,846	96,324				250,917	158,039
	5,877,725	15,000	146,609	362,726	0	(957,221)	0	5,298,230	6,024,334

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2023
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		16,145	0		(16,145)	0
Total other liabilities		16,145	0	0	(16,145)	0
Employee Related Provisions						
Annual leave		137,668	0			137,668
Long service leave		107,724	0			107,724
Total Employee Related Provisions		245,392	0	0	0	245,392
Total other current assets		261,537	0	0	(16,145)	245,392
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10

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.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2023	Current Liability 30 Jun 2023	Amended Budget Revenue	YTD Budget	YTD Revenue Actual	Forecast 30 June Closing
	\$	\$	\$	\$	\$	\$	\$	\$	
Operating grants and subsidies									
Governance									
OTH GOV - Grant - WDN WSFN				0		82,504	82,504	16,145	16,145
General purpose funding									
GEN PUR - Financial Assistance Grant - General				0		290,000	517,000	1,963,692	1,736,692
GEN PUR - Financial Assistance Grant - Roads				0		60,000	167,000	951,640	844,640
GEN PUR - Other Grants (LRCI)				0		574,820	574,820	0	0
Law, order, public safety									
ESL BFB - Operating Grant				0		21,420	21,420	22,824	22,824
Recreation and culture									
Library - Technology and Digital Inclusion Grant				0				4,276	4,276
Transport									
ROADM - Direct Road Grant (MRWA)				0		179,173	179,173	183,027	183,027
Other property and services									
POC - Fuel Tax Credits Grant Scheme				0		0	24,000	27,003	3,003
	0	0	0	0	0	1,207,917	1,565,917	3,168,607	2,810,607

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue			
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2023	Current Liability 30 Jun 2023	Amended Budget Revenue	YTD Budget	YTD Revenue Actual	Forecast 30 June Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies									
General purpose funding									
GEN PUR - Other Grants (LRCl)				0				439,707	439,707
Transport									
ROADC - Regional Road Group Grants (MRWA)				0		361,518	361,518	361,518	361,518
ROADC - Roads to Recovery Grant				0		402,890	402,890	402,890	402,890
	0	0	0	0	0	764,408	764,408	1,204,115	1,204,115

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

**NOTE 12
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption		Opening Surplus(Deficit)			(380,469)	(380,469)
3030210.31	GEN PUR - Financial Assistance Grant - General		Operating Revenue		227,000		(153,469)
3030211.31	GEN PUR - Financial Assistance Grant - Roads		Operating Revenue		107,000		(46,469)
3030245.36	GEN PUR - Interest Earned - Reserve Funds		Operating Revenue		121,000		74,531
3100620.34	PLAN - Planning Application Fees		Operating Revenue		10,000		84,531
3120110.58	ROADC - Regional Road Group Grants (MRWA)		Capital Revenue		15,518		100,049
3130221.34	TOUR - Caravan Park Fees		Operating Revenue		10,000		110,049
3130222.34	TOUR - Yalambee Fees		Operating Revenue		25,000		135,049
3140410.31	POC - Fuel Tax Credits Grant Scheme		Capital Revenue		24,000		159,049
	Proceeds from Disposal of Assets		Non Cash Item			(11,600)	147,449
	Plant Purchases		Operating Expenses			(57,725)	89,724
BC016	Increased Scope to Recreation Upgrade	121222	Capital Expenses			(146,635)	(56,911)
	Transfer from Reserve (Recreation)	121222	Capital Revenue		146,635		89,724
	Transfer to Waste Management					(51,324)	38,400
	Transfer to Plant Reserve					(38,400)	0
				0	686,153	(686,153)	0

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

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


Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Operating grants, subsidies and contributions	1,602,691	102.35%	▲	Receival of 100% of 2023/24 FAGs Grants on 30 June 2023.		Reallocation of LRCI Grant from Operating to Non-Operating. (\$439k received, and 135k expected). WSFN final expenditure was less than budgeted which is reflected in the income. FAGs received slightly under anticipated budget.
Profit on disposal of assets	36,922	40.75%	▲	Plant disposals resulted in a book "profit" over the anticipated amount estimated at Budget time. Some plant disposals still to take place. Refer to Note 6 for further details.		
Expenditure from operating activities						
Materials and contracts	(409,171)	(71.80%)	▼	WSFN expenditure \$64k under due to higher expenditure in previous years. Grant finalised and acquitted. \$80k town scaping not expended. Pool & TV/Radio \$18k underspent due to insurance claim payouts.		External Parts and Repairs \$80k, and Fuels \$35k higher than anticipated. Maintenance undertaken on gravel roads higher than anticipated budget, so allocation of PWOH & POC was allocated to Road Maintenance over Construction.
Utility charges	30,538	13.23%	▲	Rec Ground Utilities \$8.5k, Staff housing \$4.8k and Street Lighting \$6.6k lower than anticipated at this point in the budget.		
Other expenditure	55,438	55.98%	▲	\$16k under expended in Governance. Club Support Fund \$20k framework not created yet. Emergency Services allocation of \$12k not used.		
Loss on disposal of assets	13,000	100.00%	▲	No "book" loss on P55 disposal as anticipated at budget time. P66 disposal yet to occur. Refer to Note 6 for further details.		
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	439,707	57.52%	▲	Reallocation of LRCI Grant from Operating to Non-Operating		
Proceeds from disposal of assets	(180,283)	(40.94%)	▼			Five plant disposals remain outstanding. Refer to Note 6 for further details.
Financing activities						
Transfer from reserves	(957,221)	(100.00%)	▼			To consider reserve transfers with 2023/24 Budget Adoption.
Transfer to reserves	231,117	61.19%	▲	To consider reserve transfers with 2023/24 Budget Adoption.		

Closing funding surplus / (deficit)

1,036,517 (85.52%) ▲

Shows expected closing surplus(deficit), does not include reserve transfers. Surplus due to pre-payment of FAGs grant which will be a carry forward to 2023/24.

11.2. List of Accounts Paid

Corporate and Community		
Date	14 July 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	List of Accounts Paid	

Background:

This item presents the List of Accounts Paid, paid under delegated authority, for the period 19 June 2023 to 30 June 2023.

Comment:

The List of Accounts Paid as presented has been reviewed by the Acting Chief Executive Officer.

Consultation:

Finance Team

Statutory Implications:

Regulation 12 and 13 of the *Local Government (Financial Management) Regulations 1996* requires that a separate list be prepared each month for adoption by Council showing creditors paid under delegate authority.

Policy Implications:

Finances have been managed in accordance with the Shire of Koorda policies. Payments have been made under delegated authority.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1.1 - Ensure the use of resources is effective, efficient and reported regularly. (e.g. Financial Management)

Financial Implications:

Funds expended are in accordance with Council's adopted 2022/2023 Budget.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 060723**

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That Council, by Simple Majority, pursuant to Section 6.8(1)(a) of the *Local Government Act 1995* and Regulation 12 & 13 of the *Local Government (Financial Management) Regulations 1996*, receives the report from the Acting Chief Executive Officer on the exercise of delegated authority in relation to creditor payments from the Shire of Koorda Municipal Fund, as presented in the attachment, and as detailed below:

For the period 19 June 2023 to 30 June 2023.

Municipal Voucher V676 to V724	Totalling \$ 369,555.24
Credit Card Transaction (V706 & V707)	Totalling \$ 3,220.69
	Total \$ 372,775.93


CARRIED 6/0

FOR: Cr JM Stratford, Cr BG Cooper, Cr GW Greaves, Cr GL Boyne, Cr LC Smith and Cr NJ Chandler

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12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1. WA Local Government Convention and WALGA AGM 2023

Governance and Compliance		
Date	14 July 2023	
Location	Not applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	2023 WA Local Government Convention Program	

Background:

Consideration for WA Local Government Convention attendances and WALGA AGM Voting Delegates.

Comment:

The 2023 WA Local Government Convention and WALGA AGM will be held at Crown Perth from Sunday, 17 to Tuesday, 19 September. The AGM will be held on Monday, 18 September, from 2.00pm to 5.00pm.

Taking place alongside the Convention for the first time, the WALGA Supplier Showcase 2023 is hosted outdoors at Crown Perth on Tuesday, 19 and Wednesday, 20 September and is for exhibitors with large-scale products and machinery such as transport and waste management suppliers.

Accommodation has been booked at the Crown Metropol Hotel as it is adjacent to the conference venue.

To ensure hotel reservations, it is requested that the number of Councillors attending the conference be ascertained to allow for bookings to be confirmed.

The Convention is an opportunity for Councillors to speak with members from other local governments and establish networks for sharing ideas and information. While attendance to the conference is not required, it does provide members with an informative insight into local government sector including city and rural Councils.

Prices are per person and are all inclusive of GST. Full Delegate fees cover the daily conference program, lunches, refreshments, and the Welcome Drinks on Sunday, 17 September. The Convention Gala Cocktails on Monday evening and Convention Breakfast on Tuesday morning are optional, and a ticket fee applies. Deadline for all registrations is Friday, 8 September at 5.00pm.

Convention registration fees:

Full Delegate:	\$1,296.00
Monday Day Delegate:	\$648.00
Tuesday Day Delegate:	\$972.00
Corporate Delegate:	\$1,620.00

Optional Extras:

Gala Cocktails - Westin Perth (Mon):	\$135.00
Convention Breakfast with Michelle Payne (Tues):	\$93.30

Partners (Costs to be reimbursed to the Shire):

Opening Reception & Awards (Sun)	\$ Nil
Gala Cocktails - Westin Perth (Mon):	\$135.00
Convention Breakfast with Michelle Payne (Tues):	\$ 93.30

Costs do not include accommodation, parking and travel.

For the WALGA AGM, two members are to be given voting rights for the meeting. In 2022, this was the President and Deputy President with the CEO proxy for both. WALGA require notification of the Members with voting rights.

Consultation:

Shire President

Statutory Implications:

Local Government Act 1995

Policy Implications:

Nil.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan (2022)

4.2.1 – Promote continued professional development amongst elected members and staff.

Financial Implications:

Council's 2023-2024 Draft Budget includes allocations for elected member training and development (\$12,000) and travel and accommodation (\$10,000) would apply.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 070723**

Moved Cr GL Boyne

Seconded Cr GW Greaves

That Council;

1. Approves the registration for the WA Local Government Convention and WALGA AGM be completed for the following attendees (and partners, on a costs reimbursement basis, if the CEO is so advised):

- 1. Cr JM Stratford**
- 2. Cr BG Cooper**
- 3. Cr GW Greaves**
- 4. Cr GL Boyne**
- 5. Cr LC Smith**
- 6. Cr NJ Chandler**
- 7. CEO by policy; and**

2. Delegates voting rights for the WALGA AGM to the Shire President and Deputy President with the CEO Proxy for both.

CARRIED 6/0


FOR: Cr JM Stratford, Cr BG Cooper, Cr GW Greaves, Cr GL Boyne, Cr LC Smith and Cr NJ Chandler

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Cr GL Boyne disclosed an interest affecting impartiality in Item 12.2 – Longmuir Road, Mollerin – Proposed Subdivision, as she is closely associated (brother in law) with the lessee of the property.

5.23pm: Cr GL Boyne withdrew from the chambers.

12.2. Longmuir Road, Mollerin - Proposed Subdivision

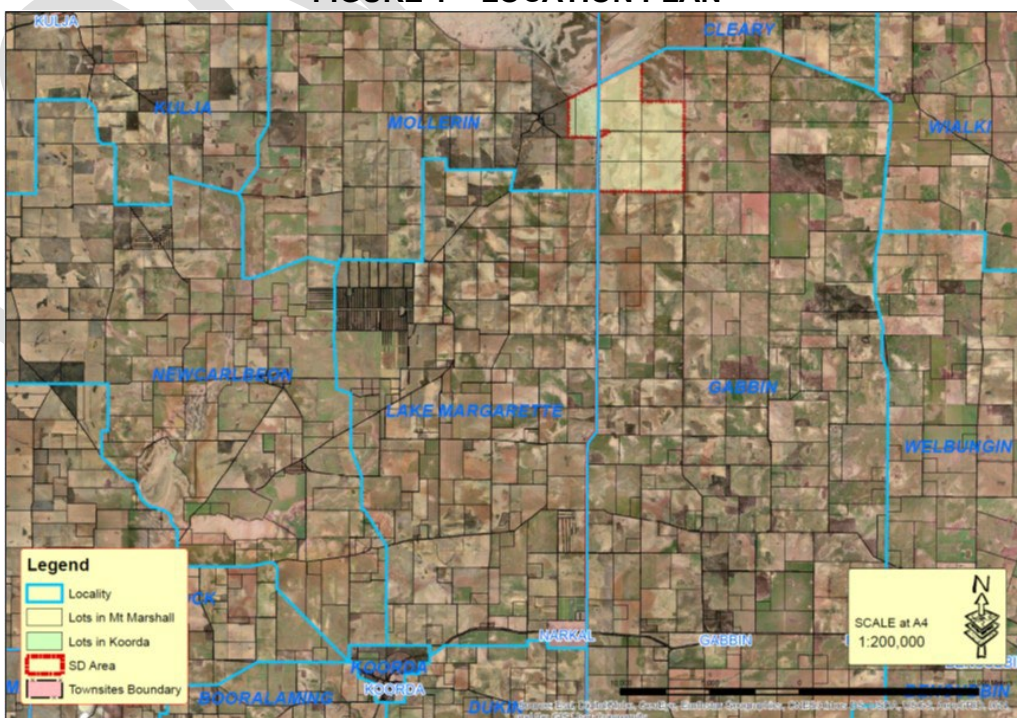
Governance and Compliance		
Date	11 July 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	Paul Bashall, Planwest Planning Consultant	
Legislation	Shire of Koorda Local Planning Scheme No 4	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	WAPC Subdivision Application Cover Letter Subdivision/Boundary Adjustment Overall Plan	

Background:

The WA Planning Commission has referred a proposed subdivision (Ref: 163319) of Lots 770 and 3516 Longmuir Road in **Mollerin** to the Council for comment. It appears that most of the land the subject of the proposed subdivision is in the Shire of Mount Marshall (in Gabbin). As a result, the application was only recently referred to the Council for comment. Responses are now required by 7th July 2023.

The proposed subdivision area is located about 32 kilometres north northeast of Koorda townsite on the border of Mt Marshall Shire as shown in **Figure 1** below.

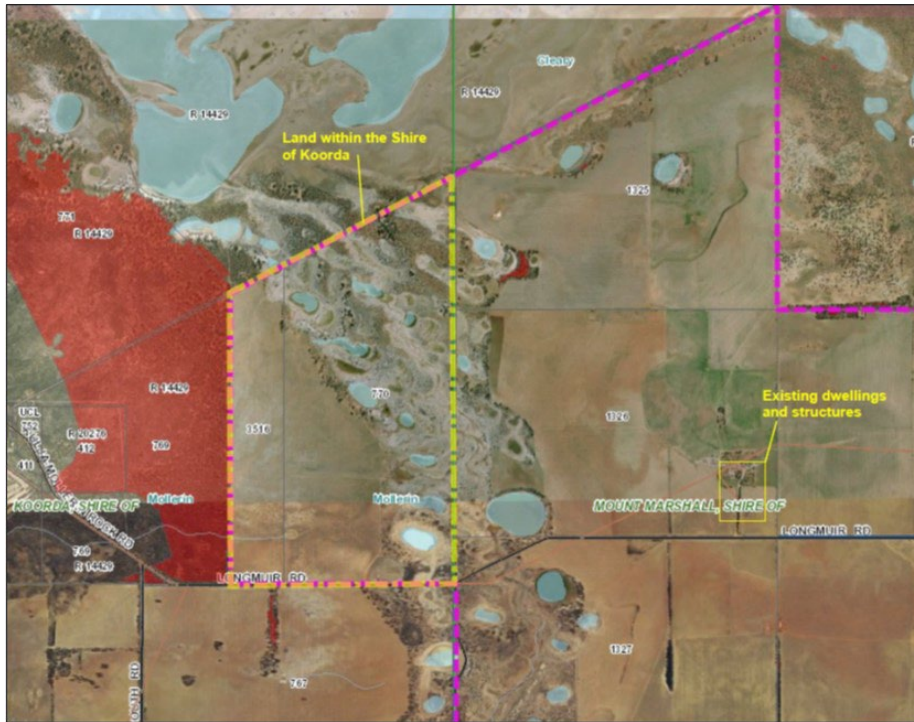
FIGURE 1 – LOCATION PLAN



Source: Planwest, ESRI, Landgate

The WA Planning Commission has advised that there are no buildings on the two lots in Koorda by providing map of the area. **Figure 2** shows an extract from this map.

FIGURE 2 – EXTRACT OF WAPC MAP



Source: Planwest, WAPC

Comment:

The proposed subdivision seeks to create 16 new lots that are permitted through the Mt Marshall Scheme. However, the component of the subdivision in Koorda only seeks a boundary adjustment. The 2 existing lots in Koorda (Lots 770 and 3516) are 340 ha and 91 ha respectively, are proposed to be 215ha each.

Figure 3 shows an extract from the application sketch with the proposed new boundaries shown as light blue.

FIGURE 3 – EXTRACT FROM APPLICATION



Source: SD Application

The Commission is responsible for determining all subdivision applications in the State.

It is recommended that Council supports the application, raising no objections or conditions as;

- The subdivision proposal simply seeks to rearrange existing lot boundaries without creating additional lots;
- Because there is no new development, the BAL (Bushfire Attack Level) should not be required. Any future development may require the Council's assessment of a fresh DA (Development Approval) application at which time a BAL may be necessary, and
- Fire breaks will automatically apply to new boundaries.

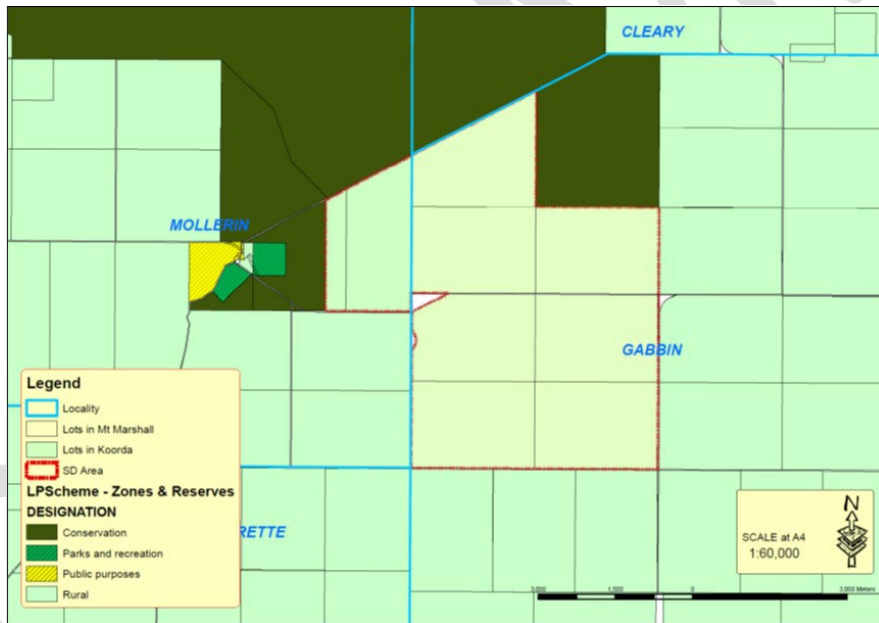
Consultation:

Lana Foote, Acting CEO
Department of Planning, Lands & Heritage

Statutory Implications:

The land is zoned Rural in the Shire of Koorda Local Planning Scheme No 4 (the Scheme) - an extract of which is shown in **Figure 4**. The Scheme was gazetted in December 2014 and has one amendment completed in 2020.

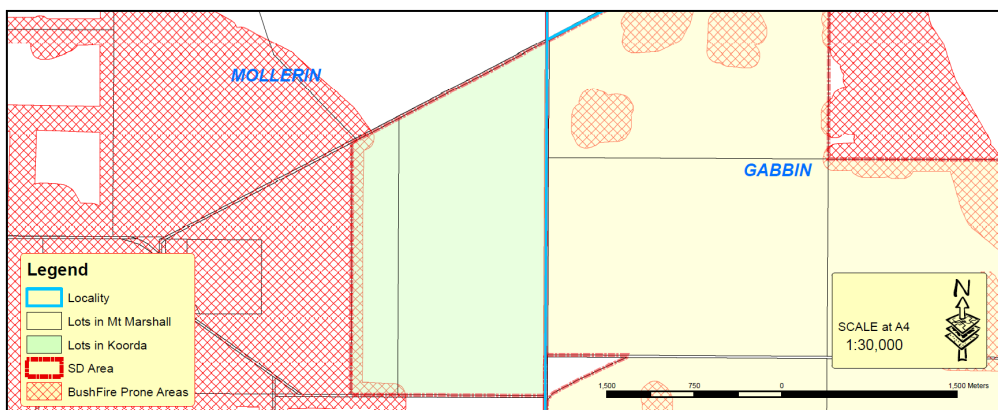
FIGURE 4 – EXTRACT FROM THE SCHEME



Source: Planwest, DPLH, Landgate

The area in Koorda is slightly affected by the Bushfire Prone mapping, however as there are no new residential uses a Bushfire Attack Level assessment is not considered necessary.

FIGURE 5 – EXTRACT FROM BUSHFIRE PRONE MAPPING



Source: Planwest, DFES, Landgate

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

2.1.1 - Ensure that our planning framework is modern and meets the needs of the relevant zoning stakeholders, such as industry, residential, small business and any emerging opportunities.

Financial Implications:

Nil

Voting Requirements:

Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 080723**

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That Council:

1. Supports the subdivision application No. 163319 - Lots 770 and 3516 Longmuir Road as outlined in the application to the WA Planning Commission, and;

2. Advises the WA Planning Commission that it has no objections to the proposed subdivision and had no conditions to impose on the proposal.

CARRIED 3/2

FOR: Cr JM Stratford, Cr BG Cooper and Cr NJ Chandler

AGAINST: Cr GW Greaves and Cr LC Smith

5.29pm: Cr GL Boyne returned to the chambers and the Presiding Person advised her on the outcome of the resolution.

13. OFFICER'S REPORTS – WORKS & ASSETS

Nil.

14. Urgent Business Approved by the Person Presiding or by Decision

Nil.

15. Elected Members' Motions

Nil.

16. Matters Behind Closed Doors

Council Decision

Resolution 090723

Moved Cr NJ Chandler

Seconded Cr GL Boyne

That Council close the meeting to the public at 5.30pm in accordance with section 5.23 (2) (a) of the Local Government Act.

CARRIED 6/0

FOR: Cr JM Stratford, Cr BG Cooper, Cr GW Greaves, Cr GL Boyne, Cr LC Smith and Cr NJ Chandler

5.30pm: ACEO L Foote and Governance Officer K Harrap withdrew from the chambers.

Council Decision

Resolution 100723

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That Council endorse the recommendations as per the confidential report on the employee matter.

CARRIED 6/0

FOR: Cr JM Stratford, Cr BG Cooper, Cr GW Greaves, Cr GL Boyne, Cr LC Smith and Cr NJ Chandler

6.28pm: ACEO L Foote and Governance Officer K Harrap returned to the chambers.

Council Decision

Resolution 110723

Moved Cr GL Boyne

Seconded Cr BG Cooper

That Council re-open the meeting to the public at 6.28pm.

CARRIED 6/0

FOR: Cr JM Stratford, Cr BG Cooper, Cr GW Greaves, Cr GL Boyne, Cr LC Smith and Cr NJ Chandler

17. Closure

The Presiding Person thanked those present for their attendance and declared the meeting closed at 6.29pm.

Signed: Stratford

Presiding Person at the meeting at which the minutes were confirmed.

Date: 13 September 2023