



Shire of
Koorda

Drive in, stay awhile

MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 18 June 2025

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 Wednesday, 18 June 2025 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

Zac Donovan
Chief Executive Officer
13 June 2025

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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



Zac Donovan
Chief Executive Officer

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**Shire of Koorda
Ordinary Council Meeting
5.00pm, Wednesday 18 June 2025**



1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 5.00pm.

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr NJ Chandler	
Cr GL Boyne	

Staff:

Mr Z Donovan	Chief Executive Officer
Ms L Foote	Deputy Chief Executive Officer

Members of the Public:

Apologies:

Cr KA Fuchsbichler

Visitors:

Approved Leave of Absence:

3. Public Question Time

Nil.

4. Disclosure of Interest

Nil.

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 21 May 2025

[Ordinary Council Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation Resolution 010625

Moved Cr NJ Chandler

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 21 May 2025, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

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8. Minutes of Committee Meetings to be Received

8.1. Minutes of Internal Committee Meetings to be Received

- a. Works Committee Meeting Minutes for meeting held 4 June 2025
[Works Committee Meeting Minutes](#)
- b. Governance Committee Meeting Minutes for meeting held 4 June 2025
[Governance Committee Meeting Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation Resolution 020625

Moved Cr GW Greaves

Seconded Cr GL Boyne

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the below Internal Committee meetings, as tabled.


- a. Works Committee Meeting, 4 June 2025;
- b. Governance Committee Meeting, 4 June 2025

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

9. Recommendations from Committee Meetings for Council Consideration

9.1. Draft Budget 2025/26 Roadworks and Plant Replacement Programs

Governance and Compliance		
Date	28 May 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As Above	
Legislation	Local Government Act 1995 Local Government (Financial Management Regulations) 1996	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
Attachments	Draft Plant Replacement Program 2025-2036 Draft Roadworks Plan 2025-26	

Background:

The Shire of Koorda is required to prepare an annual budget ahead of each financial year and have adopted by Council prior to 31 August. A key component in setting the annual Shire of Koorda Budget is the review of planned expenditure on plant replacement and roadworks.

For this purpose, the Shire of Koorda Works Committee was established as per the Local Government Act 1995 Sec. 5.8. membership of the committee is normally established following the bi-annual local government elections.

However, changes to Council composition due to resignations and extra-ordinary elections, and the reform requirement for Council to appoint all committee presiding officers, has resulted in minor changes to the Koorda Works Committee from the previous financial year despite the lack of a general local government election in the interim.

Comment:

The draft plant replacement and roadworks plan for the 2025-26 financial year have been developed in consideration of projected funding allocations and as part of the ongoing long term financial planning.

As shown in the attached Draft Plant Replacement Plan 2025-2036, it is proposed the Shire spend \$1.074m on plant replacement with \$453,000 anticipated to be recovered from trades and auctions, for a net changeover cost of \$621,000. For the previous period the budgeted changeover was \$677,000.

In addition, the Draft Roadworks Plan for 2025-26, proposes \$2.139m in works, of which \$120,000 is funded by the Shire, compared to \$2.04m in 2024-25 Roadworks Plan.

Both documents are attached for the committee's consideration.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Darren West, Works Supervisor

Statutory Implications:

Local Government Act 1995

Local Government (Financial Management Regulations) 1996

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and Transparent Leadership.

Risk Implications:

Risk Profiling Theme	Failure to complete projects on budget
Risk Category	Project
Risk Description	Variation to scope and or objective requiring restructure of project requiring Council approval.
Consequence Rating	Major (4)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Moderate (8)
Key Controls (in place)	Project reporting.
Action (Treatment)	Comprehensive plans provided by the item.
Risk Rating (after treatment)	Adequate

Financial Implications:

As detailed in attachments

Voting Requirements:

Simple Majority Absolute Majority

Committee Recommendation
Resolution 030625

Moved Cr GW Greaves


Seconded Cr GL Boyne

That Council endorse the 2025/2026 Roadworks & Plant Replacement Program for Council to consider in the Draft 2025/2026 Budget.

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

9.2. Policy Manual Review and Update

Governance and Compliance		
Date	30 May 2025	
Location	Not Applicable	
Responsible Officer	Lana Foote, Deputy Chief Executive Officer	
Author	As above	
Legislation	Local Government Act 1995	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Recommended policies to be rescinded. New/amended policy attachments linked in below tables	

Background:

The objectives of the Council's Policy Manual are:

- To provide Council with a formal written record of all policy decisions;
- To provide staff with precise guidelines in which to act in accordance with Council's wishes;
- To enable staff to act promptly in accordance with Council's requirements, but without continual reference to Council;
- To enable Councillors to adequately handle enquiries from electors without undue reference to staff or Council;
- To enable Council to maintain a continual review of Council Policy decisions and to ensure they are in keeping with community expectations, current trends and circumstances;
- To enable ratepayers to obtain immediate advice on matters of Council Policy.

In November 2022 a Committee was established to undertake a comprehensive review of more than 120 existing Council policies, encompassing over 250 pages. Works on the policy manual review did not commence until 2023, following the completion of the FMR & Reg 17 review in April 2023, which included external review and recommendations to the existing Council policies, with the comprehensive policy review remaining ongoing since this time.

Staff, in consultation with the Governance Committee, are conducting a major review of the Shires Policy Manual and propose improvements for Council's consideration. This report presents the changes within the policy manual.

Comment:

To date the Governance Committee and Management Team have completed the below;

- 27 existing policies have been rescinded,
- 29 existing policies transferred to the Operational Policy Manual,
- 49 existing policies merged/updated, and
- 14 new policies have been drafted and adopted.

Noting that below existing policies still require reviewing and updating;

ADMIN

- A35 - Permit Vehicle Approvals
- A44 - IT Equipment Including tablets, smart phones and computers

BUSHFIRE

- B4 - Bushfire Permits
- B10 - Banning of Cooking and Campfires within the Shire of Koorda
- B11 - Bush Fire – Burning to Protect Dwellings
- B14 - Control of Fires – Forward Control Points

FINANCE

- F9 - Community Recreation Facilities Funding
- F10 - Funding of Playing Fields
- F13 - Regional Price Preference Policy

HEALTH

- H1 - Building Application – Land without Legal access
- H2 - Building Licence Fees – Refunds
- H3 - Temporary Accommodation – Building Sites
- H4 - Private Sheds on Residential Land
- H5 - Erection of Second-hand Houses

PROPERTY

- P2 - No Smoking
- P4 - Tenancy of Council Housing

WORKS

- W3 - Vehicle Crossovers

At the March 2025 OCM, as tabled in item 12.2, a desktop review was undertaken and it was recommended the below policies were reviewed by the Governance Committee, prior to Council adoption.

Policy Section & Title	Proposed Amendments/Comments
A - Annual Council Christmas Function	• Update to include new procedure following 2024 Council Christmas Function.
F - COVID-19 Financial Hardship Policy	• Keep financial hardship policy and remove reference to COVID-19.
F - Grants - Community Grants Program	• Recommend review following 3 rounds of Community Grants Programs to ensure processes/information still relevant.
EM - Continuing Professional Development – Elected Members	• Remove 30 th June requirement to complete training and align with WALGA recommendation of “within one year from being appointed” to follow current practices.
G - Council Meeting Systems	• Following item 12.2 with revised Council Meeting structure.

Policy “EM - Continuing Professional Development – Elected Members” is on hold as per requirements, this policy is to be reviewed every 2 years following Local Government Elections. The other policies have been included in the policy manual review and update as outlined below.

At the March 2025 Bushfire Advisory Committee Meeting, the Bushfire policies were tabled for discussion with the below outcomes;

- B - Bushfire Prevention and Control – endorsed with minor amendments
 - Update the policy for banned fires to 31 October to 15 March.
 - Section 2 under Camping and Cooking Fires to be in line with the new Local Law.
 - Remove the designated locations where fire is permitted on page 3.
- B - Harvest and Vehicle Movement Bans – endorsed with minor amendments
 - Amend to two Fire Weather Officers.
 - Remove 'Bush Fire Advisory Committee Annual General Meeting' under Fire Weather Officer definition and update the wording to include 'appointed annually'.
- B - Roadside-Verge Burning – endorsed with no changes

Note: Policy "B - Bushfire Prevention and Control" on hold as further clarification from Bushfire Advisory Committee required.

PART 1 - Amendments and introduction of policies to the "Strategic" section of the policy manual

Policy Section & Title	Proposed Amendments/Comments
<u>A - Annual Council Christmas Function</u>	<ul style="list-style-type: none"> • Updates following 2025 Policy Review. • Ensured policy in line with current practices.
<u>B - Harvest and Vehicle Movement Bans</u>	<ul style="list-style-type: none"> • Merge and re-write Former Policies: B6 Harvesting Ban Officers & B7 Harvesting Ban Procedure
<u>B - Roadside/Verge Burning</u>	<ul style="list-style-type: none"> • Former Policy: B13 Bushfire - Roadside Burning • Minor wording updates.
<u>F - Financial Hardship</u>	<ul style="list-style-type: none"> • Updates to existing Policy "F – COVID-19 Financial Hardship" following 2025 Policy Review. • Renamed policy. Retained financial hardship policy, removed reference to COVID-19.
<u>F - Grants - Community Grants Program</u>	<ul style="list-style-type: none"> • Updates following 2025 Policy Review. • Added that documents are to be received "AT TIME OF APPLICATION." Acquittal wording says due by deadline OR 10 days of project. • For Committee comment/input
<u>G - Council Meeting System</u>	<ul style="list-style-type: none"> • Updates following 2025 Policy Review. • Added regulation requirements for recording Council Meetings.
<u>G - Information and Records Management</u>	<ul style="list-style-type: none"> • Former Policy No: A2 Record Keeping. • Re-written to align with current practices and legislation. • Removed procedures and guidelines.
<u>LPP - Tree Farms and Plantation Projects</u>	<ul style="list-style-type: none"> • Adoption of Policy as per Council request.
<u>W - Access Road Construction and Road Reserve Closure</u>	<ul style="list-style-type: none"> • Creation of new policy for future requests for construction of access roads as per RES: 151024. • Inclusion of road closures requests.
<u>W - Plant and Equipment Replacement</u>	<ul style="list-style-type: none"> • Former Policy No: A43 Plant, Equipment and Vehicle Purchases. • Re-write existing policy and outline preferred replacement periods in line with current practices.

W - Roads - Construction, Clearing and Grading	<ul style="list-style-type: none"> • Merge and re-write Former Policies: W1 Roads – Bitumen, W2 Maintenance Grading Regularity – Annual Program, W13 Clearing of Gazetted Road Reserves & W14 Vegetation Clearing at Passive Railway Crossings
W - Rural Deep Drainage and Surface Water	<ul style="list-style-type: none"> • Merge and re-write of Former Policies: W15 Deep Drainage & W16 Surface Water Policy Recommendation
W - Townsite Tree Planting and Maintenance	<ul style="list-style-type: none"> • Re-write former policy W11 Tree Planting & Removal

PART 2 - Policies to be Rescinded

It is recommended that the below policies be removed from the Policy Manual in their entirety. These policies are attached and labelled Part 2.

Policy	Reason for Rescindment
A16 - Reimburse Conference/ Training/ Seminar Costs – Other than Councillors or Staff	Operation Policy “O – Volunteer Management” has been drafted for Executive Management Team to adopt and includes a clause to “reimburse volunteer staff for out-of-pocket expenses incurred on behalf of the organisation.”
B3 - Bush Fire Courses	Part of DRAFT Bushfire Operational Procedure as presented to March 2025 Bushfire Advisory Committee Meeting for final adoption at the August 2025 meeting.
B5 - Fire Control Officers	Part of DRAFT Bushfire Operational Procedure as presented to March 2025 Bushfire Advisory Committee Meeting for final adoption at the August 2025 meeting.
B12 - Bushfire Fire Fighting Equipment - Financial Assistance	No longer applicable. Capital grants program administered by DFES and operating grant provided to maintain Bushfire brigade equipment and member PPE.
B15 - Bushfire Radio and Call Out Networks	No longer applicable. Capital grants program administered by DFES and operating grant provided to maintain Bushfire brigade equipment and member PPE.

Consultation:

Executive Management Team
Governance Committee

Statutory Implications:

Local Government Act 1995, Part 2, Division 2 ‘Role of Council’

2.7. Role of council

(1) The council –

- (a) governs the local government’s affairs; and
- (b) is responsible for the performance of the local government’s functions.

(2) Without limiting subsection (1), the council is to –

- (a) oversee the allocation of the local government’s finances and resources; and
- (b) determine the local government’s policies.

Policy Implications:

The Policy Manual will be updated accordingly, should Council resolve to adopt the Committee’s Recommendations.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and Transparent Leadership.

Risk Implications:

Not regularly updating the Shire's Policy manual poses a reputable risk with a medium risk rating. In order to maintain transparency and to facilitate appropriate decision-making processes, it is imperative that policy statements reflect the current position of Council and work practices at the Shire as well as best practice approaches.

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Committee Recommendation

Resolution 040625

Moved Cr NJ Chandler

Seconded Cr GL Boyne

That Council;

1. With regards to Shire of Koorda Policy Manual, adopts the following policies, as amended and included in this report, attached in Part 1;

- (a) A - Annual Council Christmas Function V1.1**
- (b) B - Harvest and Vehicle Movement Bans V1.0**
- (c) B - Roadside-Verge Burning V1.0**
- (d) F - Financial Hardship V1.1**
- (e) F - Grants - Community Grants Program V1.1**
- (f) G - Council Meeting System V1.1**
- (g) G - Information and Records Management V1.0**
- (h) W - Plant and Equipment Replacement V1.0**
- (i) W - Roads - Construction, Clearing and Grading V1.0**
- (j) W - Rural Deep Drainage and Surface Water V1.0**
- (k) W - Townsite Tree Planting and Maintenance V1.0**
- (l) W - Unconstructed Road Reserves and Access to Properties V1.0**

2. With regards to Shire of Koorda Policy Manual, rescinds and removes the following policies, attached in Part 2;

- (a) A16 - Reimburse Conference/Training/Seminar Costs other than Councillors/Staff**
- (b) B3 - Bush Fire Courses**
- (c) B5 - Fire Control Officers**
- (d) B12 - Bush Fire Fighting Equipment – Financial Assistance**
- (e) B15 - Bush Fire Radio and Call Out Networks**

3. With regards to Shire of Koorda Local Planning Policy “P - Tree Farms and Plantation Projects V1.0”:

(a) endorses the draft local planning policy as resolved,

(b) requires the CEO to publish a notice of the proposed Policy once a week for 2 consecutive weeks in a newspaper circulating in the Scheme area (and in such other manner and carry out such other consultation as the local government considers appropriate), giving details of -

(i) where the draft Policy may be inspected;

(ii) the subject and nature of the draft Policy; and

(iii) in what form and during what period (being not less than 21 days from the day the notice is published) submissions may be made;


(c) reports any submissions back to Council for consideration following the closure of the submission period.

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

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9.3. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan

Governance and Compliance		
Date	11 June 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>Local Government (Administration) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
Attachments	Quarterly Scorecard – June 2025	

Background:

Section 5.56(1) of the Local Government Act 1995 requires all local governments to have a plan for the future of the district and under the Local Government (Administration) Regulations 1996, all local governments in Western Australia are required to have adopted two key documents: a Strategic Community Plan (SCP) and a Corporate Business Plan (CBP). Together these documents drive the development of each local government’s Annual Budget.

The Integrated Planning and Reporting Framework and Guidelines (2016) issued by the DLGSC that guides the SCP and CBP process require that regular monitoring and reporting of these plans are undertaken. This quarterly update forms part of this key reporting process.

Council adopted the Integrated Strategic Plan 2022-2032 (which incorporates both the SCP & CBP) at its meeting held 20 April 2022. In 2024 a desktop review of the plan was undertaken and the updated plan was adopted at the June 2024 OCM as per resolution 120624.

Comment:

To assist Council to meet its IPR requirements under the Local Government Act 1995, the Local Government (Administration) Regulations 1996, Shire staff have prepared the quarterly report, as attached to this item, for the Committee to consider and, if appropriate, recommend to Council that the quarterly scorecard be adopted and the Integrated Strategic Plan and Workforce Plan components be endorsed for publication.

Consultation:

Lana Foote, Deputy Chief Executive Officer
 Jannah Stratford, President, Shire of Koorda

Statutory Implications:

Local Government Act 1995 and relevant subsidiary legislation.

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership.

4.1.1 – Ensure efficient use of resources and the governance and operational compliance and reporting meets legislative and regulatory requirements.

4.3 – Forward planning and delivery of services and facilities that achieve strategic priorities.

4.3.2 – Report to Council progress of Council Actions using a quarterly score card and report results to community.

Risk Implications:

The Risk Theme Profile identified as part of this report is Failure to Fulfil Compliance Requirements. The consequence could be Compliance if the requirements of both the Local Government Act 1995 and the Local Government (Administration) Regulations 1996 are not met in terms of the Shire having a plan for the future of the district. Another consequence could be Reputational if the public perceives that the Shire does not have the business planning tools in place to manage ratepayer money in transparent and accountable manner. The measure of Consequence is Minor, and the likelihood is Unlikely, giving an overall risk rating of Low. Both risks will be mitigated through adherence to the Integrated Planning and Reporting framework.

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

**Committee Recommendation
Resolution 050625**

Moved Cr NJ Chandler

Seconded Cr GL Boyne


That Council:

- 1. Adopts the quarterly reporting documents to June 2025 as attached to this item; and**
- 2. Endorses the publication of the Integrated Strategic Plan and Workforce Plan components for community information.**

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

9.4. Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls

Governance and Compliance		 Shire of Koorda <small>Drive in, stay awhile</small>
Date	11 June 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government (Audit) Regulations 1996 – Reg 16 and 17</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	FRM Action Plan – June 2025	

Background:

The Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance.

At the May 2023 Audit Committee Meeting, the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls was presented for consideration with the below committee recommendation being resolved at the May 2023 Council Meeting.

Committee Recommendation RESOLUTION 050523

Moved CR GW Greaves

Seconded CR BG Cooper

That Council:

1. Receives Moore's Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls report, dated April 2023 (Attachment A);
2. Directs the CEO to provide a report, on a quarterly basis, to the Audit Committee to enable the Committee to monitor the Shire's progress in addressing the recommendations, pursuant to Regulation 16 (d) of the Local Government (Audit) Regulations 1996; and
3. Directs the CEO at the first quarterly review to provide proposed actions, including expected completion dates, to the recommendations identified in the report.

CARRIED BY ABSOLUTE MAJORITY 6/0

Comment:

This report has been presented to the Audit & Risk committee as the committee has a role in supporting Council in fulfilling its governance and oversight responsibilities and provide the audit committee with the opportunity to raise any issues that the document has identified or ask any other questions, they may have in relation to our risk management and compliance activities.

An initial report was tabled at the June 2023 Audit Committee Meeting and the attached Action Plan is an update on actions that have been taken within the past quarter to align with the quarterly reporting on the Integrated Strategic Plan.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Administration Staff

Statutory Implications:

Regulation 16 of the Local Government (Audit) Regulations 1996 prescribes the functions of an Audit Committee which includes;

“16 (c) to review a report given to it by the CEO under regulation 17(3) and is to –

- (i) Report to the council the results of that review; and*
- (ii) Give a copy of the CEO’s report to the council.”*

“16 (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under –

- (i) Regulations 17 (1); and*
- (ii) The Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).”*

Regulation 17 of the Local Government (Audit) Regulations 1996 reads as follows;

“(1) The CEO is to review the appropriateness and effectiveness of a local government’s systems and procedures in relation to —

- a) risk management; and*
- b) internal control; and*
- c) legislative compliance.*

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review.”

Regulation 5 (2) (c) of the Local Government (Financial Management) Regulations 1996 states that -
“the CEO is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.”

Policy Implications:

The review recommended some potential improvement opportunities to some of the Council’s policy. These will be considered separately by the Policy Review Committee and Council at the completion of the review process. Comments made in the FM Review relating to specific Policies and Procedures will be taken on-board as part of the review process.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership.

4.1.1 – Ensure efficient use of resources and the governance and operational compliance and reporting meets legislative and regulatory requirements

Risk Implications:

The CEO would be contravening the *Local Government (Audit) Regulations 1996* if this review was not undertaken at least once every 3 financial years. The CEO is to report to the Audit & Risk Committee the results of this review.

The Financial Management, Risk Management, Legislative Compliance and Internal Controls Review covers a robust area of risk assessment and compliance with auditing in compliance with the Local Government Act 1995 and associated Regulations. The objective of this review is to identify risks to the organisation where non-compliant activities may have taken place enabling processes and procedures to be developed or reviewed and amended, if required.

Financial Implications:

Nil.

Voting Requirements: Simple Majority Absolute Majority

Committee Recommendation
Resolution 060625

Moved Cr GW Greaves


Seconded Cr GL Boyne

That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, Council, as per the quarterly report document to June 2025 as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Financial Management, Risk Management, Legislative Compliance and Internal Controls review.

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

9.5. Shire of Koorda Risk Profile Report

Governance and Compliance		
Date	11 June 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Zac Donovan, Chief Executive Officer	
Legislation	<i>Local Government (Audit) Regulations 1996 – Reg 16 and 17</i> <i>Local Government Act 1995</i> AS/NZS ISO 31000:2018	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Shire of Koorda Risk Profile Action Plan - June 2025	

Background:

The Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance.

In addition to the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls undertaken by Moore in February 2023, as per the above item, Staff undertook an additional review, facilitated by LGIS, to understand the Operational Risks within the organisation.

The Risk Profile workshop, undertaken in October 2023, worked through 15 risk themes to identify what is the risk of this occurring at the Shire, both with and without controls, and what controls are, or should be in place.

Under the Risk Management Framework, the Shire utilises risk profiles to capture its operational and strategic risks. The profiles assessed are:

- Asset Sustainability
- Business and Community Disruption
- Community Engagement
- Compliance Obligations
- Document Management
- Employment Practices
- Environment Management
- Errors, Omissions and Delays
- External Theft and Fraud
- IT, Communication Systems and Infrastructure
- Management of Facilities, Venues and Events
- Misconduct
- Project / Change Management
- Purchasing and Supply
- WHS

For each category, the profile contains the following:

- Objective.
- Risk Event.
- Potential Causes.
- Key Controls / Control Type.
- Control Adequacy.
- Control owner.
- Risk Rating.
- Actions and Responsibility.

Comment:

This report has been presented to the Audit & Risk Committee as the committee has a role in supporting Council in fulfilling its governance and oversight responsibilities and provide the audit committee with the opportunity to raise any issues that the document has identified or ask any other questions, they may have in relation to our risk management and compliance activities.

The initial Risk Profile Report was tabled at the December 2023 Audit & Risk Committee Meeting. Similar to the FRM Action Plan, the Risk Profile will be tabled at the quarterly Audit & Risk Committee workshops as a tracking tool to determine progress made against the key themes and improvements towards any identified areas of improvement.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Darren West, Works Supervisor
Kristyn Harrap, Governance Officer
Chris Gilmour, Regional Risk Coordinator, LGIS
Ben Galvin, Divisional Manager - Risk Services, LGIS

Statutory Implications:

Local Government Act 1995

AS/NZS ISO 31000:2018

Regulation 16 of the Local Government (Audit) Regulations 1996 prescribes the functions of an Audit Committee which includes;

“16 (c) to review a report given to it by the CEO under regulation 17(3) and is to –

- (i) Report to the council the results of that review; and*
- (ii) Give a copy of the CEO’s report to the council.”*

“16 (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under –

- (i) Regulations 17 (1); and*
- (ii) The Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).”*

Regulation 17 of the Local Government (Audit) Regulations 1996 reads as follows;

“(1) The CEO is to review the appropriateness and effectiveness of a local government’s systems and procedures in relation to —

- a) risk management; and*
- b) internal control; and*
- c) legislative compliance.*

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) *The CEO is to report to the audit committee the results of that review.*”

Policy Implications:

Shire of Koorda Risk Management Strategy 2023

Policy “G - Risk Management” states;

Risk Assessment and Acceptance Criteria

The Shire quantified its broad risk appetite through the development and endorsement of the Shire’s Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Framework and as a component of this policy.

All organisational risks are to be assessed according to the Shire’s Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisations appetite and are to be noted within the individual risk assessment.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership.

4.1.1 – Ensure efficient use of resources and the governance and operational compliance and reporting meets legislative and regulatory requirements.

Risk Implications:

The Shire of Koorda has adopted a ‘Three Lines of Defence’ model for the management of risk. This model ensures roles, responsibilities and accountabilities for decision making are structured to demonstrate effective governance and assurance. By operating within the approved risk appetite and framework, Council, management and the community will have assurance that risks are managed effectively to support the delivery of the strategic, corporate and operational plans.

The Risk Profile covers a robust area of risk assessment. The objective of this review is to identify potential and actual risks to the organisation, determine the chances of these risks occurring within the organisation and identify key controls that are and should be in place to help reduce or mitigate the perceived risks.

Financial Implications:

Resource requirements are in accordance with existing budgetary allocation.

Voting Requirements: Simple Majority Absolute Majority

**Committee Recommendation
Resolution 070625**

Moved Cr NJ Chandler

Seconded Cr GL Boyne

That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Council, as per the quarterly report document to June 2025 as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Risk Profile.

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

10. Announcements by the President without Discussion

The Shire President extends a welcome to new business owners Ana, Jeremy and Leoline at Koorda Post Office and Peter Anderson at Koorda Hotel.


Sending a big thank you to Glenn & Sandra and Kylie & Darren for their efforts in previously owning the businesses.

Well done to Central Wheatbelt Ladies Hockey Association in competing in the Women's Hockey Championships last weekend.

CONFIRMED

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

Corporate and Community		
Date	10 June 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>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	May 2025 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 31 May 2025.

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:

All financial reports are required to be presented to Council within two meetings following the end of the month that they relate to.

Consultation:

Zac Donovan, Chief Executive Officer
Finance Officers

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 2024

4.1.1 - Ensure efficient use of resources and that governance and operational compliance and reporting meets legislative and regulatory requirements.

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar, Financial Management Framework and Legislation
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Timely preparation of the monthly financial statements within statutory guidelines is vital to good financial management. Failure to submit compliant reports within statutory time limits will lead to non-compliance with the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
Resolution 080625

Moved Cr NJ Chandler

Seconded Cr GL Boyne

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 31 May 2025, as presented.

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 May 2025

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

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SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

	Supplementary Information	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							
General rates	10	1,243,192	1,243,192	1,244,715	1,523	0.12%	
Rates excluding general rates		29,750	29,750	29,750	0	0.00%	
Grants, subsidies and contributions	12	538,323	536,123	541,495	5,372	1.00%	
Fees and charges		649,379	611,481	599,770	(11,711)	(1.92%)	▼
Interest revenue		281,000	257,487	261,108	3,621	1.41%	
Other revenue		20,000	19,208	24,066	4,858	25.29%	▲
Profit on asset disposals	6	62,000	16,000	96,022	80,022	500.14%	▲
		2,823,644	2,713,241	2,796,926	83,685	3.08%	
Expenditure from operating activities							
Employee costs		(1,524,421)	(1,396,765)	(1,196,465)	200,300	14.34%	▲
Materials and contracts		(1,506,196)	(1,333,003)	(1,403,651)	(70,648)	(5.30%)	▼
Utility charges		(257,450)	(235,996)	(271,236)	(35,240)	(14.93%)	▼
Depreciation		(2,469,810)	(2,263,996)	(2,268,325)	(4,329)	(0.19%)	
Insurance		(215,320)	(215,320)	(215,238)	82	0.04%	
Other expenditure		(99,696)	(65,897)	(61,160)	4,737	7.19%	
Loss on asset disposals	6	(29,000)	(29,000)	(19,900)	9,100	31.38%	▲
Fair value adjustments to financial assets at fair value through profit or loss		0	0	(2,663)	(2,663)	0.00%	
		(6,101,893)	(5,539,977)	(5,438,638)	101,339	1.83%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,436,810	2,276,996	2,202,263	(74,733)	(3.28%)	▼
Amount attributable to operating activities		(841,439)	(549,740)	(439,449)	110,291	20.06%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	2,392,969	2,327,759	1,878,406	(449,353)	(19.30%)	▼
Proceeds from disposal of assets	6	281,000	261,000	308,886	47,886	18.35%	▲
		2,673,969	2,588,759	2,187,292	(401,467)	(15.51%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(1,247,855)	(1,147,855)	(1,077,500)	70,355	6.13%	▲
Payments for construction of infrastructure	5	(3,696,328)	(3,152,728)	(2,450,702)	702,026	22.27%	▲
		(4,944,183)	(4,300,583)	(3,528,202)	772,381	17.96%	
Amount attributable to investing activities		(2,270,214)	(1,711,824)	(1,340,910)	370,914	21.67%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,296,672	0	0	0	0.00%	
		1,296,672	0	0	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(275,000)	(198,829)	(198,829)	0	0.00%	
		(275,000)	(198,829)	(198,829)	0	0.00%	
Amount attributable to financing activities		1,021,672	(198,829)	(198,829)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,134,045	2,134,045	2,152,979	18,934	0.89%	▲
Amount attributable to operating activities		(841,439)	(549,740)	(439,449)	110,291	20.06%	▲
Amount attributable to investing activities		(2,270,214)	(1,711,824)	(1,340,910)	370,914	21.67%	▲
Amount attributable to financing activities		1,021,672	(198,829)	(198,829)	0	0.00%	
Surplus or deficit after imposition of general rates		44,064	(326,348)	173,790	500,139	153.25%	▲

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.

**SHIRE OF KOORDA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2025**

	Supplementary Information	30 June 2024	31 May 2025
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,481,460	445,182
Trade and other receivables		228,815	394,217
Other financial assets		5,781,255	5,980,084
Inventories	8	15,086	7,232
Other assets	8	523,751	0
TOTAL CURRENT ASSETS		9,030,366	6,826,715
NON-CURRENT ASSETS			
Other financial assets		62,378	59,715
Property, plant and equipment Infrastructure		15,543,871	15,853,432
		92,564,720	93,282,271
TOTAL NON-CURRENT ASSETS		108,170,969	109,195,418
TOTAL ASSETS		117,201,335	116,022,133
CURRENT LIABILITIES			
Trade and other payables	9	310,373	310,524
Other liabilities	11	682,548	266,544
Employee related provisions	11	318,298	318,298
TOTAL CURRENT LIABILITIES		1,311,219	895,366
NON-CURRENT LIABILITIES			
Employee related provisions		59,936	59,936
Other provisions		507,658	507,658
TOTAL NON-CURRENT LIABILITIES		567,595	567,595
TOTAL LIABILITIES		1,878,813	1,462,961
NET ASSETS		115,322,522	114,559,172
EQUITY			
Retained surplus		55,216,934	54,254,797
Reserve accounts	4	5,781,255	5,980,084
Revaluation surplus		54,324,333	54,324,333
TOTAL EQUITY		115,322,522	114,559,214

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025**

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
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 12 June 2025

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Supplementary Information	Amended Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 May 2025
		\$	\$	\$
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	3	3,497,003	2,481,460	445,182
Trade and other receivables		199,796	228,815	394,217
Other financial assets		4,765,712	5,781,255	5,980,084
Inventories	8	15,086	15,086	7,232
Other assets	8	523,751	523,751	0
		9,001,348	9,030,366	6,826,715
Less: current liabilities				
Trade and other payables	9	(682,548)	(310,373)	(310,524)
Other liabilities	11	(300,288)	(682,548)	(266,544)
Employee related provisions	11	(318,298)	(318,298)	(318,298)
		(1,301,134)	(1,311,219)	(895,366)
Net current assets		7,700,214	7,719,148	5,931,349
Less: Total adjustments to net current assets	Note 2(c)	(5,566,169)	(5,566,169)	(5,757,601)
Closing funding surplus / (deficit)		2,134,045	2,152,979	173,748

(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*.

Non-cash amounts excluded from operating activities		Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(62,000)	(16,000)	(96,022)
Less: Movement in liabilities associated with restricted cash			0	7,397
Less: Fair value adjustments to financial assets at amortised cost		0	0	2,663
Add: Loss on asset disposals	6	29,000	29,000	19,900
Add: Depreciation		2,469,810	2,263,996	2,268,325
Total non-cash amounts excluded from operating activities		2,436,810	2,276,996	2,202,263

(c) 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 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 May 2025
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	4	(5,781,255)	(5,781,255)	(5,980,084)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions held in reserve	4	215,086	215,086	222,483
Total adjustments to net current assets	Note 2(a)	(5,566,169)	(5,566,169)	(5,757,601)

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.

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2024-25 year is \$10,000 or 10.00%.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Fees and charges	(11,711)	(1.92%)	▼
Minor variance to anticipated fees and charges, slightly less than anticipated. Yalabee, Caravan Park and Housing slightly behind schedule, however Private works and cemetery fees higher than anticipated.			Timing
Other revenue	4,858	25.29%	▲
Reimbursement of Rate Debt Collection costs. Higher than anticipated budget (balances out expenditure). Department of Transport Commissions higher than budgeted.			Timing
Profit on asset disposals	80,022	500.14%	▲
Asset disposals ahead of anticipated budget.			Timing
Expenditure from operating activities			
Employee costs	200,300	14.34%	▲
Annual budget equally divided per month. Employee costs lower than anticipated. (Eg; \$30k Road Maintenance, \$25k Yalabee, \$15k Caravan Park, \$35k Admin, \$35k internal wage repairs)			Timing
Materials and contracts	(70,648)	(5.30%)	▼
Budget split equally over 12 months. Slightly ahead of anticipated budget, but within annual budget allocation. Some budget allocations anticipated employee costs (eg; Refuse Site), however external contractors engaged.			Timing
Utility charges	(35,240)	(14.93%)	▼
Recreation utilities surpassed annual budget allocation. Minor variances on other accounts based on higher usage and hence higher utility charges (eg; Caravan Park).			Timing
Loss on asset disposals	9,100	31.38%	▲
Loss of disposal of Admin vehicles higher than anticipated due to extended change over. No longer undertaking disposal of Roller.			Timing
Non-cash amounts excluded from operating activities	(74,733)	(3.28%)	▼
Due to Profit and Loss on asset disposal variances as noted above.			Timing
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(449,353)	(19.30%)	▼
Seroja funding (\$267k) to be recognised from Contract Liabilities once project expenditure is accrued - anticipated carry forward. Rtr final \$80k claim received in June. CSRFF \$30k behind anticipated claim schedule. Remaining \$40k from LRCI to be received once works complete.			Timing
Proceeds from disposal of assets	47,886	18.35%	▲
Minor variances. P43 Loader disposal received \$30k more than anticipated.			Timing
Outflows from investing activities			
Payments for property, plant and equipment	70,355	6.13%	▲
Buildings slightly behind monthly budget split. Details in Note 5.			
Payments for construction of infrastructure	702,026	22.27%	▲
Roadworks \$333k and Infrastructure Other \$370k behind anticipated monthly budget split.			Timing

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION

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**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2025**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.13 M	\$2.13 M	\$2.15 M	\$0.02 M
Closing	\$0.04 M	(\$0.33 M)	\$0.17 M	\$0.50 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.45 M	6.9%
Restricted Cash	\$5.98 M	93.1%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.17 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.19 M	86.9%
Trade Receivable	\$0.21 M	
Over 30 Days		7.4%
Over 90 Days		5.9%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.84 M)	(\$0.55 M)	(\$0.44 M)	\$0.11 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.24 M	
YTD Budget	\$1.24 M	0.1%

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.54 M	
YTD Budget	\$0.54 M	1.0%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.60 M	
YTD Budget	\$0.61 M	(1.9%)

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)
(\$2.27 M)	(\$1.71 M)	(\$1.34 M)	\$0.37 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.31 M	
Amended Budget	\$0.28 M	9.9%

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.45 M	
Amended Budget	\$3.70 M	(33.7%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.88 M	
Amended Budget	\$2.39 M	(21.5%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.02 M	(\$0.20 M)	(\$0.20 M)	\$0.00 M

Refer to Statement of Financial Activity

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

Reserves	
Reserves balance	\$5.98 M
Interest earned	\$0.20 M

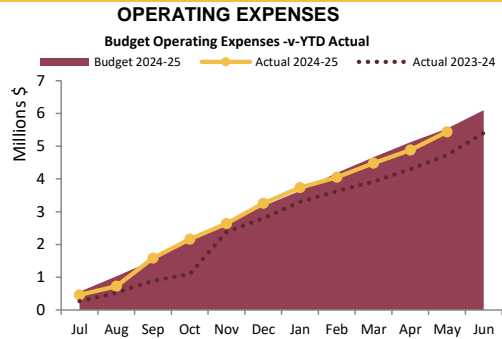
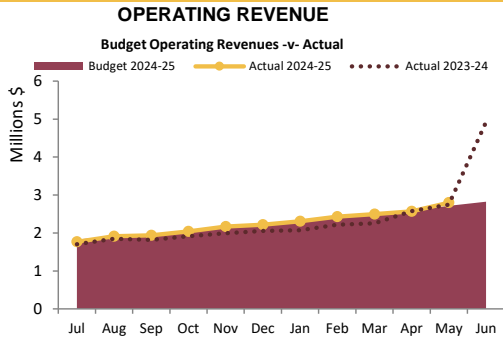
Refer to 4 - Cash Reserves

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

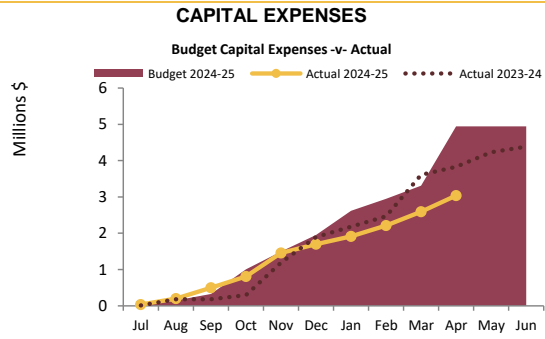
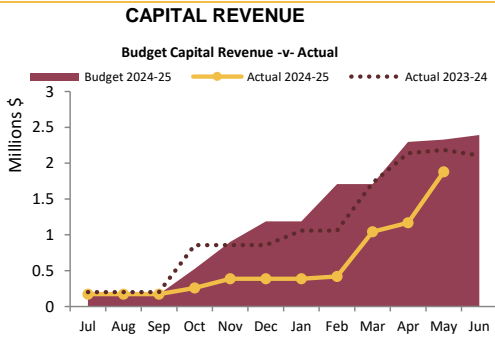
**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2025**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



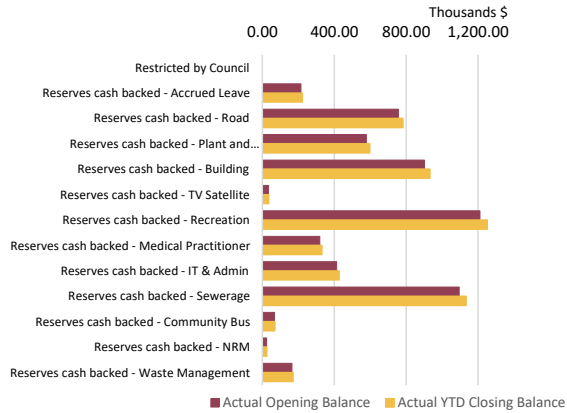
INVESTING ACTIVITIES



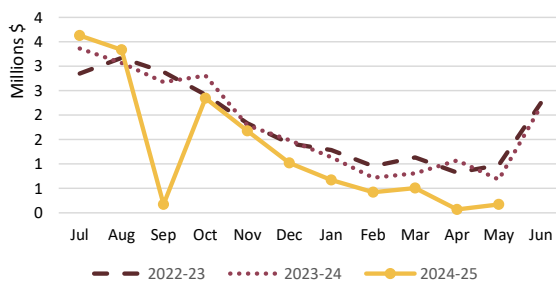
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2025**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
CBA Municipal Account	Cash and cash equivalents	375,226		375,226		CBA	Variable	Nil
CBA Licensing Account	Cash and cash equivalents	12,917		12,917		CBA	Variable	Nil
ATM Cash Account	Cash and cash equivalents	32,920		32,920		CBA	Nil	Nil
CBA ATM Cash Account	Cash and cash equivalents	23,360		23,360		CBA	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	4,929,666	4,929,666		CBA	4.61%	28/06/2025
Term Deposit XXX2	Financial assets at amortised cost	0	1,050,419	1,050,419		CBA	4.61%	28/06/2025
Total		445,182	5,980,085	6,425,267	0			
Comprising								
Cash and cash equivalents		445,182	0	445,182	0			
Financial assets at amortised cost		0	5,980,085	5,980,085	0			
		445,182	5,980,085	6,425,267	0			

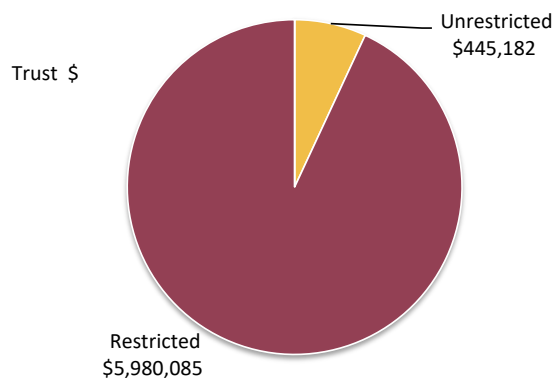
KEY INFORMATION

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.



SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2025

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserves cash backed - Accrued Leave	215,086	9,972	0	0	225,058	215,086	7,397	0	0	222,483
Reserves cash backed - Road	756,942	35,095	0	(25,600)	766,437	756,942	26,033	0	0	782,975
Reserves cash backed - Plant and Equipment	578,414	26,818	0	(514,600)	90,632	578,414	19,893	0	0	598,306
Reserves cash backed - Building	901,333	41,790	0	(45,000)	898,123	901,333	30,999	0	0	932,331
Reserves cash backed - TV Satellite	34,208	1,586	0	0	35,794	34,208	1,177	0	0	35,385
Reserves cash backed - Recreation	1,210,383	63,074	0	(606,472)	666,985	1,210,383	41,628	0	0	1,252,011
Reserves cash backed - Medical Practitioner	319,846	14,830	0	0	334,676	319,846	11,000	0	0	330,846
Reserves cash backed - IT & Admin	413,204	19,158	0	(50,000)	382,362	413,204	14,211	0	0	427,415
Reserves cash backed - Sewerage	1,095,961	50,814	0	0	1,146,775	1,095,961	37,692	0	0	1,133,654
Reserves cash backed - Community Bus	67,307	3,121	0	0	70,428	67,307	2,315	0	0	69,622
Reserves cash backed - NRM	23,644	1,096	0	0	24,740	23,644	813	0	0	24,457
Reserves cash backed - Waste Management	164,927	7,646	0	(55,000)	117,573	164,927	5,672	0	0	170,600
	5,781,255	275,000	0	(1,296,672)	4,759,583	5,781,255	198,829	0	0	5,980,084

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	304,855	204,855	143,122	(61,733)
Plant and equipment	943,000	943,000	934,378	(8,622)
Acquisition of property, plant and equipment	1,247,855	1,147,855	1,077,500	(70,355)
Infrastructure - roads	2,457,600	2,414,000	2,080,952	(333,048)
Infrastructure - Other	1,238,728	738,728	369,749	(368,979)
Acquisition of infrastructure	3,696,328	3,152,728	2,450,702	(702,026)
Total capital acquisitions	4,944,183	4,300,583	3,528,202	(772,381)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,392,969	2,327,759	1,878,406	(449,353)
Other (disposals & C/Fwd)	281,000	261,000	308,886	47,886
Reserve accounts				
Reserves cash backed - Road	25,600	0	0	0
Reserves cash backed - Plant and Equipment	514,600	0	0	0
Reserves cash backed - Building	45,000	0	0	0
Reserves cash backed - Recreation	606,472	0	0	0
Reserves cash backed - IT & Admin	50,000	0	0	0
Reserves cash backed - Waste Management	55,000	0	0	0
Contribution - operations	973,542	1,711,824	1,340,910	(370,914)
Capital funding total	4,944,183	4,300,583	3,528,202	(772,381)

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.

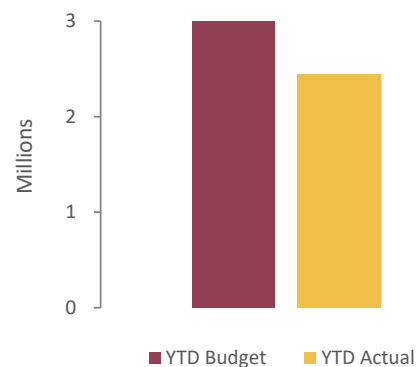
Initial recognition and measurement for assets held at cost

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.

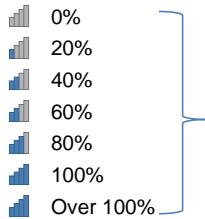
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



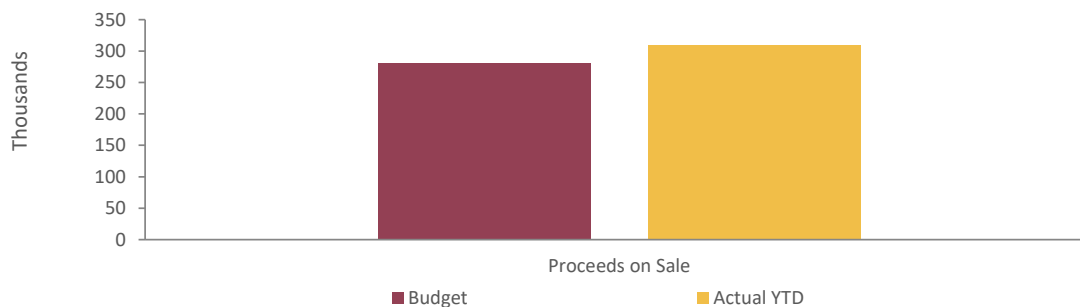
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

		Amended		Variance		
Account Description		Budget	YTD Budget	YTD Actual	Under/(Over)	
		\$	\$	\$	\$	
Plant & Equipment						
	PE0031	P003 Ute Gardener	50,000	50,000	46,265	3,735
	PE0161	P016 Roller Vib	185,800	185,800	185,400	400
	PE0431	P043 Front End Loader	378,700	378,700	378,700	0
	PE0551	P055 Ute Team Leader	60,000	60,000	57,744	2,256
	PE1001	P100 CEO Vehicle	77,000	77,000	76,622	378
	PE2001	P200 WS Vehicle	68,000	68,000	66,564	1,436
	PE3001	P300 DCEO Vehicle	75,500	75,500	75,513	(13)
	PE0611	P60 MPO Ute	38,000	38,000	37,720	280
	PEBOOM	Miscellaneous Plant - Compact Boom Spray	10,000	10,000	9,850	150
Buildings						
	BC016B	Rec Ground Ablutions	259,855	159,855	0	159,855
	BC016	Rec Ground Pavillion (23/24)	0	0	97,517	(97,517)
	BC054	L271 (3) Greenham St - Building (Capital)	35,000	35,000	0	35,000
	BC055	L274 (2) Lodge St - Building (Capital)	10,000	10,000	10,222	(222)
	BC015	Caravan Park Ablutions - Building (Capital) - 23/24 C/F	0	0	22,546	(22,546)
	BC056	L282 (7) Pearman St - Building (Capital)	0	0	12,837	(12,837)
Other Infrastructure						
	PC005	Synthetic Bowling Green Relocation	1,136,128	636,128	284,490	351,638
	PC003	Netball Court Resurface (RES: 240225)	27,000	27,000	27,445	(445)
	PC004	Refuse Site	50,000	50,000	32,245	17,755
	FC120	Townscape - GreenHeart	25,600	25,600	25,569	31
Infrastructure Roads						
	RRG006	Kalannie - Kulja Road (RRG)	180,000	180,000	152,514	27,486
	RRG140	Burakin - Wialki Road (RRG)	300,000	300,000	299,818	182
	RRG140B	Burakin - Wialki Road 2 (RRG)	168,000	168,000	189,100	(21,100)
	R2R002	Koorda - Cadoux Road (R2R)	144,000	144,000	107,984	36,016
	R2R004	Koorda - Kulja Road (R2R)	282,000	282,000	349,028	(67,028)
	R2R004B	Koorda - Kulja B Road (R2R)	290,000	290,000	270,274	19,726
	R2R004C	Koorda - Kulja C Road (R2R)	100,000	100,000	95,804	4,196
	R2R004D	Koorda - Kulja D Road (R2R)	200,000	200,000	210,130	(10,130)
	RC002	Koorda - Cadoux Road (Capital) - WSNF	100,000	100,000	66,030	33,970
	RC010	Mollerin Rock South Road (Capital) - 23/24 C/F	0	0	16,251	(16,251)
	RC014	Maher Road (Capital)	60,000	60,000	8,862	51,138
	RC023	Rabbit Proof Fence Road (Capital)	60,000	60,000	291	59,709
	RC026	Chapman Road (Capital)	60,000	60,000	31,595	28,405
	RC052	Green Road (Capital)	60,000	60,000	13,325	46,675
	RC135	Wyalkatchem - Koorda Road Sealed (Capital) - WSNF	100,000	100,000	54,155	45,845
	FC098	Greenham Footpath	100,000	100,000	11,755	88,245
	FC093	Scott Footpath	40,000	40,000	0	40,000
	FC120	Footpath Repairs - LRCI		0	13,284	(13,284)
	FC137	Railway Street	213,600	170,000	190,753	(20,753)
		4,944,183	4,300,583	3,528,202	772,381	

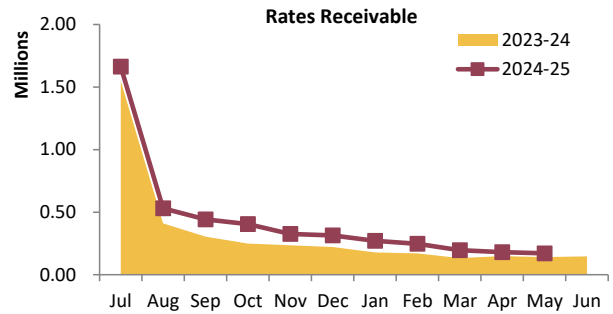
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
	P003 Ute Gardener - 2019 4x2 Ford Ranger XL	9,000	20,000	11,000	0	5,591	20,000	14,409	0
	P043 Front End Loader - 2014 Volvo L90F FEL	4,000	50,000	46,000	0	0	81,613	81,613	0
	P055 Ute Team Leader - 2022 4x4 Ford XLS Ranger PX3 Dual Cab	40,000	35,000	0	(5,000)	38,235	33,636	0	(4,599)
	P200 WS Vehicle - 2023 Ford Ranger Wildtrak 4x4	62,000	56,000	0	(6,000)	58,072	56,364	0	(1,708)
	P100 CEO Vehicle - 2022 Toyota Prado VX Silver	70,000	65,000	0	(5,000)	69,779	61,818	0	(7,961)
	P300 DCEO Vehicle - 2021 Toyota Prado GXL (Glacier White)	61,000	55,000	0	(6,000)	61,087	55,455	0	(5,632)
		246,000	281,000	57,000	(22,000)	232,764	308,886	96,022	(19,900)



7 RECEIVABLES

Rates receivable	30 June 2024	31 May 2025
	\$	\$
Opening arrears previous years	145,909	151,329
Levied this year	1,213,196	1,274,465
Less - collections to date	(1,207,775)	(1,238,595)
Gross rates collectable	151,329	187,200
Net rates collectable	151,329	187,200
% Collected	88.9%	86.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	93,631	1,438	145	5,967	101,180
Percentage	0.0%	92.5%	1.4%	0.1%	5.9%	
Balance per trial balance						
Trade receivables	0	22,161	0	336	25,498	101,180
GST receivable	0	39,365	0	0	0	59,664
Interest Receivable	0	45,173	0	0	0	46,173
Total receivables general outstanding						207,017

Amounts shown above include GST (where applicable)

KEY INFORMATION

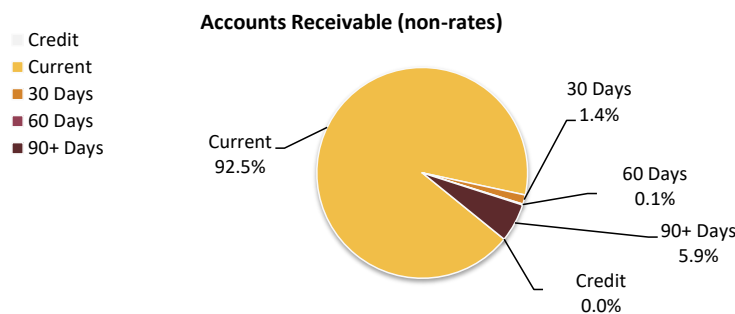
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2025**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 May 2025
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	5,781,255	198,829		5,980,084
Inventory				
Stock on Hand	15,086		(7,854)	7,232
Other assets				
Contract assets	523,751		(523,751)	0
Total other current assets	6,320,092	198,829	(531,605)	5,987,316

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.

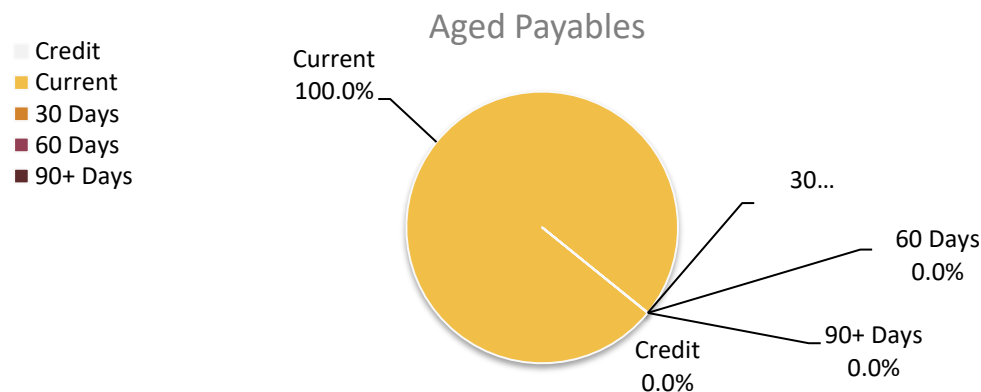
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	173,015	66	0	0	173,081
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	78,274	0	30,250	0	173,081
GST Payable	0	10,085	0	0	0	19,524
PAYG Payables	0	24,792	0	0	0	24,063
Payroll Creditors	0	0	0	0	(202)	(202)
Other Payables - ESL Liability	0	4,935	0	0	0	5,544
Other Payables - Dept Transport	0	24,688	0	0	0	2,917
Other Payables - Retention and Bonds	0	180	460	6,240	63,428	69,234
Prepaid Rates	0	1,366	1,005	15,817	0	16,364
Total payables general outstanding						310,524

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.



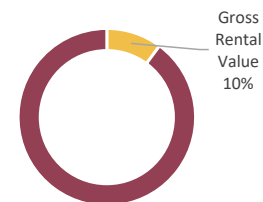
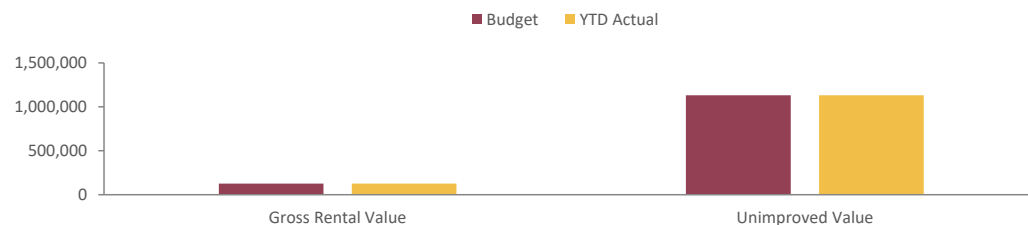
10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.0970	134	1,314,448	127,501		127,501	127,501	92	127,593
Unimproved value									
Unimproved Value	0.0110	218	102,937,345	1,132,311		1,132,311	1,132,311	-1,083	1,131,228
Sub-Total		352	104,251,793	1,259,812	0	1,259,812	1,259,812	-991	1,258,821
Minimum payment	Minimum Payment \$								
Gross rental value									
Gross Rental Value	430	30	44,455	12,900		12,900	12,900	430	13,330
Unimproved value									
Unimproved Value	430	36	607,998	15,480		15,480	15,480	116	15,596
Sub-total		66	652,453	28,380	0	28,380	28,380	546	28,926
Discount						-45,000	-43,032		-43,032
Amount from general rates						1,243,192			1,244,715
Ex-gratia rates	0.068		437,500	29,750		29,750	29,750		29,750
Total general rates						1,272,942			1,274,465

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		682,548	0	0	(416,004)	266,544
Total other liabilities		682,548	0	0	(416,004)	266,544
Employee Related Provisions						
Provision for annual leave		172,868	0	0	0	172,868
Provision for long service leave		145,429	0	0	0	145,429
Total Provisions		318,298	0	0	0	318,298
Total other current liabilities		1,000,846	0	0	(416,004)	584,842

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

SHIRE OF KOORDA
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MAY 2025

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD Budget	YTD Revenue
	1 July 2024		(As revenue)	31 May 2025	31 May 2025	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
ESL Bush Fire Brigade Operating Grant				0		20,450	20,450	17,031
Main Roads Direct Road Grant				0		233,768	233,768	233,768
Fuel Tax Credits Grant Scheme				0		26,400	24,200	30,347
Lirbary - Technology and Digital Inclusion Grant				0		0	0	2,543
Other Culture Grant				0		1,000	1,000	1,100
Financial Assistance Grant - General				0		182,200	182,200	182,200
Financial Assistance Grant - Roads				0		74,505	74,505	74,505
	0	0	0	0	0	538,323	536,123	541,494

SHIRE OF KOORDA
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MAY 2025

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD Revenue
	1 July 2024		(As revenue)	31 May 2025	31 May 2025	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Local Roads & Community Infrastructure Grant (LRCI)	423,185	416,004	(839,189)	0	0	669,636	669,636	624,005
CSRFF Grant				0	0	130,421	65,211	32,605
Regional Road Group Grants				0	0	432,368	432,368	427,558
Roads to Recovery Grant				0	0	706,000	706,000	624,000
LGRF08 - Cyclone Seroja Local Government Resilience Fund		266,544		266,544	266,544	266,544	266,544	0
Other Road Grants - WSN				0	0	188,000	188,000	170,238
	423,185	682,548	(839,189)	266,544	0	2,392,969	2,327,759	1,878,406


**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2025**

14 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended Budget
			Adjustment	Available Cash	Available Cash	Running Balance
			\$	\$	\$	\$
Budget adoption						44,064
Surplus or deficit at the start of the financial year		Opening surplus(deficit)		57,198		101,262
Grants, subsidies and contributions		Operating revenue			(43,295)	57,967
Interest revenue		Operating revenue		30,000		87,967
Materials and contracts		Operating expenses		53,472		141,439
Depreciation		Operating expenses			(89,500)	51,939
Insurance		Operating expenses		15,000		66,939
Non-cash amounts excluded from operating activities		Non cash item	80,616			66,939
Capital grants, subsidies and contributions		Capital revenue			(680,000)	(613,061)
Proceeds from disposal of assets		Operating revenue			(40,000)	(653,061)
Purchase of land and buildings		Capital expenses		190,145		(462,916)
Purchase of plant and equipment		Operating expenses		150,000		(312,916)
Purchase and construction of infrastrucutre-roads	RES: 140824	Capital expenses			(63,600)	(376,516)
Purchase and construction of infrastrucutre-other		Operating expenses		671,272		294,756
Transfer from reserve accounts		Capital revenue			(150,300)	144,456
Transfer to reserve accounts		Non cash item			(30,000)	114,456
				1,167,087	(1,096,695)	70,392

11.2. List of Accounts Paid

Corporate and Community		
Date	11 June 2025	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>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 12 May 2025 to 11 June 2025.

Comment:

From 1 September 2023, Regulations were amended that required Local Governments to disclose information about each transaction made on a credit card, debit card or other purchasing cards. Purchase cards may include the following: business/corporate credit cards, debit cards, store cards, fuel cards and/or taxi cards.

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

Consultation:

Zac Donovan, Chief Executive Officer
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 2024

4.1.1 - Ensure efficient use of resources and that governance and operational compliance and reporting meets legislative and regulatory requirements.

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications:

Funds expended are in accordance with Council's adopted 2024/2025 Budget.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
Resolution 090625

Moved Cr GW Greaves

Seconded Cr GL Boyne

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 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 12 May 2025 to 11 June 2025.

Municipal Voucher V738 to V784
 Purchase Card Transactions (V768)


Totalling \$ 717,506.25
Totalling \$ 6,437.40
Total \$ 723,943.65

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1 Recreation Centre Management

Governance and Compliance		 Shire of Koorda <small>Drive in, stay awhile</small>
Date	11 June, 2025	
Location	Koorda Recreation Precinct	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	<i>Liquor Control Act 1988</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Nil	

Background:

The second stage of the Recreation Precinct redevelopment – the bowling green project – has involved significant community consultation including meetings with key groups and the engagement of a consultant to assist with developing a management plan that would suit all parties.

The series of meeting and development of various draft agreements and memorandums of understanding were in a large part driven by the community wanting clarity on how the relocated bowls facility would operate and the impact and consideration of the existing Koorda Sports Club.

Much of the discussion captured by the consultant was centred on conditions of use of the facility and how the provision of hospitality, particularly the sale of alcohol, would be managed following the completion of stage one, which expanded the Recreation Centre capability to host functions.

At the Ordinary Council Meeting of 18 December, Council confirmed the bowling club project would proceed with the conditions including:

- the Koorda Sports Club contribute \$100,000 to the \$1.49m costs,
- the postponement of the lighting component and associated costs,
- staff develop a plan to decommission the Sports Club building within 12 months of the works, and
- a management model for the Recreation Centre be completed before the completion of works.

To the final point, a Council workshop on June 4 was presented with four options for a management model and conditions of use for the Recreation Centre. Attending the workshop via Teams was a representative of Racing Gaming and Liquor Industry Services to redress council questions.

The purpose of this item is to present the summary of the workshop outcomes for endorsement by Council to commence discussions with key sporting and community user groups.

Comment:

The Council workshop on 4 June was presented with draft general Conditions of Use for the Recreation Centre to apply to all user groups and 4 management models to consider for the facility. In summary the 4 management options considered by Council were:

Status Quo: The operating model currently adopted for management and access to the Koorda Recreation Centre.

Individual Club Access: A variation on the status quo with each club or association managing its hospitality requirements.

Central Committee: A model based on the formation of a central committee of users to manage the facility.

Club Expansion: A variation on the central committee model whereby the existing Koorda Sports Club is the central entity.

The outcome of the workshop was that Council preferred the Individual Club Access model – using restricted club licences – as it allowed each club to nominate and manage its requirements without additional approval, occasional community users (including those requiring occasional licences) would still have access to the facility, and there is not the need to establish of a complicated central entity.

The summary of the Individual Club Access model – which was also supported by the Liquor Licencing representative as appropriate for multiuser groups – as presented to the Council workshop is as follows:

Individual Club Access model

Management: The Individual Club Access model has conditions largely unchanged in most aspects from the status quo, in that individual clubs would retain their autonomy and be charged an annual fee by the Shire. It differs in that instead of having to apply for occasional liquor licences for each home game or event, the clubs would be able to nominate dates at the start of the year and be licenced without further application. Recreation Centre users would continue to be charged for cleaning by the Shire when facilities are not left in a suitable and orderly state after use. The Shire would require each Unrestricted Club Licence holder to provide quarterly income and expenditure reports to the Shire and audited annual accounts.

Licencing: Under the model each regular user club or association would apply for a Restricted Club Licence and have responsibility for providing approved managers and all other licence management requirements during the nominated hours of operations. The individual club or association would be compelled to retain member lists with the requirement that each member is entitled to up to 5 guests at any one time. The Restricted Club Licence would enable multiple clubs to manage operations and income from bar sales.

Costs: User groups are charged an annual fee for access to the Recreation Precinct facilities. Licencing fees for each Restricted Club Licence is currently \$1033 – with additional costs associated with nominating managers and department processing. With annual fee \$334 for each licence.

Ad Hoc Access: The Shire would continue to manage access from community groups and other requests (such as funerals and weddings) and prior to supporting any Restricted Club Licence application would require written confirmation from each relevant Club to support community requests when endorsed by the Shire as is reasonable in consideration of any special events organised by the relevant club. As per the status quo, ad hoc users could apply to the Shire for a Consumption Licence or to the DLGSC for an Occasional Licence, depending on the nature of their event.

Summary: The Restricted Club Licence model would enable each club or group to manage its own income from its bar sales and would limit the impact of the licence overtly competing with commercial enterprises in the Shire. It does not require the establishment of a separate entity to manage the licence and can be formalise with an operational agreement with the Shire. Ad hoc users are accommodated by the Shire without the need for approval from any of the Restricted Club Licence holders associated with the Recreation Centre.

In addition, the Liquor Licensing representative responded to Council questions regarding exemptions to the Liquor Control Act 1988 whereby alcohol can be sold or supplied to attendees of a function if it met the following conditions, in addition to those for the responsible service of alcohol. That it was:

- held between 6am and 10pm
- for a maximum of 2 hours with no more than 100 attendees, OR
- a maximum of 4 hours if no more than 75 attendees.

It is anticipated that this small function exemption provision would satiate the requirements of a number of potential users which may not require an unrestricted club licence. However, as the owners of the building, the Shire would still require a consumption of alcohol application from any groups on each occasion any small function was proposed for the Recreation Centre.

The 4 June Council workshop also defined that any agreement between the Shire and individual user groups and for the Shire, as building owner, to support any restricted club licence application would be under the following principles:

- The Recreation Precinct and the Recreation Centre will not inordinately compete with existing commercial businesses within the Shire of Koorda.
- The Recreation Precinct and Recreation Centre are facilities provided for use and access by the whole community.
- The Recreation Centre management model should facilitate as is reasonable needs of all user groups and ad hoc community access.
- The Recreation Centre management model will reflect the General Conditions of Use of the Recreation Precinct and Recreation Centre.
- The Shire retains in perpetuity control and discretion on the use of the Recreation Precinct and Recreation Centre.
- The Shire will support licencing applications to the Racing Gaming and Liquor (DLGSC) based on, but not limited to, the principles outlined above.

Each of the user groups, particularly the various sporting clubs, will also pay an agreed fee to access the Recreation Precinct facilities including the Recreation Centre as is currently the case. These fees can be adjusted with council approval as part of the annual Shire budget process.

In regard to the General Conditions of Use of the Recreation Centre to be applied to user groups, the 4 June Council workshop defined the following:

General Conditions of Use

- The Shire retains control over and final authority over the use of the Recreation Precinct and Recreation Centre
- The Shire maintains the Recreation Centre facilities and amenities in good working order.
- The Shire has discretion to access or allocate access to the Recreation Precinct facilities at any time, including times that have been previously assigned to a user.
- The Shire can cancel access to any user or group with immediate notice
- Recreation Precinct users are responsible for leaving the facilities in a clean and ordered condition at the conclusion of each use.
- The Shire will charge Recreation Centre users cleaning charges when premises are not left clean and ordered after use.
- Recreation Precinct users are responsible for any damage resulting from or during their use of facilities.

- Recreation users are to report to the Shire within 12 hours any damaged resulting from or during their use of facilities.
- Upgrades to user-specific facilities require a minimum 10 per cent financial contribution from the relevant user group, with any adjustment at the discretion of Council.
- Unscheduled repairs to user-specific facilities will be the responsibility of the relevant user group unless otherwise endorsed by Council.
- Recreation Centre users will provide all personnel required for their use of the facility.
- Recreation Centre users will ensure compliance with all licensing and legislative requirements for the sale of alcohol and food handling during their use of the facility.
- Recreation Centre users will engage local suppliers for the provision of all consumables at the facility unless otherwise agreed in writing by the Shire.
- The Shire may seek to vary the conditions of any user agreement at any time.
- The Shire will meet building and public liability insurances.
- Recreation Precinct user groups are responsible for activity-based insurance requirements.
- All access fobs and keys are to be returned to the Shire at the end of each season (in the case of sporting clubs) or within 12 hours of the conclusion of any one-off event.
- Any groups planning to access the small function liquor licence exemption will need to secure an alcohol consumption permit from the Shire within 48 hours of the event.
- Any financial penalties imposed on the Shire for breaches of the Liquor Licensing Act 1988 resulting from or during the use of the facility will be recouped by the Shire from the relevant user group.

The last two points on the conditions of use have been added for council endorsement since the 4 June workshop in view of advice from Racing, Gaming and Liquor Industry Services.

On endorsement of the Shire position on the management model, agreement principles and general conditions of use, the Shire President and CEO will arrange to meet with each of the Recreation Centre users involved in the consultation process to outline the position and explain in detail.

The need for the Council and consequently the Shire to first establish an acceptable position on the management model, and associated matters, is required to ensure the process will proceed and remove conjecture and uncertainty and give user groups a basis for discussions.

Consultation:

Jonathon Miller, Licensing Coordinator, Racing Gaming and Liquor, DLGSC

Statutory Implications:

Liquor Control Act 1988

Policy Implications:

W - Asset management V1.0

W - Consumption of Alcohol on Shire Property V1.0

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

3.1 – Shire owned facilities renewed and maintained in a strategic manner to meet community needs.

4.3 – Forward planning and delivery of services and facilities that achieve strategic priorities.

Risk Implications:

Risk Profiling Theme	Liquor licencing offences resulting from use of the shire facility
Risk Category	Financial and Reputation
Risk Description	Offences such as serving alcohol to intoxicated people can be applied to the owner of the premises under the Liquor Control Act 1988.
Consequence Rating	Minor (2)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Moderate (6)
Key Controls (in place)	Conditions of use including recouping penalties.
Action (Treatment)	User agreements
Risk Rating (after treatment)	Effective

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation:
Resolution 100625

Moved Cr GW Greaves

Seconded Cr GL Boyne

That Council:


- 1. Endorse the Recreation Centre Individual Club Access management model; agreement principles and General Conditions of Use as detailed, and**
- 2. Approve the Shire President and CEO to commence discussions with key user groups with the CEO to report back to Council before the 20 August OCM.**

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

13. OFFICER'S REPORTS – WORKS & ASSETS

13.1 Recreation Precinct Stage Two – Update

Works and Assets		
Date	10 June, 2025	
Location	Koorda Recreation Precinct	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Local Government Act 1995 Local Government (Functions and General) Regulations 1996	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Stallion Extension Request	

Background:

The Shire is currently redeveloping the community sporting facilities at the Recreation Ground. The first stage of the project was to upgrade and extend the Recreation Centre; with the second stage to construct a seven-link synthetic bowling green facility now underway.

The bowling green project comprises of three components – construction of the base and earthworks, including fencing and the toilet and storage facility (awarded to Stallion following a public tender); installation of the surface and reticulation (awarded to Evergreen following a public tender); and paving and bowling green shelters (to be awarded via requests for quotes as per the Shire's purchasing policy).

Provision of the bowling surface was separate tender from the base construction due to the specialised nature of the works, while the paving works and construction of the bowling shelters were separate so as to provide smaller local providers the opportunity to participate in the project.

The project is funded with a combination of grant funding (\$836,000), Shire reserves (\$465,000) and a contribution from the Koorda Sports Club (\$100,000) on behalf of the bowls contingent. In addition, to facilitate the funding of the project, the installation of the lighting was removed from the schedule of works for a saving of \$95,000. The Shire contribution is scheduled to be increased by \$44,000 as a result of the 2025-2026 budget development identifying higher costs for the paving and playing shelter components than the initial provision.

The project was initially intended to commence and be completed by June 2024 however Council agreed to extend the timeframe to develop comprehensive architectural plans for the wider redevelopment project and conduct the necessary tender process. Grant funding dependent on the June 2024 timeline has also been extended to December 2025 by the funding providers.

The purpose of this item is for council to consider endorsing an extension to the project timeframe, due to a statewide shortage of critical materials outside of the contractor's control, and to update council on variances applied to the project to date.

Comment:

The construction of the base and associated works needs to be completed before the installation of the playing surface and the local works (paving and playing shelters). The construction contract was signed on 21 January 2025 from which the contractors (Stallion) had 21 days to take possession of the site and 20 weeks post that date to complete the works.

That is the construction works were scheduled to be completed by 1 July 2025 with a contractual penalty of \$100 per day that competition in arrears without prior approval by the Shire for an extension. As the project currently stands Stallion will not have the works completed by 1 July and has requested a 39-working day extension for a revised completion date of 25 August 2025.

The reason provided for the requested extension is unforeseen delays in the supply of limestone blocks which has affected suppliers statewide and to which Stallion sought to redress by expanding their normal supply channels to attempt to secure supply from as far afield as the southwest.

Project managers MCG Architects has confirmed the shortage in the supply of limestone blocks which was exacerbated by a halt in production by one of the primary industry suppliers MCG Architects supports the granting of the extension as it was unforeseen and as such a reasonable request.

In advance of the formal request from Stallion for the extension on completion, the Deputy CEO updated grant providers on the possible delay and that the deadline to expend funds by 30 June 2025 was unlikely to be achieved. As such, while the Local Roads and Community Infrastructure grant will be expended by 30 June, extensions have been approved by the funding providers for both the Community Recreation Sport and Facilities Fund and Seroja funding to 31 December 2025.

While it is proposed that the Shire allow the 39-working day extension for Stallion – given the reason was out of their control and grant funding is unaffected – there is currently no indication that any further extension should be granted and that the daily penalty be applied to any additional time overruns.

In addition to the requested works completion extension from Stallion, there have also been a number of variances to the contracted works which to date are almost \$11,000 in the Shire’s favour. Each of the variances, the quantum for each and the rationale are provided in the table below:

VARIANCE	AMOUNT	RATIONALE
Removal of tree	(\$1800)	Removal of tree on eastern side that was unable to quarantined from structure
Modification to footings for playing surface	\$19,875	Surface providers identified an alternative option to provide for drainage requirements.
Upgrade reticulation pump to 3-phase power	(\$791.29)	Upgrade to previous specifications for reticulation pump for longer life.
Upgrade to facilities hardware	(\$2323.76)	Hardware for toilet and storage shed as presented were inadequate and required upgrade
Widen northern access gate to playing surface	(\$1257.15)	Single access gate to playing surface widened to double gate to better facilitate access of equipment
Light tower hardware provision	(\$3173.33)	While lighting is postponed, there are cost benefits in installing the base hardware during construction.
TOTAL	\$10,952.20	Surplus to budget to date

As shown an alternate drainage structure proposed by the playing surface providers has enabled upgrades to various aspects of the construction as identified as preferable during works. The upgrade to the pump reticulation should prolong its working life; the hardware for the facilities are of higher quality and therefore should have a longer working life; the widening of the access gate will increase ease of access and lessen the propensity of damage to the structure; and the installation of the light tower cage bolt assemblies will be cost effective in the longer term.

Consultation:

Michel Greenhalgh, Director, MCG Architects
Spencer Davies, Stallion Homes
Mark Fraser, Evergreen WA
Greg Williams, Western Irrigation
Lana Foote, Deputy Chief Executive Officer

Statutory Implications:

Local Government Act 1995
Local Government (Functions and General) Regulations 1996

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024
3.1 – Shire owned facilities renewed and maintained in a strategic manner to meet community needs.
4.3 – Forward planning and delivery of services and facilities that achieve strategic priorities.

Risk Implications:

Risk Profiling Theme	Additional time and budget overruns
Risk Category	Project and Reputation
Risk Description	At this stage of the construction component, there is minimal prospect of time and cost variances which could impact reputation with the community.
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Project reporting and surplus variances.
Action (Treatment)	Comprehensive plans and expert inspection by MCG Architects
Risk Rating (after treatment)	Effective

Financial Implications:

As presented, \$10,952 saving on the cost of the construction component from the net impact of variances to date.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
Resolution 110625**

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That Council approve the 39-day extension request from Stallion Homes to complete the construction phase of the Bowling Green Project on 25 August 2025.

CARRIED 4/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne

CONFIRMED

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

Nil.

15. Elected Members' Motions

Nil.

16. Matters Behind Closed Doors

Nil.

17. Closure

The Presiding person thanked everyone for their attendance and declared the meeting closed at 5.13pm.

Signed: *Stratford*

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

Date: 16 July 2025