



*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 22 May 2024

Commencing 6.00pm

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, 22 May 2024 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

5.00pm	Integrated Plan Review & Budget Workshop
6.00pm	Council Meeting
Following conclusion of Council Meeting	Council Forum

Zac Donovan  
Chief Executive Officer  
17 May 2024

## DISCLAIMER

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

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


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

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

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

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

Signed



Zac Donovan  
Chief Executive Officer

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**Shire of Koorda  
Ordinary Council Meeting  
6.00pm, Wednesday 22 May 2024**



**1. Declaration of Opening**

The Presiding person welcomed those in attendance and declared the meeting open at 6.04pm.

**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	
Cr KM Burrell	
Cr KA Fuchsbichler	

**Staff:**

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

**Members of the Public:**

**Apologies:**

**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 17 April 2024

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

**Voting Requirements**     Simple Majority     Absolute Majority

#### Officer Recommendation

#### RESOLUTION 010524

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 17 April 2024, as presented, be confirmed as a true and correct record of proceedings.

**CARRIED 6/0**

**FOR:** Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

## 8. Minutes of Committee Meetings to be Received

Nil.

## 9. Recommendations from Committee Meetings for Council Consideration

Nil.

6.05pm – Miss Foote DCEO withdrew from chambers.

6.07pm – Miss Foote DCEO returned to chambers.


## 10. Announcements by the President without Discussion

The Shire President expressed condolences to the Martin family on the passing of Dee.

Congratulations to Lesley McNee OAM for being awarded the Honour Badge from the Country Women's Association of WA.

## 11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

### 11.1. Monthly Financial Statements

Corporate and Community		
<b>Date</b>	15 May 2024	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">April 2024 Financial Activity Statement</a>	

#### Background:

This item presents the Statement of Financial Activity to Council for the period ending 30 April 2024.

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.

These reports are prepared after all the end-of-month payments and receipts have been processed.

#### Consultation:

LG Best Practices  
Zac Donovan, Chief Executive Officer

#### Statutory Implications:

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

#### Policy Implications:

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

#### Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

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

**Risk Implications:**

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Rare (1)
<b>Risk Matrix Rating</b>	Low (1)
<b>Key Controls (in place)</b>	Governance Calendar, Financial Management Framework and Legislation
<b>Action (Treatment)</b>	Nil
<b>Risk Rating (after treatment)</b>	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 020524**

**Moved Cr KM Burrell**

**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 30 April 2024, as presented.**

**CARRIED 6/0**

**FOR:** Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

# SHIRE OF KOORDA

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
For the period ended 30 April 2024

*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 30 APRIL 2024**

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	1,199,557	1,225,178	<b>1,207,872</b>	(17,306)	(1.41%)	
Rates excluding general rates		25,620	0	<b>30,199</b>	30,199	0.00%	
Grants, subsidies and contributions	12	339,823	336,023	<b>320,075</b>	(15,948)	(4.75%)	
Fees and charges		589,827	523,772	<b>508,097</b>	(15,675)	(2.99%)	
Interest revenue		226,000	169,800	<b>220,043</b>	50,243	29.59%	▲
Other revenue		22,500	20,160	<b>35,110</b>	14,950	74.16%	▲
Profit on asset disposals	6	163,000	163,000	<b>250,189</b>	87,189	53.49%	▲
Fair value adjustments to financial assets at fair value through profit or loss		0	0	<b>1,261</b>	1,261	0.00%	
		<b>2,566,327</b>	<b>2,437,933</b>	<b>2,572,846</b>	134,913	5.53%	
<b>Expenditure from operating activities</b>							
Employee costs		(1,357,222)	(1,030,765)	<b>(898,886)</b>	131,879	12.79%	▲
Materials and contracts		(1,134,828)	(939,424)	<b>(983,301)</b>	(43,877)	(4.67%)	
Utility charges		(229,950)	(191,560)	<b>(183,186)</b>	8,374	4.37%	
Depreciation		(1,864,650)	(1,553,790)	<b>(1,974,504)</b>	(420,714)	(27.08%)	▼
Insurance		(194,927)	(185,380)	<b>(198,802)</b>	(13,422)	(7.24%)	
Other expenditure		(73,530)	(48,700)	<b>(46,052)</b>	2,648	5.44%	
Loss on asset disposals	6	(9,000)	(9,000)	<b>(1,305)</b>	7,695	85.50%	▲
		<b>(4,864,107)</b>	<b>(3,958,619)</b>	<b>(4,286,036)</b>	(327,417)	(8.27%)	
Non-cash amounts excluded from operating activities	Note 2(b)	1,718,177	1,399,790	<b>1,729,928</b>	330,138	23.58%	▲
<b>Amount attributable to operating activities</b>		<b>(579,603)</b>	<b>(120,896)</b>	<b>16,738</b>	137,634	113.84%	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	13	1,855,191	1,960,496	<b>2,140,129</b>	179,633	9.16%	
Proceeds from disposal of assets	6	350,000	255,000	<b>402,122</b>	147,122	57.69%	▲
		<b>2,205,191</b>	<b>2,215,496</b>	<b>2,542,251</b>	326,755	14.75%	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(2,937,154)	(2,608,519)	<b>(2,176,250)</b>	432,269	16.57%	▲
Payments for construction of infrastructure	5	(2,377,000)	(1,803,100)	<b>(1,654,211)</b>	148,889	8.26%	
		<b>(5,314,154)</b>	<b>(4,411,619)</b>	<b>(3,830,461)</b>	581,158	13.17%	
<b>Amount attributable to investing activities</b>		<b>(3,108,963)</b>	<b>(2,196,123)</b>	<b>(1,288,210)</b>	907,913	41.34%	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	4	2,121,805	500,000	<b>500,000</b>	0	0.00%	
		<b>2,121,805</b>	<b>500,000</b>	<b>500,000</b>	0	0.00%	
<b>Outflows from financing activities</b>							
Transfer to reserves	4	(220,000)	0	<b>(162,775)</b>	(162,775)	0.00%	
		<b>(220,000)</b>	<b>0</b>	<b>(162,775)</b>	(162,775)	0.00%	
<b>Amount attributable to financing activities</b>		<b>1,901,805</b>	<b>500,000</b>	<b>337,225</b>	(162,775)	(32.56%)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>							
Amount attributable to operating activities		2,035,341	2,035,341	<b>2,023,745</b>	(11,596)	(0.57%)	
Amount attributable to operating activities		(579,603)	(120,896)	<b>16,738</b>	137,634	113.84%	▲
Amount attributable to investing activities		(3,108,963)	(2,196,123)	<b>(1,288,210)</b>	907,913	41.34%	▲
Amount attributable to financing activities		1,901,805	500,000	<b>337,225</b>	(162,775)	(32.56%)	▼
<b>Surplus or deficit after imposition of general rates</b>		<b>248,580</b>	<b>218,322</b>	<b>1,089,497</b>	871,175	399.03%	▲

**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 30 APRIL 2024**

	Supplementary Information	30 June 2023	30 April 2024
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	2,785,894	1,126,107
Trade and other receivables		115,318	288,118
Other financial assets		6,024,334	5,687,109
Inventories	8	23,568	30,667
<b>TOTAL CURRENT ASSETS</b>		<b>8,949,114</b>	<b>7,132,001</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets		61,117	62,378
Property, plant and equipment		13,666,862	15,229,937
Infrastructure		92,645,552	92,785,196
<b>TOTAL NON-CURRENT ASSETS</b>		<b>106,373,531</b>	<b>108,077,511</b>
<b>TOTAL ASSETS</b>		<b>115,322,645</b>	<b>115,209,512</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	379,611	262,724
Other liabilities	11	423,185	0
Employee related provisions	11	304,342	304,342
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,107,138</b>	<b>567,066</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee related provisions		37,645	37,645
Other provisions		553,337	553,337
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>590,982</b>	<b>590,982</b>
<b>TOTAL LIABILITIES</b>		<b>1,698,120</b>	<b>1,158,048</b>
<b>NET ASSETS</b>		<b>113,624,525</b>	<b>114,051,465</b>
<b>EQUITY</b>			
Retained surplus		53,351,557	54,115,721
Reserve accounts	4	6,024,334	5,687,109
Revaluation surplus		54,248,635	54,248,635
<b>TOTAL EQUITY</b>		<b>113,624,525</b>	<b>114,051,465</b>

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

# NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 APRIL 2024

## 1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

### BASIS OF PREPARATION

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

#### **Local Government Act 1995 requirements**

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

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

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

### Judgements and estimates

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

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

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

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

### SIGNIFICANT ACCOUNTING POLICES

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

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 May 2024

**SHIRE OF KOORDA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 APRIL 2024**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

<b>(a) Net current assets used in the Statement of Financial Activity</b>	<b>Supplementary Information</b>	<b>Adopted Budget Opening 30 June 2023</b>	<b>Last Year Closing 30 June 2023</b>	<b>Year to Date 30 April 2024</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Current assets</b>				
Cash and cash equivalents	3	2,784,354	2,785,894	1,126,107
Trade and other receivables		125,265	115,318	288,118
Other financial assets		6,024,334	6,024,334	5,687,109
Inventories	8	51,949	23,568	30,667
		8,985,902	8,949,114	7,132,001
<b>Less: current liabilities</b>				
Trade and other payables	9	(673,743)	(379,611)	(262,724)
Other liabilities	11	(439,707)	(423,185)	0
Employee related provisions	11	(245,392)	(304,342)	(304,342)
		(1,358,842)	(1,107,138)	(567,066)
<b>Net current assets</b>		<b>7,627,060</b>	<b>7,841,976</b>	<b>6,564,936</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(5,818,231)	(5,818,231)	(5,475,437)
<b>Closing funding surplus / (deficit)</b>		<b>1,808,829</b>	<b>2,023,745</b>	<b>1,089,498</b>

**(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*.

<b>Non-cash amounts excluded from operating activities</b>		<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(163,000)	(163,000)	(250,189)
Less: Movement in liabilities associated with restricted cash		7,527	0	5,569
Less: Fair value adjustments to financial assets at amortised cost		0	0	(1,261)
Add: Loss on asset disposals	6	9,000	9,000	1,305
Add: Depreciation		1,864,650	1,553,790	1,974,504
<b>Total non-cash amounts excluded from operating activities</b>		<b>1,718,177</b>	<b>1,399,790</b>	<b>1,729,928</b>

**(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.

<b>Adjustments to net current assets</b>		<b>Adopted Budget Opening 30 June 2023</b>	<b>Last Year Closing 30 June 2023</b>	<b>Year to Date 30 April 2024</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
Less: Reserve accounts	4	(6,024,334)	(6,024,334)	(5,687,109)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions held in reserve	4	206,103	206,103	211,672
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(5,818,231)</b>	<b>(5,818,231)</b>	<b>(5,475,437)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**SHIRE OF KOORDA**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 APRIL 2024**

**3 EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2023-24 year is \$10,000 and 10.00%.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Interest revenue</b>	50,243	29.59%	▲
Budget split not inline with maturity of term deposits.		Timing	
<b>Other revenue</b>	14,950	74.16%	▲
\$19k received from Koorda Uniting Church to be used on Community projects. Rates recovery is currently underway, \$4k under on expected reimbursement of debt collection costs.		Timing	
<b>Profit on asset disposals</b>	87,189	53.49%	▲
Auction completed and result better than expected. Some carry forward disposals from 22/23.		Timing	
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	131,879	12.79%	▲
Annual budget equally divided per month, timing variance as employee costs lower than anticipated at this time. Admin wages \$65k lower than anticipated at time of budget, and PWOH timesheet wages \$20k lower than anticipated.		Timing	
<b>Depreciation</b>	(420,714)	(27.08%)	▼
Depreciation higher than anticipated due to increased asset values following the revaluation of Infrastructure Assets during the 2022/2023 FY. Road Depreciation \$212k higher than anticipated budget and Sewerage \$185k.		Timing	
<b>Non-cash amounts excluded from operating activities</b>	330,138	23.58%	▲
Annual budget equally divided per month.		Timing	
<b>Inflows from investing activities</b>			
<b>Proceeds from disposal of assets</b>	147,122	57.69%	▲
Auction completed and result better than expected. Some carry forward disposals from 22/23.		Timing	
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	432,269	16.57%	▲
Some capital projects behind anticipated budget split. Full details available in Note 5.			

**SHIRE OF KOORDA**  
**SUPPLEMENTARY INFORMATION**  
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SHIRE OF KOORDA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.04 M	\$2.04 M	\$2.02 M	(\$0.01 M)
Closing	\$0.25 M	\$0.22 M	\$1.09 M	\$0.87 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
<b>Total</b>	<b>\$6.81 M</b>	
Unrestricted Cash	\$1.13 M	16.5%
Restricted Cash	\$5.69 M	83.5%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
<b>Total</b>	<b>\$0.26 M</b>
Trade Payables	\$0.11 M
0 to 30 Days	99.9%
Over 30 Days	0.1%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$	%
<b>Total</b>	<b>\$0.14 M</b>	<b>% Collected</b>
Rates Receivable	\$0.15 M	88.9%
Trade Receivable	\$0.14 M	% Outstanding
Over 30 Days		42.9%
Over 90 Days		30.7%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.58 M)	(\$0.12 M)	\$0.02 M	\$0.14 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.21 M	
YTD Budget	\$1.23 M	(1.4%)

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.32 M	
YTD Budget	\$0.34 M	(4.7%)

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.51 M	
YTD Budget	\$0.52 M	(3.0%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.11 M)	(\$2.20 M)	(\$1.29 M)	\$0.91 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.40 M	
Adopted Budget	\$0.35 M	14.9%

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.65 M	
Adopted Budget	\$2.38 M	(30.4%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$2.14 M	
Adopted Budget	\$1.86 M	15.4%

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.90 M	\$0.50 M	\$0.34 M	(\$0.16 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	\$5.69 M
Interest earned	\$0.16 M

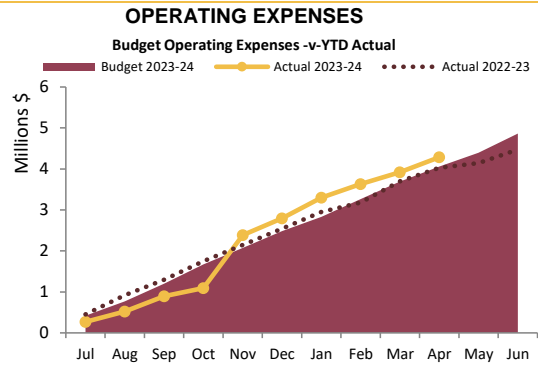
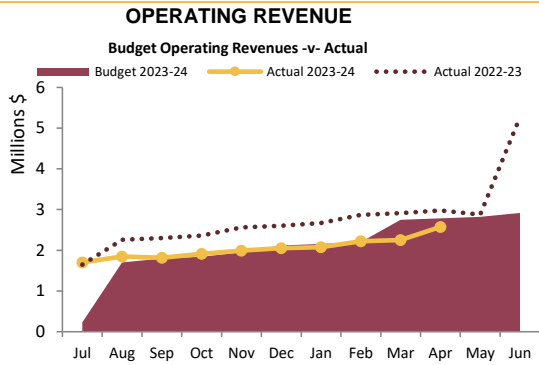
Refer to 4 - Cash Reserves

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

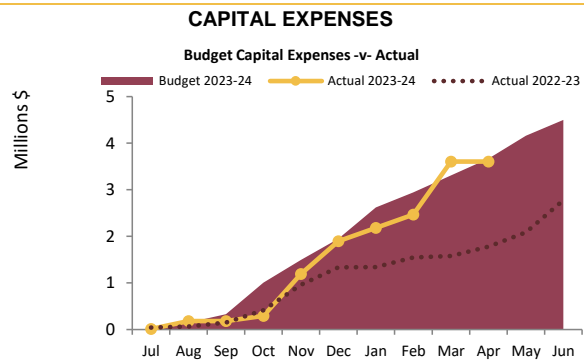
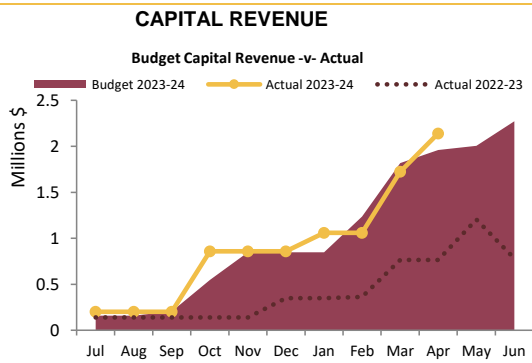
**SHIRE OF KOORDA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024**

**2 KEY INFORMATION - GRAPHICAL**

**OPERATING ACTIVITIES**



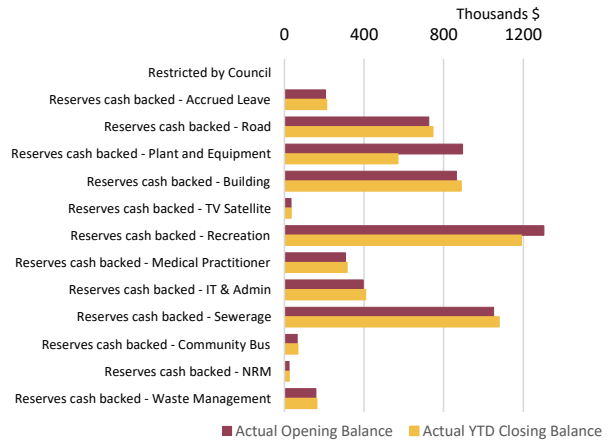
**INVESTING ACTIVITIES**



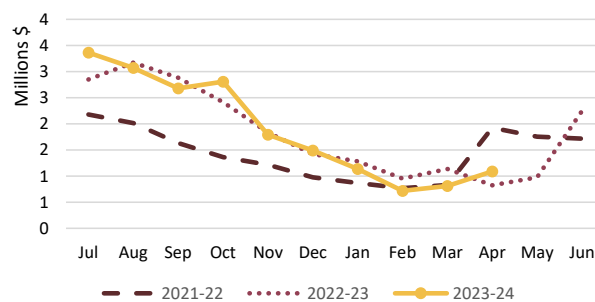
**FINANCING ACTIVITIES**

**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 30 APRIL 2024**

**3 CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Municipal Account	Cash and cash equivalents	9,294		9,294		Bendigo	Variable	Nil
Municipal Account	Cash and cash equivalents	1,046,755		1,046,755		BWA	Variable	Nil
Licensing Account	Cash and cash equivalents	13,019		13,019		BWA	Variable	Nil
ATM Control Account	Cash and cash equivalents	28,350		28,350		BWA	Nil	Nil
ATM Cash Account	Cash and cash equivalents	27,930		27,930		BWA	Nil	Nil
Cash on Hand	Cash and cash equivalents	760		760		Cash on Hand	Nil	Nil
Term Deposit XXX1	Financial assets at amortised cost	0	4,682,030	4,682,030		Bankwest	4.45%	28/06/2024
Term Deposit XXX2	Financial assets at amortised cost	0	1,005,078	1,005,078		Bankwest	4.30%	02/04/2024
<b>Total</b>		<b>1,126,107</b>	<b>5,687,108</b>	<b>6,813,215</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,126,107	0	1,126,107	0			
Financial assets at amortised cost		0	5,687,108	5,687,108	0			
		<b>1,126,107</b>	<b>5,687,108</b>	<b>6,813,215</b>	<b>0</b>			

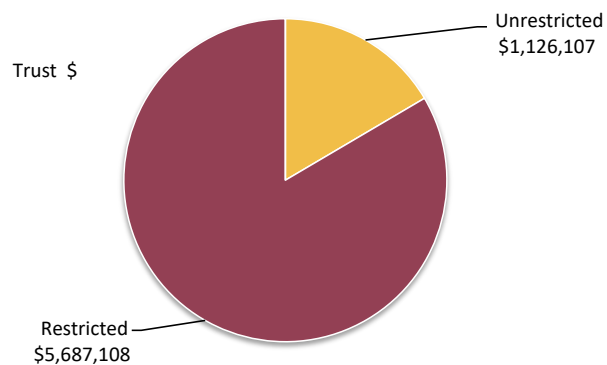
**KEY INFORMATION**

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

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

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

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



**SHIRE OF KOORDA**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 APRIL 2024**

**4 RESERVE ACCOUNTS**

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfers	Closing
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>										
Reserves cash backed - Accrued Leave	206,103	0	7,527	0	213,630	206,103	5,569	0	0	211,672
Reserves cash backed - Road	725,329	0	26,488	(109,000)	642,817	725,329	19,598	0	0	744,927
Reserves cash backed - Plant and Equipment	895,049	0	32,686	(875,000)	52,735	895,049	24,184	0	(350,000)	569,232
Reserves cash backed - Building	863,689	0	31,541	(206,000)	689,230	863,689	23,337	0	0	887,026
Reserves cash backed - TV Satellite	32,780	0	1,197	0	33,977	32,780	886	0	0	33,665
Reserves cash backed - Recreation	1,303,568	0	47,605	(811,800)	539,373	1,303,568	35,222	0	(150,000)	1,188,790
Reserves cash backed - Medical Practitioner	306,488	0	11,193	(120,005)	197,676	306,488	8,281	0	0	314,769
Reserves cash backed - IT & Admin	395,947	0	14,459	0	410,406	395,947	10,698	0	0	406,645
Reserves cash backed - Sewerage	1,050,190	0	38,351	0	1,088,541	1,050,190	28,376	0	0	1,078,565
Reserves cash backed - Community Bus	64,496	0	2,355	0	66,851	64,496	1,743	0	0	66,239
Reserves cash backed - NRM	22,656	0	827	0	23,483	22,656	612	0	0	23,268
Reserves cash backed - Waste Management	158,039	0	5,771	0	163,810	158,039	4,270	0	0	162,309
	<b>6,024,334</b>	<b>0</b>	<b>220,000</b>	<b>(2,121,805)</b>	<b>4,122,529</b>	<b>6,024,334</b>	<b>162,775</b>	<b>0</b>	<b>(500,000)</b>	<b>5,687,109</b>

## 5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	1,477,635	1,231,000	818,741	(412,259)
Plant and equipment	1,459,519	1,377,519	1,357,509	(20,010)
<b>Acquisition of property, plant and equipment</b>	<b>2,937,154</b>	<b>2,608,519</b>	<b>2,176,250</b>	<b>(432,269)</b>
Infrastructure - roads	1,732,000	1,548,100	1,618,731	70,631
Infrastructure - Other	645,000	255,000	35,481	(219,520)
<b>Acquisition of infrastructure</b>	<b>2,377,000</b>	<b>1,803,100</b>	<b>1,654,211</b>	<b>(1,013,427)</b>
<b>Total capital acquisitions</b>	<b>5,314,154</b>	<b>4,411,619</b>	<b>3,830,461</b>	<b>(1,445,696)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	1,855,191	1,960,496	2,140,129	179,633
Other (disposals & C/Fwd)	350,000	255,000	402,122	147,122
Reserve accounts				
Reserves cash backed - Road	109,000	0	0	0
Reserves cash backed - Plant and Equipment	875,000	0	350,000	350,000
Reserves cash backed - Building	206,000	0	0	0
Reserves cash backed - Recreation	811,800	0	150,000	150,000
Reserves cash backed - Medical Practitioner	120,005	0	0	0
Contribution - operations	987,158	2,196,123	788,210	(1,407,913)
<b>Capital funding total</b>	<b>5,314,154</b>	<b>4,411,619</b>	<b>3,830,461</b>	<b>(581,158)</b>

### SIGNIFICANT ACCOUNTING POLICIES

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

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

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

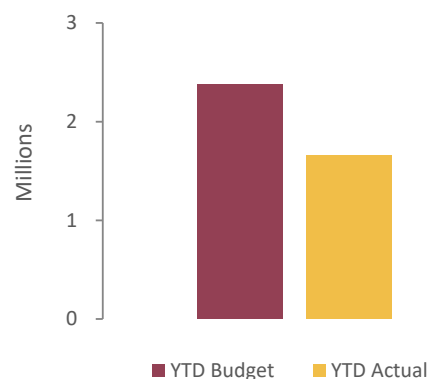
#### Initial recognition and measurement for assets held at cost

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

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

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

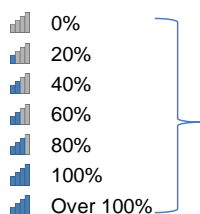
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

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

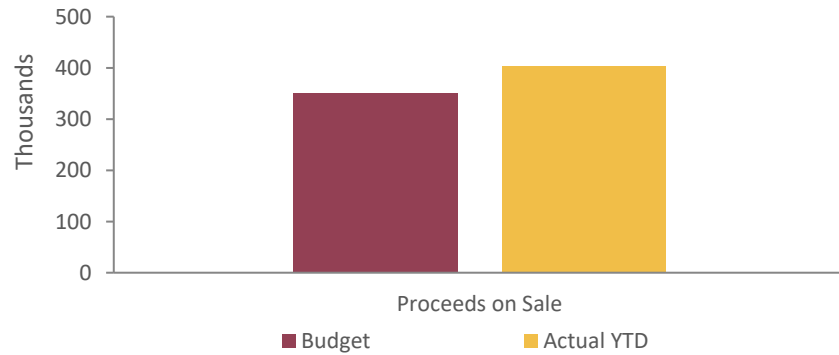
	Account Description	Adopted		YTD Actual	Variance Under/(Over)
		Budget	YTD Budget		
<b>Plant &amp; Equipment</b>		\$	\$	\$	\$
PE0091	P09: Semi Side Tipper Trailer	0	0	0	0
PE0191	P19: Grader	455,000	455,000	455,000	0
PE0611	P61: Ute Patching	45,000	45,000	45,808	(808)
PE0631	P63: Road Roller	192,000	192,000	192,000	0
PE0651	P065 Prime Mover - 22/23 Carryforward	267,519	267,519	267,519	0
PE0661	P066 Ute Works Crew - 22/23 Carryforward	0	0	52,786	(52,786)
PE0691	P69: Cherry Picker	50,000	50,000	54,545	(4,545)
PE0101	P10: Mollerin Fire Truck (SEROJA FUNDING)	62,000	62,000	61,914	86
	Misc Plant	0	0	0	0
PE1001	P100: CEO Vehicle	85,000	85,000	75,798	9,202
PE2001	P200: WS Vehicle	60,000	60,000	65,139	(5,139)
PE3001	P300: DCEO Vehicle	65,000	65,000	0	65,000
PE0GEN0	Generators - 25KVA Portable (x2) (SEROJA FUNDING)	38,800	38,800	35,273	3,527
PECOMS	Communications Tower (SEROJA FUNDING)	57,000	0	0	0
PEWATER	Water Tanks*	25,000	0	0	0
FE003	L33226 Medical Centre - Generator	22,200	22,200	13,545	8,655
FE002	Rec: Recreation Ground - Generator	35,000	35,000	38,182	(3,182)
					0
<b>Buildings</b>					
BC016	Rec Ground Upgrade & Extension	1,146,635	900,000	743,329	156,671
BC016B	Rec Ground Upgrade & Extension	200,000	200,000	0	200,000
BC001	Admin Office (Paint & Gardens)	35,000	35,000	0	35,000
BC054	L271 Greenham Paint & Lino	16,000	16,000	15,693	307
BC003	L157 Memorial Hall (SEROJA FUNDING)	60,000	60,000	56,679	3,321
BC024	Drive In (Toilets & Tiling)	20,000	20,000	3,041	16,959
					0
<b>Other Infrastructure</b>					
PC001	Synthetic Bowling Green Relocation	400,000	200,000	0	200,000
IO001	Admin Office Carpark	15,000	15,000	0	15,000
PC002	Rec Ground Playground	150,000	0	0	0
IO005	Depot Auto Gates	40,000	40,000	35,481	4,520
IO002	Pool Balance Tank	40,000	0	0	0
					0
<b>Infrastructure Roads</b>					
RRG002	Cadoux-KoordA Cement Stabilise	235,000	235,000	222,210	12,790
RRG003	KoordA-Dowerin Reseal	152,000	152,000	140,408	11,592
RRG140	Burakin-Wialki Full Recon	182,000	182,000	224,218	(42,218)
RRG140B	Burakin-Wialki Full Reseal	150,000	150,000	129,764	20,236
					0
R2R004	KoordA-Kulja Reseal	273,000	273,000	380,361	(107,361)
R2R006	Kulja-Kalannie Full Recon	130,000	130,000	140,214	(10,214)
R2R009	KoordA North West Shoulder Recon	70,000	70,000	80,928	(10,928)
					0
RC003	KoordA-Dowerin Reseal	160,000	160,000	142,001	17,999
RC004	KoordA-Kulja Widen Reseal	100,000	100,000	99,544	456
RC010	Mollerin Rock South Reform & Sheet	90,000	0	0	0
RC011	Dukin West Reform & Sheet	90,000	56,100	58,929	(2,829)
RC014	Maher Reform & Sheet	60,000	0	153	(153)
					0
FC098	Footpath - Greenham St	40,000	40,000	0	40,000
		<b>5,314,154</b>	<b>4,411,619</b>	<b>3,830,461</b>	<b>581,158</b>

**SHIRE OF KOORDA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2024**

**OPERATING ACTIVITIES**

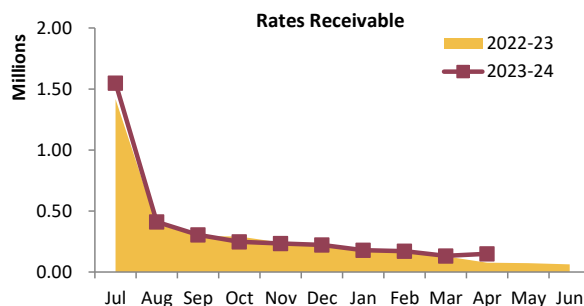
**6 DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
10904	P005 Ute Maintenance	0	0	0	0	0	18,346	18,346	0
10917	P019 Grader	0	100,000	100,000	0	6,856	91,092	84,236	0
10947	P058 Ute Patching	0	0	0	0	0	14,136	14,136	0
10949	P061 Ute Gardener	11,000	25,000	14,000	0	8,747	23,636	14,889	0
10951	P063 Roller	0	30,000	30,000	0	0	0	0	0
10931	P065 Prime Mover	0	0	0	0	0	104,811	104,811	0
10954	P066 Ute Works Crew	0	0	0	0	23,706	29,647	5,941	0
10979	P100 CEO Vehicle	65,000	80,000	15,000	0	65,396	64,091	0	(1,305)
10981	P200 WS Vehicle	53,000	50,000	0	(3,000)	48,533	56,363	7,830	0
10988	P300 DCEO Vehicle	61,000	65,000	4,000	0	0	0	0	0
		<b>190,000</b>	<b>350,000</b>	<b>163,000</b>	<b>(3,000)</b>	<b>153,238</b>	<b>402,122</b>	<b>250,189</b>	<b>(1,305)</b>



7 RECEIVABLES

Rates receivable	30 June 2023	30 Apr 2024
	\$	\$
Opening arrears previous years	63,512	103,837
Levied this year	1,213,196	1,238,071
Less - collections to date	(1,172,871)	(1,192,930)
Gross rates collectable	<b>103,837</b>	<b>148,978</b>
<b>Net rates collectable</b>	<b>103,837</b>	<b>148,978</b>
% Collected	91.9%	88.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	35,259	0	7,518	18,985	61,762
Percentage	0.0%	57.1%	0.0%	12.2%	30.7%	
<b>Balance per trial balance</b>						
Trade receivables	0	4,387	7,658	0	19,125	61,762
GST receivable		16,353	(674)			26,005
Interest Receivable		21,660				51,374
<b>Total receivables general outstanding</b>						<b>139,141</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

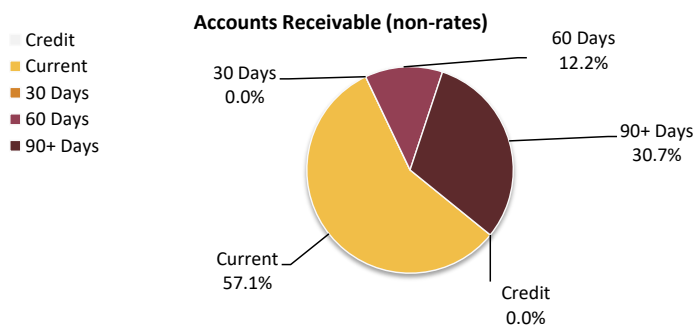
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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 30 APRIL 2024**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	<b>Opening Balance 1 July 2023</b>	<b>Asset Increase</b>	<b>Asset Reduction</b>	<b>Closing Balance 30 April 2024</b>
<b>Other current assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Financial assets at amortised cost	6,024,334	(337,225)		5,687,109
<b>Inventory</b>				
Stock on Hand	23,568	7,098		30,667
<b>Total other current assets</b>	<b>6,047,902</b>	<b>(330,126)</b>	<b>0</b>	<b>5,717,776</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**Inventory**

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

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

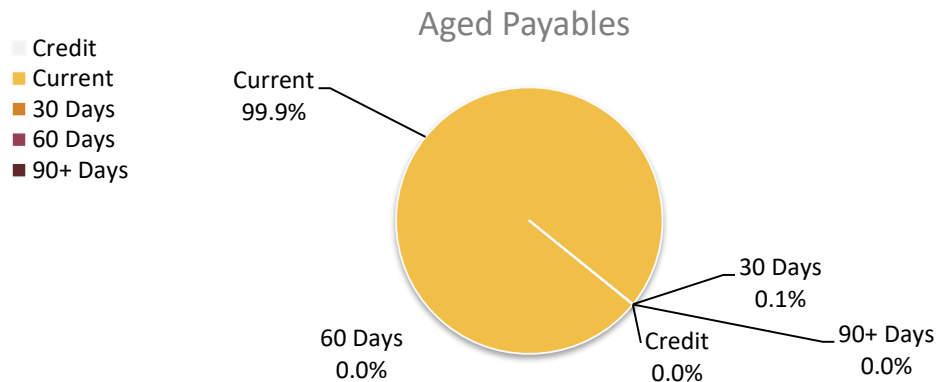
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	114,318	68	0	0	114,386
Percentage	0.0%	99.9%	0.1%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors	0	114,318	68	0	0	114,386
GST Payable	0	31,493	0	0	0	31,493
PAYG Payables	0	22,530	0	0	0	22,530
Payroll Creditors	0	0	0	(202)	0	(202)
Other Payables - ESL Liability	0	5,904	0	0	0	5,904
Other Payables - Dept Transport	0	3,029	0	0	0	3,029
Other Payables - Retention and Bonds	0	6,240	0	0	63,428	69,668
Bonds and Deposits	0	100	0	0	0	100
Prepaid Rates	0	15,817	0	0	0	15,817
<b>Total payables general outstanding</b>						<b>262,724</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



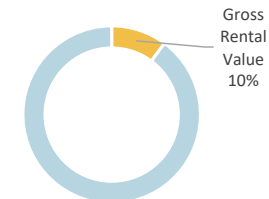
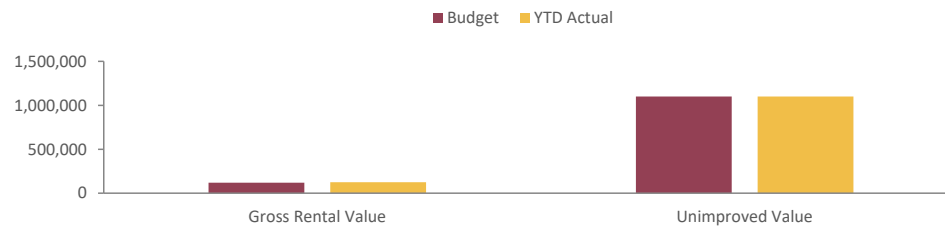
10 RATE REVENUE

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
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
Gross Rental Value	0.1217	136	959,024	116,713	1,834	118,547	116,713	7,602	124,315
<b>Unimproved value</b>									
Unimproved Value	0.0126	221	87,194,166	1,100,390		1,100,390	1,100,390	577	1,100,967
<b>Sub-Total</b>		<b>357</b>	<b>88,153,190</b>	<b>1,217,103</b>	<b>1,834</b>	<b>1,218,937</b>	<b>1,217,103</b>	<b>8,179</b>	<b>1,225,282</b>
<b>Minimum payment</b>	<b>Minimum Payment \$</b>								
<b>Gross rental value</b>									
Gross Rental Value	420	28	29,070	11,760		11,760	12,180	0	12,180
<b>Unimproved value</b>									
Unimproved Value	420	33	442,945	13,860		13,860	13,860	0	13,860
<b>Sub-total</b>		<b>61</b>	<b>472,015</b>	<b>25,620</b>	<b>0</b>	<b>25,620</b>	<b>26,040</b>	<b>0</b>	<b>26,040</b>
Discount						-45,000			-43,450
<b>Amount from general rates</b>						<b>1,199,557</b>			<b>1,207,872</b>
Ex-gratia rates	0.06		457,560	25,620		25,620			30,199
<b>Total general rates</b>						<b>1,225,177</b>			<b>1,238,071</b>

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

Other current liabilities	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 April 2024
		\$	\$	\$	\$	\$
<b>Other liabilities</b>						
Capital grant/contributions liabilities		423,185	0	0	(423,185)	0
<b>Total other liabilities</b>		423,185	0	0	(423,185)	0
<b>Employee Related Provisions</b>						
Provision for annual leave		169,690	0	0	0	169,690
Provision for long service leave		134,652	0	0	0	134,652
<b>Total Provisions</b>		304,342	0	0	0	304,342
<b>Total other current liabilities</b>		<b>727,527</b>	<b>0</b>	<b>0</b>	<b>(423,185)</b>	<b>304,342</b>
<b>Amounts shown above include GST (where applicable)</b>						

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 30 APRIL 2024

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	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2023		(As revenue)	30 Apr 2024	30 Apr 2024			
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
ESL Bush Fire Brigade Operating Grant				0	0	15,930	15,930	15,930
Main Roads Direct Road Grant				0	0	196,756	196,756	196,756
Fuel Tax Credits Grant Scheme				0	0	23,500	19,580	25,174
Library Technology and Digital Inclusion Grant				0	0	0	0	4,397
Financial Assistance Grant - General				0	0	64,039	64,039	48,029
Financial Assistance Grant - Roads				0	0	39,718	39,718	29,789
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>339,943</b>	<b>336,023</b>	<b>320,075</b>


SHIRE OF KOORDA  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 30 APRIL 2024

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2023	Liability	Liability	30 Apr 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
Local Roads & Community Infrastructure Grant (LRCI)				0		836,000	567,720	839,189
CSRFF Grant				0		130,421	86,946	0
Regional Road Group Grants				0		401,940	401,940	401,940
Roads to Recovery Grant				0		402,890	402,890	398,000
LGRF08 - Cyclone Seroja Local Government Resilience Fund				0		500,000	500,000	500,000
COTA Grant Seniors Luncheon				0		1,000	1,000	1,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,272,251</b>	<b>1,960,496</b>	<b>2,140,129</b>

## 11.2. List of Accounts Paid

<b>Corporate and Community</b>		 Shire of <b>Koorda</b> <small>Drive in, stay awhile</small>
<b>Date</b>	13 May 2024	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Legislation</b>	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">List of Accounts Paid</a>	

### Background:

This item presents the List of Accounts Paid, paid under delegated authority, for the period 17 April 2024 to 10 May 2024.

### 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 2022

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

**Risk Implications:**

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

**Financial Implications:**

Funds expended are in accordance with Council's adopted 2023/2024 Budget.

**Voting Requirements:**     Simple Majority     Absolute Majority

**Officer Recommendation**  
**RESOLUTION 030524**

**Moved Cr KM Burrell**

**Seconded Cr NJ Chandler**

That Council, by Simple Majority, pursuant to Section 6.8(1)(a) of the *Local Government Act 1995* and Regulation 12 & 13 of the *Local Government (Financial Management) Regulations 1996*;

Receives the report from the 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 17 April 2024 to 10 May 2024

Municipal Voucher V605 to V674	Totalling \$ 327,099.44
Purchase Card Transactions (V634, V633 & V668)	Totalling \$ 2,514.88
	Total \$ 329,614.32

**CARRIED 6/0**

**FOR:** Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

**11.3. Recreation Precinct Phase 2 and 3 Plans**

<b>Corporate and Community</b>		
<b>Date</b>	15 May 2024	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Local Government Act 1995 (sec.3.57) Local Government Functions and General Regulations 1996 (Part 4 - div. 2).	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	CONFIDENTIAL PRICING – Rec Ground Precinct	

**Background:**

The Shire is currently undertaking a comprehensive redevelopment of the community sporting facilities at the Recreation Ground. The first phase of the project – to upgrade and extend the Recreation Centre – is on schedule to be completed mid-August 2024.

The second phase will construct a new lawn bowls facility and associated amenities, while the third phase will relocate the tennis and netball courts to be adjacent to the Recreation Centre and separated by tiered seating.

Construction of the second phase bowls facility was approved by Council (resolution 180324) subject to deferral of the CSRFF grant (confirmed) and with the conditions:

1. Budget allocation \$665,864 excluding GST.
2. Accepts Evergreen tender with a maximum variance due to time lapse since tender process of 5 per cent.
3. Notes funding will comprise: CSRFF grant \$130,421; LRCI allocation \$439,707; with \$95,736 contribution from Shire reserves.
4. Approval of final architectural design and elevations when completed.

The total budget for the phase two comprises management of construction of the bowling surface \$273,664; earthworks and construction of retaining walls \$150,000; reticulation \$75,000; shelter construction \$56,000; fencing \$16,000; paving \$25,200; and electrical and installation of lighting \$70,000.

The component-based management, as detailed above, is a departure from the initially adopted design and construct approach and as such engineering plans - that would be provided by the successful tenderer – need to be separately sourced.

The engineering plans and specifications will add costs to the project but are essential to facilitate and manage the various construction components; ensure consistency in standards; provide the Shire the basis for redress of poor workmanship.

As per the Shire’s purchasing policy three suppliers have been requested to quote on the engineering plans and a preferred provided is recommended.

**Comment:**

Following the March 20 meeting at which Council approved the commencement of the phase two bowls project (subject to conditions), a process was commenced to secure and verify quotes for the various components, as per the Shire's purchasing policy.

The \$273,664 expenditure for the bowling service supply and installation was excluded from this process as it had been subject to tender, and Council had imposed a maximum variance of 5 per cent in recognition of the lapsed time to installation.

During the process of securing additional quotes, it became apparent that while the Shire had architectural plans and elevations for the phase two bowling green construction, there was an absence of engineering plans and specifications.

This is attributed to a change in project management – in that initially a design and construct approach was adopted, by which the engineering plans would be sourced by the successful tenderer. However, the change to source and manage the various components separately resulted in the need for engineering plans being overlooked.

The change in approach to manage the project as components rather than a single supplier build and construct, also raises an additional aspect for which Council should be aware in that it is open to be interpreted as a tender avoidance tactic (Local Government Functions and General Regulations 1996 (Part 4, 12.1)).

However, the Regulations - Part 4 11.2(f) - provide for not requiring tender if the local government believes due to the nature of the works or "for any other reason" it is "unlikely there will be more than one potential supplier".

In practice the Council's "any other reason" is the preference to support local business, of which there is "unlikely" to be more than one supplier for each component, supported in that only one firm tendered for the phase one construction.

Regardless the current project management approach requires comprehensive engineering plans to ensure all works are completed to a minimal and specified standard; and provide the Shire a basis to redress any future construction issues.

To this end, three suppliers were approached to quote for the necessary engineering plans. Given the integrated nature of the various phases of the project, it was decided to request suppliers quote on completing comprehensive plans for both phase two (the bowling green construction) and phase three (tennis and netball courts).

In addition, the need for the phase three engineering plans may be needed sooner than anticipated as the Shire is likely to receive approximately \$90,000 from a community group for the project, and \$580,000 in grant funding (awaiting advice if expression of interest will be endorsed by department to submit grant application).

For the phase two engineering plans, the Deputy CEO as per the Shire purchasing policy, sought quotes from three architectural firms – in South-West based MCG Architects, Hames Sharley (Perth) and the Office of the Regional Architect (Brookton).

MCG Architects visited the Recreation Ground and inspected the site on 18 April and have provided a quotation for architectural and engineering services; Hames Sharley declined to quote, and the Office of the Regional Architect also provided a quote.

The MCG Architects quote and the quote from the Office of the Regional Architect are both attached under separate cover.

Given the favourable comparative cost of the MCG Architects quote and that the firm has been involved with the Recreation Ground redevelopment project since the inception in 2016, it is recommended that Council endorse sufficient funds be allocated from the Municipal account to engage MCG Architects to complete the required projects plans as quoted with a contingency of 6 per cent.

As reported at the April Ordinary Meeting of Council, the Shire of Koorda budget is projected to realise a significant surplus at year end and well in excess of the MCG Architects quote and as such, proceeding will not require accessing reserves.

**Consultation:**

Lana Foote, Deputy Chief Executive Officer

**Policy Implications:**

Shire purchasing policy

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2022

3.1 – Shire owned facilities are 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.

**Financial Implications:**

\$90,000 unbudgeted expenditure for 2023-24 financial year.

**Risk Implications:**

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

**Statutory Implications:**

Local Government Act 1995 (sec.3.57)

Local Government Functions and General Regulations 1996 (Part 4 - div. 2).

**Voting Requirements:**  Simple Majority  Absolute Majority

**Officer Recommendation  
RESOLUTION 040524**

**Moved Cr GW Greaves**

**Seconded Cr KM Burrell**

**That Council, by absolute majority, allocate sufficient funds from the Municipal Fund for MCG Architects to provide comprehensive architectural and engineering plans and specifications for the second and third phases of the Koorda Recreation precinct redevelopment.**


**CARRIED BY ABSOLUTE MAJORITY 6/0**

**FOR:** Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

CONFIRMED

## 12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

### 12.1. Reportable Conduct Scheme – Shire of Koorda systems

<b>Governance and Compliance</b>		
<b>Date</b>	15 May 2024	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Parliamentary Commissioner Act 1971 Parliamentary Commissioner Amendment (Reportable Conduct) 2022	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">Shire of Koorda Child Protection Policy</a> <a href="#">Shire of Koorda Child Protection Procedures</a> <a href="#">Shire of Koorda Child Protection Code of Conduct</a> <a href="#">Reportable Conduct Scheme Information Sheet</a>	

#### Background:

The Shire is required under WA Reportable Conduct Scheme to have systems in place to assist in the protection of children; facilitate the reporting and investigation of allegations; and report allegations and convictions of those involved with the Shire.

The Scheme which commenced on January 1, 2023, is an outcome of the Royal Commission into Institutional Responses to Child Sexual Abuse. Under the Parliamentary Commissioner Act 1971, the WA Ombudsman is conducting a review of compliance. The Shire has previously not developed the required systems.

The previous lack of systems could be attributed to an interpretation the Shire is not subject to the Scheme, given its services to children are limited to an open plan library in view of staff, the pool being managed by contractors and youth group by the CRC.

However, the Scheme defines applicable organisations as those who exercise care, supervision or authority over children and includes the organisation's employees, contractors and volunteers and include accommodation and residential services.

The attached Child Protection Policy; Child Protection Procedures; and Child Protection Code of Conduct have been developed to redress the Shire's absence of systems required by the Scheme.

#### Comment:

As part of the WA Ombudsman's review into compliance with the Reportable Conduct Scheme, the Shire was requested to complete a survey detailing its relevant system implemented since the commencement of requirements in January 2022.

On review it was discovered that the Shire did not have any systems in place in response to the Scheme requirements. This could be a consequence of the Shire interpreting that due to its limited direct staff contact in delivering child services that it was exempt from the Scheme.

However, examination of the Scheme requirements as detailed in the attached information sheet confirms that as a local government and provider of accommodation services that the Shire is a party to the Scheme.

Consequently, research was undertaken with similar organisations as to their compliance systems and in discussion with the Koorda Community Resource Centre an adapted series of compliance documents have been created for the Shire.

These documents (also as attached) comprise:

- Child Protection Policy – provides an outline of the Shire’s commitment, approach, and objectives in the protection of children associated with its services.
- Child Protection Procedures – sets out organisational and role responsibilities, induction and employment practices and procedures on reporting, investigating and responding to child safety matters.
- Child Protection Code of Conduct – to be provided to all employees, contractors and volunteers associated with Shire child services to ensure understanding of their responsibilities in regard to reportable conduct and child safety.

These documents are being replicated by the Koorda CRC and will be provided to the operators of the Koorda swimming pool (when selected via tender) to help ensure consistency across services provided or part funded by the Shire.

Staff have also been provided the documents prior to Council endorsement, to help ensure that the Shire’s non-compliance is redressed without delay.

The three documents have also been provided to the Ombudsman as evidence of the Shire’s efforts to achieve compliance. As the Scheme has only been in place since January 2023, the current review process is not intended to be punitive but rather offer advice to organisations to achieve compliance.

**Consultation:**

Kim Storer, Koorda Community Resource Centre  
Lana Foote, Deputy Chief Executive Officer

**Policy Implications:**

Proposed Child Protection policy

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2022

1.1 – Local people feel safe, engaged and enjoy a healthy and peaceful lifestyle.

4.1 – Open and transparent leadership

**Financial Implications:**

Nil

**Risk Implications:**

<b>Risk Profiling Theme</b>	Failure to have systems required by Reportable Conduct Scheme
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	Non-compliance results in significant regulatory requirements imposed.
<b>Consequence Rating</b>	Moderate (3)
<b>Likelihood Rating</b>	Unlikely (2)
<b>Risk Matrix Rating</b>	Moderate (6)
<b>Key Controls (in place)</b>	Child Protection policy, procedures and code of conduct
<b>Action (Treatment)</b>	Respond to Ombudsman review recommendations
<b>Risk Rating (after treatment)</b>	Adequate

**Statutory Implications:**

Parliamentary Commissioner Act 1971

Parliamentary Commissioner Amendment (Reportable Conduct) 2022

**Voting Requirements:**     Simple Majority     Absolute Majority

**Officer Recommendation**  
**RESOLUTION 050524**

**Moved Cr GW Greaves**

**Seconded Cr KM Burrell**

**That Council, endorse the Shire of Koorda Child Protection Policy, Procedures and Code of Conduct.**

**CARRIED 6/0**

**FOR:** Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

## 13. OFFICER'S REPORTS – WORKS & ASSETS

### 13.1. WSN Governance Plan Review

Works and Assets		
Date	13 May 2024	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	<a href="#">Review of WSN Governance Plan</a>	

#### Background:

The Shire is a participant in the Wheatbelt Secondary Freight Network which involves 42 local governments and was established on the premise that many roads in the region are not fit for purpose and need to be upgraded to support agriculture.

WSFN projects are funded 80 per cent by the Federal Government on the provision of 20 per cent funding by the State Government, which in turn requires participating local governments to fund one third of its requirement. As such the Shire contributes \$6700 and receives \$100,000 funding support.

The WSN is governed by a steering committee comprising representatives of each of the Wheatbelt North and South Regional Road Groups, MRWA, WALGA, WDC and RDA Wheatbelt. As a member of the North East SRRG, the Shire is represented by Cr Eileen O'Connell (Nungarin) with proxy Cr Wayne Della Bosca (Yilgarn).

The WSN has recently (14 March 2024) undertaken a comprehensive review of its Governance Plan and has provided the draft (with highlighted changes) for each Local Government to review so to inform their SRRG representatives of the Council position.

Defining the Council position on the various revisions, the Changes in particular, will then enable the Shire's SRRG representatives Cr Nick Chandler and Works Supervisor Mr Darren West to present the position to the NESRRG representative.

#### Comment:

In all there are 15 revisions to the 31-page WSN Governance Plan which can be broadly categorised as:

- Clarification, in the most part by expansion, of previous entries, and
- Changes to previous entries, which should be the focus of Council's consideration and direction to SRRG representatives providing feedback.

In discussion, the Shire Works Supervisor had no objections to the proposed revisions as proposed by the WSN Program Director.

A summary of the revisions is included with the revised Governance Plan which attachment to the item. In addition, for Council convenience, the revisions are also presented in the following as per the categories of Clarifications and Changes.

<b>PROPOSED CHANGES TO WSFN GOVERNANCE PLAN</b>			
<b>Section</b>	<b>Original Text Changes</b>	<b>Revised Text</b>	<b>Comment</b>
10.1	Monitoring project delivery, including budget acquittal	Monitoring the delivery and acquittal of funded projects	Change in terminology to better reflect practice
10.1	Added Program Director	Approval of delegation of authority and assignment of responsibilities of Program Director and Program Manager.	Added Program Director to authority of Steering Committee.
10.2.1	Added 8 Proxy members	8 Proxy members	Membership on Steering Committee revised to include 8 proxy members along with 8 voting members and 5 non-voting agency delegates.
11	Added text: These may be LGA employees and/or Consultants/Contractors.	The Technical Committee (TC) is a technical working group consisting of nominated LGA representatives from both the WS and WS SRRGs, as well as the Program Management Team (PMT) and MRWA. May be LGA employees and/or Consultants/Contractors.	Shire employees, consultants or contractors added as able to be nominated as technical committee representatives.
11.2.2	The SRRG members are nominated to the Technical Committee for a two-year term at the first SRRG meeting of the calendar year following the LG elections. The name of the nominated SRRG members must be provided to the PMT as soon as practicable after nominations are determined.	The SRRG members are nominated to the Technical Committee for a one-year term at the first SRRG meeting of the calendar year. The name of the nominated SRRG members must be provided to the PMT as soon as practicable after nominations are determined.	Main change: Technical Committee memberships changed from two-year term to one-year term.
11.2.3	An SRRG may nominate Consultants or Contractors as their member, but a consultant or contractor cannot be a voting member. Only SRRG nominated members that are LGA employees will be voting members. Each voting member has one vote, and decisions shall be by simple majority. If there is no majority, then the matter shall be referred to the SC for consideration.	The members of the Technical Committee (TC) are made up of eight (8) voting members and eight (8) proxies from each of the Sub Regional Group (SRRG). These members are also LGA employees and/or Consultants/Contractors of the LGA. All 16 members are invited to attend the TC meetings, however, only one (1) vote is counted when resolving a resolution. The Chairperson of the Technical Committee is the WSFN Program Director. In the absence of the Chairperson, the WSFN Program Manager conducts the meeting proceedings.	Text changed to reflect earlier changes of the addition of 8 proxies and adding of employees, contractors and consultants as members.
11.2.7	Added text "where possible"	The TC meetings are to be held at least 2 weeks in advance of the WSFN SC meeting schedule where possible in the following months:	Additional text to cater for circumstances in which meetings cannot be held and not be in breach of Governance Plan.

11.2.8	Added 8 Proxy members	8 Proxy members	As with Steering Committee, membership of the Technical Committee revised to include 8 proxy members along with 8 voting members, the WSFN PD and PM and MRWA delegate.
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**PROPOSED CLARIFICATIONS TO WSFN GOVERNANCE PLAN**

Section	Original Text	Revised Text	Comment
10.1	"These" deleted from text	Set and be responsible for procedures covering the administration and functioning of the WSFN	Expansion of text for clarification
10.1	Added "PD"	Approval of engagement of Program Manager, in conjunction with the Program Host. Engagement of the PD will be undertaken by the Program Host and as such has the final approval of the engagement.	Expansion of text for clarification
10.2.10	Each Steering Committee member, including the Chairperson, may delegate authority to a nominated person, to attend and otherwise represent the member at SC meetings. These nominations must be presented to the SC. A nominated person is entitled to attend and otherwise represent the member at SC meetings but will not assume the roles of Chairperson or Deputy Chairperson held by the member who is not present. The nominated person must be from the SRRG or organization that the member represents. Delegates for an SRRG elected committee member must also be elected by that SRRG	The members of the Steering Committee are made up of eight (8) voting members and eight (8) proxies from each of the Sub Regional Road Group (SRRG). All 16 members are invited to attend the SC meetings, however, only one (1) vote is counted when resolving a resolution. The Chairperson and the Deputy Chairperson of the WSFN Steering Committee are also elected from among the SRRG members for a period of two years. In the absence of the Chairperson during an SC meeting, the Deputy Chair will conduct the meeting proceedings.	Text amended for greater clarification
13.1	Added word "current"	The WSFN has been jointly funded between the Commonwealth, State and Local Governments. The current funding split is noted in the table below:	Word added to clarify that funding arrangements are what is currently operating.
13.4.2	Added the text: "The process for an application is documented on the WSFN website"	A local government may apply to the WSFN SC to cover a funding shortfall in exceptional circumstances. The process for an application is documented on the WSFN website.	Additional text to clarify availability of information.

Attach. 2	Text added: "The meetings will usually be held at the WSFN Office at Unit 37/5 Keane Street, Midland."	An annual timetable will be established, and meetings should be conducted on a regular basis. The date and venue of meetings to be determined by the RRGs, SC and TC. The meetings will usually be held at the WSFN Office at Unit 37/5 Keane Street, Midland.	Additional text to clarify practice of meeting venue.
Attach. 3	Deleted "guidelines"	Provide Disclosure of Interest form.	Changed text to reflect that the attachment is a form and not guidelines as such.

**Consultation:**

Darren West, Works Supervisor

**Policy Implications:**

Nil

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2022

2.1.2 Advocate regionally to reduce economic barriers such as access and reliability of water, electricity, logistics infrastructure and telecommunications.

3.2.1 Continue to improve the road and footpath network by maximising external funding sources and delivering infrastructure projects to a high standard.

4.3.1 Actively participate in regional collaboration initiatives.

**Financial Implications:**

Nil additional.

**Risk Implications:**

<b>Risk Profiling Theme</b>	WSFN Governance Plan
<b>Risk Category</b>	Compliance and Financial Impact
<b>Risk Description</b>	Failure of WSFN to apply its Governance Plan which may affect Shire's \$100,000 funding
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Minor (2)
<b>Risk Matrix Rating</b>	Low (4)
<b>Key Controls (in place)</b>	Regular reviews.
<b>Action (Treatment)</b>	Council review
<b>Risk Rating (after treatment)</b>	Adequate

**Statutory Implications:**

Nil

**Voting Requirements:**  Simple Majority  Absolute Majority

**Officer Recommendation**  
**RESOLUTION 060524**

**Moved Cr NJ Chandler**

**Seconded Cr GW Greaves**

**That Council, endorse the revised Wheatbelt Secondary Freight Network Governance Plan.**

**CARRIED 6/0**

**FOR:** Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

CONFIRMED

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

### Officer Recommendation RESOLUTION 070524

Moved Cr GL Boyne

Seconded Cr GW Greaves


That Council accepts;

- a) late item '14.1 Koorda Squash Club Funds Allocation;' and
- b) CONFIDENTIAL late item '14.2 Proposed Medical Service,' to the May 2024 Council Agenda for consideration.

**CARRIED 6/0**

**FOR:** Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

### 14.1. Koorda Squash Club Funds Allocation

<b>Urgent Business</b>		 Shire of <b>Koorda</b> <small>Drive in, stay awhile</small>
<b>Date</b>	22 May 2024	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Nil	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	Nil	

#### Background:

Previously Koorda has had an active squash club that competed with teams in neighbouring shires. The popularity of the sport at the time was such that the local club raised funds to assist with the construction of a squash facility in Koorda.

The club raised approximately \$86,000 for the purpose however the construction of the courts did not proceed. Over time the sport has waned in the Shire to the point that the Koorda Squash Club has been inactive and required by government, as part of a consolidation of associations and clubs, to now wind up its operations.

As such the remaining office bearers of the Koorda Squash Club have needed to determine how to dispose of the \$90,854.73 that remains in the club account, predominately comprising the funds raised for construction along with minor unclaimed funds. In determining how best to dispose of the funds while retaining the initial intent, the club, as per the letter provided as an attachment, has unanimously voted to provide the funds for the Shire for use for the upgrade of "sporting facilities in Koorda".

In making the contribution the club has required an obligation on the Shire to reinstate the funds to the construction of squash facilities should a future need present.

**Comment:**

The financial contribution by the Koorda Squash Club to upgrade sporting facilities should be welcomed by the Shire and applauded as evidence of a responsible and community minded club committee.

The \$90,000 in funds is proposed to be captured in the Shire's recreation fund with accompanying notation, as requested by the club, that, should demand for a squash facility eventuate in the Shire in the future, the funds will be reinstated for the purpose of contributing to the costs of construction.

It would be anticipated if such a requirement was to eventuate, to construct a squash facility, that the Shire would also need to seek grant funding, which would in itself provide a test as to the perceived community need.

By being captured as part of the Shire Recreation Reserve, the Shire honours the club's requirement that the funds be applied to the upgrade of "sporting facilities in Koorda". To that end, it is anticipated the funds will be used to support phase three of the current Recreation Precinct redevelopment to relocate the existing tennis and squash courts to be aligned with the recreation Centre.

In addition, an expression of interest for \$580,000 in grant funding has been lodged for the phase three project and is awaiting determination by government. If successful, the combined grant funding and Koorda Squash Club contribution would provide \$670,000 for phase three works.

**Consultation:**

Koorda Squash Club President Ricky Storer  
Koorda Squash Club Secretary/President Lyndon Henning

**Policy Implications:**

Nil

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan (2022)

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

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

**Financial Implications:**

Increase to Recreation Reserve of \$90,854.73

**Risk Implications:**

<b>Risk Profiling Theme</b>	Shire unable to meet funding obligation if required
<b>Risk Category</b>	Financial Impact
<b>Risk Description</b>	Highly unlikely event that Shire would not retain sufficient reserves
<b>Consequence Rating</b>	Minor (2)
<b>Likelihood Rating</b>	Rare (1)
<b>Risk Matrix Rating</b>	Low (2)
<b>Key Controls (in place)</b>	Management and reporting of Shire Long Term Financial Plan
<b>Action (Treatment)</b>	Adequate
<b>Risk Rating (after treatment)</b>	Low (2)

**Statutory Implications:**

Nil

**Voting Requirements:**  Simple Majority  Absolute Majority

**Officer Recommendation  
RESOLUTION 080524**

**Moved Cr NJ Chandler**

**Seconded Cr GW Greaves**

**That Council:**

- a) accept the sum of \$90,854.73 via electronic transfer from the Koorda Squash Club,
- b) allocate the \$90,854.73 to the Shire Recreation reserve with a notation that should future demand eventuate for a squash facility in the Shire that the quantum of the funds be contributed to that purpose.
- c) the Shire President write to the Koorda Squash Club thanking them for their unselfish support of enhancing sporting facilities in the Shire.

**CARRIED 6/0**

**FOR:** Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

CONFERRING

**Officer Recommendation**  
**RESOLUTION 090524**

**Moved Cr GW Greaves**


**Seconded Cr GL Boyne**

**That Council closes the meeting to the public at 6.26pm in accordance with s5.23(2)(b) & (c) of the Local Government Act, as item 14.2 deals with the personal affairs of a person and a contract may be entered into, by the local government.**

**CARRIED 6/0**

**FOR:** Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

**14.2. CONFIDENTIAL - Proposed Medical Service**

<b>Urgent Business</b>		
<b>Date</b>	22 May 2024	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Nil	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	Nil	

**Voting Requirements:**  Simple Majority  Absolute Majority

**Officer Recommendation**  
**RESOLUTION 100524**

**Moved Cr GL Boyne**

**Seconded Cr GW Greaves**

**That Council endorse the President and CEO to proceed with an offer to participate in the Shire of Wongan-Ballidu medical contract for the provision of a two days per week medical practitioner service for the Koorda Medical Centre.**

**CARRIED 6/0**

**FOR:** Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

6.33pm - Cr KA Fuchsbichler withdrew from chambers.

6.34pm - Cr KA Fuchsbichler returned to chambers.

**Officer Recommendation**  
**RESOLUTION 110524**

**Moved Cr GL Boyne**

**Seconded Cr NJ Chandler**

**That Council re-opens the meeting to the public at 6.38pm.**

**CARRIED 6/0**

**FOR:** Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler

CONFIRMED

**15. Elected Members' Motions**

Nil.

**16. Matters Behind Closed Doors**

Nil.

**17. Closure**

The President thanked everyone for their attendance and closed the meeting at 6.39pm.

Signed: \_\_\_\_\_



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

**Date: 26 June 2024**