



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 October 2023

Commencing 5.00pm

CONFIRMED

NOTICE OF MEETING

Dear Elected Members,

Notice is hereby given that the next Ordinary Meeting of Council of the Shire of Koorda will be held on Wednesday, 18 October 2023 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda. The format of the day will be:

| | |
|---|-----------------|
| 5.00pm | Council Meeting |
| Following conclusion of Council Meeting | Council Forum |

Lana Foote
Acting Chief Executive Officer
13 October 2023

DISCLAIMER

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

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

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

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

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

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

Signed



Lana Foote
Acting Chief Executive Officer

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**Shire of Koorda
Ordinary Council Meeting
5.00pm, Wednesday 18 October 2023**



1. Declaration of Opening

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

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

| | |
|-----------------|------------------|
| Cr JM Stratford | President |
| Cr BG Cooper | Deputy President |
| Cr GW Greaves | |
| Cr GL Boyne | |
| Cr LC Smith | |
| Cr NJ Chandler | |

Staff:

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

Members of the Public:

| | |
|-------------------|------------------|
| Mrs Kylie Burrell | Councillor Elect |
|-------------------|------------------|

Apologies:

Visitors:

| | |
|----------------|---------------------------|
| Mrs C Robinson | 150 Square (via MS Teams) |
|----------------|---------------------------|

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

Caroline from 150 Square to discuss Recreation Management Model Consultation.

5.02pm - SUSPEND STANDING ORDERS Resolution 051023

Moved Cr LC Smith

Seconded Cr GW Greaves

That standing orders be suspended to discuss Recreation Management Model Consultation.

CARRIED 6/0

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

Caroline outlined her engagement approach to clubs and organisations for information gathering on their needs for the future with regard to the Recreation Co-Location Facility. She also outlined the process of compiling the data to present recommended models back to Council for consideration before consulting with the clubs and organisations on models, implementation strategies and expected timelines.

5.24pm - RESUMPTION OF STANDING ORDERS Resolution 061023

Moved Cr NJ Chandler

Seconded Cr GL Boyne

That standing orders be resumed as per the attendance register.

CARRIED 6/0

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

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 13 September 2023

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

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 071023

Moved Cr GW Greaves

Seconded Cr LC Smith

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 13 September 2023, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 6/0

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

7.2. Special Meeting Minutes for meeting held 9 October 2023

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 081023

Moved Cr GL Boyne

Seconded Cr NJ Chandler

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the Special meeting held 9 October 2023, as tabled.

CARRIED 6/0

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

8. Minutes of Committee Meetings to be Received

8.1. GECZ Meeting Minutes for meeting held 21 August 2023

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 091023

Moved Cr BG Cooper

Seconded Cr GW Greaves

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the GECZ meeting held 21 August 2023, as tabled.

CARRIED 6/0

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

8.2. NEWROC Council Meeting Minutes for meeting held 21 August 2023

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 101023

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*, Council receives the Minutes of the NEWROC Council meeting held 21 August 2023, as tabled.

CARRIED 6/0

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

8.3. LEMC Meeting Minutes for meeting held 7 September 2023

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 111023

Moved Cr GL Boyne

Seconded Cr LC Smith

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the LEMC meeting held 7 September 2023, as tabled.

CARRIED 6/0

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

8.4. BFAC Meeting Minutes for meeting held 7 September 2023

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 121023**

Moved Cr GW Greaves

Seconded Cr BG Cooper

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the BFAC meeting held 7 September 2023, as tabled.

CARRIED 6/0

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

8.5. WALGA AGM Meeting Minutes for meeting held 18 September 2023

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 131023**

Moved Cr GL Boyne

Seconded Cr NJ Chandler

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the WALGA AGM meeting held 18 September 2023, as tabled.

CARRIED 6/0

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

8.6. Audit Meeting Minutes for meeting held 13 September 2023

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 141023**

Moved Cr BG Cooper

Seconded Cr LC Smith

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the Audit meeting held 13 September 2023, as tabled.

CARRIED 6/0

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

9. Recommendations from Committee Meetings for Council Consideration

Nil.

10. Announcements by the President without Discussion


The President expressed condolences to the extended Storer family on the passing of Rachel.

The President thanked Cr Cooper and Cr Smith for their 8 years of service on Council and acknowledged their efforts and commitment to the Koorda Community.

CONFIRMED

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

| Corporate and Community | |  |
|-------------------------|--|---|
| Date | 12 October 2023 | |
| Location | Not Applicable | |
| Responsible Officer | Lana Foote, Acting Chief Executive Officer | |
| Author | As above | |
| Legislation | <i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i> | |
| Disclosure of Interest | Nil | |
| Purpose of Report | <input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information | |
| Attachments | September 2023 Financial Activity Statement | |

Background:

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

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

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

Comment:

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

Statutory Implications:

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

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

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 151023

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 30 September 2023, as presented.

CARRIED 6/0

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

CONFIRMED

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 30 September 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Statements required by regulation

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SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

| | Supplementary Information | Adopted 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 | 1,197,723 | 1,225,178 | 1,199,693 | (25,485) | (2.08%) | |
| Rates excluding general rates | | 27,454 | 0 | 30,199 | 30,199 | 0.00% | |
| Grants, subsidies and contributions | 12 | 241,676 | 208,015 | 230,532 | 22,517 | 10.82% | ▲ |
| Fees and charges | | 589,827 | 299,200 | 309,803 | 10,603 | 3.54% | |
| Interest revenue | | 226,000 | 55,600 | 42,509 | (13,091) | (23.54%) | ▼ |
| Other revenue | | 22,500 | 2,373 | 5,063 | 2,690 | 113.36% | |
| Profit on asset disposals | 6 | 163,000 | 9,500 | 0 | (9,500) | (100.00%) | |
| | | 2,468,180 | 1,799,866 | 1,817,799 | 17,933 | 1.00% | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (1,357,222) | (339,117) | (302,020) | 37,097 | 10.94% | ▲ |
| Materials and contracts | | (1,134,828) | (393,321) | (460,192) | (66,871) | (17.00%) | ▼ |
| Utility charges | | (229,950) | (57,468) | (26,193) | 31,275 | 54.42% | ▲ |
| Depreciation | | (1,864,650) | (466,137) | 0 | 466,137 | 100.00% | ▲ |
| Insurance | | (194,927) | (83,202) | (103,184) | (19,982) | (24.02%) | ▼ |
| Other expenditure | | (73,530) | (2,520) | (2,970) | (450) | (17.86%) | |
| Loss on asset disposals | 6 | (9,000) | 0 | (1,305) | (1,305) | 0.00% | |
| | | (4,864,107) | (1,341,765) | (895,864) | 445,901 | 33.23% | |
| Non-cash amounts excluded from operating activities | Note 2(b) | 1,718,177 | 456,637 | 1,305 | (455,332) | (99.71%) | ▼ |
| Amount attributable to operating activities | | (677,750) | 914,738 | 923,240 | 8,502 | 0.93% | |
| INVESTING ACTIVITIES | | | | | | | |
| Inflows from investing activities | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 13 | 1,163,751 | 203,399 | 200,970 | (2,429) | (1.19%) | |
| Proceeds from disposal of assets | 6 | 370,000 | 80,000 | 64,091 | (15,909) | (19.89%) | ▼ |
| | | 1,533,751 | 283,399 | 265,061 | (18,338) | (6.47%) | |
| Outflows from investing activities | | | | | | | |
| Payments for property, plant and equipment | 5 | (2,122,635) | (185,000) | (130,465) | 54,535 | 29.48% | ▲ |
| Payments for construction of infrastructure | 5 | (2,377,000) | (145,000) | (136,154) | 8,846 | 6.10% | |
| | | (4,499,635) | (330,000) | (266,619) | 63,381 | 19.21% | |
| Amount attributable to investing activities | | (2,965,884) | (46,601) | (1,558) | 45,043 | 96.66% | |
| FINANCING ACTIVITIES | | | | | | | |
| Inflows from financing activities | | | | | | | |
| Transfer from reserves | 4 | 2,054,805 | 0 | 0 | 0 | 0.00% | |
| | | 2,054,805 | 0 | 0 | 0 | 0.00% | |
| Outflows from financing activities | | | | | | | |
| Transfer to reserves | 4 | (220,000) | 0 | 0 | 0 | 0.00% | |
| | | (220,000) | 0 | 0 | 0 | 0.00% | |
| Amount attributable to financing activities | | 1,834,805 | 0 | 0 | 0 | 0.00% | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | | |
| Surplus or deficit at the start of the financial year | | 1,808,829 | 1,808,829 | 1,756,226 | (52,603) | (2.91%) | |
| Amount attributable to operating activities | | (677,750) | 914,738 | 923,240 | 8,502 | 0.93% | |
| Amount attributable to investing activities | | (2,965,884) | (46,601) | (1,558) | 45,043 | 96.66% | ▲ |
| Amount attributable to financing activities | | 1,834,805 | 0 | 0 | 0 | 0.00% | |
| Surplus or deficit after imposition of general rates | | 0 | 2,676,966 | 2,677,908 | 942 | 0.04% | |

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 SEPTEMBER 2023

| | Supplementary Information | 30 June 2022 | 30 September 2023 |
|--------------------------------------|------------------------------|--------------------|--------------------|
| | | \$ | \$ |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 3 | 8,810,228 | 9,342,478 |
| Trade and other receivables | | 74,994 | 321,927 |
| Inventories | 8 | 23,568 | 29,620 |
| TOTAL CURRENT ASSETS | | 8,908,790 | 9,694,025 |
| NON-CURRENT ASSETS | | | |
| Other financial assets | | 61,117 | 61,117 |
| Property, plant and equipment | | 13,934,382 | 13,999,450 |
| Infrastructure | | 92,104,735 | 92,240,890 |
| TOTAL NON-CURRENT ASSETS | | 106,100,234 | 106,301,457 |
| TOTAL ASSETS | | 115,009,024 | 115,995,482 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 9 | 606,806 | 470,359 |
| Other liabilities | 11 | 423,185 | 423,185 |
| Employee related provisions | 11 | 304,342 | 304,342 |
| TOTAL CURRENT LIABILITIES | | 1,334,333 | 1,197,886 |
| NON-CURRENT LIABILITIES | | | |
| Employee related provisions | | 37,645 | 37,645 |
| Other provisions | | 63,862 | 63,862 |
| TOTAL NON-CURRENT LIABILITIES | | 101,507 | 101,507 |
| TOTAL LIABILITIES | | 1,435,840 | 1,299,393 |
| NET ASSETS | | 113,573,184 | 114,696,089 |
| EQUITY | | | |
| Retained surplus | | 46,165,123 | 47,288,028 |
| Reserve accounts | 4 | 6,024,334 | 6,024,334 |
| Revaluation surplus | | 61,383,728 | 61,383,728 |
| TOTAL EQUITY | | 113,573,185 | 114,696,090 |

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

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

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 30 September 2023

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

| | Supplementary Information | Adopted Budget Opening 30 June 2023 | Last Year Closing 30 June 2023 | Year to Date 30 September 2023 |
|---|---------------------------|-------------------------------------|--------------------------------|--------------------------------|
| (a) Net current assets used in the Statement of Financial Activity | | | | |
| Current assets | | | | |
| Cash and cash equivalents | 3 | \$ 2,784,354 | \$ 8,810,228 | \$ 9,342,478 |
| Trade and other receivables | | 125,265 | 74,994 | 321,927 |
| Other financial assets | | 6,024,334 | 0 | 0 |
| Inventories | 8 | 51,949 | 23,568 | 29,620 |
| | | 8,985,902 | 8,908,790 | 9,694,025 |
| Less: current liabilities | | | | |
| Trade and other payables | 9 | (673,743) | (606,806) | (470,359) |
| Other liabilities | 11 | (439,707) | (423,185) | (423,185) |
| Employee related provisions | 11 | (245,392) | (304,342) | (304,342) |
| | | (1,358,842) | (1,334,333) | (1,197,886) |
| Net current assets | | 7,627,060 | 7,574,457 | 8,496,139 |
| Less: Total adjustments to net current assets | Note 2(c) | (5,818,231) | (5,818,231) | (5,818,231) |
| Closing funding surplus / (deficit) | | 1,808,829 | 1,756,226 | 2,677,908 |

(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 | | Adopted Budget | YTD Budget (a) | YTD Actual (b) |
|--|---|------------------|----------------|----------------|
| | | \$ | \$ | \$ |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | 6 | (163,000) | (9,500) | 0 |
| Less: Movement in liabilities associated with restricted cash | | 7,527 | 0 | 0 |
| Add: Loss on asset disposals | 6 | 9,000 | 0 | 1,305 |
| Add: Depreciation | | 1,864,650 | 466,137 | 0 |
| Total non-cash amounts excluded from operating activities | | 1,718,177 | 456,637 | 1,305 |

(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.

| | | Adopted Budget Opening 30 June 2023 | Last Year Closing 30 June 2023 | Year to Date 30 September 2023 |
|---|-----------|-------------------------------------|--------------------------------|--------------------------------|
| | | \$ | \$ | \$ |
| Adjustments to net current assets | | | | |
| Less: Reserve accounts | 4 | (6,024,334) | (6,024,334) | (6,024,334) |
| 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 | 206,103 |
| Total adjustments to net current assets | Note 2(a) | (5,818,231) | (5,818,231) | (5,818,231) |

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 SEPTEMBER 2023

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% whichever is the greater.

| Description | Var. \$ | Var. % | |
|---|-----------|-----------|---|
| | \$ | % | |
| Revenue from operating activities | | | |
| Grants, subsidies and contributions | 22,517 | 10.82% | ▲ |
| Financial Assistance Grant Quarterly Payment Received following finalised allocations after "100%" pre-paid in 2022/23 | | Permanent | |
| Interest revenue | (13,091) | (23.54%) | ▼ |
| Interest not received until October | | Timing | |
| Expenditure from operating activities | | | |
| Employee costs | 37,097 | 10.94% | ▲ |
| Annual budget equally divided per month, timing variance as employee costs lower than anticipated at this time. | | Timing | |
| Materials and contracts | (66,871) | (17.00%) | ▼ |
| Minor variances due to timing of invoices received vs when they were budgeted for. | | Timing | |
| Utility charges | 31,275 | 54.42% | ▲ |
| Annual budget equally divided per month, lower water usage at the Rec Centre at this point in time, will catch up over the summer months. | | Timing | |
| Depreciation | 466,137 | 100.00% | ▲ |
| Depreciation not run on assets until previous year is finalised and closed off. | | Timing | |
| Insurance | (19,982) | (24.02%) | ▼ |
| Minor variation based on budget timing estimates, should remain within budget when second instalment received. | | Timing | |
| Non-cash amounts excluded from operating activities | (455,332) | (99.71%) | ▼ |
| Annual budget equally divided per month. | | Timing | |
| Inflows from investing activities | | | |
| Proceeds from disposal of assets | (15,909) | (19.89%) | ▼ |
| Variance is due to assets not being exposed in accordance with budget timing estimates. | | Timing | |
| Outflows from investing activities | | | |
| Payments for property, plant and equipment | 54,535 | 29.48% | ▲ |

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION

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**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

1 KEY INFORMATION

Funding Surplus or Deficit Components

| Funding surplus / (deficit) | | | | |
|------------------------------------|----------------|----------------|----------------|-----------------|
| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$1.81 M | \$1.81 M | \$1.76 M | (\$0.05 M) |
| Closing | \$0.00 M | \$2.68 M | \$2.68 M | \$0.00 M |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|----------------------------------|-----------------|------------|
| | \$ | % of total |
| | \$9.34 M | |
| Unrestricted Cash | \$3.32 M | 35.5% |
| Restricted Cash | \$6.02 M | 64.5% |

Refer to 3 - Cash and Financial Assets

| Payables | | |
|-----------------|-----------------|---------------|
| | \$ | % Outstanding |
| | \$0.47 M | |
| Trade Payables | \$0.47 M | |
| 0 to 30 Days | | 37.2% |
| Over 30 Days | | 62.8% |
| Over 90 Days | | 62.7% |

Refer to 9 - Payables

| Receivables | | |
|--------------------|-----------------|---------------|
| | \$ | % Collected |
| | \$0.02 M | |
| Rates Receivable | \$0.30 M | 76.5% |
| Trade Receivable | \$0.02 M | % Outstanding |
| Over 30 Days | | 99.1% |
| Over 90 Days | | 11.4% |

Refer to 7 - Receivables

Key Operating Activities

| Amount attributable to operating activities | | | |
|--|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.68 M) | \$0.91 M | \$0.92 M | \$0.01 M |

Refer to Statement of Financial Activity

| Rates Revenue | | |
|----------------------|----------|------------|
| | \$ | % Variance |
| YTD Actual | \$1.20 M | |
| YTD Budget | \$1.23 M | (2.1%) |

Refer to 10 - Rate Revenue

| Grants and Contributions | | |
|---------------------------------|----------|------------|
| | \$ | % Variance |
| YTD Actual | \$0.23 M | |
| YTD Budget | \$0.21 M | 10.8% |

Refer to 12 - Grants and Contributions

| Fees and Charges | | |
|-------------------------|----------|------------|
| | \$ | % Variance |
| YTD Actual | \$0.31 M | |
| YTD Budget | \$0.30 M | 3.5% |

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) |
| (\$2.97 M) | (\$0.05 M) | (\$0.00 M) | \$0.05 M |

Refer to Statement of Financial Activity

| Proceeds on sale | | |
|-------------------------|----------|---------|
| | \$ | % |
| YTD Actual | \$0.06 M | |
| Adopted Budget | \$0.37 M | (82.7%) |

Refer to 6 - Disposal of Assets

| Asset Acquisition | | |
|--------------------------|----------|---------|
| | \$ | % Spent |
| YTD Actual | \$0.14 M | |
| Adopted Budget | \$2.38 M | (94.3%) |

Refer to 5 - Capital Acquisitions

| Capital Grants | | |
|-----------------------|----------|------------|
| | \$ | % Received |
| YTD Actual | \$0.20 M | |
| Adopted Budget | \$1.16 M | (82.7%) |

Refer to 5 - Capital Acquisitions

Key Financing Activities

| Amount attributable to financing activities | | | |
|--|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$1.83 M | \$0.00 M | \$0.00 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 | \$6.02 M |
| Interest earned | \$0.00 M |

Refer to 4 - Cash Reserves

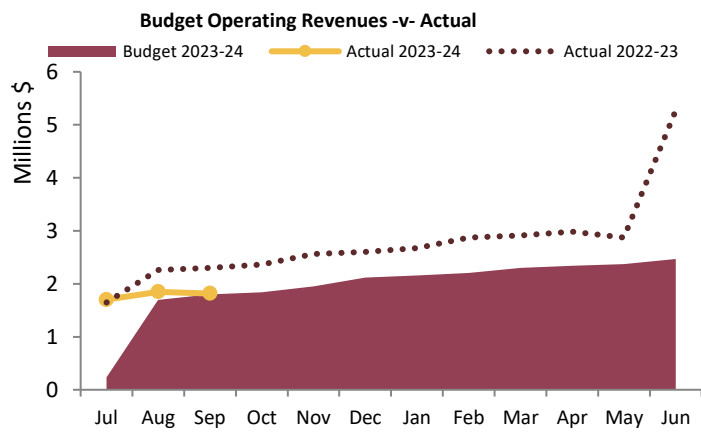
This information is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

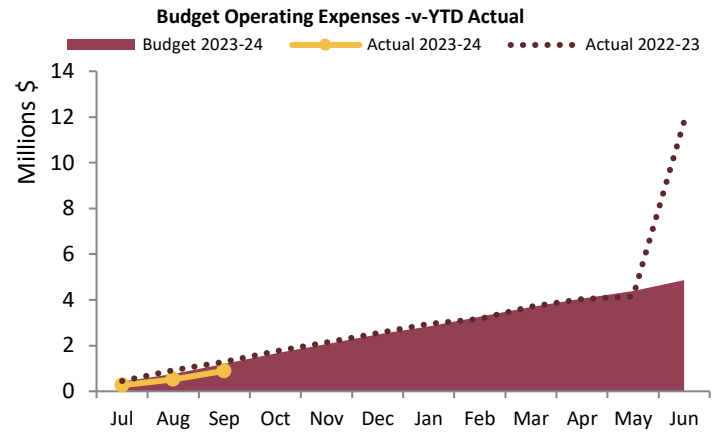
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

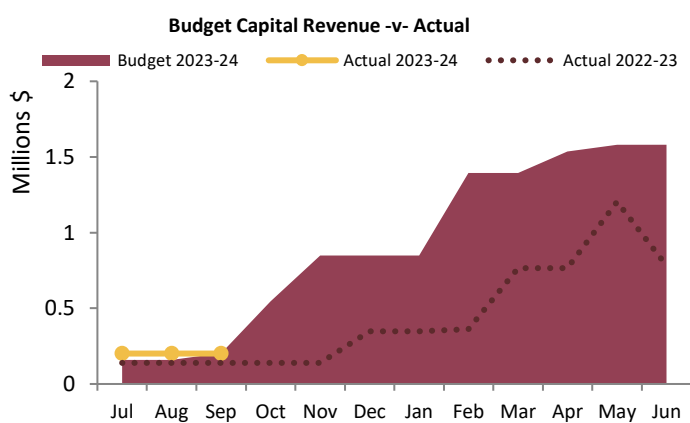


OPERATING EXPENSES

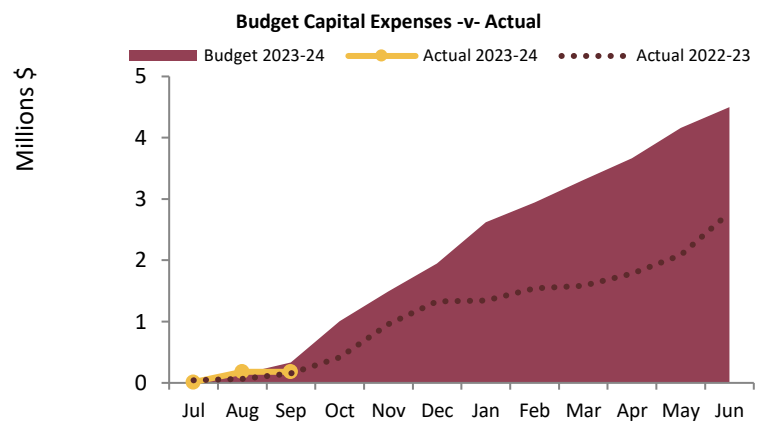


INVESTING ACTIVITIES

CAPITAL REVENUE



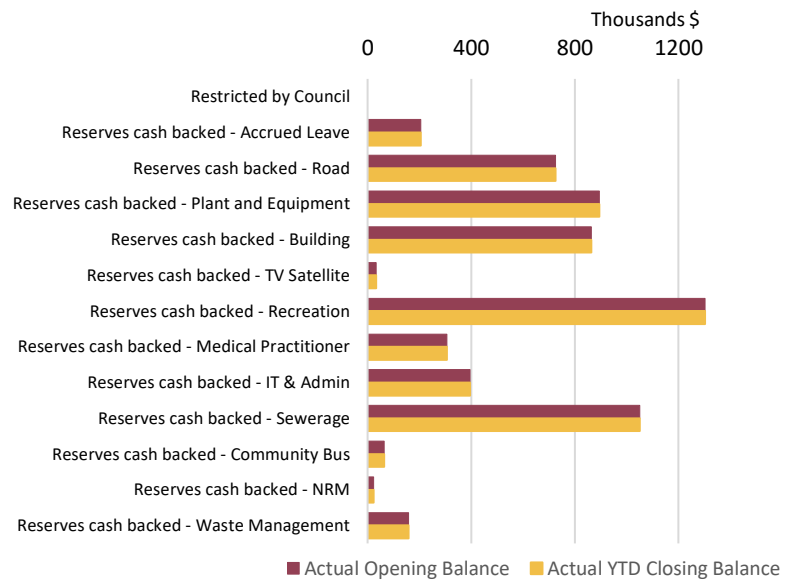
CAPITAL EXPENSES



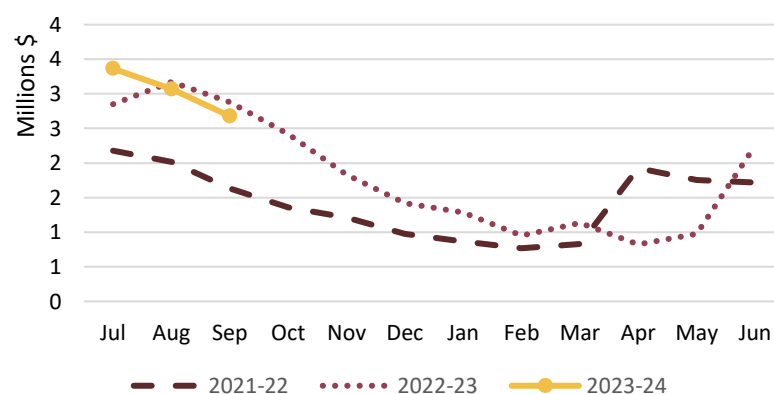
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

3 CASH AND FINANCIAL ASSETS

| Description | Classification | Unrestricted \$ | Restricted \$ | Total Cash \$ | Trust \$ | Institution | Interest Rate | Maturity Date |
|------------------------------------|------------------------------------|--------------------|------------------|---------------------|-------------|--------------|------------------|------------------|
| Municipal Account | Cash and cash equivalents | 8,654 | | 8,654 | | Bendigo | Variable | Nil |
| Municipal Account | Cash and cash equivalents | 3,242,460 | | 3,242,460 | | BWA | Variable | Nil |
| Licensing Account | Cash and cash equivalents | 9,990 | | 9,990 | | BWA | Variable | Nil |
| ATM Control Account | Cash and cash equivalents | 15,550 | | 15,550 | | BWA | Nil | Nil |
| ATM Cash Account | Cash and cash equivalents | 40,730 | | 40,730 | | BWA | Nil | Nil |
| Cash on Hand | Cash and cash equivalents | 760 | | 760 | | Cash on Hand | Nil | Nil |
| Term Deposit XXX1 | Financial assets at amortised cost | 0 | 4,566,628 | 4,566,628 | | Bankwest | 4.00% | 30/09/2023 |
| Term Deposit XXX2 | Financial assets at amortised cost | 0 | 1,457,706 | 1,457,706 | | Bankwest | 4.00% | 30/09/2023 |
| Total | | 3,318,144 | 6,024,334 | 9,342,478 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 3,318,144 | 0 | 3,318,144 | 0 | | | |
| Financial assets at amortised cost | | 0 | 6,024,334 | 6,024,334 | 0 | | | |
| | | 3,318,144 | 6,024,334 | 9,342,478 | 0 | | | |

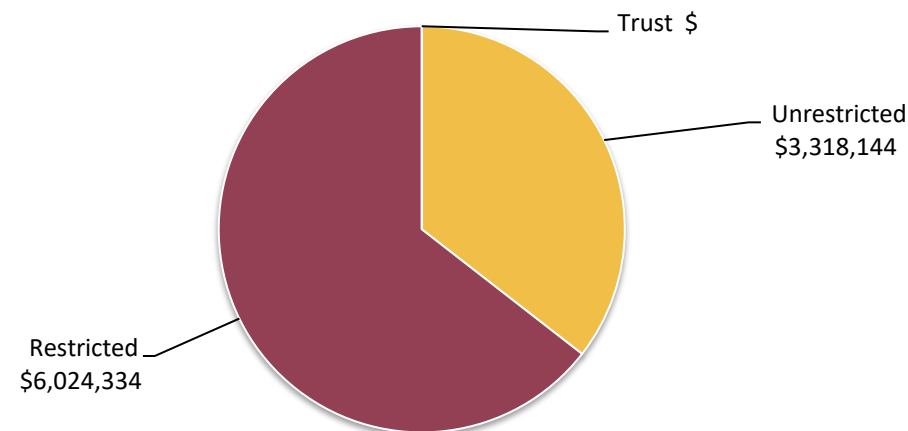
KEY INFORMATION

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 ass



SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

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 | 206,103 | 0 | 7,527 | 0 | 213,630 | 206,103 | 0 | 0 | 0 | 206,103 |
| Reserves cash backed - Road | 725,329 | 0 | 26,488 | (109,000) | 642,817 | 725,329 | 0 | 0 | 0 | 725,329 |
| Reserves cash backed - Plant and Equipment | 895,049 | 0 | 32,686 | (808,000) | 119,735 | 895,049 | 0 | 0 | 0 | 895,049 |
| Reserves cash backed - Building | 863,689 | 0 | 31,541 | (206,000) | 689,230 | 863,689 | 0 | 0 | 0 | 863,689 |
| Reserves cash backed - TV Satellite | 32,780 | 0 | 1,197 | 0 | 33,977 | 32,780 | 0 | 0 | 0 | 32,780 |
| Reserves cash backed - Recreation | 1,303,568 | 0 | 47,605 | (811,800) | 539,373 | 1,303,568 | 0 | 0 | 0 | 1,303,568 |
| Reserves cash backed - Medical Practitioner | 306,488 | 0 | 11,193 | (120,005) | 197,676 | 306,488 | 0 | 0 | 0 | 306,488 |
| Reserves cash backed - IT & Admin | 395,947 | 0 | 14,459 | 0 | 410,406 | 395,947 | 0 | 0 | 0 | 395,947 |
| Reserves cash backed - Sewerage | 1,050,190 | 0 | 38,351 | 0 | 1,088,541 | 1,050,190 | 0 | 0 | 0 | 1,050,190 |
| Reserves cash backed - Community Bus | 64,496 | 0 | 2,355 | 0 | 66,851 | 64,496 | 0 | 0 | 0 | 64,496 |
| Reserves cash backed - NRM | 22,656 | 0 | 827 | 0 | 23,483 | 22,656 | 0 | 0 | 0 | 22,656 |
| Reserves cash backed - Waste Management | 158,039 | 0 | 5,771 | 0 | 163,810 | 158,039 | 0 | 0 | 0 | 158,039 |
| | 6,024,334 | 0 | 220,000 | (2,054,805) | 4,189,529 | 6,024,334 | 0 | 0 | 0 | 6,024,334 |

5 CAPITAL ACQUISITIONS

| Capital acquisitions | Adopted | | YTD Actual | YTD Actual Variance |
|---|------------------|----------------|----------------|------------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Buildings - non-specialised | 1,217,635 | 50,000 | 151 | (49,849) |
| Plant and equipment | 905,000 | 135,000 | 130,313 | (4,687) |
| Acquisition of property, plant and equipment | 2,122,635 | 185,000 | 130,465 | (54,535) |
| Infrastructure - roads | 1,732,000 | 130,000 | 122,296 | (7,704) |
| Infrastructure - Other | 645,000 | 15,000 | 13,858 | (1,142) |
| Acquisition of infrastructure | 2,377,000 | 145,000 | 136,154 | (117,916) |
| Total capital acquisitions | 4,499,635 | 330,000 | 266,619 | (172,452) |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 1,163,751 | 203,399 | 200,970 | (2,429) |
| Other (disposals & C/Fwd) | 370,000 | 80,000 | 64,091 | (15,909) |
| Reserve accounts | | | | |
| Reserves cash backed - Road | 109,000 | | 0 | 0 |
| Reserves cash backed - Plant and Equipment | 808,000 | | 0 | 0 |
| Reserves cash backed - Building | 206,000 | | 0 | 0 |
| Reserves cash backed - Recreation | 811,800 | | 0 | 0 |
| Reserves cash backed - Medical Practitioner | 120,005 | | 0 | 0 |
| Contribution - operations | 911,079 | 46,601 | 1,558 | (45,043) |
| Capital funding total | 4,499,635 | 330,000 | 266,619 | (63,381) |

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.

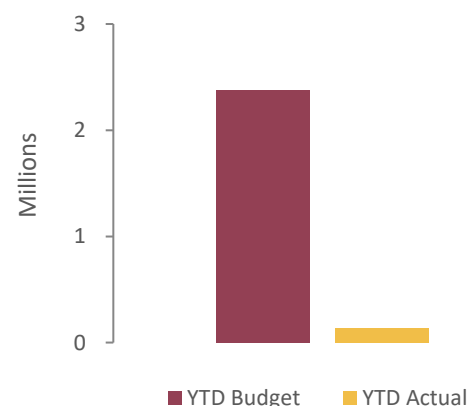
Initial recognition and measurement for assets held at cost

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.

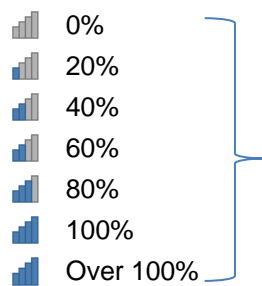
Payments for Capital Acquisitions



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.

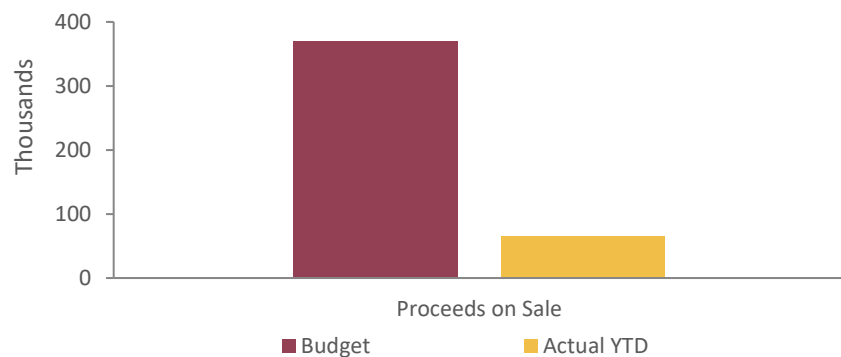
| | | Adopted | | | Variance |
|------------------------------|------------------------------------|------------------|----------------|----------------|---------------|
| Account Description | | Budget | YTD Budget | YTD Actual | (Under)/Over |
| | | \$ | \$ | \$ | \$ |
| Plant & Equipment | | | | | |
| PE0091 | P09: Semi Side Tipper Trailer | 120,000 | 0 | 0 | 0 |
| PE0191 | P19: Grader | 325,000 | 0 | 0 | 0 |
| PE0611 | P61: Ute Patching | 45,000 | 0 | 0 | 0 |
| PE0631 | P63: Road Roller | 140,000 | 0 | 0 | 0 |
| PE0691 | P69: Cherry Picker | 50,000 | 50,000 | 54,545 | (4,545) |
| | Misc Plant | 15,000 | 0 | 0 | 0 |
| PE1001 | P100: CEO Vehicle | 85,000 | 85,000 | 75,768 | 9,232 |
| PE2001 | P200: WS Vehicle | 60,000 | 0 | 0 | 0 |
| PE3001 | P300: DCEO Vehicle | 65,000 | 0 | 0 | 0 |
| Buildings | | | | | |
| BC016 | Rec Ground Upgrade & Extension | 1,146,635 | 50,000 | 0 | 50,000 |
| BC001 | Admin Office (Paint & Gardens) | 35,000 | 0 | 0 | 0 |
| BC054 | L271 Greenham Paint & Lino | 16,000 | 0 | 151 | (151) |
| BC024 | Drive In (Toilets & Tiling) | 20,000 | 0 | 0 | 0 |
| Other Infrastructure | | | | | |
| OI1 | Synthetic Bowling Green Relocation | 400,000 | 0 | 0 | 0 |
| OI2 | Admin Office Carpark | 15,000 | 0 | 0 | 0 |
| OI3 | Rec Ground Playground | 150,000 | 0 | 0 | 0 |
| IO005 | Depot Auto Gates | 40,000 | 15,000 | 13,858 | 1,142 |
| | Pool Balance Tank | 40,000 | 0 | 0 | 0 |
| Infrastructure Roads | | | | | |
| RRG002 | Cadoux-KoordA Cement Stabilise | 235,000 | 50,000 | 8,595 | 41,405 |
| RRG003 | KoordA-Dowerin Reseal | 152,000 | 20,000 | 20,511 | (511) |
| RRG140 | Burakin-Wialki Full Recon | 182,000 | 0 | 6,712 | (6,712) |
| RRG140B | Burakin-Wialki Full Reseal | 150,000 | 0 | 0 | 0 |
| R2R004 | KoordA-Kulja Reseal | 273,000 | 0 | 38,402 | (38,402) |
| R2R006 | Kulja-Kalannie Full Recon | 130,000 | 40,000 | 7,129 | 32,871 |
| R2R009 | KoordA North West Shoulder Recon | 70,000 | 0 | 9,647 | (9,647) |
| RC003 | KoordA-Dowerin Reseal | 160,000 | 0 | 0 | 0 |
| RC004 | KoordA-Kulja Widen Reseal | 100,000 | 0 | 2,419 | (2,419) |
| RC010 | Mollerin Rock South Reform & Sheet | 90,000 | 0 | 0 | 0 |
| RC011 | Dukin West Reform & Sheet | 90,000 | 20,000 | 28,761 | (8,761) |
| RC014 | Maher Reform & Sheet | 60,000 | 0 | 120 | (120) |
| FC098 | Footpath - Greenham St | 40,000 | 0 | 0 | 0 |
| | | 4,499,635 | 330,000 | 266,619 | 63,381 |

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

OPERATING ACTIVITIES

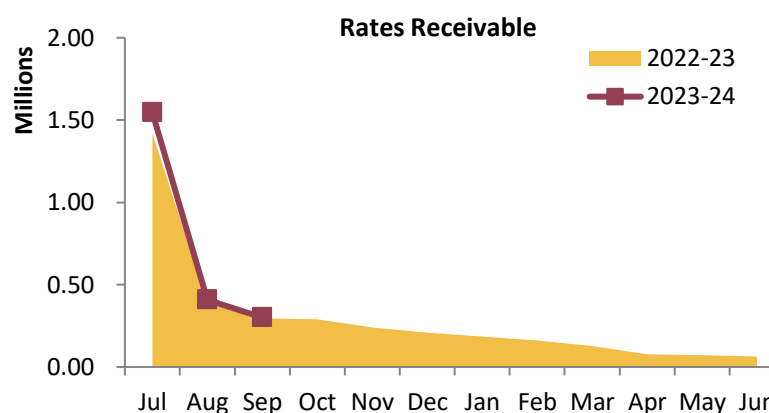
6 DISPOSAL OF ASSETS

| Asset Ref. | Asset description | Budget | | | | YTD Actual | | | |
|----------------------------|--------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|----------|----------------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Plant and equipment | | | | | | | | | |
| 10908 | P009 Semi Side Tipper Trailer - 2000 | 26,000 | 20,000 | 0 | (6,000) | | | 0 | 0 |
| 10918 | P020 Grader - 2015 CAT 12M | 0 | 100,000 | 100,000 | 0 | | | 0 | 0 |
| 10949 | P061 Ute - 2019 | 11,000 | 25,000 | 14,000 | 0 | | | 0 | 0 |
| 10951 | P063 Roller - 2014 Dynapac | 0 | 30,000 | 30,000 | 0 | | | 0 | 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) | | | 0 | 0 |
| 10988 | P300 DCEO Vehicle | 61,000 | 65,000 | 4,000 | 0 | | | 0 | 0 |
| | | 216,000 | 370,000 | 163,000 | (9,000) | 65,396 | 64,091 | 0 | (1,305) |



7 RECEIVABLES

| Rates receivable | 30 Jun 2023 | 30 Sep 2023 |
|--------------------------------|---------------|----------------|
| | \$ | \$ |
| Opening arrears previous years | 63,512 | 63,239 |
| Levied this year | 1,178,085 | 1,229,892 |
| Less - collections to date | (1,178,358) | (989,058) |
| Gross rates collectable | 63,239 | 304,073 |
| Net rates collectable | 63,239 | 304,073 |
| % Collected | 94.9% | 76.5% |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|----------|---------|---------|----------|---------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | 0 | 309 | 30,371 | 0 | 3,942 | 34,622 |
| Percentage | 0.0% | 0.9% | 87.7% | 0.0% | 11.4% | |
| Balance per trial balance | | | | | | |
| Trade receivables | 0 | 309 | 30,371 | 0 | 3,942 | 34,622 |
| GST receivable | | (57,700) | | | | (57,700) |
| Interest Receivable | | 20,466 | | | | 40,932 |
| Total receivables general outstanding | | | | | | 17,854 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

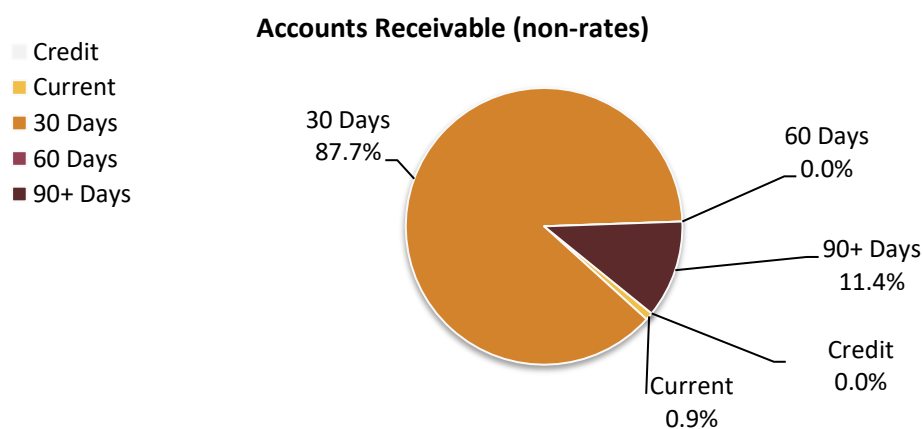
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 30 SEPTEMBER 2023**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

| | Opening Balance 1 July 2023 | Asset Increase | Asset Reduction | Closing Balance 30 September 20 |
|-----------------------------------|-----------------------------------|-------------------|--------------------|---------------------------------------|
| | \$ | \$ | \$ | \$ |
| Other current assets | | | | |
| Inventory | | | | |
| Stock on Hand | 23,568 | 6,052 | | 29,620 |
| Total other current assets | 23,568 | 6,052 | 0 | 29,620 |

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.

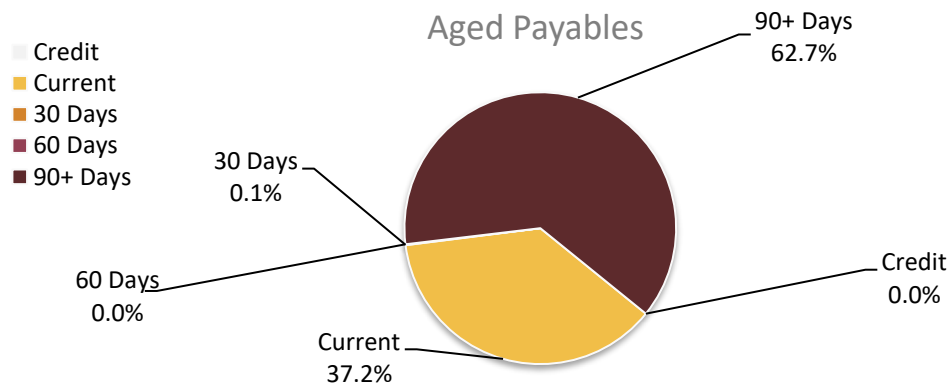
9 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|----------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 174,371 | 502 | 0 | 294,271 | 469,144 |
| Percentage | 0.0% | 37.2% | 0.1% | 0.0% | 62.7% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | 0 | 174,371 | 502 | 0 | 294,271 | 469,144 |
| Other payables | | 54,008 | | | | 54,008 |
| Other payables [describe] | | 100 | | | | 100 |
| GST Payable | | (69,307) | | | | (69,307) |
| Payroll Creditors | | (202) | | | | (202) |
| PAYG Payables | | 20,454 | | | | 20,454 |
| FBT Liabilities | | | | | (3,838) | (3,838) |
| Total payables general outstanding | | | | | | 470,359 |

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.



SHIRE OF KOORDA
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 SEPTEMBER 2023

OPERATING ACTIVITIES 30/09/2023

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 | 0.1217 | 136 | 959,024 | 116,713 | | 116,713 | 116,713 | | 116,713 |
| Unimproved value | | | | | | | | | |
| Unimproved Value | 0.0126 | 221 | 87,194,166 | 1,100,390 | | 1,100,390 | 1,100,390 | | 1,100,390 |
| Sub-Total | | 357 | 88,153,190 | 1,217,103 | 0 | 1,217,103 | 1,217,103 | 0 | 1,217,103 |
| Minimum payment | | | | | | | | | |
| Gross rental value | | | | | | | | | |
| Gross Rental Value | 420 | 29 | 29,070 | 11,760 | | 11,760 | 12,180 | | 12,180 |
| Unimproved value | | | | | | | | | |
| Unimproved Value | 420 | 33 | 442,945 | 13,860 | | 13,860 | 13,860 | | 13,860 |
| Sub-total | | 62 | 472,015 | 25,620 | 0 | 25,620 | 26,040 | 0 | 26,040 |
| Discount | | | | | | (45,000) | | | (43,450) |
| Amount from general rates | | | | | | 1,197,723 | | | 1,199,693 |
| Ex-gratia rates | 0.06 | | 457,560 | 27,454 | | 27,454 | | | 30,199 |
| Total general rates | | | | | | 1,225,177 | | | 1,229,892 |

11 OTHER CURRENT LIABILITIES

| | Note | Opening Balance 1 July 2023 | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance 30 September 2023 |
|---|------|-----------------------------------|--|-----------------------|------------------------|--|
| | | \$ | \$ | \$ | \$ | \$ |
| Other current liabilities | | | | | | |
| Other liabilities | | | | | | |
| Capital grant/contributions liabilities | | 423,185 | 0 | 0 | 0 | 423,185 |
| Total other liabilities | | 423,185 | 0 | 0 | 0 | 423,185 |
| Employee Related Provisions | | | | | | |
| Provision for annual leave | | 169,690 | 0 | | | 169,690 |
| Provision for long service leave | | 134,652 | 0 | | | 134,652 |
| Total Provisions | | 304,342 | 0 | 0 | 0 | 304,342 |
| Total other current liabilities | | 727,527 | 0 | 0 | 0 | 727,527 |

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 30 SEPTEMBER 2023**

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Unspent grant, subsidies and contributions liability | | | | | Grants, subsidies and contributions revenue | | |
|---------------------------------------|--|--------------------------|--|--------------------------|-------------------------------------|---|----------------|--------------------------|
| | Liability 1 July 2023 | Increase in Liability | Decrease in Liability (As revenue) | Liability 30 Sep 2023 | Current Liability 30 Sep 2023 | Adopted Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Grants and subsidies | | | | | | | | |
| ESL Bush Fire Brigade Operating Grant | | | | 0 | 0 | 21,540 | 5,385 | 5,385 |
| Main Roads Direct Road Grant | | | | 0 | 0 | 196,636 | 196,756 | 196,755 |
| Fuel Tax Credits Grant Scheme | | | | 0 | 0 | 23,500 | 5,874 | 2,452 |
| Financial Assistance Grant - General | | | | 0 | 0 | | | 16,010 |
| Financial Assistance Grant - Roads | | | | 0 | 0 | | | 9,930 |
| | 0 | 0 | 0 | 0 | 0 | 241,676 | 208,015 | 230,532 |

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

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 (As revenue) | Liability | Current Liability | Adopted Budget | YTD | YTD Revenue |
| | 1 July 2023 | | | 30 Sep 2023 | 30 Sep 2023 | Revenue | Budget | Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Capital grants and subsidies | | | | | | | | |
| Local Roads & Community Infrastructure Grant (LRCI) | | | | 0 | | 128,014 | 0 | |
| CSRFF Grant | | | | 0 | | 130,421 | 43,473 | |
| Regional Road Group Grants | | | | 0 | | 502,426 | 159,926 | 200,970 |
| Roads to Recovery Grant | | | | 0 | | 402,890 | 0 | |
| | 0 | 0 | 0 | 0 | 0 | 1,163,751 | 203,399 | 200,970 |

11.2. List of Accounts Paid

| Corporate and Community | |  |
|--------------------------------|--|---|
| Date | 12 October 2023 | |
| Location | Not Applicable | |
| Responsible Officer | Lana Foote, Acting Chief Executive Officer | |
| Author | As above | |
| Legislation | <i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i> | |
| Disclosure of Interest | Nil | |
| Purpose of Report | <input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information | |
| Attachments | List of Accounts Paid | |

Background:

This item presents the List of Accounts Paid, paid under delegated authority, for the period 7 September 2023 to 12 October 2023.

Comment:

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

Consultation:

Finance Team

Statutory Implications:

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

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

Financial Implications:

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

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 161023**

Moved Cr GW Greaves

Seconded Cr BG Cooper

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

For the period 7 September 2023 to 12 October 2023

Municipal Voucher V151 to V231
Credit Card Transaction (V188)

Totalling \$ 781,094.95
Totalling \$ 1,218.90
Total \$ 782,313.85

CARRIED 6/0

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

CONFIDENTIAL

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.2. Policy Manual Review and Update

| Governance and Compliance | |
|----------------------------------|--|
| Date | 13 October 2023 |
| Location | Not applicable |
| Responsible Officer | Lana Foote, Acting Chief Executive Officer |
| Author | As above |
| Legislation | <i>Local Government Act 1995</i> |
| Disclosure of Interest | Nil |
| Purpose of Report | <input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information |
| Attachments | <p>The Policy Review Committee will be reviewing the following policies prior to Council Meeting on Wednesday. Subject to the Committee's review, these policies will be presented to Council.</p> <ol style="list-style-type: none"> 1. DRAFT G - Appointment of an Acting Chief Executive Officer 2. DRAFT G - Code of Conduct Behaviour Complaints Management 3. DRAFT G - Council Meeting System 4. DRAFT W - Asset Management |

Background:

In accordance with Section 2.7(2) of the Local Government Act 1995, Council is to determine the Shire's policies. The development and management of Council policy is an ongoing process.

It is important that Council policies are kept up to date and are reviewed on a regular basis under the direction of the Chief Executive Officer. If any changes or amendments are required these are brought to Council for endorsement.

Staff, in consultation with the Policy Review 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.

This report presents to Council the policy review that has been undertaken by Staff, in consultation with the Policy Review Committee to update the following:

- Rebranding changes to reflect the new logo.
- Updating of policy sections and numbering to remove redundant numbering and policy sections (A = Administration, EM = Elected Members, F = Finance, G = Governance & Compliance, and W= Works & Assets).
- Separating the existing Policy Manual into two (2) separate sections. One section being Strategic Policies (Council related) and one new section, Operational Policies being those policies that specifically fall under the functions of the CEO as defined in the Local Government Act 1995, Section 5.41 Function of the CEO.
- Amendments to be made to existing policies.
- Introduction of new policies.
- Rescindment of outdated policies.

Comment:

Staff and the Policy Review Committee conducted an initial review of the Shire’s Policy Manual and proposed a number of amendments and rescindments for Council’s consideration at the meeting held 28 June 2023.

As the Policy Review Committee were delegated the task of an in-depth review, the policies attached to this report only show the new policy recommended to Council for consideration and a copy of the original Council policy for reference. If any further details are required by Council in relation to the workings of the new policy wording, please contact the ACEO for the workings papers provided to the Policy Review Committee.

The Policy Review Committee will be reviewing the attached policies prior to Council Meeting on Wednesday. Subject to the Committee’s review, these policies will be presented to Council, with any amendments discussed with Council prior to final consideration.

Amendments and introduction of policies to the “Strategic” section of the policy manual

Note: A = Administration, EM = Elected Members, F = Finance, G = Governance & Compliance, W= Works & Assets.

| Policy Section & Title | Proposed Amendments/Comments |
|--|--|
| F - Grants - Community Grants Program | <ul style="list-style-type: none"> • Introduction of new policy. • Budget allocation included in 2023/2024 budget for Grants Program in line with Integrated Strategic Plan “1.2.2 - Develop and implement a Community Grants Program” • To compliment draft Grant guidelines. |
| G - Appointment of an Acting Chief Executive Officer | <ul style="list-style-type: none"> • Amendment to former policy. • As per 6.2.14 of the FMR Report, the current policy only provides for the appointment of an Acting CEO for period not exceeding six weeks. It does not address the following matters as required by legislation: <ul style="list-style-type: none"> ○ Scope to determine ‘suitably qualified’ persons to act as CEO; ○ Requirements in the event appointment of an Acting CEO will be required to exceed a term of four weeks; and ○ The amount of remuneration to be paid to an Acting CEO is not detailed within this policy. This presents a risk of legislative non-compliance due to a payment to an acting CEO not being in line with the salary bands set by the Salaries and Allowances Tribunal (SAT). |
| G - Code of Conduct Behaviour Complaints Management | <ul style="list-style-type: none"> • Introduction of new policy as per WALGA Framework. • In accordance with Clause 15(2) of the <i>Local Government (Model Code of Conduct) Regulations 2021</i> and Shire of Koorda Code of Conduct for Council Members, a procedure for dealing with complaints about alleged breaches of the behaviour requirements included in Division 3 of the Shire of Koorda Code of Conduct for Council Members, Committee Members and Candidates is required. • An item will be tabled at a future Council Meeting to establish a Behavioural Complaints Committee and associated Terms of Reference documentation. |

| | |
|----------------------------|--|
| G - Council Meeting System | <ul style="list-style-type: none">• Merging and updating of Former Policies;<ul style="list-style-type: none">○ A1 - Administrative Structure & Organisational Chart;○ A22 - Public Question Time;○ A24 - Electors Meeting Date;○ A25 - Procedure at Electors Meetings; and○ A47 - Meeting Attendance - CEO Matters. |
| W - Asset Management | <ul style="list-style-type: none">• Introduction of new policy as identified during Audit. |

Consultation:

Policy Review 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 Officer's Recommendations.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1 - Open and Transparent Leadership

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 171023**

Moved Cr NJ Chandler

Seconded Cr GL Boyne

That Council,

1. Notes any minor changes recommended to the attached draft policies by the Policy Review Committee, and

2. Adopts the following policies, as amended;

- (a) G - Appointment of an Acting Chief Executive Officer**
- (b) G - Code of Conduct Behaviour Complaints Management**
- (c) G - Council Meeting System**
- (d) W - Asset Management**

CARRIED BY ABSOLUTE MAJORITY 6/0

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

Major changes took place within policy “F - Grants - Community Grants Program” so the ACEO, prior to consideration, amended the officer recommendation as drafted in the Agenda to remove the adoption of policy “F - Grants - Community Grants Program” which will be updated, circulated and considered at a future Council Meeting.

Prior to the final adoption and as per part (1) of the recommendation, the ACEO advised of the minor changes that took place to the draft policies at the prior Policy Review Committee Meeting;

G - Appointment of an Acting Chief Executive Officer: changed “the People and Culture Coordinator” to “**an Administration Officer.**”

G - Council Meeting Systems: Added the following note to CEO Recruitment Committee/Panel “* **The CEO Recruitment Committee/Panel has no minimum or maximum membership and is open to all Elected Members.**”

W - Asset Management: Amended the sentence “Asset Management Plans are to be reviewed and updated annually” to “**Asset Management Plans are to be reviewed and updated as required.**”

13. OFFICER'S REPORTS – WORKS & ASSETS

Nil.

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

Nil.

15. Elected Members' Motions

Nil.

16. Matters Behind Closed Doors

Nil.

17. Closure

The Presiding Person thanked those present for their attendance and declared the meeting closed at 5.56pm.

Signed: _____

Stratford

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

Date: 15 November 2023