



Shire of
Koorda

Drive in, stay awhile

MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Monday 18 December 2023

Commencing 6.00pm

UNCONFIRMED

NOTICE OF MEETING

Dear Elected Members,

Notice is hereby given that the next Ordinary Meeting of Council of the Shire of Koorda will be held on Monday, 18 December 2023 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

4.00pm	Grants Committee Meeting
5.00pm	Audit & Risk Committee Meeting
5.45pm	Council Elect Swearing-In Ceremony
6.00pm	Council Meeting
Following conclusion of Council Meeting	Council Forum

Lana Foote
Acting Chief Executive Officer
15 December 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
6.00pm, Monday 18 December 2023**



1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 6.00pm.

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr NJ Chandler	
Cr GL Boyne	
Cr KM Burrell	
Cr CL Nairn	
Cr KA Fuchsbichler	

Staff:

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

Members of the Public:

Apologies:

Visitors:

Approved Leave of Absence:

3. Swearing In of Councillors Elect

Prior to the Ordinary Council Meeting and in accordance with Section 2.29 of the *Local Government Act 1995*, Mrs Linda Longmuir, JP witnessed the declarations of Council Elect:

1. Mr KA Fuchsbichler
2. Ms CL Nairn

4. Public Question Time

Nil.

5. Disclosure of Interest

The following Councillors have disclosed an interest in item *10.2 - Consideration of 2022/2023 Round 1 Koorda Community Grant Program Applications*

Cr Gary Greaves

Impartiality – Life member of the Koorda Football Club and member of the Koorda Golf Club of whom are applicants.

Cr Nicholas Chandler

Impartiality – Applicant for the Koorda Football Club. President of the Koorda Football Club, member of the Koorda Golf Club and committee member of Koorda CRC who auspice and write applications of whom are applicants.

Cr Gina Boyne

Impartiality – Closely associated (spouse) is on a committee of the Koorda Football Club who is an applicant.

Cr Kylie Burrell

Impartiality – Applicant for the Koorda Darts Club. Vice President of Koorda Darts Club and closely associated (parent) of a member in the Youth Group of whom are applicants.

Cr Christina Nairn

Impartiality – Guide and member for the Koorda Museum who is an applicant.

The following Councillors have disclosed an interest in item *14.1 – Closure of Stockyard Road Reserve, Koorda.*

Cr Jannah Stratford

Financial – A shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Gary Greaves

Financial - A shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Gina Boyne

Financial - Closely associated (spouse) with a shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Kurt Fuchsbichler

Financial - A shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Nicholas Chandler

Financial – Employee of CBH.

Due to a potential loss of a quorum resulting from the above financial interest disclosures, the Acting CEO has applied for statutory participation approval for Councillors Stratford, Boyne, Greaves and Fuchsbichler under s5.69(3) of the Local Government Act 1995 so that item 14.1 may be addressed at this meeting.

Accordingly, Approval is granted to Cr Gina Boyne, Cr Jannah Stratford, Cr Gary Greaves and Cr Kurt Fuchsbichler to fully participate in the discussion and decision making relating to the following agenda item at the Shire's Ordinary Council Meeting, on 18 December 2023, as follows:

14.1. CLOSURE OF STOCKYARD ROAD RESERVE, KOORDA

Conditions of the approval:

1. The approval is only valid for the 18 December 2023 Ordinary Council Meeting when agenda item 14.1 is considered;
2. The above-mentioned councillors must declare the nature and extent of their interests at the abovementioned meeting when the matter is considered, together with the approval provided;
3. The Chief Executive Officer (CEO) is to provide a copy of the Department of Local Government, Sport and Cultural Industries (DLGSC's) letter of approval to the abovementioned councillors;
4. The CEO is to ensure that the declarations, including the approval given and any conditions imposed, are recorded in the minutes of the abovementioned meeting, when the item is considered;
5. The CEO is to provide a copy of the confirmed minutes of the abovementioned meeting to DLGSC, to allow DLGSC to verify compliance with the conditions of this approval; and
6. The approval granted is based solely on the interests disclosed by the abovementioned councillors, made in accordance with the application. Should other interests be identified, these interests will not be included in this approval and the financial interest provisions of the Act will apply.

6. Applications for Leave of Absence

RESOLUTION 051223

Moved Cr GL Boyne

Seconded Cr KM Burrell

That Cr GW Greaves be approved a leave of absence for the February 2023 Council Meeting.

CARRIED 7/0

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

7. Petitions and Presentations

Nil.

8. Confirmation of Minutes from Previous Meetings

8.1. Ordinary Council Meeting held on 15 November 2023

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

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 061223

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Ordinary Council Meeting held 15 November 2023, as presented, be confirmed as a true and correct record of proceedings.

CARRIED: 7/0

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

8.2. Special Meeting Minutes for meeting held 4 December 2023

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 071223

Moved Cr GL Boyne

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 Special meeting held 4 December 2023, as tabled.

CARRIED: 7/0

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

9. Minutes of Committee Meetings to be Received

9.1. Minutes of Shire of Koorda Committee Meetings to be Received

- a. Koorda Awards Committee Meeting held 15 November 2023
[Koorda Awards Committee Minutes](#)
- b. CEO Recruitment Committee Meeting held 27 November 2023
[CEO Recruitment Committee Minutes](#)
- c. LEMC Meeting held 30 November 2023
[LEMC Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 081223

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 below Internal Committee meetings, as tabled;

- a. Koorda Awards Committee Meeting, held 15 November 2023;
- b. CEO Recruitment Committee Meeting, held 27 November 2023;
- c. LEMC Meeting, held 30 November 2023

CARRIED: 7/0

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

9.2. Minutes of External Committee Meetings to be Received

- a. NEWTRAVEL AGM & General Meeting Minutes for meetings held 26 October 2023
[NEWTRAVEL AGM Minutes](#); [NEWTRAVEL General Minutes](#)
- b. SRRG Meeting Minutes for meeting held 14 November 2023
[SRRG Meeting Minutes](#)
- c. GECZ Meeting Minutes for meeting held 20 November 2023
[GECZ Meeting Minutes](#)
- d. NEWROC Council Meeting Minutes for meeting held 4 December 2023
[NEWROC Council Minutes](#)

Voting Requirements

Simple Majority

Absolute Majority

**Officer Recommendation
RESOLUTION 091223**

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 below External Committee meetings, as tabled;

- a. NEWTRAVEL Annual General Meeting and General Meeting, held 26 October 2023;**
- b. SRRG Meeting, held 14 November 2023;**
- c. GECZ Meeting, held 20 November 2023;**
- d. NEWROC Council Meeting, held 4 December 2023**


CARRIED: 7/0

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

UNCONFIRMED

10. Recommendations from Committee Meetings for Council Consideration

10.1. Adoption of Koorda Grants Committee Terms of Reference

Governance and Compliance		
Date	11 December 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Koorda Grants Committee Terms of Reference	

Background:

The Koorda Grants Committee was established at the Special Meeting of Council held 23 October 2023 (RES: 191023), following the 2023 Ordinary Local Government Elections.

The Koorda Grants Committee's Terms of Reference have been drafted and are presented to the Committee, as attached, for consideration and adoption prior to recommending adoption at the Ordinary Council Meeting to be held, 18 December 2023.

Comment:

Appointment of Elected Members to the Koorda Grants Committee was determined by Council following ordinary local government elections, for a term to expire on the date of the subsequent Ordinary Local Government Elections.

An item will be presented for Council to adopt the terms of reference following this committee meeting.

Consultation:

Nil.

Statutory Implications:

The Koorda Grants Committee was established by Council (in its current format) under section 5.8 of the Local Government Act 1995 (the Act) (RES: 191023). Part 5, Subdivision 2 of the Act provides for committees including establishment and appointment of members. Part 5, Subdivision 3 of the Act provides for the quorum, voting, decisions and minutes of committees. The Local Government (Administration) Regulations 1996 also make provisions in regards to committees.

Policy Implications:

Shire of Koorda Code of Conduct for Council Members, Committee Members and Candidates

Section 10 of the Shire of Koorda Code of Conduct for Council Members, Committee Members and Candidates provides an expected standard of conduct for council members and committee members appointed to a Committee.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1 - Open and Transparent Leadership.

Voting Requirements: Simple Majority Absolute Majority

Committee Recommendation
RESOLUTION 101223

Moved Cr KM Burrell

Seconded Cr NJ Chandler

That the Koorda Grants Committee Terms of Reference be adopted.

CARRIED: 7/0

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

UNCONFIRMED

The following Councillors have disclosed an interest in item 10.2 - *Consideration of 2022/2023 Round 1 Koorda Community Grant Program Applications*

Cr Gary Greaves

Impartiality – Life member of the Koorda Football Club and member of the Koorda Golf Club of whom are applicants.

Cr Nicholas Chandler

Impartiality – Applicant for the Koorda Football Club. President of the Koorda Football Club, member of the Koorda Golf Club and committee member of Koorda CRC who auspice and write applications of whom are applicants.

Cr Gina Boyne

Impartiality – Closely associated (spouse) is on a committee of the Koorda Football Club who is an applicant.

Cr Kylie Burrell

Impartiality – Applicant for the Koorda Darts Club. Vice President of Koorda Darts Club and closely associated (parent) of a member in the Youth Group of whom are applicants.

Cr Christina Nairn

Impartiality – Guide and member for the Koorda Museum who is an applicant.

10.2. Consideration of 2022/2023 Round 1 Koorda Community Grant Program Applications

Governance and Compliance		
Date	11 December 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Acting 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	2023 11 13 Koorda Youth Group \$945.36 2023 11 23 Koorda Golf Club \$2,985.45 2023 11 28 Country Bratz Playgroup \$4,325.09* 2023 11 28 Koorda Community Garden \$1,360.00 2023 11 28 Koorda Darts Club \$909.09 2023 11 30 Koorda Football Club \$2,200.00* 2023 11 30 Museum \$499.00*	

Background:

The Shire of Koorda is committed to recognising the value of all community organisations and has developed a clear and powerful vision “To build a vibrant and sustainable community with shared social values, in which we can live and work in harmony with our environment”.

The Community Grants Program is allocated from within Council’s general revenue budget each year to provide financial support to community organisations that meet the objectives of the Community Grants Program (“CGP”).

The CGP objectives are to support projects that promote community capacity, improve social participation and inclusion as well as enhance community harmony and social cohesion.

The Shire of Koorda CGP assists community groups and Not for Profit organisations with their vital work and programmes to:

- Promote community capacity, community harmony and social cohesion;
- Encourage people and organisations to help themselves;
- Ensure fair distribution of activities and services throughout Koorda; and
- Encourage resident participation in activities which benefit the community in Koorda.

A pool of \$10,000 is available in the inaugural round of the CGP, with Grants of up to \$5,000 (exc GST) being available to community organisations. Applications opened from 1 November to 30 November.

Comment:

The Koorda Grants Committee is to recommend to Council the successful applicants for this based on the below selection criteria;

- Applicant History: Has the applicant applied previously? Did the applicant adhere to the guidelines and acquittal requirements?
- Does the project meet a broader community need?
- Does the project benefit a sufficiently broad, or diverse, target group?
- Does the organisation have the capacity to undertake and manage the project?
- Does the application represent value for money?
- Collaborative community wide projects are encouraged.

A list of the applications for 2022/2023 Round 1 are included below;

Group	Project	Project Cost (exc GST)	Requested Amount
Koorda Youth Group	Transforming Spaces (10 x Beanbags)	1,791.61	945.36
Koorda Golf Club	Refurbish Koorda Golf Club Tee Boxes	9,659.99	2,985.45
Country Bratz Playgroup	Jungle Music	4,711.20	4,325.09*
Koorda Darts Club	Portable Dart Boards & Mats	963.63	909.09
Koorda Community Garden	Solid Foundation	3,976.56	1,360.00
Koorda Football Club	Entertainment - mental health focus "wellbeing night"	2,790.00	2,200.00*
Koorda Museum	Rechargeable Vacuum Cleaner	544.55	499.00*
		TOTAL	13,223.99

The “Requested Amounts” marked with an * indicate organisations not registered for GST, and if approved, would not be able to claim GST on their claim invoice to the Shire.

Consultation:

Koorda CGP Applicants

Statutory Implications:

Nil.

Policy Implications:

Policy “[F - Grants - Community Grants Program](#)” covers all aspects of the Koorda CGP.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

1.2.1 - Recognise and support the value of our community volunteers and provide meaningful opportunities to contribute to Shire projects and improving local living.

1.2.2 - Develop and implement a Community Grants Program.

1.2.3 - Make available a list of current grant opportunities to local businesses, clubs and community groups.

Financial Implications:

An allocation of \$10,000 is included in the 2023/2024 Budget for the inaugural round of the Shire of Koorda Community Grants Program.

Voting Requirements: Simple Majority Absolute Majority

Committee Recommendation

RESOLUTION 111223

Moved Cr GW Greaves

Seconded Cr KM Burrell

That Council, endorse the recipients and funding allocation, for the below applicants of the 2022/2023 Koorda Community Grant Program, as determined at the Grants Committee Meeting held on 18 December 2023;

1. Koorda Golf Club	\$2,985.45;
2. Koorda Football Club	\$1,800.00;
3. Country Bratz Playgroup	\$2,325.19;
4. Koorda Youth Group	\$945.36;
5. Koorda Community Garden	\$1,360.00;
6. Koorda Museum	\$499.00.

CARRIED: 7/0

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

10.3. Adoption of Koorda Audit and Risk Committee Terms of Reference

Governance and Compliance		 Shire of Koorda <small>Drive in, stay awhile</small>
Date	27 November 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Koorda Audit and Risk Committee Terms of Reference	

Background:

The former Koorda Audit Committee was re-established as the Koorda Audit and Risk Committee at the Special Meeting of Council held 23 October 2023 (RES: 191023), following the 2023 Ordinary Local Government Elections.

The Koorda Audit and Risk Committee's Terms of Reference have been drafted and are presented to the Committee, as attached, for consideration and adoption prior to recommending adoption at the December 2023 Ordinary Council Meeting.

Comment:

Appointment of Elected Members to the Koorda Audit and Risk Committee was determined by Council following ordinary local government elections, for a term to expire on the date of the subsequent Ordinary Local Government Elections.

An item will be presented for Council to adopt the terms of reference following this committee meeting.

Consultation:

Nil.

Statutory Implications:

The Koorda Audit and Risk Committee was re-established by Council (in its current format) under section 5.8 of the Local Government Act 1995 (the Act) (RES: 191023). Part 5, Subdivision 2 of the Act provides for committees including establishment and appointment of members. Part 5, Subdivision 3 of the Act provides for the quorum, voting, decisions and minutes of committees. The Local Government (Administration) Regulations 1996 also make provisions in regards to committees.

Policy Implications:

Shire of Koorda Code of Conduct for Council Members, Committee Members and Candidates

Section 10 of the Shire of Koorda Code of Conduct for Council Members, Committee Members and Candidates provides an expected standard of conduct for council members and committee members appointed to a Committee.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1 - Open and Transparent Leadership.

Voting Requirements: Simple Majority Absolute Majority

Committee Recommendation
RESOLUTION 121223

Moved Cr KM Burrell

Seconded Cr GL Boyne


That the Koorda Audit & Risk Committee Terms of Reference be adopted.

CARRIED: 7/0

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

UNCONFIRMED

10.4. 2022/2023 Annual Report and Annual Electors Meeting

Governance and Compliance		
Date	12 December 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995 Section 6.10 & 7.9(1)</i> <i>Local Government Financial Management Regulation 1996 Part 2</i> <i>Local Government (Audit) Regulations 1996 – Reg 10</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	8.2a. 2022/2023 Annual Report 8.2b. 2022/2023 Annual Financial Statements 8.2c. 2022/2023 Independent Auditors Report	

Background:

This item presents the 2022/2023 Annual Report and Audited Financial Report to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for adoption.

The Annual Financial Statements for the year ended 30 June 2023 have been audited by Dry Kirkness, under the Office of the Auditor General (OAG).

The 2022/2023 Annual Report, audited financial report and OAG's Opinion Letter are included as attachments to this item.

Comment:

Pursuant to its Terms of Reference, it is relevant that the Audit & Risk Committee considers the 2022/2023 Annual Report and where appropriate, makes recommendation(s) in respect of the report.

In accordance with Section 7.9 of the *Local Government Act 1995*, an Auditor is required to examine the accounts and annual financial report submitted by a local government for audit. The Auditor is also required, by 31 December following the financial year to which the accounts and report relate, to prepare a report thereon and forward a copy of that report to:

1. The Mayor or President;
2. The CEO of the local government; and
3. The Minister.

The Opinion Letter included as Attachment 8.2c provides an overview of the audit process and outcomes. A separate management letter has been issued and circulated to Council and the Executive Management Team for findings identified during the audit and recommendations to rectify the findings identified. The findings have been listed under heading "Discussions with the OAG and Auditors" later in this item.

The Financial Report and Draft Audit Opinion were received on 11 December 2023, and Council Members and the Acting CEO Lana Foote met with representatives from Dry Kirkness and the OAG for the Auditors Exit Meeting.

Local governments are required to conduct an Annual Electors Meeting not more than 56 days after adopting the Annual Report. A requirement of setting the date is that 14 days Local Public Notice is required for advertising the meeting. To meet reporting requirements the Annual Electors Meeting should be held before Monday 12 February 2024.

Discussions with the OAG and Auditors:

Representatives from the OAG and Dry Kirkness conducted the Exit Interview which discussed the Opinion Letter and other relevant matters with the President Jannah Stratford, Deputy President Gary Greaves, Cr Gina Boyne, Cr Kylie Burrell and Acting CEO Lana Foote via Microsoft Teams on Monday 11 December 2023.

There were no significant findings. There were eight moderate findings with regard to Information Systems as listed below:

1. IT Governance, Policies and Procedures;
2. Disaster Recovery Plan Testing;
3. Service Level Agreement with IT Service Provider;
4. Access Management;
5. IT Risk Register;
6. Change Management;
7. Vulnerability Assessment and Penetration Testing (VAPT); and
8. Endpoint Security - Macros.

Consultation:

Marius van der Merwe, Partner, Dry Kirkness

Eoin Condon, Manager, Dry Kirkness

Ann Ang, Director, Office of the Auditor General for WA

Council Members

Local Public Notice is required to be provided on the availability of the Annual Report and the Annual Electors Meeting.

Statutory Implications:

Sections 5.27, 5.29, 5.53 and 5.54 of the Local Government Act 1995 are applicable and state:

“5.27. Electors’ general meetings

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors’ meetings are to be those prescribed.*

5.29. Convening electors’ meetings

- (1) *The CEO is to convene an electors’ meeting by giving —*
 - (a) *at least 14 days’ local public notice; and*
 - (b) *each council member at least 14 days’ notice, of the date, time, place and purpose of the meeting.*

5.53. Annual reports

- (1) *The local government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain —*
 - (a) *a report from the mayor or president; and*
 - (b) *a report from the CEO; and*
 - [(c), (d) *deleted*]
 - (e) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*

- (f) *the financial report for the financial year; and*
- (g) *such information as may be prescribed in relation to the payments made to employees; and*
- (h) *the auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and*
- (ha) *a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and*
- (hb) *details of entries made under section 5.121 during the financial year in the register of complaints, including —*
 - (i) *the number of complaints recorded in the register of complaints; and*
 - (ii) *how the recorded complaints were dealt with; and*
 - (iii) *any other details that the regulations may require; and*
- (i) *such other information as may be prescribed.*

5.54. Acceptance of annual reports

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.*

** Absolute majority required.*

- (2) *If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*

Regulation 3A of the *Local Government (Administration) Regulations 1996* stipulates the requirements for providing Local Public Notices and states:

"3A. Requirements for local public notice (Act s. 1.7)

- (1) *For the purposes of section 1.7(a), notice of a matter must be published on the local government's official website for —*
 - (a) *the period specified in or under the Act in relation to the notice; or*
 - (b) *if no period is specified in relation to the notice — a period of not less than 7 days.*
- (2) *For the purposes of section 1.7(b), each of the following ways of giving notice of a matter is prescribed —*
 - (a) *publication in a newspaper circulating generally in the State;*
 - (b) *publication in a newspaper circulating generally in the district;*
 - (c) *publication in 1 or more newsletters circulating generally in the district;*
 - (d) *publication on the official website of the Department or another State agency, as appropriate having regard to the nature of the matter and the persons likely to be affected by it, for —*
 - (i) *the period specified in or under the Act in relation to the notice; or*
 - (ii) *if no period is specified in relation to the notice — a period of not less than 7 days;*
 - (e) *circulation by the local government by email, text message or similar electronic means, as appropriate having regard to the nature of the matter and the persons likely to be affected by it;*
 - (f) *exhibition on a notice board at the local government offices and each local government library in the district for —*
 - (i) *the period specified in or under the Act in relation to the notice; or*
 - (ii) *if no period is specified in relation to the notice — a period of not less than 7 days;*
 - (g) *posting on a social media account administered by the local government for —*
 - (i) *the period specified in or under the Act in relation to the notice; or*
 - (ii) *if no period is specified in relation to the notice — a period of not less than 7 days.*

The *Local Government (Audit) Regulations 1996* provides the legislative framework for the conduct of audits in local government, and the role of the Audit & Risk Committee in considering the results of those audits.

Policy Implications:

Nil

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

Committee Recommendation

RESOLUTION 131223

Moved Cr NJ Chandler

Seconded Cr KM Burrell


That, by Absolute Majority, in accordance with Sections 5.27, 5.29, 5.53 and 5.54 of the *Local Government Act 1995*, Council;

- 1. Accepts the 2022/2023 Annual Report and Annual Financial Statements, as presented and attached to this item;**
- 2. Conducts the Annual Electors Meeting on 7 February 2024, at the Shire of Koorda Council Chambers, 10 Haig Street Koorda, commencing at 6pm.**

BY ABSOLUTE MAJORITY CARRIED: 7/0

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

10.5. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan

Governance and Compliance		
Date	12 December 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995; Local Government (Administration) Regulations 1996</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Quarterly Scorecard October to December 2023	

Background:

This report is to inform the Committee and Council of its obligations in relation to the integrated planning and reporting (IPR) requirements under the Local Government Act 1995, the Local Government (Administration) Regulations 1996.

Following the Committee's recommendation of 28 September 2022, the quarterly scorecard reporting document approach was adopted by Council on 26 October 2022.

Comment:

Council adopted its Integrated Strategic Plan and Workforce Plan at its meeting held on 20 April 2022.

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

Consultation:

Nil.

Statutory Implications:

Local Government Act 1995 and relevant subsidiary legislation.

Policy Implications:

Nil

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:

Nil

Voting Requirements: Simple Majority Absolute Majority

Committee Recommendation
RESOLUTION 141223

Moved Cr KM Burrell

Seconded Cr GW Greaves

That Council:

- 1. Adopts the fourth quarterly reporting documents (October to December 2023) as attached to this item; and**
- 2. Endorses the publication of the Integrated Strategic Plan and Workforce Plan components for community information.**

CARRIED: 7/0

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

UNCONFIRMED

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

Governance and Compliance		 Shire of Koorda <small>Drive in, stay awhile</small>
Date	11 December 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995 Section 7.13 (i)</i> <i>Local Government (Audit) Regulations 1996 – Reg 13, 14 and 15</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	FMR Action Plan - December 2023	

Background:

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

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

Committee Recommendation RESOLUTION 050523

Moved CR GW Greaves

Seconded CR BG Cooper

That Council:

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

CARRIED BY ABSOLUTE MAJORITY 6/0

Comment:

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

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

Consultation:

Administration Staff

Statutory Implications:

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

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

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

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

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

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

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

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

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

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

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

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

4.1.2 - Identify business improvement opportunities to enhance operational effectiveness.

Financial Implications:

Nil.

Voting Requirements: Simple Majority Absolute Majority

Committee Recommendation
RESOLUTION 151223

Moved Cr KM Burrell

Seconded Cr NJ Chandler


That Council as per the quarterly report document (to December 2023) as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Financial Management, Risk Management, Legislative Compliance and Internal Controls review.

CARRIED: 7/0

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

UNCONFIRMED

10.7. Shire of Koorda Risk Management Framework

Governance and Compliance		
Date	13 December 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996, AS/NZS ISO 31000:2018</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Draft Risk Management Framework	

Background:

Council is responsible for determining the strategic direction of the Shire. The Audit & Risk Committee is responsible for advising Council on matters relating to risk management.

Following the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls undertaken in May 2023 by Moore and the adoption of updated Risk Management Policy at the Ordinary Council Meeting held 28 June 2023 as per Resolution: 120623, Shire Staff met with Ben Galvin, Head of Strategic Risk at LGIS and undertook a thorough review of the Shire's risk management systems.

Following the Risk Profile workshop undertaken in October 2023, the attached Risk Management Framework is proposed for endorsement to align to the Shire of Koorda Risk Management Policy, the Audit & Risk Committee Terms of Reference, and tie together the Risk Management facets.

Page 14 of the attached Risk Management Framework outlines to process for the Risk Profiling undertaken by the Executive Management Team and Governance Officer, as per following Item 8.6 *Shire of Koorda Risk Profile*.

Comment:

The proposed risk management framework is as attached to this item.

The framework, provided by LGIS, sets out the Shire's approach to the identification, assessment, management, reporting and monitoring of risks. All components of the documents are based on AS/NZS ISO 31000:2019 Risk Management - Guidelines.

The framework aims to balance a documented, structured and systematic process with the current size and complexity of the Shire.

The Shire has adopted a "Three Lines of Defence" model for management of risk. All operational areas of the Shire are considered "1st Line," the executive team as the "2nd Line" and internal and external audit are the "3rd line" of defence.

The framework clearly defines the roles of each body within the lines of defence.

The Shire has quantified its broad risk appetite through the Shire's Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Framework.

All organisational risks are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. These assessments will be incorporated into the December 2023 Council Agenda under the "Risk Implication" heading within each item.

Consultation:

Ben Galvin, Divisional Manager - Risk Services, LGIS

Darren West, Works Supervisor

Kristyn Harrap, Governance Officer

Upon the Committee's recommendation, the framework will be presented to Council for adoption.

Once adopted the framework will be placed on the Shire's website.

Statutory Implications:

Local Government Act 1995

Local Government (Audit) Regulations 1996

AS/NZS ISO 31000:2018

Policy Implications:

Policy "G - Risk Management" states;

Risk Assessment and Acceptance Criteria

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

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

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

4.1.2 - Identify business improvement opportunities to enhance operational effectiveness.

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Committee Recommendation

RESOLUTION 161223

Moved Cr GW Greaves


Seconded Cr GL Boyne

That Council adopts the Shire of Koorda Risk Management Framework, as attached to this item.

CARRIED: 7/0

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

10.8. Shire of Koorda Risk Profile Report

Governance and Compliance		
Date	13 December 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996, AS/NZS ISO 31000:2018</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Shire of Koorda Risk Profile - October to December 2023	

Background:

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

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

This item is an addition to the “Risk Management” facet of the Financial Management, Risk Management, Legislative Compliance and Internal Controls Review as tabled in Item 8.4 of this agenda, and is an outcome of the Risk Management Strategy attached for endorsement in previous Item 8.5.

Comment:

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

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

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

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

For each category, the profile contains the following:

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

The attachment includes the initial report, and the updated register to December 2023 with any changes and additional comments included. It should be noted, since the initial report was released in October, the Regional Risk Coordinator and Staff have undertaken significant works in the “WHS” risk theme to move the control effectiveness from “Inadequate” to “Adequate.”

Like the FRM Action Plan, the Risk Register report will be tabled at the quarterly Audit & Risk Committee workshops as a tracking tool to determine progress made against the key themes and improvements towards any identified areas of improvement.

Consultation:

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

Statutory Implications:

Local Government Act 1995

AS/NZS ISO 31000:2018

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

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

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

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

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

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

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

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

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

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

Policy Implications:

Policy “G - Risk Management” states;

Risk Assessment and Acceptance Criteria

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

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

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

4.1.2 - Identify business improvement opportunities to enhance operational effectiveness

Financial Implications:

Resource requirements are in accordance with existing budgetary allocation.

Voting Requirements: Simple Majority Absolute Majority

Committee Recommendation
RESOLUTION 171223

Moved Cr NJ Chandler

Seconded Cr KM Burrell

That Council:

- 1. Receives the Risk Profile report, as attached to this item; and**
- 2. Directs the Acting CEO to provide a report, on a quarterly basis, to the Audit & Risk Committee to enable the Committee to monitor the Shire’s progress in addressing the recommendations, pursuant to Regulation 16 (d) of the Local Government (Audit) Regulations 1996.**

CARRIED: 7/0

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

11. Announcements by the President without Discussion

Congratulations and welcome to new Councillors Christna Nairn and Kurt Fuchsbichler.

The President expressed condolences to the Lawrence family on the passing of Ian, to the Wilson family on the passing of Bill and to the Mews family on the passing of Dorothy.

Congratulations to our Koorda Community Award winners and to all the nominees.

Linda Longmuir – Citizen of the Year


Bruno Luers – Senior Citizen of the Year

Blair Chandler – Youth Citizen of the Year

Wishing everyone a Merry Christmas and a safe holiday period. Look forward to seeing everyone in the New Year.

12. OFFICER'S REPORTS – CORPORATE & COMMUNITY

12.1. List of Accounts Paid

Corporate and Community		
Date	13 December 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 9 November 2023 to 13 December 2023.

Comment:

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

The Department of Local Government, Sport and Cultural sent out an LG Alert on 19 October to advise of the regulation amendments that; from 1 September 2023, local governments are required to disclosure 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 Shire has corporate credit cards which meet reporting requirements. Additional reporting is required for use of Fuel Cards, which has been included as part of this item as the LG Alert was released following the October Meeting, and no Fuel Card purchases were paid as per the report to the November Council Meeting.

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)

Risk Implications:

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

Financial Implications:

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

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 181223

Moved Cr KM Burrell

Seconded Cr GW Greaves

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*;

1. 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 9 November 2023 to 13 December 2023.

Municipal Voucher V305 to V370	Totalling \$ 323,452.68
Purchase Card Transactions (V311, V343 & V355)	Totalling \$ 6,436.03
	Total \$ 329,888.71

2. Notes the transaction detail of purchases made on purchase cards from 1 September 2023 to 9 November 2023 as included at the bottom of the attachment to this item.


Purchase Card Transactions (V216 & V281)	Totalling \$ 1,601.07
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CARRIED: 7/0

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

13. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

13.1. 2024 Ordinary Council Meeting Dates

Governance and Compliance		
Date	7 December 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	Nil	

Background:

This Item presents the proposed dates for the 2024 Ordinary Council Meetings to Council for consideration and, if satisfactory, adoption.

Comment:

In accordance with Regulation 12 of the Local Government (Administration) Regulations 1996 and Policy "G - Council Meeting System," the Chief Executive Officer is to present an Item to Council no later than December each year requesting Council confirm the dates for the Ordinary Meetings of Council for the following year.

As such, the Shire of Koorda is required to advertise the meeting dates for the Ordinary Meetings of Council for 2024.

Consultation:

Nil.

Statutory Implications:

Regulation 12 of the Local Government (Administration) Regulations 1996 is applicable and states:

"12. Meetings, public notice of (Act s. 5.25(1)(g))

- (1) *At least once each year a local government is to give local public notice of the dates on which and the time and place at which —
 - (a) the ordinary council meetings; and
 - (b) the committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public,Are to be held in the next 12 months.*
- (2) *A local government is to give local public notice of any change to the date, time or place of a meeting referred to in subregulation (1).*
- (3) *Subject to subregulation (4), if a special meeting of a council is to be open to members of the public then the local government is to give local public notice of the date, time, place and purpose of the special meeting.*
- (4) *If a special meeting of a council is to be open to members of the public but, in the CEO's opinion, it is not practicable to give local public notice of the matters referred to in subregulation (3), then the local government is to give public notice of the date, time, place and purpose of the special meeting in the manner and to the extent that, in the CEO's opinion, is practicable."*

Policy Implications:

G - Council Meeting Systems states:

Meeting frequency and starting time

In accordance with Regulation 12 of the Local Government (Administration) Regulations 1996 the Chief Executive Officer is to present an Item to Council no later than December each year requesting Council confirm the dates for the Ordinary Meetings of Council for the following year.

Council meetings will typically be held the third Wednesday of the month (excluding January where no meeting is typically held).

Council meetings normally commence at 5.00pm to afford an opportunity for most members of the public to attend after work, with November and December meetings normally commencing at 6.00pm to afford the opportunity for members to attend during the harvest period.

Any change to the meeting details must be published on the local government's official website as soon as practicable after the change is made.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1 - Open and Transparent Leadership

Risk Implications:

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

Financial Implications:

Funds are included in the 2023/24 Budget to cover any costs associated with conducting Council Meetings, and to advertise and promote the dates of Ordinary Council Meetings.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 191223

Moved Cr GL Boyne

Seconded Cr NJ Chandler


That, in accordance with Regulation 12(1) of the Local Government (Administration) Regulations 1996, Council resolves to conduct its 2024 Ordinary Meetings of Council as below
5.00pm, Wednesday 21 February 2024,
5.00pm, Wednesday 20 March 2024,
5.00pm, Wednesday 17 April 2024,
5.00pm, Wednesday 15 May 2024,
5.00pm, Wednesday 19 June 2024,
5.00pm, Wednesday 17 July 2024,
5.00pm, Wednesday 21 August 2024,
5.00pm, Wednesday 18 September 2024,
5.00pm, Wednesday 16 October 2024,
6.00pm, Wednesday 20 November 2024, and
6.00pm, Wednesday 18 December 2024.

CARRIED: 7/0

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

UNCONFIDENTIAL

13.2. Application to keep Rooster, 19 Best Street, Koorda.

Corporate and Community		 Shire of Koorda <small>Drive in, stay awhile</small>
Date	13 December 2023	
Location	Not Applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Application to keep one (1) bantam rooster at 19 Best St, Koorda Shire of Koorda Health Local Laws 2001	

Background:

A request has been received from D & S Trigg, for Council to consider their application to keep 1 x bantam rooster at their residence at 19 Best Street, Koorda.

As per the Shire of Koorda Health Local Law 2011, included in the “Statutory Implications” section below, there are limitations to the number of poultry and pigeons that can be kept, there are conditions for keeping poultry in limited numbers and specific requirements around the keeping of roosters, geese, turkeys, peafowls and gamebirds.

Under the Koorda Health Local Laws, section 5.4.4 (2) states;

The Council may upon written application, grant approval with or without conditions to the owner or occupier of premises to keep any one or more birds as specified in subsection (1).

Comment:

WA Contract Ranger Services conducted consultation with the neighbouring properties and advised them of the application that was received by the Council for the keeping of a rooster at 19 Best Street, Koorda.

Objections were received from some of the neighbours, and as per section 5.4.4 (4) of the Shire of Koorda Health Local Law;

(4) The Council may revoke an approval granted under this Section if it is of the opinion that the keeping of the birds specified in the approval is causing a nuisance or is injurious, offensive or dangerous to health.

As the consultation process has been undertaken with neighbours, and objections were received, it is recommended that the application be declined under Section 5.4.4(4) of the Shire of Koorda Health Local Law, as the likelihood of receiving noise complaints/the rooster causing nuisance is high and the Council may have to revoke any approval granted.

Consultation:

WA Contract Ranger Services
Laura Pikoss, Contract EHO
Neighbours of 19 Best Street, Koorda

Statutory Implications:

Koorda Health Local Law 2011

Limitation on Numbers of Poultry and Pigeons

5.4.2 *An owner or occupier of premises within a townsite shall not keep a combined total of more than 12 poultry and pigeons without the approval of Council, on any one lot of land.*

Conditions for Keeping Poultry in Limited Numbers

5.4.3 *A person who keeps poultry or permits poultry to be kept shall ensure that -*

- (a) no poultry is able to approach within 9 metres of a dwelling house, public building or premises where people are employed or where food is stored, prepared, manufactured or sold;*
- (b) all poultry is kept in a properly constructed and securely fastened structure or enclosure;*
- (c) the structure is in a yard having an otherwise unobstructed area of at least 30 square metres;*
- (d) no poultry are able to approach within 9 metres of a street other than a right of way unless, in the case of land at the junction of two or more streets, Council has approved a lesser distance;*
- (e) no poultry is able to approach within 1.2 metres of any side or rear boundary of the premises; and*
- (f) all enclosures or cages within which poultry are kept shall be maintained at all times in a clean condition and shall be disinfected or otherwise dealt with in a way as directed by an Environmental Health Officer.*

Roosters, Geese, Turkeys, Peafowls and Gamebirds

5.4.4 (1) *An occupier of premises within a townsite, shall not without the written approval of the Council, keep or permit to be kept on those premises, any one or more of the following fowl -*

- (a) a rooster;*
- (b) a goose or gander;*
- (c) a turkey;*
- (d) a peacock or peahen;*
- (e) a gamebird (includes emus and ostriches).*

(2) The Council may upon written application, grant approval with or without conditions to the owner or occupier of premises to keep any one or more birds as specified in subsection (1).

(3) A person who has been granted approval under this Section to keep a bird may keep the bird on the premises only while he is the occupier thereof.

(4) The Council may revoke an approval granted under this Section if it is of the opinion that the keeping of the birds specified in the approval is causing a nuisance or is injurious, offensive or dangerous to health.

Policy Implications:

Nil.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1 - Open and Transparent Leadership

Risk Implications:

Risk Profiling Theme	Engagement Practices
Risk Category	Reputation (Social/Community)
Risk Description	Unsubstantiated, localised low impact on community trust, low profile or no media item
Consequence Rating	Minor (2)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Moderate (6)
Key Controls (in place)	Complaints Procedure
Action (Treatment)	Complaints Process
Risk Rating (after treatment)	Adequate

During Consultation with neighbours, all neighbours within a close proximity did not support the application for the keeping of a rooster. Based on this, it is considered a risk to approve the application, as Council may revoke an approval under Section 5.4.4 (4) of the Koorda Health Local Laws if the approved bird is causing a nuisance.

Financial Implications:

Nil.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 201223**

Moved Cr CL Nairn

Seconded Cr GL Boyne

That Council decline the application to keep a rooster at the premises owned by D & S Trigg at 19 Best Street, Koorda.

CARRIED:4/3

FOR: Cr JM Stratford, Cr NJ Chandler, Cr GL Boyne, Cr CL Nairn

AGAINST: Cr GW Greaves, Cr KM Burrell, Cr KA Fuchsbichler

14. OFFICER'S REPORTS – WORKS & ASSETS

Cr Jannah Stratford

Financial – A shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Gary Greaves

Financial - A shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Gina Boyne

Financial - Closely associated (spouse) with a shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Kurt Fuchsbichler

Financial - A shareholder in CBH Ltd (CBH) (as grower member/farmer) who holds one share valued at \$2.00 in CBH, a non-distributing co-operative governed under the Co-operatives Act 2009, and which is also a registered charity.

Cr Nicholas Chandler

Financial – Employee of CBH.

Due to a potential loss of a quorum resulting from the above financial interest disclosures, the Acting CEO has applied for statutory participation approval for Councillors Stratford, Greaves, Boyne, and Fuchsbichler under s5.69(3) of the Local Government Act 1995 so that item 14.1 may be addressed at this meeting.

Accordingly, Approval is granted to Cr Gina Boyne, Cr Jannah Stratford, Cr Gary Greaves and Cr Kurt Fuchsbichler to fully participate in the discussion and decision making relating to the following agenda item at the Shire's Ordinary Council Meeting, on 18 December 2023, as follows:


14.1. CLOSURE OF STOCKYARD ROAD RESERVE, KOORDA

Conditions of the approval:

1. The approval is only valid for the 18 December 2023 Ordinary Council Meeting when agenda item 14.1 is considered;
2. The above-mentioned councillors must declare the nature and extent of their interests at the abovementioned meeting when the matter is considered, together with the approval provided;
3. The Chief Executive Officer (CEO) is to provide a copy of the Department of Local Government, Sport and Cultural Industries (DLGSC's) letter of approval to the abovementioned councillors;
4. The CEO is to ensure that the declarations, including the approval given and any conditions imposed, are recorded in the minutes of the abovementioned meeting, when the item is considered;
5. The CEO is to provide a copy of the confirmed minutes of the abovementioned meeting to DLGSC, to allow DLGSC to verify compliance with the conditions of this approval; and
6. The approval granted is based solely on the interests disclosed by the abovementioned councillors, made in accordance with the application. Should other interests be identified, these interests will not be included in this approval and the financial interest provisions of the Act will apply.

6.47pm - Cr NJ Chandler withdrew from the Chambers and thus did not participate in discussion or vote on item 14.1.

14.1. Closure of Stockyard Road Reserve, Koorda

Governance and Compliance		
Date	9 November 2023	
Location	Not applicable	
Responsible Officer	Lana Foote, Acting Chief Executive Officer	
Author	As above.	
Legislation	<i>Land Administration Act 1997</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	14.1a - Letter Requesting Closure of Stockyard Road 14.1b - Proposed Stockyard Road Closure Location Plan	

Background:

An application (Attachment 14.1a of this item) has been received from Co-Operative Bulk Handling (CBH) to close Stockyard Road, Koorda, which runs through their Koorda Receiving Site.

A location map is included as Attachment 14.1b of this item.

Comment:

The proposal is to close the whole portion of Stockyard Road, from the Koorda-Cadoux Road, through the CBH site and to the Koorda-Dowerin Road, as shown in red on Attachment 14.1b. The estimated area of land is 3.327 hectares.

The purpose of this request is to undertake the official closure of the subject road reserve, enabling CBH to proceed with the purchase and amalgamation of the subject land into the adjoining Lot 21 on Deposited Plan 46674.

It is noted that the closure of the subject road reserve will result in two neighbouring freehold lots losing their road frontage, description below:

1. Lot 255 on Plan 180072 – Reserve with a management order from PTA, and CBH currently holds a 99-year lease.
2. Lot 50 on Deposited Plan 010617 – Owned by the State of Western Australia, and like Lot 20984, no formal legal tenure information is available.

Consultation:

Darren West, Works Supervisor.
Paul Bashall, Planwest

Statutory Implications:

Section 58 of the *Land Administration Act 1997* applies to this matter.

The process for a local government to close a road reserve is:

1. Council decides at Council meeting to consider closing a road.
2. Council advertises its intention to consider closing a road in local newspaper circulating in the district, giving a period of notice to provide submissions.
3. Council would write to advise service agencies of the road closure. This could include PTA, Landgate, WAPC, Water Corporation, Western Power, Telstra, the DMIRS and the Department of Lands. Notice would normally also be provided to adjacent or nearby local land owners.

4. Council makes a decision to close the road. This must be at least 35 days after the notice was publicised in the local newspaper. Any objections must be considered by Council.
5. Council writes to the Minister (with plans of road to be closed, copies of advice to service agencies, copy of the Council minutes, copies of any submissions, any other relevant information) requesting closure of road.

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

Type

Risk Implications:

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

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation

RESOLUTION 211223

Moved Cr GW Greaves

Seconded Cr KM Burrell

That Council consider closing the entire portion of Stockyard Road, from Koorda-Cadoux Road to Koorda-Dowerin Road, as show on the plan included in Attachment 14.1b of this item.

CARRIED: 6/0

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

6.52pm - Cr NJ Chandler re-joined the meeting and the Presiding person advised him of the outcome to item 14.1.

14.2. Koorda Recreation Ground Synthetic Bowling Green Project

It is recommended that Council close the meeting to the public in accordance with the Local Government Act section 5.23 (2) (c) as a contract may be entered into and 5.23 (2) (d) commercial value/information of a person other than the Shire.

Council Decision Resolution 221223

Moved Cr KM Burrell

Seconded Cr GW Greaves

That Council close the meeting to the public at 6.52pm in accordance with the Local Government Act section 5.23 (2) (c) as a contract may be entered into and 5.23 (2) (d) commercial value/information of a person other than the Shire.

CARRIED 7/0

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

Council Decision Resolution 231223


Moved Cr GL Boyne

Seconded Cr GW Greaves

That Council re-open the meeting to the public at 8.23pm.

CARRIED 7/0

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

Governance and Compliance		 Shire of Koorda <small>Drive in, stay awhile</small>
Date	15 December 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 checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	CONFIDENTIAL - Tender Evaluation (Sent to Councillors under separate cover)	

Background:

Arising from the 2023/2024 Shire of Koorda Budget's capital works program, a state-wide request for tender (RFT) was called for the design and construction of the supply and install of a 7-rink synthetic bowling green as part of the co-location project at the Koorda Recreation Centre.

Tenders closed at 2.00pm Tuesday 5th September 2023. One (1) tender submission was received from Ever Green Synthetic Grass.

Council were successful in obtaining a grant from the DLGSC for the CSRFF Program for \$130,421.

Comment:

A confidential tender evaluation report and related confidential attachments have been provided to Councillors under separate cover.

With one tenderer responding, it appears evident that the current availability of contractors within the building and construction sector remains challenging.

In addition to the request for tender for the Bowling Green, quotes were sought from external suppliers for the retaining and site preparations required for the proposed Bowling Green. Initial quotes came in over budget and were tabled at the November 2023 forum session with Council Members. Following the November 2023 forum session, the Executive Management team have been working to seek updated and accurate quotes from suppliers for the project. Pricing received is included in the confidential tender evaluation document.

Consultation:

Darren West, Works Supervisor
Council Members
Suppliers

Statutory Implications:

Local Government Act 1995, Section 3.57(1) (2)
Local Government Act (Functions in General) Regulation 1996 – Part 4 – Tenders for providing goods and services 11(1)

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.
3.1.1 - Manage Shire Assets sustainably using the Strategic Resourcing Plan.
4.3 – Forward planning and delivery of services and facilities that achieve strategic priorities.

Risk Implications:

Risk Profiling Theme	Project Management
Risk Category	Financial Impact
Risk Description	20 - 50 % increase in time or cost or variation to scope or objective requiring restructure of project and Executive Management or Council approval.
Consequence Rating	Major (4)
Likelihood Rating	Possible (3)
Risk Matrix Rating	High (12)
Key Controls (in place)	Purchasing Policy, Budget Reporting
Action (Treatment)	Project Management Framework, Monthly Project Reports, Finalised Quotes
Risk Rating (after treatment)	Adequate

Financial Implications:

Successful CSRFF Grant of \$130,421.

\$400,000 included in the 2023/2024 Budget for the Synthetic Bowling Green Re-Location Project.

Pending on the outcome of the item, additional funds may be required.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation

RESOLUTION 241223

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That Item 14.2 Koorda Recreation Ground Synthetic Bowling Green Project lay on the table until March 2024 to investigate the project further.

CARRIED: 6/1

FOR: Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr CL Nairn, Cr KA Fuchsbichler

AGAINST: Cr JM Stratford

UNCONFIRMED

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

Officer Recommendation RESOLUTION 251223

Moved Cr NJ Chandler


Seconded Cr GL Boyne

That late items 15.1 *Monthly Financial Statements* and 15.2 *Appointment of Temporary CEO* be accepted to the Agenda for consideration.

CARRIED 7/0

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

15.1. Monthly Financial Statements

Corporate and Community		
Date	14 December 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	November 2023 Financial Activity Statement	

Background:

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

Risk Implications:

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

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

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation

RESOLUTION 261223

Moved Cr GL Boyne

Seconded Cr GW Greaves


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 November 2023, as presented.

CARRIED: 7/0

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

8.31pm – Miss L Foote and Mrs K Harrap withdrew from the chambers.

15.2. Appointment of Temporary CEO

Corporate and Community		 Shire of Koorda <small>Drive in, stay awhile</small>
Date	18 December 2023	
Location	Not Applicable	
Responsible Officer	Cr Jannah Stratford, President	
Author	As above	
Legislation	Local Government Act 1995, Local Government (Administration) Regulations 1996	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Nil	

Background:

The CEO Recruitment Committee was established by Council at its meeting held 23 October 2023, with the Committee's Terms of Reference including the following Roles and Responsibilities of the Committee:

- (a) To provide general guidance and participate in the recruitment process for the position of Chief Executive Officer of the Shire of Koorda, in accordance with the indicative process agreed by the Council.
- (b) To make recommendation to the Council at each stage of the selection process, including but not limited to:
 - The position description
 - The Draft CEO employment contract
 - The preferred candidate(s) report and recommendation to Council
- (c) To consider the assessment of applicants for the position of Chief Executive Officer.
- (d) To consider the advertisement and/or re-advertisement or other additional steps (if necessary) in consultation with the Recruitment Consultant.
- (e) Ensure appropriate advertising mediums are used such a social media, websites, SEEK and written formats such as West Australian professional and/or local government job section.
- (f) A report to Council with recommendation of the preferred candidate including negotiated employment contract to be considered and endorsed by Council for the appointment of the Chief Executive Officer.
- (g) Any other matter which is not stipulated within these terms of reference, but which is within the powers and functions of the Panel or other matters which are specifically referred by the Council to the Panel and related to the selection of the Chief Executive Officer.

Comment:

The CEO Recruitment Committee met on 27 November 2023, and referred their recommendation to a Special Council Meeting held 4 December 2023 and the below recommendations are included below for reference;

Officer Recommendation **RESOLUTION 021223**

Moved Cr GL Boyne

Seconded Cr KM Burrell

That Council:

1. **No applications to be progressed,**
2. **Appoints an external Acting CEO while undergoing future recruitment process,**
3. **Recruitment Consultant to assist with potential candidates for interim Acting CEO Position.**

CARRIED 4/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr GL Boyne, Cr KM Burrell

Additional Officer Recommendation
(If Committee Recommendations 1-3 above are carried)
RESOLUTION 031223

Moved Cr KM Burrell

Seconded Cr GW Greaves

That Council:

- 4. Notes the effect of Council's resolution that 'no applications to be progressed' and resolves for a new recruitment and selection process for the position of CEO to be carried out in accordance with the CEO Recruitment Standards.**
- 5. Requests a Report be provided to a Council Meeting, scheduled at the earliest opportunity, detailing:**
 - a. Changes, if any, proposed by the CEO Recruitment Committee for undertaking the second CEO recruitment process,**
 - b. Recruitment Consultant quotation and estimate of other additional costs associated with conducting the second CEO recruitment process and recruitment and appointment of a Temporary CEO,**
 - c. Provide details of the remuneration and benefits to be offered to the Temporary CEO in accordance with Council's Policy and the Temporary CEO recruitment process proposed in accordance with Council Policy "Appointment of an Acting Chief Executive Officer".**
- 6. Resolves to remove confidentiality from this Report, so that it is published in the Minutes of this meeting.**

CARRIED 4/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr GL Boyne, Cr KM Burrell

This item is to progress part 5(c) of Resolution 031223, as above.

Consultation:

Nil.

Statutory Implications:

Local Government Act 1995, s.5.39A. *Model standards for CEO recruitment, performance and termination.*

Local Government (Administration) Regulations 1996, Schedule 2, Division 2, Standards for recruitment of CEOs. Clause 9, prescribes:

- (1) Each applicant's knowledge, experience, qualifications and skills must be assessed against the selection criteria by or on behalf of the selection panel.*
- (2) Following the assessment referred to in subclause (1), the selection panel must provide to the local government —*
 - (a) a summary of the selection panel's assessment of each applicant; and*
 - (b) unless subclause (3) applies, the selection panel's recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.*
- (3) If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, the selection panel must recommend to the local government —*
 - (a) that a new recruitment and selection process for the position be carried out in accordance with these standards; and*
 - (b) the changes (if any) that the selection panel considers should be made to the duties and responsibilities of the position or the selection criteria*

Local Government (Administration) Regulations 1996, Regulation 29A(2) provides that Council may resolve to make information available for public inspection, that was dealt with at a meeting that had been closed to the public under s.5.23.

Policy Implications:

Council Policy “Appointment of an Acting Chief Executive Officer” was adopted in accordance with s.5.39C of the Local Government Act 1995. This Policy will apply to the proposal to appoint an external Temporary CEO, specifically clauses 5 and 6, which have been extracted below:

5. Appoint Temporary CEO – Substantive Vacancy

- a) *In the event that the substantive CEO’s employment with the Shire of Koorda is ending, the Council when determining to appoint a Temporary CEO may either:

 - i. *by resolution, appoint Deputy CEO as the Temporary CEO for the period of time until the substantive CEO has been recruited and commences their employment with the Local Government; or*
 - ii. *by resolution, appoint the Deputy CEO as the interim Temporary CEO for the period of time until an external recruitment process for a Temporary CEO can be completed; or*
 - iii. *following an external recruitment process in accordance with the principles of merit and equity prescribed in section 5.40 of the Act, appoint a Temporary CEO for the period of time until the substantive CEO has been recruited and commences employment with the Local Government.**
- b) *The President (or in their absence the Deputy President) will liaise with an Administration Officer to coordinate Council reports and resolutions necessary to facilitate a Temporary CEO appointment.*
- c) *The President (or in their absence the Deputy President) is authorised to execute in writing the appointment of a Temporary CEO in accordance with Councils resolution/s, with administrative assistance from the Governance Officer.*

6. Remuneration and conditions of Acting or Temporary CEO

- a) *Unless Council otherwise resolves, an employee appointed as Acting CEO shall be remunerated at no less than 85% of the cash component only of the substantive CEO’s total reward package.*
- b) *Council will determine by resolution, the remuneration and benefits to be offered to a Temporary CEO when entering into a contract in accordance with the requirements of Sections 5.39(1) and (2)(a) of the Act.*
- c) *Subject to relevant advice, the Council retains the right to terminate or change, by resolution, any Acting or Temporary CEO appointment.*

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1 – Open and transparent leadership.

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

Risk Implications:

Risk Profiling Theme	Employment Practices
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Low (3)
Key Controls (in place)	Council Policies
Action (Treatment)	Recruitment and enactment of Council Policies.
Risk Rating (after treatment)	Adequate

Financial Implications:

An annual allocation was made in the 2023/2024 budget for the employment of a CEO.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 271223

Moved Cr KM Burrell

Seconded Cr NJ Chandler

That Council;

- 1. Authorises the President and Deputy President to work with the CEO Recruitment Consultant, to shortlist and engage a suitable candidate as temporary CEO,**
- 2. Provides details of remuneration and benefits to be offered to the Temporary CEO, in accordance with Council Policy and SAT Band 4 determinations, and**
- 3. At a Special Council Meeting, at a date and time determined by the President, approves the appointment, remuneration and benefits for the Temporary CEO.**

CARRIED: 7/0

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

8.46pm – Miss L Foote and Mrs K Harrap rejoined the meeting. Cr KM Burrell withdrew from the chambers.

8.48pm – Cr KM Burrell rejoined the meeting.

16. Elected Members' Motions

Nil.

17. Matters Behind Closed Doors

Nil.

18. Closure

The Chairperson thanked everyone for their attendance and closed the meeting at 8.48pm.

Signed: _____

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

Date: 21 February 2024



Shire of
Koorda

Drive in, stay awhile

MINUTES

Special Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Thursday 11 January 2024

Commencing 5.00pm

Meeting Purpose: Appointment of a Temporary CEO

NOTICE OF MEETING

Dear Elected Members,

Notice is hereby given that a Special Meeting of Council of the Shire of Koorda will be held on Thursday 11 January 2024 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda, commencing at 5.00pm.

The purpose of the meeting is to consider Confidential Item: Appointment of a Temporary CEO

Lana Foote
Acting Chief Executive Officer
9 January 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



Lana Foote
Acting Chief Executive Officer

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UNCONFIRMED

**Shire of Koorda
Special Council Meeting
5.00pm, Thursday, 11 January 2024**



1. Declaration of Opening

President JM Stratford requested to attend the in-person-meeting via electronic means, which has been authorised by Deputy President GW Greaves.

As President JM Stratford is attending the in-person-meeting via electronic means, she has chosen to defer to Deputy President GW Greaves, acting under Section 5.34 of the *Local Government Act 1995*, for the purpose of presiding at the meeting.

The Presiding person welcomed those in attendance and declared the meeting open at 5.00pm

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President (Approved Electronic Attendance - via MS Teams)
Cr GW Greaves	Deputy President (Presiding Member)
Cr NJ Chandler	
Cr GL Boyne	
Cr KM Burrell	
Cr CL Nairn	

Staff:

Miss Lana Foote	Acting CEO
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Members of the Public:

Ms Lydia Highfield	CEO Recruitment Consultant (via MS Teams)
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Apologies:

Cr KA Fuchsbichler

Approved Leave of Absence:

3. Public Question Time

(Please note: Being a special meeting of Council, any questions must relate to the purpose of the meeting being Appointment of a Temporary CEO)

4. Disclosure of Interest

Nil.

5. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

5.01pm - ACEO withdrew from the chambers.

Officer Recommendation RESOLUTION 010124

Moved Cr NJ Chandler

Seconded Cr CL Nairn

That Council close the meeting to the public at 5.01pm in accordance with s.5.23(2)(b) of the Local Government Act 1995, as item 5.1 deal with the personal affairs of a person.

CARRIED: 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr CL Nairn

5.02pm – SUSPEND STANDING ORDERS RESOLUTION 020124

Moved Cr KM Burrell

Seconded Cr CL Nairn

That standing orders be suspended to discuss item 5.1 Appointment of a Temporary CEO.

CARRIED: 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr CL Nairn

6.23pm – RESUMPTION OF STANDING ORDERS RESOLUTION 030124

Moved Cr CL Nairn


Seconded Cr KM Burrell

That standing orders be resumed as per the attendance register.

CARRIED: 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr CL Nairn

5.1. Appointment of a Temporary CEO

Corporate and Community		
Date	10 January 2024	
Location	Not Applicable	
Responsible Officer	Cr Jannah Stratford, President	
Author	As above	
Legislation	Local Government Act 1995, Local Government (Administration) Regulations 1996	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	CONFIDENTIAL XX - Sent under separate cover	

Background:

The CEO Recruitment Committee met on 27 November 2023, and referred their recommendation to a Special Council Meeting held 4 December 2023 and the below recommendations are included below for reference;

Officer Recommendation RESOLUTION 021223

Moved Cr GL Boyne

Seconded Cr KM Burrell

That Council:

- 1. No applications to be progressed,**
- 2. Appoints an external Acting CEO while undergoing future recruitment process,**
- 3. Recruitment Consultant to assist with potential candidates for interim Acting CEO Position.**

CARRIED 4/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr GL Boyne, Cr KM Burrell

Additional Officer Recommendation (If Committee Recommendations 1-3 above are carried) RESOLUTION 031223

Moved Cr KM Burrell

Seconded Cr GW Greaves

That Council:

- 4. Notes the effect of Council's resolution that 'no applications to be progressed' and resolves for a new recruitment and selection process for the position of CEO to be carried out in accordance with the CEO Recruitment Standards.**
- 5. Requests a Report be provided to a Council Meeting, scheduled at the earliest opportunity, detailing:**
 - a. Changes, if any, proposed by the CEO Recruitment Committee for undertaking the second CEO recruitment process,**
 - b. Recruitment Consultant quotation and estimate of other additional costs associated with conducting the second CEO recruitment process and recruitment and appointment of a Temporary CEO,**

c. Provide details of the remuneration and benefits to be offered to the Temporary CEO in accordance with Council's Policy and the Temporary CEO recruitment process proposed in accordance with Council Policy "Appointment of an Acting Chief Executive Officer".

6. Resolves to remove confidentiality from this Report, so that it is published in the Minutes of this meeting.

CARRIED 4/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr GL Boyne, Cr KM Burrell

Comment:

A further item was tabled at the December Ordinary Council Meeting, held Monday 18 December 2023 to progress part 5(c) of Resolution 031223, as above, with the below resolution being passed;

**Officer Recommendation
RESOLUTION 271223**

Moved Cr KM Burrell

Seconded Cr NJ Chandler

That Council;

- 1. Authorises the President and Deputy President to work with the CEO Recruitment Consultant, to shortlist and engage a suitable candidate as temporary CEO,**
- 2. Provides details of remuneration and benefits to be offered to the Temporary CEO, in accordance with Council Policy and SAT Band 4 determinations, and**
- 3. At a Special Council Meeting, at a date and time determined by the President, approves the appointment, remuneration and benefits for the Temporary CEO.**

CARRIED: 7/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr CL Nairn, Cr KA Fuchsichler

This Special Meeting is convened as per part 3 of the above resolution.

Consultation:

Nil.

Statutory Implications:

Local Government Act 1995, s.5.39A. *Model standards for CEO recruitment, performance and termination.*

Local Government (Administration) Regulations 1996, Schedule 2, Division 2, Standards for recruitment of CEOs. Clause 9, prescribes:

- (1) Each applicant's knowledge, experience, qualifications and skills must be assessed against the selection criteria by or on behalf of the selection panel.*
- (2) Following the assessment referred to in subclause (1), the selection panel must provide to the local government —
(a) a summary of the selection panel's assessment of each applicant; and
(b) unless subclause (3) applies, the selection panel's recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.*
- (3) If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, the selection panel must recommend to the local government —
(a) that a new recruitment and selection process for the position be carried out in accordance with these standards; and*

(b) the changes (if any) that the selection panel considers should be made to the duties and responsibilities of the position or the selection criteria

Local Government (Administration) Regulations 1996, Regulation 29A(2) provides that Council may resolve to make information available for public inspection, that was dealt with at a meeting that had been closed to the public under s.5.23.

Policy Implications:

Council Policy "Appointment of an Acting Chief Executive Officer" was adopted in accordance with s.5.39C of the Local Government Act 1995. This Policy will apply to the proposal to appoint an external Temporary CEO, specifically clauses 5 and 6, which have been extracted below:

5. Appoint Temporary CEO – Substantive Vacancy

- a) *In the event that the substantive CEO's employment with the Shire of Koorda is ending, the Council when determining to appoint a Temporary CEO may either:
 - i. *by resolution, appoint Deputy CEO as the Temporary CEO for the period of time until the substantive CEO has been recruited and commences their employment with the Local Government; or*
 - ii. *by resolution, appoint the Deputy CEO as the interim Temporary CEO for the period of time until an external recruitment process for a Temporary CEO can be completed; or*
 - iii. *following an external recruitment process in accordance with the principles of merit and equity prescribed in section 5.40 of the Act, appoint a Temporary CEO for the period of time until the substantive CEO has been recruited and commences employment with the Local Government.**
- b) *The President (or in their absence the Deputy President) will liaise with an Administration Officer to coordinate Council reports and resolutions necessary to facilitate a Temporary CEO appointment.*
- c) *The President (or in their absence the Deputy President) is authorised to execute in writing the appointment of a Temporary CEO in accordance with Councils resolution/s, with administrative assistance from the Governance Officer.*

6. Remuneration and conditions of Acting or Temporary CEO

- a) *Unless Council otherwise resolves, an employee appointed as Acting CEO shall be remunerated at no less than 85% of the cash component only of the substantive CEO's total reward package.*
- b) *Council will determine by resolution, the remuneration and benefits to be offered to a Temporary CEO when entering into a contract in accordance with the requirements of Sections 5.39(1) and (2)(a) of the Act.*
- c) *Subject to relevant advice, the Council retains the right to terminate or change, by resolution, any Acting or Temporary CEO appointment.*

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1 – Open and transparent leadership.

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

Risk Implications:

Risk Profiling Theme	Employment Practices
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Low (3)
Key Controls (in place)	Council Policies
Action (Treatment)	Recruitment and enactment of Council Policies.
Risk Rating (after treatment)	Adequate

Financial Implications:

An annual allocation was made in the 2023/2024 budget for the employment of a CEO.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 040124**

Moved Cr NJ Chandler

Seconded Cr CL Nairn

That Council

1.Appoints Mr Zachary Donovan as the Temporary Chief Executive Officer for a period of 12 months, from an agreed commencement date in February 2024.

2.Authorises the President and Deputy President to offer a Letter of Engagement, including the Total Reward Package and Benefits as discussed, and agreed by Council.

CARRIED BY ABSOLUTE MAJORITY: 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr CL Nairn

**Officer Recommendation
RESOLUTION 050124**

Moved Cr NJ Chandler

Seconded Cr KM Burrell

That Council re-open the meeting to the public at 6.24pm.

CARRIED: 6/0

FOR: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr CL Nairn

6.25pm - ACEO returned to the chambers.

6. Closure

The Presiding person thanked everyone for their attendance and closed the meeting at 6.30pm.

Signed: _____

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

Date: 21 February 2024

UNCONFIRMED



Shire of
Koorda

Drive in, stay awhile

MINUTES

Annual Meetings of Electors

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 7 February 2024

Commencing 6.00pm

UNCONFIRMED

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UNCONFIRMED

Shire of Koorda
Annual meeting of Electors
6.00pm, Wednesday 7 February 2024



1. Declaration of Opening

The Presiding person welcomed those in attendance and declared the meeting open at 6.00pm.

President Stratford introduced and welcomed Temporary CEO, Zac Donovan, to the community, and is looking forward to working with him and Council over the coming year.

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr GL Boyne	
Cr KM Burrell	
Cr KA Fuchsbichler (6.07pm)	

Staff:

Mr Z Donovan	Chief Executive Officer
Miss L Foote	Deputy Chief Executive Officer
Mrs T McMiles	Finance Officer
Miss C West	Finance Officer

Electors:

Mrs K Storer	Manager, Koorda CRC
Mrs C Scally	

Apologies:

Cr NJ Chandler
Cr CL Nairn
Mr G Pauley
Mrs P Greaves

3. Presentation of the 2022/2023 Annual Report

- President's Report
- Chief Executive Officer's Report
- Financial Report
- Auditors Report

Moved: Kim Storer

Seconded: Cr GW Greaves

That the Annual Report for the 2022/2023 Financial Year including;

- President's Report**
 - Chief Executive Officer's Report**
 - Financial Report, and**
 - Auditors Report**
- be accepted.**

CARRIED

4. General Business

- C Scally
President Is there an update from last year on the skate park improvements?
We had an amount allocated in the budget under town scaping, unfortunately due to other infrastructure projects, we were unable to progress with improvements last year.
- K Storer We were successful in receiving a grant for Town Teams through RAC. A project at the skate park has been included within that and we will have a graphic artist coming up in April to work with the Youth Group to paint the ramps and jumps.
- C Scally
President Is it possible to use the Memorial Hall more as money has been spent doing it up?
Is it possible to look at having the ANZAC Day morning tea in there?
We are yet to commence planning for the 2024 ANZAC Day, but we will look into it when the time comes pending the weather forecast. We have had feedback that the hall is a big room for a small gathering, but it is always an option.
- C Scally
President Is there an update on the Recreation Centre upgrade? Will the show and Winter Sports go ahead?
In line with the last reporting period, there were delays with the steel manufacturers, and that was the main reason for the delays. We have been full steam ahead since September/October. There will be an impact for Winter Sports as they can't use the facilities, but we are hoping to have a meeting with the Winter Sports Presidents to work to reduce any impacts.
- C Scally
President Is the Bowling Green still set to move?
In last reporting period it was noted there was potential to move, as there was room in the plans that allowed this. Council is set to make a decision in March this year.
- C Scally
President Is the car at the medical centre available for Koorda residents to use for medical appointments? One resident has to get someone from Corrigin to drive them to and from medical appointments outside of town.
We are yet to hear back about our enquiries from last year.
- K. Storer People who received home care packages are able to use this funding for transportation to and from medical appointments. The CRC looked into this, and we are aware that Gingin has a community car. They have a roster of 5-6 drivers as they have a larger population. We may find it hard to secure volunteer drivers.
- C Scally
President I see there was referral to a Eucalypt Woodlands Project in the annual report. Where is this project and when is it being undertaken?
A Development Application was received for a part of Drumin Farm, along the salt flats out of town, along the Koorda-Kulja Road. The applicant has two years to commence the project.
- C Scally
President There has been issues with the TV reception for the past week, is there an update available?
Unfortunately we do not currently know what the problem is. We will have to take the question on notice and encourage you to come into the office and speak to the staff about it, where we should have more of an update to provide.

C Scally What happened with the Australia Day celebrations, does the Shire not work in on that?

President Unfortunately the event was unable to proceed this year, but we hope to be back on track next year.

C Scally The font size of the IPR report in the annual report is quite hard to read.

President Noted.

C Scally On behalf of the Community, I would like to pass thanks to Shire Councillors and Staff for their work over the past year, the community do appreciate your efforts.

5. Closure

Before closing the President reaffirmed some comments from Annual Report.

Thanks to the Council, Staff and Community for their support over the previous 12 months. Koorda has some exciting projects underway and we are looking forward to working towards them.

The Presiding Person thanked those present for their attendance and declared the meeting closed at 6.22pm.

Signed: _____

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

Date: 21 February 2024

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

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

For the period ended 31 December 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 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	219,274	276,700	57,426	26.19%	▲
Fees and charges		589,827	397,829	393,909	(3,920)	(0.99%)	
Interest revenue		226,000	112,400	110,406	(1,994)	(1.77%)	
Other revenue		22,500	11,996	32,228	20,232	168.66%	▲
Profit on asset disposals	6	163,000	153,500	7,830	(145,670)	(94.90%)	▼
		2,468,180	2,120,177	2,050,965	(69,212)	(3.26%)	
Expenditure from operating activities							
Employee costs		(1,357,222)	(678,359)	(519,763)	158,596	23.38%	▲
Materials and contracts		(1,134,828)	(835,488)	(785,543)	49,945	5.98%	
Utility charges		(229,950)	(114,936)	(75,455)	39,481	34.35%	▲
Depreciation		(1,864,650)	(932,274)	(1,187,666)	(255,392)	(27.39%)	▼
Insurance		(194,927)	(166,404)	(200,516)	(34,112)	(20.50%)	▼
Other expenditure		(73,530)	(21,350)	(27,609)	(6,259)	(29.32%)	
Loss on asset disposals	6	(9,000)	(9,000)	(1,305)	7,695	85.50%	
		(4,864,107)	(2,757,811)	(2,797,857)	(40,046)	(1.45%)	
Non-cash amounts excluded from operating activities	Note 2(b)	1,718,177	787,774	1,183,264	395,490	50.20%	▲
Amount attributable to operating activities		(677,750)	150,140	436,372	286,232	190.64%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,163,751	848,630	856,970	8,340	0.98%	
Proceeds from disposal of assets	6	370,000	130,000	120,454	(9,546)	(7.34%)	
		1,533,751	978,630	977,424	(1,206)	(0.12%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,122,635)	(869,000)	(1,041,369)	(172,369)	(19.84%)	▼
Payments for construction of infrastructure	5	(2,377,000)	(1,187,000)	(854,693)	332,307	28.00%	▲
		(4,499,635)	(2,056,000)	(1,896,062)	159,938	7.78%	
Amount attributable to investing activities		(2,965,884)	(1,077,370)	(918,638)	158,732	14.73%	
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	(62,059)	(62,059)	0.00%	
		(220,000)	0	(62,059)	(62,059)	0.00%	
Amount attributable to financing activities		1,834,805	0	(62,059)	(62,059)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		1,808,829	1,808,829	2,033,307	224,478	12.41%	▲
Amount attributable to operating activities		(677,750)	150,140	436,372	286,232	190.64%	▲
Amount attributable to investing activities		(2,965,884)	(1,077,370)	(918,638)	158,732	14.73%	▲
Amount attributable to financing activities		1,834,805	0	(62,059)	(62,059)	0.00%	
Surplus or deficit after imposition of general rates		0	881,599	1,488,982	607,383	68.90%	▲

KEY INFORMATION

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

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

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

SHIRE OF KOORDA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 DECEMBER 2023

	Supplementary Information	30 June 2022	31 December 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,785,894	1,604,452
Trade and other receivables		115,318	272,899
Other financial assets		6,024,334	6,086,393
Inventories	8	23,568	38,893
TOTAL CURRENT ASSETS		8,949,114	8,002,637
NON-CURRENT ASSETS			
Other financial assets		61,117	62,378
Property, plant and equipment		13,666,861	14,323,350
Infrastructure		92,269,685	92,207,665
TOTAL NON-CURRENT ASSETS		105,997,663	106,593,393
TOTAL ASSETS		114,946,777	114,596,030
CURRENT LIABILITIES			
Trade and other payables	9	370,049	73,784
Other liabilities	11	423,185	268,185
Employee related provisions	11	304,342	304,342
TOTAL CURRENT LIABILITIES		1,097,576	646,311
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		1,199,083	747,818
NET ASSETS		113,747,694	113,848,212
EQUITY			
Retained surplus		46,165,123	46,213,141
Reserve accounts	4	6,024,334	6,086,393
Revaluation surplus		61,548,677	61,548,678
TOTAL EQUITY		113,738,134	113,848,212

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 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 POLICIES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 December 2023

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
		\$	\$	\$
Current assets				
Cash and cash equivalents	3	2,784,354	2,785,894	1,604,452
Trade and other receivables		125,265	115,318	272,899
Other financial assets		6,024,334	6,024,334	6,086,393
Inventories	8	51,949	23,568	38,893
		8,985,902	8,949,114	8,002,637
Less: current liabilities				
Trade and other payables	9	(673,743)	(370,049)	(73,784)
Other liabilities	11	(439,707)	(423,185)	(268,185)
Employee related provisions	11	(245,392)	(304,342)	(304,342)
		(1,358,842)	(1,097,576)	(646,311)
Net current assets		7,627,060	7,851,538	7,356,326
Less: Total adjustments to net current assets	Note 2(c)	(5,818,231)	(5,818,231)	(5,878,167)
Closing funding surplus / (deficit)		1,808,829	2,033,307	1,478,159

(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)	(153,500)	(7,830)
Less: Movement in liabilities associated with restricted cash		7,527	0	2,123
Add: Loss on asset disposals	6	9,000	9,000	1,305
Add: Depreciation		1,864,650	932,274	1,187,666
Total non-cash amounts excluded from operating activities		1,718,177	787,774	1,183,264

(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.

Adjustments to net current assets		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
		\$	\$	\$
Less: Reserve accounts	4	(6,024,334)	(6,024,334)	(6,086,393)
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	208,226
Total adjustments to net current assets	Note 2(a)	(5,818,231)	(5,818,231)	(5,878,167)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 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%.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	57,426	26.19%	▲
Financial Assistance Grant Quarterly Payment Received following finalised allocations after "100%" pre-paid in 2022/23		Permanent	
Other revenue	20,232	168.66%	▲
CEO Vehicle Disposal completed in August, Asset Journal to be processed, this variation will be cleared out in September.		Timing	
Profit on asset disposals	(145,670)	(94.90%)	▼
Disposals of assets at auction planned for the first quarter of 2024.			
Expenditure from operating activities			
Employee costs	158,596	23.38%	▲
Annual budget equally divided per month, timing variance as employee costs lower than anticipated at this time. Admin wages lower than anticipated at time of budget.		Timing	
Utility charges	39,481	34.35%	▲
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	(255,392)	(27.39%)	▼
Depreciation higher than anticipated due to increased asset values following the revaluation of Infrastructure Assets during the 2022/2023 FY.		Timing	
Insurance	(34,112)	(20.50%)	▼
Minor variation based on budget timing estimates, should remain within variance threshold at year end.		Timing	
Non-cash amounts excluded from operating activities	395,490	50.20%	▲
Annual budget equally divided per month.		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	(172,369)	(19.84%)	▼
Payments for construction of infrastructure	332,307	28.00%	▲
Road and Building expenditure behind monthly budget split. Major road expenditure received in December. Building expenditure monthly budget split variance.		Timing	
Surplus or deficit at the start of the financial year	224,478	12.41%	▲

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
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SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 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	\$2.03 M	\$0.22 M
Closing	\$0.00 M	\$0.88 M	\$1.49 M	\$0.61 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$1.60 M	20.9%
Restricted Cash	\$6.09 M	79.1%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	
0 to 30 Days	99.7%
Over 30 Days	0.3%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.23 M	82.6%
Trade Receivable	\$0.04 M	
Over 30 Days		83.3%
Over 90 Days		52.4%

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)	\$0.15 M	\$0.44 M	\$0.29 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	\$0.28 M	
YTD Budget	\$0.22 M	26.2%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.39 M	
YTD Budget	\$0.40 M	(1.0%)

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)
(\$2.97 M)	(\$1.08 M)	(\$0.92 M)	\$0.16 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.12 M	
Adopted Budget	\$0.37 M	(67.4%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.85 M	
Adopted Budget	\$2.38 M	(64.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.86 M	
Adopted Budget	\$1.16 M	(26.4%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.83 M	\$0.00 M	(\$0.06 M)	(\$0.06 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	\$6.09 M
Interest earned	\$0.06 M

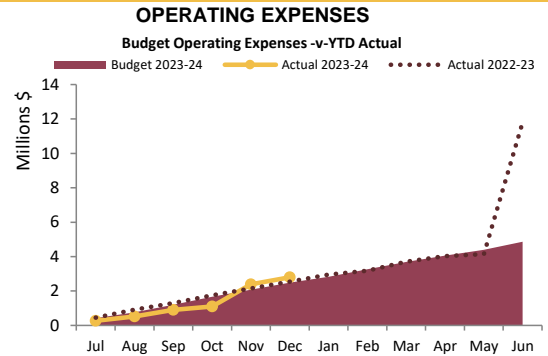
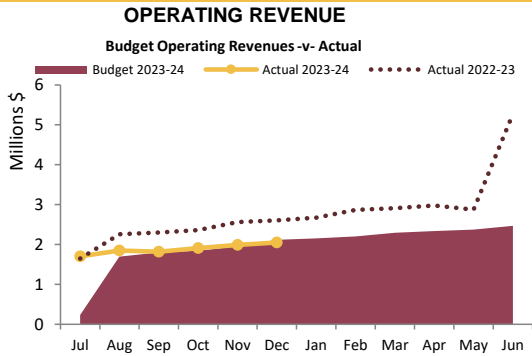
Refer to 4 - Cash Reserves

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

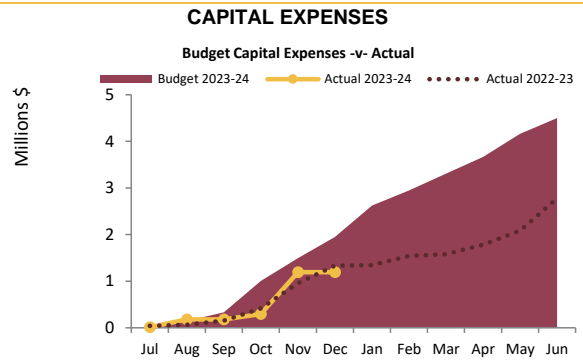
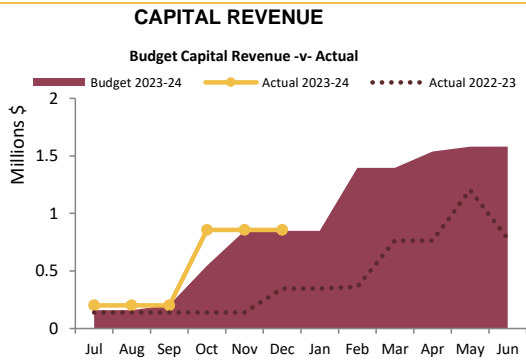
**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



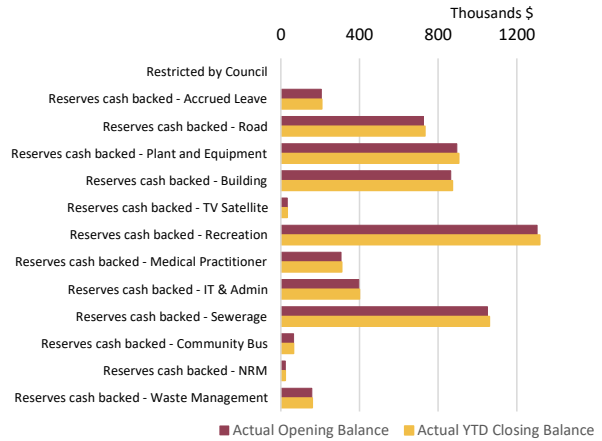
INVESTING ACTIVITIES



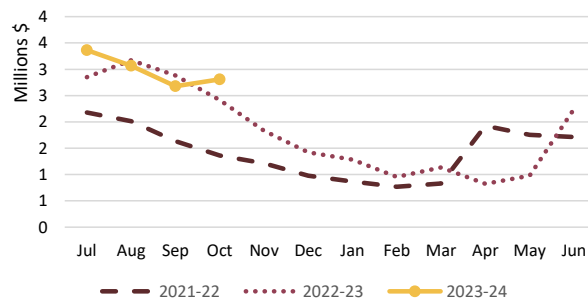
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 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	1,528,769		1,528,769		BWA	Variable	Nil
Licensing Account	Cash and cash equivalents	9,990		9,990		BWA	Variable	Nil
ATM Control Account	Cash and cash equivalents	18,730		18,730		BWA	Nil	Nil
ATM Cash Account	Cash and cash equivalents	37,550		37,550		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	4,613,671	4,613,671		Bankwest	4.40%	31/01/2024
Term Deposit XXX2	Financial assets at amortised cost	0	1,472,722	1,472,722		Bankwest	4.40%	31/01/2024
Total		1,604,452	6,086,393	7,690,845	0			
Comprising								
Cash and cash equivalents		1,604,452	0	1,604,452	0			
Financial assets at amortised cost		0	6,086,393	6,086,393	0			
		1,604,452	6,086,393	7,690,845	0			

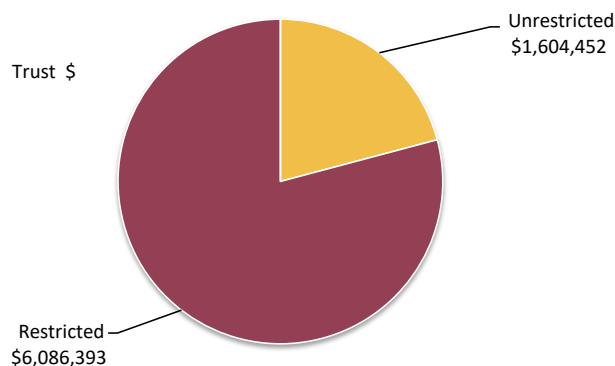
KEY INFORMATION

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 as:



SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 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	2,123	0	0	208,226
Reserves cash backed - Road	725,329	0	26,488	(109,000)	642,817	725,329	7,472	0	0	732,801
Reserves cash backed - Plant and Equipment	895,049	0	32,686	(808,000)	119,735	895,049	9,220	0	0	904,269
Reserves cash backed - Building	863,689	0	31,541	(206,000)	689,230	863,689	8,898	0	0	872,587
Reserves cash backed - TV Satellite	32,780	0	1,197	0	33,977	32,780	337	0	0	33,117
Reserves cash backed - Recreation	1,303,568	0	47,605	(811,800)	539,373	1,303,568	13,429	0	0	1,316,997
Reserves cash backed - Medical Practitioner	306,488	0	11,193	(120,005)	197,676	306,488	3,157	0	0	309,645
Reserves cash backed - IT & Admin	395,947	0	14,459	0	410,406	395,947	4,078	0	0	400,025
Reserves cash backed - Sewerage	1,050,190	0	38,351	0	1,088,541	1,050,190	10,818	0	0	1,061,008
Reserves cash backed - Community Bus	64,496	0	2,355	0	66,851	64,496	665	0	0	65,161
Reserves cash backed - NRM	22,656	0	827	0	23,483	22,656	234	0	0	22,890
Reserves cash backed - Waste Management	158,039	0	5,771	0	163,810	158,039	1,628	0	0	159,667
	6,024,334	0	220,000	(2,054,805)	4,189,529	6,024,334	62,059	0	0	6,086,393

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	1,217,635	544,000	463,698	(80,302)
Plant and equipment	905,000	325,000	577,671	252,671
Acquisition of property, plant and equipment	2,122,635	869,000	1,041,369	172,369
Infrastructure - roads	1,732,000	1,147,000	819,212	(327,788)
Infrastructure - Other	645,000	40,000	35,481	(4,520)
Acquisition of infrastructure	2,377,000	1,187,000	854,693	12,431
Total capital acquisitions	4,499,635	2,056,000	1,896,062	184,800
Capital Acquisitions Funded By:				
Capital grants and contributions	1,163,751	848,630	856,970	8,340
Other (disposals & C/Fwd)	370,000	130,000	120,454	(9,546)
Reserve accounts				
Reserves cash backed - Road	109,000	0	0	0
Reserves cash backed - Plant and Equipment	808,000	0	0	0
Reserves cash backed - Building	206,000	0	0	0
Reserves cash backed - Recreation	811,800	0	0	0
Reserves cash backed - Medical Practitioner	120,005	0	0	0
Contribution - operations	911,079	1,077,370	918,638	(158,732)
Capital funding total	4,499,635	2,056,000	1,896,062	(159,938)

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.

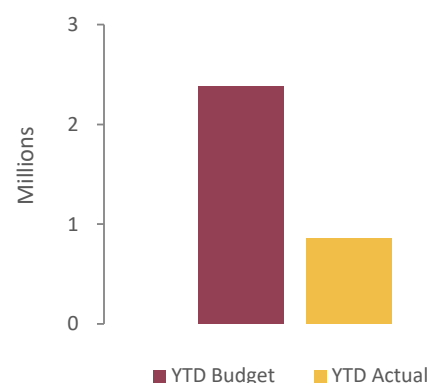
Initial recognition and measurement for assets held at cost

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.

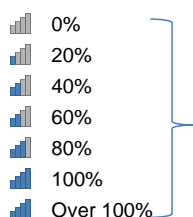
Payments for Capital Acquisitions



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.

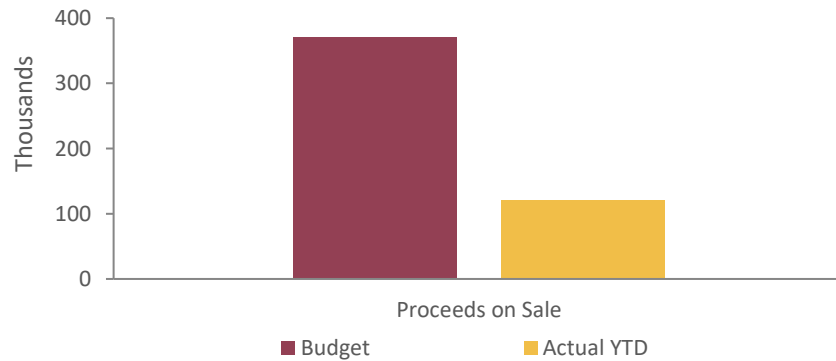
		Adopted			
Account Description		Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		\$	\$	\$	\$
Plant & Equipment					
PE0091	P09: Semi Side Tipper Trailer	120,000	0	0	0
PE0191	P19: Grader	325,000	0	0	0
PE0611	P61: Ute Patching	45,000	45,000	0	45,000
PE0631	P63: Road Roller	140,000	0	0	0
PE0651	P065 Prime Mover - 22/23 Carryforward	0	0	267,519	(267,519)
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)	0	85,000	61,914	23,086
	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	60,000	65,139	(5,139)
PE3001	P300: DCEO Vehicle	65,000	0	0	0
Buildings					
BC016	Rec Ground Upgrade & Extension	1,146,635	500,000	400,976	99,024
BC001	Admin Office (Paint & Gardens)	35,000	0	0	0
BC054	L271 Greenham Paint & Lino	16,000	4,000	15,693	(11,693)
BC003	L157 Memorial Hall (SEROJA FUNDING)	0	20,000	43,988	(23,988)
BC024	Drive In (Toilets & Tiling)	20,000	20,000	3,041	16,959
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	40,000	35,481	4,520
	Pool Balance Tank	40,000	0	0	0
Infrastructure Roads					
RRG002	Cadoux-KoordA Cement Stabilise	235,000	235,000	139,856	95,144
RRG003	KoordA-Dowerin Reseal	152,000	152,000	133,525	18,475
RRG140	Burakin-Wialki Full Recon	182,000	100,000	35,610	64,390
RRG140B	Burakin-Wialki Full Reseal	150,000	150,000	126,792	23,208
					0
R2R004	KoordA-Kulja Reseal	273,000	100,000	147,431	(47,431)
R2R006	Kulja-Kalannie Full Recon	130,000	130,000	34,284	95,716
R2R009	KoordA North West Shoulder Recon	70,000	0	13,806	(13,806)
					0
RC003	KoordA-Dowerin Reseal	160,000	160,000	141,667	18,333
RC004	KoordA-Kulja Widen Reseal	100,000	100,000	11,825	88,175
RC010	Mollerin Rock South Reform & Sheet	90,000	0	0	0
RC011	Dukin West Reform & Sheet	90,000	20,000	34,296	(14,296)
RC014	Maher Reform & Sheet	60,000	0	120	(120)
					0
FC098	Footpath - Greenham St	40,000	0	0	0
		4,499,635	2,056,000	1,896,062	159,938

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023**

OPERATING ACTIVITIES

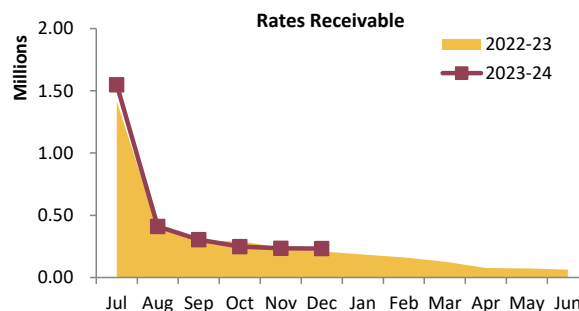
6 DISPOSAL OF ASSETS

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)	48,533	56,363	7,830	0
10988	P300 DCEO Vehicle	61,000	65,000	4,000	0			0	0
		216,000	370,000	163,000	(9,000)	113,929	120,454	7,830	(1,305)



7 RECEIVABLES

Rates receivable	30 Jun 2023	31 Dec 2023
	\$	\$
Opening arrears previous years	63,512	103,563
Levied this year	1,213,196	1,229,892
Less - collections to date	(1,173,145)	(1,100,867)
Gross rates collectable	103,563	232,588
Net rates collectable	103,563	232,588
% Collected	91.9%	82.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	236	438	0	740	1,414
Percentage	0.0%	16.7%	30.9%	0.0%	52.4%	
Balance per trial balance						
Trade receivables	0	502,339	70	30,199	4,718	1,414
Other receivables						4,048
GST receivable		(32,302)	(674)			(9,907)
Interest Receivable		22,745				44,756
Total receivables general outstanding						40,311

Amounts shown above include GST (where applicable)

KEY INFORMATION

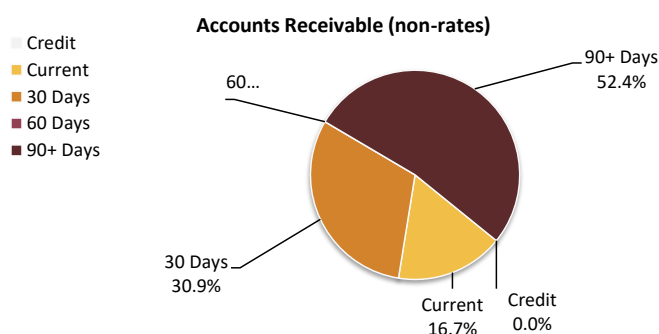
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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 31 DECEMBER 2023**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 December 2023
	\$	\$	\$	\$
Other current assets				
Financial assets at amortised cost	6,024,334	62,059		6,086,393
Inventory				
Stock on Hand	23,568	15,325		38,893
Total other current assets	6,047,902	77,384	0	6,125,286

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023**

OPERATING ACTIVITIES

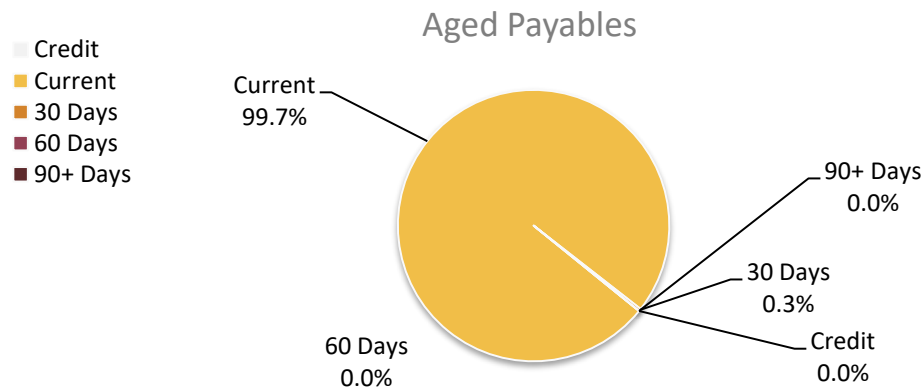
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	51,816	156	0	0	51,972
Percentage	0.0%	99.7%	0.3%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	161,942	1,873	0	0	51,972
Other Payables						11,412
Prepaid Rates		38,723				11,086
Bonds and Deposits Held		1,999				50,809
GST Payable		(68,858)				(64,583)
Payroll Creditors		(202)				(202)
PAYG Payables		19,614				20,966
FBT Liabilities		(7,676)				(7,676)
Total payables general outstanding						73,784

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.1217	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									
			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 31 December 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		423,185	0	0	(155,000)	268,185
Total other liabilities		423,185	0	0	(155,000)	268,185
Employee Related Provisions						
Provision for annual leave		169,690	0	0	0	169,690
Provision for long service leave		134,652	0	0	0	134,652
Total Provisions		304,342	0	0	0	304,342
Total other current liabilities		727,527	0	0	(155,000)	572,527
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 31 DECEMBER 2023

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	YTD	YTD
	1 July 2023		(As revenue)	31 Dec 2023	31 Dec 2023	Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
ESL Bush Fire Brigade Operating Grant				0	0	21,420	10,770	10,770
Main Roads Direct Road Grant				0	0	196,756	196,756	196,756
Fuel Tax Credits Grant Scheme				0	0	23,500	11,748	17,295
Financial Assistance Grant - General				0	0			32,020
Financial Assistance Grant - Roads				0	0			19,859
	0	0	0	0	0	241,676	219,274	276,700

SHIRE OF KOORDA
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 DECEMBER 2023

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	31 Dec 2023	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Capital grants and subsidies								
Local Roads & Community Infrastructure Grant (LRCI)				0		567,721	283,860	155,000
CSRFF Grant				0		130,421	43,473	0
Regional Road Group Grants				0		479,779	319,852	200,970
Roads to Recovery Grant				0		402,890	201,445	0
LGRF08 - Cyclone Seroja Local Government Resilience Fund				0		0	0	500,000
COTA Grant Seniors Luncheon				0		0	0	1,000
	0	0	0	0	0	1,580,811	848,630	856,970

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

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

For the period ended 31 January 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 31 JANUARY 2024

	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	223,027	276,700	53,673	24.07%	▲
Fees and charges		589,827	429,466	415,435	(14,031)	(3.27%)	
Interest revenue		226,000	113,000	111,019	(1,981)	(1.75%)	
Other revenue		22,500	12,787	33,016	20,229	158.20%	▲
Profit on asset disposals	6	163,000	153,500	7,830	(145,670)	(94.90%)	▼
		2,468,180	2,156,958	2,073,892	(83,066)	(3.85%)	
Expenditure from operating activities							
Employee costs		(1,357,222)	(791,398)	(664,947)	126,451	15.98%	▲
Materials and contracts		(1,134,828)	(929,502)	(881,758)	47,744	5.14%	
Utility charges		(229,950)	(134,092)	(120,124)	13,968	10.42%	▲
Depreciation		(1,864,650)	(1,087,653)	(1,389,729)	(302,076)	(27.77%)	▼
Insurance		(194,927)	(171,148)	(200,516)	(29,368)	(17.16%)	▼
Other expenditure		(73,530)	(28,850)	(30,642)	(1,792)	(6.21%)	
Loss on asset disposals	6	(9,000)	(9,000)	(1,305)	7,695	85.50%	
		(4,864,107)	(3,151,643)	(3,289,021)	(137,378)	(4.36%)	
Non-cash amounts excluded from operating activities	Note 2(b)	1,718,177	943,153	1,385,327	442,174	46.88%	▲
Amount attributable to operating activities		(677,750)	(51,532)	170,198	221,730	430.28%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,163,751	848,630	1,057,940	209,310	24.66%	▲
Proceeds from disposal of assets	6	370,000	130,000	120,454	(9,546)	(7.34%)	
		1,533,751	978,630	1,178,394	199,764	20.41%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,122,635)	(1,414,000)	(1,233,369)	180,631	12.77%	▲
Payments for construction of infrastructure	5	(2,377,000)	(1,312,000)	(949,258)	362,743	27.65%	▲
		(4,499,635)	(2,726,000)	(2,182,627)	543,373	19.93%	
Amount attributable to investing activities		(2,965,884)	(1,747,370)	(1,004,233)	743,137	42.53%	
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	(62,059)	(62,059)	0.00%	
		(220,000)	0	(62,059)	(62,059)	0.00%	
Amount attributable to financing activities		1,834,805	0	(62,059)	(62,059)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		1,808,829	1,808,829	2,033,307	224,478	12.41%	▲
Amount attributable to operating activities		(677,750)	(51,532)	170,198	221,730	430.28%	▲
Amount attributable to investing activities		(2,965,884)	(1,747,370)	(1,004,233)	743,137	42.53%	▲
Amount attributable to financing activities		1,834,805	0	(62,059)	(62,059)	0.00%	
Surplus or deficit after imposition of general rates		0	9,927	1,137,213	1,127,286	11355.76%	▲

KEY INFORMATION

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

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

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

SHIRE OF KOORDA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JANUARY 2024

	Supplementary Information	30 June 2023	31 January 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,785,894	1,463,505
Trade and other receivables		115,318	414,449
Other financial assets		6,024,334	6,086,393
Inventories	8	23,568	38,893
TOTAL CURRENT ASSETS		8,949,114	8,003,240
NON-CURRENT ASSETS			
Other financial assets		61,117	62,378
Property, plant and equipment		13,666,861	14,467,733
Infrastructure		92,269,685	92,053,219
TOTAL NON-CURRENT ASSETS		105,997,663	106,583,330
TOTAL ASSETS		114,946,777	114,586,570
CURRENT LIABILITIES			
Trade and other payables	9	370,049	375,141
Other liabilities	11	423,185	268,185
Employee related provisions	11	304,342	304,342
TOTAL CURRENT LIABILITIES		1,097,576	947,668
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		1,199,083	1,049,175
NET ASSETS		113,747,694	113,537,395
EQUITY			
Retained surplus		46,165,123	45,945,874
Reserve accounts	4	6,024,334	6,086,393
Revaluation surplus		61,548,677	61,548,678
TOTAL EQUITY		113,738,134	113,580,945

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 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 POLICIES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 January 2024

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 January 2024
		\$	\$	\$
Current assets				
Cash and cash equivalents	3	2,784,354	2,785,894	1,463,505
Trade and other receivables		125,265	115,318	414,449
Other financial assets		6,024,334	6,024,334	6,086,393
Inventories	8	51,949	23,568	38,893
		8,985,902	8,949,114	8,003,240
Less: current liabilities				
Trade and other payables	9	(673,743)	(370,049)	(375,141)
Other liabilities	11	(439,707)	(423,185)	(268,185)
Employee related provisions	11	(245,392)	(304,342)	(304,342)
		(1,358,842)	(1,097,576)	(947,668)
Net current assets		7,627,060	7,851,538	7,055,572
Less: Total adjustments to net current assets	Note 2(c)	(5,818,231)	(5,818,231)	(5,878,167)
Closing funding surplus / (deficit)		1,808,829	2,033,307	1,177,405

(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)	(153,500)	(7,830)
Less: Movement in liabilities associated with restricted cash		7,527	0	2,123
Add: Loss on asset disposals	6	9,000	9,000	1,305
Add: Depreciation		1,864,650	1,087,653	1,389,729
Total non-cash amounts excluded from operating activities		1,718,177	943,153	1,385,327

(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.

Adjustments to net current assets		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 January 2024
		\$	\$	\$
Less: Reserve accounts	4	(6,024,334)	(6,024,334)	(6,086,393)
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	208,226
Total adjustments to net current assets	Note 2(a)	(5,818,231)	(5,818,231)	(5,878,167)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 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. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	53,673	24.07%	▲
Financial Assistance Grant Quarterly Payment Received following finalised allocations after "100%" pre-paid in 2022/23		Permanent	
Other revenue	20,229	158.20%	▲
CEO Vehicle Disposal completed in August, Asset Journal to be processed, this variation will be cleared out in September.		Timing	
Profit on asset disposals	(145,670)	(94.90%)	▼
Disposals of assets at auction planned for the first quarter of 2024.			
Expenditure from operating activities			
Employee costs	126,451	15.98%	▲
Annual budget equally divided per month, timing variance as employee costs lower than anticipated at this time. Admin wages lower than anticipated at time of budget.		Timing	
Utility charges	13,968	10.42%	▲
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	(302,076)	(27.77%)	▼
Depreciation higher than anticipated due to increased asset values following the revaluation of Infrastructure Assets during the 2022/2023 FY.		Timing	
Insurance	(29,368)	(17.16%)	▼
Minor variation based on budget timing estimates, should remain within variance threshold at year end.		Timing	
Non-cash amounts excluded from operating activities	442,174	46.88%	▲
Annual budget equally divided per month.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	209,310	24.66%	▲
RRG Grant income higher than anticipated budget to July 2023.		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	180,631	12.77%	▲
Payments for construction of infrastructure	362,743	27.65%	▲
Road and Building expenditure behind monthly budget split. Major road expenditure received in December. Building expenditure monthly budget split variance.		Timing	
Surplus or deficit at the start of the financial year	224,478	12.41%	▲

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
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SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2024

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	\$2.03 M	\$0.22 M
Closing	\$0.00 M	\$0.01 M	\$1.14 M	\$1.13 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$1.46 M	19.4%
Restricted Cash	\$6.09 M	80.6%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.38 M	
0 to 30 Days		81.6%
Over 30 Days		18.4%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.19 M	85.7%
Trade Receivable	\$0.22 M	% Outstanding
Over 30 Days		0.6%
Over 90 Days		0.3%

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)	(\$0.05 M)	\$0.17 M	\$0.22 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	\$0.28 M	
YTD Budget	\$0.22 M	24.1%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.42 M	
YTD Budget	\$0.43 M	(3.3%)

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)	(\$1.75 M)	(\$1.00 M)	\$0.74 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.12 M	
Adopted Budget	\$0.37 M	(67.4%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.95 M	
Adopted Budget	\$2.38 M	(60.1%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.06 M	
Adopted Budget	\$1.16 M	(9.1%)

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	(\$0.06 M)	(\$0.06 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	\$6.09 M
Interest earned	\$0.06 M

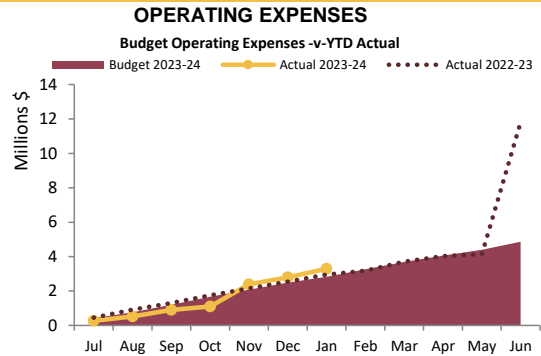
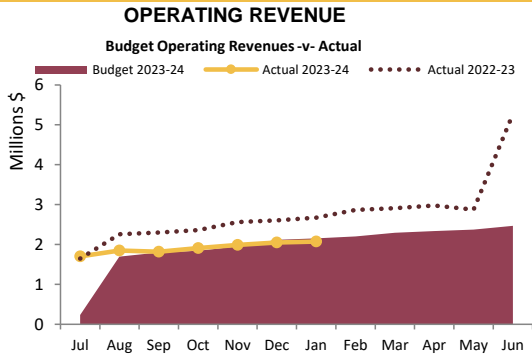
Refer to 4 - Cash Reserves

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

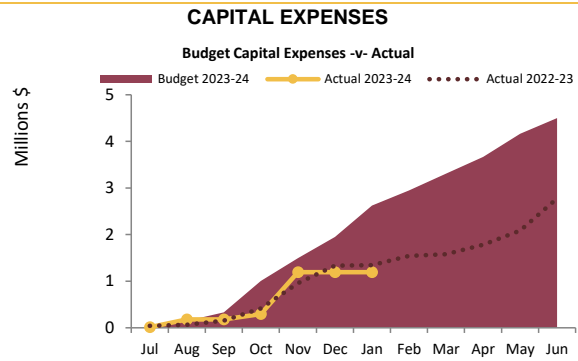
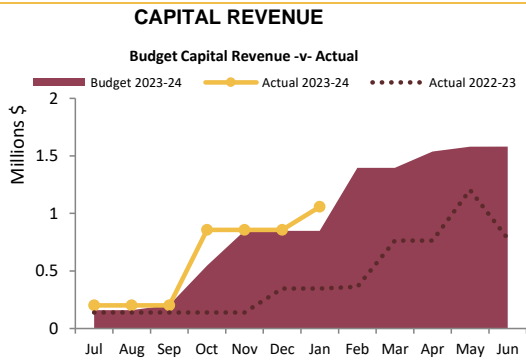
**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2024**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



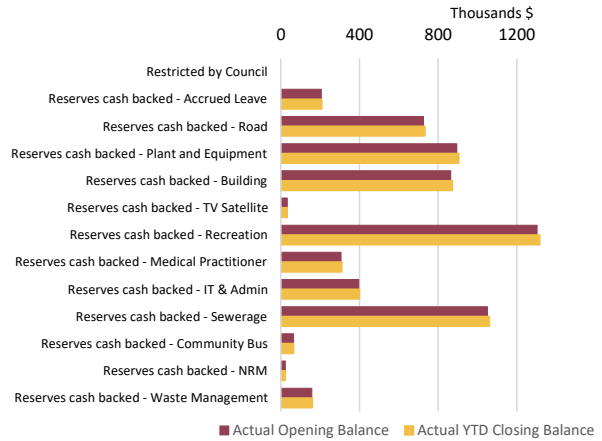
INVESTING ACTIVITIES



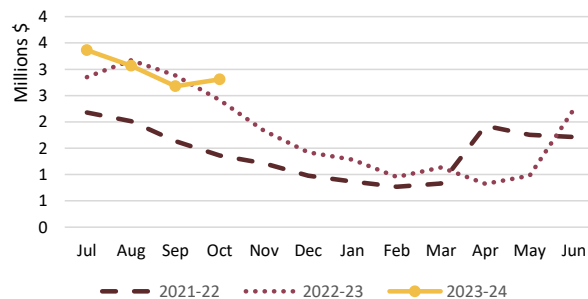
FINANCING ACTIVITIES

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 31 JANUARY 2024**

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	1,387,616		1,387,616		BWA	Variable	Nil
Licensing Account	Cash and cash equivalents	10,195		10,195		BWA	Variable	Nil
ATM Control Account	Cash and cash equivalents	15,260		15,260		BWA	Nil	Nil
ATM Cash Account	Cash and cash equivalents	41,020		41,020		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	4,613,671	4,613,671		Bankwest	4.40%	31/01/2024
Term Deposit XXX2	Financial assets at amortised cost	(0)	1,472,722	1,472,722		Bankwest	4.40%	31/01/2024
Total		1,463,505	6,086,393	7,549,898	0			
Comprising								
Cash and cash equivalents		1,463,505	0	1,463,505	0			
Financial assets at amortised cost		0	6,086,393	6,086,393	0			
		1,463,505	6,086,393	7,549,898	0			

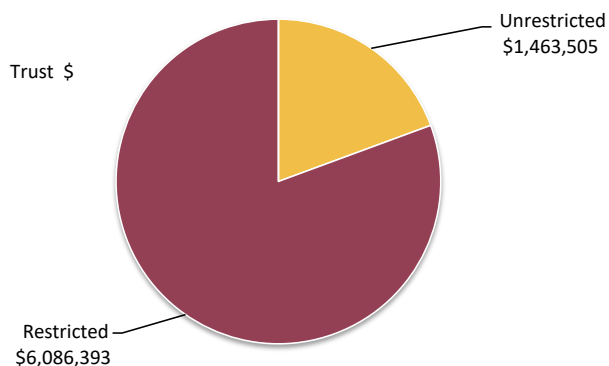
KEY INFORMATION

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 as:



SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2024

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	2,123	0	0	208,226
Reserves cash backed - Road	725,329	0	26,488	(109,000)	642,817	725,329	7,472	0	0	732,801
Reserves cash backed - Plant and Equipment	895,049	0	32,686	(808,000)	119,735	895,049	9,220	0	0	904,269
Reserves cash backed - Building	863,689	0	31,541	(206,000)	689,230	863,689	8,898	0	0	872,587
Reserves cash backed - TV Satellite	32,780	0	1,197	0	33,977	32,780	337	0	0	33,117
Reserves cash backed - Recreation	1,303,568	0	47,605	(811,800)	539,373	1,303,568	13,429	0	0	1,316,997
Reserves cash backed - Medical Practitioner	306,488	0	11,193	(120,005)	197,676	306,488	3,157	0	0	309,645
Reserves cash backed - IT & Admin	395,947	0	14,459	0	410,406	395,947	4,078	0	0	400,025
Reserves cash backed - Sewerage	1,050,190	0	38,351	0	1,088,541	1,050,190	10,818	0	0	1,061,008
Reserves cash backed - Community Bus	64,496	0	2,355	0	66,851	64,496	665	0	0	65,161
Reserves cash backed - NRM	22,656	0	827	0	23,483	22,656	234	0	0	22,890
Reserves cash backed - Waste Management	158,039	0	5,771	0	163,810	158,039	1,628	0	0	159,667
	6,024,334	0	220,000	(2,054,805)	4,189,529	6,024,334	62,059	0	0	6,086,393

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	1,217,635	644,000	463,698	(180,302)
Plant and equipment	905,000	770,000	769,671	(329)
Acquisition of property, plant and equipment	2,122,635	1,414,000	1,233,369	(180,631)
Infrastructure - roads	1,732,000	1,272,000	913,777	(358,223)
Infrastructure - Other	645,000	40,000	35,481	(4,520)
Acquisition of infrastructure	2,377,000	1,312,000	949,258	(724,004)
Total capital acquisitions	4,499,635	2,726,000	2,182,627	(904,635)
Capital Acquisitions Funded By:				
Capital grants and contributions	1,163,751	848,630	1,057,940	209,310
Other (disposals & C/Fwd)	370,000	130,000	120,454	(9,546)
Reserve accounts				
Reserves cash backed - Road	109,000	0	0	0
Reserves cash backed - Plant and Equipment	808,000	0	0	0
Reserves cash backed - Building	206,000	0	0	0
Reserves cash backed - Recreation	811,800	0	0	0
Reserves cash backed - Medical Practitioner	120,005	0	0	0
Contribution - operations	911,079	1,747,370	1,004,233	(743,137)
Capital funding total	4,499,635	2,726,000	2,182,627	(543,373)

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.

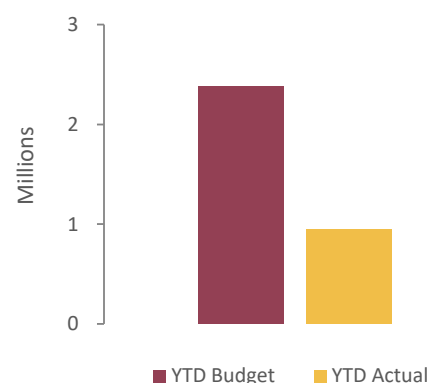
Initial recognition and measurement for assets held at cost

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.

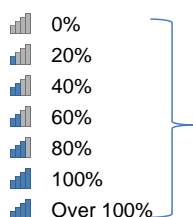
Payments for Capital Acquisitions



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.

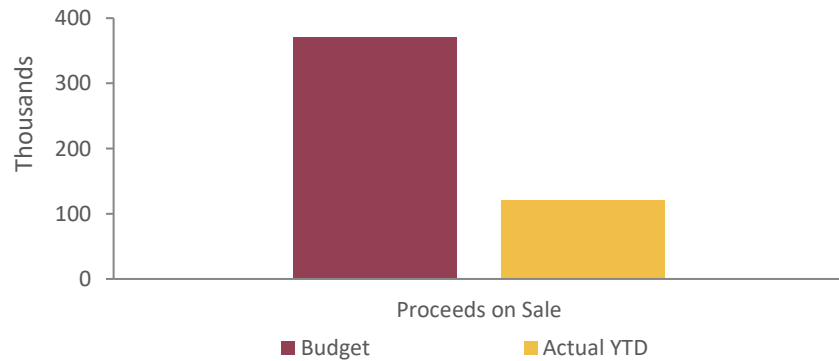
		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Plant & Equipment					
PE0091	P09: Semi Side Tipper Trailer	120,000	120,000	0	120,000
PE0191	P19: Grader	325,000	325,000	0	325,000
PE0611	P61: Ute Patching	45,000	45,000	0	45,000
PE0631	P63: Road Roller	140,000	0	192,000	(192,000)
PE0651	P065 Prime Mover - 22/23 Carryforward	0	0	267,519	(267,519)
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)	0	85,000	61,914	23,086
	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	60,000	65,139	(5,139)
PE3001	P300: DCEO Vehicle	65,000	0	0	0
Buildings					
BC016	Rec Ground Upgrade & Extension	1,146,635	600,000	400,976	199,024
BC001	Admin Office (Paint & Gardens)	35,000	0	0	0
BC054	L271 Greenham Paint & Lino	16,000	4,000	15,693	(11,693)
BC003	L157 Memorial Hall (SEROJA FUNDING)	0	20,000	43,988	(23,988)
BC024	Drive In (Toilets & Tiling)	20,000	20,000	3,041	16,959
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	40,000	35,481	4,520
	Pool Balance Tank	40,000	0	0	0
Infrastructure Roads					
RRG002	Cadoux-Koorda Cement Stabilise	235,000	235,000	139,856	95,144
RRG003	Koorda-Dowerin Reseal	152,000	152,000	133,525	18,475
RRG140	Burakin-Wialki Full Recon	182,000	182,000	78,338	103,662
RRG140B	Burakin-Wialki Full Reseal	150,000	150,000	126,792	23,208
					0
R2R004	Koorda-Kulja Reseal	273,000	143,000	171,282	(28,282)
R2R006	Kulja-Kalannie Full Recon	130,000	130,000	34,284	95,716
R2R009	Koorda North West Shoulder Recon	70,000	0	26,306	(26,306)
					0
RC003	Koorda-Dowerin Reseal	160,000	160,000	141,667	18,333
RC004	Koorda-Kulja Widen Reseal	100,000	100,000	27,310	72,690
RC010	Mollerin Rock South Reform & Sheet	90,000	0	0	0
RC011	Dukin West Reform & Sheet	90,000	20,000	34,296	(14,296)
RC014	Maher Reform & Sheet	60,000	0	120	(120)
					0
FC098	Footpath - Greenham St	40,000	0	0	0
		4,499,635	2,726,000	2,182,627	543,373

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2024**

OPERATING ACTIVITIES

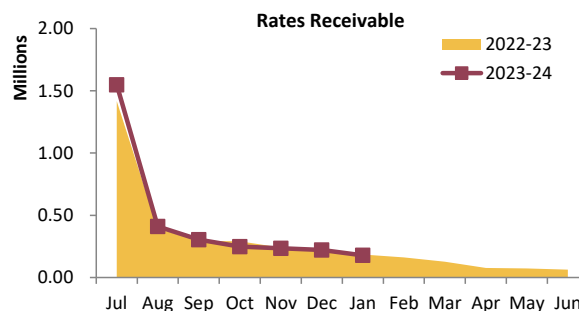
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
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)	48,533	56,363	7,830	0
10988	P300 DCEO Vehicle	61,000	65,000	4,000	0			0	0
		216,000	370,000	163,000	(9,000)	113,929	120,454	7,830	(1,305)



7 RECEIVABLES

Rates receivable	30 June 2023	31 Jan 2024
	\$	\$
Opening arrears previous years	63,512	103,563
Levied this year	1,213,196	1,229,892
Less - collections to date	(1,173,145)	(1,143,166)
Gross rates collectable	103,563	190,289
Net rates collectable	103,563	190,289
% Collected	91.9%	85.7%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	221,067	151	438	670	222,326
Percentage	0.0%	99.4%	0.1%	0.2%	0.3%	
Balance per trial balance						
Trade receivables	0	221,067	151	438	670	222,326
Other receivables			4,794			4,794
GST receivable		(32,302)	(674)			(47,716)
Interest Receivable		44,756				44,756
Total receivables general outstanding						224,160

Amounts shown above include GST (where applicable)

KEY INFORMATION

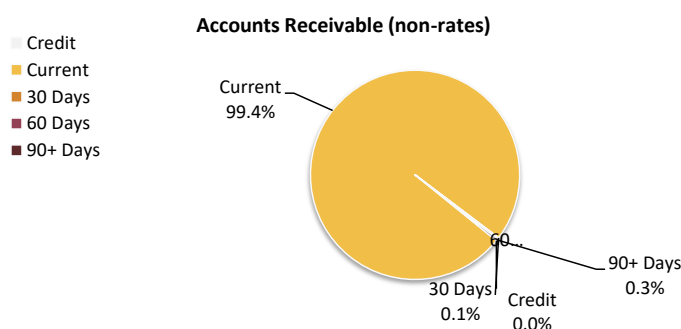
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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 31 JANUARY 2024**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 January 2024
	\$	\$	\$	\$
Other current assets				
Financial assets at amortised cost	6,024,334	62,059		6,086,393
Inventory				
Stock on Hand	23,568	15,325		38,893
Total other current assets	6,047,902	77,384	0	6,125,286

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.

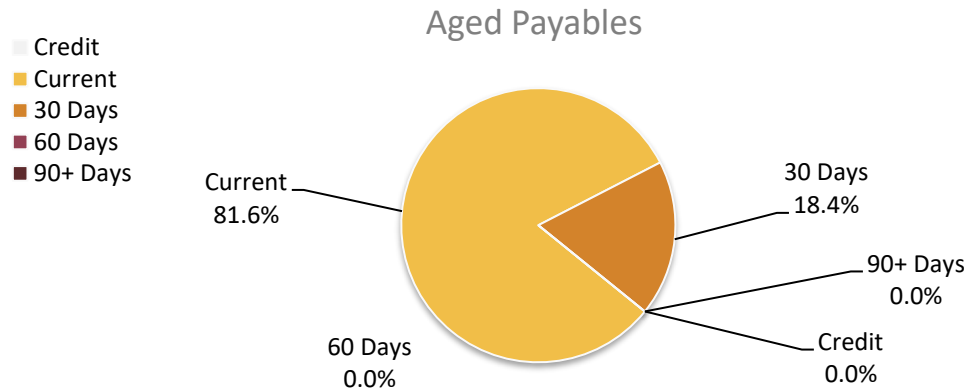
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	312,671	70,495	0	0	383,166
Percentage	0.0%	81.6%	18.4%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	312,671	70,495	0	0	383,166
Other Payables						11,412
Prepaid Rates		12,108				12,108
GST Payable		(50,209)				(50,209)
Payroll Creditors		(202)				(202)
PAYG Payables		30,380				30,380
FBT Liabilities		(11,514)				(11,514)
Total payables general outstanding						375,141

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.1217	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									
			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 31 January 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		423,185	0	0	(155,000)	268,185
Total other liabilities		423,185	0	0	(155,000)	268,185
Employee Related Provisions						
Provision for annual leave		169,690	0	0	0	169,690
Provision for long service leave		134,652	0	0	0	134,652
Total Provisions		304,342	0	0	0	304,342
Total other current liabilities		727,527	0	0	(155,000)	572,527
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 31 JANUARY 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	YTD Budget	YTD Revenue
	1 July 2023		(As revenue)	31 Jan 2024	31 Jan 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
ESL Bush Fire Brigade Operating Grant				0	0	21,420	12,565	10,770
Main Roads Direct Road Grant				0	0	196,756	196,756	196,756
Fuel Tax Credits Grant Scheme				0	0	23,500	13,706	17,295
Financial Assistance Grant - General				0	0			32,020
Financial Assistance Grant - Roads				0	0			19,859
	0	0	0	0	0	241,676	223,027	276,700

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 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	31 Jan 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Capital grants and subsidies								
Local Roads & Community Infrastructure Grant (LRCI)				0		567,721	283,860	155,000
CSRFF Grant				0		130,421	43,473	0
Regional Road Group Grants				0		479,779	319,852	401,940
Roads to Recovery Grant				0		402,890	201,445	0
LGRF08 - Cyclone Seroja Local Government Resilience Fund				0		0	0	500,000
COTA Grant Seniors Luncheon				0		0	0	1,000
	0	0	0	0	0	1,580,811	848,630	1,057,940

**Monthly Report - List of Accounts Paid
Submitted to Council 21 February 2024**

The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Municipal vouchers numbered from V371 to V435 and direct bank transactions totalling \$866,187.14 submitted to each member of the Council, on Wednesday the 21 February 2024, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.



Lana Foote
Acting Chief Executive Officer

No.	Payment Date	Supplier Name	Description of Purchase	Payment made by delegated authority
V371	14/12/2023	Dept of Transport	P200 Plate Change	\$ 31.10
V372	15/12/2023	Arena Clauson	Structural Engineering Services - Drive In Ablution Block Connection	\$ 495.00
V373	15/12/2023	AusQ Training	Generic Traffic Management Plans	\$ 1,892.00
V374	15/12/2023	Avon Waste	November Refuse and Recycling Collection	\$ 5,173.40
V375	15/12/2023	Harcher	Various Cleaning Supplies	\$ 316.74
V376	15/12/2023	Hersey's Safety	Basic Roofers Kit	\$ 480.48
V377	15/12/2023	Koorda Ag Parts	Cement, Colourbond Posts, P59 & P26 Battery, P66 UHF CB Radio, P49 Tyres, Various Hardware & Auto Parts	\$ 2,011.35
V378	15/12/2023	Great Southern Fuels	Card Fees, 200L Kero, 14,250L Diesel & Admin Cards (\$257.21 see below)	\$ 28,798.46
V379	15/12/2023	Koorda Primary School	2023 Annual Book Award Donation	\$ 50.00
V380	15/12/2023	KTY Electrical Services	L550 UC Check RCDs & L271 Aircon Vents	\$ 621.50
V381	15/12/2023	Landgate	Minimum Mining Tenement	\$ 43.50
V382	15/12/2023	LG Best Practices	End of Month Financial Services November	\$ 1,608.75
V383	15/12/2023	Naughty Bugs Pest Control	External Spider & Insect Treatment of Council Houses & Buildings	\$ 8,443.00
V384	15/12/2023	Paramount Pictures	Paw Patrol The Mighty Movie - 25/11/2023	\$ 72.50
V385	15/12/2023	Planwest	Planning Services 1 Orchard Street & Biomass DA	\$ 4,779.50
V386	15/12/2023	Saffron Cakes & Catering	2023 Seniors Luncheon & Council Christmas Function Catering	\$ 5,790.00
V387	15/12/2023	Shire of Kellerberrin	LG Professional Conference Restaurant Reimbursement	\$ 78.13
V388	15/12/2023	Sportrophy Midland	2023 Citizen of the Year Medals	\$ 90.00
V389	15/12/2023	Stallion Homes	Rec Centre Upgrades - November Progress Claim	\$ 145,270.49
V390	15/12/2023	Team Global Express	Freight - Drive In Movies, P50 Filters, Road Brushes & Bush Fire Brigade PPE	\$ 519.53
V391	15/12/2023	Telstra	ES Building Account	\$ 23.68
V392	15/12/2023	Thompsons Brushes	4 x JSF525 Poly/Wire Fill Bobbin Broom	\$ 1,694.00
V393	15/12/2023	Wongan Hills Hardware	Industrial Ladder	\$ 350.00
V394	15/12/2023	Wyalkatchem DHS+C17	2023 Annual Book Award Donation	\$ 50.00
V395	15/12/2023	Dept of Transport	P200 12m Registration	\$ 447.90
V396	19/12/2023	Beam Superannuation	Employee Super Payment	\$ 7,354.11
V397	20/12/2023	Bankwest Credit Card	See Below	\$ 858.90
V398	20/12/2023	Dept of Transport	P058 7m Rego	\$ 227.55
V399	20/12/2023	Shire of Koorda	Employee Wages	\$ 39,888.00
V400	20/12/2023	Beam Superannuation	Employee Super Payment	\$ 8,095.72
V401	20/12/2023	Bitutek	Burakin Wialki, Cadoux Koorda & Koorda Dowerin Road Supply & Spray Emulsion Products	\$ 358,137.78
			Subtotal	\$ 623,693.07

**Monthly Report - List of Accounts Paid
Submitted to Council 21 February 2024**

The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Municipal vouchers numbered from V436 to V495 and direct bank transactions totalling \$586,135.70 submitted to each member of the Council, on Wednesday the 21 February 2024, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.


Zac Donovan
Chief Executive Officer

No.	Payment Date	Supplier Name	Description of Purchase	Payment made by delegated authority
V436	11/01/2024	Avon Waste	December Refuse and Recycling Collection	\$ 5,166.23
V437	11/01/2024	BOC Limited	Container Service 28.11.2023 to 28.12.2023	\$ 117.22
V438	11/01/2024	Koorda Ag Parts	Holesaw (Fire Tanks) L261A Gutter Guard	\$ 74.80
V439	11/01/2024	Great Southern Fuels	76.74L ULP - Pumps (see below)	\$ 145.73
V440	11/01/2024	LG Best Practices	End of Month Financial Services December	\$ 1,320.00
V441	11/01/2024	Linfox Armaguard	ATM Top Up Dec	\$ 278.34
V442	11/01/2024	McLeods	Lease on Tower Lot 2582	\$ 130.33
V443	11/01/2024	OAG	Fee for attest audit for the year ended 30 June 2023	\$ 38,874.00
V444	11/01/2024	Team Global Express	Freight Water Shed Retic	\$ 94.33
V445	11/01/2024	Telstra	Bulk Accounts ES & Mobiles	\$ 1,089.82
V446	11/01/2024	WA Contract Ranger Service	Ranger Services Including Travel 19/12/23	\$ 365.75
V447	11/01/2024	WALGA	Councillor Training	\$ 2,992.00
V448	11/01/2024	Wongan Hills Pharmacy	Pool - EpiPen	\$ 94.99
V449	17/01/2024	Shire of Koorda	Employee Wages	\$ 37,366.30
V450	17/01/2024	Beam Superannuation	Employee Superannuation Payment	\$ 7,933.13
V451	23/01/2024	Contract Aquatic Services	January Contract Fee	\$ 15,400.00
V452	23/01/2024	Koorda LPO	Postage 3rd Rates Instalments	\$ 40.80
V453	23/01/2024	Koorda Sports Club	Christmas Drinks Depot	\$ 177.00
V454	23/01/2024	Marty Grant Bulldozing	Rehab Gravel Pit + 8000cm3 Gravel Pushed	\$ 26,356.00
V455	23/01/2024	Synergy	Yalambee	\$ 472.97
V456	23/01/2024	Team Global Express	Freight - Retic Fittings	\$ 60.75
V457	23/01/2024	WA Hino Sales & Service	P004 Condenser	\$ 888.53
V458	23/01/2024	Wallis Computer Solutions	Annual Microsoft 365 Licence	\$ 11,788.70
V459	23/01/2024	Wheatbelt Furniture	Library Sofa & Tables	\$ 1,347.00
V460	24/01/2024	Bankwest Credit Card	See Below	\$ 1,124.90
V461	24/01/2024	Synergy	Bulk Accounts Oct - Dec	\$ 7,772.77
V462	30/01/2024	St John Ambulance	First Aid Kits	\$ 101.81
V463	31/01/2024	Shire of Koorda	Employee Wages	\$ 34,893.45
V464	31/01/2024	Beam Superannuation	Employee Superannuation Payment	\$ 7,299.02
V465	1/02/2024	Agri-Stock	2 x 5L Fuel Containers, Sprinkler & Hose Fittings	\$ 68.61
V466	1/02/2024	BOC Limited	Container Service 29.12.2023 to 28.01.2024	\$ 117.22
V467	1/02/2024	Central Wheatbelt Plumbing	Sports Club - Replace Cistern	\$ 565.42
V468	1/02/2024	Elders Rural Services	L68 Gas Bottle	\$ 155.00
V469	1/02/2024	HBP Services WA	EHO Consulting Services	\$ 1,604.46
V470	1/02/2024	KTY Electrical Services	L204 Replace Light	\$ 290.51
V471	1/02/2024	Landgate	Interim Gross Rental Valuations to 22/12/2023	\$ 430.60
V472	1/02/2024	Synergy	L17933 Supply Period 22 Dec 2023 - 18 Jan 2024	\$ 651.74
V473	1/02/2024	Telstra	Office & Mobiles \$293 Fire SMS	\$ 1,020.59
V474	1/02/2024	WA Contract Ranger Service	Ranger Services Including Travel 10/1 & 24/01	\$ 627.00
V475	1/02/2024	WAEC	Councillor Election	\$ 6,428.17
V476	1/02/2024	Tutt Bryant Equipment	2023 Bomag BW28RH Roller	\$ 211,200.00
			Subtotal	\$ 426,925.99

V477	6/02/2024	Water Corporation	Bulk Water Accounts	\$ 35,999.27
V478	8/02/2024	Av-Sec	4G Upgrade & Monitoring 1 Jan - 31 Mar 2024	\$ 661.58
V479	8/02/2024	Avon Waste	January Refuse and Recycling Collection	\$ 5,865.47
V480	8/02/2024	BTR Haulage	809.5T Blue Metal Cartage	\$ 22,334.15
V481	8/02/2024	CEA Construction Equip	P63 Parts	\$ 2,859.31
V482	8/02/2024	Dept Water & Envir Reg	Koorda Sewage Treatment Plant Licence	\$ 869.00
V483	8/02/2024	Gups Mobile Welding PL	P047 Ringfeed Fitted	\$ 726.60
V484	8/02/2024	Great Southern Fuel Supplies	Admin Cards + Fire Trucks (see below)	\$ 947.99
V485	8/02/2024	Koorda Supermarket	Dec & Jan Purchases	\$ 430.96
V486	8/02/2024	KTY Electrical Services	L09 Replace Air Con Pump, L13 U1 Repair Leaking Relief Valve HWU, L164 UA Replace Bathroom Fan	\$ 1,034.20
V487	8/02/2024	LG Best Practices	End of Month Financial Services January	\$ 1,072.50
V488	8/02/2024	Linfox Armaguard	ATM Top Up Jan	\$ 282.05
V489	8/02/2024	Mineral Crushing Services	208.4T 14mm Aggregate	\$ 9,169.60
V490	8/02/2024	Sherrin Rentals	Roller Hire Dec & Jan	\$ 9,240.00
V491	8/02/2024	Shire of Wyalkatchem	Contribution to Medical Expenses June - Jan 2024	\$ 65,878.59
V492	8/02/2024	Synergy	Gym + L291 U2 Supply	\$ 853.27
V493	8/02/2024	Team Global Express	P63 Freight	\$ 65.60
V494	8/02/2024	WA Hino Sales	P04 Parts	\$ 841.97
V495	13/02/2024	Dept of Transport	P061 Plate Change & Remake	\$ 77.60
			GRAND TOTAL	\$ 586,135.70
BP Fuel Cards				
V439	14/12/2023	Works Fuel Card	76.74L ULP Various Pumps	\$ 145.73
Bankwest Credit Cards				
V460	11/01/2024	Rent a Satphone	Monthly Satphone Rental x 2	\$ 44.00
	3/01/2024	Crisp Wireless	Admin Office, ES, CEO, DCEO & WS Internet	\$ 680.90
	1/01/2024	Canva	Subscription	\$ 400.00
				\$ 1,124.90
BP Fuel Cards				
V484	19/01/2024	Fire Truck Card - KDOOO	P008 Koorda Fire Truck 89.98L Diesel	\$ 166.37
	25/01/2024	DCEO Fuel Card - 00KD	P300 114.14L Diesel	\$ 216.75
	8/01/2024	Works Fuel Card	72.75L ULP - Jerry Cans	\$ 136.70
	14/01/2024	Works Fuel Card - 000KD	P200 57.50L Diesel	\$ 105.84
	12/01/2024	Fire Truck Card - KDOOO	P008 Koorda Fire Truck 88.01L Diesel	\$ 163.61
	15/01/2024	Kulja Fire Truck Card - KD007	P007 Kulja Fire Tender 85.38L Diesel	\$ 158.72
				\$ 947.99



Application for Approval of Freehold or Survey Strata Subdivisions

Lodgement ID: 2024-228993

Submission Date: 30/01/2024 06:37 PM

Your Reference	2082
Location of Subject Property	LOTS 14875, 15768, 24407 & 24938 BEST BYPASS ROAD BOORALAMING
No. of applicants	1
Are you applying on your own behalf?	Yes
Are you the primary applicant?	Yes
Do you have consent to apply from all landowners?	Yes
Lodgement Type	Subdivision
Submitted by	Mark Spencer
Email	mark@fmsurveys.com.au



About the land

Number of current lots on the land	4	Total number of proposed lots on the land including balance lots	4
Drainage Reserves	0	Public Access Ways	0
Recreation Reserves	0	Right of Ways	0
Road Reserves	0	Road Widening	0
Number of fee paying lots	4	Number of fee exempt lots	0
N/A			

What is the proposed use/development?

Proposed Use	Lot size	Number of Lots	
Rural	Over 25 HA	4	
Local Government	SHIRE OF KOORDA	Existing dwellings	No
Is common property proposed	No		

Applicants

Primary applicant (1)

Is the applicant a company/organisation?	Yes	Is the applicant a landowner?	No
Name/Company	F.M. Surveys Pty Ltd	ABN / ACN	84 659 647 970
Email	mark@fmsurveys.com.au	Phone number	0400781694
Address			
Street address	PO Box 81	Town / Suburb or City	Northam
State	WA	Post Code	6401
Country	AUSTRALIA	OR Non-Australian Address, P.O. Box, & etc	N/A

Certificate of Title Details

Lots with certificate (1)

Volume	1025	Folio	710
Lot Number	14875	Plan/Diagram/Strata Plan Number	DP137289
Total land area	121.4	Land Area Units	Hectares
Reserve number (if applicable)	N/A	No. of landowners	2
Is the Landowners name different to that shown on the Certificate of Title?			No

Landowners

Landowner (1)

Full name	MR ANDREW LEEKE	Company / Agency	N/A
ACN / ABN	N/A	Landowner type	Registered Proprietor/s
Address			
Street address	273 Leeke Road	Town / Suburb or City	Booralaming
State	WA	Post code	6475
Country	AUSTRALIA	OR Non-Australian Address, P.O. Box, & etc	N/A

Landowner (2)

Full name	MRS ROSSLYN LEEKE	Company / Agency	N/A
ACN / ABN	N/A	Landowner type	Registered Proprietor/s
Address			
Street address	273 Leeke Road	Town / Suburb or City	Booralaming
State	WA	Post code	6475
Country	AUSTRALIA	OR Non-Australian Address, P.O. Box, & etc	N/A

Lots with certificate (2)

Volume	1004	Folio	716
Lot Number	15768	Plan/Diagram/Strata Plan Number	DP137293
Total land area	233.9	Land Area Units	Hectares
Reserve number (if applicable)	N/A	No. of landowners	2
Is the Landowners name different to that shown on the Certificate of Title?			No

Landowners**Landowner (1)**

Full name	MR ANDREW LEEKE	Company / Agency	N/A
ACN / ABN	N/A	Landowner type	Registered Proprietor/s
Address			
Street address	273 Leeke Road	Town / Suburb or City	Booralaming
State	WA	Post code	6475
Country	AUSTRALIA	OR Non-Australian Address, P.O. Box, & etc	N/A

Landowner (2)

Full name	MRS ROSSLYN LEEKE	Company / Agency	N/A
ACN / ABN	N/A	Landowner type	Registered Proprietor/s
Address			
Street address	273 Leeke Road	Town / Suburb or City	Booralaming
State	WA	Post code	6475
Country	AUSTRALIA	OR Non-Australian Address, P.O. Box, & etc	N/A

Lots with certificate (3)

Volume	1161	Folio	23
Lot Number	24407	Plan/Diagram/Strata Plan Number	DP 148887
Total land area	87.70	Land Area Units	Hectares
Reserve number (if applicable)	N/A	No. of landowners	2
Is the Landowners name different to that shown on the Certificate of Title?			No

Landowners**Landowner (1)**

Full name	MR ANDREW LEEKE	Company / Agency	N/A
ACN / ABN	N/A	Landowner type	Registered Proprietor/s
Address			
Street address	273 Leeke Road	Town / Suburb or City	Booralaming
State	WA	Post code	6475
Country	AUSTRALIA	OR Non-Australian Address, P.O. Box, & etc	N/A

Landowner (2)

Full name	MRS ROSSLYN LEEKE	Company / Agency	N/A
ACN / ABN	N/A	Landowner type	Registered Proprietor/s
Address			
Street address	273 Leeke Road	Town / Suburb or City	Booralaming
State	WA	Post code	6475

Country	AUSTRALIA	OR Non-Australian Address, P.O. Box, & etc	N/A
Lots with certificate (4)			
Volume	1161	Folio	23
Lot Number	24938	Plan/Diagram/Strata Plan Number	DP150291
Total land area	42.14	Land Area Units	Hectares
Reserve number (if applicable)	N/A	No. of landowners	2
Is the Landowners name different to that shown on the Certificate of Title?			No

Landowners

Landowner (1)			
Full name	MR ANDREW LEEKE	Company / Agency	N/A
ACN / ABN	N/A	Landowner type	Registered Proprietor/s
Address			
Street address	273 Leeke Road	Town / Suburb or City	Booralaming
State	WA	Post code	6475
Country	AUSTRALIA	OR Non-Australian Address, P.O. Box, & etc	N/A

Landowner (2)			
Full name	MRS ROSSLYN LEEKE	Company / Agency	N/A
ACN / ABN	N/A	Landowner type	Registered Proprietor/s
Address			
Street address	273 Leeke Road	Town / Suburb or City	Booralaming
State	WA	Post code	6475
Country	AUSTRALIA	OR Non-Australian Address, P.O. Box, & etc	N/A

Subdivision detail

Number of dwellings	N/A	Dwelling retained	N/A
Dwelling description	N/A		
Number of outbuildings/structures	N/A	Structure/s retained	N/A
Other description	N/A		
Structure description	N/A		
Is a battleaxe lot/s proposed?			No
Does plan show the width and length of the access leg, the area of the access leg and total area of the rear lot			Not applicable
Has the land ever been used for potentially contaminating activity			No
Does the land contain any sites that have been classified under the Contaminated Sites Act 2003			No
Does the land contain any sites that have been reported or required to be reported under the Contaminated Sites Act 2003			No
Is the land located in an area where site characteristics or local knowledge lead you to form the view that there is a significant risk of acid sulfate soils in this location			No
Is this application to be assessed under the Liveable Neighbourhoods policy and is supporting documentation attached?			No
Is the development with in a Bushfire Prone Area?			N/A
Are there any dewatering or drainage works proposed to be undertaken			No
Is excavation of 100 cubic metres or more of soil proposed			No
If yes did the Acid Sulfate Soils investigation indicate acid sulfate soils were present			No
Is a Termination Proposal Attached			No
Is a Strata Company Resolution Attached			No

Fee & Payment

Fee amount	\$3,862.00	Payment Type	By Card
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Attachments

Attachment name	Attachment type
1. 3062-proposal-V1-1-11.pdf	Subdivision Plan
2. 3062-proposal-V1-1-13.pdf	Subdivision Plan
3. Certificate of Title with Sketch 1004-716 Lot 15768 On Deposited Plan 137293 - Certificate of Title 1004-716-2.pdf	Certificate of Title
4. Certificate of Title with Sketch 1004-716 Lot 15768 On Deposited Plan 137293 - Certificate of Title 1004-716-4.pdf	Certificate of Title
5. Certificate of Title with Sketch 1025-710 Lot 14875 On Deposited Plan 137289 - Certificate of Title 1025-710-1.pdf	Certificate of Title

6. Certificate of Title with Sketch 1161-23 Lot 24407 On Deposited Plan 148887 - Certificate of Title 1161-23-5.pdf	Certificate of Title
7. Certificate of Title with Sketch 1161-23 Lot 24407 On Deposited Plan 148887 - Certificate of Title 1161-23-7.pdf	Certificate of Title
8. Certificate of Title with Sketch 1161-23 Lot 24938 On Deposited Plan 150291 - Certificate of Title 1161-23 - Copy-10.pdf	Certificate of Title
9. Certificate of Title with Sketch 1161-23 Lot 24938 On Deposited Plan 150291 - Certificate of Title 1161-23 - Copy-8.pdf	Certificate of Title
10. Checklist - Required Information about the Proposal (Sept 2023 Version 9.8)-14.pdf	Required Information about the Proposal
11. Letter of Consent-signed-1.pdf	Authorised Letter of Consent
12. Letter of Consent-signed-10.pdf	Authorised Letter of Consent
13. Letter of Consent-signed-11.pdf	Authorised Letter of Consent
14. Letter of Consent-signed-12.pdf	Authorised Letter of Consent
15. Letter of Consent-signed-2.pdf	Authorised Letter of Consent
16. Letter of Consent-signed-3.pdf	Authorised Letter of Consent
17. Letter of Consent-signed-3.pdf	Authorised Letter of Consent
18. Letter of Consent-signed-4.pdf	Authorised Letter of Consent
19. Letter of Consent-signed-5.pdf	Authorised Letter of Consent
20. Letter of Consent-signed-6.pdf	Authorised Letter of Consent
21. Letter of Consent-signed-6.pdf	Authorised Letter of Consent
22. Letter of Consent-signed-7.pdf	Authorised Letter of Consent
23. Letter of Consent-signed-8.pdf	Authorised Letter of Consent
24. Letter of Consent-signed-9.pdf	Authorised Letter of Consent
25. Letter of Consent-signed-9.pdf	Authorised Letter of Consent

Perth	Albany	Bunbury	Geraldton	Mandurah
140 William Street	PO Box 1108	Sixth Floor	Regional Planning and Strategy	Unit 2B
Perth	Albany	Bunbury Tower	Office 10	Suite 94/16 Dolphin Drive
Western Australia, 6000,	Western Australia, 6330	61 Victoria Street	209 Foreshore Drive	Mandurah
Locked Bag 2506 Perth, 6001		Bunbury	Geraldton	Western Australia, 6210
		Western Australia, 6230	Western Australia, 6530	
Tel: (08) 6551 9000	Tel: (08) 9892 7333	Tel: (08) 9791 0577	Tel: (08) 9960 6999	Tel: (08) 9586 4680
Fax: (08) 6551 9001	Fax: (08) 9841 8304	Fax: (08) 9791 0576	Fax: (08) 9964 2912	Fax: (08) 9581 5491



Shire of
Koorda

LOCAL PLANNING SCHEME No 3

AMENDMENT No 3

Scheme text Amendment to allow Grouped Dwellings in the Rural zone
subject to compliance with a new Local Planning Policy

February 2024

PLANWEST

(WA) PTY LTD A.B.N. 77 665 477 168

CONSULTANTS IN PLANNING,

STANDARD AMENDMENT

This Amendment has been determined to be a Standard Amendment according to the definition of the terms used in the *Planning and Development (Local Planning Schemes) Regulations 2015* (Regulations).

The Regulations introduce a track-based approach to local planning scheme amendments that enables amendments to be classified as either a basic, standard or complex amendment.

This amendment as defined in Regulation 34, and can be summarised as follows:

- (a) an amendment relating to a zone or reserve that is consistent with the objectives identified in the scheme for that zone or reserve;
- (b) an amendment that is consistent with a local planning strategy for the scheme that has been endorsed by the Commission;
- (f) an amendment that does not result in any significant environmental, social, economic or governance impacts on land in the scheme area;
- (g) any other amendment that is not a complex or basic amendment.

The classification of a standard amendment requires the consultation requirements and timeframes in which the amendment must be dealt with in the Regulations. The Regulations impose timeframes on both the local government and Western Australian Planning Commission (WAPC) for processing of the amendment, as outlined in the table below:

Scheme Amendment type	Advertising	Local government consideration period (post advertising)	WAPC timeframe to make recommendation to Minister
Standard	42 days	60 days post end date of submission period	60 days

PLANNING & DEVELOPMENT ACT 2005

RESOLUTION DECIDING TO AMEND A LOCAL PLANNING SCHEME

Shire of Koorda

LOCAL PLANNING SCHEME No 3

AMENDMENT No 3

RESOLVED that the Council in pursuance of Section 75 of the *Planning and Development Act 2005* amend the above Local Planning Scheme by

amending Table 1 – Zoning Table to modify the permissibility of a ‘Grouped dwelling’ in a ‘Rural’ zone from an ‘X’ use to a ‘D’ use.

Dated this day of20...

.....

Chief Executive Officer

.....

Date

FILE NO.....

PART OF AGENDA.

MINISTER FOR PLANNING

PROPOSAL TO AMEND A SCHEME

1.	LOCAL AUTHORITY:	Shire of Koorda
2.	DESCRIPTION OF LOCAL PLANNING SCHEME:	Shire of Koorda Local Planning Scheme No. 3 (the Scheme)
3.	TYPE OF SCHEME:	District Zoning Scheme
4.	SERIAL NUMBER OF AMENDMENT:	Amendment No. 3
5.	PROPOSAL	<ul style="list-style-type: none">To amend Table 1 – Zoning Table to change the permissibility of a Grouped dwelling in a Rural zone from an ‘X’ use to a ‘D’ use (discretionary).

REPORT BY: Shire of Koorda

1 INTRODUCTION

The Shire of Koorda seeks the WA Planning Commission’s support and the Hon. Minister’s approval to a Scheme Amendment to change the permissibility of a Grouped dwelling in a Rural zone from an ‘X’ use to a ‘D’ use (discretionary). The Amendment will be supported by the adoption of a Local Planning Policy (LPP) outlining the application of the Council’s discretion.

2 BACKGROUND

The Koorda Shire Council is experiencing an increased demand for a second dwelling on rural properties. The demand is a reflection of the aging demographic of farmers in the region.

The need for the second dwelling is twofold; firstly, to provide for relatives that may be responsible for taking over the farm management without the need for the retiring farmer to vacate the property, and secondly, to provide for farm workers to reside on site.

The Council is aware of the implications of allowing increased number of dwellings in the rural areas of the Shire, and as a result, has prepared a LPP to address these issues.

These implications include the possibility of an increased demand for urban services like rubbish collection and road upgrades – none of which the Council is keen to comply with. It is also possible that the residents of the additional dwelling may be less likely to use the townsite retail outlets, amenities, services and facilities. Following this latter point, the

Council considers it appropriate that grouped dwellings in close proximity to a townsite, should be encouraged to locate in the townsite.

It has been shown that an increased grouping of dwellings in a rural area is likely to increase the demand for its own community and recreational facilities that the Council will want to avoid where possible.

Currently, Table 1 – Zoning Table of the Council's Scheme designates a Grouped dwelling as an 'X' use in a Rural zone. This means that the Council cannot approve more than one dwelling on a rural property – even if it was minded to support such a proposal.

3 PROPOSAL

This Amendment seeks to change the permissibility of a 'Grouped dwelling' in a 'Rural' zone from an 'X' use to a 'D' use. The Council will only support a Grouped dwelling in the 'Rural' zone where it is designed to house a family member or a station worker. The Council has prepared a LPP to more clearly outline its discretion in determining such Development Approval (DA) applications (**Attachment A**).

4 STRATEGIC IMPLICATIONS

The Koorda Local Planning Strategy (the Strategy) was endorsed by the WA Planning Commission on 3 December 2014. This Amendment has no implications on the Strategy.

5 CONCLUSION

As there are no development proposals, the Amendment will not be referred to the Environment Protection Authority for clearance, prior to being advertised.

The draft LPP should only be advertised when the Amendment heads towards final approval as it refers to the Scheme as adopting the Amendment proposals.

6 RECOMMENDATION

It is recommended that the Council adopt the resolution deciding to amend a local planning scheme and proceed to advertise the Amendment in accordance with the Deemed provisions for a Standard Amendment.

PLANNING AND DEVELOPMENT ACT 2005

Shire of Koorda

LOCAL PLANNING SCHEME No. 3

AMENDMENT No 3

The Koorda Shire Council under and by virtue of the powers conferred upon it in that behalf by the Planning and Development Act 2005, hereby amends the above Local Planning Scheme by:

amending Table 1 – Zoning Table by changing the permissibility of a ‘Grouped Dwelling’ in a ‘Rural’ zone from an ‘X’ use to a ‘D’ use.

PLANNING & DEVELOPMENT ACT 2005

Shire of Koorda

LOCAL PLANNING SCHEME No. 3

AMENDMENT No. 3

ADOPTION

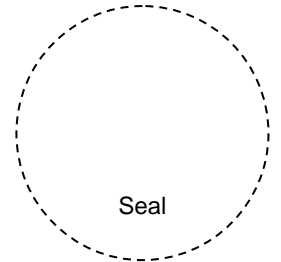
This Standard Amendment was adopted by resolution of the Council of the Shire of Koorda at the Ordinary Meeting of the Council held on the day of20....

.....
SHIRE PRESIDENT Date

.....
CHIEF EXECUTIVE OFFICER Date

FINAL APPROVAL

Adopted for final approval of the Shire of Koorda at the meeting of Council held on the day of 20.... and the Common Seal of the Shire of Koorda was hereunto affixed by the authority of a resolution of the Council in the presence of:



.....
SHIRE PRESIDENT Date

.....
CHIEF EXECUTIVE OFFICER Date

RECOMMENDED/SUBMITTED FOR FINAL APPROVAL

.....
Delegated under S. 16 of PD Act 2005 Date

FINAL APPROVAL GRANTED

.....
MINISTER FOR PLANNING Date



LOCAL PLANNING SCHEME NO. 3

The Shire of Koorda under and by virtue of the provisions and powers conferred upon it in that behalf by Local Planning Scheme No. 3, hereby adopts the following Policy.

LOCAL PLANNING POLICY No. 10

GROUP DWELLINGS IN THE RURAL ZONE

DATE ADVERTISED:

DATE FINALLY ADOPTED:

1. BACKGROUND

The Scheme allows the development of a 'Grouped dwelling' in a Rural zone as a discretionary use ('D' use in Table 1 – Zoning Table of the Scheme). It is essential that the Council has a Local Planning Policy (LPP) on which to base its determination of application for Development Approval (DA) for such dwellings.

The definitions a single house and grouped dwelling are contained in the R-Codes ¹.

*A **single house** is a dwelling standing wholly on its own green title or survey strata lot, together with any easement over adjoining land for support of a wall or for access or services and excludes dwellings on titles with areas held in common property.*

*A '**Residential – grouped dwelling**' A dwelling that is one of a group of two or more dwellings on the same lot such that no dwelling is placed wholly or partly vertically above or below another, except where special conditions of landscape or topography dictate otherwise, and includes a dwelling on a survey strata with common property.*

¹ Residential Design Codes Volume 1 – State Planning Policy 7.3

A single house and grouped dwelling are permitted on any lot that the Scheme permits. The siting and design requirements are determined by the R-Codes – even if there is no specific R-Code on the Scheme Map. The R-Codes determine planning aspects like location, setbacks and other design matters. Most of these requirements are less significant in the non-urban areas.

2 DISCUSSION

The object of this LPP is;

- To ensure that an additional dwelling on a property is only permitted where the Council is confident that the owner has a bona fide reason for requesting approval.
- To guide the Council and proponents of the criteria on which the Council will support a DA application for a grouped dwelling.
- To prevent the construction of grouped dwelling on properties too close to an urban area that may increase the demand for additional services including improved road access.
- To prevent the urbanisation of the rural areas of the Shire that may lead to unsustainable demands for additional services.

3 POLICY

The Council will only support a DA application for a grouped dwelling on a property in the Rural zone where;

- The land is more than 20 kilometres from an urban centre or an operational townsite.
- The grouped dwelling will be for family members of the farm operator or owner.
- The grouped dwelling is to be used for workers that operate on the land the subject of the DA application.
- The Council considers that the grouped dwelling can be provided with essential services.

Zac Donovan

CHIEF EXECUTIVE OFFICER

Date