



Shire of
Koorda

Drive in, stay awhile

MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Monday 17 July 2023

Commencing 5.00pm

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, 17 July 2023 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

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

Lana Foote
Acting Chief Executive Officer
14 July 2023

DISCLAIMER

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

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

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

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

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

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

Signed



Darren Simmons
Chief Executive Officer

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



1. Declaration of Opening

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

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

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

Staff:

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

Members of the Public:

Apologies:

| | |
|---------------|-------------------------|
| Mr DJ Simmons | Chief Executive Officer |
|---------------|-------------------------|

Visitors:

Approved Leave of Absence:

3. Public Question Time

Nil.

4. Disclosure of Interest

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

5. Applications for Leave of Absence

Nil.

6. Petitions and Presentations

Nil.

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 28 June 2023

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

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 010723

Moved Cr LC Smith

Seconded Cr GW Greaves

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

CARRIED 5/0

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

8. Minutes of Committee Meetings to be Received

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

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 020723

Moved Cr NJ Chandler

Seconded Cr LC Smith

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

CARRIED 5/0

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

5.04pm: Cr GL Boyne entered the chambers.

8.2. GECZ Meeting Minutes for meeting held 20 June 2023

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 030723

Moved Cr BG Cooper

Seconded Cr NJ Chandler

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

CARRIED 6/0

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

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

[Click here to view](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 040723

Moved Cr GW Greaves

Seconded Cr NJ Chandler

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

CARRIED 6/0

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

9. Recommendations from Committee Meetings for Council Consideration


Nil.

10. Announcements by the President without Discussion

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

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

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

Background:

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

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

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

Comment:

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

Statements of Financial Activity – Statutory Reports by Nature or Type

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

Note 1 – Statement of Financial Activity

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

Note 2 – Cash and Financial Assets

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

Note 3 – Receivables

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

Note 4 – Other Current Assets

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

Note 5 – Payables

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

Note 6 – Disposal of Assets

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

Note 7 – Capital Acquisitions

This note details the capital expenditure program for the year.

Note 8 – Reserve Accounts

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

Note 9 – Other Current Liabilities

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

Note 10– Operating Grants and Contributions Received

This note provides information on operating grants received.

Note 11 – Non-Operating Grants and Contributions

This note provides information on non-operating grants received.

Note 12 – Budget Amendments

This note provides detail of adopted budget amendments.

Note 13 – Explanation of Material Variances

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

Consultation:

Nil

Statutory Implications:

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

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

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 050723

Moved Cr LC Smith

Seconded Cr BG Cooper

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

CARRIED 6/0

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

UNCONFIRMED

11.2. List of Accounts Paid

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

Background:

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

Comment:

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

Consultation:

Finance Team

Statutory Implications:

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

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

Financial Implications:

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

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 060723**

Moved Cr GW Greaves

Seconded Cr NJ Chandler

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

For the period 19 June 2023 to 30 June 2023.

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


CARRIED 6/0

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

UNCONFIDENTIAL

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1. WA Local Government Convention and WALGA AGM 2023

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

Background:

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

Comment:

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

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

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

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

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

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

Convention registration fees:

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

Optional Extras:

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

Partners (Costs to be reimbursed to the Shire):

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

Costs do not include accommodation, parking and travel.

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

Consultation:

Shire President

Statutory Implications:

Local Government Act 1995

Policy Implications:

Nil.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan (2022)

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

Financial Implications:

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

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 070723**

Moved Cr GL Boyne

Seconded Cr GW Greaves

That Council;

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

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

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


CARRIED 6/0

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

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

5.23pm: Cr GL Boyne withdrew from the chambers.

12.2. Longmuir Road, Mollerin - Proposed Subdivision

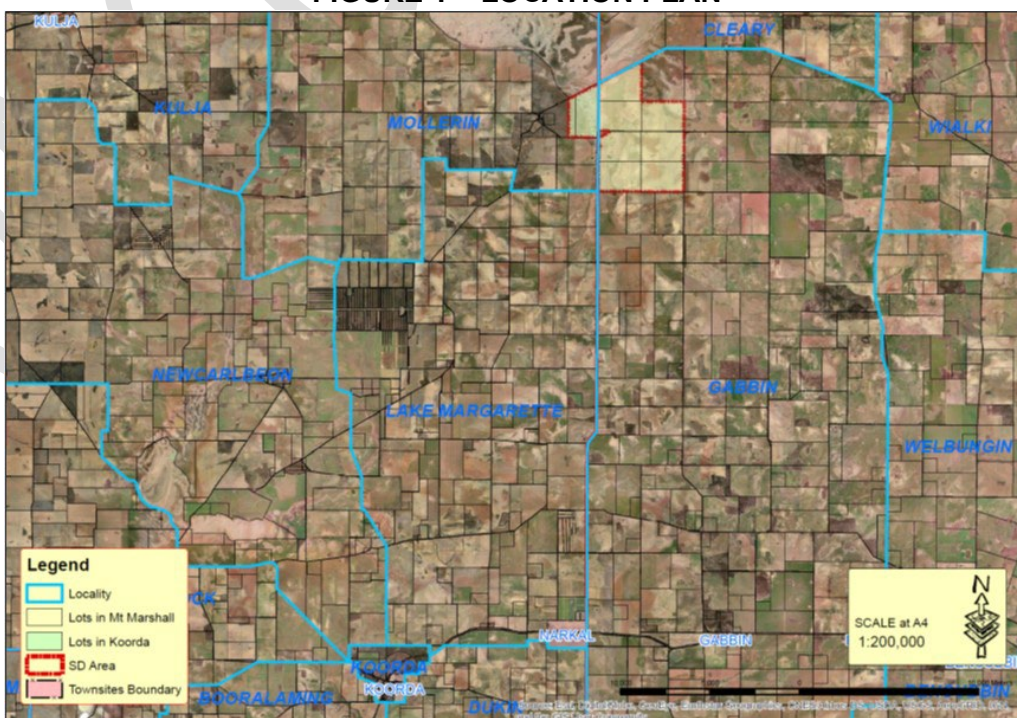
| Governance and Compliance | |  |
|----------------------------------|--|---|
| Date | 11 July 2023 | |
| Location | Not Applicable | |
| Responsible Officer | Lana Foote, Acting Chief Executive Officer | |
| Author | Paul Bashall, Planwest Planning Consultant | |
| Legislation | Shire of Koorda Local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

Background:

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

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

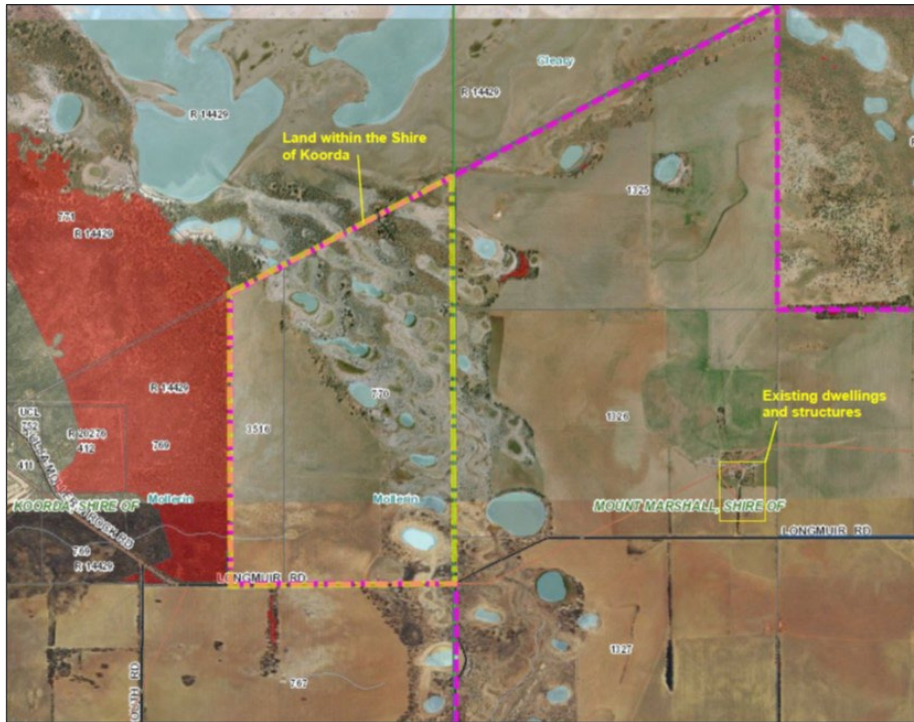
FIGURE 1 – LOCATION PLAN



Source: Planwest, ESRI, Landgate

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

FIGURE 2 – EXTRACT OF WAPC MAP



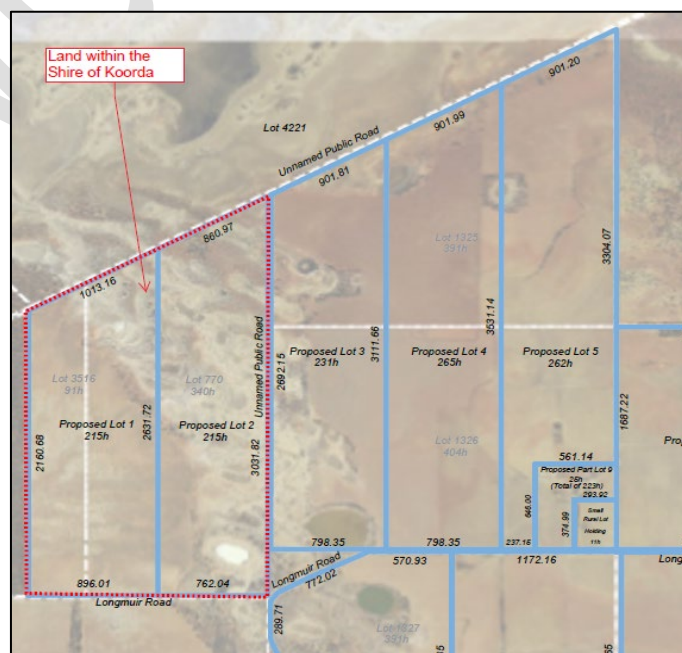
Source: Planwest, WAPC

Comment:

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

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

FIGURE 3 – EXTRACT FROM APPLICATION



Source: SD Application

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

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

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

Consultation:

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

Statutory Implications:

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

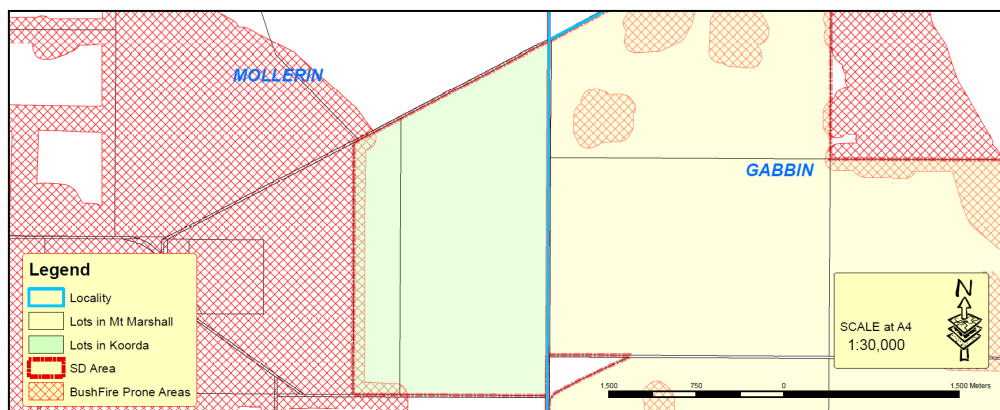
FIGURE 4 – EXTRACT FROM THE SCHEME



Source: Planwest, DPLH, Landgate

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

FIGURE 5 – EXTRACT FROM BUSHFIRE PRONE MAPPING



Source: Planwest, DFES, Landgate

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

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

Financial Implications:

Nil

Voting Requirements:

Simple Majority Absolute Majority

**Officer Recommendation
RESOLUTION 080723**

Moved Cr GW Greaves

Seconded Cr NJ Chandler

That Council:

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

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

CARRIED 3/2

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

AGAINST: Cr GW Greaves and Cr LC Smith

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

13. OFFICER'S REPORTS – WORKS & ASSETS

Nil.

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

Nil.

15. Elected Members' Motions

Nil.

16. Matters Behind Closed Doors

Council Decision

Resolution 090723

Moved Cr NJ Chandler

Seconded Cr GL Boyne

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

CARRIED 6/0

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

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

Council Decision

Resolution 100723

Moved Cr GW Greaves

Seconded Cr NJ Chandler

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

CARRIED 6/0

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

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

Council Decision

Resolution 110723

Moved Cr GL Boyne

Seconded Cr BG Cooper

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

CARRIED 6/0

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

17. Closure

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

Signed: _____

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

Date: 16 August 2023

UNCONFIRMED

**KOORDA LEMC MINUTES
SHIRE OF KOORDA COUNCIL CHAMBERS
10 HAIG ST, KOORDA
THURSDAY 29 JUNE 2023 COMMENCING 4.00PM**

1. DECLARATION OF OPENING:

The Chairperson, Shire President Cr Jannah Stratford, declared the meeting open at 4.01pm.

Cr Stratford congratulated Maxi McDonald on his well-deserved recognition in the Kings Birthday Honours and being awarded the Ambulance Service Medal for distinguished service.

2. ATTENDANCE:

Cr Jannah Stratford, President, Shire of Koorda

Lana Foote, ACEO, Shire of Koorda

Charli West, LEMC Liaison Officer, Shire of Koorda

George Storer, Shire of Koorda Chief Bush Fire Control Officer (CBFCO)

Colleen Scally, Koorda Red Cross

Lesley Foote, Koorda Primary School & Volunteer, Wyalkatchem-Koorda St John WA Subcentre

Nicholas Chandler, Area Manager, CBH Koorda

Sergeant (Sgt) Iain Lind, OIC, Koorda Police Station (via Microsoft Teams)

Maxi McDonald, Community Paramedic N/E Wheatbelt, St John WA (via phone attendance 4.05pm)

3. APOLOGIES:

Darren Simmons, CEO, Shire of Koorda

Jay Hammond, Chairperson, Wyalkatchem-Koorda St John WA Subcentre

Glen Metcalfe, Water Corporation & Wyalkatchem Fire and Rescue

Senior Constable (SC) Steve Jaworski, Officer, Koorda Police Station

Amy Floyd, Principal, Koorda Primary School

Rob Steele, District Officer, DFES

4. CONFIRMATION OF MINUTES ([Click here to view](#))

Moved: Nick Chandler

Seconded: Lesley Foote

That the minutes of the Koorda Local Emergency Management Committee meeting held on 24 November 2022 at the Shire of Koorda Council Chambers, as circulated, be confirmed as a true and accurate record.

Carried

5. LOCAL EMERGENCY MANAGEMENT ARRANGEMENTS

No updates or additions to the contact list from the document circulated at the November Meeting.

6. OTHER BUSINESS

Local Emergency Welfare Plan – Department of Communities Merredin District ([Click here to view](#))

Moved: Colleen Scally

Seconded: Sgt Iain Lind

That the Local Emergency Welfare Plan be accepted into the Shire of Koorda LEMC Committee with an update of local content to be provided to the Department of Communities.

KOORDA LEMC MINUTES
SHIRE OF KOORDA COUNCIL CHAMBERS
10 HAIG ST, KOORDA
THURSDAY 29 JUNE 2023 COMMENCING 4.00PM

Carried

Wheatbelt District Advisor Report May/June 2023 ([Click here to view](#)).

Action – The LEMC Annual Reporting Survey will be submitted 30 June 2023.

NEWROC Emergency Management Workshop ([Click here to view](#)).

This workshop was attended in lieu of the scheduled March LEMC Meeting.

Agency Roundtable

St John Ambulance (received via email)

- Call-outs completed since January, 13 in Koorda and 75 in total across both communities.
- Annual training program is well underway with 95% of officers signed off.
- Vehicle replacement program is complete, an order has been placed for all ambulances in the fleet.
- Drug room project has been approved, building an appropriate schedule 8 5a storage room that complies with the Australian Medical Authority. This will allow us to carry strong pain relief medication.
- Our Community Paramedic Mr Maxi McDonald ASM has been recognised in the Kings Birthday Honours by being awarded the Ambulance Service Medal for distinguished service.

Maxi McDonald provided additional information.

- The allowance to carry stronger pain relief should be ready by the end of this year. Officers who are trained will be signed off and able to administer.
- The Volunteers are preparing for a busy August period with attendance at many local events.
- During July and August, a recruitment drive will take place throughout Koorda, Dowerin and Wyalkatchem. St John has seen promising results from previous volunteer drives in other districts.

Koorda Red Cross

Colleen Scally advised that Red Cross have taken a step back and the local Koorda Branch is no longer a separate unit under Red Cross. The group will be referred to as Friends of Red Cross. Colleen advised the group will provide assistance where they can.

Koorda Primary School

No further update since the last meeting.

George Storer, Shire of Koorda Chief Bush Fire Control Officer (CBFCO)

George provided the below update.

- A brigade meeting will be held in July. George was liaising with CEO, Darren Simmons regarding this and upcoming volunteer training.
- The brigade is on the waiting list for new appliances but unfortunately, they won't arrive before the 23/24 fire season. A discussion was had regarding a permanent shed location for the Mollerin Truck.

**KOORDA LEMC MINUTES
SHIRE OF KOORDA COUNCIL CHAMBERS
10 HAIG ST, KOORDA
THURSDAY 29 JUNE 2023 COMMENCING 4.00PM**

- Volunteer numbers are looking good at the moment.
- At a recent fire, volunteers became aware they couldn't fill the fire trucks up from the Shire water trucks. Need to have a discussion at the bridge meeting about having the correct fittings on all trucks and may need to purchase additional equipment to ensure trucks can fill up from different tanks, trucks, etc.
- There is money in the brigade account that needs to be spent. Discussion of different options for this.
- George attended the DOAC meeting and advised that Wongan Hills is going to be a strategic water bomber refilling site.
- George attended the NEWROC Emergency Management Workshop and advised it was worthwhile with everyone keen to participate.

Koorda CBH

Nick Chandler advised that CBH has completed 3 statutory dangerous goods drills and are working with Geraldton and Perth on a confined spaces drill.

Koorda Police

Sgt Lind asked questions regarding water supply for fires, George advised different locations used for refilling. It was asked if the Shire keep a record of the airport use. The Shire advised that due to the airstrip being unregistered, there is no record.

Shire of Koorda

Cr Stratford provided the below update for the Shire.

- GECZ Shires are in the process of signing a MOU for shared emergency resources.
- NEWROC are facilitating an audit of emergency services and facilities to identify any gaps for future planning.
- An expression of interest was submitted for an Energy Project for a battery to be attached to the Recreation Centre allowing the building to be used as an emergency evacuation centre if needed.
- As Koorda is in the Cyclone Seroja affected area, the Shire has access to federal funding to boost community resilience. Initial projects that have been discussed include a generator for the Recreation Centre (pending the battery EOI) and securing back up power to the Telstra tower. This is in the early planning stages.
- Unfortunately, was unable to attend the NEWROC Emergency Management Workshop but keen to participate in similar workshops in the future and be able to learn from people with experience.

7. NEXT MEETING DATES

Thursday, 31 August 2023

Thursday, 30 November 2023

Thursday, 28 March 2024

Thursday, 27 June 2024

8. MEETING CLOSED

Cr Stratford thanked those present for attending, and declared the meeting closed at 4.31pm.



Shire of
Koorda

Drive in, stay awhile

MINUTES

Audit Committee Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Friday 28 July 2023

Commencing 3.30pm

UNCONFIRMED

NOTICE OF MEETING

Dear Audit Committee Members,

The next Audit Committee Meeting of the Shire of Koorda will be held on Friday 28 July 2023 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda, commencing at 3.30pm.

Darren Simmons
Chief Executive Officer
27 July 2023

DISCLAIMER

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

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

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

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

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

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

Signed



Darren Simmons
Chief Executive Officer

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**Shire of Koorda
Audit Committee Meeting
3.30pm, Friday 28 July 2023**



1. Declaration of Opening

The Chairperson welcomes those in attendance and declares the meeting open at 3.30pm.

2. Record of Attendance, Apologies and Leave of Absence

Committee Members:

| | |
|-----------------|-------------------|
| Cr JM Stratford | President & Chair |
| Cr NJ Chandler | Member |
| Cr LC Smith | Member |

Staff:

| | |
|---------------|--------------------------------|
| Mr DJ Simmons | Chief Executive Officer |
| Miss L Foote | Deputy Chief Executive Officer |

Visitors:

| | |
|---------------|---------------|
| Cr BG Cooper | Deputy Member |
| Cr GW Greaves | Councillor |

Apologies:

Approved Leave of Absence:

3. Public Question Time

Nil.

4. Disclosure of Interest

Nil.

5. Confirmation of Minutes from Previous Meetings

5.1. Audit Committee Meeting held on 28 June 2023

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

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation/Resolution

Moved Cr NJ Chandler

Seconded Cr LC Smith

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

CARRIED 3/0


FOR: Cr JM Stratford, Cr LC Smith and Cr NJ Chandler

6. Presentations

Nil.

7. Officer's Reports

7.1. Interim Audit Results for the Year Ending 30 June 2023.

| Governance and Compliance | |  |
|---------------------------|---|---|
| Date | 26 July 2023 | |
| Location | Not Applicable | |
| Responsible Officer | Lana Foote, Deputy 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 | Interim Management Letter 2023 | |

Background:

Dry Kirkness, being the appointed Contract Auditor by the Office of the Auditor General (OAG), conducted its Interim Audit for the Shire of Koorda from Monday 15 to Thursday 18 May 2023.

The Report on the results of the Audit has been received and is included as an Attachment for the Audit & Risk Committee's information.

Comment:

This Item presents the results and findings of the Interim Audit for the year ending 30 June 2023 to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for adoption.

The Report identifies seven areas which are considered deficient, being:

1. Changes to supplier master files,
2. Risk management policies and risk register,
3. Asset management policy,
4. Employee exit checklist sign offs,
5. Difference between payments presented to the Council and finance system,
6. Monthly statement of financial activity – recognition of grant income, and
7. Approval of EFT payment – payroll.

The attached Interim Management Letter provides comprehensive details in regard to; the ratings of each finding, the implication of the finding, and recommends ways in which the findings can be rectified.

The Executive Management team have provided comments around each finding in relation to the work that has been completed to date to rectifying the findings, and any future work that will be undertaken to rectify the outstanding findings.

Consultation:

Darren Simmons, CEO

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

Marius van der Merwe, Partner, Dry Kirkness

Eoin Condon, Manager, Dry Kirkness

Statutory Implications:

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. (e.g. Financial Management)

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation/Resolution

Moved Cr LC Smith

Seconded Cr NJ Chandler

That, in accordance with the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

- 1. Receives the Auditor's Interim Audit Management Report, as presented in Attachment 7.1A, from Dry Kirkness for the 2022/23 financial year;**
- 2. Notes the Management Comment and Actions taken to address the Findings contained in the Auditor's Interim Audit Management Report; and**
- 3. Recommends to Council that it receives the Auditor's Interim Audit Management Report, as presented in Attachment 7.1A, from Dry Kirkness for the 2022/23 Interim Audit.**

CARRIED 3/0

FOR: Cr JM Stratford, Cr LC Smith and Cr NJ Chandler

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

Nil.

9. Date of Next Meeting

10. Closure

The Chairperson thanked everyone for their attendance and closed the meeting at 3.34pm.

Signed: _____

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

Date: 13 September 2023

UNCONFIRMED

APPENDIX I – Terms of Reference

Audit Committee Terms of Reference

1. Establishment

The Audit Committee was re-established by the Council at the Special Meeting of Council on 23 March 2020 and this Terms of Reference sets out the membership, responsibilities, authority and operations of the Committee.

The Committee was created in recognition of the importance of, and legislative obligation for, the establishment and maintenance of an effective internal audit function, best practice governance systems, oversight of the risk management and governance frameworks and performance, and maintenance of strong financial management controls and processes.

2. Objective of the Audit Committee

The primary objective of the Audit Committee (the Committee) is to accept responsibility for the annual external audit, liaise with the Shire's external auditor and provide review and oversight of internal audit process, including performance and independence of internal auditor, so that Council can be satisfied with the performance of the Shire in managing its financial affairs.

Reports from the Committee will assist Council in discharging its legislative responsibilities of controlling the Shire's affairs, determining the Shire's policies and overseeing the allocation of the Shire's finances and resources. The Committee will ensure openness in the Shire's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems and compliance with legislation.

The Committee is to facilitate:

- a) the enhancement of the credibility and objectivity of internal and external financial reporting;
- b) effective management of financial and other risks and the protection of Council assets;
- c) compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- d) the coordination of the internal audit function with the external audit;
- e) the provision of an effective means of communication between the external auditor, the CEO and the Council and
- f) the reduction of fraud, corruption and misconduct risk as a part of their oversight of financial reporting.

The Committee is to undertake its responsibilities cognisant of:

- a) requirements for meetings to fit in with requisites around the planning calendar and decisions at significant times in the Governance cycle (i.e. Compliance Audit Return, Interim Audit, End of year Audit and other reviews);
- b) obligations to have oversight of all matters that relate to the risk management framework of the Shire;
- c) obligations and good governance practices within the local government environment.

3. Powers of the Audit Committee

- a) The Audit committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.
- b) The committee is a formally appointed committee of council and is responsible to that body.
- c) The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility.

- d) The committee does not have any management functions and cannot involve itself in management processes or procedures.

4. Responsibilities of the Committee Chair

The Audit Committee Chair has the following responsibilities:

- a) Reports to the Council on the actions of the Committee;
- b) Encourages broad participation from members in discussion;
- c) Summarises decisions and assignments at the conclusion of each meeting; and
- d) Signs off on minutes of meetings after they have been received by the Committee.

5. Responsibilities of Audit and Governance Committee Members

Individual Committee members have the following responsibilities:

- a) to execute the role, scope, and responsibilities of the Committee;
- b) to act on opportunities to communicate positively about the Shire's activities;
- c) to actively participate in meetings through attendance, discussion, and review of minutes, papers and Governance documents;
- d) to participate in professional development opportunities;
- e) To support open discussion and debate and encourage fellow Committee members to voice their insights.

6. Membership

The Committee will consist of three elected members, with a fourth elected member acting as a deputy.

All full members shall have full voting rights.

The CEO and employees are not members of the committee. The CEO or his/her nominee is to be available to attend meetings to provide advice and guidance to the Committee. The Shire shall provide secretarial and administrative support to the Committee.

7. Quorum

A quorum of two Committee members must be present at a Committee meeting to constitute a meeting.

8. Frequency of Meetings

The Committee shall meet at least twice once per calendar year. Additional meetings shall be convened at the discretion of the presiding person.

9. Reporting

Reports and recommendations of each Committee meeting shall be presented to the next ordinary meeting of the Council.

10. Duties and Responsibilities

The duties and responsibilities of the committee will be to:

- a) provide guidance and assistance to Council as to the carrying out the functions of the Shire in relation to audits;
- b) meet with the external auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions;
- c) liaise with the CEO to ensure that the Shire does everything in its power to:
 - assist the auditor to conduct the audit and carry out his or her other duties under the Local Government Act 1995 and associated Regulations; and
 - ensure that audits are conducted successfully and expeditiously;
- d) examine the reports of the auditor after receiving a report from the CEO on the matters to:
 - determine if any matters raised require action to be taken by the Shire; and

- ensure that appropriate action is taken in respect of those matters;
- e) review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;
- f) review the Shire’s draft annual financial report, focusing on:
 - accounting policies and practices;
 - changes to accounting policies and practices;
 - the process used in making significant accounting estimates; iv. significant adjustments to the financial report (if any) arising from the audit process;
 - compliance with accounting standards and other reporting requirements; and
 - significant variances from prior years.
- g) address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the committee’s terms of reference;
- h) seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee’s terms of reference following authorisation from the Council;
- i) Review the annual Compliance Audit Return and report to the council the results of that review,
- j) Monitor the progress of the internal audit plan, review findings from internal and external audits, monitor the implementation of the recommendations; and
- k) Consider the CEO’s triennial reviews of the appropriateness and effectiveness of the Shire’s systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the Committee, and report to the council the results of those reviews.

11. Agendas, Minutes and Decision Papers

The responsibility for ensuring that Agendas and supporting materials are delivered to members in advance of meetings rests with the Chief Executive Officer. The agenda and associated attachments will be sent to Committee members and attendees at least 72 hours in advance of a Committee meeting.

12. Conflicts of Interest

Committee Members and invited attendees at each meeting must:

- a) Declare any conflict of interest, potential conflict of interest or apparent conflict of interest in matters that might potentially be considered or, are proposed to be considered by the Committee;
- b) Provide a further declaration should any conflict of interest, potential conflict of interest or apparent conflict of interest arise after making a declaration; and
- c) Maintain confidential, all information provided to them in their role as a member or attendee. This includes all matters discussed, formally presented or tabled at meetings of the Committee or such matters associated with dealings of the Committee in carrying out its responsibilities.

13. Review

The Terms of Reference shall be reviewed every two years when Council considers the re-establishment of the Committee to coincide with Local Government elections and any amendment to it require approval of Council.

Version Control

| Version No. | Version Date | Prepared by | Reviewed by | Council Resolution No. and Date |
|-------------|--------------|-------------|----------------|---------------------------------|
| 1 | 09/09/2021 | Lana Foote | Darren Simmons | RES: 060921 Date:15/09/2021 |
| | | | | |
| | | | | |
| | | | | |

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

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

For the period ended 31 July 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 JULY 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 | 0 | 1,243,143 | 1,243,143 | 0.00% | |
| Rates excluding general rates | | 27,454 | 0 | 0 | 0 | 0.00% | |
| Grants, subsidies and contributions | 12 | 241,676 | 200,509 | 204,593 | 4,084 | 2.04% | |
| Fees and charges | | 589,827 | 30,804 | 231,255 | 200,451 | 650.73% | ▲ |
| Interest revenue | | 226,000 | 0 | 20,886 | 20,886 | 0.00% | |
| Other revenue | | 22,500 | 791 | 2,244 | 1,453 | 183.69% | |
| Profit on asset disposals | 6 | 163,000 | 0 | 0 | 0 | 0.00% | |
| | | 2,468,180 | 232,104 | 1,702,121 | 1,470,017 | 633.34% | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (1,357,222) | (113,039) | (46,517) | 66,522 | 58.85% | ▲ |
| Materials and contracts | | (1,134,828) | (105,732) | (123,738) | (18,006) | (17.03%) | ▼ |
| Utility charges | | (229,950) | (19,156) | (11,603) | 7,553 | 39.43% | |
| Depreciation | | (1,864,650) | (155,379) | 0 | 155,379 | 100.00% | ▲ |
| Insurance | | (194,927) | (73,714) | (101,481) | (27,767) | (37.67%) | ▼ |
| Other expenditure | | (73,530) | 0 | 0 | 0 | 0.00% | |
| Loss on asset disposals | 6 | (9,000) | 0 | 0 | 0 | 0.00% | |
| | | (4,864,107) | (467,020) | (283,339) | 183,681 | 39.33% | |
| Non-cash amounts excluded from operating activities | Note 2(b) | 1,718,177 | 155,379 | 0 | (155,379) | (100.00%) | ▼ |
| Amount attributable to operating activities | | (677,750) | (79,537) | 1,418,782 | 1,498,319 | 1883.80% | |
| INVESTING ACTIVITIES | | | | | | | |
| Inflows from investing activities | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 13 | 1,163,751 | 159,926 | 200,970 | 41,044 | 25.66% | ▲ |
| Proceeds from disposal of assets | 6 | 370,000 | 0 | 0 | 0 | 0.00% | |
| | | 1,533,751 | 159,926 | 200,970 | 41,044 | 25.66% | |
| Outflows from investing activities | | | | | | | |
| Payments for property, plant and equipment | 5 | (2,122,635) | 0 | 0 | 0 | 0.00% | |
| Payments for construction of infrastructure | 5 | (2,377,000) | 0 | (12,582) | (12,582) | 0.00% | |
| | | (4,499,635) | 0 | (12,582) | (12,582) | 0.00% | |
| Amount attributable to investing activities | | (2,965,884) | 159,926 | 188,388 | 28,462 | 17.80% | |
| FINANCING ACTIVITIES | | | | | | | |
| Inflows from financing activities | | | | | | | |
| Transfer from reserves | 4 | 2,054,805 | 0 | 0 | 0 | 0.00% | |
| | | 2,054,805 | 0 | 0 | 0 | 0.00% | |
| Outflows from financing activities | | | | | | | |
| Transfer to reserves | 4 | (220,000) | 0 | 0 | 0 | 0.00% | |
| | | (220,000) | 0 | 0 | 0 | 0.00% | |
| Amount attributable to financing activities | | 1,834,805 | 0 | 0 | 0 | 0.00% | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | | |
| Surplus or deficit at the start of the financial year | | 1,808,829 | 1,808,829 | 1,756,226 | (52,603) | (2.91%) | |
| Amount attributable to operating activities | | (677,750) | (79,537) | 1,418,782 | 1,498,319 | 1883.80% | ▲ |
| Amount attributable to investing activities | | (2,965,884) | 159,926 | 188,388 | 28,462 | 17.80% | ▲ |
| Amount attributable to financing activities | | 1,834,805 | 0 | 0 | 0 | 0.00% | |
| Surplus or deficit after imposition of general rates | | 0 | 1,889,218 | 3,363,396 | 1,474,178 | 78.03% | ▲ |

KEY INFORMATION

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

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

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

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

| | Supplementary Information | 30 June 2022 | 31 July 2023 |
|--------------------------------------|------------------------------|--------------------|--------------------|
| | | \$ | \$ |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 3 | 8,810,228 | 8,832,452 |
| Trade and other receivables | | 74,994 | 1,510,239 |
| Inventories | 8 | 23,568 | 39,368 |
| TOTAL CURRENT ASSETS | | 8,908,790 | 10,382,059 |
| NON-CURRENT ASSETS | | | |
| Other financial assets | | 61,117 | 61,117 |
| Property, plant and equipment | | 13,934,382 | 13,934,382 |
| Infrastructure | | 100,038,643 | 100,051,224 |
| TOTAL NON-CURRENT ASSETS | | 114,034,142 | 114,046,723 |
| TOTAL ASSETS | | 122,942,932 | 124,428,782 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 9 | 606,806 | 472,905 |
| Other liabilities | 11 | 423,185 | 423,185 |
| Employee related provisions | 11 | 304,342 | 304,342 |
| TOTAL CURRENT LIABILITIES | | 1,334,333 | 1,200,432 |
| NON-CURRENT LIABILITIES | | | |
| Employee related provisions | | 37,645 | 37,645 |
| Other provisions | | 662,179 | 662,179 |
| TOTAL NON-CURRENT LIABILITIES | | 699,824 | 699,824 |
| TOTAL LIABILITIES | | 2,034,157 | 1,900,256 |
| NET ASSETS | | 120,908,775 | 122,528,526 |
| EQUITY | | | |
| Retained surplus | | 53,242,715 | 54,862,466 |
| Reserve accounts | 4 | 6,024,334 | 6,024,334 |
| Revaluation surplus | | 61,641,726 | 61,641,726 |
| TOTAL EQUITY | | 120,908,775 | 122,528,526 |

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JULY 2023

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 05 September 2023

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

| | Supplementary Information | Adopted Budget Opening 30 June 2023 | Last Year Closing 30 June 2023 | Year to Date 31 July 2023 |
|---|---------------------------|-------------------------------------|--------------------------------|---------------------------|
| (a) Net current assets used in the Statement of Financial Activity | | | | |
| Current assets | | | | |
| Cash and cash equivalents | 3 | \$ 2,784,354 | \$ 8,810,228 | 8,832,452 |
| Trade and other receivables | | 125,265 | 74,994 | 1,510,239 |
| Other financial assets | | 6,024,334 | 0 | 0 |
| Inventories | 8 | 51,949 | 23,568 | 39,368 |
| | | 8,985,902 | 8,908,790 | 10,382,059 |
| Less: current liabilities | | | | |
| Trade and other payables | 9 | (673,743) | (606,806) | (472,905) |
| Other liabilities | 11 | (439,707) | (423,185) | (423,185) |
| Employee related provisions | 11 | (245,392) | (304,342) | (304,342) |
| | | (1,358,842) | (1,334,333) | (1,200,432) |
| Net current assets | | 7,627,060 | 7,574,457 | 9,181,627 |
| Less: Total adjustments to net current assets | Note 2(c) | (5,818,231) | (5,818,231) | (5,818,231) |
| Closing funding surplus / (deficit) | | 1,808,829 | 1,756,226 | 3,363,396 |

(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*.

| | | Adopted Budget | YTD Budget (a) | YTD Actual (b) |
|--|---|------------------|----------------|----------------|
| Non-cash amounts excluded from operating activities | | | | |
| | | \$ | \$ | \$ |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | 6 | (163,000) | 0 | 0 |
| Less: Movement in liabilities associated with restricted cash | | 7,527 | 0 | 0 |
| Add: Loss on asset disposals | 6 | 9,000 | 0 | 0 |
| Add: Depreciation | | 1,864,650 | 155,379 | 0 |
| Total non-cash amounts excluded from operating activities | | 1,718,177 | 155,379 | 0 |

(c) Current assets and liabilities excluded from budgeted deficiency

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

| | | Adopted Budget Opening 30 June 2023 | Last Year Closing 30 June 2023 | Year to Date 31 July 2023 |
|---|-----------|-------------------------------------|--------------------------------|---------------------------|
| Adjustments to net current assets | | | | |
| Less: Reserve accounts | 4 | (6,024,334) | (6,024,334) | (6,024,334) |
| Add: Current liabilities not expected to be cleared at the end of the year: | | | | |
| - Current portion of employee benefit provisions held in reserve | 4 | 206,103 | 206,103 | 206,103 |
| Total adjustments to net current assets | Note 2(a) | (5,818,231) | (5,818,231) | (5,818,231) |

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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 | | | |
| Fees and charges | 200,451 | 650.73% | ▲ |
| Sewerage & Rubbish Charges Budgeted in August 2023, but raised on 31 July 2023. | | Timing | |
| Expenditure from operating activities | | | |
| Employee costs | 66,522 | 58.85% | ▲ |
| Annual budget equally divided per month, timing variance as employee costs lower than anticipated at this time. | | Timing | |
| Materials and contracts | (18,006) | (17.03%) | ▼ |
| Minor variances due to timing of invoices received vs when they were budgeted for. | | Timing | |
| Depreciation | 155,379 | 100.00% | ▲ |
| Depreciation not run on assets until previous year is finalised and closed off. | | Timing | |
| Insurance | (27,767) | (37.67%) | ▼ |
| Annual Insurance Budget \$195k, YTD \$74k and actual \$101k. Minor variation based on budget timing estimates, should remain within budget when second instalment received. | | Timing | |
| Inflows from investing activities | | | |
| Proceeds from capital grants, subsidies and contributions | 41,044 | 25.66% | ▲ |
| RRG Grant income higher than anticipated budget to July 2023. | | Timing | |
| Surplus or deficit after imposition of general rates | 1,474,178 | 78.03% | ▲ |
| Due to variances described above | | | |

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

| Funding surplus / (deficit) | | | | |
|-----------------------------|----------------|----------------|----------------|-----------------|
| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$1.81 M | \$1.81 M | \$1.76 M | (\$0.05 M) |
| Closing | \$0.00 M | \$1.89 M | \$3.36 M | \$1.47 M |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|---------------------------|----------|------------|
| | \$8.83 M | % of total |
| Unrestricted Cash | \$2.81 M | 31.8% |
| Restricted Cash | \$6.02 M | 68.2% |

Refer to 3 - Cash and Financial Assets

| Payables | | \$0.47 M | % Outstanding |
|----------------|----------|----------|---------------|
| Trade Payables | \$0.45 M | | |
| 0 to 30 Days | | | 0.0% |
| Over 30 Days | | | 100.0% |
| Over 90 Days | | | 0.0% |

Refer to 9 - Payables

| Receivables | | |
|------------------|------------|---------------|
| | (\$0.04 M) | % Collected |
| Rates Receivable | \$1.55 M | (18.6%) |
| Trade Receivable | (\$0.04 M) | % Outstanding |
| Over 30 Days | | 76.7% |
| Over 90 Days | | 45.7% |

Refer to 7 - Receivables

Key Operating Activities

| Amount attributable to operating activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.68 M) | (\$0.08 M) | \$1.42 M | \$1.50 M |

Refer to Statement of Financial Activity

| Rates Revenue | | |
|---------------|----------|------------|
| YTD Actual | \$1.24 M | % Variance |
| YTD Budget | \$0.00 M | 0.0% |

Refer to 10 - Rate Revenue

| Grants and Contributions | | |
|--------------------------|----------|------------|
| YTD Actual | \$0.20 M | % Variance |
| YTD Budget | \$0.20 M | 2.0% |

Refer to 12 - Grants and Contributions

| Fees and Charges | | |
|------------------|----------|------------|
| YTD Actual | \$0.23 M | % Variance |
| YTD Budget | \$0.03 M | 650.7% |

Refer to Statement of Financial Activity

Key Investing Activities

| Amount attributable to investing activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$2.97 M) | \$0.16 M | \$0.19 M | \$0.03 M |

Refer to Statement of Financial Activity

| Proceeds on sale | | |
|------------------|----------|----------|
| YTD Actual | \$0.00 M | % |
| Adopted Budget | \$0.37 M | (100.0%) |

Refer to 6 - Disposal of Assets

| Asset Acquisition | | |
|-------------------|----------|---------|
| YTD Actual | \$0.01 M | % Spent |
| Adopted Budget | \$2.38 M | (99.5%) |

Refer to 5 - Capital Acquisitions

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

Refer to 5 - Capital Acquisitions

Key Financing Activities

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

Refer to Statement of Financial Activity

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

| Reserves | |
|------------------|----------|
| Reserves balance | \$6.02 M |
| Interest earned | \$0.00 M |

Refer to 4 - Cash Reserves

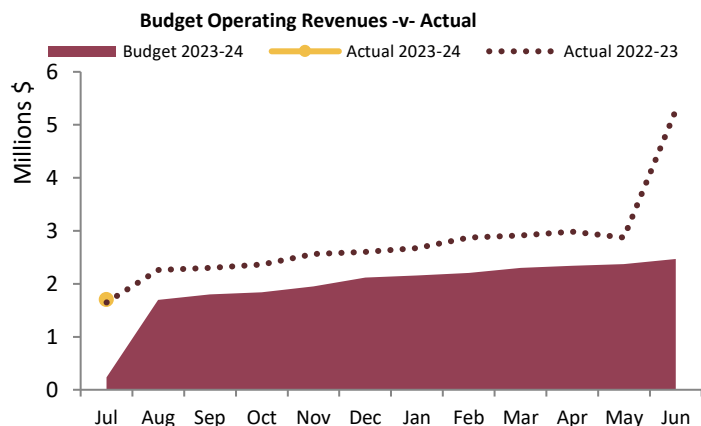
This information is to be read in conjunction with the accompanying Financial Statements and notes.

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

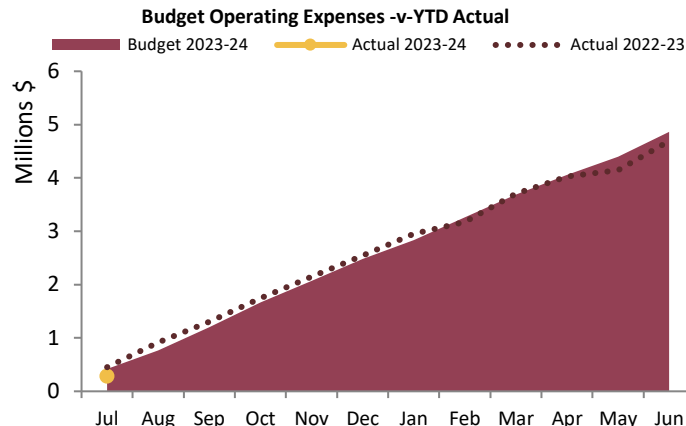
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

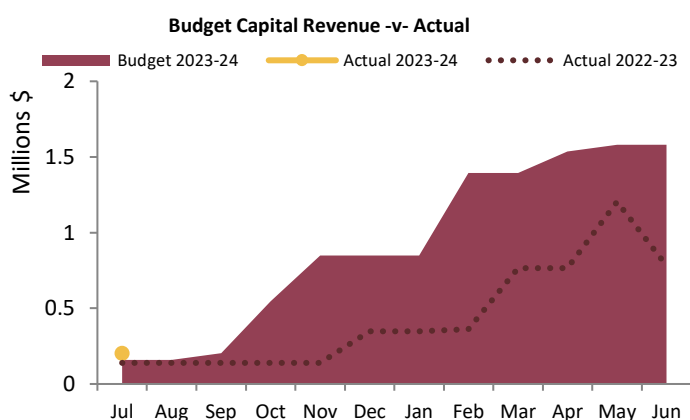


OPERATING EXPENSES

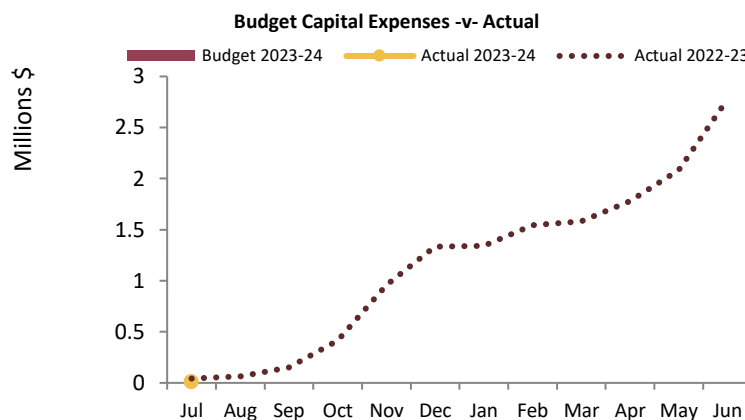


INVESTING ACTIVITIES

CAPITAL REVENUE



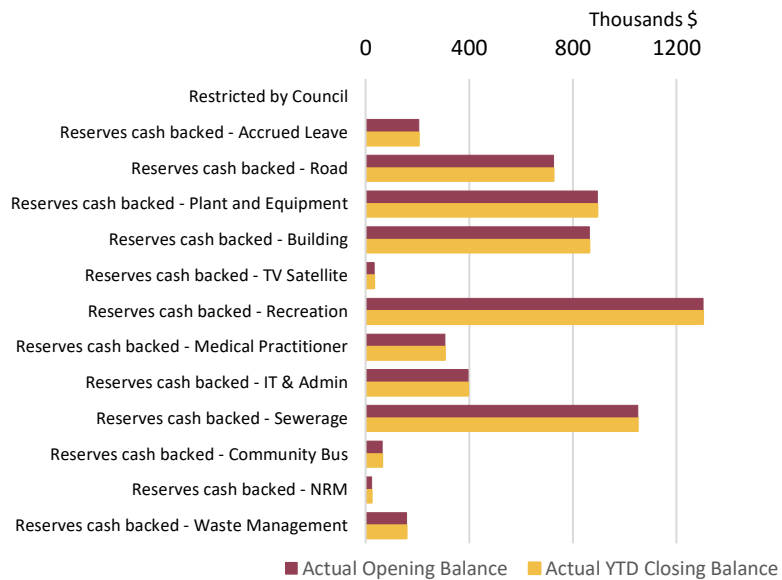
CAPITAL EXPENSES



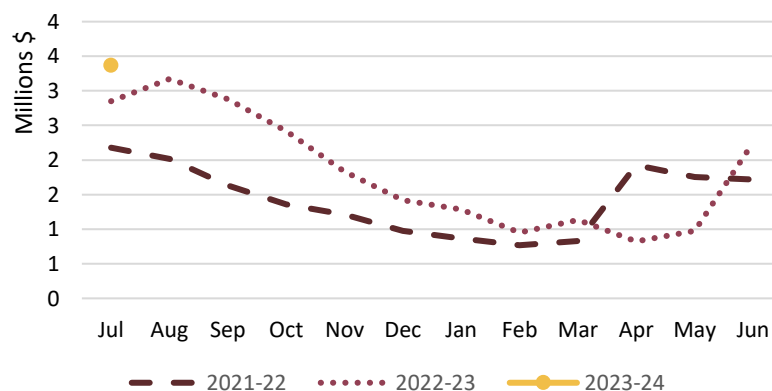
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

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

3 CASH AND FINANCIAL ASSETS

| Description | Classification | Unrestricted \$ | Restricted \$ | Total Cash \$ | Trust \$ | Institution | Interest Rate | Maturity Date |
|------------------------------------|------------------------------------|--------------------|------------------|---------------------|-------------|--------------|------------------|------------------|
| Municipal Account | Cash and cash equivalents | 21 | | 21 | | Bendigo | Variable | Nil |
| Municipal Account | Cash and cash equivalents | 2,740,409 | | 2,740,409 | | BWA | Variable | Nil |
| Licensing Account | Cash and cash equivalents | 10,648 | | 10,648 | | BWA | Variable | Nil |
| ATM Control Account | Cash and cash equivalents | 6,720 | | 6,720 | | BWA | Nil | Nil |
| ATM Cash Account | Cash and cash equivalents | 49,560 | | 49,560 | | BWA | Nil | Nil |
| Cash on Hand | Cash and cash equivalents | 760 | | 760 | | Cash on Hand | Nil | Nil |
| Term Deposit XXX1 | Financial assets at amortised cost | 0 | 4,566,628 | 4,566,628 | | Bankwest | 4.00% | 30/09/2023 |
| Term Deposit XXX2 | Financial assets at amortised cost | 0 | 1,457,706 | 1,457,706 | | Bankwest | 4.00% | 30/09/2023 |
| Total | | 2,808,118 | 6,024,334 | 8,832,452 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 2,808,118 | 0 | 2,808,118 | 0 | | | |
| Financial assets at amortised cost | | 0 | 6,024,334 | 6,024,334 | 0 | | | |
| | | 2,808,118 | 6,024,334 | 8,832,452 | 0 | | | |

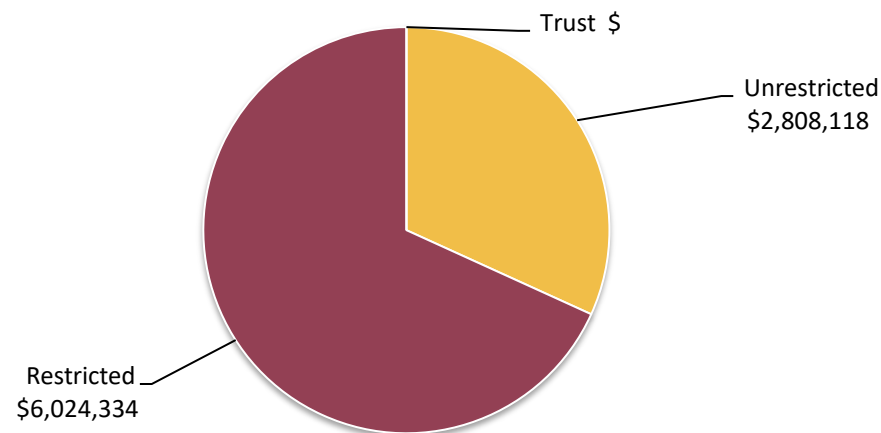
KEY INFORMATION

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

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

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

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



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

4 RESERVE ACCOUNTS

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

5 CAPITAL ACQUISITIONS

| Capital acquisitions | Adopted | | YTD Actual | YTD Actual Variance |
|---|------------------|------------|---------------|------------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Buildings - non-specialised | 1,217,635 | 0 | 0 | 0 |
| Plant and equipment | 905,000 | 0 | 0 | 0 |
| Acquisition of property, plant and equipment | 2,122,635 | 0 | 0 | 0 |
| Infrastructure - roads | 1,732,000 | 0 | 12,582 | 12,582 |
| Infrastructure - Other | 645,000 | 0 | 0 | 0 |
| Acquisition of infrastructure | 2,377,000 | 0 | 12,582 | 12,582 |
| Total capital acquisitions | 4,499,635 | 0 | 12,582 | 12,582 |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 1,163,751 | 159,926 | 200,970 | 41,044 |
| Other (disposals & C/Fwd) | 370,000 | 0 | 0 | 0 |
| Reserve accounts | | | | |
| Reserves cash backed - Road | 109,000 | | 0 | 0 |
| Reserves cash backed - Plant and Equipment | 808,000 | | 0 | 0 |
| Reserves cash backed - Building | 206,000 | | 0 | 0 |
| Reserves cash backed - Recreation | 811,800 | | 0 | 0 |
| Reserves cash backed - Medical Practitioner | 120,005 | | 0 | 0 |
| Contribution - operations | 911,079 | (159,926) | (188,388) | (28,462) |
| Capital funding total | 4,499,635 | 0 | 12,582 | 12,582 |

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

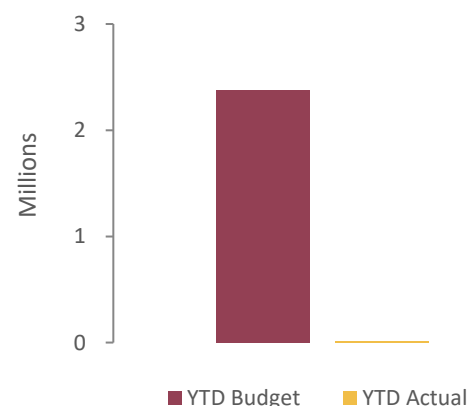
Initial recognition and measurement for assets held at cost

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

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

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

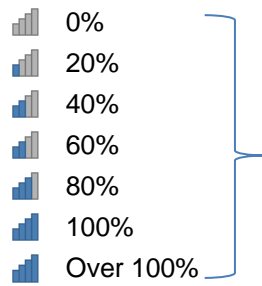
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

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

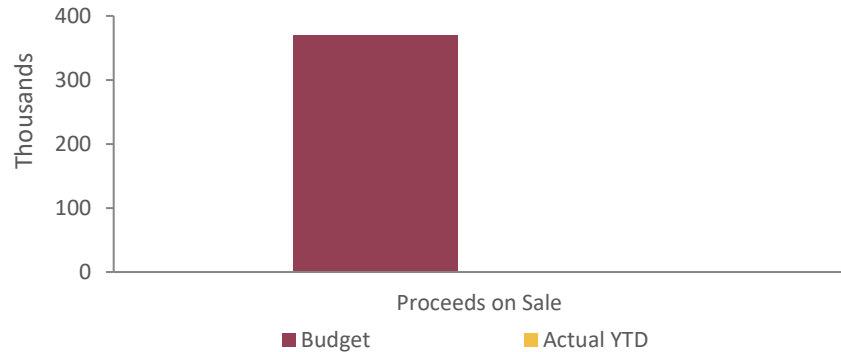
| | | Adopted | | | Variance |
|------------------------------|------------------------------------|------------------|------------|---------------|-----------------|
| Account Description | | Budget | YTD Budget | YTD Actual | (Under)/Over |
| | | \$ | \$ | \$ | \$ |
| Plant & Equipment | | | | | |
| PE0091 | P09: Semi Side Tipper Trailer | 120,000 | 0 | 0 | 0 |
| PE0191 | P19: Grader | 325,000 | 0 | 0 | 0 |
| PE0611 | P61: Ute Patching | 45,000 | 0 | 0 | 0 |
| PE0631 | P63: Road Roller | 140,000 | 0 | 0 | 0 |
| PE0691 | P69: Cherry Picker | 50,000 | 0 | 0 | 0 |
| | Misc Plant | 15,000 | 0 | 0 | 0 |
| PE1001 | P100: CEO Vehicle | 85,000 | 0 | 0 | 0 |
| PE2001 | P200: WS Vehicle | 60,000 | 0 | 0 | 0 |
| PE3001 | P300: DCEO Vehicle | 65,000 | 0 | 0 | 0 |
| Buildings | | | | | |
| | Drive In (Toilets & Tiling) | 20,000 | 0 | 0 | 0 |
| Other Infrastructure | | | | | |
| | Pool Balance Tank | 40,000 | 0 | 0 | 0 |
| Infrastructure Roads | | | | | |
| RRG002 | Cadoux-KoordA Cement Stabilise | 235,000 | 0 | 0 | 0 |
| RRG003 | KoordA-Dowerin Reseal | 152,000 | 0 | 0 | 0 |
| RRG140 | Burakin-Wialki Full Recon | 182,000 | 0 | 0 | 0 |
| RRG140B | Burakin-Wialki Full Reseal | 150,000 | 0 | 0 | 0 |
| R2R006 | Kulja-Kalannie Full Recon | 130,000 | 0 | 0 | 0 |
| R2R004 | KoordA-Kulja Reseal | 123,000 | 0 | 267 | -266.96 |
| R2R009 | KoordA North West Shoulder Recon | 70,000 | 0 | 0 | 0 |
| R2R004B | KoordA-Kulja Widen Seal | 150,000 | 0 | 0 | 0 |
| RC003 | KoordA-Dowerin Reseal | 160,000 | 0 | 0 | 0 |
| RC004 | KoordA-Kulja Widen Reseal | 100,000 | 0 | 0 | 0 |
| RC009 | Dukin West Reform & Sheet | 0 | 0 | 5,501 | -5500.56 |
| RC010 | Mollerin Rock South Reform & Sheet | 90,000 | 0 | 0 | 0 |
| RC011 | Dukin West Reform & Sheet | 90,000 | 0 | 6,730 | -6729.75 |
| RC014 | Maher Reform & Sheet | 60,000 | 0 | 84 | -84.37 |
| | | 4,499,635 | 0 | 12,582 | (12,582) |

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

OPERATING ACTIVITIES

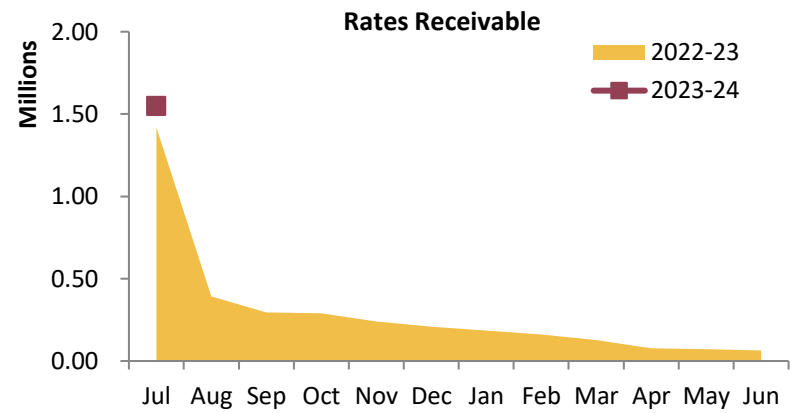
6 DISPOSAL OF ASSETS

| 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 |
| 109XX | P100 CEO Vehicle - | 65,000 | 80,000 | 15,000 | 0 | | | 0 | 0 |
| 10981 | P200 WS Vehicle - | 53,000 | 50,000 | 0 | (3,000) | | | 0 | 0 |
| 10988 | P300 DCEO Vehicle - | 61,000 | 65,000 | 4,000 | 0 | | | 0 | 0 |
| | | 216,000 | 370,000 | 163,000 | (9,000) | 0 | 0 | 0 | 0 |



7 RECEIVABLES

| Rates receivable | 30 Jun 2023 | 31 Jul 2023 |
|--------------------------------|---------------|------------------|
| | \$ | \$ |
| Opening arrears previous years | 63,512 | 63,239 |
| Levied this year | 1,178,085 | 1,243,143 |
| Less - collections to date | (1,178,358) | 242,506 |
| Gross rates collectable | 63,239 | 1,548,888 |
| Net rates collectable | 63,239 | 1,548,888 |
| % Collected | 94.9% | (18.6%) |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|----------|---------|---------|----------|-----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | 0 | 480 | 220 | 420 | 944 | 2,064 |
| Percentage | 0.0% | 23.2% | 10.7% | 20.3% | 45.7% | |
| Balance per trial balance | | | | | | |
| Trade receivables | 0 | 480 | 220 | 420 | 944 | 2,064 |
| GST receivable | | (61,179) | | | | (61,179) |
| Interest Receivable | | 20,466 | | | | 20,466 |
| Total receivables general outstanding | | | | | | (38,649) |

Amounts shown above include GST (where applicable)

KEY INFORMATION

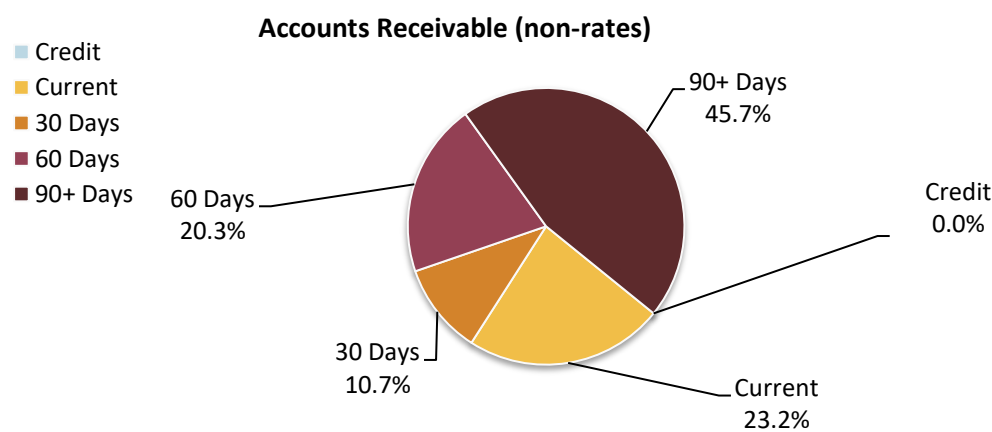
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



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

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

| | Opening Balance 1 July 2023 | Asset Increase | Asset Reduction | Closing Balance 31 July 2023 |
|-----------------------------------|--|---------------------------|----------------------------|---|
| Other current assets | \$ | \$ | \$ | \$ |
| Inventory | | | | |
| Stock on Hand | 23,568 | 15,800 | | 39,368 |
| Total other current assets | 23,568 | 15,800 | 0 | 39,368 |

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.

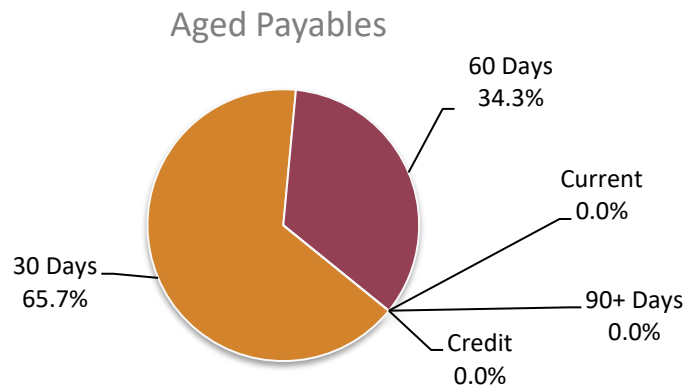
9 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|----------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 0 | 294,488 | 154,064 | 0 | 448,551 |
| Percentage | 0.0% | 0.0% | 65.7% | 34.3% | 0.0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | 0 | 0 | 294,488 | 154,064 | 0 | 448,551 |
| Other payables | | 55,227 | | | | 55,227 |
| Other payables [describe] | | 234 | | | | 234 |
| GST Payable | | (49,205) | | | | (49,205) |
| Payroll Creditors | | (202) | | | | (202) |
| PAYG Payables | | 22,138 | | | | 22,138 |
| FBT Liabilities | | | | | (3,838) | (3,838) |
| Total payables general outstanding | | | | | | 472,905 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



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

OPERATING ACTIVITIES

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 Rate Revenue | Revenue | Revenue | Interim Rate Revenue | Revenue |
| | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Gross rental value | | | | | | | | | |
| Gross Rental Value | 0.1217 | 136 | 959,024 | 116,713 | | 116,713 | 116,713 | | 116,713 |
| Unimproved value | | | | | | | | | |
| Unimproved Value | 0.0126 | 221 | 87,194,166 | 1,100,390 | | 1,100,390 | 1,100,390 | | 1,100,390 |
| Sub-Total | | 357 | 88,153,190 | 1,217,103 | 0 | 1,217,103 | 1,217,103 | 0 | 1,217,103 |
| Minimum payment | | | | | | | | | |
| Gross rental value | | | | | | | | | |
| Gross Rental Value | 420 | 29 | 29,070 | 11,760 | | 11,760 | 12,180 | | 12,180 |
| Unimproved value | | | | | | | | | |
| Unimproved Value | 420 | 33 | 442,945 | 13,860 | | 13,860 | 13,860 | | 13,860 |
| Sub-total | | 62 | 472,015 | 25,620 | 0 | 25,620 | 26,040 | 0 | 26,040 |
| Discount | | | | | | (45,000) | | | |
| Amount from general rates | | | | | | 1,197,723 | | | 1,243,143 |
| Ex-gratia rates | 0.06 | | 457,560 | 27,454 | | 27,454 | | | |
| Total general rates | | | | | | 1,225,177 | | | 1,243,143 |

11 OTHER CURRENT LIABILITIES

| | Note | Opening Balance 1 July 2023 | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance 31 July 2023 |
|---|------|-----------------------------------|--|-----------------------|------------------------|------------------------------------|
| | | \$ | \$ | \$ | \$ | \$ |
| Other current liabilities | | | | | | |
| Other liabilities | | | | | | |
| Capital grant/contributions liabilities | | 423,185 | 0 | 0 | 0 | 423,185 |
| Total other liabilities | | 423,185 | 0 | 0 | 0 | 423,185 |
| Employee Related Provisions | | | | | | |
| Provision for annual leave | | 169,690 | 0 | | | 169,690 |
| Provision for long service leave | | 134,652 | 0 | | | 134,652 |
| Total Provisions | | 304,342 | 0 | 0 | 0 | 304,342 |
| Total other current liabilities | | 727,527 | 0 | 0 | 0 | 727,527 |

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

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

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Unspent grant, subsidies and contributions liability | | | | | Grants, subsidies and contributions revenue | | |
|---------------------------------------|--|--------------------------|--|--------------------------|-------------------------------------|---|----------------|--------------------------|
| | Liability 1 July 2023 | Increase in Liability | Decrease in Liability (As revenue) | Liability 31 Jul 2023 | Current Liability 31 Jul 2023 | Adopted Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Grants and subsidies | | | | | | | | |
| ESL Bush Fire Brigade Operating Grant | | | | 0 | 0 | 21,540 | 1,795 | 5,385 |
| Main Roads Direct Road Grant | | | | 0 | 0 | 196,756 | 196,756 | 196,756 |
| Fuel Tax Credits Grant Scheme | | | | 0 | 0 | 23,500 | 1,958 | 2,452 |
| | 0 | 0 | 0 | 0 | 0 | 241,796 | 200,509 | 204,593 |

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

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Capital grant/contribution liabilities | | | | | Capital grants, subsidies and contributions revenue | | |
|---|--|--------------------------|--|--------------------------|-------------------------------------|---|----------------|--------------------------|
| | Liability 1 July 2023 | Increase in Liability | Decrease in Liability (As revenue) | Liability 31 Jul 2023 | Current Liability 31 Jul 2023 | Adopted Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Capital grants and subsidies | | | | | | | | |
| Local Roads & Community Infrastructure Grant (LRCI) | | | | 0 | | 567,721 | 0 | |
| CSRFF Grant | | | | 0 | | 130,421 | 0 | |
| Regional Road Group Grants | | | | 0 | | 479,779 | 159,926 | 200,970 |
| Roads to Recovery Grant | | | | 0 | | 402,890 | 0 | |
| | 0 | 0 | 0 | 0 | 0 | 1,580,811 | 159,926 | 200,970 |

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

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

For the period ended 31 August 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 AUGUST 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 | 1,229,891 | 4,713 | 0.38% | |
| Rates excluding general rates | | 27,454 | 0 | 0 | 0 | 0.00% | |
| Grants, subsidies and contributions | 12 | 241,676 | 204,262 | 230,532 | 26,270 | 12.86% | ▲ |
| Fees and charges | | 589,827 | 267,806 | 277,370 | 9,564 | 3.57% | |
| Interest revenue | | 226,000 | 0 | 41,764 | 41,764 | 0.00% | |
| Other revenue | | 22,500 | 1,582 | 68,115 | 66,533 | 4205.63% | ▲ |
| Profit on asset disposals | 6 | 163,000 | 0 | 0 | 0 | 0.00% | |
| | | 2,468,180 | 1,698,828 | 1,847,672 | 148,844 | 8.76% | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (1,357,222) | (226,078) | (192,978) | 33,100 | 14.64% | ▲ |
| Materials and contracts | | (1,134,828) | (203,964) | (236,006) | (32,042) | (15.71%) | ▼ |
| Utility charges | | (229,950) | (38,312) | (22,167) | 16,145 | 42.14% | ▲ |
| Depreciation | | (1,864,650) | (310,758) | 0 | 310,758 | 100.00% | ▲ |
| Insurance | | (194,927) | (78,458) | (103,184) | (24,726) | (31.51%) | ▼ |
| Other expenditure | | (73,530) | 0 | 0 | 0 | 0.00% | |
| Loss on asset disposals | 6 | (9,000) | 0 | 0 | 0 | 0.00% | |
| | | (4,864,107) | (857,570) | (554,335) | 303,235 | 35.36% | |
| Non-cash amounts excluded from operating activities | Note 2(b) | 1,718,177 | 310,758 | 0 | (310,758) | (100.00%) | ▼ |
| Amount attributable to operating activities | | (677,750) | 1,152,016 | 1,293,337 | 141,321 | 12.27% | |
| INVESTING ACTIVITIES | | | | | | | |
| Inflows from investing activities | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 13 | 1,163,751 | 159,926 | 200,970 | 41,044 | 25.66% | ▲ |
| Proceeds from disposal of assets | 6 | 370,000 | 0 | 0 | 0 | 0.00% | |
| | | 1,533,751 | 159,926 | 200,970 | 41,044 | 25.66% | |
| Outflows from investing activities | | | | | | | |
| Payments for property, plant and equipment | 5 | (2,122,635) | 0 | (130,313) | (130,313) | 0.00% | |
| Payments for construction of infrastructure | 5 | (2,377,000) | 0 | (50,581) | (50,581) | 0.00% | |
| | | (4,499,635) | 0 | (180,894) | (180,894) | 0.00% | |
| Amount attributable to investing activities | | (2,965,884) | 159,926 | 20,076 | (139,850) | (87.45%) | |
| FINANCING ACTIVITIES | | | | | | | |
| Inflows from financing activities | | | | | | | |
| Transfer from reserves | 4 | 2,054,805 | 0 | 0 | 0 | 0.00% | |
| | | 2,054,805 | 0 | 0 | 0 | 0.00% | |
| Outflows from financing activities | | | | | | | |
| Transfer to reserves | 4 | (220,000) | 0 | 0 | 0 | 0.00% | |
| | | (220,000) | 0 | 0 | 0 | 0.00% | |
| Amount attributable to financing activities | | 1,834,805 | 0 | 0 | 0 | 0.00% | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | | |
| Surplus or deficit at the start of the financial year | | 1,808,829 | 1,808,829 | 1,756,226 | (52,603) | (2.91%) | |
| Amount attributable to operating activities | | (677,750) | 1,152,016 | 1,293,337 | 141,321 | 12.27% | ▲ |
| Amount attributable to investing activities | | (2,965,884) | 159,926 | 20,076 | (139,850) | (87.45%) | ▼ |
| Amount attributable to financing activities | | 1,834,805 | 0 | 0 | 0 | 0.00% | |
| Surplus or deficit after imposition of general rates | | 0 | 3,120,771 | 3,069,639 | (51,132) | (1.64%) | |

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 AUGUST 2023

| | Supplementary Information | 30 June 2022 | 31 August 2023 |
|--------------------------------------|------------------------------|--------------------|--------------------|
| | | \$ | \$ |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 3 | 8,810,228 | 9,548,894 |
| Trade and other receivables | | 74,994 | 424,938 |
| Inventories | 8 | 23,568 | 56,968 |
| TOTAL CURRENT ASSETS | | 8,908,790 | 10,030,800 |
| NON-CURRENT ASSETS | | | |
| Other financial assets | | 61,117 | 61,117 |
| Property, plant and equipment | | 13,934,382 | 14,065,031 |
| Infrastructure | | 100,038,643 | 100,103,082 |
| TOTAL NON-CURRENT ASSETS | | 114,034,142 | 114,229,230 |
| TOTAL ASSETS | | 122,942,932 | 124,260,030 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 9 | 606,806 | 429,513 |
| Other liabilities | 11 | 423,185 | 423,185 |
| Employee related provisions | 11 | 304,342 | 304,342 |
| TOTAL CURRENT LIABILITIES | | 1,334,333 | 1,157,040 |
| NON-CURRENT LIABILITIES | | | |
| Employee related provisions | | 37,645 | 37,645 |
| Other provisions | | 662,179 | 662,179 |
| TOTAL NON-CURRENT LIABILITIES | | 699,824 | 699,824 |
| TOTAL LIABILITIES | | 2,034,157 | 1,856,864 |
| NET ASSETS | | 120,908,775 | 122,403,166 |
| EQUITY | | | |
| Retained surplus | | 53,242,715 | 54,737,105 |
| Reserve accounts | 4 | 6,024,334 | 6,024,334 |
| Revaluation surplus | | 61,641,726 | 61,641,726 |
| TOTAL EQUITY | | 120,908,775 | 122,403,165 |

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2023

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 August 2023

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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 August 2023 |
|---|----------------------------------|--|---------------------------------------|------------------------------------|
| | | \$ | \$ | \$ |
| Current assets | | | | |
| Cash and cash equivalents | 3 | 2,784,354 | 8,810,228 | 9,548,894 |
| Trade and other receivables | | 125,265 | 74,994 | 424,938 |
| Other financial assets | | 6,024,334 | 0 | 0 |
| Inventories | 8 | 51,949 | 23,568 | 56,968 |
| | | 8,985,902 | 8,908,790 | 10,030,800 |
| Less: current liabilities | | | | |
| Trade and other payables | 9 | (673,743) | (606,806) | (429,513) |
| Other liabilities | 11 | (439,707) | (423,185) | (423,185) |
| Employee related provisions | 11 | (245,392) | (304,342) | (304,342) |
| | | (1,358,842) | (1,334,333) | (1,157,040) |
| Net current assets | | 7,627,060 | 7,574,457 | 8,873,760 |
| Less: Total adjustments to net current assets | Note 2(c) | (5,818,231) | (5,818,231) | (5,818,231) |
| Closing funding surplus / (deficit) | | 1,808,829 | 1,756,226 | 3,055,529 |

(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) | 0 | 0 |
| Less: Movement in liabilities associated with restricted cash | | 7,527 | 0 | 0 |
| Add: Loss on asset disposals | 6 | 9,000 | 0 | 0 |
| Add: Depreciation | | 1,864,650 | 310,758 | 0 |
| Total non-cash amounts excluded from operating activities | | 1,718,177 | 310,758 | 0 |

(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 August 2023 |
|---|-----------|--|---------------------------------------|------------------------------------|
| | | \$ | \$ | \$ |
| Less: Reserve accounts | 4 | (6,024,334) | (6,024,334) | (6,024,334) |
| Add: Current liabilities not expected to be cleared at the end of the year: | | | | |
| - Current portion of employee benefit provisions held in reserve | 4 | 206,103 | 206,103 | 206,103 |
| Total adjustments to net current assets | Note 2(a) | (5,818,231) | (5,818,231) | (5,818,231) |

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

3 EXPLANATION OF MATERIAL VARIANCES

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

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

| Description | Var. \$ | Var. % | |
|---|----------|-----------|---|
| | \$ | % | |
| Revenue from operating activities | | | |
| Grants, subsidies and contributions | 26,270 | 12.86% | ▲ |
| Financial Assistance Grant Quarterly Payment Received following finalised allocations after "100%" pre-paid in 2022/23 | | Permanent | |
| Other revenue | 66,533 | 4205.63% | ▲ |
| CEO Vehicle Disposal completed in August, Asset Journal to be processed, this variation will be cleared out in September. | | Timing | |
| Expenditure from operating activities | | | |
| Employee costs | 33,100 | 14.64% | ▲ |
| Annual budget equally divided per month, timing variance as employee costs lower than anticipated at this time. | | Timing | |
| Materials and contracts | (32,042) | (15.71%) | ▼ |
| Minor variances due to timing of invoices received vs when they were budgeted for. | | Timing | |
| Utility charges | 16,145 | 42.14% | ▲ |
| 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 | 310,758 | 100.00% | ▲ |
| Depreciation not run on assets until previous year is finalised and closed off. | | Timing | |
| Insurance | (24,726) | (31.51%) | ▼ |
| Annual Insurance Budget \$195k, YTD \$78k and actual \$103k. Minor variation based on budget timing estimates, should remain within budget when second instalment received. | | Timing | |
| Inflows from investing activities | | | |
| Proceeds from capital grants, subsidies and contributions | 41,044 | 25.66% | ▲ |
| RRG Grant income higher than anticipated budget to July 2023. | | Timing | |

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

| Funding surplus / (deficit) | | | | |
|-----------------------------|----------------|----------------|----------------|-----------------|
| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$1.81 M | \$1.81 M | \$1.76 M | (\$0.05 M) |
| Closing | \$0.00 M | \$3.12 M | \$3.07 M | (\$0.05 M) |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | | Payables | | Receivables | | |
|---------------------------|------------|------------|----------------|---------------|------------------|-------------|---------------|
| | YTD Actual | % of total | YTD Actual | % Outstanding | YTD Actual | % Collected | |
| Unrestricted Cash | \$3.52 M | 36.9% | Trade Payables | \$0.41 M | Rates Receivable | \$0.41 M | 68.5% |
| Restricted Cash | \$6.02 M | 63.1% | 0 to 30 Days | | Trade Receivable | \$0.01 M | % Outstanding |
| | | | Over 30 Days | | Over 30 Days | | 9.3% |
| | | | Over 90 Days | 0.0% | Over 90 Days | | 9.2% |

Refer to 3 - Cash and Financial Assets Refer to 9 - Payables 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) | \$1.15 M | \$1.29 M | \$0.14 M |

Refer to Statement of Financial Activity

| Rates Revenue | | | Grants and Contributions | | | Fees and Charges | | |
|---------------|------------|------------|--------------------------|------------|------------|------------------|------------|------------|
| YTD Actual | YTD Budget | % Variance | YTD Actual | YTD Budget | % Variance | YTD Actual | YTD Budget | % Variance |
| \$1.23 M | \$1.23 M | 0.4% | \$0.23 M | \$0.20 M | 12.9% | \$0.28 M | \$0.27 M | 3.6% |

Refer to 10 - Rate Revenue Refer to 12 - Grants and Contributions Refer to Statement of Financial Activity

Key Investing Activities

| Amount attributable to investing activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$2.97 M) | \$0.16 M | \$0.02 M | (\$0.14 M) |

Refer to Statement of Financial Activity

| Proceeds on sale | | | Asset Acquisition | | | Capital Grants | | |
|------------------|----------------|----------|-------------------|----------------|---------|----------------|----------------|------------|
| YTD Actual | Adopted Budget | % | YTD Actual | Adopted Budget | % Spent | YTD Actual | Adopted Budget | % Received |
| \$0.00 M | \$0.37 M | (100.0%) | \$0.05 M | \$2.38 M | (97.9%) | \$0.20 M | \$1.16 M | (82.7%) |

Refer to 6 - Disposal of Assets Refer to 5 - Capital Acquisitions Refer to 5 - Capital Acquisitions

Key Financing Activities

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

Refer to Statement of Financial Activity

| Borrowings | | Reserves | |
|----------------------|----------|------------------|----------|
| Principal repayments | \$0.00 M | Reserves balance | \$6.02 M |
| Interest expense | \$0.00 M | Interest earned | \$0.00 M |
| Principal due | \$0.00 M | | |

Refer to 4 - Cash Reserves

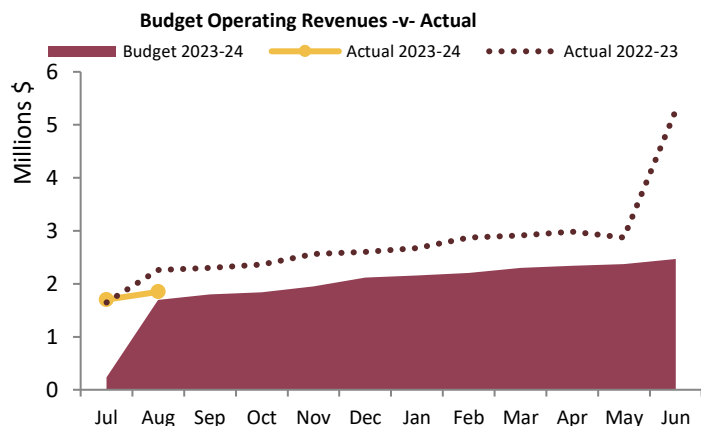
This information is to be read in conjunction with the accompanying Financial Statements and notes.

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

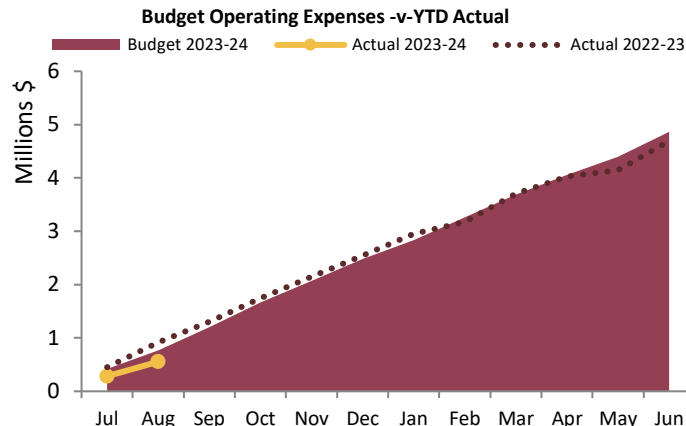
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

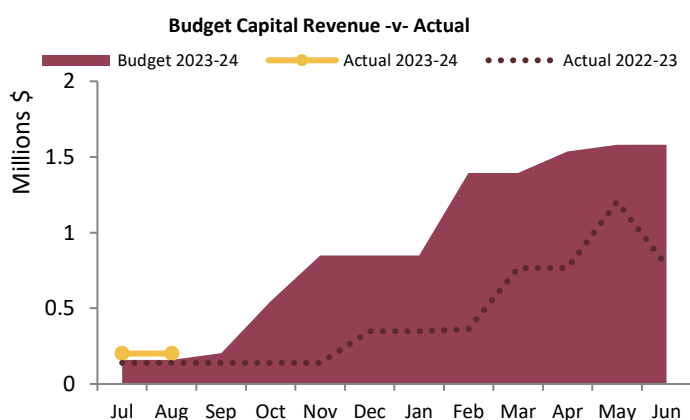


OPERATING EXPENSES

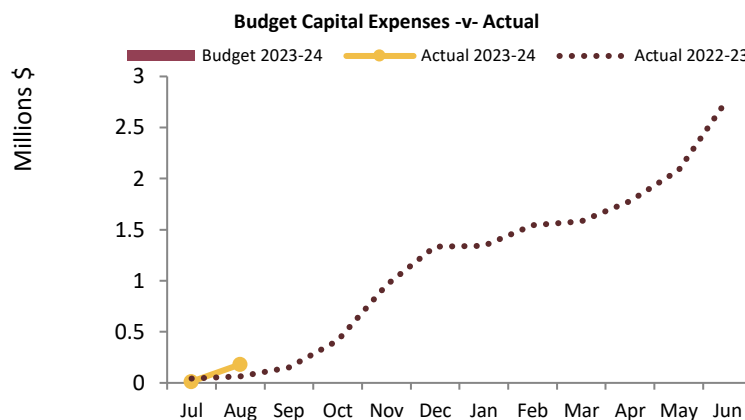


INVESTING ACTIVITIES

CAPITAL REVENUE



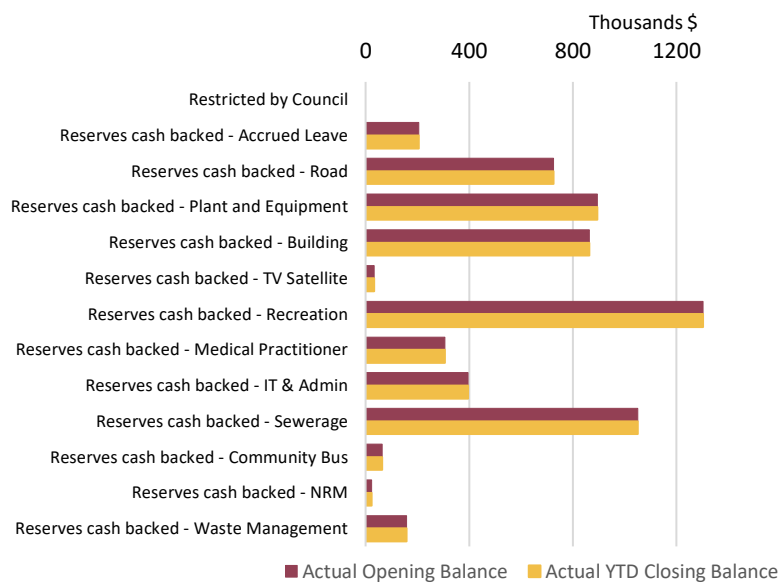
CAPITAL EXPENSES



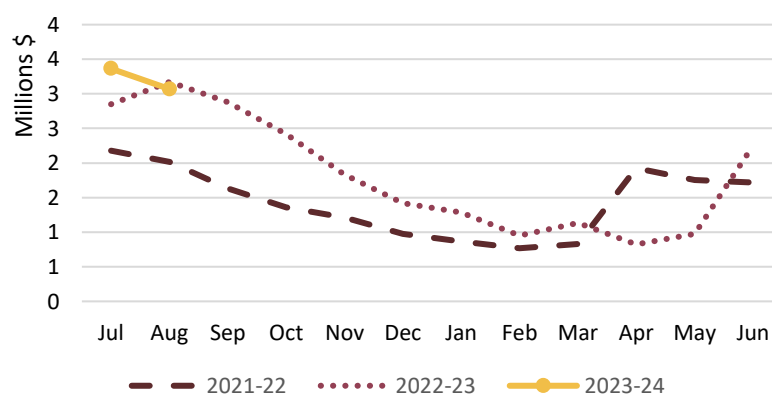
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

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

3 CASH AND FINANCIAL ASSETS

| Description | Classification | Unrestricted \$ | Restricted \$ | Total Cash \$ | Trust \$ | Institution | Interest Rate | Maturity Date |
|------------------------------------|------------------------------------|--------------------|------------------|---------------------|-------------|--------------|------------------|------------------|
| Municipal Account | Cash and cash equivalents | 5,761 | | 5,761 | | Bendigo | Variable | Nil |
| Municipal Account | Cash and cash equivalents | 3,451,750 | | 3,451,750 | | BWA | Variable | Nil |
| Licensing Account | Cash and cash equivalents | 10,009 | | 10,009 | | BWA | Variable | Nil |
| ATM Control Account | Cash and cash equivalents | 4,450 | | 4,450 | | BWA | Nil | Nil |
| ATM Cash Account | Cash and cash equivalents | 51,830 | | 51,830 | | BWA | Nil | Nil |
| Cash on Hand | Cash and cash equivalents | 760 | | 760 | | Cash on Hand | Nil | Nil |
| Term Deposit XXX1 | Financial assets at amortised cost | 0 | 4,566,628 | 4,566,628 | | Bankwest | 4.00% | 30/09/2023 |
| Term Deposit XXX2 | Financial assets at amortised cost | 0 | 1,457,706 | 1,457,706 | | Bankwest | 4.00% | 30/09/2023 |
| Total | | 3,524,560 | 6,024,334 | 9,548,894 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 3,524,560 | 0 | 3,524,560 | 0 | | | |
| Financial assets at amortised cost | | 0 | 6,024,334 | 6,024,334 | 0 | | | |
| | | 3,524,560 | 6,024,334 | 9,548,894 | 0 | | | |

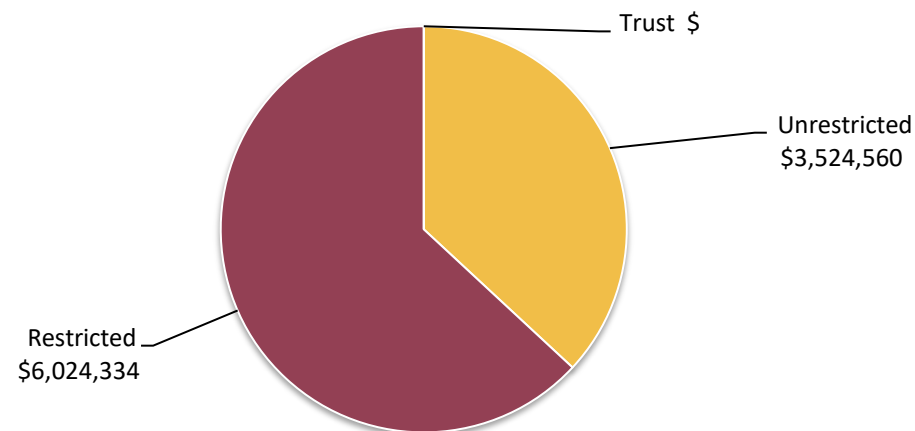
KEY INFORMATION

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

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

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

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



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

4 RESERVE ACCOUNTS

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

5 CAPITAL ACQUISITIONS

| Capital acquisitions | Adopted | | YTD Actual | YTD Actual Variance |
|---|------------------|------------|----------------|------------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Buildings - non-specialised | 1,217,635 | 0 | 0 | 0 |
| Plant and equipment | 905,000 | 0 | 130,313 | 130,313 |
| Acquisition of property, plant and equipment | 2,122,635 | 0 | 130,313 | 130,313 |
| Infrastructure - roads | 1,732,000 | 0 | 50,581 | 50,581 |
| Infrastructure - Other | 645,000 | 0 | 0 | 0 |
| Acquisition of infrastructure | 2,377,000 | 0 | 50,581 | 311,208 |
| Total capital acquisitions | 4,499,635 | 0 | 180,894 | 441,521 |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 1,163,751 | 159,926 | 200,970 | 41,044 |
| Other (disposals & C/Fwd) | 370,000 | 0 | 0 | 0 |
| Reserve accounts | | | | |
| Reserves cash backed - Road | 109,000 | | 0 | 0 |
| Reserves cash backed - Plant and Equipment | 808,000 | | 0 | 0 |
| Reserves cash backed - Building | 206,000 | | 0 | 0 |
| Reserves cash backed - Recreation | 811,800 | | 0 | 0 |
| Reserves cash backed - Medical Practitioner | 120,005 | | 0 | 0 |
| Contribution - operations | 911,079 | (159,926) | (20,076) | 139,850 |
| Capital funding total | 4,499,635 | 0 | 180,894 | 180,894 |

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

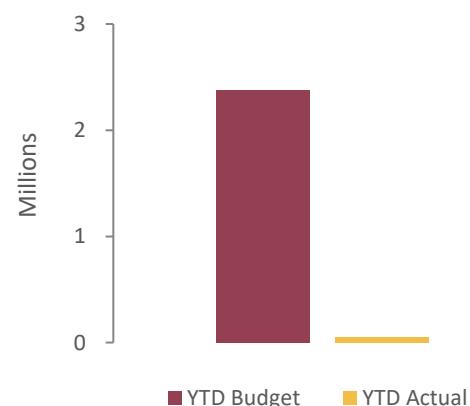
Initial recognition and measurement for assets held at cost

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

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

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

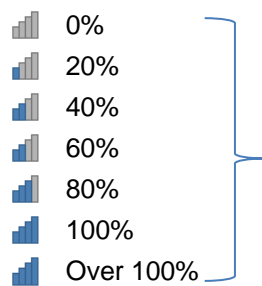
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

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

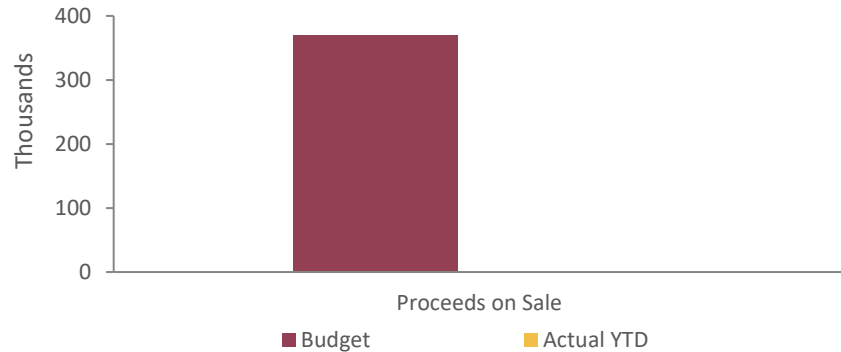
| | | Adopted | | | Variance |
|------------------------------|------------------------------------|------------------|------------|----------------|------------------|
| Account Description | | Budget | YTD Budget | YTD Actual | (Under)/Over |
| | | \$ | \$ | \$ | \$ |
| Plant & Equipment | | | | | |
| PE0091 | P09: Semi Side Tipper Trailer | 120,000 | 0 | 0 | 0 |
| PE0191 | P19: Grader | 325,000 | 0 | 0 | 0 |
| PE0611 | P61: Ute Patching | 45,000 | 0 | 0 | 0 |
| PE0631 | P63: Road Roller | 140,000 | 0 | 0 | 0 |
| PE0691 | P69: Cherry Picker | 50,000 | 0 | 54,545 | -54545.45 |
| | Misc Plant | 15,000 | 0 | 0 | 0 |
| PE1001 | P100: CEO Vehicle | 85,000 | 0 | 75,768 | -75767.91 |
| PE2001 | P200: WS Vehicle | 60,000 | 0 | 0 | 0 |
| PE3001 | P300: DCEO Vehicle | 65,000 | 0 | 0 | 0 |
| Buildings | | | | | |
| | Drive In (Toilets & Tiling) | 20,000 | 0 | 0 | 0 |
| Other Infrastructure | | | | | |
| | Pool Balance Tank | 40,000 | 0 | 0 | 0 |
| Infrastructure Roads | | | | | |
| RRG002 | Cadoux-Koorda Cement Stabilise | 235,000 | 0 | 1,100 | -1100.41 |
| RRG003 | Koorda-Dowerin Reseal | 152,000 | 0 | 2,016 | -2015.68 |
| RRG140 | Burakin-Wialki Full Recon | 182,000 | 0 | 5,397 | -5396.8 |
| RRG140B | Burakin-Wialki Full Reseal | 150,000 | 0 | 0 | 0 |
| R2R006 | Kulja-Kalannie Full Recon | 130,000 | 0 | 1,482 | -1482.2 |
| R2R004 | Koorda-Kulja Reseal | 123,000 | 0 | 15,140 | -15140.16 |
| R2R009 | Koorda North West Shoulder Recon | 70,000 | 0 | 0 | 0 |
| R2R004B | Koorda-Kulja Widen Seal | 150,000 | 0 | 0 | 0 |
| RC003 | Koorda-Dowerin Reseal | 160,000 | 0 | 0 | 0 |
| RC004 | Koorda-Kulja Widen Reseal | 100,000 | 0 | 1,960 | -1960.39 |
| RC009 | Dukin West Reform & Sheet | 0 | 0 | 5,577 | -5577.11 |
| RC010 | Mollerin Rock South Reform & Sheet | 90,000 | 0 | 0 | 0 |
| RC011 | Dukin West Reform & Sheet | 90,000 | 0 | 17,820 | -17819.82 |
| RC014 | Maher Reform & Sheet | 60,000 | 0 | 88 | -88.46 |
| | | 4,499,635 | 0 | 180,894 | (180,894) |

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

OPERATING ACTIVITIES

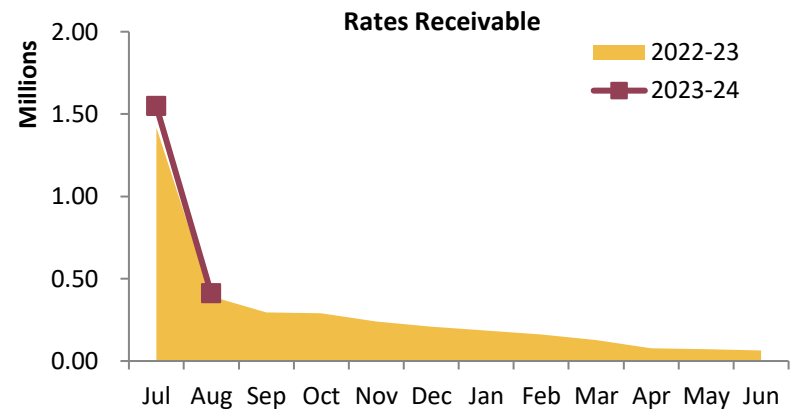
6 DISPOSAL OF ASSETS

| 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 |
| 109XX | P100 CEO Vehicle - | 65,000 | 80,000 | 15,000 | 0 | | | 0 | 0 |
| 10981 | P200 WS Vehicle - | 53,000 | 50,000 | 0 | (3,000) | | | 0 | 0 |
| 10988 | P300 DCEO Vehicle - | 61,000 | 65,000 | 4,000 | 0 | | | 0 | 0 |
| | | 216,000 | 370,000 | 163,000 | (9,000) | 0 | 0 | 0 | 0 |



7 RECEIVABLES

| Rates receivable | 30 Jun 2023 | 31 Aug 2023 |
|--------------------------------|---------------|----------------|
| | \$ | \$ |
| Opening arrears previous years | 63,512 | 63,239 |
| Levied this year | 1,178,085 | 1,243,143 |
| Less - collections to date | (1,178,358) | (895,349) |
| Gross rates collectable | 63,239 | 411,033 |
| Net rates collectable | 63,239 | 411,033 |
| % Collected | 94.9% | 68.5% |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|----------|---------|---------|----------|---------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | 0 | 30,661 | 45 | 0 | 3,123 | 33,829 |
| Percentage | 0.0% | 90.6% | 0.1% | 0.0% | 9.2% | |
| Balance per trial balance | | | | | | |
| Trade receivables | 0 | 480 | 220 | 420 | 944 | 33,829 |
| GST receivable | | (61,179) | | | | (60,856) |
| Interest Receivable | | 20,466 | | | | 40,932 |
| Total receivables general outstanding | | | | | | 13,905 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

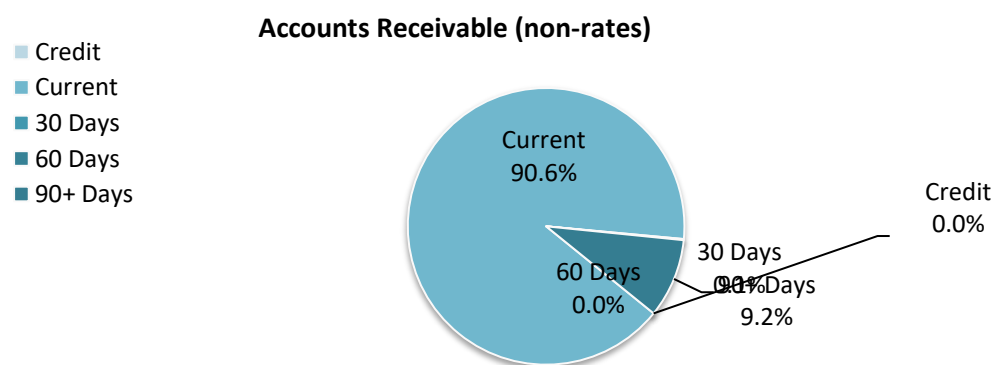
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



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

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

| | Opening Balance 1 July 2023 | Asset Increase | Asset Reduction | Closing Balance 31 August 2023 |
|-----------------------------------|--|---------------------------|----------------------------|---|
| Other current assets | \$ | \$ | \$ | \$ |
| Inventory | | | | |
| Stock on Hand | 23,568 | 33,400 | | 56,968 |
| Total other current assets | 23,568 | 33,400 | 0 | 56,968 |

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 AUGUST 2023**

OPERATING ACTIVITIES

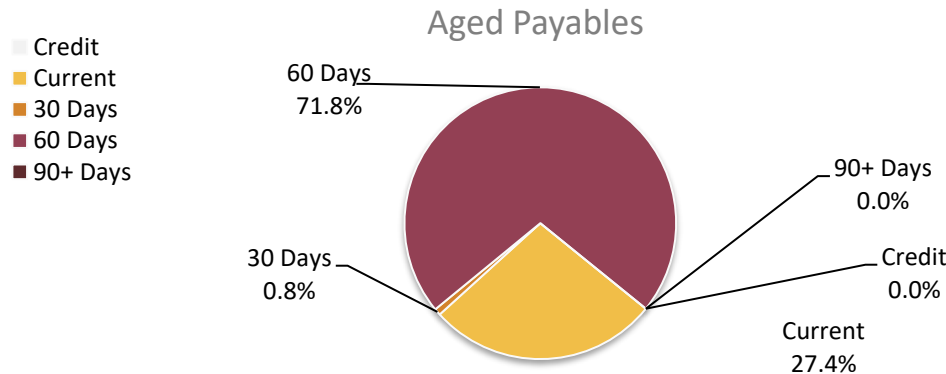
9 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---------------|----------------|----------------|----------------|-----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 112,540 | 3,254 | 294,271 | 0 | 410,065 |
| Percentage | 0.0% | 27.4% | 0.8% | 71.8% | 0.0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | 0 | 0 | 294,488 | 154,064 | 0 | 410,065 |
| Other payables | | 55,227 | | | | 54,027 |
| Other payables [describe] | | 234 | | | | 153 |
| GST Payable | | (49,205) | | | | (63,538) |
| Payroll Creditors | | (202) | | | | (202) |
| PAYG Payables | | 22,138 | | | | 32,846 |
| FBT Liabilities | | | | | (3,838) | (3,838) |
| Total payables general outstanding | | | | | | 429,513 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



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

OPERATING ACTIVITIES

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 Rate Revenue | Revenue | Revenue | Interim Rate Revenue | Revenue |
| | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Gross rental value | | | | | | | | | |
| Gross Rental Value | 0.1217 | 136 | 959,024 | 116,713 | | 116,713 | 116,713 | | 116,713 |
| Unimproved value | | | | | | | | | |
| Unimproved Value | 0.0126 | 221 | 87,194,166 | 1,100,390 | | 1,100,390 | 1,100,390 | | 1,100,390 |
| Sub-Total | | 357 | 88,153,190 | 1,217,103 | 0 | 1,217,103 | 1,217,103 | 0 | 1,217,103 |
| Minimum payment | | | | | | | | | |
| Gross rental value | | | | | | | | | |
| Gross Rental Value | 420 | 29 | 29,070 | 11,760 | | 11,760 | 12,180 | | 12,180 |
| Unimproved value | | | | | | | | | |
| Unimproved Value | 420 | 33 | 442,945 | 13,860 | | 13,860 | 13,860 | | 13,860 |
| Sub-total | | 62 | 472,015 | 25,620 | 0 | 25,620 | 26,040 | 0 | 26,040 |
| Discount | | | | | | (45,000) | | | |
| Amount from general rates | | | | | | 1,197,723 | | | 1,243,143 |
| Ex-gratia rates | 0.06 | | 457,560 | 27,454 | | 27,454 | | | |
| Total general rates | | | | | | 1,225,177 | | | 1,243,143 |

11 OTHER CURRENT LIABILITIES

| | Note | Opening Balance 1 July 2023 | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance 31 August 2023 |
|---|------|-----------------------------------|--|-----------------------|------------------------|--------------------------------------|
| | | \$ | \$ | \$ | \$ | \$ |
| Other current liabilities | | | | | | |
| Other liabilities | | | | | | |
| Capital grant/contributions liabilities | | 423,185 | 0 | 0 | 0 | 423,185 |
| Total other liabilities | | 423,185 | 0 | 0 | 0 | 423,185 |
| Employee Related Provisions | | | | | | |
| Provision for annual leave | | 169,690 | 0 | | | 169,690 |
| Provision for long service leave | | 134,652 | 0 | | | 134,652 |
| Total Provisions | | 304,342 | 0 | 0 | 0 | 304,342 |
| Total other current liabilities | | 727,527 | 0 | 0 | 0 | 727,527 |

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

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

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Unspent grant, subsidies and contributions liability | | | | | Grants, subsidies and contributions revenue | | |
|---------------------------------------|--|--------------------------|--|--------------------------|-------------------------------------|---|----------------|--------------------------|
| | Liability 1 July 2023 | Increase in Liability | Decrease in Liability (As revenue) | Liability 31 Aug 2023 | Current Liability 31 Aug 2023 | Adopted Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Grants and subsidies | | | | | | | | |
| ESL Bush Fire Brigade Operating Grant | | | | 0 | 0 | 21,540 | 3,590 | 5,385 |
| Main Roads Direct Road Grant | | | | 0 | 0 | 196,756 | 196,756 | 196,756 |
| Fuel Tax Credits Grant Scheme | | | | 0 | 0 | 23,500 | 3,916 | 2,452 |
| Financial Assistance Grant - General | | | | 0 | 0 | | | 16,010 |
| Financial Assistance Grant - Roads | | | | 0 | 0 | | | 9,930 |
| | 0 | 0 | 0 | 0 | 0 | 241,796 | 204,262 | 230,533 |

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

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

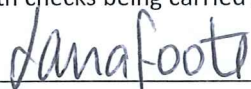
| Provider | Capital grant/contribution liabilities | | | | | Capital grants, subsidies and contributions revenue | | |
|---|--|-----------------------|---------------------------------------|-------------|-------------------|---|----------------|----------------|
| | Liability | Increase in Liability | Decrease in Liability (As revenue) | Liability | Current Liability | Adopted Budget | YTD | YTD Revenue |
| | 1 July 2023 | | | 31 Aug 2023 | 31 Aug 2023 | Revenue | Budget | Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Capital grants and subsidies | | | | | | | | |
| Local Roads & Community Infrastructure Grant (LRCI) | | | | 0 | | 567,721 | 0 | |
| CSRFF Grant | | | | 0 | | 130,421 | 0 | |
| Regional Road Group Grants | | | | 0 | | 479,779 | 159,926 | 200,970 |
| Roads to Recovery Grant | | | | 0 | | 402,890 | 0 | |
| | 0 | 0 | 0 | 0 | 0 | 1,580,811 | 159,926 | 200,970 |

| | | | | |
|------|-------------------|---------------------------------|--|----------------------|
| V043 | 21/07/2023 | Team Global Epress | Frright Drive In Movies & Parts | \$ 150.58 |
| V044 | 21/07/2023 | The Watershed | Yalambee Units Reticulation | \$ 94.24 |
| V045 | 21/07/2023 | Thinkproject | Rental of Pocket Ramm Software & RAMM Transport Asset Annual Support & Maintenance Fee 2023-2024 | \$ 10,125.20 |
| V046 | 21/07/2023 | Truck Centre WA | P35 45,000km Service | \$ 3,370.84 |
| V047 | 21/07/2023 | WA Contract Ranger Service | Ranger Services 3/07 & 11/07/23 | \$ 653.13 |
| V048 | 21/07/2023 | Wongan Hills Hardware | Materials for Caravan Park Dump Point Repairs | \$ 78.00 |
| V049 | 25/07/2023 | Dept of Transport | KD005 11m Registration + Plate Change | \$ 445.25 |
| V050 | 28/07/2023 | Av-Sec | Alarm Monitoring 1 July - 30 September | \$ 125.00 |
| V051 | 28/07/2023 | CW Plumbing | Dump Point Caravan Park | \$ 2,075.68 |
| V052 | 28/07/2023 | Delta Agribus Cadoux Traders | Cement Community Garden | \$ 180.02 |
| V053 | 28/07/2023 | Elders | Cislin - Cockroaches | \$ 157.10 |
| V054 | 28/07/2023 | Koorda Hotel | Council Refreshments | \$ 51.99 |
| V055 | 28/07/2023 | LGISWA | Insurance | \$ 31,880.20 |
| V056 | 28/07/2023 | MACA Civil PL | Wetmix - Various Roads | \$ 110,967.78 |
| V057 | 28/07/2023 | Shire of Chittering | Building Permits (2) | \$ 900.90 |
| V058 | 28/07/2023 | Synergy | Art Gallery & Pool | \$ 327.65 |
| V059 | 28/07/2023 | Telstra Corporation Limited | Bulk Accounts Mobiles & SES | \$ 781.14 |
| V060 | 31/07/2023 | Bankwest | Credit Card | \$ 1,243.46 |
| V061 | 2/08/2023 | Shire of Koorda | Employee Wages | \$ 41,022.97 |
| V062 | 2/08/2023 | Beam Superannuation | Employee Super Payment | \$ 8,935.05 |
| V063 | 3/08/2023 | Water Corporation | Bulk Accounts | \$ 6,415.09 |
| V064 | 4/08/2023 | Agri-Stock | Various Workshop Consumables | \$ 17.47 |
| V065 | 4/08/2023 | Before You Dig Australia | 2023-24 Membership Fees | \$ 330.00 |
| V066 | 4/08/2023 | Benara Nurseries | Various Pots & Flowers Main St Gardens | \$ 1,946.26 |
| V067 | 4/08/2023 | BOC Limited | Container Service 28/06/23 - 28/07/23 | \$ 117.99 |
| V068 | 4/08/2023 | Harcher Wheatbelt | Various Cleaning & Yalambee Supplies | \$ 547.50 |
| V069 | 4/08/2023 | Koorda Supermarket IGA | Milk, Council Meeting Supplies, Batteries, Depot Supplies | \$ 216.71 |
| V070 | 4/08/2023 | KTY Electrical Services | Replace Football Oval Light Globe & Check L550 UB Air Conditioner | \$ 1,027.13 |
| V071 | 4/08/2023 | LGISWA | Insurance | \$ 54,771.73 |
| V072 | 4/08/2023 | Linfox Armaguard PL | ATM Top Up | \$ 296.90 |
| V073 | 4/08/2023 | Lloyds Earthmoving & Garden Sup | Landscaping Soil - Main Street | \$ 240.00 |
| V074 | 4/08/2023 | LHAAC | Health Authorities Analytical Services 2023/24 | \$ 396.00 |
| V075 | 4/08/2023 | Merredin Telephone Services | Relocate Phone System at Medical Centre | \$ 1,012.00 |
| V076 | 4/08/2023 | Planwest WA PL | Planning Services | \$ 1,391.50 |
| V077 | 4/08/2023 | Saffron Cakes & Catering | Council Meeting Catering | \$ 267.00 |
| V078 | 4/08/2023 | Synergy | L95 U3 Greenham St Account | \$ 157.62 |
| V079 | 4/08/2023 | Team Global Epress | Fright - Drive In Movie & P19 Parts | \$ 50.80 |
| V080 | 4/08/2023 | The Watershed Water Systems | Yalambee Units Reticulation | \$ 544.56 |
| V081 | 4/08/2023 | WA Contract Ranger Service | Ranger Services 20/07 & 26/07/23 | \$ 574.75 |
| V082 | 4/08/2023 | Wallis Computer Solutions | IT Services | \$ 261.43 |
| V083 | 4/08/2023 | WALGA | 2023-2024 Subscriptions | \$ 27,827.98 |
| V084 | 11/08/2023 | Avon Waste | July Refuse and Recycling Collection | \$ 6,138.41 |
| V085 | 11/08/2023 | Bunnings | Plants Main St Gardens | \$ 199.25 |
| V086 | 11/08/2023 | Koorda Ag Parts | Truck Wash, Cement, Tyre Repairs | \$ 892.10 |
| V087 | 11/08/2023 | Great Southern Fuel Supplies | 10,000L Diesel + Admin Cards | \$ 19,743.90 |
| V088 | 11/08/2023 | Koorda Supermarket IGA | Milk, Council Meeting Supplies, Depot Supplies | \$ 89.70 |
| V089 | 11/08/2023 | LGISWA | Insurance Motor Vehicle | \$ 17,806.80 |
| V090 | 11/08/2023 | Moore Australia | Budget Estimates | \$ 11,000.00 |
| | | | | |
| | | | GRAND TOTAL | \$ 703,935.15 |
| | | | | |

| Credit Card | | | | |
|--------------------|------------|----------------------|---|--------------------|
| V060 | 3/07/2023 | CRISP Wireless | Admin Office, ES, CEO, DCEO & WS Internet | \$ 680.90 |
| | 7/07/2023 | Satellite Phone | Monthly Satphone Rental x 2 | \$ 44.00 |
| | 10/07/2023 | Country Comfort | Truck Service | \$ 305.02 |
| | 11/07/2023 | Refuel Australia | P200 Diesel | \$ 121.94 |
| | 12/07/2023 | Marble Bar Roadhouse | P200 Diesel | \$ 91.60 |
| | | | | \$ 1,243.46 |

**Monthly Report - List of Accounts Paid
Submitted to Council 13 September 2023**

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 V091 to V150 and direct bank transactions totalling \$315,008.45 submitted to each member of the Council, on Wednesday the 13 September 2023, 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 |
|-------------|-------------------|---------------------------------|---|-------------------------------------|
| V091 | 16/08/2023 | Shire of Koorda | Employee Wages | \$ 40,874.67 |
| V092 | 16/08/2023 | Beam Superannuation | Employee Super Payment | \$ 8,247.78 |
| V093 | 17/08/2023 | Brent Robinson | Return of Housing Bond and Overpaid Rent | \$ 840.00 |
| V094 | 22/08/2023 | Bio Soil Solutions | Squirrel & Trailer | \$ 60,000.00 |
| V095 | 22/08/2023 | Brooks Hire Service Pty Ltd | Cleaning & Replacement of Windscreen | \$ 1,229.65 |
| V096 | 22/08/2023 | Bunnings Group | Various Jobs | \$ 254.38 |
| V097 | 22/08/2023 | CW Plumbing & Contracting | L291 U2 Replace HWU, Yal PVC Pipe | \$ 2,046.55 |
| V098 | 22/08/2023 | Gups Mobile Welding Pty Ltd | Plant Repairs | \$ 479.40 |
| V099 | 22/08/2023 | Koorda LPO | Library Exchanges & Copying Paper | \$ 324.74 |
| V100 | 22/08/2023 | LG Best Practices Pty Ltd | Rates Process | \$ 4,554.00 |
| V101 | 22/08/2023 | Lloyds Earthmoving and Garden | 23m3 Red Woodchips | \$ 2,530.00 |
| V102 | 22/08/2023 | N-com Pty Ltd | 6 Monthly Maintenance & Travel | \$ 3,860.92 |
| V103 | 22/08/2023 | Sony Pictures Releasing Pty Ltd | Movie Spiderman Across the Spider-Verse | \$ 275.00 |
| V104 | 22/08/2023 | Afgri | P011 Loader 500hr Service | \$ 3,308.01 |
| V105 | 22/08/2023 | Synergy | Streetlights, Yalabee & Gym | \$ 3,781.51 |
| V106 | 22/08/2023 | The Walt Disney Company | Movie Indiana Jones & The Dial of Destiny | \$ 162.00 |
| V107 | 22/08/2023 | WA Contract Ranger Services PL | Ranger Services Including Travel 31/7 & 9/08 | \$ 731.50 |
| V108 | 22/08/2023 | Wheatbelt Native Gardens | 35 Native Trees | \$ 200.00 |
| V109 | 22/08/2023 | Wongan Hills Hardware | Screws | \$ 17.50 |
| V110 | 22/08/2023 | Australian Taxation Office | July 2023 BAS | \$ 20,634.00 |
| V111 | 24/08/2023 | Dept of Transport | P100 Plate Change & New Vehicle Registration | \$ 509.45 |
| V112 | 30/08/2023 | Shire of Koorda | Employee Wages | \$ 36,940.24 |
| V113 | 30/08/2023 | Beam Superannuation | Employee Super Payment | \$ 7,499.65 |
| V114 | 31/08/2023 | Asset Valuation Advisory | Infrastructure Asset Valuations | \$ 10,408.75 |
| V115 | 31/08/2023 | Brooks Hire Service Pty Ltd | Replacement of A/C Panel | \$ 375.38 |
| V116 | 31/08/2023 | CW Plumbing & Contracting | Unblocking of Drain @ Mollerin Rock Toilets | \$ 577.72 |
| V117 | 31/08/2023 | Bankwest | Credit Card | \$ 1,364.14 |
| V118 | 31/08/2023 | DMIRS | July BSL | \$ 233.79 |
| V119 | 31/08/2023 | Gups Mobile Welding Pty Ltd | Draw Bar for Portable Traffic Lights | \$ 369.00 |
| V120 | 31/08/2023 | Harcher | Various Cleaning Supplies | \$ 244.10 |
| V121 | 31/08/2023 | KTY Electrical Services | Repairs to Meedical Centre A/C & Hall Cables, L164 A - Replace Light, L98 Replace Heat Globe & Globes for Mens Shed | \$ 2,542.24 |
| V122 | 31/08/2023 | LGISWA | Motor Vehicle Insurance Adjustment & Flu Vaccinations | \$ 2,438.38 |
| V123 | 31/08/2023 | Linfox Armaguard | ATM Top Up | \$ 296.90 |
| V124 | 31/08/2023 | Naughty Bugs Pest Control | Annual Termite Inspections | \$ 7,746.00 |
| V125 | 31/08/2023 | Omnicom - Marketforce | The West Advertising - Bowling Green Tender | \$ 644.04 |
| V126 | 31/08/2023 | Right Metal Fencing | Deposit for Depot Gates | \$ 15,243.80 |
| V127 | 31/08/2023 | State Library of WA | Better Beginnings 23/24 | \$ 16.50 |
| V128 | 31/08/2023 | Synergy | Various Accounts | \$ 2,005.41 |
| V129 | 31/08/2023 | Team Global Express | Freight - Drive In Movie & P43 Parts | \$ 95.54 |
| V130 | 31/08/2023 | WA Contract Ranger Services | Ranger Services 14/08 & 23/08/23 | \$ 627.00 |
| | | | Subtotal | \$ 244,529.64 |

| | | | | |
|--------------------|------------|----------------------------------|---|----------------------|
| V131 | 31/08/2023 | WALGA | CEO Recruitment & CR Induction Training | \$ 6,626.90 |
| V132 | 31/08/2023 | Wongan Hills Boekeman Toyota | P100 Trade In Excess | \$ 12,844.70 |
| V133 | 7/09/2023 | Agri Stock | 3g Metric 25x 25 Joiner Poly X Poly | \$ 22.50 |
| V134 | 7/09/2023 | ACMA | Licence Renewal | \$ 59.00 |
| V135 | 7/09/2023 | BOC Limited | Monthly Container Service 29/07 - 28/08/23 | \$ 117.99 |
| V136 | 7/09/2023 | Boral | 3 x Emulsion Drums & 1 x Asphalt Bag | \$ 1,881.00 |
| V137 | 7/09/2023 | CJD | P19 Gas Spring & P43 Hose Assembly | \$ 817.85 |
| V138 | 7/09/2023 | Delta Agribusiness (CDX Traders) | Materials for Memorial Hall Bio Room Repairs | \$ 23.65 |
| V139 | 7/09/2023 | Koorda Ag Parts | Various Workshop Consumables, Tyre Repairs, Excavator Hire, Plant Repairs & P31 4 x Tyres | \$ 4,240.22 |
| V140 | 7/09/2023 | Great Southern Fuels | 10,000L Diesel , Vecton, Hyspin & Admin Cards | \$ 21,902.97 |
| V141 | 7/09/2023 | LG Best Practices | Budget Upload to Synergy Annual 1/08 - 31/08/23 | \$ 825.00 |
| V142 | 7/09/2023 | Lloyds Earth Moving | Landscape Mix & Mushroom Compost | \$ 2,100.00 |
| V143 | 7/09/2023 | Moore Australia | 2023 Management Reporting - Template & Docs | \$ 979.00 |
| V144 | 7/09/2023 | Petchell Mechanical | P43 Make 1 x Hydraulic Hose | \$ 433.75 |
| V145 | 7/09/2023 | Synergy | Bulk Accounts | \$ 5,560.82 |
| V146 | 7/09/2023 | Team Global Express | Watershed Parts | \$ 15.69 |
| V147 | 7/09/2023 | Telstra | Bulk Accounts | \$ 793.46 |
| V148 | 7/09/2023 | WALGA | Local Government Convention | \$ 10,668.61 |
| V149 | 7/09/2023 | Wheatbelt Nativa Gardens | Native Trees | \$ 150.00 |
| V150 | 7/09/2023 | Dept of Transport | P200 12 Month Rego | \$ 415.70 |
| | | | | |
| | | | GRAND TOTAL | \$ 315,008.45 |
| | | | | |
| Credit Card | | | | |
| V117 | 17/07/2023 | Coles Express Halls Creek | P200 Diesel | \$ 106.11 |
| | 24/07/2023 | Nanutarra Roadhouse | P200 Diesel | \$ 91.45 |
| | 2/08/2023 | CRISP Wireless | Admin Office, ES, CEO, DCEO & WS Internet | \$ 680.90 |
| | 8/08/2023 | Rent a Satphone | Monthly Satphone Rental x 2 & \$2.97 usage | \$ 46.97 |
| | 10/08/2023 | City of Joondalup | WS Conference Parking | \$ 5.20 |
| | 10/08/2023 | Quest Joondalup | WS Conference Accommodation | \$ 385.70 |
| | 11/08/2023 | Dome Joondalup | WS Conference Meal | \$ 24.95 |
| | 11/08/2023 | City of Joondalup | WS Conference Parking | \$ 1.91 |
| | 14/08/2023 | Dome Joondalup | WS Conference Meal | \$ 20.95 |
| | | | | \$ 1,364.14 |