



Shire of
Koorda

Drive in, stay awhile

MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 20 November 2024

Commencing 6.00pm

CONFIRMED

NOTICE OF MEETING

Dear Elected Members,

Notice is hereby given that the next Ordinary Meeting of Council of the Shire of Koorda will be held on Wednesday, 20 November 2024 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

| | |
|---|---------------------------------|
| 5.00pm | Koorda Awards Committee Meeting |
| 6.00pm | Council Meeting |
| Following conclusion of Council Meeting | Council Forum |

Zac Donovan
Chief Executive Officer
15 November 2024

DISCLAIMER

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

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

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

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

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

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

Signed



Zac Donovan
Chief Executive Officer

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**Shire of Koorda
Ordinary Council Meeting
6.00pm, Wednesday 20 November 2024**



1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 6.01pm.

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

| | |
|--------------------|------------------|
| Cr JM Stratford | President |
| Cr GW Greaves | Deputy President |
| Cr NJ Chandler | |
| Cr GL Boyne | |
| Cr KM Burrell | |
| Cr KA Fuchsbichler | |
| Cr S Christie | |

Staff:

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

Members of the Public:

Apologies:

Visitors:

Ms Marcia Johnson, Director - Audit Services, Armada Auditing (MS Teams)
Ms Stephanie Kaharudin, Acting Assistant Director, Office of the Auditor General (MS Teams)

Approved Leave of Absence:

3. Public Question Time

Nil.

4. Disclosure of Interest

Cr GL Boyne disclosed an Impartiality Interest in item 9.1 Consideration of Koorda Awards Nominations as she is closely associated with a nomination.

Cr JM Stratford disclosed an Impartiality Interest in item 9.1 Consideration of Koorda Awards Nominations as she is a member of the Koorda Primary School P&C Association.

5. Applications for Leave of Absence

Nil.

6. Petitions and Presentations

6.02pm - Ms Marcia Johnson and Ms Stephanie Kaharudin joined the meeting via MS Teams to present the Shire of Koorda Audit Completion Summary and Final Management Letter for the year ending 30 June 2024.

6.23pm - Ms Marcia Johnson and Ms Stephanie Kaharudin withdrew from the meeting.

CONFIRMED

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 23 October 2024

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

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 011124

Moved Cr KM Burrell

Seconded Cr S Christie

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 23 October 2024, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

8. Minutes of Committee Meetings to be Received

8.1. Minutes of External Committee Meetings to be Received

- a. Newtravel Annual General Meeting Minutes for meeting held 31 October 2024
[Newtravel Annual General Meeting Minutes](#)
- b. Newtravel General Meeting Minutes for meeting held 31 October 2024
[Newtravel General Meeting Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation RESOLUTION 021124

Moved Cr GL Boyne

Seconded Cr NJ Chandler

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

- a. Newtravel Annual General Meeting, 31 October 2024; and
- b. Newtravel General Meeting, 31 October 2024.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie


9. Recommendations from Committee Meetings for Council Consideration

Cr GL Boyne disclosed an Impartiality Interest in item 9.1 Consideration of Koorda Awards Nominations as she is closely associated with a nomination.

Cr JM Stratford disclosed an Impartiality Interest in item 9.1 Consideration of Koorda Awards Nominations as she is a member of the Koorda Primary School P&C Association.

9.1. Consideration of Koorda Awards Nominations

In accordance with Section 5.23 (2) (b) of the *Local Government Act 1995*, Council will close the meeting to the public to discuss a matter affecting the personal affairs on persons involved.

| Governance and Compliance | |  |
|----------------------------------|--|---|
| Date | 7 November 2024 | |
| Location | Not Applicable | |
| Responsible Officer | Zac Donovan, Chief Executive Officer | |
| Author | Lana Foote, Deputy Chief Executive Officer | |
| Legislation | Nil | |
| Disclosure of Interest | Nil | |
| Purpose of Report | <input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information | |
| Attachments | CONFIDENTIAL Nominations - Sent under separate cover. | |

Background:

The Koorda Awards Program was introduced in 2023 to replace the Australia Day Citizenship Awards. Nominations for 2024 Awards closed at 4.00pm, 31 October 2024.

There are four award categories:

- Citizen of the Year category, be a person of any age.
- Citizen of the Year - Youth category, be a person aged between 12 to 24 years.
- Citizen of the Year - Senior category, be a person over the age of 65.
- Citizen of the Year - Group category, be a local community group or not-for-profit organisation based within the Shire of Koorda.

Self-nominations will not be accepted. Nominees must be a person who resides in the Shire of Koorda.

- Sitting members of State, Federal and Local Government are not eligible.
- Nominations must be apolitical in nature.
- A person may only be nominated for one category on a nomination form.
- A person may be nominated more than once (in different categories) on separate nomination forms.
- Late entries will not be accepted.

Comment:

The Koorda Awards Committee is to recommend to Council the Award recipients in each category based on the below selection criteria and process.

Selection Criteria:

The nomination must demonstrate that the person(s) or group(s) citizenship activities occurred within the Shire of Koorda. External activities that benefitted the Koorda community may be taken into consideration during the selection process.

Nominations will be assessed for an individual or group who has:

- made a significant voluntary contribution to the Koorda community,
- demonstrated leadership on a community issue resulting in the enhancement of community life,
- undertaken a significant initiative that has brought about positive change and added value to community life,
- invested time and effort above the standard expected of any citizen (hours of time volunteered, range of tasks undertaken, and length of service) and is a good role model for the community.

Selection Process:

- Successful nominees will be determined by Council and the results kept strictly confidential until the announcement at the award presentation.
- All nominees will be notified prior to the event to allow recipients to invite friends and family to the presentation.
- Presentation of the Citizen of the Year Awards will be held at the Community Christmas Tree on Friday 13 December 2024, at the Koorda Recreation Centre.
- Shire of Koorda reserves the right to withdraw any awards issued to recipients who bring the awards program or Shire of Koorda into disrepute.

Consultation:

Nil

Statutory Implications:

Nil

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

1.2. - Local volunteer groups supported through initiatives that reduce volunteer fatigue and strengthen their resilience.

Financial Implications:

Minor. Any purchase of medallion for winners is included in the operating budget.

Voting Requirements: Simple Majority Absolute Majority

Committee Recommendation
RESOLUTION 031124

Moved Cr KM Burrell

Seconded Cr GL Boyne

That the Awards Committee recommends:

That Council endorse the recipients of the 2024 Koorda Awards Program as determined and discussed at the meeting held on 20 November 2024.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

10. Announcements by the President without Discussion


President attended the CWA Meeting Monday and was presented with a copy of "Women of Spirit - A Centenary of CWA Stories" for the Shire Library. The book was put together to celebrate 100 years of CWA in WA.

Congratulations to Ian & Di Haggerty who won the WA Australian of the Year award. We wish Ian & Di the best of luck as they head over to Canberra for the Australian of the Year Award.

Congratulations to Dot & Bruno Luers for celebrating their 'Diamond' 60th Wedding Anniversary recently.

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

| Corporate and Community | |  Shire of Koorda <small>Drive in, stay awhile</small> |
|--------------------------------|--|--|
| Date | 15 November 2024 | |
| Location | Not Applicable | |
| Responsible Officer | Lana Foote, Deputy Chief Executive Officer | |
| Author | Lana Foote, Deputy Chief Executive Officer | |
| 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 | October 2024 Financial Activity Statement | |

Background:

This item presents the Statement of Financial Activity to Council for the period ending 31 October 2024.

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

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

Comment:

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

Consultation:

LG Best Practices

Statutory Implications:

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

Risk Implications:

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

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

Financial Implications:

Nil

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 041124

Moved Cr GL Boyne

Seconded Cr NJ Chandler

That Council, by Simple Majority, pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period ending 31 October 2024, as presented.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 October 2024

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

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Statements required by regulation

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SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2024

| | Supplementary Information | Adopted Budget Estimates (a) \$ | YTD Budget Estimates (b) \$ | YTD Actual (c) \$ | Variance* \$ (c) - (b) | Variance* % ((c) - (b))/(b) | Var. |
|--|---------------------------|---------------------------------------|-----------------------------------|-------------------------|------------------------------|-----------------------------------|------|
| OPERATING ACTIVITIES | | | | | | | |
| Revenue from operating activities | | | | | | | |
| General rates | 10 | 1,243,192 | 1,243,192 | 1,245,658 | 2,466 | 0.20% | |
| Rates excluding general rates | | 29,750 | 29,750 | 29,750 | 0 | 0.00% | |
| Grants, subsidies and contributions | 12 | 581,618 | 325,385 | 312,457 | (12,928) | (3.97%) | ▼ |
| Fees and charges | | 649,379 | 356,587 | 358,708 | 2,121 | 0.59% | |
| Interest revenue | | 251,000 | 82,867 | 93,354 | 10,487 | 12.66% | ▲ |
| Other revenue | | 20,000 | 7,167 | 4,127 | (3,040) | (42.42%) | ▼ |
| Profit on asset disposals | 6 | 62,000 | 0 | 0 | 0 | 0.00% | |
| | | 2,836,939 | 2,044,948 | 2,044,054 | (894) | (0.04%) | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (1,524,421) | (507,830) | (470,941) | 36,889 | 7.26% | ▲ |
| Materials and contracts | | (1,452,724) | (522,481) | (581,254) | (58,773) | (11.25%) | ▼ |
| Utility charges | | (257,450) | (85,817) | (57,351) | 28,466 | 33.17% | ▲ |
| Depreciation | | (2,380,310) | (793,437) | (820,871) | (27,434) | (3.46%) | ▼ |
| Insurance | | (230,320) | (230,320) | (215,238) | 15,082 | 6.55% | ▲ |
| Other expenditure | | (99,696) | (22,948) | (9,001) | 13,947 | 60.78% | ▲ |
| Loss on asset disposals | 6 | (29,000) | (5,000) | (4,599) | 401 | 8.02% | |
| | | (5,973,921) | (2,167,833) | (2,159,255) | 8,578 | 0.40% | |
| Non-cash amounts excluded from operating activities | Note 2(b) | 2,356,194 | 798,437 | 825,470 | 27,033 | 3.39% | ▲ |
| Amount attributable to operating activities | | (780,788) | 675,552 | 710,269 | 34,717 | 5.14% | |
| INVESTING ACTIVITIES | | | | | | | |
| Inflows from investing activities | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 13 | 3,072,969 | 569,421 | 258,067 | (311,354) | (54.68%) | ▼ |
| Proceeds from disposal of assets | 6 | 321,000 | 35,000 | 33,636 | (1,364) | (3.90%) | |
| | | 3,393,969 | 604,421 | 291,703 | (312,718) | (51.74%) | |
| Outflows from investing activities | | | | | | | |
| Payments for property, plant and equipment | 5 | (1,338,000) | (211,000) | (347,566) | (136,566) | (64.72%) | ▼ |
| Payments for construction of infrastructure | 5 | (4,554,000) | (1,004,000) | (463,568) | 540,432 | 53.83% | ▲ |
| | | (5,892,000) | (1,215,000) | (811,134) | 403,866 | 33.24% | |
| Amount attributable to investing activities | | (2,498,031) | (610,579) | (519,431) | 91,148 | 14.93% | |
| FINANCING ACTIVITIES | | | | | | | |
| Inflows from financing activities | | | | | | | |
| Transfer from reserves | 4 | 1,446,972 | 0 | 0 | 0 | 0.00% | |
| | | 1,446,972 | 0 | 0 | 0 | 0.00% | |
| Outflows from financing activities | | | | | | | |
| Transfer to reserves | 4 | (245,000) | 0 | 0 | 0 | 0.00% | |
| | | (245,000) | 0 | 0 | 0 | 0.00% | |
| Amount attributable to financing activities | | 1,201,972 | 0 | 0 | 0 | 0.00% | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | | |
| Surplus or deficit at the start of the financial year | | 2,076,847 | 2,076,847 | 2,152,979 | 76,132 | 3.67% | ▲ |
| Amount attributable to operating activities | | (780,788) | 675,552 | 710,269 | 34,717 | 5.14% | ▲ |
| Amount attributable to investing activities | | (2,498,031) | (610,579) | (519,431) | 91,148 | 14.93% | ▲ |
| Amount attributable to financing activities | | 1,201,972 | 0 | 0 | 0 | 0.00% | |
| Surplus or deficit after imposition of general rates | | 0 | 2,141,820 | 2,343,816 | 201,996 | 9.43% | ▲ |

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 OCTOBER 2024

| | Supplementary Information | 30 June 2023 | 31 October 2024 |
|--------------------------------------|------------------------------|--------------------|--------------------|
| | | \$ | \$ |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 3 | 2,481,460 | 2,165,688 |
| Trade and other receivables | | 228,815 | 689,934 |
| Other financial assets | | 5,781,255 | 5,781,255 |
| Inventories | 8 | 15,086 | 11,297 |
| Other assets | 8 | 523,751 | 523,751 |
| TOTAL CURRENT ASSETS | | 9,030,366 | 9,171,925 |
| NON-CURRENT ASSETS | | | |
| Other financial assets | | 62,378 | 62,378 |
| Property, plant and equipment | | 15,543,871 | 15,664,693 |
| Infrastructure | | 92,564,720 | 92,395,926 |
| TOTAL NON-CURRENT ASSETS | | 108,170,969 | 108,122,997 |
| TOTAL ASSETS | | 117,201,335 | 117,294,921 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 9 | 310,373 | 261,094 |
| Other liabilities | 11 | 682,548 | 682,548 |
| Employee related provisions | 11 | 318,298 | 318,298 |
| TOTAL CURRENT LIABILITIES | | 1,311,219 | 1,261,940 |
| NON-CURRENT LIABILITIES | | | |
| Employee related provisions | | 59,936 | 59,936 |
| Other provisions | | 507,658 | 507,658 |
| TOTAL NON-CURRENT LIABILITIES | | 567,595 | 567,595 |
| TOTAL LIABILITIES | | 1,878,813 | 1,829,534 |
| NET ASSETS | | 115,322,522 | 115,465,387 |
| EQUITY | | | |
| Retained surplus | | 55,216,934 | 55,359,799 |
| Reserve accounts | 4 | 5,781,255 | 5,781,255 |
| Revaluation surplus | | 54,324,333 | 54,324,333 |
| TOTAL EQUITY | | 115,322,522 | 115,465,387 |

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 OCTOBER 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 14 November 2024

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

| (a) Net current assets used in the Statement of Financial Activity | Supplementary Information | Adopted Budget Opening 30 June 2024 | Last Year Closing 30 June 2024 | Year to Date 31 October 2024 |
|---|----------------------------------|--|---------------------------------------|-------------------------------------|
| | | \$ | \$ | \$ |
| Current assets | | | | |
| Cash and cash equivalents | 3 | 2,784,354 | 2,481,460 | 2,165,688 |
| Trade and other receivables | | 125,265 | 228,815 | 689,934 |
| Other financial assets | | 6,024,334 | 5,781,255 | 5,781,255 |
| Inventories | 8 | 51,949 | 15,086 | 11,297 |
| Other assets | 8 | | 523,751 | 523,751 |
| | | 8,985,902 | 9,030,366 | 9,171,925 |
| Less: current liabilities | | | | |
| Trade and other payables | 9 | (673,743) | (310,373) | (261,094) |
| Other liabilities | 11 | (439,707) | (682,548) | (682,548) |
| Employee related provisions | 11 | (245,392) | (318,298) | (318,298) |
| | | (1,358,842) | (1,311,219) | (1,261,940) |
| Net current assets | | 7,627,060 | 7,719,148 | 7,909,985 |
| Less: Total adjustments to net current assets | Note 2(c) | (5,566,169) | (5,566,169) | (5,566,169) |
| Closing funding surplus / (deficit) | | 2,060,891 | 2,152,979 | 2,343,816 |

(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 | (62,000) | 0 |
| Less: Movement in liabilities associated with restricted cash | | 8,884 | 0 |
| Add: Loss on asset disposals | 6 | 29,000 | 4,599 |
| Add: Depreciation | | 2,380,310 | 793,437 |
| Total non-cash amounts excluded from operating activities | | 2,356,194 | 825,470 |

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

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 OCTOBER 2024

3 EXPLANATION OF MATERIAL VARIANCES

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

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

| Description | Var. \$ | Var. % | |
|---|-----------|----------|---|
| | \$ | % | |
| Revenue from operating activities | | | |
| Grants, subsidies and contributions | (12,928) | (3.97%) | ▼ |
| | | Timing | |
| Interest revenue | 10,487 | 12.66% | ▲ |
| Interest is being earned at 4.6% on term deposits, however budget allocation was only 4.3% | | Timing | |
| Other revenue | (3,040) | (42.42%) | ▼ |
| DFES ESL Admin Fee received in November and not October as anticipated in the budget. | | Timing | |
| Employee costs | 36,889 | 7.26% | ▲ |
| Annual budget equally divided per month. Employee costs slightly lower than anticipated. | | Timing | |
| Materials and contracts | (58,773) | (11.25%) | ▼ |
| Budget split equally over 12 months. Variance due to timing and largely in the areas of Information Technology and Consultants (however they currently remain under the annual budget allocation) | | Timing | |
| Utility charges | 28,466 | 33.17% | ▲ |
| Variance due to Budget split equally over 12 months. | | Timing | |
| Depreciation | (27,434) | (3.46%) | ▼ |
| Road depreciation slightly higher than budget due to depreciation rates changes following audit. | | Timing | |
| Insurance | 15,082 | 6.55% | ▲ |
| Workers Compensation Insurance credit received for 2023/24 due to less wages than originally estimated. Allocated against 2024/25 premiums. | | Timing | |
| Other expenditure | 13,947 | 60.78% | ▲ |
| Elected Member Allowances to be processed for the July to October period. | | Timing | |
| Non-cash amounts excluded from operating activities | 27,033 | 3.39% | ▲ |
| Road depreciation slightly higher than budget due to depreciation rates changes following audit. | | Timing | |
| Inflows from investing activities | | | |
| Proceeds from capital grants, subsidies and contributions | (311,354) | (54.68%) | ▼ |
| Roads to Recovery & CSRFF Grant not received as anticipated at time of budget. | | Timing | |
| Payments for property, plant and equipment | (136,566) | (64.72%) | ▼ |
| Buildings (\$60k) and Plant (\$77k) ahead of monthly budget split. Details in Note 5. | | | |
| Payments for construction of infrastructure | 540,432 | 53.83% | ▲ |
| Roadworks behind anticipated monthly budget split (\$375k). Other Infrastructure projects yet to commence (\$165k). Details in Note 5. | | Timing | |

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

| Funding surplus / (deficit) | | | | |
|------------------------------------|----------------|----------------|----------------|-----------------|
| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$2.08 M | \$2.08 M | \$2.15 M | \$0.08 M |
| Closing | \$0.00 M | \$2.14 M | \$2.34 M | \$0.20 M |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|----------------------------------|-----------------|------------|
| | \$ | % of total |
| Unrestricted Cash | \$2.17 M | 27.3% |
| Restricted Cash | \$5.78 M | 72.7% |
| Total | \$7.95 M | |

Refer to 3 - Cash and Financial Assets

| Payables | | |
|-----------------|----------|---------------|
| | \$ | % Outstanding |
| Trade Payables | \$0.17 M | |
| 0 to 30 Days | | 96.7% |
| Over 30 Days | | 3.3% |
| Over 90 Days | | 0.0% |

Refer to 9 - Payables

| Receivables | | |
|--------------------|----------|-------------|
| | \$ | % Collected |
| Rates Receivable | \$0.41 M | 70.9% |
| Trade Receivable | \$0.28 M | |
| Over 30 Days | | 29.7% |
| Over 90 Days | | 14.4% |

Refer to 7 - Receivables

Key Operating Activities

| Amount attributable to operating activities | | | |
|--|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.78 M) | \$0.68 M | \$0.71 M | \$0.03 M |

Refer to Statement of Financial Activity

| Rates Revenue | | |
|----------------------|----------|------------|
| | \$ | % Variance |
| YTD Actual | \$1.25 M | |
| YTD Budget | \$1.24 M | 0.2% |

Refer to 10 - Rate Revenue

| Grants and Contributions | | |
|---------------------------------|----------|------------|
| | \$ | % Variance |
| YTD Actual | \$0.31 M | |
| YTD Budget | \$0.33 M | (4.0%) |

Refer to 12 - Grants and Contributions

| Fees and Charges | | |
|-------------------------|----------|------------|
| | \$ | % Variance |
| YTD Actual | \$0.36 M | |
| YTD Budget | \$0.36 M | 0.6% |

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) |
| (\$2.50 M) | (\$0.61 M) | (\$0.52 M) | \$0.09 M |

Refer to Statement of Financial Activity

| Proceeds on sale | | |
|-------------------------|----------|---------|
| | \$ | % |
| YTD Actual | \$0.03 M | |
| Adopted Budget | \$0.32 M | (89.5%) |

Refer to 6 - Disposal of Assets

| Asset Acquisition | | |
|--------------------------|----------|---------|
| | \$ | % Spent |
| YTD Actual | \$0.46 M | |
| Adopted Budget | \$4.55 M | (89.8%) |

Refer to 5 - Capital Acquisitions

| Capital Grants | | |
|-----------------------|----------|------------|
| | \$ | % Received |
| YTD Actual | \$0.26 M | |
| Adopted Budget | \$3.07 M | (91.6%) |

Refer to 5 - Capital Acquisitions

Key Financing Activities

| Amount attributable to financing activities | | | |
|--|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$1.20 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 | \$5.78 M |
| Interest earned | \$0.00 M |

Refer to 4 - Cash Reserves

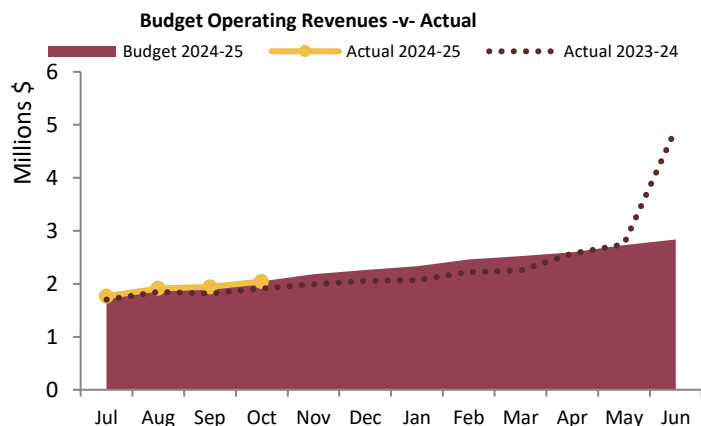
This information is to be read in conjunction with the accompanying Financial Statements and notes.

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

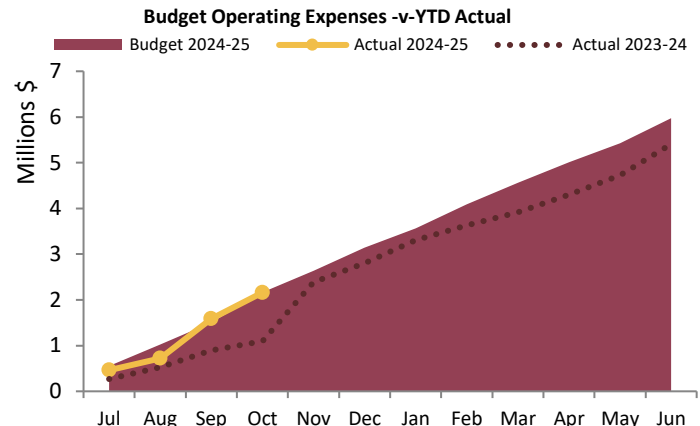
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

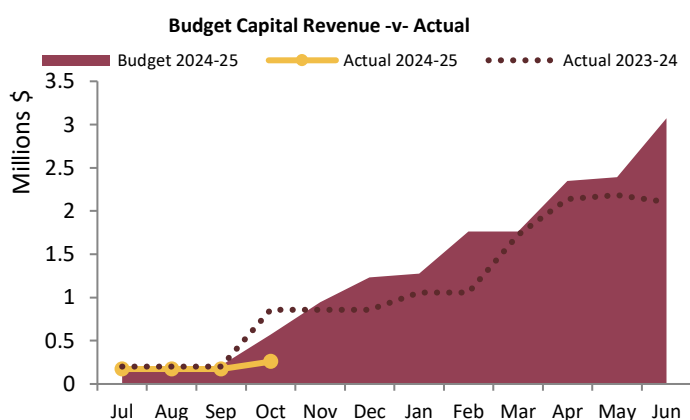


OPERATING EXPENSES

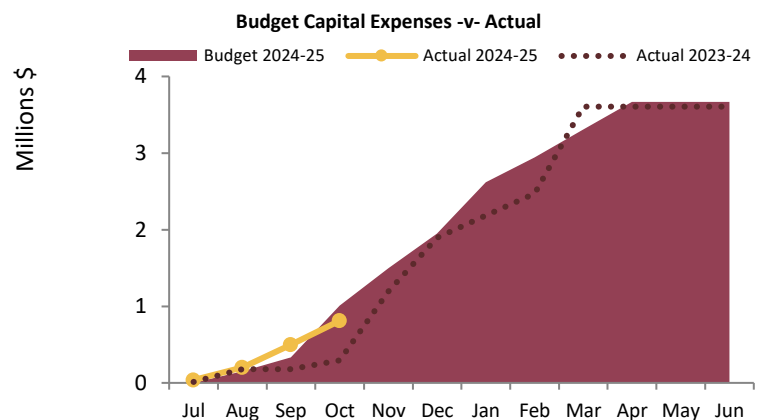


INVESTING ACTIVITIES

CAPITAL REVENUE



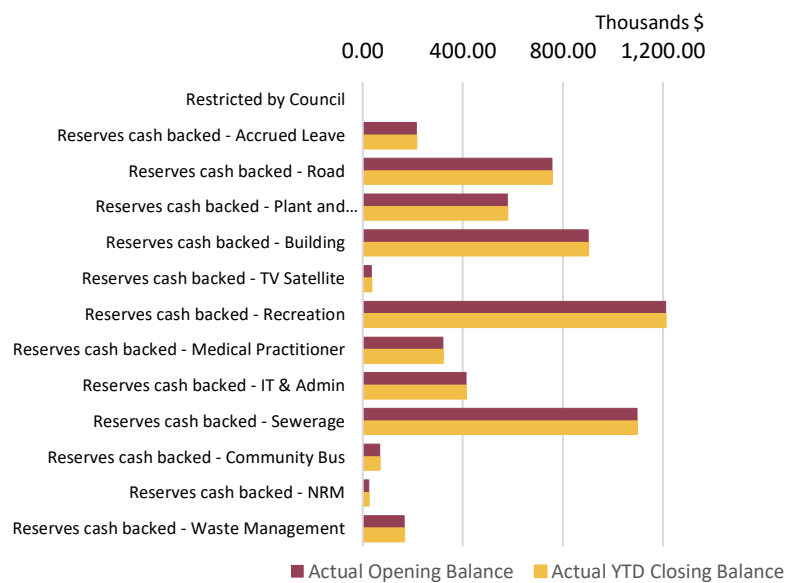
CAPITAL EXPENSES



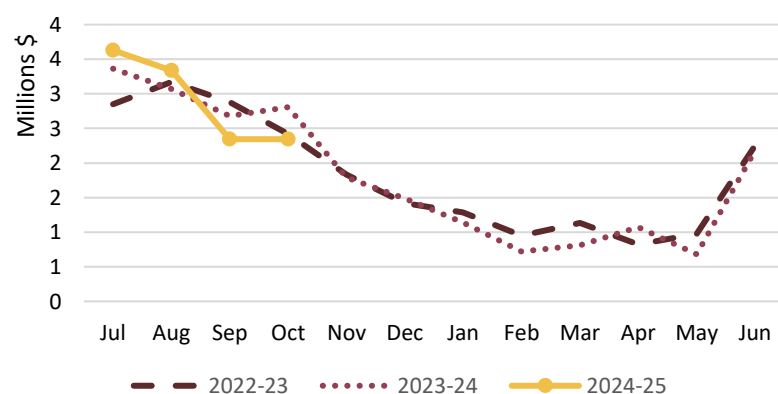
FINANCING ACTIVITIES

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 OCTOBER 2024**

3 CASH AND FINANCIAL ASSETS

| Description | Classification | Unrestricted \$ | Restricted \$ | Total Cash \$ | Trust \$ | Institution | Interest Rate | Maturity Date |
|------------------------------------|------------------------------------|--------------------|---------------------|---------------------|-------------|--------------|------------------|------------------|
| Municipal Account | Cash and cash equivalents | 2,097,979 | | 2,097,979 | | BWA | Variable | Nil |
| Licensing Account | Cash and cash equivalents | 10,669 | | 10,669 | | BWA | Variable | Nil |
| ATM Control Account | Cash and cash equivalents | 18,890 | | 18,890 | | BWA | Nil | Nil |
| ATM Cash Account | Cash and cash equivalents | 37,390 | | 37,390 | | 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 | 4,765,712 | 4,765,712 | | Bankwest | 4.60% | 20/12/2024 |
| Term Deposit XXX2 | Financial assets at amortised cost | 0 | 1,015,543 | 1,015,543 | | Bankwest | 4.60% | 20/12/2024 |
| Total | | 2,165,688 | 5,781,255.00 | 7,946,943 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 2,165,688 | 0 | 2,165,688 | 0 | | | |
| Financial assets at amortised cost | | 0 | 5,781,255 | 5,781,255 | 0 | | | |
| | | 2,165,688 | 5,781,255 | 7,946,943 | 0 | | | |

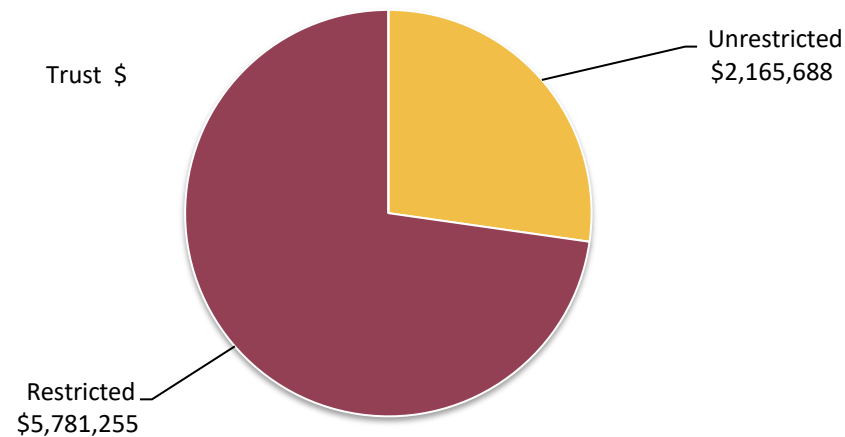
KEY INFORMATION

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

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

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

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



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

4 RESERVE ACCOUNTS

| Reserve name | Budget | Budget | Budget | Budget | Budget | Actual | Actual | Actual | Actual | Actual YTD |
|---|------------------|-----------------|------------------|--------------------|------------------|------------------|-----------------|------------------|-------------------|------------------|
| | Opening Balance | Interest Earned | Transfers In (+) | Transfers Out (-) | Closing Balance | Opening Balance | Interest Earned | Transfers In (+) | Transfers Out (-) | Closing Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by Council | | | | | | | | | | |
| Reserves cash backed - Accrued Leave | 215,086 | 0 | 8,884 | 0 | 223,970 | 215,086 | 0 | 0 | 0 | 215,086 |
| Reserves cash backed - Road | 756,942 | 0 | 31,267 | (150,000) | 638,209 | 756,942 | 0 | 0 | 0 | 756,942 |
| Reserves cash backed - Plant and Equipment | 578,414 | 0 | 23,892 | (560,000) | 42,306 | 578,414 | 0 | 0 | 0 | 578,414 |
| Reserves cash backed - Building | 901,333 | 0 | 37,230 | (52,479) | 886,084 | 901,333 | 0 | 0 | 0 | 901,333 |
| Reserves cash backed - TV Satellite | 34,208 | 0 | 1,413 | 0 | 35,621 | 34,208 | 0 | 0 | 0 | 34,208 |
| Reserves cash backed - Recreation | 1,210,383 | 0 | 56,193 | (534,872) | 731,704 | 1,210,383 | 0 | 0 | 0 | 1,210,383 |
| Reserves cash backed - Medical Practitioner | 319,846 | 0 | 13,212 | 0 | 333,058 | 319,846 | 0 | 0 | 0 | 319,846 |
| Reserves cash backed - IT & Admin | 413,204 | 0 | 17,068 | (50,000) | 380,272 | 413,204 | 0 | 0 | 0 | 413,204 |
| Reserves cash backed - Sewerage | 1,095,961 | 0 | 45,270 | 0 | 1,141,231 | 1,095,961 | 0 | 0 | 0 | 1,095,961 |
| Reserves cash backed - Community Bus | 67,307 | 0 | 2,780 | 0 | 70,087 | 67,307 | 0 | 0 | 0 | 67,307 |
| Reserves cash backed - NRM | 23,644 | 0 | 977 | (24,621) | (0) | 23,644 | 0 | 0 | 0 | 23,644 |
| Reserves cash backed - Waste Management | 164,927 | 0 | 6,814 | (75,000) | 96,741 | 164,927 | 0 | 0 | 0 | 164,927 |
| | 5,781,255 | 0 | 245,000 | (1,446,972) | 4,579,283 | 5,781,255 | 0 | 0 | 0 | 5,781,255 |

5 CAPITAL ACQUISITIONS

| Capital acquisitions | Adopted | | YTD Actual | YTD Actual Variance |
|---|------------------|------------------|----------------|---------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Buildings - non-specialised | 245,000 | 45,000 | 104,423 | 59,423 |
| Plant and equipment | 1,093,000 | 166,000 | 243,144 | 77,144 |
| Acquisition of property, plant and equipment | 1,338,000 | 211,000 | 347,566 | 136,566 |
| Infrastructure - roads | 2,394,000 | 839,000 | 463,568 | (375,432) |
| Infrastructure - Other | 2,160,000 | 165,000 | 0 | (165,000) |
| Acquisition of infrastructure | 4,554,000 | 1,004,000 | 463,568 | (540,432) |
| Total capital acquisitions | 5,892,000 | 1,215,000 | 811,134 | (403,866) |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 3,072,969 | 569,421 | 258,067 | (311,354) |
| Other (disposals & C/Fwd) | 321,000 | 35,000 | 33,636 | (1,364) |
| Reserve accounts | | | | |
| Reserves cash backed - Road | 150,000 | 0 | 0 | 0 |
| Reserves cash backed - Plant and Equipment | 560,000 | 0 | 0 | 0 |
| Reserves cash backed - Building | 52,479 | 0 | 0 | 0 |
| Reserves cash backed - Recreation | 534,872 | 0 | 0 | 0 |
| Reserves cash backed - IT & Admin | 50,000 | 0 | 0 | 0 |
| Reserves cash backed - NRM | 24,621 | 0 | 0 | 0 |
| Reserves cash backed - Waste Management | 75,000 | 0 | 0 | 0 |
| Contribution - operations | 1,051,059 | 610,579 | 519,431 | (91,148) |
| Capital funding total | 5,892,000 | 1,215,000 | 811,134 | (403,866) |

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.

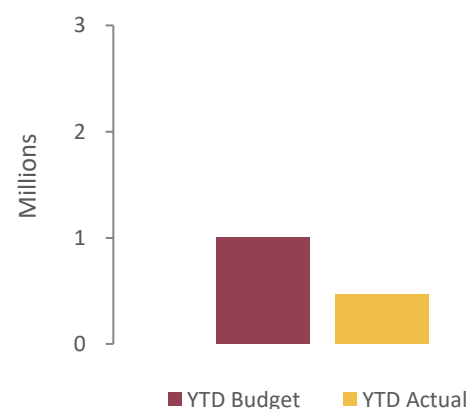
Initial recognition and measurement for assets held at cost

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.

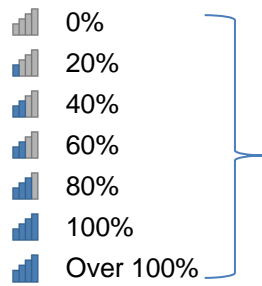
Payments for Capital Acquisitions



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.

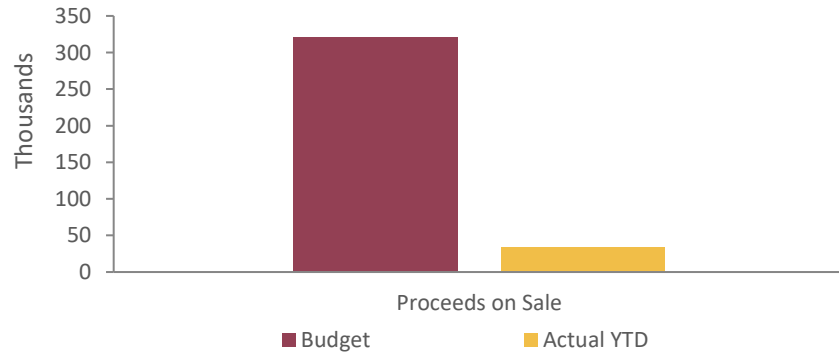
| | | Adopted | | | Variance |
|------------------------------|--|------------------|------------------|----------------|----------------|
| Account Description | | Budget | YTD Budget | YTD Actual | Under/(Over) |
| | | \$ | \$ | \$ | \$ |
| Plant & Equipment | | | | | |
| PE0031 | P003 Ute Gardener | 50,000 | 50,000 | 0 | 50,000 |
| PE0161 | P016 Roller Vib | 220,000 | 0 | 185,400 | (185,400) |
| PE0431 | P043 Front End Loader | 420,000 | 0 | 0 | 0 |
| PE0551 | P055 Ute Team Leader | 60,000 | 60,000 | 57,744 | 2,256 |
| PE1001 | P100 CEO Vehicle | 85,000 | 0 | 0 | 0 |
| PE2001 | P200 WS Vehicle | 72,000 | 0 | 0 | 0 |
| PE3001 | P300 DCEO Vehicle | 75,000 | 0 | 0 | 0 |
| PE Mop | | 40,000 | 40,000 | 0 | 40,000 |
| PE000 | Miscellaneous Plant | 16,000 | 16,000 | 0 | 16,000 |
| PECOMS | | 55,000 | 0 | 0 | 0 |
| Buildings | | | | | |
| BC016B | Rec Ground Ablutions | 200,000 | 0 | 0 | 0 |
| BC016 | Rec Ground Pavillion (23/24) | 0 | 0 | 93,456 | (93,456) |
| BC054 | L271 (3) Greenham St - Building (Capital) | 35,000 | 35,000 | 0 | 35,000 |
| BC055 | L274 (2) Lodge St - Building (Capital) | 10,000 | 10,000 | 10,222 | (222) |
| BC005 | L5 Depot (Crib/Sheds) - Building (Capital) | 0 | 0 | 745 | (745) |
| Other Infrastructure | | | | | |
| PC001 | Synthetic Bowling Green Relocation | 665,000 | 100,000 | 0 | 100,000 |
| PC002 | Rec Ground Playground | 150,000 | 0 | 0 | 0 |
| | Refuse Site | 75,000 | 0 | 0 | 0 |
| | Drive In | 250,000 | 0 | 0 | 0 |
| | Tennis/Netball | 670,000 | 0 | 0 | 0 |
| | Townscape - Business Buzz | 250,000 | 0 | 0 | 0 |
| | Townscape - GreenHeart | 100,000 | 65,000 | 0 | 65,000 |
| Infrastructure Roads | | | | | |
| RRG006 | Kalannie - Kulja Road (RRG) | 180,000 | 130,000 | 57,573 | 72,427 |
| RRG140 | Burakin - Wialki Road (RRG) | 300,000 | 120,000 | 117,347 | 2,653 |
| RRG140B | Burakin - Wialki Road 2 (RRG) | 168,000 | 119,000 | 40,248 | 78,752 |
| R2R002 | Koordra - Cadoux Road (R2R) | 144,000 | 20,000 | 9,319 | 10,681 |
| R2R004 | Koordra - Kulja Road (R2R) | 282,000 | 0 | 22,162 | (22,162) |
| R2R004B | Koordra - Kulja B Road (R2R) | 290,000 | 0 | 50,104 | (50,104) |
| R2R004C | Koordra - Kulja C Road (R2R) | 100,000 | 30,000 | 19,243 | 10,757 |
| R2R004D | Koordra - Kulja D Road (R2R) | 200,000 | 0 | 21,839 | (21,839) |
| RC002 | Koordra-Dowerin Reseal | 100,000 | 60,000 | 42,441 | 17,559 |
| RC010 | Koordra - Cadoux Road (Capital) | 0 | 0 | 16,251 | (16,251) |
| RC014 | Koordra - Cadoux Road (Capital) | 60,000 | 0 | 0 | 0 |
| RC023 | Maher Road (Capital) | 60,000 | 0 | 0 | 0 |
| RC026 | Chapman Road (Capital) | 60,000 | 0 | 31,595 | (31,595) |
| RC052 | Green Road (Capital) | 60,000 | 0 | 0 | 0 |
| RC135 | Wyalkatchem - Koorda Road Sealed (Capital) | 100,000 | 60,000 | 35,447 | 24,553 |
| FC098 | Greenham Footpath | 100,000 | 100,000 | 0 | 100,000 |
| FC093 | Scott Footpath | 40,000 | 100,000 | 0 | 100,000 |
| | Railway Street | 150,000 | 100,000 | 0 | 100,000 |
| | | 5,892,000 | 1,215,000 | 811,134 | 403,866 |

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

OPERATING ACTIVITIES

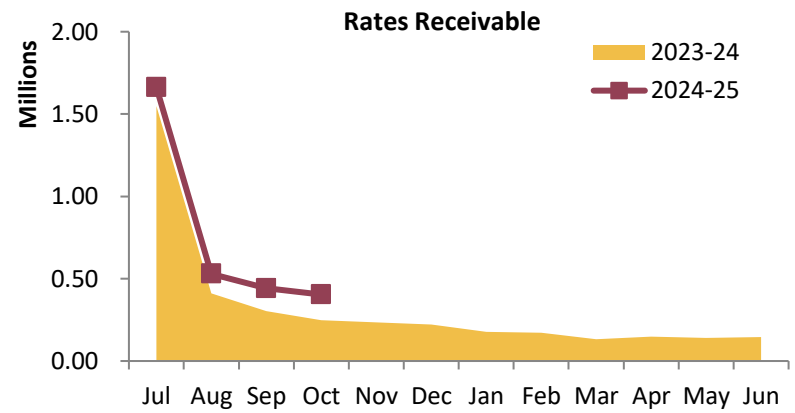
6 DISPOSAL OF ASSETS

| Asset Ref. | Asset description | Budget | | | | YTD Actual | | | |
|----------------------------|--------------------------------------|----------------|----------------|---------------|-----------------|----------------|---------------|----------|----------------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Plant and equipment | | | | | | | | | |
| | P003 Ute Gardener - 2019 4x2 Ford F | 9,000 | 25,000 | 16,000 | 0 | 0 | 0 | 0 | 0 |
| | P016 Roller Vib - 2004 Cat CS54 | 42,000 | 30,000 | 0 | (12,000) | 0 | 0 | 0 | 0 |
| | P043 Front End Loader - 2014 Volvo L | 4,000 | 50,000 | 46,000 | 0 | 0 | 0 | 0 | 0 |
| | P055 Ute Team Leader - 2022 4x4 Fo | 40,000 | 35,000 | 0 | (5,000) | 38,235 | 33,636 | 0 | (4,599) |
| | P200 WS Vehicle - 2023 Ford Ranger | 62,000 | 61,000 | 0 | (1,000) | 0 | 0 | 0 | 0 |
| | P100 CEO Vehicle - 2022 Toyota Prac | 70,000 | 65,000 | 0 | (5,000) | 0 | 0 | 0 | 0 |
| | P300 DCEO Vehicle - 2021 Toyota Pr. | 61,000 | 55,000 | 0 | (6,000) | 0 | 0 | 0 | 0 |
| | | 288,000 | 321,000 | 62,000 | (29,000) | 38,235 | 33,636 | 0 | (4,599) |



7 RECEIVABLES

| Rates receivable | 30 Jun 2024 | 31 Oct 2024 |
|--------------------------------|----------------|----------------|
| | \$ | \$ |
| Opening arrears previous years | 145,909 | 151,329 |
| Levied this year | 1,213,196 | 1,275,408 |
| Less - collections to date | (1,207,775) | (1,011,824) |
| Gross rates collectable | 151,329 | 414,914 |
| Net rates collectable | 151,329 | 414,914 |
| % Collected | 88.9% | 70.9% |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | 0 | 102,586 | 22,161 | 160 | 20,998 | 145,904 |
| Percentage | 0.0% | 70.3% | 15.2% | 0.1% | 14.4% | |
| Balance per trial balance | | | | | | |
| Trade receivables | 0 | 22,161 | 0 | 336 | 25,498 | 145,904 |
| GST receivable | 0 | 39,365 | 0 | 0 | 0 | 39,498 |
| Interest Receivable | 0 | 45,173 | 0 | 0 | 0 | 89,617 |
| Total receivables general outstanding | | | | | | 275,020 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

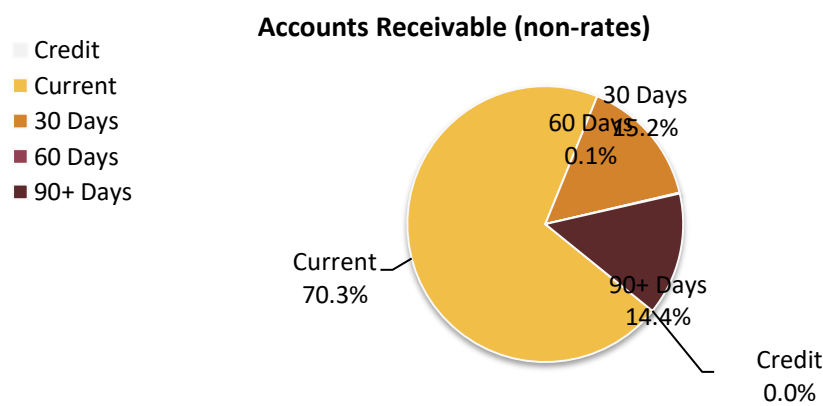
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 OCTOBER 2024**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

| | Opening Balance 1 July 2024 | Asset Increase | Asset Reduction | Closing Balance 31 October 2024 |
|------------------------------------|--|---------------------------|----------------------------|--|
| Other current assets | \$ | \$ | \$ | \$ |
| Financial assets at amortised cost | 5,781,255 | | | 5,781,255 |
| Inventory | | | | |
| Stock on Hand | 15,086 | (3,789) | | 11,297 |
| Other assets | | | | |
| Contract assets | 523,751 | | | 523,751 |
| Total other current assets | 6,320,092 | (3,789) | 0 | 6,316,303 |

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.

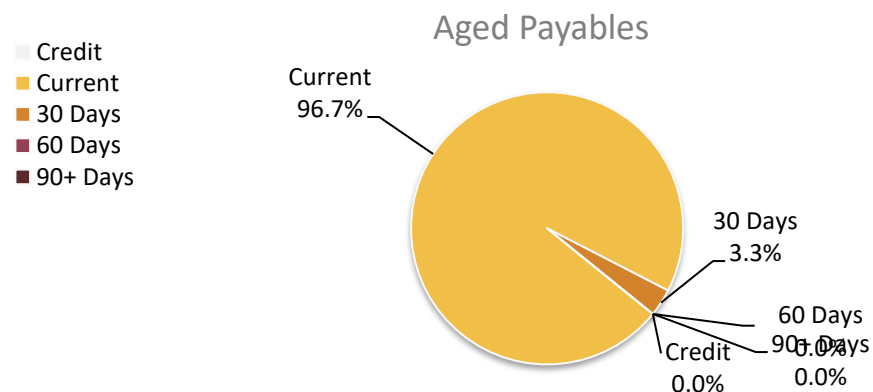
9 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---------------|----------------|----------------|----------------|-----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 160,809 | 5,437 | 0 | 0 | 166,246 |
| Percentage | 0.0% | 96.7% | 3.3% | 0.0% | 0.0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | 0 | 78,274 | 0 | 30,250 | 0 | 166,246 |
| GST Payable | 0 | 10,085 | 0 | 0 | 0 | 12,632 |
| PAYG Payables | 0 | 24,792 | 0 | 0 | 0 | 22,386 |
| Payroll Creditors | 0 | 0 | 0 | 0 | (202) | (202) |
| FBT Liabilities | 0 | 0 | 0 | 0 | 0 | (6,134) |
| Other Payables - ESL Liability | 0 | 4,935 | 0 | 0 | 0 | 12,981 |
| Other Payables - Dept Transport | 0 | 24,688 | 0 | 0 | 0 | 679 |
| Other Payables - Retention and Bonds | 0 | 180 | 460 | 6,240 | 63,428 | 41,214 |
| Bonds and Deposits | 0 | 0 | 0 | 0 | 0 | 57 |
| Prepaid Rates | 0 | 1,366 | 1,005 | 15,817 | 0 | 11,236 |
| Total payables general outstanding | | | | | | 261,094 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



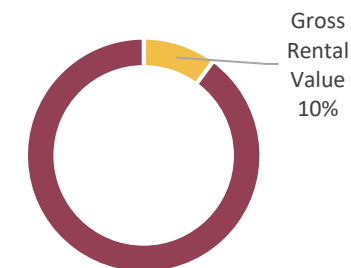
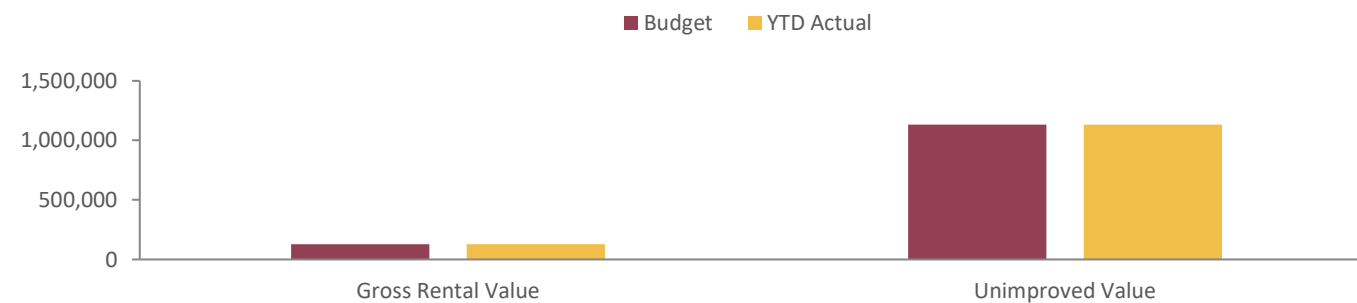
10 RATE REVENUE

General rate revenue

| RATE TYPE | Rate in | Number of | Rateable | Rate | Budget | Total | Rate | YTD Actual | Total |
|----------------------------------|---------------------------|------------|--------------------|------------------|-------------------------|------------------|------------------|-------------------------|------------------|
| | \$ (cents) | Properties | Value | Revenue | Interim Rate Revenue | Revenue | Revenue | Interim Rate Revenue | Revenue |
| | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Gross rental value | | | | | | | | | |
| Gross Rental Value | 0.0970 | 134 | 1,314,448 | 127,501 | | 127,501 | 127,501 | 92 | 127,593 |
| Unimproved value | | | | | | | | | |
| Unimproved Value | 0.0110 | 218 | 102,937,345 | 1,132,311 | | 1,132,311 | 1,132,311 | -83 | 1,132,228 |
| Sub-Total | | 352 | 104,251,793 | 1,259,812 | 0 | 1,259,812 | 1,259,812 | 9 | 1,259,821 |
| Minimum payment | Minimum Payment \$ | | | | | | | | |
| Gross rental value | | | | | | | | | |
| Gross Rental Value | 430 | 30 | 44,455 | 12,900 | | 12,900 | 12,900 | 430 | 13,330 |
| Unimproved value | | | | | | | | | |
| Unimproved Value | 430 | 36 | 607,998 | 15,480 | | 15,480 | 15,480 | -430 | 15,050 |
| Sub-total | | 66 | 652,453 | 28,380 | 0 | 28,380 | 28,380 | 0 | 28,380 |
| Discount | | | | | | -45,000 | -42,543 | | -42,543 |
| Amount from general rates | | | | | | 1,243,192 | | | 1,245,658 |
| Ex-gratia rates | 0.068 | | 437,500 | 29,750 | | 29,750 | 29,750 | | 29,750 |
| Total general rates | | | | | | 1,272,942 | | | 1,275,408 |

KEY INFORMATION

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



11 OTHER CURRENT LIABILITIES

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

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 OCTOBER 2024**

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Unspent grant, subsidies and contributions liability | | | | | Grants, subsidies and contributions revenue | | |
|---------------------------------------|--|--------------------------|--|--------------------------|-------------------------------------|---|----------------|--------------------------|
| | Liability 1 July 2024 | Increase in Liability | Decrease in Liability (As revenue) | Liability 31 Oct 2024 | Current Liability 31 Oct 2024 | Adopted Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Grants and subsidies | | | | | | | | |
| ESL Bush Fire Brigade Operating Grant | | | | 0 | | 20,450 | 6,817 | 6,806 |
| Main Roads Direct Road Grant | | | | 0 | | 233,768 | 233,768 | 233,768 |
| Fuel Tax Credits Grant Scheme | | | | 0 | | 26,400 | 8,800 | 6,607 |
| Other Culture Grant | | | | | | 1,000 | 1,000 | 1,100 |
| Financial Assistance Grant - General | | | | 0 | | 205,000 | 51,250 | 45,550 |
| Financial Assistance Grant - Roads | | | | 0 | | 95,000 | 23,750 | 18,626 |
| | 0 | 0 | 0 | 0 | 0 | 581,618 | 325,385 | 312,457 |


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

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Capital grant/contribution liabilities | | | | | Capital grants, subsidies and contributions revenue | | |
|--|--|-----------------------|-----------------------|----------------|-------------------|---|----------------|----------------|
| | Liability | Increase in Liability | Decrease in Liability | Liability | Current Liability | Adopted Budget | YTD Budget | YTD Revenue |
| | 1 July 2024 | | (As revenue) | 31 Oct 2024 | 31 Oct 2024 | Revenue | Budget | Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Capital grants and subsidies | | | | | | | | |
| Local Roads & Community Infrastructure Grant (LRCI) | 423,185 | 416,004 | (423,185) | 416,004 | | 669,636 | 0 | 0 |
| CSRFF Grant | | | | 0 | | 130,421 | 43,474 | 0 |
| Play Our Way (TBC) | | | | 0 | | 580,000 | 0 | 0 |
| Lotterywest (TBC) | | | | 0 | | 100,000 | 0 | 0 |
| Regional Road Group Grants | | | | 0 | | 432,368 | 172,947 | 172,948 |
| Roads to Recovery Grant | | | | 0 | | 706,000 | 353,000 | 0 |
| LGRF08 - Cyclone Seroja Local Government Resilience Fund | | 266,544 | | 266,544 | | 266,544 | 0 | 0 |
| Other Road Grants - WSN | | | | 0 | | 188,000 | 0 | 85,119 |
| | 423,185 | 682,548 | (423,185) | 682,548 | 0 | 3,072,969 | 569,421 | 258,067 |

11.2. List of Accounts Paid

| Corporate and Community | |  Shire of Koorda <small>Drive in, stay awhile</small> |
|--------------------------------|--|--|
| Date | 15 November 2024 | |
| Location | Not Applicable | |
| Responsible Officer | Zac Donovan, Chief Executive Officer | |
| Author | Charli West, Finance and Administration Officer | |
| 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 12 October 2024 to 13 November 2024.

Comment:

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

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

Consultation:

Zac Donovan, Chief Executive Officer
Finance Team

Statutory Implications:

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

Policy Implications:

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

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

Risk Implications:

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

Financial Implications:

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

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 051124

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 Chief Executive Officer on the exercise of delegated authority in relation to creditor payments from the Shire of Koorda Municipal Fund, as presented in the attachment, and as detailed below:


For the period 12 October 2024 to 13 November 2024.

| | |
|---|--------------------------------|
| Municipal Voucher V217 to V302 | Totalling \$ 699,463.62 |
| Purchase Card Transactions (V275, V228, V281 & V286) | Totalling \$ 10,354.30 |
| | Total \$ 709,817.92 |

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

11.3. Television Replacement Plan Update

| Corporate and Community | |  Shire of Koorda <small>Drive in, stay awhile</small> |
|--------------------------------|--|--|
| Date | 14 November, 2024 | |
| Location | Not Applicable | |
| Responsible Officer | Zac Donovan, Chief Executive Officer | |
| Author | As above | |
| Legislation | Nil | |
| Disclosure of Interest | Nil | |
| Purpose of Report | <input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information | |
| Attachments | Nil | |

Background:

At the July Ordinary Council Meeting, Council resolved that the television re-transmission service be decommissioned by 30 June 2025 with an explanation to be provided to the community. Council also resolved that Shire staff provide details on alternate providers, when requested by residents, and investigate options for Shire buildings.

Advice to the community of the impending closure if the television re-broadcast service was issued via the Shire Facebook and Narkal Notes and prompted only limited online comments. The advice to ratepayers explained the history of the service, the declining access to maintenance and that over the past decade the service has cost the Shire \$215,000 with only \$19,000 recovered from the community.

At the following OCM on 21 August Council was presented with a quote from a supplier to install television reception dishes in each of the 35 Council properties – including the Recreation Centre and both long-term and short-term rentals – at a cost of \$770 (ex GST) per property. The funds were to be allocated from the maintenance costs allocated to each property in the 2024/25 Shire annual budget.

In addition, Council approved that the Shire provide a \$230 rebate to the 21 elderly ratepayers who currently qualified for the household waste discount in their rates notices. As at the time of this item there have been three of these ratepayers' lodge to receive more information regarding the rebate.

The item is returning to Council as there have been developments in the online free-to-air streaming concerning popular sports and staff have also sought a quote for the installation of dishes for Shire properties with a local provider out of concerns as to warranties and ongoing maintenance.

Comment:

All free to air channels that are accessed via the current Shire television rebroadcast service are available online via each networks streaming services. However, despite this the Shire maintained the television service as critically Channel 7 did not have the streaming rights to the AFL only on free-to-air television. However, in September the network securing the streaming rights to AFL and as such further reduced the need for the Shire to maintain a rebroadcast of the free-to-air channels.

With this development in mind quotes were sought from regional internet provider CRISP Internet as to the cost of connecting all Shire owned properties. However which the quoted price was on parity with the quoted price for the installation of the television dishes it is not recommended the Shire proceed down this path due to the ongoing cost of internet service, which would be an additional impost on less

financial ratepayers, and the interruptions to the current service, which would in effect place the Shire back to its current position of providing a less reliable service.

In addition, interactions with the supplier who had initially quoted on the service at \$770 per Shire property began to raise concerns as to ongoing service, given the provider was headquartered interstate, and that there was no intent to inspect the properties prior to commencing the service.

Consequently, staff sought a quote from a local supplier that was significantly higher than the previous supplier at \$972 (ex GST) per property with a total cost to the shire of \$34,000 (ex GST) to install dishes to plug-and-play specifications in each of the 35 Shire properties including the Recreation Centre. The quote was also provided following the supplier visiting the properties to discern if there were any issues or additional considerations given the varying types of property construction and roofing materials.

As such the local supplier quote totals \$7000 more than that quoted previously, and endorsed by Council at the OCM of 21 August, however given the attention to detail taken in providing the quote, and the greater availability and propensity for redress should post instalment issues occur, it is recommended the Council endorse an increase in the expenditure.

It is also recommended that the costs for each property, as with the previous item, be deducted from the annual maintenance allocated to each property in the Shire annual budget rather than draw from the Shire's Television Reserve – currently at \$34,000 - which will be required for the decommissioning of the broadcast tower after June 2025 and to fund rebates for qualifying ratepayers.

Consultation:

Lana Foote, Deputy Chief Executive Officer

Statutory Implications:

Nil

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

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

Risk Implications:

| | |
|--------------------------------------|---|
| Risk Profiling Theme | Loss of service to community when tower shut down. |
| Risk Category | Reputational impact |
| Risk Description | Community dissatisfaction at loss of TV service |
| Consequence Rating | Moderate (3) |
| Likelihood Rating | Likely (4) |
| Risk Matrix Rating | High (12) |
| Key Controls (in place) | Communications and details of alternative providers |
| Action (Treatment) | Effective |
| Risk Rating (after treatment) | Moderate (8) |

Financial Implications:

Depending on option selected.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 061124

Moved Cr GW Greaves

Seconded Cr NJ Chandler


That Council endorse the expenditure of \$34,000 exc GST for installation of television reception equipment to Shire properties.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

CONFIRMED

11.4. WDC Housing Review Proposal

| Corporate and Community | |  |
|--------------------------------|---|---|
| Date | 15 November, 2024 | |
| Location | Not Applicable | |
| Responsible Officer | Zac Donovan, Chief Executive Officer | |
| Author | As above | |
| Legislation | Nil | |
| Disclosure of Interest | Nil | |
| Purpose of Report | <input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information | |
| Attachments | NEWROC Workforce Housing Investigation – Indicative Scope of Works AROC Dandaragan Workforce Housing Investigation | |

Background:

The revision earlier this year of The Shire of Koorda Integrated Strategic Plan identified the need for a formal housing strategy, in particular to facilitate short term worker accommodation and to provide options to attract long-term employees and their families to the town.

Adequate available housing is a key to economic development of any precinct. As such development of a Housing Strategy is one of the 36 actions identified in the 2025 Integrated Strategic Plan and one of nine under the Community Priority of ensuring “Our economy grows in a sustainable manner”.

Any housing strategy developed and adopted by the Shire should take into consideration all environmental factors including the strategies adopted by neighbouring shires as comparative offers will influence potential residents’ decisions. As such taking a regional approach to housing provision, while still ensuring local priorities are provided for, has a potential multiplier effect.

To this end the Wheatbelt Development Commission has approached NEWROC shires for an expression of interest in undertaking a shared investigation and analysis of housing needs in the region as has been completed for other wheatbelt regions.

The consideration before Council with this item is to determine if it would be beneficial for the Shire of Koorda to participate in a housing review project for NEWROC by the WDC.

Comment:

The Shire President and CEO met with WDC Regional Development Officer Alex MacKenzie on 24 October for a presentation on the proposal to undertake a housing investigation on behalf of NEWROC as had been completed for other wheatbelt groups of Councils.

The purpose of the project would be to provide participating shires with a basis from which to target their housing projects and allocation. At the meeting on 24 October, Mr MacKenzie provided examples of similar work that the WDC had undertaken for other groups of shires with the report provided for the Avon Regional Organisation of Councils attached as an example.

Depending on the response from NEWROC shires, Mr MacKenzie said an indicative cost for each shire to participate was estimated at \$10,000 per shire. He explained that dependent on the commitment from NEWROC shires, the project may be combined with the investigation for WEROC shires.

Following the meeting Mr MacKenzie confirmed he had indicative support from 11 shires across NEWROC and WEROC, with the Shires of Dowerin, Mt Marshall, Nungarin, Wyalkatchem and Trayning expressing initial interest.

- Building the evidence base around workforce housing demand and what this means in terms of housing product type, price-points and tenure relative to current supply;
- Understanding land and housing development costs in the Wheatbelt's sub-regions and what this means from a project feasibility perspective and the interventions needed from government to enable land and housing supply;
- Identifying the servicing, planning, tenure (and other) constraints to land and housing development across subject towns;
- Identifying opportunities to unlock crown land where possible to ensure capacity to respond to residential and other strategic growth priorities (i.e. light industrial land); and
- Quantifying the regional economic and social benefits of priority project opportunities including the value of co-investment for government. Note: Priority project opportunities are to be determined by the respective Shire's in the course of the proposed work.

As is demonstrated in the timeframe provided in the attached proposal, delivery of the report, including consultation, assessment, identification and cost/benefit analysis is estimated to take up to six months. While the report will not provide a Housing Strategy for the Shire specifically, it will provide the consultative and empirical basis from which Council can consider and develop an appropriate strategy.

With this in mind, the necessity of the work to be undertaken by the Shire to help ensure efficient application of investment, it is recommended that the projected \$10,000 fee is value for money.

Consultation:

Alex MacKenzie, Wheatbelt Develop Commission Regional Development Officer
Jannah Stratford, President, Shire of Koorda
Ben McKay, Chief Executive Officer, Shire of Mt Marshall

Statutory Implications:

Nil

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

2.1.6 – Develop Shire Housing Strategy to include expanded short-term worker accommodation.

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

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

Risk Implications:

| | |
|--------------------------------------|---|
| Risk Profiling Theme | Failure of project to meet shire's specific needs. |
| Risk Category | Financial |
| Risk Description | The final report may not be adequately specific from which to develop a housing strategy. |
| Consequence Rating | Insignificant (1) |
| Likelihood Rating | Possible (3) |
| Risk Matrix Rating | Low (3) |
| Key Controls (in place) | Project reporting and communication. |
| Action (Treatment) | Progress reports |
| Risk Rating (after treatment) | Effective |

Financial Implications:

\$10,000 expenditure from Other Governance Consultancy, Annual 2024-25 Shire Budget.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 071124

Moved Cr GW Greaves

Seconded Cr KA Fuchsbichler


That Council approve Shire participation in the WDC housing investigation as proposed and allocate up to \$10,000 in consultancy expenditure.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1. Prosecution Under Delegated Authority

| Governance and Compliance | |  |
|----------------------------------|---|---|
| Date | 13 November 2024 | |
| Location | 10 Haig Street | |
| Responsible Officer | Zac Donovan, Chief Executive Officer | |
| Author | As above | |
| Legislation | Bush Fires Act 1954 Bush Fires (Infringements) Regulations 1978 | |
| Disclosure of Interest | Nil | |
| Purpose of Report | <input type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information | |
| Attachments | 2024-25 Shire of Koorda Rates Info Booklet | |

Background:

Under the Shire of Koorda Delegation Register section 6.9 Prosecution of Offences and Infringement Notices and as per the Bush Fires Act 1954 section 48(a), Council has delegated the CEO under section 59 of the Act to “institute or carry out proceedings against a person” for an alleged offence against the Act and “authority to serve an infringement notice”.

The Bush Fires Act 1954 section 65 provides that “no proof is required until evidence is given in the contrary” for prosecution for the offences and corresponding penalties listed under the Bush Fires (Infringements) Regulations 1978.

In addition, the Shire of Koorda Delegation Register requires that exercised delegations are to be reported to Council at each monthly Ordinary Council Meeting, as has been the practice.

The purpose of the item is to detail application by the CEO of the delegated authority to prosecute and place on the public record the serious intent of the Shire regarding bush fire control.

Comment:

An incident on Monday 28 October involving a fire allegedly started by a property owner without a permit and that required attendance by three volunteer fire appliances has resulted in the issuing of a \$100 fine under section 24(1) for “Failure to produce a permit to burn”.

Claims of ignorance to as to requirements for setting fires is not accepted by the Shire, as apart from the reasonable expectation that landowners will make themselves aware of their obligations, all rate notices (issued three months ago) contained a pamphlet (attached) detailing these requirements.

The Shire also publishes on its website the requirements for permits between 19 September and 31 October and 1 February to 30 April, with no burning permitted during the intervening period (1 November to 31 January).

As such, had the incident at hand occurred four days later – during the ban period – the landowner would have been subject to a fine of \$1,000 or penalties up to \$25,000 or 12 months imprisonment or both if the matter proceeded to court.

The permits issued by the Shire also details the requirements for property owners including the provision of a suitable appliance and legal responsibility to extinguish fires on their property.

While the Shire is not obligated to provide proof under section 65 of the Act, unless the infringement is contested, the Shire retains a detailed statement from the Shire's Chief Bush Fire Control Officer who attended the incident and can speak to the circumstances and behaviours encountered.

As with matters of prosecution open to the Shire there is the option of issuing a letter of warning to the property owner however given the seasonal circumstances, the individual's reported responses to attending crews and proximity of potentially similar situations, the Shire proceeded with a fine.

It should be noted the Shire opted for the lesser of the fines available as the fire was contained by crews, and the infringement selected is the more efficient to impose and prosecute.

Given reports from attending crews, the Shire arguably could have applied a \$250 infringement for the landowner not taking responsibility to extinguish the fire (s.28) which can be up to \$10,000 if escalated to court; or \$250 for setting a fire in the open air (s.25) which can be up to \$3,000.

Also, under section 58 of the Act, the Shire could have sought to recover from the landowner the expenses incurred in fighting the fire, which was attended by appliances Kulja 2-4, Koorda 3-4, and the Koorda light tanker.

The \$100 infringement was issued to the landowner via post on Wednesday, 13 November along with a copy of the Shire's information pamphlet, which accompanied rates notices, and details landowner obligations concerning fire control and preparation.

Consultation:

George Storer, Chief Bush Fire Control Officer, Shire of Koorda
Kelsi Wells, DFES Acting District Officer, Emergency Management, (Goldfields/Midland)
Phillip Hay, DFES Acting Superintendent, (Goldfields/Midland)
Lana Foote, Deputy Chief Executive Officer

Policy Implications:

G - Legislative Compliance V1.0

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024
1.3 Emergency services are supported with effective planning, risk mitigation, response and recovery.

Statutory Implications:

Bush Fires Act 1954
Bush Fires (Infringements) Regulations 1978

Risk Implications:

| | |
|--------------------------------------|--|
| Risk Profiling Theme | Ratepayer disagreement with infringement. |
| Risk Category | Reputational |
| Risk Description | Potential for ratepayers to disagree with infringement being issued. |
| Consequence Rating | Minor (1) |
| Likelihood Rating | Possible (3) |
| Risk Matrix Rating | Low (4) |
| Key Controls (in place) | Shire could have sought to prosecute at higher offence. |
| Action (Treatment) | Communications |
| Risk Rating (after treatment) | Effective – Low (3) |

Financial Implications:

Nil immediate financial impact on the Shire.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 081124

Moved Cr GW Greaves


Seconded Cr KA Fuchsbichler

That Council notes the infringement issued by the Shire under delegated authority.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

12.2. Christmas Closure

| Governance and Compliance | |  |
|----------------------------------|---|---|
| Date | 11 November 2024 | |
| Location | 10 Haig Street | |
| Responsible Officer | Zac Donovan, Chief Executive Officer | |
| Author | As above | |
| Legislation | Nil | |
| Disclosure of Interest | Nil | |
| Purpose of Report | <input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information | |
| Attachments | Nil | |

Background:

Traditionally the Shire of Koorda closes for the two weeks capturing the Christmas and New Year public holidays. Both the office and depot are shut down with calls diverted to message and the CEO mobile provided as a point of contact for emergencies.

Minimal gardening crews are kept on for maintenance with cleaning staff are scheduled in line with short-stay bookings and for intermittent checks on the caravan park. All other staff are required to take annual leave or leave without pay if they do not sufficient leave accrued.

Comment:

The proposed Shire of Koorda shut period this year will be from Monday 23 December 2024 to Friday 3 January 2025. That is the last day the Shire office will be open for 2024 will be Friday 20 December and reopen on Monday 6 January 2025.

There will be three staff who will not have accrued sufficient annual leave prior to the closure and will be required to take leave without pay for the seven days that are not public holidays during the period. All have been advised.

Short-term bookings will be reviewed prior to the shut down so as to coordinate cleaning requirements with bookings suspended during the office closure.

The Shire closure will be advertised on Facebook and in the Narkal Notes in the weeks preceding the period and a notice posted at the office entrance in the week prior and during the shutdown.

Consultation:

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

Policy Implications:

Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024
4.1 Open and transparent leadership

Statutory Implications:

Nil

Risk Implications:

| | |
|--------------------------------------|---|
| Risk Profiling Theme | Ratepayers may feel inconvenienced by the shut down. |
| Risk Category | Reputational |
| Risk Description | Potential for individuals wanting to access services to be disappointed |
| Consequence Rating | Minor (1) |
| Likelihood Rating | Possible (3) |
| Risk Matrix Rating | Low (4) |
| Key Controls (in place) | Emergency contact provided |
| Action (Treatment) | Communications prior |
| Risk Rating (after treatment) | Effective – Low (3) |

Financial Implications:

Nil financial impact on the Shire

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation

RESOLUTION 091124

Moved Cr GL Boyne

Seconded Cr S Christie

That Council endorses the Shire of Koorda office and depot closure inclusive from Monday 23 December 2024 to Friday 3 January 2025.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

13. OFFICER'S REPORTS – WORKS & ASSETS

Nil.

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

Nil.

15. Elected Members' Motions

Nil.

CONFIRMED

16. Matters Behind Closed Doors

Officer Recommendation RESOLUTION 101124

Moved Cr GL Boyne

Seconded Cr GW Greaves

That Council close the meeting to the public at 7.02pm in accordance with the Local Government Act section 5.23 (2) (e) (ii) information that has a commercial value to a person.

CARRIED 7/0

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

Officer Recommendation Resolution 111124

Moved Cr GL Boyne

Seconded Cr GW Greaves


That Council re-open the meeting to the public at 7.07pm.

CARRIED 7/0

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

16.1. Recreation Precinct Stage Two – Project Inspection Proposal

It is recommended that Council close the meeting to the public in accordance with the Local Government Act section 5.23 (2) (e)(ii) information that has a commercial value to a person.

| | | |
|--------------------------------|--|---|
| Corporate and Community | |  |
| Date | 11 November, 2024 | |
| Location | Koorda Recreation Precinct | |
| Responsible Officer | Zac Donovan, Chief Executive Officer | |
| Author | As above | |
| Legislation | Local Government Act 1995 Local Government (Functions and General) Regulations 1996 | |
| Disclosure of Interest | Nil | |
| Purpose of Report | <input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information | |
| Attachments | Nil | |

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
RESOLUTION 121124

Moved Cr GW Greaves

Seconded Cr KM Burrell

That by absolute majority, Council approve the allocation of \$42,902 from the Shire Recreation Reserve for MCG Architects to undertake project inspections and construction monitoring for Stage 2 (Bowling Green project) of the recreation precinct redevelopment.

CARRIED BY ABSOLUTE MAJORITY 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr NJ Chandler, Cr GL Boyne, Cr KM Burrell, Cr KA Fuchsbichler, Cr S Christie

17. Closure

The Presiding Person thanked those present for their attendance and declared the meeting closed at 7.08pm.

Signed: *Stratford*

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

Date: 18 December 2024