



Shire of
Koorda

Drive in, stay awhile

CONFIRMED

MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 22 April 2026

Commencing 5.00pm

NOTICE OF MEETING

Dear Elected Members,

Notice is hereby given that the next Ordinary Meeting of Council of the Shire of Koorda will be held on Wednesday, 22 April 2026 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

Zac Donovan
Chief Executive Officer
17 April 2026

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
5.00pm, Wednesday 22 April 2026**



1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 5.00pm.

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr KA Fuchsbichler	(5.04 pm)
Cr BJ Harrap	
Cr NJ Chandler	
Cr GL Boyne	
Cr BH Moore	

Staff:

Mr Z Donovan	Chief Executive Officer
Ms L Foote	Deputy Chief Executive Officer
Mr D West	Works Supervisor

Members of the Public:

Apologies:

Visitors:

Approved Leave of Absence:

3. Public Question Time

Nil.

4. Disclosure of Interest

Nil.

5. Applications for Leave of Absence

Nil.

6. Petitions and Presentations

Nil.

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 18 March 2026

[Ordinary Council Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation Resolution 010426

Moved Cr GW Greaves

Seconded Cr BH Moore

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 18 March 2026, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 6/0

For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

8. Minutes of Committee Meetings to be Received

8.1. Minutes of External Committee Meetings to be Received

- a. Rural Water Council of WA Meeting Minutes for meeting held on 24 October 2025
[RWC Meeting Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation Resolution 020426

Moved Cr GL Boyne

Seconded Cr BJ Harrap

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. Rural Water Council of WA Meeting, 24 October 2025.

CARRIED 6/0

For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

9. Recommendations from Committee Meetings for Council Consideration

Nil.

10. Announcements by the President without Discussion

Thank you to the anonymous donor for donating funds towards the purchase of a new ambulance, your extraordinary generosity has helped serve and safeguard our community for years to come. Congratulate the St John volunteers for your tireless commitment to our community.

Congratulations to our newest Australian citizens; Karina Gregory, Logan Sharman and Virginia Kamau.

Congratulations to the Koorda Winter Sports on hosting the double header in Koorda last weekend.

Thank you to all those who participated in the Integrated Strategic Plan survey and workshops. We have some interesting results that will help guide council decisions over the next few years.


Extend Council condolences to the Donaldson family on the passing of Bruce. Bruce was an Elected Member at Shire of Koorda from 1980 to 1993 and served as President of both the WA Municipal Association and the Country Shire Council Association – two of WALGA's founding membership groups.

Extend condolences to the Jones family on the passing of Kim, to the Walker family on the passing of Mick and to the Green family on the passing of Laurie.

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

5.04pm – Cr KA Fuchsbichler joined the meeting.

11.1. Monthly Financial Statements

Corporate and Community		
Date	14 April 2026	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>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	March 2026 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 31 March 2026.

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:

Zac Donovan, Chief Executive Officer
Finance Officers

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 030426

Moved Cr NJ Chandler

Seconded Cr GL Boyne

That Council, by Simple Majority, pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period ending 31 March 2026, as presented.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

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

For the period ended 31 March 2026

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 MARCH 2026

Note	Amended	YTD	YTD	Variance*	Variance*	Var.
	Budget	Budget	Actual	\$	%	
	Estimates	Estimates	Actual	(c) - (b)	((c) - (b))/(b)	
	(a)	(b)	(c)			
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	1,267,117	1,267,117	1,266,771	(346)	(0.03%)	
Rates excluding general rates	30,625	30,625	30,625	0	0.00%	
Grants, subsidies and contributions	1,650,511	1,223,999	1,321,536	97,537	7.97%	▲
Fees and charges	709,998	585,400	580,571	(4,829)	(0.82%)	
Interest revenue	259,500	194,250	197,825	3,575	1.84%	
Other revenue	69,000	52,747	86,238	33,491	63.49%	▲
Profit on asset disposals	118,000	98,000	96,076	(1,924)	(1.96%)	
Fair value adjustments to financial assets at fair value through profit or loss	0	0	56,669	56,669	0.00%	▲
	4,104,751	3,452,138	3,636,311	184,173	5.34%	
Expenditure from operating activities						
Employee costs	(1,512,032)	(1,121,372)	(1,124,513)	(3,141)	(0.28%)	
Materials and contracts	(1,513,305)	(1,231,711)	(1,189,433)	42,278	3.43%	▲
Utility charges	(291,640)	(218,724)	(207,632)	11,092	5.07%	▲
Depreciation	(2,481,130)	(1,860,861)	(1,963,186)	(102,325)	(5.50%)	▼
Insurance	(231,496)	(231,496)	(230,977)	519	0.22%	
Other expenditure	(118,261)	(73,807)	(64,389)	9,418	12.76%	▲
Loss on asset disposals	(28,000)	(28,000)	(25,253)	2,747	9.81%	
	(6,175,864)	(4,765,971)	(4,805,383)	(39,412)	(0.83%)	
Non cash amounts excluded from operating activities	2(c) 2,399,402	1,790,861	1,842,636	51,775	2.89%	▲
Amount attributable to operating activities	328,289	477,028	673,564	196,536	41.20%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	1,935,514	1,935,514	1,745,579	(189,935)	(9.81%)	▼
Proceeds from disposal of assets	482,432	457,432	443,063	(14,368)	(3.14%)	▼
	2,417,946	2,392,946	2,188,642	(204,303)	(8.54%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(2,436,710)	(2,436,710)	(2,250,741)	185,969	7.63%	▲
Acquisition of infrastructure	(3,020,291)	(2,877,791)	(2,254,337)	623,454	21.66%	▲
	(5,457,001)	(5,314,501)	(4,505,078)	809,423	15.23%	
Amount attributable to investing activities	(3,039,055)	(2,921,555)	(2,316,436)	605,119	20.71%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	2,139,977	0	1,150,000	1,150,000	0.00%	▲
	2,139,977	0	1,150,000	1,150,000	0.00%	
Outflows from financing activities						
Transfer to reserves	(235,000)	0	(169,466)	(169,466)	0.00%	▼
	(235,000)	0	(169,466)	(169,466)	0.00%	
Amount attributable to financing activities	1,904,977	0	980,534	980,534	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,014,823	1,014,823	1,036,202	21,379	2.11%	▲
Amount attributable to operating activities	328,289	477,028	673,564	196,536	41.20%	▲
Amount attributable to investing activities	(3,039,055)	(2,921,555)	(2,316,436)	605,119	20.71%	▲
Amount attributable to financing activities	1,904,977	0	980,534	980,534	0.00%	▲
Surplus or deficit after imposition of general rates	209,034	(1,429,704)	373,864	1,803,569	126.15%	▲

KEY INFORMATION

- ▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
 - ▲ Indicates a variance with a positive impact on the financial position.
 - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF KOORDA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MARCH 2026

	Actual	Actual as at
	30 June 2025	31 March 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	1,541,079	519,395
Trade and other receivables	251,500	241,964
Other financial assets	5,848,061	4,867,527
Inventories	7,471	20,246
Other assets	69,334	0
TOTAL CURRENT ASSETS	7,717,444	5,649,131
NON-CURRENT ASSETS		
Other financial assets	59,715	116,383
Property, plant and equipment	15,892,316	17,294,731
Infrastructure	93,509,077	94,276,314
TOTAL NON-CURRENT ASSETS	109,461,107	111,687,429
TOTAL ASSETS	117,178,552	117,336,560
CURRENT LIABILITIES		
Trade and other payables	477,117	281,702
Contract liabilities	223,084	0
Employee related provisions	357,992	357,992
TOTAL CURRENT LIABILITIES	1,058,194	639,694
NON-CURRENT LIABILITIES		
Employee related provisions	66,221	66,221
Other provisions	507,658	507,658
TOTAL NON-CURRENT LIABILITIES	573,879	573,879
TOTAL LIABILITIES	1,632,073	1,213,573
NET ASSETS	115,546,479	116,122,987
EQUITY		
Retained surplus	55,374,085	56,931,127
Reserve accounts	5,848,061	4,867,529
Revaluation surplus	54,324,333	54,324,333
TOTAL EQUITY	115,546,479	116,122,989

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

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

1 BASIS OF PREPARATION AND MATERIAL 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. Supplementary 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 07 April 2026

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.

MATERIAL ACCOUNTING POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

2 NET CURRENT ASSETS INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Amended Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	31 March 2026
	\$	\$	\$
Current assets			
Cash and cash equivalents	7,389,140	1,541,079	519,395
Trade and other receivables	230,119	251,500	241,964
Other financial assets		5,848,061	4,867,527
Inventories	7,471	7,471	20,246
Other assets	69,334	69,334	0
	7,696,064	7,717,444	5,649,131
Less: current liabilities			
Trade and other payables	(477,116)	(477,117)	(281,702)
Capital grant/contributions liabilities	(223,084)	(223,084)	0
Employee related provisions	(357,992)	(357,992)	(357,992)
	(1,058,192)	(1,058,194)	(639,694)
Net current assets	6,637,872	6,659,250	5,009,437
Less: Total adjustments to net current assets	2(b) (5,623,049)	(5,623,049)	(4,635,572)
Closing funding surplus / (deficit)	1,014,823	1,036,202	373,865

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(5,848,061)	(5,848,061)	(4,867,527)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of employee benefit provisions held in reserve	225,012	225,012	231,955
Total adjustments to net current assets	2(a) (5,623,049)	(5,623,049)	(4,635,572)

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	31 March 2026	31 March 2026
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(118,000)	(98,000)	(96,076)
Less: Fair value adjustments to financial assets at amortised cost	0	0	(56,669)
Add: Loss on asset disposals	28,000	28,000	25,253
Add: Depreciation	2,481,130	1,860,861	1,963,186
Movement in current employee provisions associated with restricted cash	8,272		6,942
Total non-cash amounts excluded from operating activities	2,399,402	1,790,861	1,842,636

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 local governments' operational cycle.

SHIRE OF KOORDA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

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 2025-26 year is \$10,000 or 10.00%.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	97,537	7.97%	▲
Sports Club invoices for Bowling Green following completion which was sooner than anticipated within the budget.		Timing	
Other revenue	33,491	63.49%	▲
Payout from LGIS for Members Equity Account (\$27k) used to pay off first 2025 Insurance Instalment. Minor variance to Debt Collection Costs and Transport Licensing Commission		Timing	
Fair value adjustments to financial assets at fair value through profit or loss	56,669	0.00%	▲
Adjustments to WALGA House Trust Valuation at 30 June 2025.		Permanent	
Expenditure from operating activities			
Materials and contracts	42,278	3.43%	▲
Currently under allocated budget.		Timing	
Utility charges	11,092	5.07%	▲
Budget split evenly across year. Utilities under current budget allocation.		Timing	
Depreciation	(102,325)	(5.50%)	▼
Following completion of plant replacement program, depreciation higher ahead of anticipated budget (\$28k Recreation, \$38k Roads, \$34k Plant)		Timing	
Other expenditure	9,418	12.76%	▲
Slight variances under budget for Elected Member expenses. Community Grant \$4k behind anticipated schedule, awaiting acquittals to process final payments.		Timing	
Non cash amounts excluded from operating activities	51,775	2.89%	▲
Depreciation and asset disposal variances as above.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(189,935)	(9.81%)	▼
RRG (\$147k) behind anticipated budget, final second 40% claim for Kalannie-Kulja Reseal processed in April (\$32k). Final WSFN claim (\$43k) to be processed once current funds expended.		Timing	
Proceeds from disposal of assets	(14,368)	(3.14%)	▼
One plant item (P40 Gardener Ute) left to be disposed of. Sale of P10 Mollerin Truck not included in budget.		Timing	
Outflows from investing activities			
Acquisition of property, plant and equipment	185,969	7.63%	▲
Plant \$125k behind budget (P40 Ute to be purchased \$50k allocation and \$74k of variances between budget and actual). Buildings \$61k behind anticipated budget. Full breakdown on note 5.		Timing	
Acquisition of infrastructure	623,454	21.66%	▲
Other Infrastructure \$32k ahead of anticipated budget and Roads \$656k behind anticipated budget, works invoiced in April. Further break down on note 5.		Timing	
Inflows from financing activities			
Transfer from reserves	1,150,000	0.00%	▲
As per Council RES: 231125 - transfer of \$700,000 from Council Building Reserve for purchase of 6 Greenham St Units. \$450,000 (of \$496,975 allocation) transferred from Recreation Reserve for Bowling Green re-location project.			
Outflows from financing activities			
Transfer to reserves	(169,466)	0.00%	▼
Interested earned on renewal of term deposit after investment from 1 July to 31 March 2026. Renewed until the end of June at a rate of 4.78%.		Timing	
Surplus or deficit at the start of the financial year	21,379	2.11%	▲
Variance to opening balance following 2024/2025 audit.			
Surplus or deficit after imposition of general rates	1,803,569	126.15%	▲
As per above explanations.			

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.01 M	\$1.01 M	\$1.04 M	\$0.02 M
Closing	\$0.21 M	(\$1.43 M)	\$0.37 M	\$1.80 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.52 M	9.6%
Restricted Cash	\$4.87 M	90.4%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.19 M	87.1%
Trade Receivable	\$0.05 M	% Outstanding
Over 30 Days		16.0%
Over 90 Days		13.1%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.33 M	\$0.48 M	\$0.67 M	\$0.20 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.27 M	
YTD Budget	\$1.27 M	(0.0%)

Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.32 M	
YTD Budget	\$1.22 M	8.0%

Refer to 11 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.58 M	
YTD Budget	\$0.59 M	(0.8%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.04 M)	(\$2.92 M)	(\$2.32 M)	\$0.61 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.44 M	
Amended Budget	\$0.48 M	(8.2%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.25 M	
Amended Budget	\$3.02 M	(25.4%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.75 M	
Amended Budget	\$1.94 M	(9.8%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.90 M	\$0.00 M	\$0.98 M	\$0.98 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	\$4.87 M
Net Movement	(\$0.98 M)

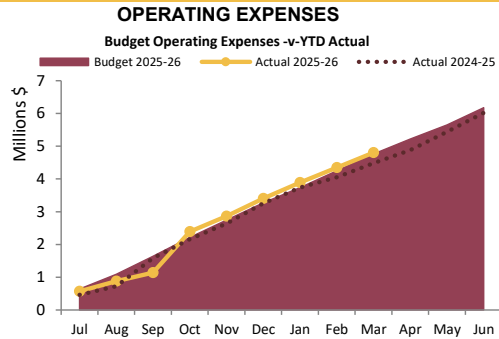
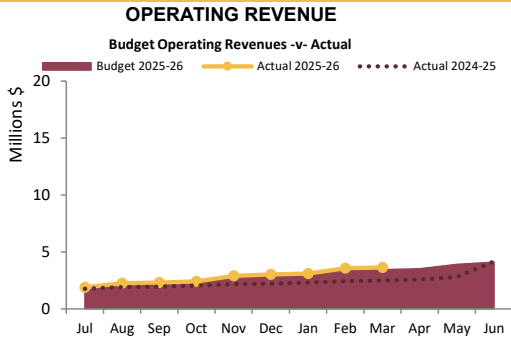
Refer to 4 - Cash Reserves

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

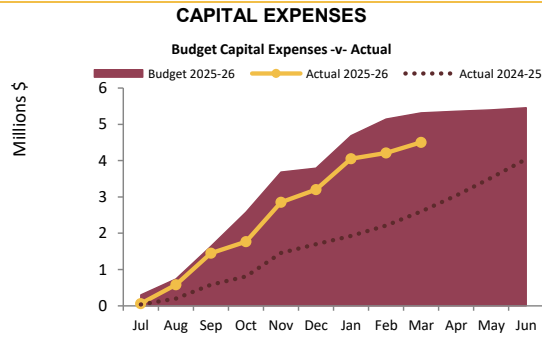
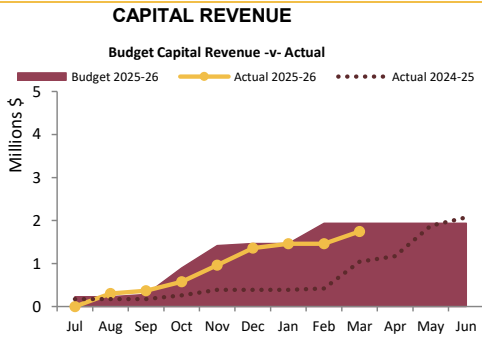
**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



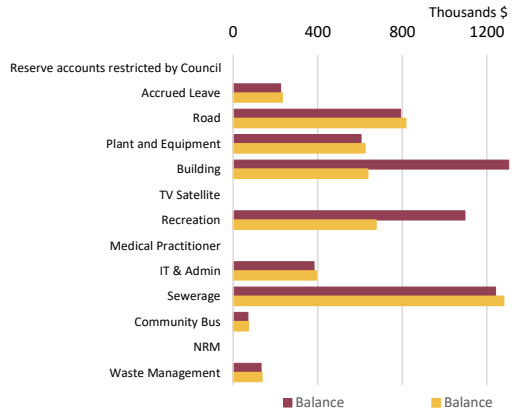
INVESTING ACTIVITIES



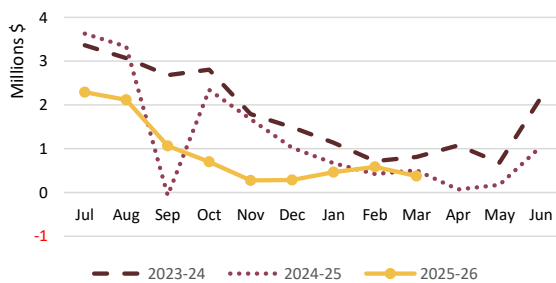
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
CBA Municipal Account	Cash and cash equivalents	\$ 187,827	\$	\$ 187,827	\$	CBA	Variable	
CBA Licensing Account	Cash and cash equivalents	11,143		11,143		CBA	Variable	
CBA Savings Account	Cash and cash equivalents	263,385		263,385		CBA	Variable	
CBA ATM Cash Account	Cash and cash equivalents	21,400		21,400		CBA	Variable	
ATM Cash Account	Cash and cash equivalents	34,880		34,880		Cash		
Cash on Hand	Cash and cash equivalents	760		760		Cash		
Term Deposit XXX1	Financial assets at amortised cost	0	4,867,527	4,867,527		CBA	4.19%	31/03/2026
Total		519,395	4,867,527	5,386,921	0			
Comprising								
Cash and cash equivalents		519,395	0	519,394	0			
Financial assets at amortised cost - Term Deposits		0	4,867,527	4,867,527	0			
		519,395	4,867,527	5,386,921	0			

KEY INFORMATION

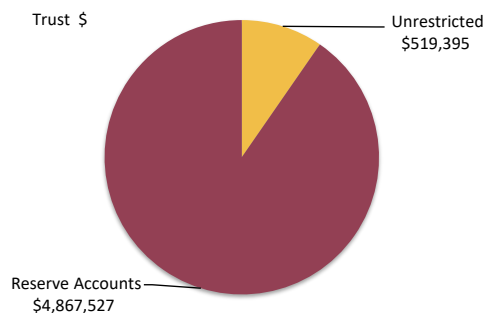
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 8 - Other assets.



**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Accrued Leave	225,012	9,042		234,054	225,012	6,942	0	231,955
Road	605,107	31,820	(520,000)	116,927	791,875	24,432	0	816,307
Plant and Equipment	791,875	24,315	(57,000)	759,190	605,107	18,669	0	623,777
Building	907,929	36,483	(912,002)	32,410	1,303,058	33,373	(700,000)	636,431
TV Satellite	35,787	1,438		37,225			0	0
Recreation	1,096,243	44,060	(565,975)	574,328	1,096,243	29,688	(450,000)	675,930
Medical Practitioner	334,607	13,445		348,052			0	0
IT & Admin	382,273	15,361	(75,000)	322,634	382,273	11,794	0	394,067
Sewerage	1,241,540	49,888		1,291,428	1,241,540	38,305	0	1,279,846
Community Bus	70,414	2,829		73,243	70,413	2,172	0	72,586
NRM	24,735	994		25,729			0	0
Waste Management	132,539	5,325	(10,000)	127,864	132,539	4,089	0	136,628
	5,848,061	235,000	(2,139,977)	3,943,084	5,848,061	169,466	(1,150,000)	4,867,527

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	1,042,474	1,042,474	981,019	(61,455)
Plant and equipment	1,394,236	1,394,236	1,269,722	(124,514)
Acquisition of property, plant and equipment	2,436,710	2,436,710	2,250,741	(185,969)
Infrastructure - roads	2,187,000	2,092,000	1,436,297	(655,703)
Infrastructure - other	833,291	785,791	818,040	32,249
Acquisition of infrastructure	3,020,291	2,877,791	2,254,337	(623,454)
Total capital acquisitions	5,457,001	5,314,501	4,505,078	(809,423)
Capital Acquisitions Funded By:				
Capital grants and contributions	1,935,514	1,935,514	1,745,579	(189,935)
Other (disposals & C/Fwd)	482,432	457,432	443,063	(14,368)
Reserve accounts				
Road	520,000		0	0
Plant and Equipment	57,000		0	0
Building	912,002		700,000	700,000
Recreation	565,975		450,000	450,000
IT & Admin	75,000		0	0
Waste Management	10,000		0	0
Contribution - operations	899,078	2,921,555	1,166,436	(1,755,120)
Capital funding total	5,457,001	5,314,501	4,505,078	(809,423)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

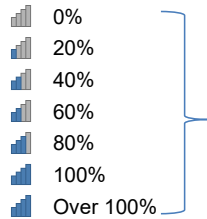
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

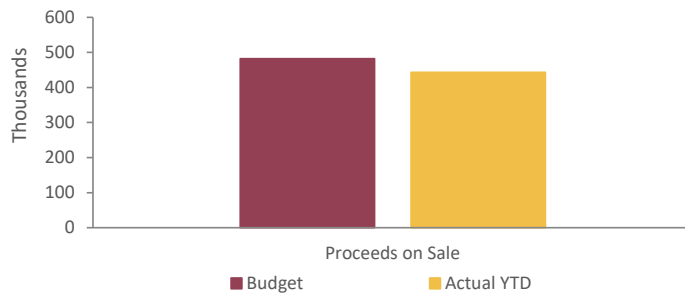


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Amended		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
	BC001 L253 Admin Office - Building (Capital)	30,000	30,000	0	30,000
	BC016B Rec Ground Ablutions	223,500	223,500	228,085	(4,585)
	BC040 L9 (34) Smith St - Building (Capital)	10,200	10,200	11,220	(1,020)
	BC044 L68 (18) Smith St - Building (Capital)	42,500	42,500	5,885	36,615
	BC054 L271 (3) Greenham St - Building (Capital)	6,000	6,000	5,555	445
	BC066 L200 (6) Greenham St - Building (Capital)	730,274	730,274	730,274	0
	PE0021 P002 Ute Mechanic	55,000	55,000	46,894	8,106
	PE0091 P009 Semi Side Tipper	150,000	150,000	125,430	24,570
	PE0131 P013 Excavator	110,000	110,000	102,850	7,150
	PE0181 P018 Prime Mover	270,000	270,000	264,705	5,295
	PE0401 P040 Ute Gardener	50,000	50,000	0	50,000
	PE0591 P059 Skidsteer	130,000	130,000	110,200	19,800
	PE0661 P066 Ute Works Crew	55,000	55,000	54,322	678
	PE1001 P100 CEO Vehicle	85,000	85,000	73,698	11,302
	PE2001 P200 WS Vehicle	68,000	68,000	68,877	(877)
	PE3001 P300 DCEO Vehicle	75,000	75,000	76,532	(1,532)
	PE000 Himac Rake	26,000	26,000	25,978	22
	PE0371 Fire Ute Fastattack (DFES Capital Grant)	320,236	320,236	320,236	0
	RRG006 Kulja-Kalannie Full Recon	355,000	355,000	341,586	13,414
	RRG006B Kulja-Kalannie Reseal	120,000	120,000	27,833	92,167
	RRG140 Burakin-Wialki Full Recon	390,000	390,000	367,869	22,131
	R2R003 Koorda-Dowerin Asphalt Intersection	39,000	39,000	45,603	(6,603)
	R2R004 Koorda-Kulja Full Recon	390,000	390,000	165,227	224,773
	R2R004B Koorda-Kulja Asphalt Intersection	35,000	35,000	19,356	15,644
	R2R004C Koorda-Kulja Reseal	180,000	180,000	40,749	139,251
	R2R007 Booralaming-Kulja Reseal	32,000	32,000	1,989	30,011
	R2R017 Martin Reform/Sheet	70,000	70,000	80,999	(10,999)
	R2R138 Haig Asphalt Intersection	60,000	60,000	39,017	20,983
	R2R137 Railway Asphalt Intersection	61,000	61,000	88,574	(27,574)
	R2R002 Cadoux-Koorda 24/25	0	0	27,846	(27,846)
	RC002 Cadoux-Koorda WSN Works	60,000	60,000	10,953	49,047
	RC135 Koorda-Wyalkatchem WSN Works	45,000	45,000	23,416	21,584
	RC002B Cadoux-Koorda Reseal	50,000	50,000	9,993	40,007
	RC007 Booralaming-Kulja Reform/Sheet	80,000	80,000	0	80,000
	RC010 Mollerin Rock South Reform/Sheet	80,000	20,000	0	20,000
	RC014 Maher Road	0	0	3,905	(3,905)
	RC046 Downie Clearing	20,000	5,000	12,216	(7,216)
	RC052 Green Road	0	0	5,773	(5,773)
	RC103 Warren Reform/Sheet	100,000	100,000	123,393	(23,393)
	FC091 Footpath Repairs	20,000	0	0	0
	PC004 Refuse Site CCTV	10,000	10,000	7,905	2,095
	PC002B Rec Centre Playground	50,000	12,500	34,502	(22,002)
	PC005 Bowling Green	694,791	694,791	741,959	(47,168)
	IO015 Caravan Park BBQ	10,000	10,000	17,210	(7,210)
	IO005 Shire Depot CCTV	10,000	10,000	0	10,000
	PC006 Rec Ground Retaining & Paving	58,500	48,500	16,464	32,036
		5,457,001	5,314,501	4,505,078	809,423

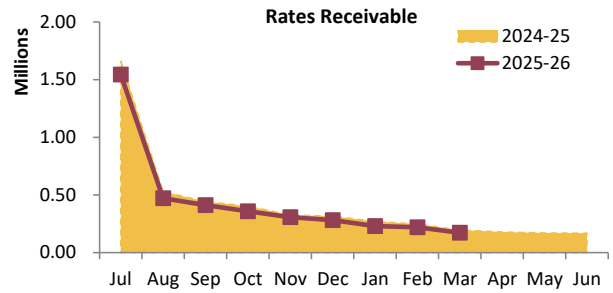
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
10901	P002 Ute Mechanic	7,500	35,000	27,500	0	2,332	22,727	20,395	0
10908	P009 Semi Side Tipper	25,000	20,000	0	(5,000)	24,963	41,191	16,228	0
10912	P013 Excavator	0	30,000	30,000	0	0	36,316	36,316	0
10916	P018 Prime Mover	70,000	90,000	20,000	0	60,832	59,361	0	(1,471)
10935	P040 Ute Gardener	9,500	25,000	15,500	0			0	0
10948	P059 Skidsteer	0	25,000	25,000	0	0	22,577	22,577	0
10996	P066 Ute Works Crew	38,000	30,000	0	(8,000)	36,300	33,727	0	(2,572)
11110	P100 CEO Vehicle	75,000	75,000	0	0	72,004	63,641	0	(8,363)
11109	P200 WS Vehicle	65,000	58,000	0	(7,000)	64,976	55,455	0	(9,522)
11107	P300 DCEO Vehicle	73,000	65,000	0	(8,000)	72,870	69,545	0	(3,325)
10909	P010 Fire Tender			0	0	8,531	9,091	560	0
	P037 Fire Ute (returned to DFES)	29,432	29,432	0	0	29,432	29,432	0	0
		392,432	482,432	118,000	(28,000)	372,240	443,063	96,076	(25,253)



7 RECEIVABLES

Rates receivable	30 June 2025	31 Mar 2026
	\$	\$
Opening arrears previous year	151,329	186,709
Levied this year	1,274,465	1,266,771
Less - collections to date	(1,239,085)	(1,265,724)
Net rates collectable	186,709	187,756
% Collected	86.9%	87.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	11,204	0	388	1,744	13,336
Percentage	0.0%	84.0%	0.0%	2.9%	13.1%	
Balance per trial balance						
Trade receivables						13,336
Other receivables						6,719
GST receivable						34,154
Total receivables general outstanding						54,208

Amounts shown above include GST (where applicable)

KEY INFORMATION

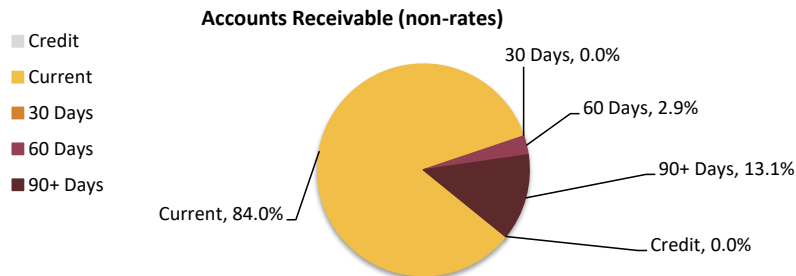
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 March 2026
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	5,848,061	(980,534)		4,867,527
Inventory				
Fuel	7,471	117,618	(104,843)	20,246
Other assets				
Contract assets	69,334		(69,334)	0
Total other current assets	5,924,865	(862,916)	(174,177)	4,887,773

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.

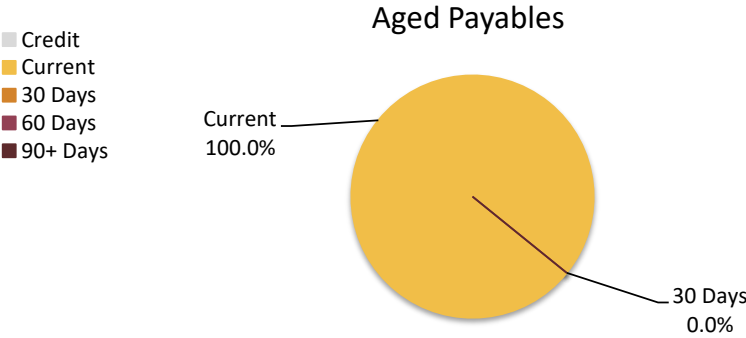
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	176,220	0	0	0	176,220
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						176,220
Other payables - Dept Transport						1,143
Other payables - Prepaid Rates						15,524
Other payables - Retention and Bonds						66,120
Other payables - GST Payable						2,549
Other payables - Payroll Creditors						614
Other payables - PAYG Payables						26,780
Other payables - FBT Liabilities						(11,412)
Other payables - ESL Liabilities						4,443
Other payables - Withholding Tax Liability						(279)
Total payables general outstanding						281,702

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 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2026
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		223,084	0		(223,084)	0
Other Liabilities - Councillor Nomination Fee		0	0	500	(500)	0
Total other liabilities		223,084	0	500	(223,584)	0
Employee Related Provisions						
Provision for annual leave		196,715	0			196,715
Provision for long service leave		161,277	0			161,277
Total Provisions		357,992	0	0	0	357,992
Total other current liabilities		581,077	0	500	(223,584)	357,992

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11

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 MARCH 2026**

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD Budget	YTD Revenue
	1 July 2025		(As revenue)	31 Mar 2026	31 Mar 2026	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Financial Assistance Grant - General				0		840,624	630,468	630,468
Financial Assistance Grant - Roads				0		414,753	311,065	311,065
DFES Bush Fire Brigade Operating Grant				0		27,274	22,107	22,107
Contribution from Koorda Sports Club				0		100,000	0	100,000
Library Grant				0		5,000	5,000	3,000
Seniors Week Grant				0		3,300	3,300	3,300
Main Roads Direct Road Grant				0		229,560	229,560	229,560
Fuel Tax Credit Scheme				0		30,000	22,500	22,037
	0	0	0	0	0	1,650,511	1,223,999	1,321,536

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2026**

INVESTING ACTIVITIES

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2026	Current Liability 31 Mar 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
DFES Cyclone Seroja Local Government Resilience Fund	223,084			223,084	223,084	223,084	223,084	223,084
CSRFF - Bowling Green Project				0	0	97,816	97,816	97,816
Regional Road Group Grant				0	0	575,048	575,048	427,875
Wheatbelt Secondary Freight Network (WSFN) Grant				0	0	42,762	42,762	0
Roads to Recovery Grant				0	0	706,000	706,000	706,000
DFES Capital Grant for KD037 Fastattack Replacement				0	0	290,804	290,804	290,804
	223,084	0	0	223,084	223,084	1,935,514	1,935,514	1,745,579

11.2. List of Accounts Paid

Corporate and Community		
Date	14 April 2026	
Location	Not Applicable	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	Lana Foote, Deputy Chief Executive Officer	
Legislation	<i>Local Government Act 1995;</i> <i>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 11 March 2026 to 14 April 2026.

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.

In line with recommendation from the 2026 FMR & AR 17 review, the list of accounts presented to Council has been amended to only provide the minimum information required by legislation. (eg. sufficient information to identify the transaction).

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 delegated 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 2025/2026 Budget.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
Resolution 040426

Moved Cr GL Boyne

Seconded Cr GW Greaves

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

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 11 March 2026 to 14 April 2026.


Municipal Voucher V610 to V695	Totalling \$ 618,253.78
Purchase Card Transactions (V623, V663 & V692)	Totalling \$ 7,091.63
	Total \$ 625,345.41

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1 Local Public Health Plan Development

Governance and Compliance		
Date	7 April 2026	
Location	Shire of Koorda	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Public Health Act 2026 Sec. 22 and 26 Local Government Act Sec. 5.56	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Shire of Koorda Health Profile Report	

Background:

When the Public Health Act 2016 Part 5 was mandated on 4 June 2024, the Chief Health Officer was given 12 months to publish a State Public Health Plan 2025-2030. Local governments were initially required to publish a local Public Health Plan at the same time. However, with the requirement for the local plans to align with the State plan, the Local Government deadline was extended to June 2026.

Given the importance of the plan and subject matter, the Shire initially requested the City of Wanneroo – which provides EHO services to the Shire – to assist however, it eventuated that the City did not have capacity at that time and recommended a specialist consultant Withers and Associates.

On review of the consultancy's bona fides, including having completed local Public Health Plans for 28 regional local governments including the Shires of Merredin, Toodyay and Bruce Rock, Withers and Associates was engaged in mid-January with the \$13,995 fee funded from the consultancy budget of which, including the PHP, is set to be underutilised by at least \$70,000 by the end of the financial year.

The purpose of this item is to detail the process to develop the PHP and provide the first stage of the plan - the Health Profile for the Shire of Koorda – for review.

Comment:

All local governments are required to plan for the future of their district under s.5.56 (1) of the *Local Government Act 1995*. The Shire is currently reviewing its Integrated Strategic Plan and associated community plan for which a community survey has been completed and results emailed to Council.

The local Public Health Plan will contribute to the development of the Integrated Strategic Plan, along with other components also currently in development such as the Shire's Annual Budget and Strategic Resourcing Plan, which includes the Long-Term Financial Plan.

The purpose of the local Public Health Plan is to define the public health needs of the community and establish clear objectives and priorities to address these needs. It is composed of two key elements:

1. Health Profile: An analysis of health data, trends, and determinants that provides insight into the health status and needs of a population, which identifies public health risks and highlights areas where intervention can make a meaningful impact.

2. **Strategic Plan:** A roadmap for action, outlining objectives, priorities, and policies designed to promote, protect, and improve public health. It is recommended that the strategic plan is developed with community consultation to ensure relevancy and impact.

The timing of the delivery of these two components and associated activity for the Shire of Koorda local Public Health Plan is as follows:

Component	Scheduled Completion	Progress
Health Profile Report	End of March	Completed 17 March Present to 22 April OCM
Health and Well Being Survey	End of May	Underway - commenced 2 April
Public Health Plan	Mid-June	Intention to present to 17 June OCM and Submit to Chief Health Officer on 18 June

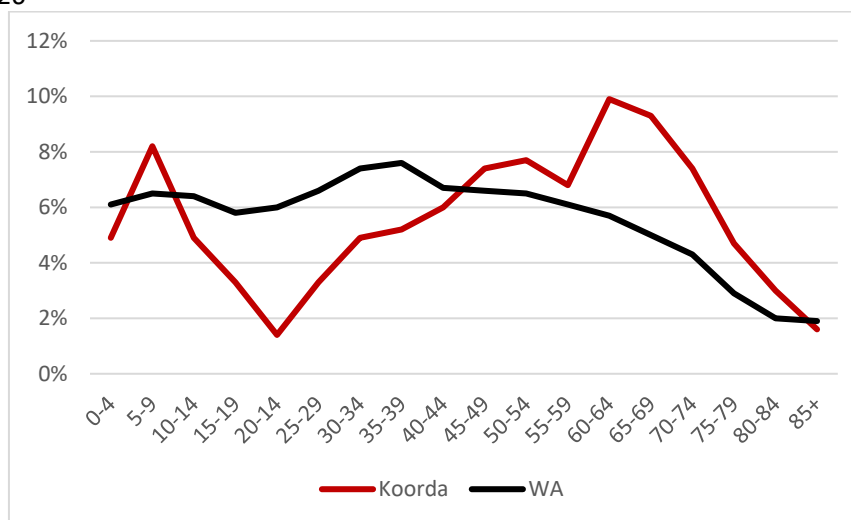
As proposed the Koorda Public Health Plan is intended to be endorsed by Council at the 17 June Ordinary Council Meeting, however, should the timing prove problematic, the Shire has approval from the Chief Health Officer for the plan to be submitted by 17 July 2026 after the 15 July OCM.

The first component of the local Public Health Plan for the Shire's consideration is the Shire's Health Profile Report (attached). The extensive information contained in the report presents key insights into the Shire demographics and beyond that specifically limited to health outcomes. Consequently, the document is valuable for Council in consideration of all budget and strategic decisions.

The report drew from various sources including the Health Department Epidemiology Directorate and Health and Health and Wellbeing Surveillance System and Australian Education Development Census. Key demographics for the Shire (as compared with WA) included:

- Median age of 51 years (38 for WA)
- Outright home ownership of 53.5% (29.2% for WA)
- In the Shire 30.2% of people were volunteers (15.9% for WA)
- Median household income was \$1341 per week (\$1815 for WA)
- Only 1.9% of people in the Shire speak a second language (29.2% for WA)
- More people in the Shire (37.9%) have long term medical conditions (26.1% for WA)
- More people worked full time (63.3%) compared to WA (57.1%).

The following shows the comparison between the various age group numbers (by percentage of the total population) for the Shire of Koorda and WA in total. As shown the significant departures from the state average population composition, is that the absence in the Shire of people between the ages of 14 and 39 years and the disproportionately higher number aged 60 years and older.



Critically for the development of the local Public Health Plan, the report details key health indicators for children (aged 2 to 15 years) and those considered adults living in the Shire of Koorda. In many aspects the Shire’s population approximate the results for the wider population of Western Australia. However, there are a number of areas that should raise concern, specifically in the areas of:

- Tobacco and alcohol related harm
- Mental health and self-harm
- Transport injuries and accidental falls

Specific rates for these areas compared to overall state averages are as follows. The figures represented are Age Standardised Rates which scale the actual results to smooth out varying age demographics between towns to allow a better comparison. That is, the figures represented are not actual rates per 100,000 people but also are not influenced by having an older population.

	Shire of Koorda	Western Australia	Increase for Koorda on WA
Hospitalisations from tobacco related harm	451.4	366.8	23%
Deaths related to tobacco	64.5	48.7	32%
Hospitalisations from alcohol related harm	750.3	665.4	13%
Deaths related to alcohol	41.0	26.0	58%
Mental health – rates of self-harm (men)	29.6	20.0	48%
Mental health – rates of self-harm (women)	10.3	7.1	45%
Transport accident rate (all)	26.6	7.2	269%
Transport death rate (males)	37.5	11.3	232%
Transport death rates (females)	11.9	3.1	284%
Accidental falls causing injury	1177.8	1031.0	14%
Accidental falls causing injury (males)	1114.7	992.9	12%
Accidental falls causing injury (females)	1285.3	1061.2	21%

While socio-economic conditions do contribute to results in these areas, the Shire of Koorda is not found to be markedly different on the ABS Socio-Economic Index For Areas (SEIFA) than nearby shires. For example, while Koorda registered a SEIFA of 946 (with a lower number being lower socio-economic conditions), Merredin scored 971, Gingin 975 and Moora 959.

These insights, along with the outcomes of the current Koorda Community Health Survey – due to be completed by 1 May – will form the basis for the Shire to redress the areas of concern through the local Public Health Plan proposed to be completed mid-June to present to Council at the earliest OCM.

Consultation:

Llew Withers, Principal, Withers ad Associates

Chantelle Jeffery, Health Promotion Coordinator, Wheatbelt Public Health Unit, WACHS

Muhammad Sufian Rana, Health Promotion Officer, WACHS

Shelavinia Siw, Customer Support Officer, Environmental Health Directorate, Department of Health
Lana Foote, Deputy Chief Executive Officer

Statutory Implications:

Public Health Act 2026 Sec. 22 and 26

Local Government Act Sec. 5.56

Policy Implications:

Nil.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

4.1 – Open and Transparent Leadership

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

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	Some temporary non-compliance
Consequence Rating	Minor (2)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Moderate (6)
Key Controls (in place)	Public Health Plan development schedule
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications:

Nil.

Voting Requirements:

Simple Majority

Absolute Majority

Officer Recommendation

Resolution 050426

Moved Cr GW Greaves

Seconded Cr NJ Chandler


That Council accept the Shire of Koorda Health profile report as the first part of the Shire's local Public Health Plan.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

13. OFFICER'S REPORTS – WORKS & ASSETS

13.1 Koorda Town Housing Plan

Works and Assets		
Date	30 March 2026	
Location	Koorda townsite	
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	Town Action Plan - Koorda Econosis NEWROC Key Worker Housing Cost Benefit Analysis Econosis NEWROC Key Worker Housing Business Case	

Background:

At the Ordinary Council Meeting of 20 November 2024, Council approved expenditure of \$10,000 for the Shire to participate in the development of a regional housing strategy for NEWROC with each shire to receive a specific Town Action Plan to details housing development options.

The project was proposed and managed by the Wheatbelt Development Commission, which had completed similar projects for the AROC and 4WDL. The Shire of Wongan-Ballidu was included in the NEWROC project, given its proximity and the WDC engaged consultancy Econosis to undertake development of the cost benefit analysis report and business case for selected sites.

The project, which included a survey in each shire to establish community and business housing needs, was initially projected to be completed in six months, however a loss of key WDC staff, delayed the NEWROC report, until December 2025. The resulting Econosis reports were detailed and tabled at the December Koorda Council Information Forum and are attached again with this item.

The purpose of this item is for Council to consider the key insights of the now completed Koorda Town Action Plan as a basis for the development of a Strategic Housing Plan for the Shire.

Comment:

The Econosis Cost Benefit Analysis found Koorda had housing demand well in advance of current supply with just 3 dwellings constructed in the five years from 2019, while it was projected the town would need between five to eight dwellings for the next seven years. It should be noted that the housing demand was set by the community and business survey results and are counter to population trends.

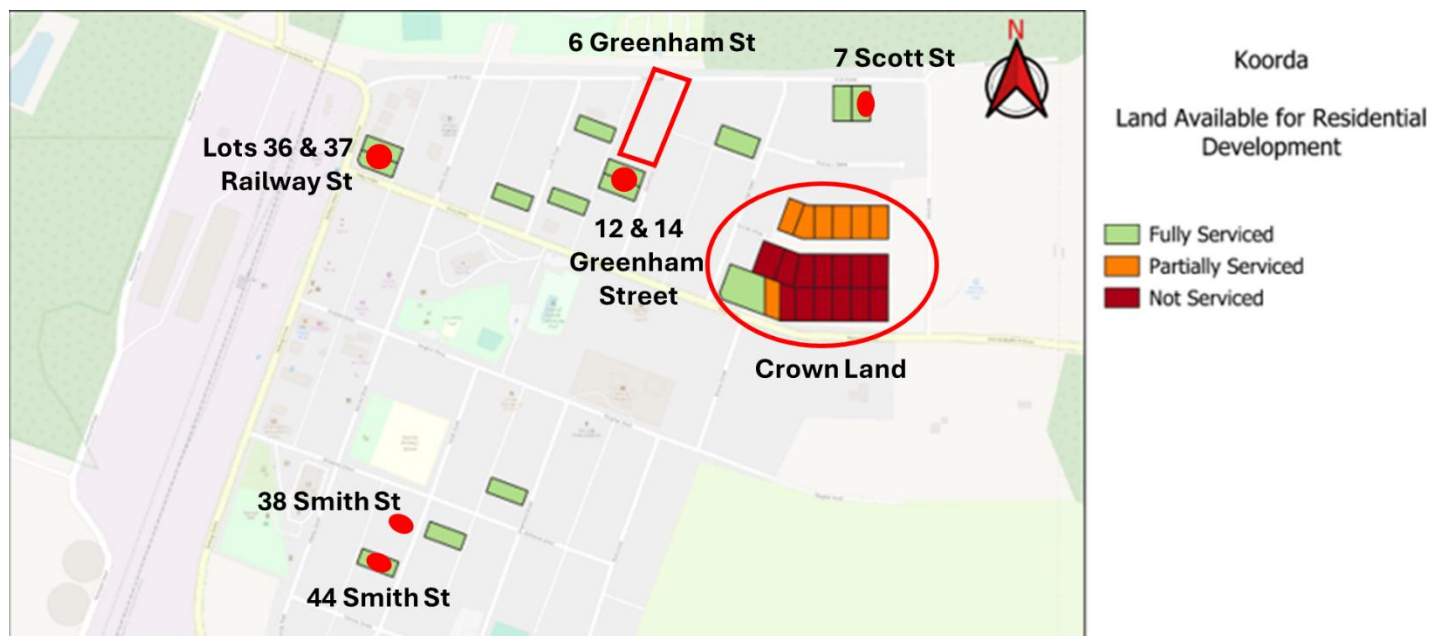
Regardless of the specific demand, the Koorda Town Action Plan has identified 36 vacant residential lots in the townsite of which 14 were already fully serviced, nine were partially serviced and 13 had no services. The lots that had no services are the undeveloped Crown Land between Lodge/Haig/Rae Streets.

Of the lots that are fully serviced, the plan identifies that six are owned by the Shire, however these include the two lots on the corner of Haig and Railway streets that have been quarantined from

development due to the proximity to the service station and possible traffic needs. The plan also does not recognise that the Shire has purchased the units at 6 Greenham Street.

The following graphic – from the Koorda Town Action Plan – identifies the lots on which the Shire could immediately initiate construction comprising:

- 7 Scott Street – vacant, fully serviced block
- 44 Smith Street – vacant, fully serviced block
- 12 Greenham Street – dilapidated house on fully serviced block
- 14 Greenham Street – vacant, fully serviced block



In addition, the plan does not recognise the additional block at the front of the Newcarlbeon Nook units at 38 Smith Street (which could accommodate another unit) nor the adjoining land to the former CEACA units at 6 Greenham Street, as explained earlier these were not recognised in the plan.

The four blocks identified in the plan - 7 Scott Street, 44 Smith Street and 12 and 14 Greenham Street – along with the additional capacity at 6 Greenham Street and 38 Smith Street, immediately enables the Shire to construct up to 20 residences, depending on the preferred mix of density.

As to providing land for private investment, the Shire could develop up to 21 new residential in initiating the process to develop the undeveloped and largely un-serviced Crown Land.

The following table details the recommendations in the Town Plan for specific lots:

TIMING	LOTS	ACTION
Short Term	6 Greenham	Purchase Lot 200 (CEACA) and develop a plan for a least 3 more units on land.
Medium Term	12 & 14 Greenham	Identify and carry out any planning actions required to maximise opportunities in conjunction with the adjoining Lot 200. This should include gaining development costs to enable these lots to be project ready for at least 4 units.
	Cnr Haig and Railway	Identify and carry out any planning actions required, including gaining costings, to maximise opportunities to attract investment for unit development on these lots.
Long Term	Crown land between Lodge, Haig and Rae	Work with DPLH (Crown Land) to determine which of these lots the Shire may be able to access, and the processes required to facilitate use of these for housing development.

As presented, an immediate recommendation of the Town Plan is to purchase the units at 6 Greenham St – which was completed in January 2026. It also recommends planning for development of the adjoining blocks on the corner of Haig and Railway Streets, which Council has previously quarantined for development. Meanwhile the plan has not offered a recommendation for a number of other serviced lots owned by the Shire (including 38 Smith and 7 Scott Streets).

Drawing on the WDC Town Plan and combined with local insights, the Shire now has the basis from which to develop a comprehensive housing strategy with a hierarchy of projects and priorities similar to that presented in the following:

TOWN PLAN RECOMMENDATION	SHIRE COMMENT	TIMING
Develop 2 lots on corner of Haig and Railway	Lots quarantined for development by Council.	NA
Purchase units at 6 Greenham Street	Completed in January 2026	COMPLETE
Develop additional units at 6 Greenham Street	Develop the 1 block already cleared and level	Short Term
38 Smith St – No Recommendation	Cleared block for 1 unit at front of existing	Short Term
44 Smith St – No Recommendation	Cleared with potential to accommodate 3 units	Medium Term
7 Scott Street – No Recommendation	Cleared with potential 2-3 units or residence	Medium Term
Work with DPLH to develop lots	Suit development as lots for private sale	Longer term
Develop 4-6 units on 12 and 14 Greenham St	Require demolition for up to 6 units	Longer Term
Develop 6 Greenham St for up to 6 more units	Require site to be cleared for development	Longer Term

The proposed schedule above gives weight to the current condition of the available shire-owned lots – with higher priority given to lots that have fewer barriers to development such as already being cleared and have lower investment requirements, such as lower construction costs.

In addition to recommendations for some of the specific blocks in town the plan also makes recommendations on Planning, Economic Development and Advocacy. These are summarised as follows with proposed priorities:

TOWN PLAN RECOMMENDATION	SHIRE COMMENT	PRIORITY
Planning		
Amend Local Planning Scheme to encourage infill and diverse housing types	Town is already zoned R30	Low
Prepare Workforce Accommodation Policy to address demand for 2–3-bedroom dwellings.	Housing Policy to be updated	High
Liaise with utility providers to ensure network capacity and extend services to priority lots.	Dependent on Housing Strategy and Council priorities	Medium
Engage with DevelopmentWA for support in servicing lots.	As required	Medium
Staged Residential Land Development Strategy for Crown lots.	Timing dependent of Housing Strategy and Council Priorities	High
Bushfire mitigation planning for affected lots.		Medium
Economic Development		
Five-yearly audits of residential, industrial, and commercial activity to track demand.	Review can be included in Housing Strategy	Low
Incentivise private investment through land and development support.	Consideration for Council in Housing Strategy, in particular if development of Crown land parcel proceeds	Medium

Regional collaboration for property management capacity and create economies of scale.	Shire manages property	Low
Prepare Investment Prospectus to highlight priority development opportunities.	Advertising and sales required if Crown land parcel proceeds. Determination of strategy by Council.	Low
Improve data capture and sharing on housing, land supply, and economic trends.	Housing Strategy will provide for longer term growth.	Low
Foster partnerships between public, private, and community stakeholders.	Engagement plan will be part of Housing Strategy	Medium
Continual market monitoring via NEWROC to align planning with housing realities.	Shire to establish metrics and data sources as part of Housing Strategy	Low
Governance and Advocacy		
Advocate to service agencies to align infrastructure upgrades with housing demand.	As required	Medium
Explore Community Housing Provider options to expand affordable housing.	Council consideration	Low
Engage with DPLH to progress priority planning actions and divest Crown land for development.	As per priorities of Council in Housing Strategy	Medium
Coordinate with government programs (e.g., GROH, WALGA) based on regional demand	As required	Low

As mentioned, the WDC Town Plan provides the basis for the Shire develop a 5-year Housing Strategy by providing the underlying demographics and identified community and business need, helping define potential projects, albeit mitigated with additional information, and outlining a sequence of imperatives.

The priorities as defined in the previous table, assume that the Shire first develop a 5-year Housing Strategy with the underlying principle of maximising value targeting projects with fewer barriers – such as cleared with services and shire owned – before progressing to opening land for private sale.

It is proposed that the Shire develop a 5-Housing Strategy for Consideration by Council that sets out:

- Housing Needs Assessment – define housing needs for Shire for next five years
- Strategic Objectives – for the underlying principles of the plan and target objectives
- Situation Assessment – detail available lots and barriers to redevelopment
- Implementation Plan – staged development of various lot types and rationale.
- Financial Considerations – define costings as per business case and funding options.

Development of the 2026/27 Shire budget should be expected to have an impact on any housing strategy for the town, particularly in regard to funding and the establishment of specific reserves or final decision on the application of the units at 6 Greenham Street. Such decisions by Council will need to be accommodated within the strategy.

Consequently, the housing strategy will need to be completed after the annual budget in finalised in July. As such it is proposed that a draft Koorda Housing Strategy be presented to the 19 August Ordinary Meeting of Council.

Consultation:

Grant Arthur, Director Regional Development, WDC
Alex MacKenzie (former) Senior Regional Development Officer, WDC
Caroline Robinson, Executive Officer NEWROC
NEWROC Shire Chief Executive Officers
Mark Wallace, Principal, Econosis

Statutory Implications:

Nil.

Policy Implications:

Nil.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024
4.1 - Open and Transparent Leadership

Risk Implications:

Risk Profiling Theme	Unforeseen operational demands delay completion of draft strategy
Risk Category	Reputational
Risk Description	Some temporary non-compliance
Consequence Rating	Insignificant (1)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (2)
Key Controls (in place)	Management of operational priorities and strategy is not time critical.
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications:

Nil.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
Resolution 060426

Moved Cr BH Moore

Seconded Cr NJ Chandler

That Council endorse the development of a draft Koorda Town Housing Strategy be presented to the August Ordinary Meeting of Council.

CARRIED 7/0

For: Cr JM Stratford, Cr GW Greaves, Cr KA Fuchsbichler, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

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

Nil.

15. Elected Members' Motions

Nil.

16. Matters Behind Closed Doors

Nil.

17. Closure

The Presiding person thanked everyone for their attendance and declared the meeting closed at 5.15pm.

Signed: _____

Stratford

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

Date: 20 May 2026