



Shire of
Koorda

Drive in, stay awhile

MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 18 February 2026

Commencing 5.00pm

CONFIRMED

NOTICE OF MEETING

Dear Elected Members,

Notice is hereby given that the next Ordinary Meeting of Council of the Shire of Koorda will be held on Wednesday, 18 February 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
13 February 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.

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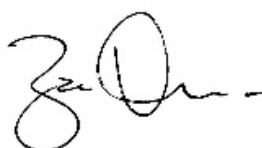
Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

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 18 February 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 KA Fuchsbichler	
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

Members of the Public:

Apologies:

Visitors:

Stephanie Kaharudin	Assistant Director, Office of the Auditor General (MS Teams)
Marcia Johnson	Audit Director, Armada (MS Teams)
Ebin Johnson	Audit Manager, Armada (MS Teams)
Mr Ron Back	Independent Chair, Shire of Koorda ARIC (MS Teams)

Approved Leave of Absence:

Cr GW Greaves	Deputy President
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3. Public Question Time

Nil.

4. Disclosure of Interest

Nil.

5. Applications for Leave of Absence

Nil.

6. Petitions and Presentations

Audit Entrance Meeting FY 2026. Overview of Audit Planning Summary & Audit Timetable for 30 June 2026.

5.31pm – The visitors withdrew from MS Teams.

7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 16 December 2025

[Ordinary Council Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation Resolution 010226

Moved Cr GL Boyne

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 16 December 2025, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 6/0

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

8. Minutes of Committee Meetings to be Received

8.1. Minutes of Internal Committee Meetings to be Received

- a. Electors Meeting Minutes for meeting held on 2 February 2026

[Electors Meeting Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation Resolution 020226

Moved Cr NJ Chandler

Seconded Cr KA Fuchsbichler

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

- a. Electors Meeting, 2 February 2026.

CARRIED 6/0

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

8.2. Minutes of External Committee Meetings to be Received

- a. WNE SRRG Meeting Minutes for meeting held on 9 February 2026
[WNE SRRG Meeting Minutes](#)

Voting Requirements Simple Majority Absolute Majority

Officer Recommendation Resolution 030226

Moved Cr BJ Harrap

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. WNE SRRG Meeting, 9 February 2026.

CARRIED 6/0

For: Cr JM Stratford, Cr KA Fuchsbichler, 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

The Shire President extends condolences to the Luers family on the passing of Dot and to the Tozer family on the passing of Joan.

11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements

Corporate and Community		
Date	10 February 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	December 2025 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 31 December 2025.

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 040226

Moved Cr KA Fuchsbichler

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 December 2025, as presented.

CARRIED 6/0

For: Cr JM Stratford, Cr KA Fuchsbichler, 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 December 2025

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

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SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	1,272,117	1,272,117	1,266,771	(5,346)	(0.42%)	
Rates excluding general rates	30,625	30,625	30,625	0	0.00%	
Grants, subsidies and contributions	1,406,330	770,995	998,024	227,029	29.45%	▲
Fees and charges	709,998	461,203	462,860	1,657	0.36%	
Interest revenue	232,500	115,500	137,814	22,314	19.32%	▲
Other revenue	24,000	14,000	120,047	106,047	757.48%	▲
Profit on asset disposals	118,000	73,000	560	(72,440)	(99.23%)	▼
	3,793,570	2,737,440	3,016,701	279,261	10.20%	
Expenditure from operating activities						
Employee costs	(1,512,029)	(747,747)	(809,942)	(62,195)	(8.32%)	▼
Materials and contracts	(1,463,305)	(846,272)	(985,252)	(138,980)	(16.42%)	▼
Utility charges	(291,640)	(145,816)	(116,193)	29,623	20.32%	▲
Depreciation	(2,481,130)	(1,240,574)	(1,312,962)	(72,388)	(5.84%)	▼
Insurance	(247,496)	(247,496)	(230,977)	16,519	6.67%	▲
Other expenditure	(118,261)	(32,853)	(36,427)	(3,574)	(10.88%)	▼
Loss on asset disposals	(28,000)	(15,000)	(23,782)	(8,782)	(58.55%)	▼
	(6,141,861)	(3,275,758)	(3,515,535)	(239,777)	(7.32%)	
Non cash amounts excluded from operating activities	2(c) 2,391,130	1,182,574	1,281,776	99,202	8.39%	▲
Amount attributable to operating activities	42,839	644,256	782,942	138,686	21.53%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	1,744,710	1,176,700	1,358,609	181,909	15.46%	▲
Proceeds from disposal of assets	453,000	228,000	260,891	32,891	14.43%	▲
	2,197,710	1,404,700	1,619,500	214,800	15.29%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,386,200)	(965,700)	(1,473,573)	(507,873)	(52.59%)	▼
Acquisition of infrastructure	(3,061,791)	(2,506,791)	(1,618,939)	887,852	35.42%	▲
	(4,447,991)	(3,472,491)	(3,092,512)	379,979	10.94%	
Amount attributable to investing activities	(2,250,281)	(2,067,791)	(1,473,013)	594,778	28.76%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	1,313,977	0	0	0	0.00%	
	1,313,977	0	0	0	0.00%	
Outflows from financing activities						
Transfer to reserves	(215,000)	0	(59,009)	(59,009)	0.00%	▼
		0	(59,009)	(59,009)	0.00%	
Amount attributable to financing activities	1,313,977	0	(59,009)	(59,009)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,032,696	1,032,696	1,036,202	3,506	0.34%	
Amount attributable to operating activities	42,839	644,256	782,942	138,686	21.53%	▲
Amount attributable to investing activities	(2,250,281)	(2,067,791)	(1,473,013)	594,778	28.76%	▲
Amount attributable to financing activities	1,313,977	0	(59,009)	(59,009)	0.00%	▼
Surplus or deficit after imposition of general rates	139,231	(390,839)	287,122	677,961	173.46%	▲

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 DECEMBER 2025

	Actual 30 June 2025	Actual as at 31 December 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	1,541,079	449,349
Trade and other receivables	251,500	532,937
Other financial assets	5,848,061	5,907,070
Inventories	7,471	(991)
Other assets	69,334	0
TOTAL CURRENT ASSETS	7,717,444	6,888,364
NON-CURRENT ASSETS		
Other financial assets	59,715	116,383
Property, plant and equipment	15,892,316	16,767,453
Infrastructure	93,509,077	94,129,378
TOTAL NON-CURRENT ASSETS	109,461,107	111,013,214
TOTAL ASSETS	117,178,552	117,901,579
CURRENT LIABILITIES		
Trade and other payables	477,117	550,169
Contract liabilities	223,084	13,084
Other liabilities	0	200
Employee related provisions	357,992	357,992
TOTAL CURRENT LIABILITIES	1,058,194	921,446
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	1,495,325
NET ASSETS	115,546,479	116,406,254
EQUITY		
Retained surplus	55,374,085	56,174,851
Reserve accounts	5,848,061	5,907,069
Revaluation surplus	54,324,333	54,324,333
TOTAL EQUITY	115,546,479	116,406,253

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 DECEMBER 2025**

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 13 January 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 DECEMBER 2025

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	31 December 2025
	\$	\$	\$
Current assets			
Cash and cash equivalents	7,389,140	1,541,079	449,349
Trade and other receivables	297,696	251,500	532,937
Other financial assets		5,848,061	5,907,070
Inventories	7,471	7,471	(991)
Other assets		69,334	0
	7,694,307	7,717,444	6,888,364
Less: current liabilities			
Trade and other payables	(457,486)	(477,117)	(550,169)
Capital grant/contributions liabilities	(223,084)	(223,084)	(13,084)
Other liabilities		0	(200)
Employee related provisions	(357,992)	(357,992)	(357,992)
	(1,038,562)	(1,058,194)	(921,446)
Net current assets	6,655,745	6,659,250	5,966,919
Less: Total adjustments to net current assets	2(b) (5,623,049)	(5,623,049)	(5,679,797)
Closing funding surplus / (deficit)	1,032,696	1,036,202	287,122

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(5,848,061)	(5,848,061)	(5,907,070)
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	227,273
Total adjustments to net current assets	2(a) (5,623,049)	(5,623,049)	(5,679,797)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	31 December 2025	31 December 2025
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(118,000)	(73,000)	(560)
Add: Loss on asset disposals	28,000	15,000	23,782
Add: Depreciation	2,481,130	1,240,574	1,312,962
Movement in current employee provisions associated with restricted cash			2,261
Non-cash movements in non-current assets and liabilities:			
- Financial assets at amortised cost - term deposits			(56,669)
Total non-cash amounts excluded from operating activities	2,391,130	1,182,574	1,281,776

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 DECEMBER 2025

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	227,029	29.45%	▲
Financial Assistance Grant annual allocation \$235k higher than anticipated. Additional \$6.6k received from DFES Operating Grant for overspend inf 24/25. Invoice sent to sports club for contribution to Bowling Green re-location.			Permanent
Interest revenue	22,314	19.32%	▲
Interest received higher than anticipated monthly budget split. \$11.7k Reserves, \$7k Municipal and \$3.5k Rates Penalty Interest.			Timing
Other revenue	106,047	757.48%	▲
Payout from LGIS for Members Equity Account (\$27k) used to pay off first 2025 Insurance Instalment. WALGA House Trust Valuation released, increase of \$57k for Shire of Koorda shares. Debt recovery costs for rates (\$20.7k) added to accounts ahead of anticipated budget.			Permanent
Profit on asset disposals	(72,440)	(99.23%)	▼
Disposal of assets behind anticipated budget - expected to go to auction February/March. Full break down in note 6.			Timing
Expenditure from operating activities			
Employee costs	(62,195)	(8.32%)	▼
Budget split evenly across year. Employee costs slightly higher than YTD budget for road maintenance (\$30k), Recreation (\$20k) and Internal Plant Repairs (\$10k).			Timing
Materials and contracts	(138,980)	(16.42%)	▼
Plant costings to be allocated out to completed works to clear out Plant Operating Costs accordingly. Remaining budget items generally inline with budget.			Timing
Utility charges	29,623	20.32%	▲
Budget split evenly across year. Utilities under current budget allocation due to rain, usually higher expenditure in summer months once dam reserve has dried up. (\$22k variance for Parks & Garden)			Timing
Depreciation	(72,388)	(5.84%)	▼
Due to capital works undertaken in 24-25 and additions to assets, depreciation higher than anticipated budget by \$30k Roads, \$19k Recreation and \$19k Plant.			Timing
Insurance	16,519	6.67%	▲
Credit from 24-25 Workers Compensation contribution following actual wage declaration. Wages less than declared values.			Permanent
Other expenditure	(3,574)	(10.88%)	▼
Slight variances to Elected Member expenses in relation to anticipated budget.			Timing
Loss on asset disposals	(8,782)	(58.55%)	▼
Variance to anticipated loss on asset disposals. Full break down in note 6.			Timing
Non cash amounts excluded from operating activities	99,202	8.39%	▲
Depreciation and asset disposal variances as above.			Timing
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	181,909	15.46%	▲
RfR Grant income \$83k higher month end than anticipated budget. RRG \$136k behind anticipated budget - \$100k claimed and received in January. Recognition of DFES Capital Grant for new P037 FastAttack \$291k. Next WSFN claim to be processed (\$43k) once current funds expended. Full breakdown in Note 12.			Permanent
Proceeds from disposal of assets	32,891	14.43%	▲
Plant disposal not yet taken place as anticipated at budget time. Recognition of "proceeds" (book figure) for DFES changing over P037 Fire Ute (\$29k).			Timing
Outflows from investing activities			
Acquisition of property, plant and equipment	(507,873)	(52.59%)	▼
Plant \$527k ahead of budget (\$320k relating to DFES Capital Grant for new P037 FastAttack not included in budget). Buildings \$19k behind anticipated budget. Full			Timing
Acquisition of infrastructure	887,852	35.42%	▲
Other Infrastructure \$20k and Roads \$868k behind anticipated budget. Further break down on note 5.			Timing
Outflows from financing activities			
Transfer to reserves	(59,009)	0.00%	▼
Interest earned on renewal of term deposit after investment from 1 July to 30 September 2025. Renewed for 3 months at a rate of 4.04%. Reserve matured 5th January.			Timing
Surplus or deficit after imposition of general rates	677,961	173.46%	▲
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 DECEMBER 2025**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.03 M	\$1.03 M	\$1.04 M	\$0.00 M
Closing	\$0.14 M	(\$0.39 M)	\$0.29 M	\$0.68 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.45 M	7.1%
Restricted Cash	\$5.91 M	92.9%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	\$0.38 M
0 to 30 Days	23.6%
Over 30 Days	76.4%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.29 M	79.8%
Trade Receivable	\$0.24 M	% Outstanding
Over 30 Days		81.9%
Over 90 Days		1.2%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.04 M	\$0.64 M	\$0.78 M	\$0.14 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.27 M	
YTD Budget	\$1.27 M	(0.4%)

Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.00 M	
YTD Budget	\$0.77 M	29.4%

Refer to 11 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.46 M	
YTD Budget	\$0.46 M	0.4%

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)
(\$2.25 M)	(\$2.07 M)	(\$1.47 M)	\$0.59 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.26 M	
Adopted Budget	\$0.45 M	(42.4%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.62 M	
Adopted Budget	\$3.06 M	(47.1%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.36 M	
Adopted Budget	\$1.74 M	(22.1%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.31 M	\$0.00 M	(\$0.06 M)	(\$0.06 M)

Refer to Statement of Financial Activity

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

Reserves	
Reserves balance	\$5.91 M
Net Movement	\$0.06 M

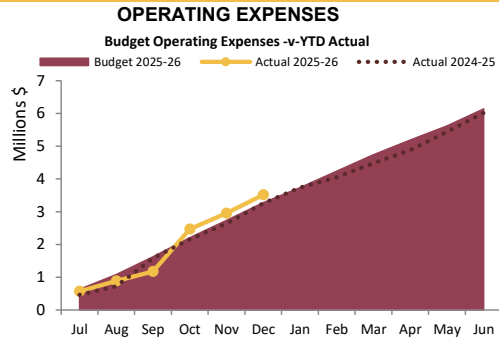
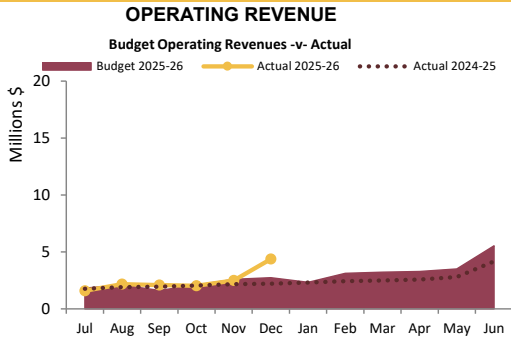
Refer to 4 - Cash Reserves

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

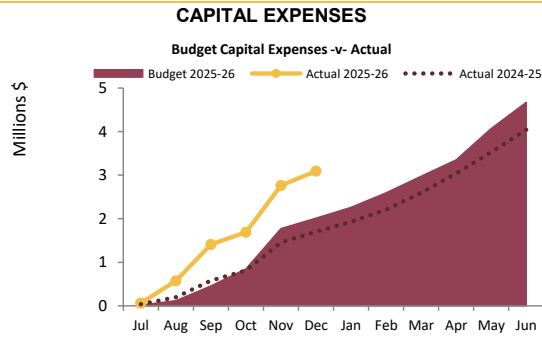
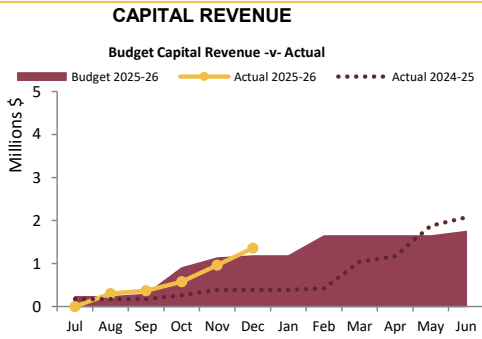
**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



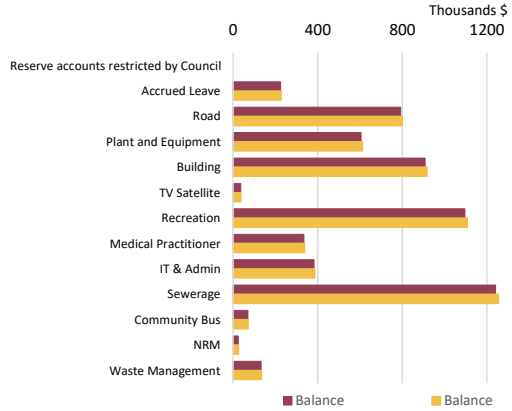
INVESTING ACTIVITIES



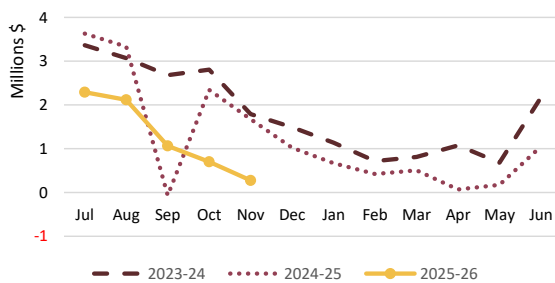
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

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	\$ 150,218	\$	\$ 150,218	\$	CBA	Variable	
CBA Licensing Account	Cash and cash equivalents	10,000		10,000		CBA	Variable	
CBA Savings Account	Cash and cash equivalents	232,091		232,091		CBA	Variable	
CBA ATM Cash Account	Cash and cash equivalents	42,100		42,100		CBA	Variable	
ATM Cash Account	Cash and cash equivalents	14,180		14,180		Cash		
Cash on Hand	Cash and cash equivalents	760		760		Cash		
Term Deposit XXX1	Financial assets at amortised cost	0	5,907,070	5,907,070		CBA	4.04%	5/01/2026
Total		449,349	5,907,070	6,356,419	0			
Comprising								
Cash and cash equivalents		449,349	0	449,349	0			
Financial assets at amortised cost - Term Deposits		0	5,907,070	5,907,070	0			
		449,349	5,907,070	6,356,419	0			

KEY INFORMATION

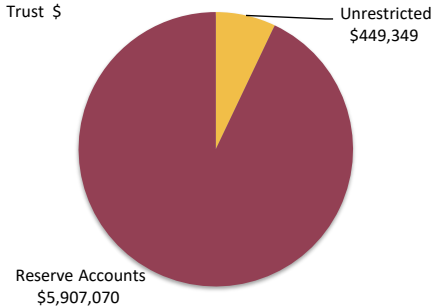
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 DECEMBER 2025**

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	8,272		233,284	225,012	2,261	0	227,273
Road	605,107	22,245	(520,000)	107,352	791,875	7,956	0	799,831
Plant and Equipment	791,875	29,112	(57,000)	763,987	605,107	6,080	0	611,187
Building	907,929	33,379	(153,502)	787,806	907,929	9,122	0	917,052
TV Satellite	35,787	1,316		37,103	35,787	360	0	36,147
Recreation	1,096,243	40,310	(565,975)	570,578	1,096,243	11,265	0	1,107,508
Medical Practitioner	334,607	12,301		346,908	334,607	3,362	0	337,969
IT & Admin	382,273	14,053	(7,500)	388,826	382,273	3,841	0	386,114
Sewerage	1,241,540	45,642		1,287,182	1,241,540	12,474	0	1,254,014
Community Bus	70,414	2,589		73,003	70,413	707	0	71,121
NRM	24,735	909		25,644	24,735	249	0	24,983
Waste Management	132,539	4,872	(10,000)	127,411	132,539	1,332	0	133,870
	5,848,061	215,000	(1,313,977)	4,749,084	5,848,061	59,009	0	5,907,070

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	312,200	269,700	250,745	(18,955)
Plant and equipment	1,074,000	696,000	1,222,828	526,828
Acquisition of property, plant and equipment	1,386,200	965,700	1,473,573	507,873
Infrastructure - roads	2,187,000	1,782,000	913,722	(868,278)
Infrastructure - other	874,791	724,791	705,217	(19,574)
Acquisition of infrastructure	3,061,791	2,506,791	1,618,939	(887,852)
Total capital acquisitions	4,447,991	3,472,491	3,092,512	(379,979)
Capital Acquisitions Funded By:				
Capital grants and contributions	1,744,710	1,176,700	1,358,609	181,909
Other (disposals & C/Fwd)	453,000	228,000	260,891	32,891
Reserve accounts				
Road	520,000		0	0
Plant and Equipment	57,000		0	0
Building	153,502		0	0
Recreation	565,975		0	0
IT & Admin	7,500		0	0
Waste Management	10,000		0	0
Contribution - operations	936,304	2,067,791	1,473,013	(594,778)
Capital funding total	4,447,991	3,472,491	3,092,512	(379,979)

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

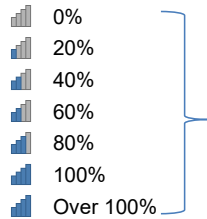
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

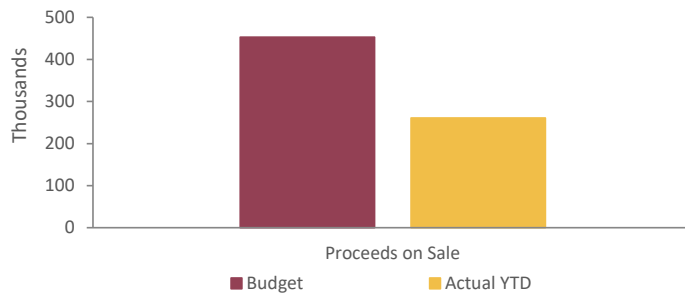


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted			Variance	
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over	
		\$	\$	\$	\$	
	BC001	L253 Admin Office - Building (Capital)	30,000	10,000	0	10,000
	BC016B	Rec Ground Ablutions	223,500	223,500	218,085	5,415
	BC040	L9 (34) Smith St - Building (Capital)	10,200	10,200	11,220	(1,020)
	BC044	L68 (18) Smith St - Building (Capital)	42,500	20,000	5,885	14,115
	BC054	L271 (3) Greenham St - Building (Capital)	6,000	6,000	5,555	445
	BC066	L200 (6) Greenham St - Building (Capital)	0	0	10,000	(10,000)
	PE0021	P002 Ute Mechanic	55,000	55,000	0	55,000
	PE0091	P009 Semi Side Tipper	150,000	0	125,430	(125,430)
	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	0	73,698	(73,698)
	PE2001	P200 WS Vehicle	68,000	0	68,877	(68,877)
	PE3001	P300 DCEO Vehicle	75,000	0	76,532	(76,532)
	PE000	Himac Rake	26,000	26,000	25,978	22
	PE0371	Fire Ute Fastattack (DFES Capital Grant)	0	0	320,236	(320,236)
						0
	RRG006	Kulja-Kalannie Full Recon	355,000	355,000	296,594	58,406
	RRG006B	Kulja-Kalannie Reseal	120,000	120,000	27,833	92,167
	RRG140	Burakin-Wialki Full Recon	390,000	390,000	115,189	274,811
	R2R003	Koorda-Dowerin Asphalt Intersection	39,000	39,000	45,603	(6,603)
	R2R004	Koorda-Kulja Full Recon	390,000	195,000	0	195,000
	R2R004B	Koorda-Kulja Asphalt Intersection	35,000	35,000	19,356	15,644
	R2R004C	Koorda-Kulja Reseal	180,000	90,000	40,749	49,251
	R2R007	Booralaming-Kulja Reseal	32,000	32,000	0	32,000
	R2R017	Martin Reform/Sheet	70,000	70,000	61,145	8,855
	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 WSNF Works	60,000	60,000	5,046	54,954
	RC135	Koorda-Wyalkatchem WSNF Works	45,000	45,000	23,355	21,645
	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	0	0	0
	RC014	Maher Road	0	0	3,905	(3,905)
	RC046	Downie Clearing	20,000	0	7,063	(7,063)
	RC052	Green Road	0	0	5,773	(5,773)
	RC103	Warren Reform/Sheet	100,000	100,000	96,681	3,319
	FC091	Footpath Repairs	20,000	0	0	0
						0
	PC004	Refuse Site CCTV	10,000	10,000	7,905	2,095
	PC002	Rec Centre Playground	150,000	0	0	0
	PC005	Bowling Green	694,791	694,791	680,102	14,689
	IO015	Caravan Park BBQ	10,000	10,000	17,210	(7,210)
	IO005	Shire Depot CCTV	10,000	10,000	0	10,000
			4,447,991	3,472,491	3,092,512	379,979

6 DISPOSAL OF ASSETS

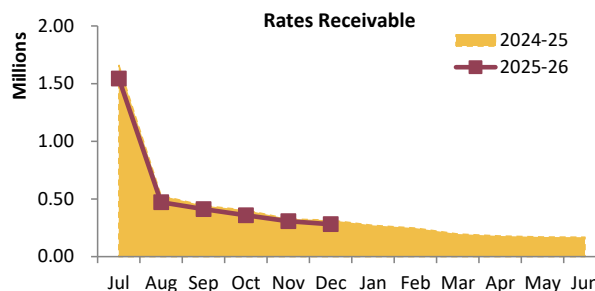
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
10901	P002 Ute Mechanic	7,500	35,000	27,500	0			0	0
10908	P009 Semi Side Tipper	25,000	20,000	0	(5,000)			0	0
10912	P013 Excavator	0	30,000	30,000	0			0	0
10916	P018 Prime Mover	70,000	90,000	20,000	0			0	0
10935	P040 Ute Gardener	9,500	25,000	15,500	0			0	0
10948	P059 Skidsteer	0	25,000	25,000	0			0	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)			0	0	29,432	29,432	0	0
		363,000	453,000	118,000	(28,000)	284,113	260,891	560	(23,782)



7 RECEIVABLES

Rates receivable

	30 Jun 2025	31 Dec 2025
	\$	\$
Opening arrears previous year	151,329	186,709
Levied this year	1,274,465	1,266,771
Less - collections to date	(1,239,085)	(1,159,323)
Net rates collectable	186,709	294,156
% Collected	86.9%	79.8%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	24,807	104,420	6,612	1,649	137,487
Percentage	0.0%	18.0%	75.9%	4.8%	1.2%	
Balance per trial balance						
Trade receivables						137,487
Other receivables						1,440
GST receivable						39,702
Other receivables - Interest Receivable						60,152
Total receivables general outstanding						238,780

Amounts shown above include GST (where applicable)

KEY INFORMATION

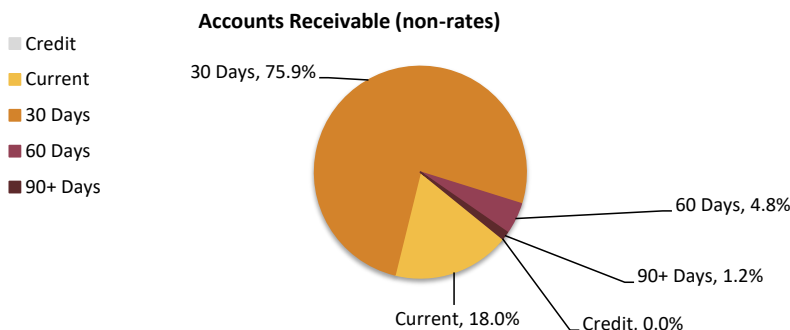
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 December 2025
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	5,848,061	59,009		5,907,070
Inventory				
Fuel	7,471	62,886	(71,347)	(991)
Other assets				
Contract assets	69,334		(69,334)	0
Total other current assets	5,924,865	121,894	(140,681)	5,906,079

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.

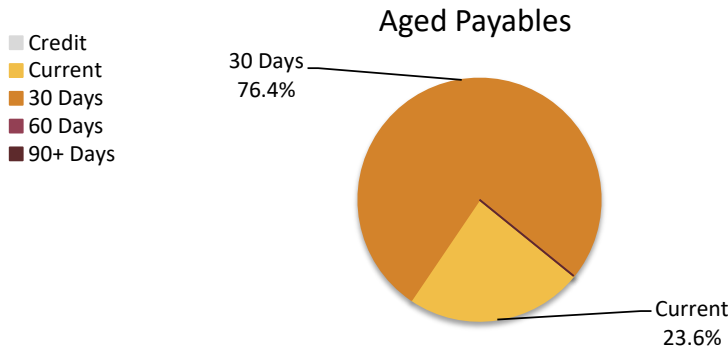
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	90,245	291,486	0	0	381,731
Percentage	0.0%	23.6%	76.4%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						381,731
Other payables - Prepaid Rates						13,490
Other payables - Retention and Bonds						89,467
Other payables - GST Payable						27,018
Other payables - PAYG Payables						39,450
Other payables - FBT Liabilities						(7,608)
Other payables - ESL Liabilities						6,900
Other payables - Withholding Tax Liability						(279)
Total payables general outstanding						550,169

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 1 December 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		223,084	0		(210,000)	13,084
Other Liabilities - Councillor Nomination Fee		0	0	500	(300)	200
Total other liabilities		223,084	0	500	(210,300)	13,284
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	(210,300)	371,277

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 DECEMBER 2025**

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	Adopted Budget Revenue	YTD Budget	YTD Revenue
	1 July 2025		(As revenue)	31 Dec 2025	31 Dec 2025			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Financial Assistance Grant - General				0	0	670,000	335,000	420,312
Financial Assistance Grant - Roads				0	0	350,000	175,000	207,377
DFES Bush Fire Brigade Operating Grant				0	0	20,670	10,335	16,939
Contribution from Koorda Sports Club				0	0	100,000	0	100,000
Library Grant				0	0	5,000	5,000	3,000
Seniors Week Grant				0	0	1,100	1,100	3,300
Main Roads Direct Road Grant				0	0	229,560	229,560	229,560
Fuel Tax Credit Scheme				0	0	30,000	15,000	17,536
	0	0	0	0	0	1,406,330	770,995	998,024


SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

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 Dec 2025	Current Liability 31 Dec 2025	Adopted 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	210,000
CSRFF - Bowling Green Project (+ \$100k Bowls Contribution)				0	0	197,816	97,816	97,816
Regional Road Group Grant				0	0	575,048	460,038	323,989
Wheatbelt Secondary Freight Network (WSFN) Grant				0	0	42,762	42,762	0
Roads to Recovery Grant				0	0	706,000	353,000	436,000
DFES Capital Grant for KD037 Fastattack Replacement				0	0	0	0	290,804
	223,084	0	0	223,084	223,084	1,744,710	1,176,700	1,358,609

11.2. Monthly Financial Statements

Corporate and Community		
Date	10 February 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	January 2026 Financial Activity Statement	

Background:

This item presents the Statement of Financial Activity to Council for the period ending 31 January 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 050226**

Moved Cr NJ Chandler

Seconded Cr KA Fuchsbichler

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 January 2026, as presented.

CARRIED 6/0

For: Cr JM Stratford, Cr KA Fuchsbichler, 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 January 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 JANUARY 2026

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	1,272,117	1,272,117	1,266,771	(5,346)	(0.42%)	
Rates excluding general rates	30,625	30,625	30,625	0	0.00%	
Grants, subsidies and contributions	1,406,330	778,663	1,004,075	225,412	28.95%	▲
Fees and charges	709,998	501,483	500,120	(1,363)	(0.27%)	
Interest revenue	232,500	135,000	160,062	25,062	18.56%	▲
Other revenue	24,000	14,833	122,522	107,689	726.01%	▲
Profit on asset disposals	118,000	73,000	20,955	(52,045)	(71.29%)	▼
	3,793,570	2,805,721	3,105,130	299,409	10.67%	
Expenditure from operating activities						
Employee costs	(1,512,029)	(872,288)	(934,646)	(62,358)	(7.15%)	▼
Materials and contracts	(1,463,305)	(936,461)	(1,132,628)	(196,167)	(20.95%)	▼
Utility charges	(291,640)	(170,119)	(119,153)	50,966	29.96%	▲
Depreciation	(2,481,130)	(1,447,336)	(1,537,862)	(90,526)	(6.25%)	▼
Insurance	(247,496)	(247,496)	(230,977)	16,519	6.67%	▲
Other expenditure	(118,261)	(45,353)	(37,266)	8,087	17.83%	▲
Loss on asset disposals	(28,000)	(15,000)	(23,782)	(8,782)	(58.55%)	▼
	(6,141,861)	(3,734,053)	(4,016,314)	(282,261)	(7.56%)	
Non cash amounts excluded from operating activities	2(c) 2,391,130	1,389,336	1,488,721	99,385	7.15%	▲
Amount attributable to operating activities	42,839	461,004	577,537	116,533	25.28%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	1,744,710	1,176,700	1,462,495	285,795	24.29%	▲
Proceeds from disposal of assets	453,000	263,000	283,618	20,618	7.84%	▲
	2,197,710	1,439,700	1,746,113	306,413	21.28%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(1,386,200)	(1,033,700)	(2,240,741)	(1,207,041)	(116.77%)	▼
Acquisition of infrastructure	(3,061,791)	(2,601,791)	(1,684,204)	917,587	35.27%	▲
	(4,447,991)	(3,635,491)	(3,924,945)	(289,454)	(7.96%)	
Amount attributable to investing activities	(2,250,281)	(2,195,791)	(2,178,832)	16,959	0.77%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	1,313,977	0	1,150,000	1,150,000	0.00%	▲
	1,313,977	0	1,150,000	1,150,000	0.00%	
Outflows from financing activities						
Transfer to reserves	(215,000)	0	(122,430)	(122,430)	0.00%	▼
	0	0	(122,430)	(122,430)	0.00%	
Amount attributable to financing activities	1,313,977	0	1,027,570	1,027,570	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,032,696	1,032,696	1,036,202	3,506	0.34%	
Amount attributable to operating activities	42,839	461,004	577,537	116,533	25.28%	▲
Amount attributable to investing activities	(2,250,281)	(2,195,791)	(2,178,832)	16,959	0.77%	▲
Amount attributable to financing activities	1,313,977	0	1,027,570	1,027,570	0.00%	▲
Surplus or deficit after imposition of general rates	139,231	(702,091)	462,477	1,164,568	165.87%	▲

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 JANUARY 2026

	Actual 30 June 2025	Actual as at 31 January 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	1,541,079	421,082
Trade and other receivables	251,500	390,903
Other financial assets	5,848,061	4,820,491
Inventories	7,471	8,885
Other assets	69,334	0
TOTAL CURRENT ASSETS	7,717,444	5,641,362
NON-CURRENT ASSETS		
Other financial assets	59,715	116,383
Property, plant and equipment	15,892,316	17,475,636
Infrastructure	93,509,077	94,026,394
TOTAL NON-CURRENT ASSETS	109,461,107	111,618,414
TOTAL ASSETS	117,178,552	117,259,776
CURRENT LIABILITIES		
Trade and other payables	477,117	216,830
Contract liabilities	223,084	13,084
Other liabilities	0	200
Employee related provisions	357,992	357,992
TOTAL CURRENT LIABILITIES	1,058,194	588,106
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	1,161,985
NET ASSETS	115,546,479	116,097,790
EQUITY		
Retained surplus	55,374,085	56,952,967
Reserve accounts	5,848,061	4,820,492
Revaluation surplus	54,324,333	54,324,333
TOTAL EQUITY	115,546,479	116,097,792

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 JANUARY 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 05 February 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 POLICIES

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 JANUARY 2026

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	31 January 2026
	\$	\$	\$
Current assets			
Cash and cash equivalents	7,389,140	1,541,079	421,082
Trade and other receivables	297,696	251,500	390,903
Other financial assets		5,848,061	4,820,491
Inventories	7,471	7,471	8,885
Other assets		69,334	0
	7,694,307	7,717,444	5,641,362
Less: current liabilities			
Trade and other payables	(457,486)	(477,117)	(216,830)
Capital grant/contributions liabilities	(223,084)	(223,084)	(13,084)
Other liabilities		0	(200)
Employee related provisions	(357,992)	(357,992)	(357,992)
	(1,038,562)	(1,058,194)	(588,106)
Net current assets	6,655,745	6,659,250	5,053,255
Less: Total adjustments to net current assets	2(b) (5,623,049)	(5,623,049)	(4,590,777)
Closing funding surplus / (deficit)	1,032,696	1,036,202	462,478

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(5,848,061)	(5,848,061)	(4,820,491)
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	229,713
Total adjustments to net current assets	2(a) (5,623,049)	(5,623,049)	(4,590,777)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	31 January 2026	31 January 2026
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(118,000)	(73,000)	(20,955)
Add: Loss on asset disposals	28,000	15,000	23,782
Add: Depreciation	2,481,130	1,447,336	1,537,862
Movement in current employee provisions associated with restricted cash			4,701
Non-cash movements in non-current assets and liabilities:			
- Financial assets at amortised cost - term deposits			(56,669)
Total non-cash amounts excluded from operating activities	2,391,130	1,389,336	1,488,721

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 JANUARY 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	225,412	28.95%	▲
Financial Assistance Grant annual allocation \$235k higher than anticipated. Additional \$6.6k received from DFES Operating Grant for overspend inf 24/25. Invoice sent to sports club for contribution to Bowling Green re-location.			Permanent
Interest revenue	25,062	18.56%	▲
Interest received higher than anticipated monthly budget split. \$14k Reserves, \$7k Municipal and \$3.7k Rates Penalty Interest.			Timing
Other revenue	107,689	726.01%	▲
Payout from LGIS for Members Equity Account (\$27k) used to pay off first 2025 Insurance Instalment. WALGA House Trust Valuation released, increase of \$57k for Shire of Koorda shares. Debt recovery costs for rates (\$22k) added to accounts ahead of anticipated budget.			Permanent
Profit on asset disposals	(52,045)	(71.29%)	▼
Disposal of assets behind anticipated budget - auction complete for Truck, Side Tipper, Excavator and Bobcat (to be included in February accounts). Full break down in note 6.			Timing
Expenditure from operating activities			
Employee costs	(62,358)	(7.15%)	▼
Budget split evenly across year. Employee costs slightly higher than YTD budget for road maintenance (\$30k), Recreation (\$20k) and Internal Plant Repairs (\$10k).			Timing
Materials and contracts	(196,167)	(20.95%)	▼
Plant costings to be allocated out to completed works to clear out Plant Operating Costs accordingly. Remaining budget items generally inline with budget.			Timing
Utility charges	50,966	29.96%	▲
Budget split evenly across year. Utilities under current budget allocation. (\$31k variance for Parks & Garden)			Timing
Depreciation	(90,526)	(6.25%)	▼
Due to capital works undertaken in 24-25 and additions to assets, depreciation higher than anticipated budget by \$30k Roads, \$19k Recreation and \$26k Plant.			Timing
Insurance	16,519	6.67%	▲
Credit from 24-25 Workers Compensation contribution following actual wage declaration. Wages less than declared values.			Permanent
Other expenditure	8,087	17.83%	▲
Slight variances from anticipated budget to Elected Member expenses and Community Grants Program.			Timing
Loss on asset disposals	(8,782)	(58.55%)	▼
Variance to anticipated loss on asset disposals. Full break down in note 6.			Timing
Non cash amounts excluded from operating activities	99,385	7.15%	▲
Depreciation and asset disposal variances as above.			Timing
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	285,795	24.29%	▲
RtR Grant income \$83k higher month end than anticipated budget. RRG \$32k behind anticipated budget. Recognition of DFES Capital Grant for new P037 FastAttack \$291k. Next WFSN claim to be processed (\$43k) once current funds expended. Full breakdown in Note 12.			Permanent
Proceeds from disposal of assets	20,618	7.84%	▲
Plant disposal not yet taken place as anticipated at budget time. Recognition of "proceeds" (book figure) for DFES changing over P037 Fire Ute (\$29k).			Timing
Outflows from investing activities			
Acquisition of property, plant and equipment	(1,207,041)	(116.77%)	▼
Plant \$505k ahead of budget (\$320k relating to DFES Capital Grant for new P037 FastAttack not included in budget). Buildings \$700k ahead of anticipated budget due to purchase of 6 Greenham St Units - to be brought in at Budget Review. Full breakdown on note 5.			Permanent
Acquisition of infrastructure	917,587	35.27%	▲
Other Infrastructure \$20k and Roads \$898k behind anticipated budget. 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	(122,430)	0.00%	▼
Interest earned on renewal of term deposit after investment from 1 July to 30 September 2025. Renewed for 3 months at a rate of 4.04%. Reserve matured 5th January.			Timing
Surplus or deficit after imposition of general rates	1,164,568	165.87%	▲
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 JANUARY 2026**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.03 M	\$1.03 M	\$1.04 M	\$0.00 M
Closing	\$0.14 M	(\$0.70 M)	\$0.46 M	\$1.16 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$5.24 M	% of total
Unrestricted Cash	\$0.42 M	8.0%
Restricted Cash	\$4.82 M	92.0%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.22 M	% Outstanding
Trade Payables	\$0.08 M	
0 to 30 Days		78.2%
Over 30 Days		21.8%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$0.15 M	% Collected
Rates Receivable	\$0.24 M	83.3%
Trade Receivable	\$0.15 M	% Outstanding
Over 30 Days		99.6%
Over 90 Days		1.4%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.04 M	\$0.46 M	\$0.58 M	\$0.12 M

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
YTD Actual	\$1.27 M	
YTD Budget	\$1.27 M	(0.4%)

Grants and Contributions		
	YTD Actual	% Variance
YTD Actual	\$1.00 M	
YTD Budget	\$0.78 M	28.9%

Refer to 11 - Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
YTD Actual	\$0.50 M	
YTD Budget	\$0.50 M	(0.3%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.25 M)	(\$2.20 M)	(\$2.18 M)	\$0.02 M

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
YTD Actual	\$0.28 M	
Adopted Budget	\$0.45 M	(37.4%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
YTD Actual	\$1.68 M	
Adopted Budget	\$3.06 M	(45.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
YTD Actual	\$1.46 M	
Adopted Budget	\$1.74 M	(16.2%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.31 M	\$0.00 M	\$1.03 M	\$1.03 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	\$4.82 M
Net Movement	(\$1.03 M)

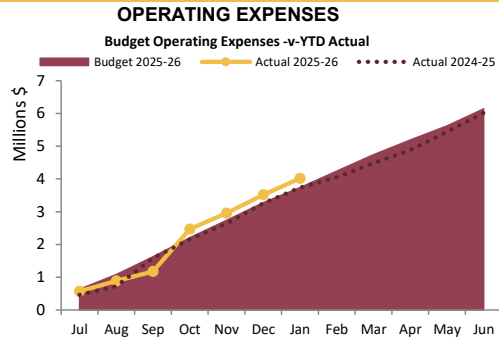
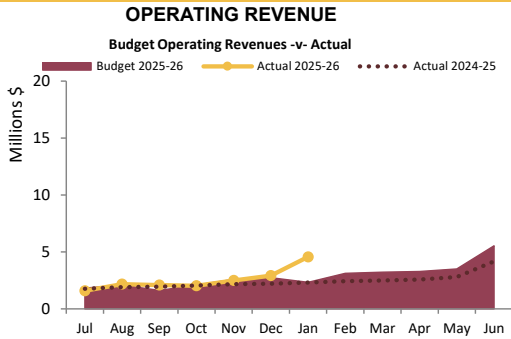
Refer to 4 - Cash Reserves

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

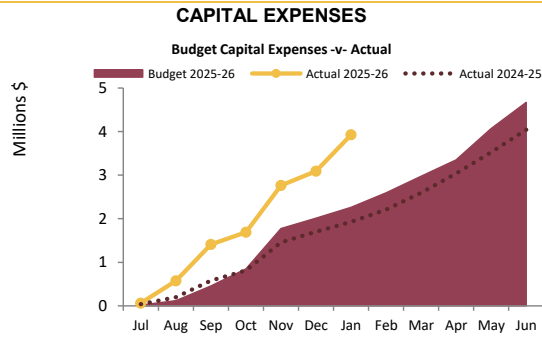
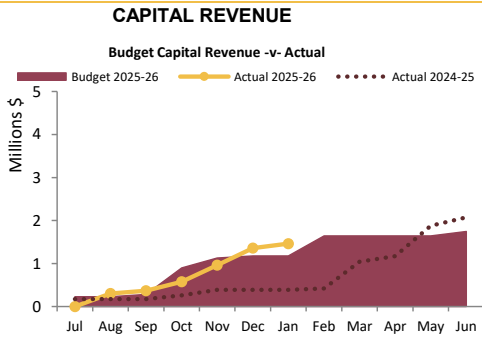
**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



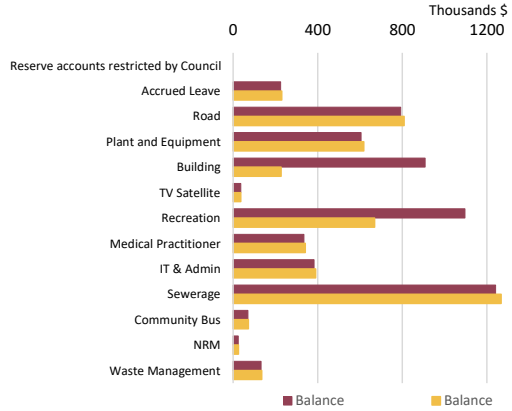
INVESTING ACTIVITIES



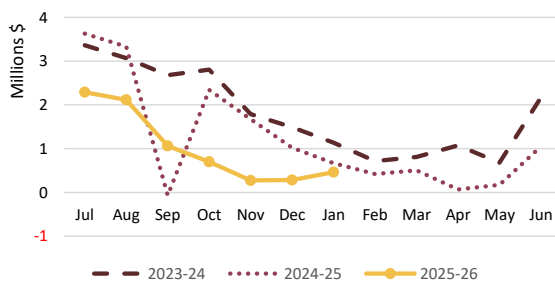
FINANCING ACTIVITIES

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 JANUARY 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	\$ 121,503	\$	\$ 121,503	\$	CBA	Variable	
CBA Licensing Account	Cash and cash equivalents	10,071		10,071		CBA	Variable	
CBA Savings Account	Cash and cash equivalents	232,469		232,469		CBA	Variable	
CBA ATM Cash Account	Cash and cash equivalents	18,410		18,410		CBA	Variable	
ATM Cash Account	Cash and cash equivalents	37,870		37,870		Cash		
Cash on Hand	Cash and cash equivalents	760		760		Cash		
Term Deposit XXX1	Financial assets at amortised cost	0	4,820,491	4,820,491		CBA	4.19%	31/03/2026
Total		421,082	4,820,491	5,241,573	0			
Comprising								
Cash and cash equivalents		421,082	0	421,082	0			
Financial assets at amortised cost - Term Deposits		0	4,820,491	4,820,491	0			
		421,082	4,820,491	5,241,573	0			

KEY INFORMATION

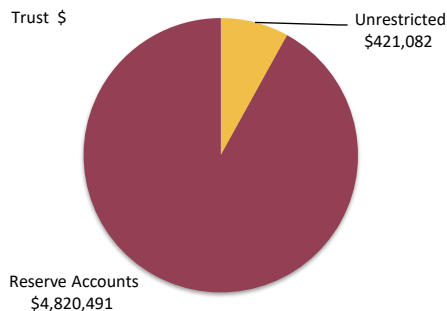
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 JANUARY 2026**

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Accrued Leave	225,012	8,272		233,284	225,012	4,701	0	229,713
Road	605,107	22,245	(520,000)	107,352	791,875	16,544	0	808,418
Plant and Equipment	791,875	29,112	(57,000)	763,987	605,107	12,642	0	617,749
Building	907,929	33,379	(153,502)	787,806	907,929	18,968	(700,000)	226,898
TV Satellite	35,787	1,316		37,103	35,787	748	0	36,535
Recreation	1,096,243	40,310	(565,975)	570,578	1,096,243	23,156	(450,000)	669,399
Medical Practitioner	334,607	12,301		346,908	334,607	6,991	0	341,598
IT & Admin	382,273	14,053	(7,500)	388,826	382,273	7,986	0	390,259
Sewerage	1,241,540	45,642		1,287,182	1,241,540	25,938	0	1,267,478
Community Bus	70,414	2,589		73,003	70,413	1,471	0	71,885
NRM	24,735	909		25,644	24,735	517	0	25,252
Waste Management	132,539	4,872	(10,000)	127,411	132,539	2,769	0	135,308
	5,848,061	215,000	(1,313,977)	4,749,084	5,848,061	122,430	(1,150,000)	4,820,491

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	312,200	269,700	971,019	701,319
Plant and equipment	1,074,000	764,000	1,269,722	505,722
Acquisition of property, plant and equipment	1,386,200	1,033,700	2,240,741	1,207,041
Infrastructure - roads	2,187,000	1,877,000	978,987	(898,013)
Infrastructure - other	874,791	724,791	705,217	(19,574)
Acquisition of infrastructure	3,061,791	2,601,791	1,684,204	(917,587)
Total capital acquisitions	4,447,991	3,635,491	3,924,945	289,454
Capital Acquisitions Funded By:				
Capital grants and contributions	1,744,710	1,176,700	1,462,495	285,795
Other (disposals & C/Fwd)	453,000	263,000	283,618	20,618
Reserve accounts				
Road	520,000		0	0
Plant and Equipment	57,000		0	0
Building	153,502		700,000	700,000
Recreation	565,975		450,000	450,000
IT & Admin	7,500		0	0
Waste Management	10,000		0	0
Contribution - operations	936,304	2,195,791	1,028,832	(1,166,959)
Capital funding total	4,447,991	3,635,491	3,924,945	289,454

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

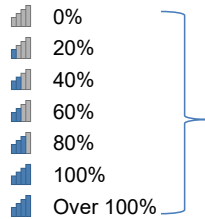
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

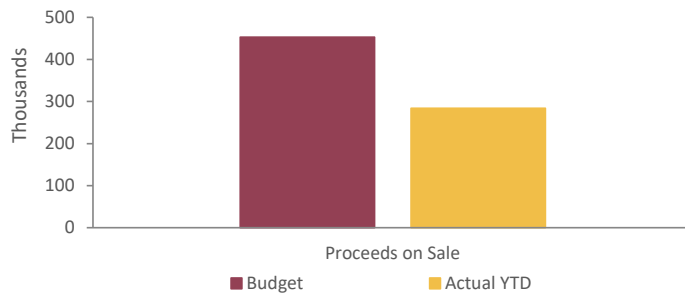


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Adopted			Variance
		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
	BC001 L253 Admin Office - Building (Capital)	30,000	10,000	0	10,000
	BC016B Rec Ground Ablutions	223,500	223,500	218,085	5,415
	BC040 L9 (34) Smith St - Building (Capital)	10,200	10,200	11,220	(1,020)
	BC044 L68 (18) Smith St - Building (Capital)	42,500	20,000	5,885	14,115
	BC054 L271 (3) Greenham St - Building (Capital)	6,000	6,000	5,555	445
	BC066 L200 (6) Greenham St - Building (Capital)	0	0	730,274	(730,274)
	PE0021 P002 Ute Mechanic	55,000	55,000	46,894	8,106
	PE0091 P009 Semi Side Tipper	150,000	0	125,430	(125,430)
	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	0	73,698	(73,698)
	PE2001 P200 WS Vehicle	68,000	68,000	68,877	(877)
	PE3001 P300 DCEO Vehicle	75,000	0	76,532	(76,532)
	PE000 Himac Rake	26,000	26,000	25,978	22
	PE0371 Fire Ute Fastattack (DFES Capital Grant)	0	0	320,236	(320,236)
					0
	RRG006 Kulja-Kalannie Full Recon	355,000	355,000	296,594	58,406
	RRG006B Kulja-Kalannie Reseal	120,000	120,000	27,833	92,167
	RRG140 Burakin-Wialki Full Recon	390,000	390,000	160,244	229,756
	R2R003 Koorda-Dowerin Asphalt Intersection	39,000	39,000	45,603	(6,603)
	R2R004 Koorda-Kulja Full Recon	390,000	260,000	20,209	239,791
	R2R004B Koorda-Kulja Asphalt Intersection	35,000	35,000	19,356	15,644
	R2R004C Koorda-Kulja Reseal	180,000	120,000	40,749	79,251
	R2R007 Booralaming-Kulja Reseal	32,000	32,000	0	32,000
	R2R017 Martin Reform/Sheet	70,000	70,000	61,145	8,855
	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 WSNF Works	60,000	60,000	5,046	54,954
	RC135 Koorda-Wyalkatchem WSNF Works	45,000	45,000	23,355	21,645
	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	0	0	0
	RC014 Maher Road	0	0	3,905	(3,905)
	RC046 Downie Clearing	20,000	0	7,063	(7,063)
	RC052 Green Road	0	0	5,773	(5,773)
	RC103 Warren Reform/Sheet	100,000	100,000	96,681	3,319
	FC091 Footpath Repairs	20,000	0	0	0
					0
	PC004 Refuse Site CCTV	10,000	10,000	7,905	2,095
	PC002 Rec Centre Playground	150,000	0	0	0
	PC005 Bowling Green	694,791	694,791	680,102	14,689
	IO015 Caravan Park BBQ	10,000	10,000	17,210	(7,210)
	IO005 Shire Depot CCTV	10,000	10,000	0	10,000
		4,447,991	3,635,491	3,924,945	(289,454)

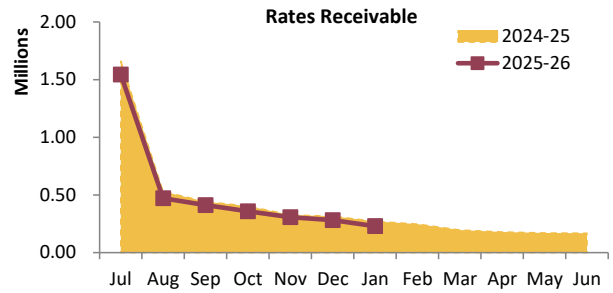
6 DISPOSAL OF ASSETS

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)			0	0
10912	P013 Excavator	0	30,000	30,000	0			0	0
10916	P018 Prime Mover	70,000	90,000	20,000	0			0	0
10935	P040 Ute Gardener	9,500	25,000	15,500	0			0	0
10948	P059 Skidsteer	0	25,000	25,000	0			0	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)			0	0	29,432	29,432	0	0
		363,000	453,000	118,000	(28,000)	286,445	283,618	20,955	(23,782)



7 RECEIVABLES

Rates receivable	30 June 2025	31 Jan 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)	(1,210,206)
Net rates collectable	186,709	243,273
% Collected	86.9%	83.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	388	265	104,420	1,479	106,551
Percentage	0.0%	0.4%	0.2%	98.0%	1.4%	
Balance per trial balance						
Trade receivables						106,551
Other receivables						1,071
GST receivable						22,853
Other receivables - Interest Receivable						17,154
Total receivables general outstanding						147,630

Amounts shown above include GST (where applicable)

KEY INFORMATION

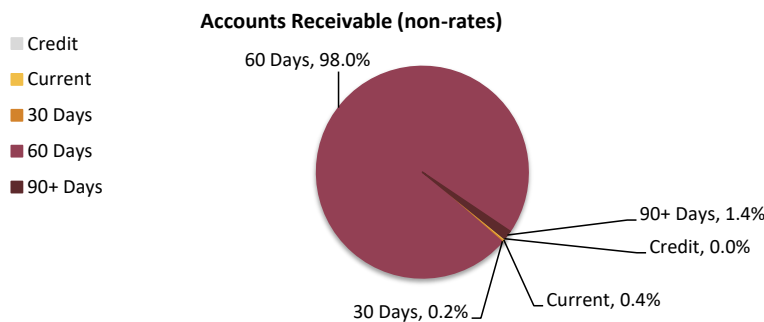
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 January 2026
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	5,848,061	(1,027,570)		4,820,491
Inventory				
Fuel	7,471	77,916	(76,501)	8,885
Other assets				
Contract assets	69,334		(69,334)	0
Total other current assets	5,924,865	(949,654)	(145,835)	4,829,376

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.

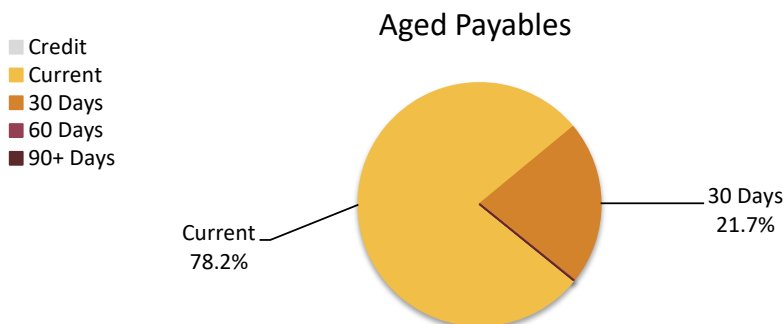
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	61,504	17,099	61	0	78,664
Percentage	0.0%	78.2%	21.7%	0.1%	0.0%	
Balance per trial balance						
Sundry creditors						78,664
Other payables - Dept Transport						71
Other payables - Prepaid Rates						13,860
Other payables - Retention and Bonds						89,467
Other payables - GST Payable						15,539
Other payables - PAYG Payables						25,882
Other payables - FBT Liabilities						(11,412)
Other payables - ESL Liabilities						5,038
Other payables - Withholding Tax Liability						(279)
Total payables general outstanding						216,830

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 January 2026
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		223,084	0		(210,000)	13,084
Other Liabilities - Councillor Nomination Fee		0	0	500	(300)	200
Total other liabilities		223,084	0	500	(210,300)	13,284
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	(210,300)	371,277

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 JANUARY 2026**

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jan 2026	Current Liability 31 Jan 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Financial Assistance Grant - General				0	0	670,000	335,000	420,312
Financial Assistance Grant - Roads				0	0	350,000	175,000	207,377
DFES Bush Fire Brigade Operating Grant				0	0	20,670	15,503	22,107
Contribution from Koorda Sports Club				0	0	100,000	0	100,000
Library Grant				0	0	5,000	5,000	3,000
Seniors Week Grant				0	0	1,100	1,100	3,300
Main Roads Direct Road Grant				0	0	229,560	229,560	229,560
Fuel Tax Credit Scheme				0	0	30,000	17,500	18,420
	0	0	0	0	0	1,406,330	778,663	1,004,075


**SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 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 Jan 2026	Current Liability 31 Jan 2026	Adopted 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	210,000	
CSRFF - Bowling Green Project (+ \$100k Bowls Contribution)				0	0	197,816	97,816	
Regional Road Group Grant				0	0	575,048	427,875	
Wheatbelt Secondary Freight Network (WSFN) Grant				0	0	42,762	0	
Roads to Recovery Grant				0	0	706,000	436,000	
DFES Capital Grant for KD037 Fastattack Replacement				0	0	0	290,804	
	223,084	0	0	223,084	223,084	1,744,710	1,176,700	1,462,495

11.3. List of Accounts Paid

Corporate and Community		
Date	12 February 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 10 December 2025 to 11 February 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.

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 2025/2026 Budget.

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation
Resolution 060226

Moved Cr GL Boyne

Seconded Cr KA Fuchsbichler

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 10 December 2025 to 11 February 2026.

Municipal Voucher V389 to V536	Totalling \$ 2,258,207.74
Purchase Card Transactions (V452, V410, V422, V490 & V512)	Totalling \$ 5,147.54
	Total \$ 2,263,355.28

CARRIED 6/0

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

11.4. General Practitioner Service Results

Corporate and Community		
Date	20 January, 2026	
Location	Koorda Health Centre	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Nil	
Disclosure of Interest	Nil	
Purpose of Report	<input type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
Attachments	Nil	

Background:

The current two-day per week General Practitioner service at the Koorda Medical Centre commenced in August 2024 following the Shire of Koorda becoming party to the Shire of Wongan-Ballidu’s contract with the Wongan Hills Medical Centre.

The new service provided for a doctor service to the Koorda Medical Centre on two consecutive days per week at a cost of \$120,000 per annum. Previously under an agreement with the Shire of Wyalkatchem a medical practitioner was provided for one day per week at \$80,000 per annum.

The terms negotiated by the Shire of Koorda with the Wongan Hills Medical Centre, enabled the Shire of Wyalkatchem to also secure a two-day doctor service using the common contract terms.

At the Ordinary Council Meeting of 19 February 2024, Council was presented with detail provided by the Wongan Hills Medical Centre of the number of patient visits to the doctor at the Koorda Medical Centre for the first five months of the service.

Given the cost to the Shire, the purpose of this item is to further update Council on the use of the doctor service by the community to help determine if it provides value for ratepayers.

Comment:

Details provided by the Wongan Hills Medical Centre show that since the start of the contract in August last year, there has been more than 2500 patient visits at the Koorda Medical Centre at the rate of 19 appointments per day (2507 appointments over 132 service days).

In addition, the average number of appointments per day is gradually increasing. In that, for the first five months of the service (August to December 2024) there were 16.6 appointments per day, which has increased to 19.3 for the comparable period in 2025. While overall for 2025 (January to December) there has been 1927 appointments at an average of almost 20 per day (19.9).

The results for each month of 2025 are provided in the following table.

MONTH	TOTAL APPOINTMENTS	DAYS OF SERVICE	AVERAGE APPOINTMENTS PER DAY OF SERVICE
January	149	8	18.6
February	156	8	19.5

March	172	8	21.5
April	217	10	21.7
May	170	8	21.3
June	182	9	20.2
July	174	8	21.8
August	155	8	19.4
September	183	9	20.3
October	144	9	16.0
November	115	6	19.2
December	110	6	18.3
TOTALS	1927	97	19.9

To help offset the \$120,000 per annum to secure the doctor service, the Shire will receive \$67,468 as a component of the annual Federal Government Financial Assistance Grant – which is calculated at 85 per cent of the costs to employ the doctor (up to \$109,000) on a three-year moving average.

Given the number of doctor visits at the Koorda Medical Centre in the past year, and considering the offset of the Federal grant funding, the cost to the Shire for each appointment in 2025 was \$27.26, or on average \$541.57 for each day the doctor attended Koorda

While the calculation of the Financial Assistance Grant funding will increase each year as the moving average takes in the current quantum – which will progressively reduce the cost to the Shire to fund from other sources – it should be expected that the rate charged by the Wongan Hills Medical Centre will increase when the contract is renewed, due at least in part to inflation.

The current contract which enables the Shire to access the Shire of Wongan-Ballidu agreement with the Wongan Hills Medical Centre will expire in September 2027, with the expiration of the contract between the Shire of Wongan-Ballidu and the Wongan Hills Medical Centre.

Discussions will be initiated in early 2027 with the Shire of Wongan-Ballidu and the Wongan Hills Medical Centre with a view to renew the contract, and continuation of the doctor service in Koorda, unless otherwise directed by Council.

Consultation:

Dr Ajit Chaurasia, Principal, Wongan Hills Medical Centre
 Michelle Nicholls, Child Health Nurse, WACHS

Statutory Implications:

Nil

Policy Implications:

Nil.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

1.1.1 Secure medical practitioner for Koorda for two days per week.

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

4.3.1 Actively participate in regional collaboration initiatives.

Risk Implications:

Risk Profiling Theme	Service fails to meet expectations of community and Council
Risk Category	Financial and Reputation
Risk Description	Council needs to ensure funds are used appropriately and the community would criticism the Shire if the service was inadequate.
Consequence Rating	Moderate (3)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Moderate (9)
Key Controls (in place)	Shire redressing issues as arise
Action (Treatment)	Ongoing liaison with provider
Risk Rating (after treatment)	Adequate

Financial Implications:

Nil additional

Voting Requirements: Simple Majority Absolute Majority

Officer Recommendation

Resolution 070226

Moved Cr BH Moore

Seconded Cr NJ Chandler

That Council receives the update on the performance of the medical practitioner service provided by the Wongan Hills Medical Centre.

CARRIED 6/0

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

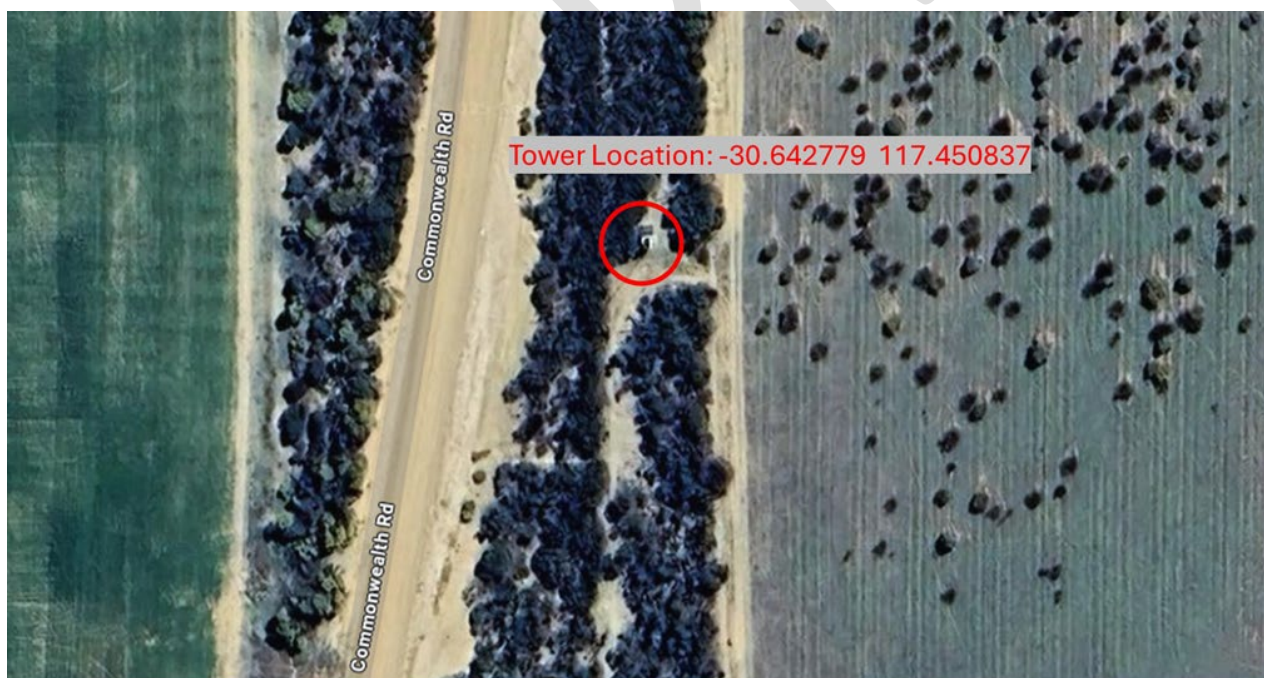
11.5. Communications Tower Agreement

Corporate and Community		
Date	9 February, 2026	
Location	Shire Communications Tower, Commonwealth Road, Newcarlbeon	
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	Licence Koorda Communication Site	

Background:

For the past five years the Shire has been in discussions with the Department of Fire and Emergency Services to formalise access and use of a shire-owned communications tower which sits on private land about 21km north of town in a cleared area on the eastern side of Commonwealth Road.

The tower and the small adjoining brick services hut has been located on the property for at least 30 years, during which time it has accommodated Shire and DFES shared communications equipment.



The Shire was first contacted by DFES in March 2021 requesting a formal agreement for permission to access and use the tower. DFES were made aware that the tower, while Shire owned, was on private property and that seeking a formal agreement with the property owner may risk ongoing access.

Irrespective of the risk, DFES requested the Shire formalise an agreement with the landholder and gain permission for DFES to access the property as required, so that DFES could then formalise an agreement with the Shire in allowing DFES access and use of the tower.

DFES was asked by the Shire in March 2024 to provide details of the quantum it would be able to pay to compensate the land owner for use of the land and the Shire for access and use of its infrastructure.

DFES replied - via the ACORPP property agency it tasked to secure the agreement - that DFES policy was to pay nothing for accessing shire-owned communications towers and that *“DFES themselves operate on an under-resourced budget in the delivery of an essential service”*.

In May 2024, the Shire secured written permission from the property owner for the Shire and DFES to access the property to the extent as is required to maintain and update the communications equipment. The land owner agreed to grant the request without compensation and signed and returned the written agreement to the Shire, which is included as an appendix to the attached licence agreement.

In July 2024, following the agreement of the property owner, DFES then presented the Shire with a draft agreement for a licence to access and use the tower. The purpose of this item is to present Council the final version of the agreement for endorsement.

Comment:

That the licence agreement for access to the shire-owned communications tower, has taken 18 months to resolve largely reflects the significant and unreasonable terms proposed by DFES in the original draft issued to the Shire in July 2024.

Though not willing to pay any more than a symbolic lease of \$1 per annum to access the shire-owned tower on private property, DFES proposed in the original draft of the agreement unacceptable terms including:

- The Shire, at its cost, provide DFES an engineer's report as to the structural integrity of the tower (clause 2.5) which has been amended so that any such cost is to be met by DFES.
- DFES required the Shire, at its expense, provide a suitable alternate site should the land owner decide to withdraw their permission for DFES and Shire access. This clause has been deleted.
- DFES wanted the Shire to fund the legal costs of DFES appointed solicitors should the Shire want to transfer the tower to a third party. It is unlikely that the Shire would transfer the tower, however the clause has been amended for DFES to meet its legal expenses.
- DFES wanted the Shire to negotiate a separate agreement with the land owner to compel ongoing access. The clause has been deleted out of concern that such action could jeopardise the terms of the letter of agreement with the Shire and terminate both Shire and DFES access.
- DFES required the Shire to provide indemnity (9.3) against any loss and liability from use of the tower WITHOUT including a mutual DFES indemnity for the Shire (now included at 9.1).
- DFES access to the tower, for times other than those of an emergency, without the need to advise the Shire. Clause (1.2) inserted for the Shire to be given 25 days' notice. This clause is also in place to ensure the Shire can advise the land owner of anticipated DFES activity.
- DFES required a warranty (14.3) that the Shire would not impede its use of the tower without recognition that the Shire would need to undertake maintenance that may conflict with DFES use. To this end, a remedial clause has been inserted at 14.4.

As such the final version of the Licence Koorda Communication Site is attached for Shire consideration and includes as an appendix the Letter of Agreement from the property landholder. The final agreement has been reviewed and confirmed by M Gregory Legal which was the firm that worked with the Shire on the Caravan Park Local Law.

Consultation:

Darren West, Works Supervisor
Mark Gregory, M Gregory Legal
Allan Weinbauer, Property Consultant ACORPP Property Management
Scott Thompkins, Property Consultant ACORPP Property Management
Karen Smoje, Property Consultant ACORPP Property Management

Statutory Implications:

Nil

Policy Implications:

Nil.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

1.3 - Emergency Services are supported with effective planning, risk mitigation, response and recovery.

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

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

Risk Implications:

Risk Profiling Theme	Potential for DFES activity to compromise service functions
Risk Category	Service interruption
Risk Description	There is the risk that the more parties with access to the tower the greater the propensity for inadvertent damage
Consequence Rating	Moderate (3)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Moderate (6)
Key Controls (in place)	In the unlikely event of the tower being damaged at a corresponding time to an emergency, alternate communications are available
Action (Treatment)	Continued shire maintenance of tower
Risk Rating (after treatment)	Effective

Financial Implications:

Nil

Voting Requirements:

Simple Majority

Absolute Majority

Officer Recommendation

Resolution 080226

Moved Cr BH Moore

Seconded Cr NJ Chandler


That Council approves the Shire President and Chief Executive Officer sign and attach the Shire's common seal to endorse the Licence Koorda Communication Site agreement with the State Government Fire and Emergency Services.

CARRIED BY ABSOLUTE MAJORITY 6/0

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

12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1. Rates Recovery Program

Governance and Compliance		
Date	12 February 2026	
Location	Shire of Koorda	
Responsible Officer	Zac Donovan, Chief Executive Officer	
Author	As above	
Legislation	Local Government Act 1995 (sections 6.64 and 6.68) and Schedule 6.3	
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:

The Shire of Koorda debt recovery program is gradually recovering outstanding payments through the use of final demand letters, action by the bailiff to seize property and the sale of land and houses.

The Ordinary Council Meeting of 23 October 2024 approved that the Shire commences the three-year sales process for two properties – 1 Allenby Street and 23 Smith Street. Those sales were completed on 4 October 2025 with the Shire recovering \$55,000 of the \$58,717 owed on the properties. The remaining debt was written off by the Shire at the OCM of 19 November 2025.

The OCM of 15 April 2025 approved the Shire commence the process for the recovery of rates for two properties – 27 and 51 Smith Street – which have both been passed in at online Bailiff Auctions and now require Council endorsement to commence the three-year sale process. The total amount owed by these properties, which have a common owner, is \$49,191.

In addition, there are three other properties with rates in arrears for more than three years for which the Shire intends to progress steps in the Property Seizure and Sale Processes to recover the outstanding rates. These properties are located at 40 Greenham and 33 Smith Streets, Koorda and at 383 Henning Road, Badgerin Rock. The total combined amount owed by these properties is \$68,010.

As such, the recommendations of this item are seeking to commence processes to recover \$117,000 in unpaid rates, interest and legal fees to date, with the expectation that up to an additional \$40,000 will ultimately be required to be recovered for additional rates, interest, legal fees and selling costs.

The purpose of this item is to provide Council with the progress and various requirements as required by legislation for the next stages of the rates recovery process for each of the five properties.

Comment:

As per the Local Government Act 195 (Section 6.68), the Shire can initiate the three-year sale process to recover outstanding rates and associated costs in any one of three conditions. These are:

1. The Shire has attempted (under sec.6.56) to recover the money due to it; OR

2. Where the Shire has a reasonable belief that the cost of the proceedings (to recover the amount owed in Court) will equal or exceed the value of the land; OR
3. The Shire has made reasonable but unsuccessful efforts to locate the owner of the property.

For the previous cost recovery for 1 Allenby and 23 Smith Streets, as one was a dilapidated building and the other a vacant block, the Shire was able to apply the second of the conditions outlined previously – in holding the reasonable belief that the sale returns would not cover the amounts owed, and in the case of 1 Allenby Street the owner could also not be found (condition 3). Under these conditions a Bailiff Auction is not required prior to proceeding with the three-year sale.

However, as the five properties subject to this item comprise four free-standing inhabited houses and one farming property it is reasonable to expect that there would not be insufficient equity to cover the debts on each property.

Of the five properties subject to this item, three are at the stage to immediately progress to a three-year sale, while the other two require additional steps to be approved by Council with the view to eventually progress these properties to the three-year sale should the debts not be settled prior.

The approach recommended by the debt recovery contract (AMPAC) and legal advice (Palisade Corporate) for each property is as follows:

27 and 51 Smith Street

As mentioned, the Shire is seeking to recover a combined \$49,191 from the two properties - \$27,176 for 51 Smith Street and \$22,015 for 27 Smith Street – which have a common owner. As explained earlier, the legal and sales processes are likely to add up to an additional \$8,000 for each property.

For both properties, the Shire will initiate the sales recovery process based on the first condition that the Shire has taken required and reasonable steps to recover the debts through other means.

Legal advice is that both these properties are eligible for the three-year sale process as the Shire has already attempted to recover the amounts, which included via court proceedings. In that each of the properties have been subject to a Bailiff Auction and were passed in having not met the respective reserves – 27 Smith Street was passed in on 8 October 2025 and 51 Smith Street on 5 February 2026.

The delay with proceeding with the three-year sale for 27 Smith Street, following the unsuccessful Bailiff Auction in October 2025 was intentional as there was the potential that, as the properties have a common owner, the amounts owed to the Shire on both properties may be recovered with a successful Bailiff Auction of 51 Smith Street in February.

The recommendation to Council is that both 27 and 51 Smith Streets be endorsed to progress to the three-year sale process.

40 Greenham Street

At this point, the Shire is seeking to recover \$25,836 from the property in outstanding rates, interest and charges. Legal advice is that the Shire can apply the third of the conditions outlined previously in that the Shire has made reasonable efforts to contact the owners of the property and is unable to do so.

By way of background, the owners of the property are deceased, and no efforts have been made by any executor to transfer the property to themselves or beneficiaries. AMPAC has attempted contact with the debtor's daughter via correspondence however no response has been received.

As such the recommendation will be that Council endorse 40 Greenham Street progressing to a three-year sale on the basis that the Shire has been unable to contact the owners. Application of this condition does not require the property to first be subject to a Bailiff Auction.

383 Henning Road

The property comprises 1083 hectares with an inhabitable house and various other structures. The total amount owed to the Shire at this point, including rates, interest and charges, is \$32,925, however as mentioned that it is anticipated to increase by up to \$8,000 due to interest and legal and sales fees.

In consideration of this property, Council should be aware that the Shire has previously had to undertake the three-year sales process to recover outstanding rates and that the debt was satiated in full in the days prior to the auction.

Legal advice is that the property is not yet able to progress to the three-year sale process as none of the three conditions are met. In that, there is a need to exhaust all debt recovery efforts including progressing first to a Bailiff Auction to meet condition 1 while neither condition 2 is met, as the sale of the property is expected to cover the debt, nor condition 3, as the Shire can locate the owners.

Consequently, the recommendation to Council will be to initiate the process to secure a Property Seizure and Sale Order, with the expectation that the case will progress to a Bailiff Auction. It would not be expected that the debt recovery would progress to a Bailiff Auction – and that the debt would be settled prior – given past experience and the risk to the owners in that the reserve set for the online auction (to recover \$33,000 owed to the Shire) would be substantially less than the property value.

33 Smith Street

There is currently \$9,249 owed in rates, interests and charges on the property and repeated attempts by the Shire to have the owner commit to a repayment plan have not been sustained. Regarding the application of the conditions of the Act, and similar to 383 Henning Road, the Shire is in contact with the owner and the debt is easily covered by the value of the property.

However, unlike 383 Henning Road, there is already a Property Seizure and Sale Order active for 33 Smith Street to which the debt collection agency can progress to a Bailiff Auction. As such, the recommendation that the Council direct the CEO to request the property progress to a Bailiff Auction.

As both 383 Henning Road and 33 Smith Street progress through the PSSO process and Bailiff Auctions, should a three-year sale process need to be commenced, an item will be presented to an Ordinary Council Meeting to endorse the action as is the case with this item regarding 27 and 51 Smith Street and 40 Greenham Street.

Also, while unlikely to be an issue with any of the five properties in this item, as equity should readily cover all debts, Council is reminded that unlike with a Bailiff Auction, when the properties are sold via the three-year process the Shire's legal and sales expenses are the priority debtor.

As per the Local Government Act 1995 Schedule 6.3(5), costs associated with recovering the debt are first paid, followed by Shire rates on a pro rata basis with amounts owed to other State and Federal agencies and departments. Discharge of mortgages is fifth in order of payment prior to the owner.

Consequently, the legal and sale costs incurred by the Shire in pursuing three-year sales to recover debts are almost always likely to be recovered. That is there is an extremely low financial risk to the Shire in pursuing three-year land sales.

Consultation:

Gianni Rifici, Solicitor, Palisade Corporate Law
Ben Santiago, Senior Account Manager, AMPAC Debt Recovery
Lana Foote, Deputy Chief Executive Officer

Statutory Implications:

Local Government Act 1995 (sections 6.64 and 6.68) and Schedule 6.3

Policy Implications:

F- Debt Recovery V1.0

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 recover all or at least substantial quantum of outstanding rates
Risk Category	Financial
Risk Description	Financial impact
Consequence Rating	Moderate (3)
Likelihood Rating	Possible (3)
Risk Matrix Rating	Moderate (9)
Key Controls (in place)	Structured debt recovery program
Action (Treatment)	Management controls
Risk Rating (after treatment)	Effective – Moderate (6)

Financial Implications:

As outlined in the item, while there is an upfront cost to the Shire of the debt recovery process, for each of the five properties subject to the item, there is an extremely low risk of the Shire not recovering all these expenses as per Schedule 6.2 due to the higher value of the properties compared to that required to complete the sales process.

Voting Requirements: Simple Majority Absolute Majority

**Officer Recommendation
Resolution 090226**

Moved Cr KA Fuchsbichler

Seconded Cr BJ Harrap

That Council:

1. **The Shire of Koorda, having attempted, under section 6.56 of the Local Government Act 1995, to recover the money due to it in relation to 27 Smith Street, Koorda within the last 3 years, resolves to exercise its power to sell the land situated at 27 Smith Street, Koorda pursuant to section 6.64 of the Local Government Act.**
2. **The Shire of Koorda, having attempted, under section 6.56 of the Local Government Act 1995, to recover the money due to it in relation to 51 Smith Street, Koorda within the last 3 years, resolves to exercise its power to sell the land situated at 51 Smith Street, Koorda pursuant to section 6.64 of the Local Government Act.**
3. **The Shire of Koorda, having made reasonable efforts, under section 6.68 of the Local Government Act 1995, to locate the owner of the property at 40 Greenham Street, Koorda is unable to do so. The Shire of Koorda resolves to exercise its power to sell the land situated at 40 Greenham Street, Koorda pursuant to section 6.64 of the Local Government Act.**
4. **The Shire of Koorda proceed to securing a Property Seizure and Sale Order for the sale of the property at 383 Henning Road, Badgerin Rock.**
5. **The Shire of Koorda progress the Property Seizure and Sale Order on the property at 33 Smith Street to a Bailiff Auction to recover rates and service charges.**

CARRIED BY ABSOLUTE MAJORITY 6/0

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

13. OFFICER'S REPORTS – WORKS & ASSETS

Nil.

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

Nil.

15. Elected Members' Motions

Nil.

16. Matters Behind Closed Doors

Nil.

17. Closure

The Presiding person thanked everyone for their attendance and declared the meeting closed at 5.42pm.

Signed: Stratford

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

Date: 18 March 2026