



*Shire of*  
**Koorda**

*Drive in, stay awhile*

# MINUTES

## Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 20 May 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, 20 May 2026 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

4:00pm	Works Committee Meeting
5.00pm	Council Meeting
Following conclusion of Council Meeting	Council Forum

Zac Donovan  
Chief Executive Officer  
15 May 2026

## DISCLAIMER

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

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

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

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

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

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

Signed



Zac Donovan  
Chief Executive Officer

## Table of Contents

1.	Declaration of Opening .....	4
2.	Record of Attendance, Apologies and Leave of Absence .....	4
3.	Public Question Time .....	4
4.	Disclosure of Interest .....	5
5.	Applications for Leave of Absence .....	5
6.	Petitions and Presentations .....	5
7.	Confirmation of Minutes from Previous Meetings .....	6
7.1.	Ordinary Council Meeting held on 22 April 2026 .....	6
8.	Minutes of Committee Meetings to be Received .....	6
8.1.	Minutes of Internal Committee Meetings to be Received .....	6
8.2.	Minutes of External Committee Meetings to be Received .....	7
9.	Recommendations from Committee Meetings for Council Consideration .....	8
9.1.	Consideration of Koorda Governance Committee Terms of Reference V1.1 .....	8
9.2.	Policy Manual Review and Update .....	10
10.	Announcements by the President without Discussion .....	15
11.	OFFICER'S REPORTS – CORPORATE & COMMUNITY .....	16
11.1.	Monthly Financial Statements .....	16
11.2.	List of Accounts Paid .....	18
11.3.	CBH Office Development Application .....	20
12.	OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE .....	26
12.1.	Health Local Law Review .....	26
13.	OFFICER'S REPORTS – WORKS & ASSETS .....	29
14.	Urgent Business Approved by the Person Presiding or by Decision .....	29
14.1.	Consideration of Koorda Works Committee Terms of Reference V1.1 .....	29
14.2.	Draft Budget 2026/27 Roadworks and Plant Replacement Programs .....	31
15.	Elected Members' Motions .....	33
16.	Matters Behind Closed Doors .....	33
17.	Closure .....	33

**Shire of Koorda  
Ordinary Council Meeting  
5.00pm, Wednesday 20 May 2026**



### 1. Declaration of Opening

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

### 2. Record of Attendance, Apologies and Leave of Absence

**Councillors:**

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr KA Fuchsbichler	
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:**

Mr R Garven

**Apologies:**

Nil.

**Visitors:**

Nil.

**Approved Leave of Absence:**

Nil.

### 3. Public Question Time

Public Question Time opened at 5.01pm.

*Mr R Garven*

Question 1:

In relation to Caravan Park & Tourism in town, mention of signage and other regional area caravan parks and their promotions.

Response from Deputy Chief Executive Officer & Shire President:

Noted regarding signage. In terms of promotion, we have our "Pay 2 Stay 3" deal which is in our fees & charges, advertised on our website, social media and promoted by Wheatbelt Way. Council also have a policy regarding RV campers, which allows them to stay up to 2 nights for a minimal fee in either the Swimming Pool parking bay or Memorial Hall/Community Garden parking bay.

Question 2:

In relation to Bowling Club, suggestion to explore utilising the green for additional sport of croquet.

Response from Shire President:

Suggest speaking to Kim at Koorda CRC, the Shire Community Development Officer, to get information on how to start a new sporting club.

Question 3:

In relation to seating arrangements for members of the public at Ordinary Council Meetings. Request for the seating for guests to be reconsidered or moved closer to the projector so they can view the agenda.

Response from Shire President:

Noted. Informal discussions have been had about rearranging the room. Reminded that agenda document and attachments are available for public access online in the lead up to the meeting.

Reminder that suggestions and requests can be brought to Shire staff at the Shire office during office hours to allow for prompt actioning, rather than needed to wait for monthly Council meetings.

Public Question Time closed at 5.15pm.

#### **4. Disclosure of Interest**

Cr NJ Chandler declared a financial interest in item 11.3 CBH Office Development Application as he is an employee of CBH and assisted with the application submission.

#### **5. Applications for Leave of Absence**

Nil.

#### **6. Petitions and Presentations**

Nil.

## 7. Confirmation of Minutes from Previous Meetings

### 7.1. Ordinary Council Meeting held on 22 April 2026

[Click here](#) to view the April 2026 Ordinary Council Minutes

**Voting Requirements**     Simple Majority     Absolute Majority

#### Officer Recommendation Resolution 010526

Moved Cr GW Greaves

Seconded Cr GL Boyne

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 22 April 2026, as presented, be confirmed as a true and correct record of proceedings.

**CARRIED: 7/0**

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

## 8. Minutes of Committee Meetings to be Received

### 8.1. Minutes of Internal Committee Meetings to be Received

- a. Governance Committee Meeting Minutes for meeting held on 6 May 2026  
[Governance Committee Minutes](#)

**Voting Requirements**     Simple Majority     Absolute Majority

#### Officer Recommendation Resolution 020526

Moved Cr BH Moore

Seconded Cr NJ Chandler

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

- a. Governance Committee Meeting, 6 May 2026

**CARRIED: 7/0**

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

**8.2. Minutes of External Committee Meetings to be Received**

- a. GECZ Meeting Minutes for meeting held on 23 April 2026  
[GECZ Meeting Minutes](#)

**Voting Requirements**     Simple Majority     Absolute Majority

**Officer Recommendation**  
**Resolution 030526**

**Moved Cr GW Greaves**

**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 External Committee meetings, as tabled.**

- a. GECZ Meeting, 23 April 2026.**


**CARRIED: 7/0**

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

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## 9. Recommendations from Committee Meetings for Council Consideration

### 9.1. Consideration of Koorda Governance Committee Terms of Reference V1.1

<b>Governance and Compliance</b>		
<b>Date</b>	23 April 2026	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Nil	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">Draft Koorda Governance Committee Terms of Reference V1.1</a>	

#### Background:

The Koorda Governance Committee was re-established at the Special Meeting of Council held 20 October 2025 (RES: 191025), following the 2025 Ordinary Local Government Elections.

The Koorda Governance Committee's Terms of Reference have been reviewed and as highlighted within the attachment of this item, only minor changes have been made. The ToR are presented to the Committee for consideration and adoption prior to recommending adoption at the subsequent Ordinary Council Meeting.

#### Comment:

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

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

#### Consultation:

Nil.

#### Statutory Implications:

The Koorda Governance Committee was re-established by Council (in its current format) under section 5.8 of the Local Government Act 1995 (the Act) (RES: 191025). Part 5, Subdivision 2 of the Act provides for committees including establishment and appointment of members. Part 5, Subdivision 3 of the Act provides for the quorum, voting, decisions and minutes of committees. The Local Government (Administration) Regulations 1996 also make provisions in regards to committees.

#### Policy Implications:

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

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

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and Transparent Leadership.

**Risk Implications:**

While it is not a legislative requirement for a Committee to have a TOR, it is common practice and ensures committee members are aware of their role and responsibilities and mitigates the risk of committees acting outside their responsibility.

**Financial Implications:**

Nil.

**Voting Requirements:**     Simple Majority     Absolute Majority

**Committee Recommendation**

**Resolution 040526**

**Moved Cr NJ Chandler**


**Seconded Cr BJ Harrap**

**That the Koorda Governance Committee Terms of Reference be adopted.**

**CARRIED: 7/0**

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

## 9.2. Policy Manual Review and Update

<b>Governance and Compliance</b>		
<b>Date</b>	30 April 2026	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Local Government Act 1995	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">Part 1 – Consolidated Shire of Koorda Policy Manual</a> Part 2 & 3 – Policies to be reviewed/amended (new/amended policy attachments linked in below tables).	

### Background:

The objectives of the Council's Policy Manual are:

- To provide Council with a formal written record of all policy decisions;
- To provide staff with precise guidelines in which to act in accordance with Council's wishes;
- To enable staff to act promptly in accordance with Council's requirements, but without continual reference to Council;
- To enable Councillors to adequately handle enquiries from electors without undue reference to staff or Council;
- To enable Council to maintain a continual review of Council Policy decisions and to ensure they are in keeping with community expectations, current trends and circumstances;
- To enable ratepayers to obtain immediate advice on matters of Council Policy.

### Comment:

#### PART 1 – Review of Policies

A consolidated manual of all the current policies has been created and attached as per "**Part 1.**"

Following the first tranche of reviews, and in accordance with Policy G – Development, Review and Amendment of Policies, all policies are required to be reviewed at least biennially, generally the March following Local Government Elections. Policies included in the consolidated policy manual attached in Part 1 have been reviewed as part of the major review and are therefore marked as reviewed, with no further review currently required.

PART 2 - Amendments and introduction of policies to the “Strategic” section of the policy manual (simple majority)

Policies in part 2 recommendation only require simple majority voting.

<b>Policy Section &amp; Title</b>	<b>Proposed Amendments/Comments</b>
<a href="#"><u>EM - Elected Member Entitlements</u></a>	<ul style="list-style-type: none"> <li>As per FMR &amp; AR 17 recommendation - Review the policy to amend policy references to ensure they comply with the Local Government Act 1995 and subsidiary legislation.</li> </ul>
<a href="#"><u>F - Donations and Requests to Waiver fees</u></a>	<ul style="list-style-type: none"> <li>Minor updates to align to current events.</li> </ul>
<a href="#"><u>F - Financial Reserves and Provision for Accrued Leave</u></a>	<ul style="list-style-type: none"> <li>Remove reference to reserves no longer used as per RES: 221125 (NRM, TV &amp; Medical Practitioner).</li> </ul>
<a href="#"><u>G - Appointment of an Acting Chief Executive Officer</u></a>	<ul style="list-style-type: none"> <li>As per FMR &amp; AR 17 recommendation - Review and amend the policy to require the CEO to seek Council approval of leave. Where circumstances do not permit this to occur prior to the leave being taken, a report to Council should be prepared, clearly detailing leave taken by the CEO as soon as practically possibly after leave is taken.</li> </ul>
<a href="#"><u>G - Council Meeting Systems</u></a>	<ul style="list-style-type: none"> <li>Updated requirement for Council to also confirm annual meeting details for Committee Meetings, as well as Ordinary Council Meetings.</li> <li>Updated name of Audit, Risk &amp; Improvement Committee and added section about independent member requirement.</li> <li>Added requirement for Council to appoint committee presiding &amp; deputy presiding members.</li> </ul>
<a href="#"><u>G - Installation and Use of CCTV on Shire Property</u></a>	<ul style="list-style-type: none"> <li>Recommend adopting new policy.</li> </ul>
<a href="#"><u>G - Legal Representation for Elected Members and Employees</u></a>	<ul style="list-style-type: none"> <li>Recommend adopting new policy.</li> </ul>
<a href="#"><u>G - Legislative Compliance</u></a>	<ul style="list-style-type: none"> <li>Update Department of Local Government name/amend acronym from DLGSC to LGIRS.</li> <li>Removed reference to reg 5(2)(c) of the <i>Local Government (Financial Management) Regulations 1996</i> as it was deleted and merged with Regulation 17 of the Local Government (Audit) Regulations 1996 – updated requirement for review of financial management, legislative compliance and risk management no less than every 3 years to once in 4 financial years.</li> </ul>
<a href="#"><u>W - Roadside Advertising Signage</u></a>	<ul style="list-style-type: none"> <li>Recommend adopting new policy.</li> </ul>

**PART 3 - Amendments and introduction of policies to the “Strategic” section of the policy manual (absolute majority)**

Policies in part 3 recommendation require absolute majority voting.

<b>Policy Section &amp; Title</b>	<b>Proposed Amendments/Comments</b>
<a href="#"><u>A - Chief Executive Officer Performance Review Policy</u></a>	<ul style="list-style-type: none"> <li>Removed timing around appointment of consultant as dependent on commencement of CEO employment contract.</li> </ul>
<a href="#"><u>A - Elected Member and Chief Executive Officer Attendance at Events</u></a>	<ul style="list-style-type: none"> <li>Renamed policy to A - Elected Member and Chief Executive Officer Attendance at Events Policy to remove Employees (as Operational). Employee reference removed from within policy.</li> <li>As per FMR &amp; AR 17 recommendation - Review and update the dispute resolution and approvals and authorisation processes within the policy to:                             <ul style="list-style-type: none"> <li>Require approvals to be considered either by a Council resolution, or by the CEO; and</li> <li>Dispute resolution processes to appropriately consider compliance and authorisation limitations set by legislation.</li> </ul> </li> </ul>
<a href="#"><u>EM - Continuing Professional Development</u></a>	<ul style="list-style-type: none"> <li>Amended requirement for completion of Council Member Essentials from “30 June following election” to “within 12 months of being elected” (in line with regulations and practice).</li> <li>As per FMR &amp; AR 17 recommendation - Undertake a review of the policy as required after each ordinary election. Ensure the policy is adopted by an absolute majority to comply with section 5.128 of the Local Government Act 1995. Review systems and processes to ensure reviews are undertaken as required by legislation.</li> </ul>

**Consultation:**

Executive Management Team  
Governance Committee

**Statutory Implications:**

Local Government Act 1995, Part 2, Division 2 ‘Role of Council’

2.7. Role of council

(1) The council –

- (a) governs the local government’s affairs; and
- (b) is responsible for the performance of the local government’s functions.

(2) Without limiting subsection (1), the council is to –

- (a) oversee the allocation of the local government’s finances and resources; and
- (b) determine the local government’s policies.

**Policy Implications:**

The Policy Manual will be updated accordingly, should Council resolve to adopt the Committee’s Recommendations.

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and Transparent Leadership.

**Risk Implications:**

Not regularly updating the Shire's Policy manual poses a reputable risk with a medium risk rating. In order to maintain transparency and to facilitate appropriate decision-making processes, it is imperative that policy statements reflect the current position of Council and work practices at the Shire as well as best practice approaches.

**Financial Implications:**

Nil.

**Voting Requirements:**

**Recommendation 1**       Simple Majority       Absolute Majority

**Committee Recommendation 1**

**Resolution 050526**

Moved Cr GL Boyne

Seconded Cr BJ Harrap

That Council endorse the completed review of the Shire of Koorda Policy Manual for 2026, as attached in Part 1.

**CARRIED: 7/0**

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

**Voting Requirements:**

**Recommendation 2**       Simple Majority       Absolute Majority

**Committee Recommendation 2**

**Resolution 060526**

Moved Cr GL Boyne

Seconded Cr BH Moore

That Council;

With regards to Shire of Koorda Policy Manual, adopts the following policies, as amended and included in this report, attached in the table under Part 2;

- (a) EM - Elected Member Entitlements
- (b) F - Donations and Requests to Waiver fees
- (c) F - Financial Reserves and Provision for Accrued Leave
- (d) G - Appointment of an Acting Chief Executive Officer
- (e) G - Council Meeting Systems
- (f) G - Installation and Use of CCTV on Shire Property
- (g) G - Legal Representation for Elected Members and Employee
- (h) G - Legislative Compliance
- (i) W - Roadside Advertising Signage

**CARRIED: 7/0**

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

**Voting Requirements:**

**Recommendation 3**

Simple Majority     Absolute Majority

**Committee Recommendation 3  
Resolution 070526**

**Moved Cr NJ Chandler**

**Seconded Cr KA Fuchsbichler**

**That Council with regards to Shire of Koorda Policy Manual, adopts the following policies, as amended and included in this report, attached in the table under Part 3;**

- (a) A - Chief Executive Officer Performance Review Policy**
- (b) A - Elected Member and Chief Executive Officer Attendance at Events**
- (c) EM - Continuing Professional Development**

**CARRIED BY ABSOLUTE MAJORITY: 7/0**

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

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## 10. Announcements by the President without Discussion

Shire President wishes to extend condolences to the Main family on the passing of John.

Congratulate the Community on our ANZAC service; thank you to Shire staff for organising, our speakers on the day and to all that supported the event by attending.


It is great to see our museum opening on Sundays. I hope that the committee are being well supported by visitors on the weekends.

Acknowledgement of visit from the Grants Commission visit on 6 May. It is always interesting to hear how allocations for our Federal Assistance Grants are calculated.

CONFIRMED

## 11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

### 11.1. Monthly Financial Statements

<b>Corporate and Community</b>		
<b>Date</b>	12 May 2026	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Legislation</b>	<i>Local Government Act 1995</i> ; <i>Local Government (Financial Management) Regulations 1996</i>	
<b>Disclosure of Interest</b>	Nil.	
<b>Purpose of Report</b>	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">April 2026 Financial Activity Statement</a>	

#### **Background:**

This item presents the Statement of Financial Activity to Council for the period ending 30 April 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:**

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Rare (1)
<b>Risk Matrix Rating</b>	Low (1)
<b>Key Controls (in place)</b>	Governance Calendar, Financial Management Framework and Legislation
<b>Action (Treatment)</b>	Nil.
<b>Risk Rating (after treatment)</b>	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 080526**

**Moved Cr GW Greaves**

**Seconded Cr NJ Chandler**

**That Council, by Simple Majority, pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period ending 30 April 2026, as presented.**

**CARRIED: 7/0**

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

# SHIRE OF KOORDA

## MONTHLY FINANCIAL REPORT

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

For the period ended 30 April 2026

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

### TABLE OF CONTENTS

Statement of financial activity	2
Statement of financial position	3
Note 1      Basis of preparation	4
Note 2      Net current assets information	5
Note 3      Explanation of variances	6

**SHIRE OF KOORDA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 APRIL 2026**

Note	Amended	YTD	YTD	Variance*	Variance*	Var.
	Budget	Budget	Actual	\$	%	
	Estimates	Estimates	Actual	(c) - (b)	((c) - (b))/(b)	
	(a)	(b)	(c)			
	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	1,267,117	1,267,117	1,266,771	(346)	(0.03%)	
Rates excluding general rates	30,625	30,625	30,625	0	0.00%	
Grants, subsidies and contributions	1,650,511	1,231,667	1,330,145	98,478	8.00%	▲
Fees and charges	709,998	625,681	623,410	(2,271)	(0.36%)	
Interest revenue	259,500	216,000	218,636	2,636	1.22%	
Other revenue	69,000	58,163	93,468	35,305	60.70%	▲
Profit on asset disposals	118,000	98,000	110,494	12,494	12.75%	▲
Fair value adjustments to financial assets at fair value through profit or loss	0	0	56,669	56,669	0.00%	▲
	<b>4,104,751</b>	<b>3,527,253</b>	<b>3,730,218</b>	<b>202,965</b>	<b>5.75%</b>	
<b>Expenditure from operating activities</b>						
Employee costs	(1,512,032)	(1,262,911)	(1,256,070)	6,841	0.54%	
Materials and contracts	(1,513,305)	(1,309,982)	(1,289,647)	20,335	1.55%	▲
Utility charges	(291,640)	(243,027)	(212,035)	30,992	12.75%	▲
Depreciation	(2,481,130)	(2,067,623)	(2,179,452)	(111,829)	(5.41%)	▼
Insurance	(231,496)	(231,496)	(230,977)	519	0.22%	
Other expenditure	(118,261)	(77,307)	(64,389)	12,918	16.71%	▲
Loss on asset disposals	(28,000)	(28,000)	(25,253)	2,747	9.81%	
	<b>(6,175,864)</b>	<b>(5,220,346)</b>	<b>(5,257,823)</b>	<b>(37,477)</b>	<b>(0.72%)</b>	
Non cash amounts excluded from operating activities	2(c) 2,399,402	1,997,623	2,044,484	46,861	2.35%	▲
<b>Amount attributable to operating activities</b>	<b>328,289</b>	<b>304,530</b>	<b>516,879</b>	<b>212,349</b>	<b>69.73%</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	1,935,514	1,935,514	1,895,350	(40,164)	(2.08%)	▼
Proceeds from disposal of assets	482,432	482,432	462,154	(20,277)	(4.20%)	▼
	<b>2,417,946</b>	<b>2,417,946</b>	<b>2,357,504</b>	<b>(60,441)</b>	<b>(2.50%)</b>	
<b>Outflows from investing activities</b>						
Acquisition of property, plant and equipment	(2,436,710)	(2,436,710)	(2,303,951)	132,759	5.45%	▲
Acquisition of infrastructure	(3,020,291)	(2,925,291)	(2,909,340)	15,951	0.55%	▲
	<b>(5,457,001)</b>	<b>(5,362,001)</b>	<b>(5,213,291)</b>	<b>148,710</b>	<b>2.77%</b>	
<b>Amount attributable to investing activities</b>	<b>(3,039,055)</b>	<b>(2,944,055)</b>	<b>(2,855,787)</b>	<b>88,269</b>	<b>3.00%</b>	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	2,139,977	0	1,150,000	1,150,000	0.00%	▲
	<b>2,139,977</b>	<b>0</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>						
Transfer to reserves	(235,000)	0	(169,466)	(169,466)	0.00%	▼
	<b>(235,000)</b>	<b>0</b>	<b>(169,466)</b>	<b>(169,466)</b>	<b>0.00%</b>	
<b>Amount attributable to financing activities</b>	<b>1,904,977</b>	<b>0</b>	<b>980,534</b>	<b>980,534</b>	<b>0.00%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 1,014,823	1,014,823	1,036,202	21,379	2.11%	▲
Amount attributable to operating activities	328,289	304,530	516,879	212,349	69.73%	▲
Amount attributable to investing activities	(3,039,055)	(2,944,055)	(2,855,787)	88,269	3.00%	▲
Amount attributable to financing activities	1,904,977	0	980,534	980,534	0.00%	▲
<b>Surplus or deficit after imposition of general rates</b>	<b>209,034</b>	<b>(1,624,702)</b>	<b>(322,172)</b>	<b>1,302,531</b>	<b>80.17%</b>	▲

**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 30 APRIL 2026**

	Actual 30 June 2025	Actual as at 30 April 2026
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	1,541,079	280,610
Trade and other receivables	251,500	424,809
Other financial assets	5,848,061	4,867,527
Inventories	7,471	23,603
Other assets	69,334	0
<b>TOTAL CURRENT ASSETS</b>	<b>7,717,444</b>	<b>5,596,549</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	59,715	116,383
Property, plant and equipment	15,892,316	17,289,823
Infrastructure	93,509,077	94,768,495
<b>TOTAL NON-CURRENT ASSETS</b>	<b>109,461,107</b>	<b>112,174,702</b>
<b>TOTAL ASSETS</b>	<b>117,178,552</b>	<b>117,771,251</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	477,117	925,157
Contract liabilities	223,084	0
Employee related provisions	357,992	357,992
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,058,194</b>	<b>1,283,149</b>
<b>NON-CURRENT LIABILITIES</b>		
Employee related provisions	66,221	66,221
Other provisions	507,658	507,658
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>573,879</b>	<b>573,879</b>
<b>TOTAL LIABILITIES</b>	<b>1,632,073</b>	<b>1,857,028</b>
<b>NET ASSETS</b>	<b>115,546,479</b>	<b>115,914,223</b>
<b>EQUITY</b>		
Retained surplus	55,374,085	56,722,363
Reserve accounts	5,848,061	4,867,529
Revaluation surplus	54,324,333	54,324,333
<b>TOTAL EQUITY</b>	<b>115,546,479</b>	<b>115,914,225</b>

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 30 APRIL 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 12 May 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 30 APRIL 2026**

**2 NET CURRENT ASSETS INFORMATION**

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

	Amended Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	30 April 2026
	\$	\$	\$
<b>Current assets</b>			
Cash and cash equivalents	7,389,140	1,541,079	280,610
Trade and other receivables	230,119	251,500	424,809
Other financial assets		5,848,061	4,867,527
Inventories	7,471	7,471	23,603
Other assets	69,334	69,334	0
	7,696,064	7,717,444	5,596,549
<b>Less: current liabilities</b>			
Trade and other payables	(477,116)	(477,117)	(925,157)
Capital grant/contributions liabilities	(223,084)	(223,084)	0
Employee related provisions	(357,992)	(357,992)	(357,992)
	(1,058,192)	(1,058,194)	(1,283,149)
Net current assets	6,637,872	6,659,250	4,313,400
Less: Total adjustments to net current assets	2(b) (5,623,049)	(5,623,049)	(4,635,572)
<b>Closing funding surplus / (deficit)</b>	<b>1,014,823</b>	<b>1,036,202</b>	<b>(322,172)</b>

**(b) Current assets and liabilities excluded from budgeted deficiency**

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

**(c) Non-cash amounts excluded from operating activities**

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	30 April 2026	30 April 2026
	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(118,000)	(98,000)	(110,494)
Less: Fair value adjustments to financial assets at amortised cost	0	0	(56,669)
Add: Loss on asset disposals	28,000	28,000	25,253
Add: Depreciation	2,481,130	2,067,623	2,179,452
Movement in current employee provisions associated with restricted cash	8,272		6,942
<b>Total non-cash amounts excluded from operating activities</b>	<b>2,399,402</b>	<b>1,997,623</b>	<b>2,044,484</b>

**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 30 APRIL 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. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	98,478	8.00%	▲
Sports Club invoices for Bowling Green following completion which was sooner than anticipated within the budget. (Minor variance between library grant and fuel tax credit)			Timing
<b>Other revenue</b>	35,305	60.70%	▲
Payout from LGIS for Members Equity Account (\$27k) used to pay off first 2025 Insurance Instalment. Minor variance to Debt Collection Costs and Transport Licensing Commission			Timing
<b>Profit on asset disposals</b>	12,494	12.75%	▲
All disposal completed. Book figure profit on asset disposals slightly higher than anticipated budget. Full break down in note 6.			Timing
<b>Fair value adjustments to financial assets at fair value through profit or loss</b>	56,669	0.00%	▲
Adjustments to WALGA House Trust Valuation at 30 June 2025.			Permanent
<b>Expenditure from operating activities</b>			
<b>Materials and contracts</b>	20,335	1.55%	▲
Currently under allocated budget.			Timing
<b>Utility charges</b>	30,992	12.75%	▲
Budget split evenly across year. Utilities under current budget allocation.			Timing
<b>Depreciation</b>	(111,829)	(5.41%)	▼
Following completion of plant replacement program, depreciation higher ahead of anticipated budget (\$31k Recreation, \$40k Roads, \$39k Plant)			Timing
<b>Other expenditure</b>	12,918	16.71%	▲
Slight variances under budget for Elected Member expenses. Community Grant \$4k behind anticipated schedule, awaiting acquittals to process final payments.			Timing
<b>Non cash amounts excluded from operating activities</b>	46,861	2.35%	▲
Depreciation and asset disposal variances as above.			Timing
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(40,164)	(2.08%)	▼
Final WSNF claim to be processed once current funds expended.			Timing
<b>Proceeds from disposal of assets</b>	(20,277)	(4.20%)	▼
Sale of P10 Mollerin Truck not included in budget (\$9k). Proceeds from sale \$30k less than anticipated at time of budget, however purchase of Plant and Equipment \$77k less than anticipated budget.			Timing
<b>Outflows from investing activities</b>			
<b>Acquisition of property, plant and equipment</b>	132,759	5.45%	▲
Plant acquisitions completed \$77k under budget. Buildings currently \$55k behind anticipated budget. Full breakdown on note 5.			Timing
<b>Acquisition of infrastructure</b>	15,951	0.55%	▲
Other Infrastructure \$34k ahead of anticipated annual budget (Bowling Green) and Roads currently \$75k behind YTD budget, and \$145k from annual budget. Further break down on note 5.			Timing
<b>Inflows from financing activities</b>			
<b>Transfer from reserves</b>	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.			
<b>Outflows from financing activities</b>			
<b>Transfer to reserves</b>	(169,466)	0.00%	▼
Interest earned on renewal of term deposit after investment from 1 July to 31 March 2026. Renewed until the end of June at a rate of 4.78%.			Timing
<b>Surplus or deficit at the start of the financial year</b>	21,379	2.11%	▲
Variance to opening balance following 2024/2025 audit.			
<b>Surplus or deficit after imposition of general rates</b>	1,302,531	80.17%	▲
As per above explanations.			

**SHIRE OF KOORDA**  
**SUPPLEMENTARY INFORMATION**

**TABLE OF CONTENTS**

1	Key information	8
2	Key information - graphical	9
3	Cash and financial assets	10
4	Reserve accounts	11
5	Capital acquisitions	12
6	Disposal of assets	14
7	Receivables	15
8	Other current assets	16
9	Payables	17
10	Other current liabilities	18
11	Grants and contributions	19
12	Capital grants and contributions	20

**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 30 APRIL 2026**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.01 M	\$1.01 M	\$1.04 M	\$0.02 M
Closing	\$0.21 M	(\$1.62 M)	(\$0.32 M)	\$1.30 M

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	\$	% of total
Unrestricted Cash	\$0.28 M	5.5%
Restricted Cash	\$4.87 M	94.5%

Refer to 3 - Cash and Financial Assets

<b>Payables</b>		
	\$	% Outstanding
Trade Payables	\$0.79 M	
0 to 30 Days		75.7%
Over 30 Days		24.4%
Over 90 Days		0.0%

Refer to 9 - Payables

<b>Receivables</b>		
	\$	% Collected / Outstanding
Rates Receivable	\$0.19 M	87.0%
Trade Receivable	\$0.24 M	% Outstanding
Over 30 Days		7.3%
Over 90 Days		1.5%

Refer to 7 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.33 M	\$0.30 M	\$0.52 M	\$0.21 M

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
	\$	% Variance
YTD Actual	\$1.27 M	
YTD Budget	\$1.27 M	(0.0%)

<b>Grants and Contributions</b>		
	\$	% Variance
YTD Actual	\$1.33 M	
YTD Budget	\$1.23 M	8.0%

Refer to 11 - Grants and Contributions

<b>Fees and Charges</b>		
	\$	% Variance
YTD Actual	\$0.62 M	
YTD Budget	\$0.63 M	(0.4%)

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.04 M)	(\$2.94 M)	(\$2.86 M)	\$0.09 M

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
	\$	%
YTD Actual	\$0.46 M	
Amended Budget	\$0.48 M	(4.2%)

Refer to 6 - Disposal of Assets

<b>Asset Acquisition</b>		
	\$	% Spent
YTD Actual	\$2.91 M	
Amended Budget	\$3.02 M	(3.7%)

Refer to 5 - Capital Acquisitions

<b>Capital Grants</b>		
	\$	% Received
YTD Actual	\$1.90 M	
Amended Budget	\$1.94 M	(2.1%)

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.90 M	\$0.00 M	\$0.98 M	\$0.98 M

Refer to Statement of Financial Activity

<b>Borrowings</b>	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

<b>Reserves</b>	
Reserves balance	\$4.87 M
Net Movement	(\$0.98 M)

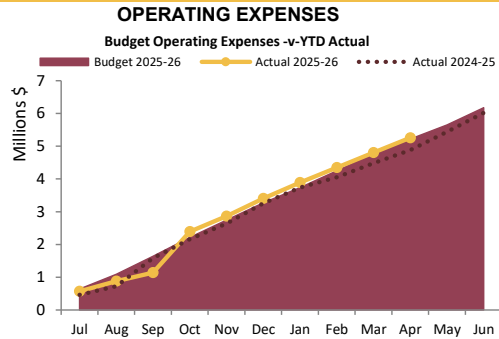
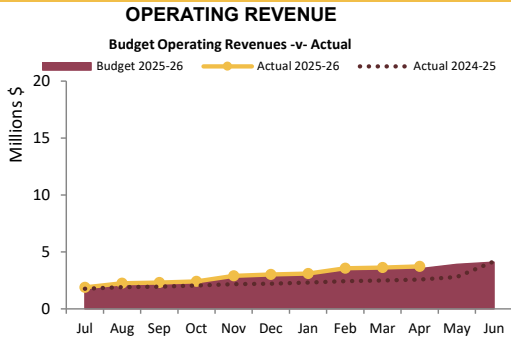
Refer to 4 - Cash Reserves

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

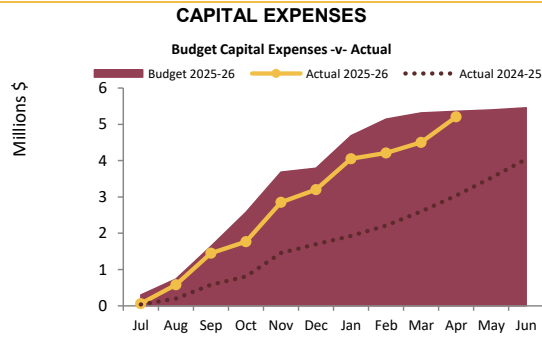
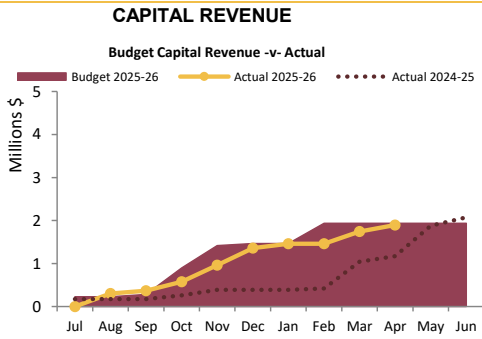
**SHIRE OF KOORDA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2026**

**2 KEY INFORMATION - GRAPHICAL**

**OPERATING ACTIVITIES**



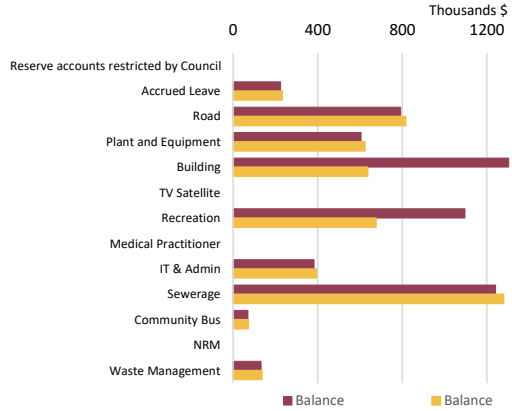
**INVESTING ACTIVITIES**



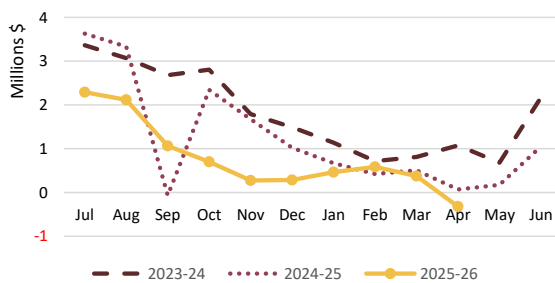
**FINANCING ACTIVITIES**

**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 30 APRIL 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	\$ 99,087	\$	\$ 99,087	\$	CBA	Variable	
CBA Licensing Account	Cash and cash equivalents	10,488		10,488		CBA	Variable	
CBA Savings Account	Cash and cash equivalents	113,995		113,995		CBA	Variable	
CBA ATM Cash Account	Cash and cash equivalents	8,400		8,400		CBA	Variable	
ATM Cash Account	Cash and cash equivalents	47,880		47,880		Cash		
Cash on Hand	Cash and cash equivalents	760		760		Cash		
Term Deposit XXX1	Financial assets at amortised cost	0	4,867,527	4,867,527		CBA	4.78%	28/06/2026
<b>Total</b>		<b>280,610</b>	<b>4,867,527</b>	<b>5,148,136</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		280,610	0	280,609	0			
Financial assets at amortised cost - Term Deposits		0	4,867,527	4,867,527	0			
		<b>280,610</b>	<b>4,867,527</b>	<b>5,148,136</b>	<b>0</b>			

**KEY INFORMATION**

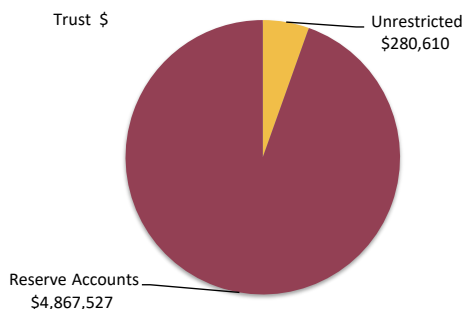
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 30 APRIL 2026**

**4 RESERVE ACCOUNTS**

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

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	1,042,474	1,042,474	986,929	(55,545)
Plant and equipment	1,394,236	1,394,236	1,317,023	(77,213)
<b>Acquisition of property, plant and equipment</b>	<b>2,436,710</b>	<b>2,436,710</b>	<b>2,303,951</b>	<b>(132,759)</b>
Infrastructure - roads	2,187,000	2,117,000	2,041,881	(75,119)
Infrastructure - other	833,291	808,291	867,459	59,168
<b>Acquisition of infrastructure</b>	<b>3,020,291</b>	<b>2,925,291</b>	<b>2,909,340</b>	<b>(15,951)</b>
<b>Total capital acquisitions</b>	<b>5,457,001</b>	<b>5,362,001</b>	<b>5,213,291</b>	<b>(148,710)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	1,935,514	1,935,514	1,895,350	(40,164)
Other (disposals & C/Fwd)	482,432	482,432	462,154	(20,277)
Reserve accounts				
Road	520,000		0	0
Plant and Equipment	57,000		0	0
Building	912,002		700,000	700,000
Recreation	565,975		450,000	450,000
IT & Admin	75,000		0	0
Waste Management	10,000		0	0
Contribution - operations	899,078	2,944,055	1,705,787	(1,238,269)
<b>Capital funding total</b>	<b>5,457,001</b>	<b>5,362,001</b>	<b>5,213,291</b>	<b>(148,710)</b>

**KEY INFORMATION**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

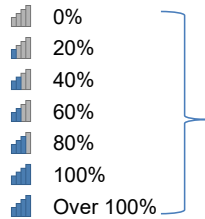
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

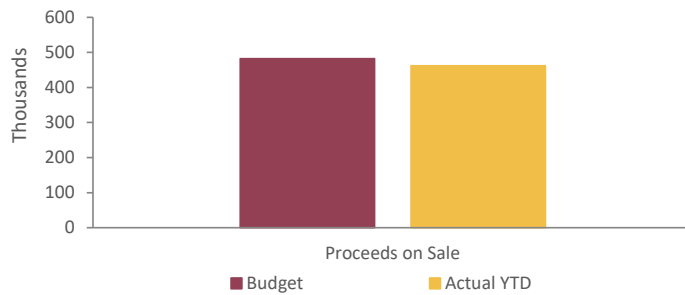


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Amended		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
	BC001 L253 Admin Office - Building (Capital)	30,000	30,000	0	30,000
	BC016B Rec Ground Ablutions	223,500	223,500	233,995	(10,495)
	BC040 L9 (34) Smith St - Building (Capital)	10,200	10,200	11,220	(1,020)
	BC044 L68 (18) Smith St - Building (Capital)	42,500	42,500	5,885	36,615
	BC054 L271 (3) Greenham St - Building (Capital)	6,000	6,000	5,555	445
	BC066 L200 (6) Greenham St - Building (Capital)	730,274	730,274	730,274	0
	PE0021 P002 Ute Mechanic	55,000	55,000	46,894	8,106
	PE0091 P009 Semi Side Tipper	150,000	150,000	125,430	24,570
	PE0131 P013 Excavator	110,000	110,000	102,850	7,150
	PE0181 P018 Prime Mover	270,000	270,000	264,705	5,295
	PE0401 P040 Ute Gardener	50,000	50,000	47,300	2,700
	PE0591 P059 Skidsteer	130,000	130,000	110,200	19,800
	PE0661 P066 Ute Works Crew	55,000	55,000	54,322	678
	PE1001 P100 CEO Vehicle	85,000	85,000	73,698	11,302
	PE2001 P200 WS Vehicle	68,000	68,000	68,877	(877)
	PE3001 P300 DCEO Vehicle	75,000	75,000	76,532	(1,532)
	PE000 Himaac Rake	26,000	26,000	25,978	22
	PE0371 Fire Ute Fastattack (DFES Capital Grant)	320,236	320,236	320,236	0
	RRG006 Kulja-Kalannie Full Recon	355,000	355,000	389,192	(34,192)
	RRG006B Kulja-Kalannie Reseal	120,000	120,000	120,287	(287)
	RRG140 Burakin-Wialki Full Recon	390,000	390,000	418,900	(28,900)
	R2R003 Koorda-Dowerin Asphalt Intersection	39,000	39,000	45,603	(6,603)
	R2R004 Koorda-Kulja Full Recon	390,000	390,000	357,927	32,073
	R2R004B Koorda-Kulja Asphalt Intersection	35,000	35,000	19,356	15,644
	R2R004C Koorda-Kulja Reseal	180,000	180,000	183,316	(3,316)
	R2R007 Booralaming-Kulja Reseal	32,000	32,000	32,296	(296)
	R2R017 Martin Reform/Sheet	70,000	70,000	80,999	(10,999)
	R2R138 Haig Asphalt Intersection	60,000	60,000	39,017	20,983
	R2R137 Railway Asphalt Intersection	61,000	61,000	88,574	(27,574)
	R2R002 Cadoux-Koorda 24/25	0	0	27,846	(27,846)
	RC002 Cadoux-Koorda WSNF Works	60,000	60,000	11,057	48,943
	RC135 Koorda-Wyalkatchem WSNF Works	45,000	45,000	23,416	21,584
	RC002B Cadoux-Koorda Reseal	50,000	50,000	47,804	2,196
	RC007 Booralaming-Kulja Reform/Sheet	80,000	80,000	3,130	76,870
	RC010 Mollerin Rock South Reform/Sheet	80,000	40,000	0	40,000
	RC014 Maher Road	0	0	3,905	(3,905)
	RC046 Downie Clearing	20,000	10,000	12,216	(2,216)
	RC052 Green Road	0	0	5,773	(5,773)
	RC103 Warren Reform/Sheet	100,000	100,000	123,393	(23,393)
	FC098 Footpath Repairs	20,000	0	7,873	(7,873)
	PC004 Refuse Site CCTV	10,000	10,000	7,905	2,095
	PC002B Rec Centre Playground	50,000	25,000	56,653	(31,653)
	PC005 Bowling Green	694,791	694,791	741,959	(47,168)
	IO015 Caravan Park BBQ	10,000	10,000	17,210	(7,210)
	IO005 Shire Depot CCTV	10,000	10,000	8,490	1,510
	PC006 Rec Ground Retaining & Paving	58,500	58,500	35,242	23,258
		<b>5,457,001</b>	<b>5,362,001</b>	<b>5,213,291</b>	<b>148,710</b>

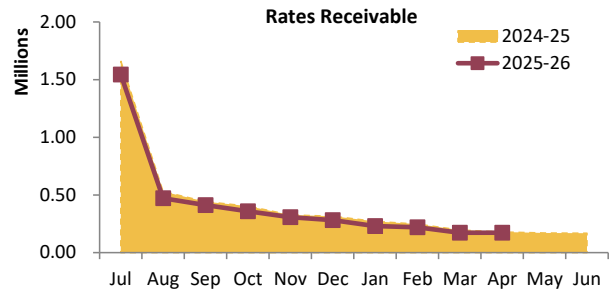
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
10901	P002 Ute Mechanic	7,500	35,000	27,500	0	2,332	22,727	20,395	0
10908	P009 Semi Side Tipper	25,000	20,000	0	(5,000)	24,963	41,191	16,228	0
10912	P013 Excavator	0	30,000	30,000	0	0	36,316	36,316	0
10916	P018 Prime Mover	70,000	90,000	20,000	0	60,832	59,361	0	(1,471)
10935	P040 Ute Gardener	9,500	25,000	15,500	0	4,673	19,091	14,418	0
10948	P059 Skidsteer	0	25,000	25,000	0	0	22,577	22,577	0
10996	P066 Ute Works Crew	38,000	30,000	0	(8,000)	36,300	33,727	0	(2,572)
11110	P100 CEO Vehicle	75,000	75,000	0	0	72,004	63,641	0	(8,363)
11109	P200 WS Vehicle	65,000	58,000	0	(7,000)	64,976	55,455	0	(9,522)
11107	P300 DCEO Vehicle	73,000	65,000	0	(8,000)	72,870	69,545	0	(3,325)
10909	P010 Fire Tender			0	0	8,531	9,091	560	0
	P037 Fire Ute (returned to DFES)	29,432	29,432	0	0	29,432	29,432	0	0
		<b>392,432</b>	<b>482,432</b>	<b>118,000</b>	<b>(28,000)</b>	<b>376,913</b>	<b>462,154</b>	<b>110,494</b>	<b>(25,253)</b>



7 RECEIVABLES

Rates receivable	30 June 2025	30 Apr 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)	(1,264,085)
<b>Net rates collectable</b>	<b>186,709</b>	<b>189,394</b>
% Collected	86.9%	87.0%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	129,369	8,121	0	2,131	139,621
Percentage	0.0%	92.7%	5.8%	0.0%	1.5%	
<b>Balance per trial balance</b>						
Trade receivables						139,621
Other receivables						463
GST receivable						76,207
Other receivables - Interest Receivable						19,124
<b>Total receivables general outstanding</b>						<b>235,415</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

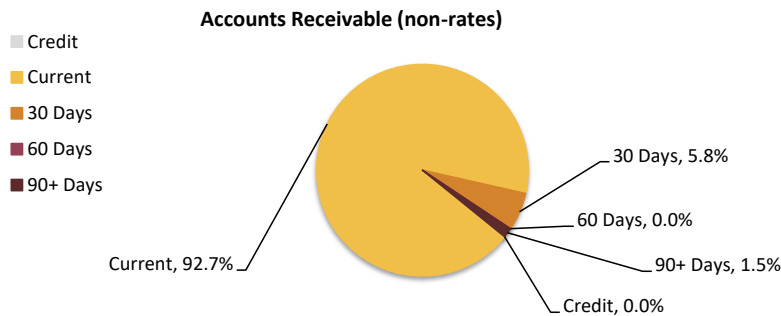
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 30 April 2026
	\$	\$	\$	\$
<b>Other current assets</b>				
Financial assets at amortised cost	5,848,061	(980,534)		4,867,527
<b>Inventory</b>				
Fuel	7,471	140,547	(124,414)	23,603
<b>Other assets</b>				
Contract assets	69,334		(69,334)	0
<b>Total other current assets</b>	<b>5,924,865</b>	<b>(839,987)</b>	<b>(193,748)</b>	<b>4,891,130</b>
<b>Amounts shown above include GST (where applicable)</b>				

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.

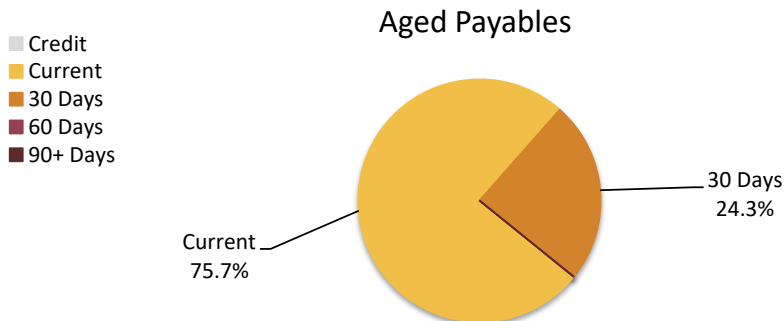
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	599,779	192,383	478	0	792,640
Percentage	0.0%	75.7%	24.3%	0.1%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors						792,640
Other payables - Dept Transport						488
Other payables - Prepaid Rates						16,824
Other payables - Retention and Bonds						66,120
Other payables - GST Payable						19,675
Other payables - Payroll Creditors						334
Other payables - PAYG Payables						26,886
Other payables - FBT Liabilities						0
Other payables - ESL Liabilities						2,470
Other payables - Withholding Tax Liability						(279)
<b>Total payables general outstanding</b>						<b>925,157</b>

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 30 April 2026
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		223,084	0		(223,084)	0
Other Liabilities - Councillor Nomination Fee		0	0	500	(500)	0
<b>Total other liabilities</b>		223,084	0	500	(223,584)	0
<b>Employee Related Provisions</b>						
Provision for annual leave		196,715	0			196,715
Provision for long service leave		161,277	0			161,277
<b>Total Provisions</b>		357,992	0	0	0	357,992
<b>Total other current liabilities</b>		<b>581,077</b>	<b>0</b>	<b>500</b>	<b>(223,584)</b>	<b>357,992</b>

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 30 APRIL 2026**

**OPERATING ACTIVITIES**

**11 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue
	1 July 2025		(As revenue)	30 Apr 2026	30 Apr 2026			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
Financial Assistance Grant - General				0	0	840,624	630,468	630,468
Financial Assistance Grant - Roads				0	0	414,753	311,065	311,065
DFES Bush Fire Brigade Operating Grant				0	0	27,274	27,274	27,274
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	3,300	3,300	3,300
Main Roads Direct Road Grant				0	0	229,560	229,560	229,560
Fuel Tax Credit Scheme				0	0	30,000	25,000	25,478
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,650,511</b>	<b>1,231,667</b>	<b>1,330,145</b>


**SHIRE OF KOORDA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 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 30 Apr 2026	Current Liability 30 Apr 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
DFES Cyclone Seroja Local Government Resilience Fund	223,084			223,084	223,084	223,084	223,084	223,084
CSRFF - Bowling Green Project				0	0	97,816	97,816	97,816
Regional Road Group Grant				0	0	575,048	575,048	577,646
Wheatbelt Secondary Freight Network (WSFN) Grant				0	0	42,762	42,762	0
Roads to Recovery Grant				0	0	706,000	706,000	706,000
DFES Capital Grant for KD037 Fastattack Replacement				0	0	290,804	290,804	290,804
	<b>223,084</b>	<b>0</b>	<b>0</b>	<b>223,084</b>	<b>223,084</b>	<b>1,935,514</b>	<b>1,935,514</b>	<b>1,895,350</b>

## 11.2. List of Accounts Paid

<b>Corporate and Community</b>		
<b>Date</b>	12 May 2026	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Legislation</b>	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
<b>Disclosure of Interest</b>	Nil.	
<b>Purpose of Report</b>	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">List of Accounts Paid</a>	

### Background:

This item presents the List of Accounts Paid, paid under delegated authority, for the period 15 April 2026 to 12 May 2026.

### Comment:

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

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

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

### Consultation:

Zac Donovan, Chief Executive Officer  
Finance Team

### Statutory Implications:

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

### Policy Implications:

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

### Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

**Risk Implications:**

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

**Financial Implications:**

Funds expended are in accordance with Council's adopted 2025/2026 Budget.

**Voting Requirements:**     Simple Majority     Absolute Majority

**Officer Recommendation  
 Resolution 090526**

**Moved Cr GW Greaves**

**Seconded Cr BJ Harrap**

**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 15 April 2026 to 12 May 2026.**

**Municipal Voucher V696 to V743  
 Purchase Card Transactions (V739)**

**Totalling \$ 244,041.62  
 Totalling \$ 5,693.60  
 Total \$ 249,735.22**

**CARRIED: 7/0**

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

Cr NJ Chandler declared a financial interest in item 11.3 CBH Office Development Application as he is an employee of CBH.

5.25pm – Cr NJ Chandler withdrew from chambers and did not partake in discussions.

**5.35pm – SUSPEND STANDING ORDERS**

**Resolution 100526**

**Moved Cr BH Moore**

**Seconded Cr GW Greaves**

**That standing orders be suspended to discuss item 11.3. CBH Office Development Application**

**CARRIED 6/0**

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

**5.43pm – RESUMPTION OF STANDING ORDERS**

**Resolution 110526**

**Moved Cr BH Moore**


**Seconded Cr BJ Harrap**

**That standing orders be resumed as per the attendance register.**

**CARRIED 6/0**

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

**11.3 CBH Office Development Application**

<b>Corporate and Community</b>		
<b>Date</b>	12 May 2026	
<b>Location</b>	Lot 19 Orchard Street, Koorda	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Planning and Development Act 2005 Shire of Koorda Local Planning Scheme No.3	
<b>Disclosure of Interest</b>	Cr Nick Chandler (Financial)	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">CBH Koorda – Office DA Package</a> <a href="#">2023 02 13 CBH Workers Accomodation - Approval</a> <a href="#">CBH Site Landscaping Plan</a>	

**Background:**

CBH Group has applied for development approval to construct an office building and associated amenities on Lot 19 (HN 1) Orchard Street in Koorda next to the existing worker accommodation.

The Shire has previously facilitated this application with a Planning Scheme amendment, gazetted in October 2024, for the subject land to have an additional use for offices under a D classification.

The classification means the office use is not permitted unless the local government exercises its discretion by granting the development approval application.

As such, CBH lodged the DA application on 8 April, accompanied by a Transport Impact Statement (TIS) prepared by Shawmac (Consulting Civil and Traffic Engineers), a BAL assessment prepared by Green Start Consulting (Bushfire Planning Practitioner), a copy of the Certificate of Title, a Landscaping Plan and a Stormwater Management Plan. These can be reviewed in the first attachment to the item.

As mentioned, the site of the proposed office development is that for which a DA application from CBH to construct workers accommodation was approved on 13 February 2023. As shown in the second attachment to the item, the approval in 2023 had conditions including the lodgement of a landscape management plan and on-going maintenance of landscaping.

The purpose of this item is for Council to consider the DA application and determine if it will apply its discretion to permit the office accommodation on the site.

**Comment:**

CBH has established its workers accommodation on the subject land and now seeks to build the administration centre (office) adjacent to the accommodation. As proposed, the development is estimated to cost \$1.1m and will be completed within 3 months from an approval.

The site of the application is about four hectares with a 360-metre frontage to Orchard Street. It is largely vacant except for the newly completed accommodation and a house located towards the eastern end of the lot more than 100 metres from the proposed office building.

There is very little adjoining the block with the Koorda Drive In opposite on Orchard Street, the golf course on the northern boundary and light industry including CBH bulkheads and the Shire depot across Aitken Road, the southern entrance to the town.

The following image depicts the block in relation to the townsite and surrounding industry and amenities.



As mentioned, the office DA application before Council follows approval in 2023 of worker accommodation on the site which is now operational. The accommodation fit with the Local Planning Strategy - endorsed by the WAPC in December 2014 – that defined the site residential and with the recognition that the provision of residential land supply is to meet a variety of lifestyle needs.

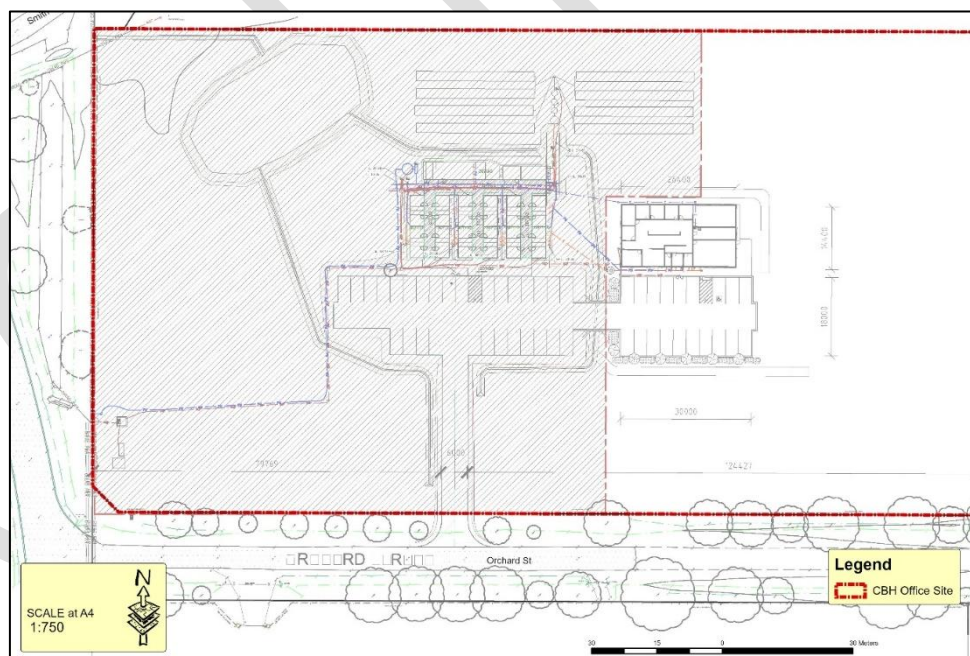
The current DA application for the office building was pre-empted at the time of the application for the worker's accommodation, and Council essentially approved the works in principle by endorsing an amendment to the Local Planning Scheme for the addition of additional uses under the D classification.

The DA application for the office building is accompanied by several documents – attached as CBH Koorda – Office DA Package – which include:

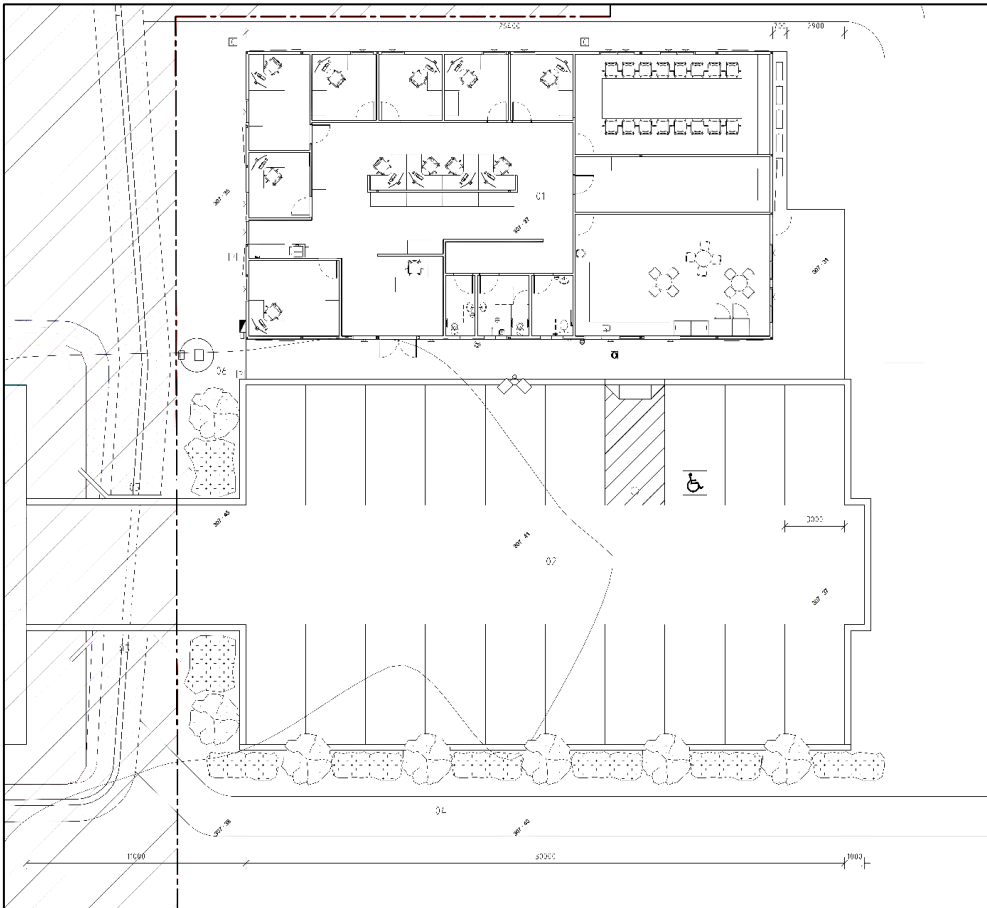
- A covering letter from CBH
- Completed and signed Application for Development Approval form
- A copy of the Certificate of Title
- Development Plans – including Site Plan, Floor Plan and Elevations
- Landscaping Plan
- Traffic Impact Statement
- Bushfire Attack Level Assessment Report
- Updated Stormwater Management Plan

It is the documents associated with the last five points above that have most relevance to Councils determination.

Starting with the **Development Plans**, the following graphic – taken from the attached DA Package - shows the proximity of the proposed office to the east of the existing accommodation and the plan to use a common access to Orchard Street. The existing workers accommodation and effluent disposal is shown in the shaded part of the graphic.



The following graphic depicts more detail of the office configuration and parking area.



The next component listed in the DA application is the **Landscaping Plan** which in the DA comprises one page following the seven pages of the site and building plans. When reviewing the attached DA pack, it can be overlooked but is the last of the plans with the notation 2 of 6 in the lower right corner. As shown, it shows the location where various nominated trees and shrubs will be planted around the carpark. There is no indication of reticulation.

The nominated flora on the Landscaping Plan page seem to align with that planted at the existing workers accommodation. As per the attached workers accommodation approval, a condition included the lodgement of a Landscaping and Maintenance Plan for the site. Both the Shire and CBH have been unable to confirm if that plan was lodged – largely due to both organisations having a change in key staff since February 2023. However CBH has now provided, separate to the DA documents, a plan for all landscaping works at the site (as attached).

Current landscaping at the site comprises a band of woodchips with a scattering of shrubs and trees planted around the entrance and workers accommodation. The existing flora also do not seem to be reticulated which will impair growth.

The **Transport Impact Assessment** provided as part of the DA confirms that this development is unlikely to create any traffic movements that would be unacceptable. The TIS concludes the peak vehicle movements generated by the development will be 19, which is within the threshold of low impact (according to the WAPC Transport Impact Assessment Guidelines) and can be accommodated within the existing capacity of the network.

Regarding the **Bushfire Attack Level Assessment**, the site is completely within the Bushfire Prone mapping area and so required a Bushfire Management Plan (BMP) at the time of the workers accommodation DA approval. This was prepared in accordance with the requirements outlined in State Planning Policy 3.7 - Bushfire and the associated Planning for Bushfire Guidelines.

The BAL report completed for the office DA has been prepared by a qualified consultant with the recommendation of a BAL12.5 classification. A full Bushfire Management Plan is not required for the DA as it is classified as commercial, not residential, and as such has reduced requirements. In effect the office however will benefit from the plan created for the workers accommodation.

The **Stormwater Management Plan** seems to have been prepared by CBH in-house and assesses the forecast drainage resulting from the addition of the new office development. It is in the interests of CBH, and the Shire, that the facility is not affected by flood waters and that drainage is totally contained on site. The SMP states that the basin and channels designed to collect on-site drainage for the accommodation are also adequate to cater for the additional drainage from the proposed office building and carpark.

In summary, the proposed office accommodation helps facilitate the Shire's primary industry and as such the DA should be supported by Council.

As with the workers accommodation, though likely subject to activity due to shift work, the site is well separated from the town's main residential areas and would be expected to have minimal impact. It is located back from the southern entrance to the town, though the proposed landscaping should help mitigate any visual impact for the office development.

In addition, the decision by Council to support the Town Planning Scheme amendment in 2024 to create the additional use for offices under the D was intended to facilitate the later construction of the office accommodation. As detailed, the D condition allows Council to use its discretion to approve a development that would otherwise not be permitted in a residential area.

**Consultation:**

Paul Bashall, Principal, Planwest  
Emma Haak, Planning and Approvals Lead, CBH Group  
Lana Foote, Deputy Chief Executive Officer

**Statutory Implications:**

Planning and Development Act 2005  
Shire of Koorda Local Planning Scheme No.3

**Policy Implications:**

Nil.

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024  
2.1 - Our local economy grows in a sustainable manner  
4.1 - Open and Transparent Leadership

**Risk Implications:**

<b>Risk Profiling Theme</b>	Delays in project construction and delivery
<b>Risk Category</b>	Reputational
<b>Risk Description</b>	Community may assume delays the consequence of Shire actions
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Unlikely (2)
<b>Risk Matrix Rating</b>	Low (2)
<b>Key Controls (in place)</b>	Communication through usual channels of Council decision
<b>Action (Treatment)</b>	Nil
<b>Risk Rating (after treatment)</b>	Adequate

**Financial Implications:**

Nil.

**Voting Requirements:**     Simple Majority                       Absolute Majority

**Officer Recommendation**

**Resolution 120526**

**Moved Cr GL Boyne**

**Seconded Cr GW Greaves**

**That Council approve the development Application for the CBH office as presented with the following conditions and advice notes:**

- 1. The development being constructed in accordance with the Stormwater Management Plan, with all drainage contained on site, with the site drainage and effluent disposal to be monitored and operated to the satisfaction of the local government.**
- 2. The development being constructed and maintained in accordance with the Bushfire Attack Level 12.5 to the satisfaction of the local government.**
- 3. The establishment of the proposals contained in the Landscape Plan with on-going maintenance of landscaping, to the satisfaction of the local government.**
- 4. Implement traffic management procedures to prevent vehicles exceeding 12 tonnes to be parked within the development area and adjacent residential-zoned area.**

**Advice Notes**

- 1. If the development, the subject of this approval, is not substantially commenced within a period of 24 months from the date of the approval, the approval will lapse and be of no further effect. For the purposes of this condition, the term “substantially commenced” has the meaning given to it in the Planning and Development (Local Planning Schemes) Regulations 2015 as amended from time to time.**
- 2. If an applicant or owner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.**
- 3. The applicant is advised that granting of development approval does not constitute a building permit and that an application for relevant building permits must be submitted to the Shire of Koorda and be approved before any work requiring a building permit can commence on site.**


**CARRIED: 6/0**

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

5.45pm – Cr NJ Chandler returned to the Chambers.

## 12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

### 12.1 Health Local Law Review

<b>Governance and Compliance</b>		
<b>Date</b>	14 May 2026	
<b>Location</b>	Koorda Shire	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Local Government Act 1995 (sections 3.12, 3.13 and 3.16)	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">Koorda Health Local Law</a>	

#### Background:

Amendments to the Local Government Act 1995, from the ongoing sector reform process, now require local laws to be reviewed every 15 years instead of the previous 8-year cycle. However local laws that had not been reviewed since 2018 are required to be reviewed before moving to 15-year reviews.

The Shire of Koorda has six local laws of which one, the Health Local Law (attached), falls into the category of requiring immediate review and for Council to decide if it should be amended or repealed.

The purpose of the item is to provide Council with a copy of the existing Shire of Koorda Health Local Law, and to detail the review process and timing so to proceed with the review of the local law.

#### Comment:

As mentioned, the Shire of Koorda has six local laws, the most recent of which is the Caravan Park Local Law. The table below details the Shire's six local laws and the various details as to commencement, amendment and most recent review dates for each.

Local Law	Review Due	Original Adoption	Most Recent Review	Details of Last Review	Last Amended	Details of Last Amendment
Caravan Park	2040	2025	-	-	-	RES: 180225 RES: 150325 RES: 070425 RES: 100525
Cemeteries	2033	1930	2018	RES: 070518	2010	
Dog	2033	2000	2018	RES: 070518	2010	
Health	2025	2010	2017	RES: 070717	2012	RES: 120212
Local Government Property	2033	2000	2018	RES: 070518	2018	RES: 060618 RES: 081018
Standing Orders	2033	2017	2018		2018	RES: 050618 RES: 071018

As shown, the Health Local Law was last review prior to 2017 – as such it is not afforded the 15-year review cycle – and is now overdue for review. Without the amendments to the review timing, four other Shire local laws would also need to be reviewed this year.

To assist Council in reviewing a local law, the Act (s3.16) steps out a process by which the community needs to be advised of the review, the local law is made available for the community to inspect for at least six weeks with the option to make submissions for Council to consider.

For the Shire, the timing of the Health Local Law review coincides with development of the local Public Health Plan, which is intended to be presented to Council by the 20 June Ordinary Council Meeting, and as such should provide additional insights for Council to consider in determining the local law.

Should the local PHP not be available for the June OCM, the Shire has a contingency to present the document at the 15 July OCM with approval from the WA Chief Health Officer to lodge the final version in July. Should this transpire the local law review timetable will be adjusted to accommodate.

In addition, the Shire will engage the law firm that assisted with the Caravan Park Local Law to conduct a review of the Koorda Health Local Law for alignment with contemporary legislation and any required amendments will be completed and presented to Council with any community submissions.

Consequently, the timetable for the review of the Shire of Koorda Health Local Law is proposed as follows:

<b>Timing</b>	<b>Milestone</b>
<b>20 May</b>	Outline of process and timing to OCM for Council to resolve to proceed with review
<b>22 May</b>	Commence independent legal review of existing local law against current legislation
<b>25 May</b>	Public notice of the local law review and opportunity to make submissions
<b>17 June</b>	Local Public Health Plan Strategy presented to Council for adoption
<b>6 July</b>	End of public submission period
<b>15 July</b>	Summary of submissions to July OCM for Council decision to amend or repeal.

The extent of any amendments to the Health Local Law will determine if the Shire needs to readvertise the proposed amendments and undertake another public submission period or proceed to adopt the local law (with amendments) and advise the Minister and publish in the Government Gazette.

After the reviewed local law is advertised in the Gazette, the Shire will need to advertise the title of the local law, provide a summary as to its purpose and date it comes into operation, and ensure it is included on the Shire's website.

Significant changes to the Shire's Health Local Law – which include if Council decides it should be repealed - will require the process to be repeated with a new public notice and submissions period, additional decision by Council, advice to the Minister and publication in the Gazette.

**Consultation:**

Lana Foote, Deputy Chief Executive Officer

**Statutory Implications:**

Local Government Act 1995 (sections 3.12, 3.13 and 3.16)

**Policy Implications:**

Nil.

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and Transparent Leadership

**Risk Implications:**

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	Some temporary non-compliance
<b>Consequence Rating</b>	Minor (2)
<b>Likelihood Rating</b>	Unlikely (2)
<b>Risk Matrix Rating</b>	Low (2)
<b>Key Controls (in place)</b>	Timetable as presented in item
<b>Action (Treatment)</b>	Nil
<b>Risk Rating (after treatment)</b>	Adequate

**Financial Implications:**

Up to \$3000 in legal fees to review against existing legislation

**Voting Requirements:**

Simple Majority

Absolute Majority

**Officer Recommendation  
Resolution 130526**

**Moved Cr BJ Harrap**

**Seconded Cr GW Greaves**

**That Council endorse the review of the Shire of Koorda Health Local Law as proposed.**

**CARRIED BY ABSOLUTE MAJORITY: 7/0**

**For:** Cr JM Stratford, Cr GW Greaves, 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

### Officer Recommendation Resolution 140526

Moved Cr NJ Chandler


Seconded Cr GW Greaves

That Council accepts late items 14.1 Consideration of Koorda Works Committee Terms of Reference V1.1 & 14.2 Draft Budget 2026/27 Roadworks and Plant Replacement Programs to be Received to the May 2026 Council Agenda for consideration.

**CARRIED: 7/0**

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

### 14.1 Consideration of Koorda Works Committee Terms of Reference V1.1

<b>Governance and Compliance</b>		
<b>Date</b>	15 May 2026	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Nil	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">Draft Koorda Works Committee Terms of Reference V1.1</a>	

#### Background:

The Koorda Works Committee was re-established at the Special Meeting of Council held 20 October 2025 (RES: 191025), following the 2025 Ordinary Local Government Elections.

The Koorda Works Committee's Terms of Reference have been reviewed and as highlighted within the attachment of this item, only minor changes have been made. The ToR are presented to the Committee for consideration and adoption prior to recommending adoption at the subsequent Ordinary Council Meeting.

#### Comment:

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

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

**Consultation:**

Nil.

**Statutory Implications:**

The Koorda Works Committee was re-established by Council (in its current format) under section 5.8 of the Local Government Act 1995 (the Act) (RES: 191025). Part 5, Subdivision 2 of the Act provides for committees including establishment and appointment of members. Part 5, Subdivision 3 of the Act provides for the quorum, voting, decisions and minutes of committees. The Local Government (Administration) Regulations 1996 also make provisions in regards to committees.

**Policy Implications:**

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

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

**Strategic Implications:**

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

**Risk Implications:**

While it is not a legislative requirement for a Committee to have a TOR, it is common practice and ensures committee members are aware of their role and responsibilities and mitigates the risk of committees acting outside their responsibility.

**Financial Implications:**

Nil.

**Voting Requirements:**  Simple Majority  Absolute Majority

**Committee Recommendation**  
**Resolution 150526**

**Moved Cr GL Boyne**


**Seconded Cr BJ Harrap**

**That the Koorda Works Committee Terms of Reference be adopted.**

**CARRIED: 7/0**

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

## 14.2 Draft Budget 2026/27 Roadworks and Plant Replacement Programs

<b>Governance and Compliance</b>		
<b>Date</b>	18 May 2026	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	As Above	
<b>Legislation</b>	Local Government Act 1995 Local Government (Financial Management Regulations) 1996	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">Draft Plant Replacement Program 2026-2037</a> <a href="#">Draft Roadworks Plan 2026-27</a>	

### Background:

The Shire of Koorda is required to prepare an annual budget ahead of each financial year and have adopted by Council prior to 31 August. A key component in setting the annual Shire of Koorda Budget is the review of planned expenditure on plant replacement and roadworks.

### Comment:

The draft plant replacement and roadworks plan for the 2026-27 financial year have been developed in consideration of projected funding allocations and as part of the ongoing long term financial planning.

As shown in the attached Draft Plant Replacement Plan 2026-2037, it is proposed the Shire spend \$922,000 on plant replacement with \$450,000 anticipated to be recovered from trades and auctions, for a net changeover cost of \$472,000. For the previous period the budgeted changeover was \$623,000.

In addition, the Draft Roadworks Plan for 2026-27, proposes \$2.122m in works, of which only \$8,000 is funded by the Shire, compared to \$2.187m in 2025-26 Roadworks Plan. The expenditure is based on the Shire receiving the same grant funding as the previous financial year. Funding not allocated to the capital works program is directed to maintenance works.

In addition, the committee should be aware that the works program is likely to be affected by increasing costs to the shire of the ongoing geopolitical conflict. Already the Shire has experienced a 31 per cent increase in the cost of bitumen.

As it is unknown when the Iran conflict will be resolved, it is impossible for the Shire to plan with certainty for either a return to normal pricing or a further escalation in costs. Consequently, the Shire has set the program based on current known values and will adjust works completed within the funding available.

Both documents are attached for the committee's consideration.

### Consultation:

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

**Statutory Implications:**

Local Government Act 1995

Local Government (Financial Management Regulations) 1996

**Policy Implications:**

Nil.

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and Transparent Leadership.

**Risk Implications:**

<b>Risk Profiling Theme</b>	Failure to complete projects on budget
<b>Risk Category</b>	Project
<b>Risk Description</b>	Variation to scope and or objective requiring restructure of project requiring Council approval.
<b>Consequence Rating</b>	Major (4)
<b>Likelihood Rating</b>	Unlikely (2)
<b>Risk Matrix Rating</b>	Moderate (8)
<b>Key Controls (in place)</b>	Project reporting.
<b>Action (Treatment)</b>	Comprehensive plans provided by the item.
<b>Risk Rating (after treatment)</b>	Adequate

**Financial Implications:**

As detailed in attachments

**Voting Requirements:**

Simple Majority  Absolute Majority

**Committee Recommendation  
Resolution 160526**

**Moved Cr GW Greaves**

**Seconded Cr KA Fuchsbichler**

**Endorse the 2026/2027 Roadworks & Plant Replacement Program for Council to consider in the Draft 2026/2027 Budget.**

**CARRIED: 7/0**

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

## 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 5.48pm.

Signed:                     *Stafford*                    

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

**Date: 24 June 2026**