Shire of Koorda

Drive in, stay awhile

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MINUTES

Ordinary Council Meeting

Held in Shire of Koorda Council Chambers
10 Haig Street, Koorda WA 6475
Wednesday 21 October 2026
Commenced 5.00pm

NOTICE OF MEETING

Dear Elected Members,

Notice is hereby given that the next Ordinary Meeting of Council of the Shire of Koorda will be held on Wednesday, 21 October 2026 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

5.00pm	Council Meeting
Following conclusion of Council Meeting	Council Forum

Zac Donovan
Chief Executive Officer
16 October 2026

DISCLAIMER

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

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

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

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

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

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

Signed



Zac Donovan
Chief Executive Officer

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Shire of Koorda
Ordinary Council Meeting
5.00pm, Wednesday 21 October 2026

1. Declaration of Opening

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

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr KA Fuchsbichler	(5.24pm)
Cr BJ Harrap	
Cr NJ Chandler	
Cr GL Boyne	
Cr BH Moore	

Staff:

Mr Z Donovan	Chief Executive Officer
Mr D West	Works Supervisor
Miss R Coufos	Executive Support Officer

Members of the Public:

Mr R Garven

Apologies:

Nil.

Visitors:

Nil.

Approved Leave of Absence:

Nil.

Announcement by Shire President Cr JM Stratford:

Please be advised that Item 11.1. Monthly Financial Statement will be withdrawn due to ongoing IT issues with producing the report.

As per the Local Government (Financial Management) Regulations 1996 Section 34 (4)(a), the Shire has two months to provide monthly financial statements.

Consequently, the October financials will be presented at the November Ordinary Meeting of Council.

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Motion to Amend Order of Business
Resolution 011026

Moved Cr GW Greaves **Seconded Cr NJ Chandler**

That Council, pursuant to clause 4.3(1) of the Shire of Koorda Standing Orders Local Law 2018, amend the order of business to defer consideration of Items 12.3 and 12.4 until the meeting is closed to members of the public.

CARRIED 6/0
For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

3. Public Question Time

Mr R Garven:
Requested a printed copy of Ordinary Council Meeting Agenda prior to meetings.

Shire President Cr JM Stratford provided the following response:
A hard copy of the agenda may be requested through the administration office.

4. Disclosure of Interest

Cr NJ Chandler has declared a Financial disclosure of interest in relation to Item 13.1. CBH Group Harvest Lease Request as he is a direct employee of CBH.

Cr BH Moore has declared an Impartial disclosure of interest in relation to Item 12.4. Temporary CEO Contingency as he has a personal association with one of the candidates through previous friendship and contact.

5. Applications for Leave of Absence

Nil.

6. Petitions and Presentations

Nil.

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7. Confirmation of Minutes from Previous Meetings

7.1. Ordinary Council Meeting held on 29 September 2026

Click here to view the Ordinary Council Meeting Minutes

Voting Requirements ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 021026

Moved Cr NJ Chandler **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 29 September 2026, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 6/0
For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

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8. Minutes of Committee Meetings to be Received

8.1. Minutes of Internal Committee Meetings to be Received

a. Audit, Risk & Improvement Committee Meeting Minutes for meeting held on 29 September 2026
Click here to view the Audit, Risk & Improvement Committee Meeting Minutes

Voting Requirements ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 031026

Moved Cr GL Boyne **Seconded Cr BH Moore**

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

a. Audit, Risk & Improvement Committee Meeting Minutes, 29 September 2026

CARRIED 6/0
For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

9. Recommendations from Committee Meetings for Council Consideration

Nil.

10. Announcements by the President without Discussion

I wish to extend my sincere condolences to the Henning family on the passing of Merle.

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11. OFFICER'S REPORTS – CORPORATE & COMMUNITY

11.1. Monthly Financial Statements – ITEM WITHDRAWN

Corporate and Community	
Date	14 October 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	Kristyn Harrap, Payroll & Finance Officer
Legislation	*Local Government Act 1995;* *Local Government (Financial Management) Regulations 1996*
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	September 2026 Financial Activity Statement – Attachment to follow due to IT Issues

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11.2. List of Accounts Paid

Corporate and Community	
Date	14 October 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	Kristyn Harrap, Payroll & Finance Officer
Legislation	*Local Government Act 1995;* *Local Government (Financial Management) Regulations 1996*
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	List of Accounts Paid

Background:
This item presents the List of Accounts Paid, paid under delegated authority, for the period 9 September 2026 to 13 October 2026.

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

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

Consultation:
Zac Donovan, Chief Executive Officer
Finance Team

Statutory Implications:
Regulation 12 and 13 of the *Local Government (Financial Management) Regulations 1996* requires that a separate list be prepared each month for adoption by Council showing creditors paid under 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 2026-2036
4.1. Strengthen Engagement Transparency and Trust

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Risk Implications:

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

Financial Implications:

Funds expended are in accordance with Council's adopted 2026/2027 Budget.

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 041026

Moved Cr GW Greaves **Seconded Cr GL Boyne**

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 9 September 2026 to 13 October 2026.

Municipal Voucher V171 to V256 **Totalling $ 501,786.78**
Purchase Card Transactions (V234) **Totalling $2,045.08**
Total $ 503,831.86

CARRIED 6/0
For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

11.3. Bushfire Risk Coordinator Grant Agreement

Corporate and Community	
Date	13 October 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	Nil
Disclosure of Interest	Nil
Purpose of Report	☒Executive Decision ☐Legislative Requirement ☐Information
Attachments	Bushfire Risk Planning Coordinator Grant Agreement

Background:
There is an opportunity for the Shire to be part of a Department of Fire and Emergency Services program to develop a Regional Bushfire Risk Management Plan that will contain information specific to each participating local government.

The program involves DFES accessing $173,500 grant funding to allocate a dedicated Bushfire Risk Coordinator to the project for 12 months at no direct cost to the participating local governments comprising the Shires of Dalwallinu, Dowerin, Koorda, Mukinbudin and Trayning.

The purpose of this item is to provide Council the program agreement to endorse and to formalise approving the shared Community Emergency Services Manager as a Shire Bushfire Control Officer as per the Memorandum of Understanding between DFES and the three shires.

Comment:
The Bushfire Risk Planning Coordinator Grant Agreement (attached) provides (page 10) an outline of the anticipated activities to be undertaken by funding the program. It then sets out the obligations of the various parties and for the Shire of Koorda this is largely to provide information when required.

Where the agreement refers to the “Organisation”, this is the local government that will be hosting the position. The Shire of Dalwallinu has nominated to host the position and as such will be responsible for managing payroll, workers compensation and organising recruitment of the role.

The position will mostly be operating from the metropolitan region and travel periodically to the region and so without the need for permanent residential or office accommodation, it was considered that as a more central shire that Koorda could host the position.

However, the Shire declined given the additional demands as was experienced in hosting the shared CESM which included coordinating recruitment, vehicle leases and managing recouping costs and grant reconciliation. For example, while the grant covers salary and worker compensation insurance, any claim would be with the Shire’s provider and so affect the Shire’s ongoing insurance charges.

As mentioned, in addition to the grant agreement, Council is asked to formalise the appointment of the shared CESM as a Bushfire Control Officer for the Shire of Koorda. Appointment of a BFCO is made by the Council, in the normal course of event at the recommendation of the Bushfire Advisory Committee. However, in the case of the CESM it is a requirement under section 5.2 of the MOU with DFES.

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Under the existing structure, the CESM would be lower in the hierarchy to the Shire's Chief Bushfire Control Officer and Deputy Chief Bushfire Control Officer and have the same status as the three other existing Bushfire Control Officers. The CESM would also have a key role in assisting the Bushfire Risk Planning Coordinator complete the Regional Bushfire Risk Management Plan.

Consultation:
Giles De Brito, Business Development Manager, DFES
Murray McBride, District Officer Avon, DFES

Statutory Implications:
Nil

Policy Implications:
Nil

Strategic Implications:
Shire of Koorda Strategic Community Plan 2026-2036
4.1 Strengthen engagement, transparency and trust
5.3 Strengthen Partnerships and Innovation

Risk Implications:

Risk Profiling Theme	Failure to engage with plan
Risk Category	Reputational
Risk Description	The Shire may suffer professional reputational damage if it does not commit to participating in the development of the regional plan.
Consequence Rating	Moderate (3)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (3)
Key Controls (in place)	Council support
Action (Treatment)	Staff management
Risk Rating (after treatment)	Adequate

Financial Implications:
Nil

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 051026

Moved Cr GL Boyne **Seconded Cr BJ Harrap**

That Council:
1. Approves the CEO to sign the Bushfire Risk Planning Coordinator Grant Agreement, as presented, on behalf of the Shire of Koorda.
2. The Community Emergency Services Manager, shared between the Shires of Koorda, Mt Marshall and Mukinbudin, be appointed a Bushfire Control Officer for the Shire of Koorda.

CARRIED 6/0
For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

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12. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

12.1. Wild Dog Mitigation Advocacy

Governance and Compliance	
Date	13 October 2026
Location	Koorda Shire
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	Nil
Disclosure of Interest	Nil
Purpose of Report	☒Executive Decision ☐Legislative Requirement ☐Information
Attachments	Draft GECZ Agenda Item – Advocacy on Wild Dog Mitigation

Background:
The Ordinary Council meeting of 19 August received a presentation from Central Wheatbelt Biosecurity Association Executive Officer Linda Vernon and board member Carl Fuchsbichler on the non-renewal of CWBA permits to undertake wild dog controls.

Up until June, the CWBA has coordinated wild dog controls on private land and that of the Department of Biodiversity, Conservation and Attractions. However, following a decision of the Yamatji Nation Joint Management Body, DBCA withdrew the permits for the Yamatji Conservation Estate.

The concern is that without wild dog mitigation on the Yamatji Conservation Estate, the animal numbers will increase and leave the Aboriginal lands and cause stock losses on private properties and risks to community safety in neighbouring towns.

In the discussion following the CWBA presentation on 19 August, the Shire committed to raise the issue at the next WALGA Great Eastern Country Zone meeting to request WALGA to advocate to the State Government for a resolution that will protect the interests of all parties.

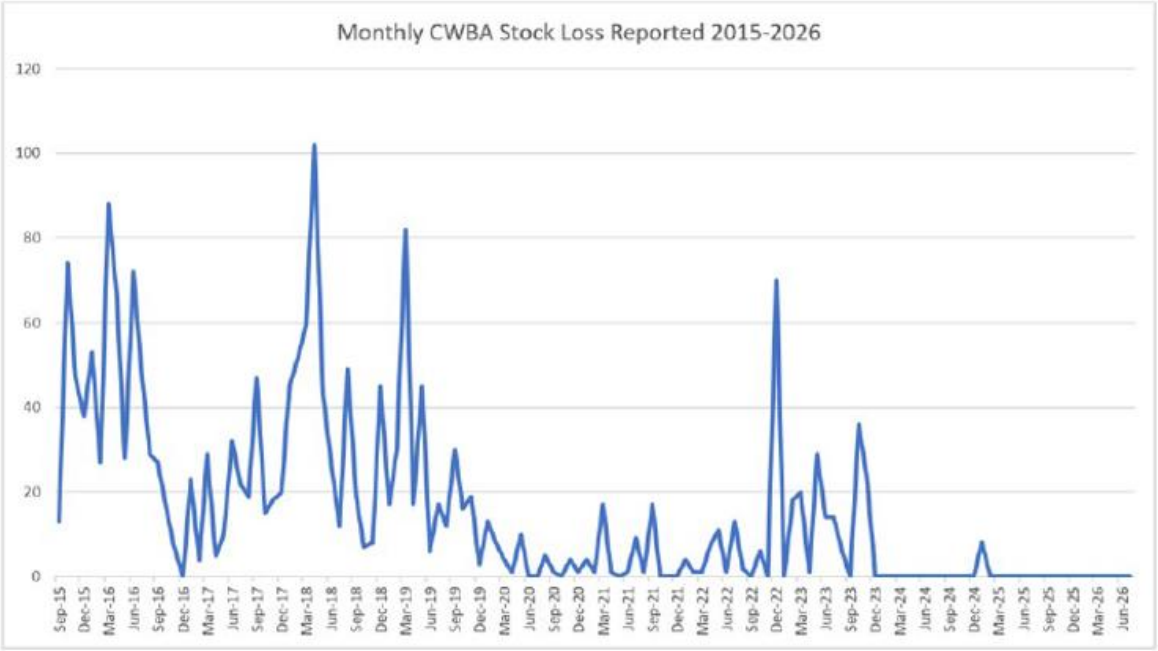
As such, the purpose of this item is for Council to endorse or amend the attached agenda item to be presented by the Shire of Koorda at the November meeting of the GECZ.

Comment:
The decision to withdraw the wild dog control permits immediately effects about 340,000 hectares of DBCA land within and adjacent the shires of Dalwallinu, Morawa and Perenjori but if not redressed has the potential to impact shires further south and within the Great Eastern Country Zone.

Since the suspension of the permits in June, there have been wild dog sightings in the shires of Dalwallinu, Perenjori and Morawa and two stock attacks in each of Perenjori and Morawa.

The effectiveness of the wild dog mitigation measures is depicted in the following graphic which shows monthly stock loss from attacks and the impact of the introduction of the controls from late 2027 and the spike in 2022 when permits were previously suspended for a short period.

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The CWBA is adamant it is not seeking to bypass Aboriginal interests or joint management arrangements but want to "work collaboratively to find a solution that recognises these responsibilities while also protecting agricultural production, livestock welfare and regional communities".

Since presenting to the Shire in August, the CWBA has met with the Environment Minister's Chief of Staff and had positive discussions though have not received any further correspondence or progress since. They have also tentatively secured a meeting with the Yamatji Southern Regional Corporation next week however the day of any meeting is yet to be confirmed.

In addition to the proposal that the Shire of Koorda take an item to the Great Eastern Country Zone, the Shire of Morawa is also planning an item for the Northern Country Zone. CWBA is requesting that the zones to request WALGA to advocate to the State Government on the issue which has the potential to adversely impact communities across at least three zones by:

1. Urgently advocate for government to facilitate discussions between DBCA, Traditional Owner representative bodies, recognised biosecurity groups and affected local governments to establish workable land access arrangements for declared pest management.
2. Investigate and support practical buffer control arrangements along the agricultural interface to reduce the risk of wild dogs moving onto farming properties.
3. Establish a clear and timely process for resolving permit and access issues that impact the delivery of coordinated declared pest management program.

Consequently, the draft item for the Shire of Koorda to present to the GECZ meeting on 12 November is attached for Council review and endorsement or otherwise.

Consultation:
Linda Vernon, Executive Officer, Central Wheatbelt Biosecurity Association

Statutory Implications:
Nil

Policy Implications:
Nil

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2026-2036
4.1. Strengthen Engagement Transparency and Trust

Risk Implications:

Risk Profiling Theme	Risk to community safety that may reflect on Shire not taking action
Risk Category	Reputation
Risk Description	Possibility that landowners will consider the Shire has not taken action.
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (2)
Key Controls (in place)	Leading advocacy request
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications:

Nil

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 061026

Moved Cr GW Greaves **Seconded Cr NJ Chandler**

That Council endorse the Great Eastern Country Zone agenda item as presented to request to be included on the agenda for the 12 November Great Eastern Country Zone meeting.

CARRIED 6/0
For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

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12.2. Health Local Law – Public Health Act Transition

Governance and Compliance	
Date	14 October 2026
Location	Koorda Shire
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	Local Government Act 1995 (sections 3.12, 3.13 and 3.16) Public Health Act 2016
Disclosure of Interest	Nil
Purpose of Report	☒Executive Decision ☐Legislative Requirement ☐Information
Attachments	Draft GECZ Agenda Item – Public Health Act Transition Chief Health Officer update on repeal of the Health (MP) Act local law provisions 2026

Background:
The Ordinary Council meeting of 19 August resolved that due to advice that the review of the Public Health Act 2016 would not be completed this year, that the Shire of Koorda's Health Local Law would be unchanged with the statutory review.

Under the Local Government Act 1995 sec. 3.16(4), Council had the option to determine if the Health Local Law should be repealed, amended or remain unchanged. The decision for the local law to remain unchanged was so not to undertake a process that would soon be outdated by legislative change.

Consequently, although as a result the Health Local Law would now not be required by the Act to be reviewed for another four years, Council resolved that the local law should be reviewed within 12 months following clarification by the State Government of the revised Public Health Act 2016.

Council also resolved that the Shire formally write to WALGA requesting a model Health Local Law be developed for the sector which captures all aspects of the legislative changes.

The purpose of this item is for Council to endorse an item to be presented to the November WALGA Great Eastern Country Zone meeting to request the Association develop the model local law.

Comment:
In correspondence to all local governments, the WA Chief Health Officer confirmed that the implementation of the Public Health Act 2016 would not be completed by the end of 2026 and as such the required repeal of local law provisions would also be delayed.

It remains however that the changes will be substantial and the flow on effect to the Shire will require an extensive review of the existing Health Local Law to the point that developing a new Health Local Law will be more appropriate. Developing an entirely new Health Local Law should expect to require significant legal advice and assistance and as such costs to the Shire.

The CEO has contacted WALGA as per Council's resolution to request that a model template be developed. The response from WALGA was that "at this stage we won't be developing a template" as it was "not possible to confirm what matters should be included" until after the legislative review.

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In support of the Shire's position, the NEWROC Council meeting on 1 September, requested an agenda item be provided to the next WALGA Great Eastern Country Zone meeting asking WALGA to reconsider development of a Health Local Law template as the need will affect all local governments.

To both progress Council's previous resolution that WALGA provide a Health Local Law template and the request from NEWROC for the matter to be escalated to the Great Eastern Country Zone, attached is a draft zone agenda item for Council endorsement.

Consultation:
Dr Clare Huppatz, Chief Health Officer
Felicity Morris, Manager Governance and Procurement, WALGA
Mark Gregory, M Gregory Legal

Statutory Implications:
Local Government Act 1995 (sections 3.12, 3.13 and 3.16)
Public Health Act 2016

Policy Implications:
Nil

Strategic Implications:
Shire of Koorda Integrated Strategic Plan 2026-2036
4.1. Strengthen Engagement Transparency and Trust

Risk Implications:

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

Financial Implications:
Nil

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 071026

Moved Cr NJ Chandler **Seconded Cr BH Moore**

That Council endorse the Great Eastern Country Zone agenda item as presented to request to be included on the agenda for the 12 November Great Eastern Country Zone meeting.

CARRIED 6/0
For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

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13. OFFICER'S REPORTS – WORKS & ASSETS

Cr NJ Chandler declared a financial interest in item 13.1. CBH Group Harvest Lease Request as he is a direct employee of CBH.

5.12pm - Cr NJ Chandler left Chambers and did not partake in discussion

13.1. CBH Group Harvest Lease Request

It is recommended that Council close the meeting to members of the public in accordance with section 5.23(4)(i) of the Local Government Act 1995, as the matter contains information of a commercial value concerning a person other than the Shire.

Works and Assets	
Date	8 October 2026
Location	Not applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2, clause 61(1) Local Government Act 1995 (sec. 3.58) Local Government (Functions and General) Regulations 1996 Regulation. 30(2)(e) Shire of Koorda Local Planning Scheme No.3
Disclosure of Interest	Nil
Purpose of Report	☒Executive Decision ☒Legislative Requirement ☐Information
Attachments	(Confidential Attachments sent under separate cover) Confidential - Draft Lease Agreement – SOKD and CBH Group CBH Site Plan - Koorda

Background:
CBH Group has requested to lease land from the Shire at Lot 402 and 32 Price Street to assist with the 2026 harvest storage as similar to that which was facilitated for the 2022 and 2023 seasons. The lease will be used to install temporary bulkheads providing an additional 40,000 tonnes of capacity.

The request follows Council approval of a development application at the 19 August Ordinary Council meeting for new bulkheads on the western side of the CBH site that will provide an additional 65,000 tonnes of storage capacity.

The purpose of this item is to provide Council background to the request and present the proposed lease agreement for endorsement including confirmation of the proposed fee.

Comment:
As mentioned, the CBH Group request to lease Lot 42 and 32 Price Street is consistent with previous practice and the proposed installation of bulkheads complies with the permitted use of the zoning of the land as general industry in the Shire of Koorda Local Planning Scheme No.3.

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The proposal before Council is for CBH Group to lease Lot 402 and 32 Price Street for 12 months (26 October 2026 to 25 October 2027) and install two bulkheads with a total capacity of 40,000 tonne. CBH Group had proposed for the lease to commence from 1 October however it is proposed the lease is not retrospective to Council making its determination.

The lease request from CBH Group was via email from the Lead of Planning and Approvals in which the reason for the need to lease the property was an expected record harvest and that "ARC has just closed a portion (Wyalkatchem to Mukinbudin) of railway for repair works which will impact our ability to outload in a timely manner".

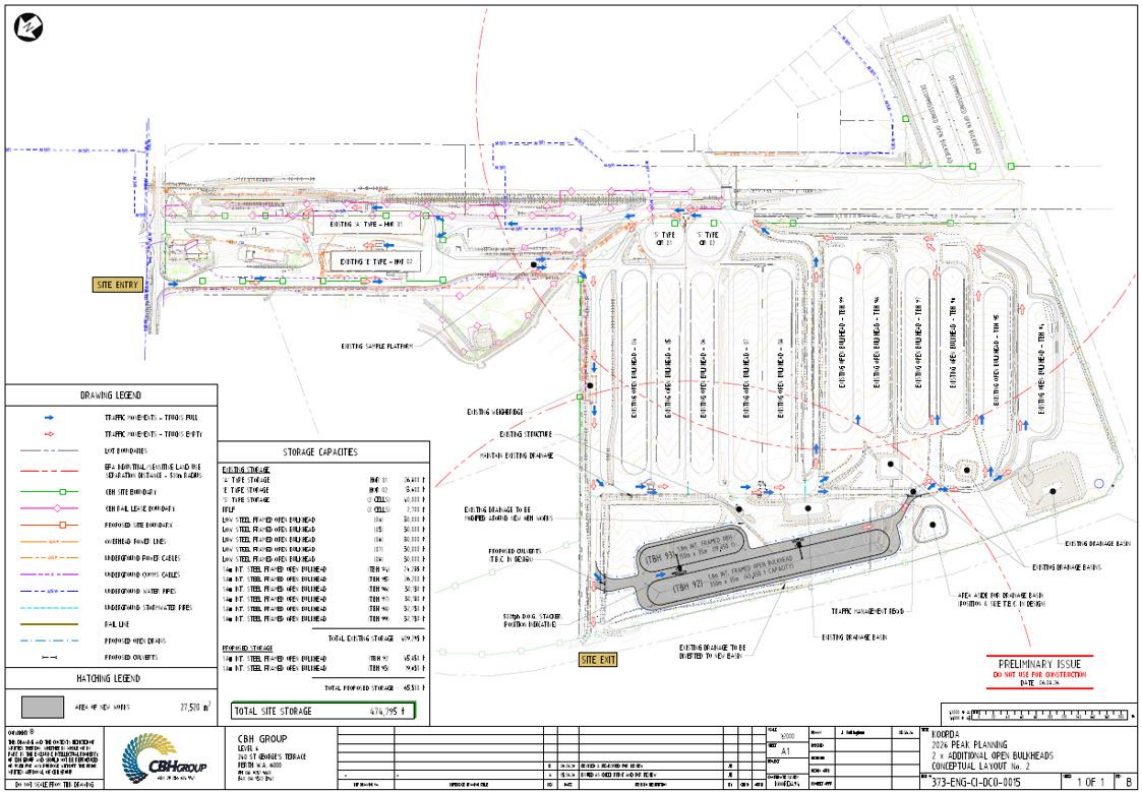
In the DA approved by Council last month, the reason given for the additional 65,000 tonnes capacity was also an expected record harvest and movement away from stock (sheep) and stated that any additional traffic movements was irrelevant as "the receival task is driven by local production".

The combination of the DA approved bulkheads and that proposed by the lease will add 105,000 tonnes of capacity to the Koorda site. Enabling greater capacity at Koorda also enables greater capacity for grain transfers from other sites, as occurred last season, which impacts local road infrastructure. On this, CBH has applied for an additional bulkhead at Beacon this season but not yet for Bencubbin.

Consequently, given the statement that the DA was to accommodate "the receival task… driven by local production", and the experience last year with transfers between Bencubbin to Koorda, the Shire requested the CBH Lead of Planning and Approvals to confirm that the requested additional storage capacity was to accommodate grain from within the Shire of Koorda only.

The response provided to the Shire on this point was that: "The entirety of the tonnes received at CBH Koorda Shire leased land will be from grower deliveries. While majority of these tonnes are delivered from within the Koorda catchment CBH cannot control nor guarantee that this will account for the entirety of these tonnes. It is highly unlikely that deliveries would occur from outside the catchment area though."

The following site plan from the previous DA (and attached) identifies the approved additional storage (the area shaded on the western side) and the proposed location of the bulkheads to be installed as part of the lease application before Council (shown on the south-east corner as decommissioned).



Should Council agree to awarding the lease for the additional Storage capacity, it is proposed that the fee charged to CBH Group be at least $9,000 (exclusive of GST) for a period no longer than 12 months. This amount is calculated with a consistent inflator of the amount charged for the 2023 lease of $7,000 (ex. GST) that was escalated by $500 from the previous year. Council may want to adjust the proposed lease fee to reflect other considerations.
The proposed lease fee of $9,000 (ex GST) also takes into account that it is recommended that the Shire would not require a Development Application to be submitted by CBH Group for any structures (bulkheads) that would be installed on the site that would attract a fee estimated of at least $2,000.

It is irrelevant under the Planning and Development (Local Planning Schemes) Regulations 2015 that the proposed bulkheads are temporary or permanent in respect to the requirement of a Development Application. Temporary works are permitted for up to 48 hours – under Schedule 2, clause 61(1), item 17 – and for longer, in any 12-month period, if agreed by the local government.

That is, the local government (Council) has the discretion to treat the bulkhead as temporary works, and not require a DA from CBH Group, but only within a 12-month period. As such the lease proposed to be offered to CBH Group is for just less than 12 months only with no options to extend. Should CBH Group require the lease for a longer period, the Shire will need to set new lease terms and conditions.

Should CBH Group continue to use the site beyond the lease term then the Shire should require both additional lease payments and a Development Application be submitted for the works extending beyond the 12-month period. Should a new lease be negotiated prior to expiry the DA would not be required due to the new application of Schedule 2, clause 61(1) to the new period.

However, Council should also be aware that extending the lease period beyond 12 months would also then require the application of Local Government Act 1995 (sec. 3.58) which sets out that the Shire would need to conduct a public process including public advertising and submissions prior to lease.

The 12-month lease is exempt from Section 3.58 as per Local Government (Functions and General) Regulations 1996 Reg. 30(2)(e) as it is less than 2 years and does not give the lease exclusive use of the land to CBH Group. The timing of the lease renewal should be monitored by the Shire.

Consultation:
Timothy Roberts, CBH Group, Lead Planning and Approvals

Statutory Implications:
Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2, clause 61(1)
Local Government Act 1995 (sec. 3.58)
Local Government (Functions and General) Regulations 1996 Regulation. 30(2)(e)
Shire of Koorda Local Planning Scheme No.3

Policy Implications:
Nil

Strategic Implications:
Shire of Koorda Integrated Strategic Plan 2026-2036
4.1. Strengthen Engagement Transparency and Trust

UNCONFIRMED

Risk Implications:

Risk Profiling Theme	Additional road maintenance costs.
Risk Category	Financial
Risk Description	Increased cost of road maintenance should the additional bulkheads be used to facilitate storage at the site of grain other than that by properties within the shire and transport of that grain from the site by road.
Consequence Rating	Major (4)
Likelihood Rating	Possible (3)
Risk Matrix Rating	High (12)
Key Controls (in place)	Commitment in correspondence
Action (Treatment)	Application process
Risk Rating (after treatment)	Adequate

Financial Implications:

Annual lease of $9,000 unless otherwise stipulated by Council

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation
Resolution 081026

Moved Cr GL Boyne **Seconded Cr BH Moore**

That Council:

1. **Agrees to continue leasing Lots 402 and 32 Price, Street, Koorda to Co-operative Bulk Handling Limited (CBH) for emergency grain storage from 26 October 2026 to 25 October 2027.**

2. **Authorises the Chief Executive Officer to sign the 'Agreement to Lease' document as presented for and on behalf of the Shire of Koorda.**

CARRIED 5/0

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

5.20pm - Cr NJ Chandler returned to Chambers

UNCONFIRMED

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

Nil.

15. Elected Members' Motions

Nil.

UNCONFIRMED

16. Matters Behind Closed Doors

It is recommended that Council close the meeting to members of the public in accordance with section 5.23(4)(i) of the Local Government Act 1995, as the matter contains information affecting an employee or employees.

Officer Recommendation
Resolution 091026

Moved Cr GW Greaves **Seconded Cr BJ Harrap**

That Council closes the meeting to the public at 5.21pm in accordance with s5.23 (4) (i) of the Local Government Act, as item 12.3 Establishment of CEO Recruitment Panel and 12.4 Temporary CEO Contingency contains information affecting an employee or employees.

CARRIED 6/0
For: Cr JM Stratford, Cr GW Greaves, Cr BJ Harrap, Cr NJ Chandler, Cr GL Boyne, Cr BH Moore

5.21pm – Mr R Garven withdrew from Chambers and did not return
5.23pm – Mr Z Donovan, Mr D West & Miss R Coufos withdrew from Chambers
5.24pm – Cr KA Fuchsbichler entered Chambers

12.3. Establishment of CEO Recruitment Panel

Governance and Compliance	
Date	8 October 2026
Location	Not Applicable
Responsible Officer	Cr Jannah Stratford, President
Author	As above
Legislation	Local Government Act 1995 Sections 5.8, 5.39 and 5.39A Local Government (Administration) Regulations 1996 (Sch. 2, Div. 2)
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	(Confidential Attachments – Sent under separate cover) SOKD Model Standards for CEO Recruitment, Performance Review and Termination DRAFT Recruitment and Selection Panel Terms of Reference Confidentiality Agreement DRAFT SOKD CEO Application Package (2026)

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12.4. Temporary CEO Contingency

Cr BH Moore has declared an Impartial disclosure of interest in relation to Item 12.4. Temporary CEO Contingency as he has a personal association with one of the candidates through previous friendship and contact.

Governance and Compliance	
Date	15 October 2026
Location	Not Applicable
Responsible Officer	Cr Jannah Stratford, President
Author	As above
Legislation	Local Government Act 1995 Sections 5.36, 5.39C and 5.41
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	G - Appointment of an Acting Chief Executive Officer V1.1 (Confidential Attachments – Sent under separate cover) Candidate CV Candidate CV

Officer Recommendation
Resolution 141026

Moved Cr GL Boyne **Seconded Cr NJ Chandler**

That Council re-open the meeting to the public at 5.36pm as per the attendance register.

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

5.37pm – Mr Z Donovan, Mr D West and Miss R Coufos returned to Chambers

UNCONFIRMED

17. Closure

The Presiding person thanked everyone for their attendance and declared the meeting closed at 5.38pm.

Signed: _____

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

Date: 18 November 2026

UNCONFIRMED

Shire of Koorda

Drive in, stay awhile

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MINUTES

Audit, Risk & Improvement Committee Meeting

Held in Shire of Koorda Council Chambers
10 Haig Street, Koorda WA 6475
Tuesday 29 September 2026
Commencing 4.00pm

NOTICE OF MEETING

Dear Audit, Risk & Improvement Committee Members,

The next Audit & Risk Committee Meeting of the Shire of Koorda will be held on Tuesday 29 September 2026 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda, commencing at 4.00pm.

Zac Donovan
Chief Executive Officer
24 September 2026

DISCLAIMER

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

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

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

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

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

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

Signed



Zac Donovan
Chief Executive Officer

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Shire of Koorda
Audit, Risk & Improvement Committee Meeting
4.00pm, Tuesday 29 September 2026

1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 4.00pm.

2. Record of Attendance, Apologies and Leave of Absence

Committee Members:

Mr Ron Back	Presiding Member
Cr JM Stratford	Member
Cr NJ Chandler	Member
Cr BH Moore	Member

Staff:

Mr Z Donovan	Chief Executive Officer
Miss R Coufos	Executive Support Officer

Visitors:

Mr R Garven

Apologies:

Cr GL Boyne

Approved Leave of Absence:

Nil.

3. Public Question Time

Nil.

4. Disclosure of Interest

Nil.

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5. Confirmation of Minutes from Previous Meetings

5.1. Audit, Risk & Improvement Committee Meeting held on 24 June 2026

Click here to view the previous minutes

Voting Requirements ☒Simple Majority ☐Absolute Majority

Officer Recommendation

Moved Cr BH Moore **Seconded Cr JM Stratford**

That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995,* the Minutes of the Audit, Risk & Improvement Committee Meeting held 24 June 2026, as presented, be confirmed as a true and correct record of proceedings.

CARRIED 4/0

For: Mr R Back, Cr JM Stratford, Cr NJ Chandler, Cr BH Moore

6. Presentations

Nil.

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7. Officer's Reports

7.1. Compliance Audit Return 2026

Governance and Compliance	
Date	23 September 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As Above
Legislation	*Local Government Act 1995 Section 7.13 (i)* *Local Government (Audit) Regulations 1996 – Reg 13, 14 and 15* *Local Government Amendment Regulations (no. 4) Reg 15(2)*
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	Compliance Audit Return 2026 SOKD OAG Interim Management Letter SOKD

Background:

As per the Local Government Act 1995, each local government is to carry out a Compliance Audit Return for the previous 12 months against certain requirements set by the Department of Local Government, Industry Regulation and Safety (DLGIRS).

Once completed, the CAR is presented to the Audit, Improvement and Risk Committee and then a report is to be presented to Council for adoption of the return. A copy of the completed CAR is included as an attachment for this item.

The Audit, Improvement and Risk Committee has been requested to review the CAR for 2025, if so resolved, present to Council for adoption so the CAR may be submitted prior to 30 September 2026.

Comment:

For previous periods the annual Compliance Audit Return is scheduled to be completed for the prior year, adopted by Council and submitted to the Department 31 March. However, reform regulations introduced from 1 January 2026 requires the CAR to be completed and submitted to the Local Government Inspector by 30 September 2026.

The later CAR completion date will only apply for the 2025 return with all future returns to comply with 31 March. The change for the 2025 return was to facilitate the transition for the newly created oversight role of the Local Government Inspector.

In addition, the amendments permit the Local Government Inspector to limit prescribed CAR requirements (Audit Reg. 15A). As such, the Inspector advised the sector on 1 July 2026 that the 2025 CAR would not include all statutory requirements as set out in Audit Regulation 13.

Consequently, the Shire of Koorda 2025 Compliance Audit Return is provided to the Audit, Improvement and Risk Committee to recommended to Council for adoption at the September Ordinary Meeting of Council.

The CAR reporting is in part supported by the Office of the Auditor General management letter (attached) that the result of the interim audit to primarily evaluate the financial control environment within the Shire was found to be satisfactory with no issues raised.

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Consultation:
Tony Brown, Local Government Inspector
Lana Foote, Deputy Chief Executive Officer

Statutory Implications:
Local Government Act 1995 Section 7.13 (i)
Local Government (Audit) Regulations 1996 – Reg 13, 14 and 15
Local Government Amendment Regulations (no. 4) Reg 15(2)

Policy Implications:
Policy G - Legislative Compliance

Strategic Implications:
Shire of Koorda Strategic Community Plan 2026-2036
4.1 – Strengthen engagement and transparency.
4.2 – Deliver Infrastructure and Services Efficiently

Risk Implications:

Risk Profiling Theme	Non-compliance by not meeting the submission deadline
Risk Category	Compliance
Risk Description	As suggested the CAR is a self-report on various compliance requirements. The risk is that CAR is not submitted within the revised deadline.
Consequence Rating	Major (4)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Moderate (8)
Key Controls (in place)	Awareness of compliance requirements by AIRC and Council
Action (Treatment)	Timely agenda items
Risk Rating (after treatment)	Adequate

Financial Implications:
Nil additional

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation

Moved Mr R Back **Seconded Cr NJ Chandler**

That, in accordance with Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*, as amended from 1 January 2026, the Audit Risk and Improvement Committee recommends that;

1. Council receives and adopts the 2025 Compliance Audit Return, as presented to the Audit Risk and Improvement Committee on 29 September 2026.
2. The 2025 Compliance Audit Return is submitted to the Local Government Inspector, signed by the Shire President and CEO, prior to 30 September 2026.

CARRIED 4/0

For: Mr R Back, Cr JM Stratford, Cr NJ Chandler, Cr BH Moore

CONFIRMED

7.2. CEO Report - Financial Management, Legislative Compliance, Risk Management and Internal Controls Review

Governance and Compliance	
Date	22 September 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	*Local Government Act 1995* *Local Government (Audit) Regulations 1996 Regulation 17* *Local Government Regulations Amendment Regulations (No. 4) 2025*
Disclosure of Interest	Nil
Purpose of Report	☒Executive Decision ☒Legislative Requirement ☐Information
Attachments	SOKD Financial Management Audit Reg 17 Review - Summary Report

Background:

As per the Local Government (Audit) Regulations 1996, the CEO of each local government is to review the appropriateness and effectiveness of the entity's systems and procedures in relation to three broad aspects: Financial Management, Legislative Compliance and Risk Management.

Aligned with the State Governments local government reform process, from 1 January 2026, the review of each component does not need to occur concurrently but must be completed at least once every four years with the results reported to the Audit Improvement and Risk Committee.

The AIRC meeting of 18 March 2026, was presented the detailed report provide to the CEO by consultancy Moore Australia who were engaged by the Shire to assist with the process and provide an independent assessment. A project plan to redress the matters raised was presented to the ARIC of 24 June 2026 with an update provided separately later in the ARIC 29 September meeting agenda.

The purpose of this item is for the CEO to provide the ARIC an assessment of the matters raised in the review by Moore Australia and consequently the appropriateness and effectiveness of the Shire's systems and procedures in relation to the three aspects reviewed by regulation.

Comment:

Before the changes of 1 January 2026, the aspects required to be reviewed as part of Regulation 17 were: Risk Management, Internal Controls and Legislative Compliance at the interim of once at least every three years. Under this schedule the Shire of Koorda commenced discussions with Moore Australia in 2025 to ensure the review would be completed in 2026.

Consequently, the review has been undertaken to capture both the components required at the commencement of the review and the changes implemented from 1 January resulting in the current review considering the appropriate and effectiveness of current requirements - Financial Management, Legislative Compliance and Risk Management - and the previous Internal Controls requirement.

The summary report by Moore Australia (attached) which redressed the appropriate and effectiveness of the four aspects, was previously sent out of session to the committee members following the request of 24 June ARIC meeting for Moore Australian to offer their "professional opinion on the appropriateness and effectiveness of the systems applied by the Shire of Koorda".

As detailed in the attached report, for each of the 4 components reviewed – Financial Management, Legislative Compliance, Risk Management and Internal Controls – Moore Australia found the Shire's systems and procedures were largely effective and appropriate for the size of the local government.

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The review did identify significant improvements across the components and in a number of instances observed that the capacity of the Shire to meet its compliance and procedural obligations were heavily dependent on the knowledge and integrity of a small number of senior staff.

To help establish the appropriateness of the recommendations by Moore Australia to redress the matters raised, the following tables identify each as either legislative Non-Compliance matters, Control Deficiencies in risks or controls, and those recommendations considered Best Practice.

An additional allocation and table is provided – termed Modify Approach - for those recommendations which may be Control Deficiency or Best Practice components but that for which the recommendations proposed in the Moore Australia report is not considered appropriate for a local government with the financial and human resources of the Shire of Koorda.

The rationale for each of the four tables is as per the following table:

Non-Compliance	Specific legislative requirement which Moore has identified as not being met, or there is a strong basis to conclude the Shire is not complying with legislation.
Control Deficiency	Not necessarily a breach of legislation, but a material weakness in financial, governance, WHS, ICT or operational controls which should be addressed.
Best Practice	A desirable improvement but not a statutory requirement. The Shire can determine how, when or whether it should be implemented.
Modify Approach	Legitimate improvement, but the solution proposed more appropriate to a larger local government and should be scaled to Koorda's size and resources.

The following provides the allocation of the various matters to the respective tables with Non-Compliance the priority to redress, followed by Control Deficiencies and with a lower priority matters which are Best Practice

Matters of Genuine Non-Compliance

Reference	Recommendation	Response
4.2.1	Elected Member, CEO and Employee Attendance at Events – approval and dispute processes do not properly reflect statutory roles	Council President/Deputy President should not be given administrative powers that belong to Council or CEO. Rewrite approval and dispute provisions.
4.2.2	Continuing Professional Development Policy has not been reviewed following the required election cycle.	This is a specific statutory requirement under s5.128. Moore identifies the policy as last reviewed in June 2023.
4.2.4	Donations and Requests to Waive Fees – fees, discounts and waivers need to comply with adopted fees and legislative authority.	Fees should be charged at adopted rates unless a lawful authority exists for a concession/waiver.
4.2.9	Review policies routinely.	Prioritise policies with statutory review requirements and high-risk.
5.1.1	Update Code of Conduct following legislative changes and update induction	Legislative requirement
5.1.3	Corporate Business Plan has not been reviewed annually.	Separate Corporate Business Plan from Integrated Plan and review annually as per Reg. 19DA(4).
5.2.28	Annual Council Member Training Report	Specific statutory reporting obligation
5.2.29	Evidence and monitoring of statutory public notices	Maintain a simple statutory advertising/public notice register.
5.2.31	ARIC meeting fees following SAT determination	Council should formally address the SAT determination and ensure fees/superannuation arrangements comply
5.2.33	Correct statutory information in Annual Report	Omissions and incorrect/outdated legislative references in the 2024/25 Annual Report.

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6.1.2	Improve Council minute recording, attachments and publication.	Minutes and publication requirements should be met but do not create duplication
6.2.1	Tender register / tender-related statutory record and publication	Maintain the required tender register and publication arrangements.
6.2.2	Delegation Register – ensure delegations, policy links, review history and exercise are properly recorded	Identified delegations that may not have been properly adopted and gaps in recording review/amendment history.
6.4.1	Record of information about conduct / complaints register under s5.96C	Public record a statutory requirement irrespective of zero issues t record

Control Deficiency

Reference	Recommendation	Response
4.2.5	Ensure procurement requirements are applied consistently, including where exemptions apply.	Particularly important because Moore found examples where quotations and exemption evidence were unavailable.
4.2.5	Sole-source procurement should consider risk and control environment.	Require a short documented justification for sole-source purchases.
4.2.11	Remove operational procedures from Council policies	Removes potential for governance issues and provides clarify CEO/Council roles.
5.1.2	Update Risk Management Framework and remove outdated references.	The issue identified is inconsistency/outdated material rather than statutory breach.
5.1.5	Independent ICT risk review	Cybersecurity deserves independent assurance, but the scope should reflect Koorda's actual risk.
5.1.5	Review risks associated with relying on a single IT provider, including SLA and qualifications.	A small Shire is particularly exposed to key-person and/or provider dependency
5.2.1	Formalise risk-management procedures and reporting to ARIC	Use one consolidated risk register/report rather than multiple departmental systems.
5.2.5	Evidence routine reviews, approvals and independent checks.	Inexpensive and provides strong audit evidence
5.2.7	Improve physical access security to Shire facilities and document risks	A simple risk register entry and access procedure should suffice.
5.2.8	Formal ICT risk evaluation and risk register	Integrate into the corporate risk register rather than create another standalone system.
5.2.11	Secure ABA banking files and prevent unauthorised alteration	Significant fraud-control issue.
5.2.12	Strong verification and authorisation procedures for changes to supplier/employee banking details.	Implement independent callback verification and documented authorisation.
5.2.13	Secure cash handling and documented procedures	Simple cash-handling procedure and reconciliation process is adequate.
5.2.14	Independent review/authorisation of journals and evidence of review	Particularly important where staffing makes segregation difficult
5.2.15	Bank/balance-sheet reconciliation review controls	Reconciliations are fundamental financial controls, although Moore's proposed level of independent review can be scaled to Koorda.
5.2.16	Risk-based stocktakes, reconciliations and stock controls	Frequency should depend on value and risk rather than automatically requiring frequent stocktakes.
5.2.18	Strengthen revenue collection, cash and debtor controls	Identified weaknesses in manual revenue processes and segregation
5.2.20	Formal review of rate-exempt properties	Establish a simple annual register/review process.
5.2.21	Purchase orders, quotations and documented exemptions	Instances where required quotations, purchase orders and exemption evidence were unavailable
5.2.23	Regular review of outstanding purchase orders	Low-cost and useful for monitoring liabilities

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5.2.24	Purchasing-card agreements, monthly certification and independent review	independent review can be undertaken by an appropriately senior officer rather than creating another position.
5.2.25	Strengthen third-party contract management	Particularly for contractors delivering services
5.2.26	Review/monitor indirect costs and capitalisation	Normal accounting control rather than an elaborate additional system
5.2.27	Improve electronic and hard-copy recordkeeping and staff training	Recordkeeping obligations are statutory. The particular filing/EDRMS solution is not.
5.3.2	Employee entitlement/master list controls.	Maintain an authoritative record of salary, allowances, leave and entitlements
5.4.1	Verify contractor insurance/licences before work and retain evidence.	Particularly important for higher-risk contractors and works.
6.1.1	Include identified risks in Council/ARIC agenda items	Significant risks should accompany decisions; there is no need to produce a detailed risk assessment for every routine Council matter
6.1.2	Monthly payment list should contain only information required by legislation	Unnecessary sensitive/commercial information should not be published
6.2.4	Register of Development Applications and Building Permits	The key objective is ensuring statutory processing timeframes can be monitored
6.2.6	Register of hazardous materials, including asbestos.	Sensible risk control, particularly where Shire-controlled buildings/assets may contain asbestos
6.2.7	Register of regulatory and health inspections	A central spreadsheet/register is adequate; there is no need for a sophisticated system
6.5.1	WHS audit and follow-up of identified actions.	Risk based Tier 2 audit planned for later in period with request to focus on statutory requirements

Best Practice

Reference	Recommendation	Response
4.2.5	Remove officer purchasing approval limits from Council policy and place them in CEO operational procedures.	Council should set procurement policy; CEO should establish operational delegations/procedures.
4.2.5	Remove supplier "order of priority".	Simplify the policy and focus on value, probity, competition and legislative requirements.
4.2.5	Remove/update Regional Price Preference reference	Remove obsolete or misleading references.
5.4.2	Maintain an insurance claims register.	No formal requirement and low priority

As mentioned, a number of the Control Deficiencies and Best Practice matters have been separated out to identify that while these have value the recommendations as proposed by Moore Australia is not considered appropriate for a Band 4 local government. None of the Non Compliance matters are included in the Modify section are these are non- negotiable requirements.

Modify Recommendation

Reference	Recommendation	Response
4.2.5	Establish controls for contract variations and extensions.	A written justification and appropriate approval should be sufficient; no elaborate process is necessary for a small Shire.
4.2.5	Establish controls for contract variations and extensions	Simplify recommendation. A written justification and appropriate approval should be sufficient; no elaborate process is necessary for a small Shire.
4.2.7	Fraud and Corruption Control Policy to align with AS 8001:2021	Maintain practical fraud-control framework, but compliance with every aspect of AS 8001 is not a statutory requirement.
4.2.8	Risk Management Policy to align with ISO 31000:2018.	Framework can be consistent with ISO 31000 without needing large ISO-style system.

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5.1.2	Align framework with ISO 31000 and conduct routine reviews.	Adopt the principles but retain a simple, usable framework.
5.1.5	Develop an ICT Strategic Plan.	A concise ICT risk/security plan may be more appropriate than a substantial strategic plan.
5.1.6	Test Business Continuity/Disaster Recovery Plan annually.	An annual desktop exercise involving key staff should be sufficient. Moore found not tested.
5.2.2	Formalise operational procedures/checklists/workflows	Document only high-risk or repetitive processes where failure could cause financial loss, fraud, legal breach or service disruption.
5.2.4	Improve segregation of duties and introduce independent checks where staffing limits segregation	Need to implement in consideration of staffing constraints.
5.2.9	Comprehensive independent ICT security review.	Priority because cyber risk can be significant even in a small Shire.
5.2.22	Three people independently assess high-value/high-risk procurement	Use "an appropriate level of independent assessment having regard to value, complexity and risk." Moore's three-person proposal is primarily a probity/control mechanism
5.2.32	Formal grants management system/register	A simple grants register with application, conditions, acquittal and reporting dates should be sufficient.
5.3.1	Payroll Masterfile controls; independent checking of payroll and employee entitlements	There needs to be independent review, but proposed comprehensive review every fortnight may be unnecessarily onerous.
5.3.3	Induction of employees, councillors, contractors and volunteers	Employees and councillors should receive appropriate induction. Contractors/volunteers should receive induction where relevant to their role and risk, rather than a blanket process. Moore identified that contractors and volunteers were not currently included.
6.4.2	Community complaints register and monitoring procedures.	Apply simple spreadsheet/register is adequate given Koorda's relatively low complaint volume
6.5.2	Expanded internal audit function	A small, risk-based internal audit program using external/shared/regional resources is much more appropriate.

As provided elsewhere in the agenda, significant progress has been made on about 65 per cent of the matters and recommendations. The CEO commentary provided as to the appropriateness and effectiveness of the various recommendations should be considered separate to any progress report.

Consultation:
Lana Foote, Deputy Chief Executive Officer
Darren West, Works Supervisor
Tanya Browning, Director, Moore Australia (WA)

Statutory Implications:
Local Government (Audit) Regulations 1996 Regulation 17
Local Government Regulations Amendment Regulations (No. 4) 2025

Policy Implications:
G - Legislative Compliance V1.0
G - Risk management V1.0

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Strategic Implications:

Shire of Koorda Strategic Community Plan 2026-2036
4.1 Strengthen engagement transparency and trust
4.2 Deliver infrastructure and services efficiently
4.3 Maintain strong financial sustainability

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	Some temporary non-compliance
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Local Government Act and regulations
Action (Treatment)	Progression of risk management activities as identified
Risk Rating (after treatment)	Effective

Financial Implications:

Nil

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation

Moved Cr JM Stratford **Seconded Cr NJ Chandler**

That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Audit Risk and Improvement Committee recommends:

That Council receives the report as to the appropriateness and effectiveness of the Shire's systems and procedures and application of the review recommendations.

CARRIED 4/0

For: Mr R Back, Cr JM Stratford, Cr NJ Chandler, Cr BH Moore

UNCONFIRMED

7.3. Update on Progress - Financial Management, Legislative Compliance, Risk Management, and Internal Controls Review

Governance and Compliance	
Date	21 September 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	*Local Government (Audit) Regulations 1996 – Reg 16 and 17*
Disclosure of Interest	Nil
Purpose of Report	☐Executive Decision ☒Legislative Requirement ☐Information
Attachments	2026.09 Update - AR17 & FMR Report

Background:

The Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance.

From 1 January 2026, reforms to the *Local Government Act 1995* how local governments are to conduct statutory reviews. Under the amended Regulation 17, the CEO must now review the effectiveness and appropriateness of the Shire's systems and procedures for financial management, legislative compliance and risk management, every 4 years, and report the results to the ARIC.

As per the revised Audit Regulation 16, the ARIC must receive and review this report and provide recommendations to Council regarding any improvements to the systems and procedures reviewed.

The ARIC Committee meeting of 18 March (and consequent Ordinary Council meeting of the same date) was presented the detailed report presented to the CEO from a review of the Shire's Regulation 17 requirements by Moore Australia who were contracted by the Shire for the task.

The ARIC Committee meet and OCM of 24 June, were presented with an update of the actions to redress the issues raised. The purpose of this item is to update the ARIOC Committee of the continuing progress on these matters.

Comment:

In all there were 73 areas identified in the Moore review for redress by the Shire of which 26 have been ranked as a high priority. The attached report details the progress on each of the matters.

The summary of the actions completed and those yest to be initiated or completed is attached for consideration.

As shown, since he last quarter nine more matters have been completed and six more commenced to bringing the progress to 64 per cent of all matters being either completed or underway since the report was provided to the Shire in March. More importantly of the 26 matters that were identified as priorities, 13 have been completed with six more underway representing 73 per cent of priority matters.

Consultation:

Lana Foote, Deputy Chief Executive Officer
Administration Staff

UNCONFIRMED

Statutory Implications:
Local Government (Audit) Regulations 1996 Regulation 16 and 17
Local Government Regulations Amendment Regulations (No. 4) 2025

Policy Implications:
G - Legislative Compliance V1.0
G - Risk management V1.0

Strategic Implications:
Shire of Koorda Strategic Community Plan 2026-2036
4.1 Strengthen engagement transparency and trust
4.2 Deliver infrastructure and services efficiently
4.3 Maintain strong financial sustainability

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	Some temporary non-compliance
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Local Government Act and regulations
Action (Treatment)	Progression of risk management activities as identified
Risk Rating (after treatment)	Effective

Financial Implications:
Nil.

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation

Moved Cr JM Stratford **Seconded Cr BH Moore**

That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Audit, Risk & Improvement Committee* recommends:

That Council as per the quarterly report document to September 2026 as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Financial Management, Risk Management, Legislative Compliance and Internal Controls review.

CARRIED 4/0

For: Mr R Back, Cr JM Stratford, Cr NJ Chandler, Cr BH Moore

CONFIRMED

7.4. Quarterly Reporting of the Strategic Community Plan and Workforce Plan

Governance and Compliance	
Date	23 September 2026
Location	Not Applicable
Responsible Officer	Zac Donovan, Chief Executive Officer
Author	As above
Legislation	*Local Government Act 1995;* *Local Government (Administration) Regulations 1996*
Disclosure of Interest	Nil
Purpose of Report	☒Executive Decision ☒Legislative Requirement ☐Information
Attachments	Quarterly Scorecard – September 2026

Background:

Section 5.56(1) of the Local Government Act 1995 requires all local governments to have a plan for the future of the district and under the Local Government (Administration) Regulations 1996, all local governments in Western Australia are required to have adopted two key documents: a Strategic Community Plan and a Corporate Business Plan. Together these documents drive the development of each local government's Annual Budget.

The Integrated Planning and Reporting Framework and Guidelines (2016) issued by the DLGSC that guides the Strategic Community Plan and Corporate Business Plan process require that regular monitoring and reporting of these plans are undertaken. This quarterly update forms part of this key reporting process.

Council adopted the Integrated Strategic Plan 2022-2032 (which incorporates both the Strategic Community Plan and Corporate Business Plan) at the Ordinary Council Meeting of 20 April 2022. The plan was updated at the June 2024 OCM. However, the recent Regulation 17 review, identified that combining the two plans into a single document was not appropriate and consequently the Shire has moved to create separate plans.

As such at the OCM of 19 August 2026, Council adopted the Shire of Koorda Strategic Community Plan 2026-2036. The accompanying draft Corporate Business Plan – from which the revised Workforce plan will flow - was presented to the Council Information Forum of 19 August for feedback so to finalise and present to the OCM of 29 September for endorsement.

The draft Shire of Koorda draft Corporate Business Plan 2026-2030 and Workforce Plan 2026 are included on the agenda for the rescheduled OCM of 29 September.

Comment:

As the new Corporate Business Plan and accompanying Workforce Plan is yet to be presented to Council for endorsement, the attached Quarterly Scorecard updated to September 2026 review actions associated with the new Strategic Community Plan 2026-2036 and the existing Workforce Plan 2025.

The Quarterly Scorecard report is provided to Council to assist Council to meet its Integrated Planning and Reporting requirements as per the Local Government Act 1995 and Local Government (Administration) Regulations 1996.

The September 2026 Quarterly Scorecard is provided to the Audit Risk and Improvement Committee to consider with the view to recommend to Council that the Strategic Community Plan and Workforce Plan components be endorsed for publication.

UNCONFIRMED

Consultation:
Nil

Statutory Implications:
Local Government Act 1995
Local Government (Administration) Regulations 1996.

Policy Implications:
Nil

Strategic Implications:
Shire of Koorda Strategic Community Plan 2026-2036
4.1 – Strengthen engagement and transparency.
4.2 – Deliver Infrastructure and Services Efficiently

Risk Implications:

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	Some temporary non-compliance
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (4)
Key Controls (in place)	Local Government Act and regulations
Action (Treatment)	Progression of risk management activities as identified
Risk Rating (after treatment)	Effective

Financial Implications:
Nil

Voting Requirements: ☒Simple Majority ☐Absolute Majority

Officer Recommendation

Moved Mr R Back **Seconded Cr NJ Chandler**

That the Audit, Risk & Improvement Committee recommends:

That Council:

1. **Adopts the quarterly reporting documents to September 2026 as attached to this item; and**

2. **Endorses the publication of the Strategic Community Plan and Workforce Plan components as presented for community information.**

CARRIED 4/0

For: Mr R Back, Cr JM Stratford, Cr NJ Chandler, Cr BH Moore

CONFIRMED

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

Nil.

9. Date of Next Meeting

4.00pm Wednesday 16 December 2026.

10. Closure

The Chairperson thanked everyone for their attendance and closed the meeting at 4.15pm.

Signed: _____

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

Date: 16 December 2026

UNCONFIRMED

APPENDIX I – Terms of Reference

Audit, Risk & Improvement Committee

Terms of Reference

1. Name

The name of the committee is the Shire of Koorda Audit, Risk & Improvement Committee (ARIC).

2. Head of Power

These Terms of Reference (ToR) are established under section 5.8 of the Local Government Act 1995 (the Act) and give effect to the Act's requirement to establish an Audit, Risk and Improvement Committee (ARIC) (Part 7, Division 1A), as inserted by the Local Government Amendment Act 2024 and supported by the Local Government Regulations Amendment Regulations (No. 4) 2025. The ToR must be read in conjunction with the Local Government (Audit) Regulations 1996 and the Local Government (Financial Management) Regulations 1996 as amended from 1 January 2026.

3. Definitions

TERM	DEFINITION
Act	*Local Government Act 1995*.
ARIC	Audit, Risk & Improvement Committee of the Shire of Koorda.
Audit Regulations	Local Government (Audit) Regulations 1996 (WA)
Council	The Council of the Shire of Koorda.
CEO	The Chief Executive Officer of the Shire of Koorda.
Financial Management Regulations	Local Government (Financial Management) Regulations 1996 (WA)

4. Purpose and Objectives

Provide independent advice and assurance to Council on financial reporting, risk management, governance and continuous improvement.

Oversee and make recommendations arising from reports under Part 7 of the Act, compliance audits, and CEO reviews of systems and procedures under regulation 17 of the Audit Regulations.

Monitor implementation of actions that the Shire is required to take under the Act or has committed to in response to audit and review findings, including actions reported under section 7.12A.

5. Powers

The ARIC is an advisory committee of Council. It has no executive or management functions and cannot direct Shire staff. Council may delegate to the ARIC only powers and duties permitted by section 7.1C of the Act. Decisions of the ARIC are made by simple majority (section 7.1CA).

6. Functions of the Committee

Receive and review reports on, and recommend to Council actions to be taken in relation to: (i) audits under Part 7 of the Act; (ii) compliance audits; and (iii) reviews under regulation 17 of the Audit Regulations.

Receive and review reports on the appropriateness and effectiveness of, and recommend to Council improvements to, systems and procedures in relation to: (i) financial management; (ii) legislative compliance; and (iii) risk management.

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Receive and review reports on, and recommend to Council improvements to, the implementation of any actions the Shire: (i) is required to take under section 7.12A(3); (ii) has stated it has taken or intends to take under section 7.12A(4)(a); (iii) has otherwise decided to take in response to reports or recommendations referred to above; and (iv) has stated it has done or proposes to do in written advice under sections 8.6(1)(a) or 8.23(4)(a).

Perform any other function conferred on the ARIC by the Audit Regulations or another written law.

7. CEO reviews of systems and procedures (Audit Reg. 17)

The CEO must review the appropriateness and effectiveness of systems and procedures in relation to financial management, legislative compliance and risk management, with each of these matters reviewed not less than once every four (4) financial years. The CEO must report the results of each review to the ARIC, which will consider the report and make recommendations to Council on any actions required.

8. Compliance Audit Return (CAR)

The ARIC will review the annual Compliance Audit Return prepared in accordance with the Audit Regulations, including the prescribed statutory requirements listed in regulation 13. The ARIC will recommend to Council any actions arising. In accordance with regulation 15, the signed Compliance Audit Return and other prescribed information must be provided to the Local Government Inspector.

9. External and internal audit oversight

External audit: The Office of the Auditor General is responsible for financial audits of local governments. The ARIC will meet with the external auditor as required, receive the auditor's reports, and recommend actions to Council, including monitoring implementation of agreed actions (section 7.12A).

Internal audit: The ARIC will review and recommend the internal audit plan, consider internal audit reports and monitor management's implementation of recommendations.

10. Risk management, business continuity and continuous improvement

The ARIC will oversee the Shire's enterprise risk management framework, business continuity and disaster recovery planning, and drive a culture of continuous improvement in governance, financial management and service delivery.

11. Membership and independence

Presiding Member: an independent person (cannot be a council member of any local government).

Deputy Presiding Member: an independent person (cannot be a council member of any local government).

Members: Council will appoint additional members (council members and/or independent persons) as it considers appropriate. No employee of the Shire may be a member and no member may be nominated by, or appointed to represent, an employee.

Deputies: Council may appoint deputies in accordance with section 5.11A of the Act (noting deputies to the Presiding or Deputy Presiding Member must also be independent and not council members).

12. Terms and remuneration

Terms of appointment will be determined by Council and are ordinarily aligned to the local government election cycle. Independent members may be remunerated in accordance with Council policy.

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13. Meetings, quorums and voting

Meetings will be held at least quarterly, with additional meetings scheduled as required to discharge statutory obligations. A quorum is determined under section 5.19 of the Act. Decisions of the ARIC are made by simple majority (section 7.1CA). Unless otherwise provided by law, meetings are conducted in accordance with the Act, regulations and the Shire's meeting procedures.

14. Shared ARICs

The Shire may enter into an agreement with one or more local governments to establish a shared ARIC in accordance with section 7.1CB of the Act and regulations 4 to 6 of the Audit Regulations, subject to Council approval.

15. Ethical standards and conflicts of interest

Members must comply with the Act (including Division 6 – Disclosure of Financial, Proximity and Impartiality Interests), the Shire's Code of Conduct, and maintain confidentiality of information. Independent members must declare any actual or perceived conflicts of interest.

Related Documents (Legislation/Local Law/Policy/Procedure/Delegation)

Local Government Act 1995 (as amended by the Local Government Amendment Act 2024).
Local Government (Audit) Regulations 1996 (current consolidation from 1 January 2026).
Local Government (Financial Management) Regulations 1996 (current consolidation from 1 January 2026).

Review History

Date	Council Resolution	Description of review/amendment
18/03/2026	RES: 030326	V3.0 – ToR fully rewritten to include name change, implement 2026 ARIC reforms, including independence, expanded functions, shared ARICs, updated CAR and Reg. 17 processes.
18/12/2023	RES: 111223	Terms of Reference Adopted V2.0
23/10/2023	RES: 191023	Committee Re-established (inclusion of Risk)
15/09/2021	RES: 060921	Terms of Reference Adoption V1.0

UNCONFIRMED

RURAL WATER COUNCIL OF WA (INC)

General Meeting held at the Water Corporation Depot
2 Cubbine Street, Cunderdin
Friday 10 July 2026 commencing at 10:03 am

Minutes

1 OPENING & WELCOME

The President and Presiding Member of the meeting, Cr T Sachse, welcomed attendees and declared the meeting open.

2 ATTENDANCE & APOLOGIES

2.1 Attendance

Cr Sachse	Shire of Mount Marshall (President & Presiding Member)
Cr Trent	Shire of York
Cr Hutchinson	Shire of York
Cr Della Bosca	Shire of Westonia
Cr Crees	Shire of Westonia
Cr Kalajzic	Shire of Wongan Ballidu
Cr Hood	Shire of Wongan Ballidu
Cr Dewar	Shire of Chittering
Ms Prinsloo	Shire of Chittering
Cr Mills	Shire of Toodyay - Videolink
Cr Trepp	Shire of Dowerin
Cr de Lacey	Shire of Nungarin
Cr Coumbe	Shire of Nungarin
Cr Smith	Shire of Victoria Plains
Cr McGill	Shire of Goomalling
Ms Renae Thorpe	A/Manager Rural Water Planning, Department of Water and Environmental Regulation (DWER) - Videolink
Cr Rebecca Johnson	Shire of Victoria Plains - Videolink
Robert Dew	Member
Elizabeth Pudwell	Executive Officer

2.2 Apologies

Hon Rob Hostmann MLC	Member for Western Australia Shadow Minister for Emergency Services; Volunteering
Peter Rundle MLA	Member for Roe; Shadow Minister for Water
Lachlan Hunter MLA	Member for Central Wheatbelt
Cr Smoker	Shire of Narembeen
Cr Bray	Shire of Narembeen
Mr Donovan	Shire of Koorda
Renae Manning	WDC - Wheatbelt Development Commission
Cr Crook	Shire of Merridin
Craig Watts	Shire of Merridin
Joe Mills	Water Corporation
Cr J Chester	Shire of Goomalling
Eileen O'Connell	Member
Sean Fletcher	Shire of Victoria Plains

10.04 Site Induction provided by Chris Chant of Water Corporation.

3 DECLARATIONS OF INTEREST

There were no declarations of Interest.

4 ANNOUNCEMENTS

Cr T Sasche extended a welcome to Elizabeth (Liddy) Pudwell coming on board in the position of Executive Officer and we are looking forward to working with you.

Cr T Sache, on behalf of Rural Water Council of WA (Inc) expressed gratitude to Robert Dew as the outgoing Executive Officer for his service over a long period of time and to continue his participation and input with the group as a member.

5 GUEST SPEAKERS

There were no guest speakers.

6 MINUTES

6.1 Confirmation of Minutes

Minutes of the Meeting held at Cunderdin on 13 March 2026 are submitted for confirmation. Copies of these Minutes have been circulated to all members and delegates.

RECOMMENDATION
That the Minutes of the General Meeting held 13 March 2026, as printed and circulated, be confirmed.

RESOLUTION
Cr Kevin Trent moved and Cr Gary Coumbe seconded –
That the Minutes of the meeting held 13 March 2026, as printed and circulated, be confirmed.
CARRIED

6.2 Business Arising from the Minutes

(a) Water Funding (Item 6.2(a))
The April 2025 meeting resolved that the Executive Committee prepare a paper of retention of the farm water grants scheme for farms in the dryland agricultural areas. The meeting also requested details of the framework of the old farm water grant scheme and, when available, information on the expansion of the Community Water Supplies Partnerships Program.

These matters are still to be followed up as unfortunately since the April 2025 meeting the Executive Committee has not been able to meet.

RECOMMENDATION
For Noting

The meeting requested that the Executive Committee continue to follow up this matter.

Status:

Cr Tony Sachse reported that, historically, the community side of water funding is supported and advocacy for farm grants that may/may not be available is required. The Executive Committee needs to follow up on this matter and report back to the group at the next meeting.

Renae Thorpe (DWER) reported that current funding does not support on farm projects and furthermore that they have been advised that the current funding program will not be ongoing and is due to cease at the end of the period in 2027. Bids lodged by DWER have been rejected.

Cr Tony Sasche expressed concern in relation to the withdrawal of funding and recommended to the meeting to defer this matter to General Business after Renae Thorpe (DWER) has presented the DWER report.

(b) Advocacy and Role of the Rural Water Council (Item 6.2(b)

The April 2025 meeting resolved –

(a) That the Executive Committee meet with Ms Renee Manning, Wheatbelt Development Commission, to prepare a draft advocacy plan.
(b) That the draft advocacy plan be distributed to all members for their input.
(c) That as soon as practicable following members input, the Executive Committee prepare a recommendation on an advocacy plan for consideration at a future meeting.

These matters are still to be followed up as unfortunately since the April 2025 meeting the Executive Committee has not been able to meet.

At the October 2025 meeting Ms Manning suggested that as part of the next steps for the Group they may like to consider forming a water reference group. She was aware of the Goldfields Esperance Water Reference Group, that has representation from agencies, and local government, and provided the following background –

- A few years ago, the Goldfields Esperance VROC invited the then Minister for Water to a meeting and resolved to formalise a “water working group” for the region.
- At that meeting, the Minister asked for Department of Water and Environmental Regulation and Water Corporation to be included as members.
- The group formalised a Terms of Reference, which was agreed to by the Minister for Water.
- The group members include GEDC, 3 x GVROC, 2 x DWER (regional managers), Water Corporation (asset manager).
- The group has helped steer the Goldfields Esperance Regional Drought Resilience Plan and has proved a useful forum for resolving issues across the region.
- At the moment, GEDC chairs the group, and provides secretariat support.

Ms Manning commented that while this could be a model the Rural Water Council to consider moving towards, there is a bit to consider, including pitching the concept collectively to the Minister; and identifying what structure would work that suits the regions current governance arrangements and diverse water challenges.

The meeting requested that the brief provided by Ms Manning be circulated to members and delegates and that comments be requested for consideration by the Group.

RECOMMENDATION
For Discussion

The meeting requested that the Executive Committee follow up this matter.

Status:

Cr Tony Sachse reported that Executive Committee is to consider further how advocacy process will look in the future and comprise a plan to be considered at a future meeting. Executive Committee is open to any need for change and invited comment from the members.

(c) Future Drought Fund Communities Program

The Foundation for Rural and Regional Renewal is running a series of Community Impact Program Workshops within the eligible 12 regions across Australia. These workshops are for communities that are interested in applying for funding and to inform how this funding will be used in each region.

The Community Impact Program is for locally based not-for-profit organisations to work collaboratively to design and agree upon a series of community driven projects or initiatives that will help the local

community to be better prepared for drought into the future. All projects will be recorded in an agreed 'Roadmap' of local initiatives. The program will provide grants up to a maximum grant of $150,000, a total of $900,000 is available within this region.
The workshops will –
1.1 Develop and identify shared goals and a way to collaborate with other NFP's and stakeholders in the community.
1.2 Give an understanding of the social outcomes in the Regional Drought Resilience Plan (RDRP).
1.3 Provide information about the ARLF Impact Leadership Program for the region.
1.4 Start collaboration with FRRR and others in your region to design a series of community driven projects and initiatives.

On behalf of the Rural Water Council, Cr T Sachse attended the workshop held in Mukinbudin on 11 March 2026. He may care to report.

RECOMMENDATION
For Discussion

Cr T Sachse reported –
(a) Attended the meeting at Mukinbudin on behalf of the Rural Water Council.
(b) Community organisations are eligible for grant funds under the program.
(c) Projects in the Wheatbelt region are eligible for grants up to a maximum of $150,000. A total of $900,000 is available.
(d) Believe the Rural Water Council is in a good position to apply for funding for a project under the program.
(e) Suggest that the Rural Water Council coordinate with other organisations.
(f) Recommend that the Group's Executive Officer attend WA Local Government Association Zone meetings to speak on the role of the Rural Water Council.
(g) The Rural Water Council was mentioned as having a role in drought preparedness.
(h) Funding applications close June.

RESOLUTION
Gary Coumbe moved and Ray Mills seconded –
1 That the Executive Committee investigate possible activities that the Rural Water Council could be involved in with a view to lodging a funding application under the Future Drought Fund Communities Program.
2 **That members be invited to give feedback on possible activities.**

Status: Action Item currently pending with Committee.

Cr Tony Sachse tabled correspondence (as attached to these minutes) from Caroline Robinson advising that, it appears that Rural Water Council of WA (Inc) does not meet the guidelines for FRRR grant and not able to submit a grant application at this time.

According to the FRRR grant guidelines administration, education and planning for Community Impact Program and Community projects for future planning would qualify. However private works such as desalination plants and infrastructure would not meet the criteria.

Cr Hood reported that Shire of Wongan-Ballidu is looking towards a community dam project.

Renae Thorpe (DWER) indicated that the current capital works programme has already funded water initiatives, including bores/tanks/catchment cleanup/guttering/pipework, and will continue to do so subject to community benefit. DWER would welcome ideas to be submitted and will work with members in relation to emergency water for fire, drought and emergency water for stock. and that Wongan Hills Community Dam project a community dam at Wongan Hills

Further, it has been noted that Wheatbelt Development Commission are currently undertaking an audit and Rural Water Council of WA (Inc) may be able to have input into this initiative. The Executive Committee intends on extending an invitation to Wheatbelt Development Commission with a view to create a partnership with Wheatbelt Development Commission and any other interested stakeholders.

By consensus members present at the meeting requested Executive Committee consider and act by email to membership regarding content of email from Caroline Robinson

(d) Other
No other matters were brought forward.

7 REPORTS

7.1 Water Corporation Report
Presentation of the Water Corporation's report. Report to be issue to members when provided by Water Corporation.

7.2 Department of Water and Environmental Regulation (DWER)
Presentation of the Department of Water and Environamental Regulation report.

RECOMMENDATION
That the Department of Water and Environmental Regulation report be received.
RESOLUTION
Cr Coumbe moved and Cr Trepp seconded –
That the Department of Environmental Protection report, as presented, be received.

CARRIED

Following presentation discussion ensued as follows:

Shire of Westonia reported to the meeting that tank refurbishment project conducted with DWER provided a good outcome and very happy with the way the project has worked out. There are currently three tanks in Shire of Westonia and works are pending so that all three tanks are covered to reduce evaporation and water spilling out in high winds.

Renae Thorpe DWER agreed to provide some technical details and costings for reroof techniques being utilised with video post meeting.

Ms Prinsloo - Shire of Chittering - Will aerial attack equipment have access to covered water tanks during a fire emergency? Can the equipment be adjusted to utilise water sources (tanks) that are under roof including filters and that the new polymer tiles to be adopted for future when replacing tank roofs.

Cr Hood - Shire of Wongan Ballidu suggested collar tanks next to mains tank in the event that main tank roof access is not possible.

Reane Thorpe DWER reported to the meeting that there will be no future funding effective from 01 July 2027. This means that no capital infrastructure will be available. Just maintenance and care works.

Shire of Nungarin - Knungajin Dam has been going back and forwards for this asset to come under auspice of the Shire and ask for update on current status of this matter.

Renae Thorpe DWER agreed to make enquiries and respond however the transfer of land does not come under the control of DWER.

Cr Sasche - Reported that there are other dams subject to transfer that are pending and subject to native title obligations.

Renae Thorpe DWER - There are currently no conversations/discussions/agreements or joint partnerships that DWER are aware of. If Rural Water Council Inc provide a list of outstanding matters DWER can chase up.

Renae Thorpe - DWER - Recommended advocacy for reinstatement of funding by Rural Water Council of WA (Inc), Local Governments and Individuals to demonstrate the needs and requirements of rural communities.

Meeting noted that Ministerial visits with David Kelly and recently Simone McGurk did not indicate that the funding would be cut and this news is very surprising. Advocacy should outline the direct financial benefit in cost of carting water, fire fighting and youth crime reduction.

Ms Prinsloo - Shire of Chittering Executive to reach out to other non member LG to invite to join for the purpose of proceeding this cause. Shire of Chittering will provide resources and assistance to members including background and benefits on continuing future recurrent funding.

RECOMMENDATION
That members advocate through Local Governments, ROCs and Zones utilising the support and assistance provided by Shire of Chittering.

and that Rural Water Council of WA (Inc) advocates to the current Minister for Water to continue funding for Rural Water Planning programs including Community Water Supplies Partnership. Strategic Community Water Supplies and AA Dams post 01 July in the 2027-28 budget.

RESOLUTION
Moved by Cr Dewar and seconded Cr Tent
That members advocate through Local Governments, ROCs and Zones utilising the support and assistance provided by Shire of Chittering.

and that Rural Water Council of WA (Inc) advocates to the current Minister for Water to continue funding for Rural Water Planning programs including Community Water Supplies Partnership. Strategic Community Water Supplies and AA Dams post 01 July in the 2027-28 budget..

CARRIED

RECOMMENDATION
That individual local governments represent their position of Rural Water Council of WA (Inc) at the upcoming WALGA conference utilising the resources provided by Shire of Chittering.

RESOLUTION
Moved Cr Prinsloo and seconded Cr York
That individual local governments represent their position of Rural Water Council of WA (Inc) at the upcoming WALGA conference utilising the resources provided by Shire of Chittering.

CARRIED

7.3 District Reports

RECOMMENDATION
That District reports be received.

Cr Sachse invited verbal reports to be provided at the meeting
Shire of Nungarin
- Season healthy at present but has been no dam runoff due to gentle rain. 120mm rain YTD.

Shire of Westonia
- Steady rain and no run off . Lot of sheep have left the district.

Shire of Goomalling
- Need more rain however things are looking good for the season. Similar as other LG have reported.

Shire of York
- Sufficient rain but soil is dry inches below surface. A number of sheep have moved out of district. There is more money in canola crops under the current climate.

Shire of Mt Marshall
- Cr Sachse reported similar rainfall to those reports already received and confirmed similar reduction in sheep stocks.

Shire of Dowerin
- Same as others have reported. More canola due to people getting out of sheep. Next concern will be oil prices high for the coming harvest due to world affairs.

Shire of Chittering
- Installed 2 tanks and another 2 to be installed from DWER funding which is about to get cut in July 2027. Water Corporation have been engaged regarding water requirements in Bindoon township. Geophysical studies to determine ground water locations. This information can be accessed by contacting Shire of Westonia. Rain and crops are good.

Shire of Wongan Hills
- varied rainfall and season reflects comments made by others.Stage 3 of sportsground automation is coming on and looking good. Future plans for a run off dam.

Shire of Victoria Plains
- Finishing off tanks for water pipe c/w Shire of Wongan Hills and Caravel Mining.

Shire of Toodyay
- 190ml YTD 33% down on historical. Avon River a bit low for the upcoming Avon Descent event.

RESOLUTION
Cr Hood moved and Cr Della Bosca seconded –
That the District reports, as attached, be received.

CARRIED

7.4 Other
There were no other reports.

8 FINANCE

8.1 Financial Reports
Statement of Receipts and Payments for the period 1 January 2026 to 30 June 2026 (attached). The Group's current cash balance is $7677.16.

RECOMMENDATION
That the financial report for the period 1 January 2026 to 30 June 2026 be received.

RESOLUTION
Cr Trent moved and Cr deLacy seconded –
That the financial report for period 01 January 2026 to 30 June 2026, as attached, be adopted.

CARRIED

8.2 Accounts for Payment
The following accounts are presented for payment –

Payee	For	Amount
Accounts to be Paid		
R W & S Dew	Secretarial Service 12-03-2026 to 06-07-2026	1,061.32
	TOTAL (including GST)	$1,061.32

RECOMMENDATION
That the accounts as listed above, totalling $1,061.32 be passed for payment.

RESOLUTION
Cr Crees moved and Cr Hood seconded –
That the accounts as listed above, totalling $1061.32 be passed for payment.

CARRIED

9 BUSINESS

9.1 Communication Email Address: ruralwatercouncilofwainc@gmail.com effective from 11 July 2026.

NOTED

12.00 Cr Mills left the meeting

10 URGENT BUSINESS (as permitted by the Presiding Member

RECOMMENDATION
That Lawrence Charles Short and Ross Chappel be removed as signatories to Rural Water Council of WA (Inc) Westpac Bank Account.

RESOLUTION
Moved Cr Tent and seconded Cr deLacey
That Lawrence Charles Short and Ross Chappel be removed as signatories to Rural Water Council of WA (Inc) Westpac Bank Account.

CARRIED

RECOMMENDATION
That Rural Water Council of WA (Inc) contact non-member Local Governments regarding the current urgency of loss of concurrent funding for Rural Water Planning programs from 01 July 2027 and urge advocacy to the State Government advocacy and further that current members commence lobbying of non-member local governments to encourage membership with Rural Water Council of WA (Inc).

RESOLUTION
Moved R Dew and seconded Cr deLacey
That Rural Water Council of WA (Inc) contact non-member Local Governments regarding the current urgency of loss of concurrent funding for Rural Water Planning programs from 01 July 2027 and urge advocacy to the State Government advocacy and further that current members commence lobbying of non-member local governments to encourage membership with Rural Water Council of WA (Inc).

CARRIED

11. DATE, TIME AND PLACE OF NEXT MEETING

11.1 Expressions of Interest to host Rural Water Council Meetings 2026/2027

Interested LG to contact the Executive Officer to express interest in hosting any future meetings of Rural Water Council of WA (Inc) and note that the default for any future meetings will be Water Corporation in Cunderdin as the most central location.

11.2 Future meetings are scheduled for –

Friday 16 October 2026

RECOMMENDATION
That the next meeting of the Rural Water Council of WA (Inc) be held Friday 09 October 2026. Venue is to be Water Corporation Cunderdin.

RESOLUTION
Cr Smith moved and Cr Della Bosca seconded –
That the next meeting of the Rural Water Council of WA (Inc) be held Friday 16 October 2026 at Water Corporation Cunderdin.

CARRIED

12. CLOSURE

There being no further business the presiding officer closed the meeting at 12.10pm

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

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

For the period ended 30 September 2026

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

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

	Note	Adopted Budget Estimates (a) $	YTD Budget Estimates (b) $	YTD Actual (c) $	Variance* $ (c) - (b) $	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		1,312,860	1,313,242	**1,312,960**	(282)	(0.02%)	
Rates excluding general rates		31,007	30,625	**31,007**	382	1.25%	
Grants, subsidies and contributions		642,575	345,752	**390,811**	45,059	13.03%	▲
Fees and charges		866,089	390,825	**404,097**	13,272	3.40%	▲
Interest revenue		237,600	59,399	**77,172**	17,773	29.92%	▲
Other revenue		199,080	43,770	**6,815**	(36,955)	(84.43%)	▼
Profit on asset disposals		183,000	0	**0**	0		
		3,472,211	**2,183,613**	**2,222,862**	**39,249**	1.80%	
Expenditure from operating activities							
Employee costs		(1,918,530)	(493,313)	**(407,939)**	85,374	17.31%	▲
Materials and contracts		(1,269,959)	(478,197)	**(556,919)**	(78,722)	(16.46%)	▼
Utility charges		(312,100)	(80,309)	**(50,451)**	29,858	37.18%	▲
Depreciation		(2,778,240)	(694,560)	**0**	694,560	100.00%	▲
Insurance		(253,442)	(126,721)	**(130,629)**	(3,908)	(3.08%)	
Other expenditure		(111,871)	(750)	**(12,552)**	(11,802)	(1573.60%)	▼
Loss on asset disposals		(21,500)	(18,000)	**0**	18,000	100.00%	▲
		(6,665,642)	**(1,891,850)**	**(1,158,490)**	**733,360**	38.76%	
Amounts excluded from operating activities	2(c)	2,616,740	712,560	**641**	(711,919)	(99.91%)	▼
Amount attributable to operating activities		**(576,691)**	**1,004,323**	**1,065,013**	**60,690**	6.04%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		1,515,762	333,600	**333,789**	189	0.06%	
Proceeds from disposal of property, plant and equipment		450,000	0	**0**	0		
Proceeds from disposal financial assets at amortised cost - term deposits				**(5,820)**	(5,820)		
		1,965,762	**333,600**	**327,969**	**(5,631)**	(1.69%)	
Outflows from investing activities							
Acquisition of property, plant and equipment		(1,192,000)	(134,000)	**(35,456)**	98,544	73.54%	▲
Acquisition of infrastructure		(2,243,000)	(625,067)	**(315,247)**	309,820	49.57%	▲
Payments for financial assets at amortised cost - term deposits		0	0	**(4,509,880)**	(4,509,880)		▼
		(3,435,000)	**(759,067)**	**(4,860,583)**	**(4,101,516)**	(540.34%)	
Amounts excluded from investing activities	2(d)	0	0	**4,515,700**	4,515,700		▲
Amount attributable to investing activities		**(1,469,238)**	**(425,467)**	**(16,914)**	**408,553**	96.02%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves		686,996	0	**0**	0		
		686,996	**0**	**0**	**0**		
Outflows from financing activities							
Transfer to reserves		(395,400)	0	**(12,353)**	(12,353)		▼
		(395,400)	**0**	**(12,353)**	**(12,353)**		
Amount attributable to financing activities		**291,596**	**0**	**(12,353)**	**(12,353)**		
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	1,816,936	1,816,936	**1,815,520**	(1,416)	(0.08%)	
Amount attributable to operating activities		(576,691)	1,004,323	**1,065,013**	60,690	6.04%	▲
Amount attributable to investing activities		(1,469,238)	(425,467)	**(16,914)**	408,553	96.02%	▲
Amount attributable to financing activities		291,596	0	**(12,353)**	(12,353)		▼
Surplus or deficit after imposition of general rates		**62,603**	**2,395,792**	**2,851,266**	**455,474**	19.01%	▲

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 SEPTEMBER 2026

	Actual 30 June 2026	Actual as at 30 September 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	6,648,377	2,705,533
Trade and other receivables	186,289	517,023
Other financial assets	0	4,515,700
Inventories	407	7,815
TOTAL CURRENT ASSETS	6,835,073	7,746,071
NON-CURRENT ASSETS		
Other financial assets	116,383	116,383
Property, plant and equipment	21,481,140	21,516,596
Infrastructure	94,762,156	95,077,403
TOTAL NON-CURRENT ASSETS	116,359,679	116,710,382
TOTAL ASSETS	123,194,752	124,456,453
CURRENT LIABILITIES		
Trade and other payables	376,152	239,689
Employee related provisions	373,687	373,687
TOTAL CURRENT LIABILITIES	749,839	613,376
NON-CURRENT LIABILITIES		
Employee related provisions	69,813	69,813
Other provisions	563,487	563,487
TOTAL NON-CURRENT LIABILITIES	633,300	633,300
TOTAL LIABILITIES	1,383,139	1,246,676
NET ASSETS	**121,811,613**	**123,209,777**
EQUITY		
Retained surplus	59,446,036	60,831,844
Reserve accounts	4,503,347	4,515,700
Revaluation surplus	57,862,234	57,862,234
TOTAL EQUITY	**121,811,617**	**123,209,778**

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

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 with exception to the following:

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 28 October 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 2026-27 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

2 NET CURRENT ASSETS INFORMATION

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

	Note	Adopted Budget Opening 1 July 2026	Actual as at 30 June 2026	Actual as at 30 September 2026
Current assets		$	$	$
Cash and cash equivalents		6,648,377	6,648,377	2,705,533
Trade and other receivables		142,151	186,289	517,023
Other financial assets			0	4,515,700
Inventories		407	407	7,815
		6,790,935	6,835,073	7,746,071
Less: current liabilities				
Trade and other payables		(330,601)	(376,152)	(239,689)
Employee related provisions		(373,687)	(373,687)	(373,687)
		(704,288)	(749,839)	(613,376)
Net current assets		6,086,647	6,085,234	7,132,695
Less: Total adjustments to net current assets	2(b)	(4,269,711)	(4,269,714)	(4,281,426)
Closing funding surplus / (deficit)		**1,816,936**	**1,815,520**	**2,851,269**

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets				
Less: Reserve accounts		(4,503,344)	(4,503,347)	(4,515,700)
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		233,633	233,633	234,274
Total adjustments to net current assets	2(a)	**(4,269,711)**	**(4,269,714)**	**(4,281,426)**

(c) Amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2027	YTD Budget Estimates 30 September 2026	YTD Actual 30 September 2026
	$	$	$
Less: Profit on asset disposals	(183,000)	0	0
Add: Loss on disposal of assets	21,500	18,000	0
Add: Depreciation	2,778,240	694,560	0
Movement in current liabilities associated funds held in reserve account:			
- Employee benefit provisions			641
Total amounts excluded from operating activities	**2,616,740**	**712,560**	**641**

(d) Amounts excluded from investing activities

Reconciling item - movement between current assets			
- Financial assets at amortised cost - term deposits	0	0	4,515,700
Total amounts excluded from investing activities	**0**	**0**	**4,515,700**

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.

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 2026-27 year is $10,000 or 10.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
Grants, subsidies and contributions Financial Assistance Grant annual allocation $164k higher than anticipated.	**45,059**	**13.03%** Permanent	▲
Fees and charges Minor variance due to monthly budget split	**13,272**	**3.40%** Timing	▲
Interest revenue Interest received higher than anticipated monthly budget split. $4k Reserves, $12k Municipal and $1k Rates Penalty Interest.	**17,773**	**29.92%** Timing	▲
Other revenue Debt recovery costs for rates added to accounts ahead of anticipated budget. Shared CESM costs will be receoved quarterly	**(36,955)**	**(84.43%)** Timing	▼
Expenditure from operating activities			
Employee costs Budget split evenly across year. Shared CESM costs will be recovered quarterly	**85,374**	**17.31%** Timing	▲
Materials and contracts Materials and contracts subscriptions and purchases took place in July, and budget split over 12 months.	**(78,722)**	**(16.46%)** Timing	▼
Utility charges Budget split evenly across year. Utilities under current budget allocation due to rain, usually higher expenditure in summer months once dam reserve has dried up.	**29,858**	**37.18%** Timing	▲
Depreciation Depreciation not raised on assets until finalisation of audit and prior year annual financial statements.	**694,560**	**100.00%** Timing	▲
Other expenditure Slight variance to antiipated budget due to Elected Member expenses and Community Grants Program.	**(11,802)**	**(1573.60%)** Timing	▼
Loss on asset disposals Plant disposal not yet taken place as anticipated at budget time.	**18,000**	**100.00%** Timing	▲
Amounts excluded from operating activities Depreciation not raised on assets until finalisation of audit and prior year annual financial statements. $339 interest earned on employee leave reserve.	**(711,919)**	**(99.91%)** Timing	▼
Outflows from investing activities			
Acquisition of property, plant and equipment Plant $104k behind anticipated budget. Further break down in note 5.	**98,544**	**73.54%** Timing	▲
Acquisition of infrastructure Roads $309k behind anticipated budget. Further break down in note 5	**309,820**	**49.57%** Timing	▲
Outflows from financing activities			
Transfer to reserves Interest earned on renewal of term deposit after investment from 1 July to 30 September 2026. Renewed for 3 months at a rate of 5.25%	**(12,353)**	 Timing	▼
Surplus or deficit after imposition of general rates As per above explanations.	**455,474**	**19.01%**	▲

SHIRE OF KOORDA

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

SHIRE OF KOORDA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$1.82 M	$1.82 M	$1.82 M	($0.00 M)
Closing	$0.06 M	$2.40 M	$2.85 M	$0.46 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$7.22 M	% of total
Unrestricted Cash	$2.71 M	37.5%
Restricted Cash	$4.52 M	62.5%

Refer to 3 - Cash and Financial Assets

Payables

	$0.24 M	% Outstanding
Trade Payables	$0.13 M	
0 to 30 Days		85.9%
Over 30 Days		14.1%
Over 90 Days		14.1%

Refer to 9 - Payables

Receivables

	$0.08 M	% Collected
Rates Receivable	$0.44 M	70.5%
Trade Receivable	$0.08 M	% Outstanding
Over 30 Days		59.9%
Over 90 Days		59.9%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.58 M)	$1.00 M	$1.07 M	$0.06 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	$1.31 M	% Variance
YTD Budget	$1.31 M	(0.0%)

Grants and Contributions

YTD Actual	$0.39 M	% Variance
YTD Budget	$0.35 M	13.0%

Refer to 11 - Grants and Contributions

Fees and Charges

YTD Actual	$0.40 M	% Variance
YTD Budget	$0.39 M	3.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($1.47 M)	($0.43 M)	($0.02 M)	$0.41 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	$0.00 M	%
Adopted Budget	$0.45 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition

YTD Actual	$0.32 M	% Spent
Adopted Budget	$2.24 M	(85.9%)

Refer to 5 - Capital Acquisitions

Capital Grants

YTD Actual	$0.33 M	% Received
Adopted Budget	$1.52 M	(78.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$0.29 M	$0.00 M	($0.01 M)	($0.01 M)

Refer to Statement of Financial Activity

Borrowings

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

Reserves

Reserves balance	$4.52 M
Net Movement	$0.01 M

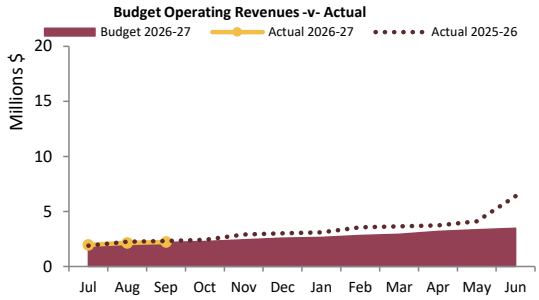
Refer to 4 - Cash Reserves

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

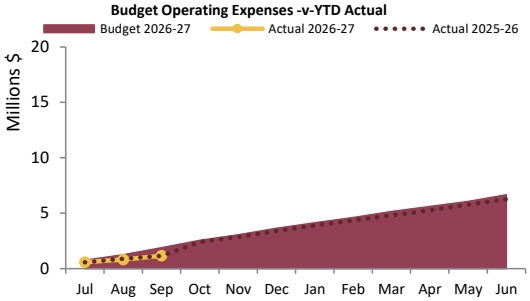
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

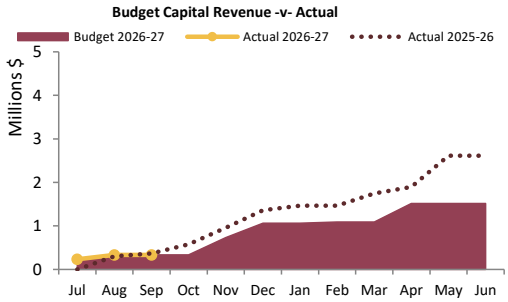


OPERATING EXPENSES

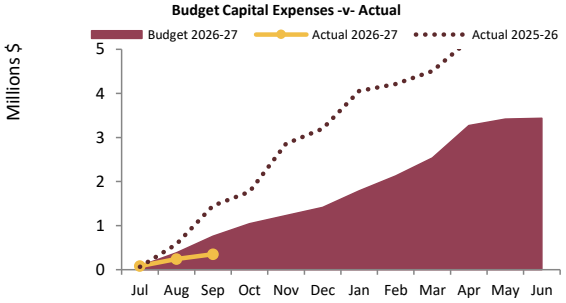


INVESTING ACTIVITIES

CAPITAL REVENUE



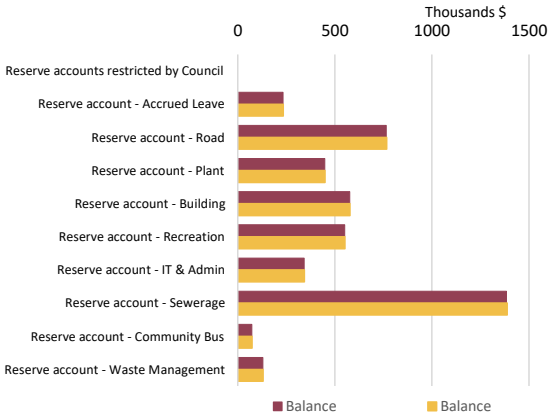
CAPITAL EXPENSES



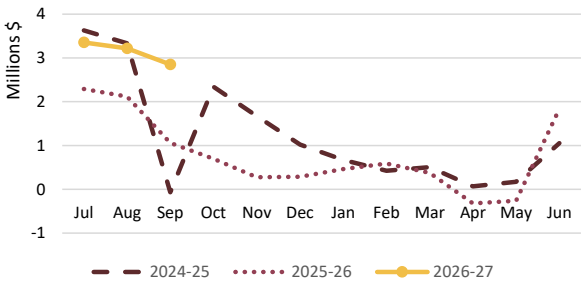
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

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	93,357		93,357		CBA	Variable	
CBA Licensing Account	Cash and cash equivalents	10,262		10,262		CBA	Variable	
CBA Savings Account (Term I	Cash and cash equivalents	2,544,873		2,544,873		CBA	Variable	
CBA ATM Cash Account	Cash and cash equivalents	30,100		30,100		CBA	Variable	
ATM Cash Account	Cash and cash equivalents	26,180		26,180		Cash		
Cash on Hand	Cash and cash equivalents	760		760		Cash		
Term Deposit XXX1	Financial assets at amortised cost	0	4,005,820	4,005,820		CBA	5.07%	7/01/2027
Term Deposit XXX1	Financial assets at amortised cost	0	509,880	509,880		CBA	4.96%	30/09/2026
Total		**2,705,533**	**4,515,700**	**7,221,233**	**0**			
Comprising								
Cash and cash equivalents		2,705,533	0	2,705,533	0			
Financial assets at amortised cost - Term Deposits		0	4,515,700	4,515,700	0			
		2,705,533	**4,515,700**	**7,221,233**	**0**			

KEY INFORMATION

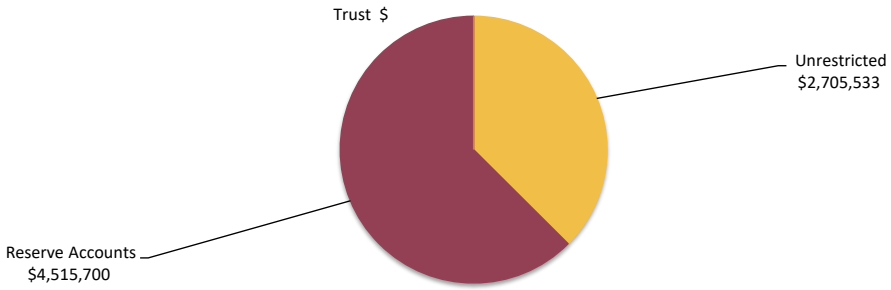
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



4 RESERVE ACCOUNTS

	Budget				Actual			
Reserve account name	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	$	$	$	$	$	$	$	$
Reserve accounts restricted by Council								
Reserve account - Accrued Leave	233,633	10,397	0	244,030	233,633	641	0	234,274
Reserve account - Road	765,213	34,052	0	799,265	765,213	2,099	0	767,312
Reserve account - Plant	448,290	19,949	(375,496)	92,743	448,290	1,230	0	449,520
Reserve account - Building	576,534	125,656	(87,500)	614,690	576,537	1,581	0	578,118
Reserve account - Recreation	550,821	24,512	(172,000)	403,333	550,821	1,511	0	552,332
Reserve account - IT & Admin	341,919	15,215	(52,000)	305,134	341,919	938	0	342,857
Reserve account - Sewerage	1,384,106	156,593	0	1,540,699	1,384,106	3,797	0	1,387,903
Reserve account - Community Bus	73,111	3,253	0	76,364	73,111	201	0	73,312
Reserve account - Waste Management	129,717	5,773	0	135,490	129,717	356	0	130,073
	4,503,344	**395,400**	**(686,996)**	**4,211,748**	**4,503,347**	**12,353**	**0**	**4,515,700**

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Buildings - non-specialised	270,000	30,000	35,456	5,456
Plant and equipment	922,000	104,000	0	(104,000)
Acquisition of property, plant and equipment	**1,192,000**	**134,000**	**35,456**	**(98,544)**
Infrastructure - roads	2,035,000	614,067	304,769	(309,298)
Infrastructure - other	208,000	11,000	10,478	(522)
Acquisition of infrastructure	**2,243,000**	**625,067**	**315,247**	**(309,820)**
Total capital acquisitions	**3,435,000**	**759,067**	**350,703**	**(408,364)**
Capital Acquisitions Funded By:				
Capital grants and contributions	1,515,762	333,600	333,789	189
Other (disposals & C/Fwd)	450,000	0	0	0
Reserve accounts				
Reserve account - Plant	375,496	375,496	0	(375,496)
Reserve account - Building	87,500	87,500	0	(87,500)
Reserve account - Recreation	172,000	172,000	0	(172,000)
Reserve account - IT & Admin	52,000	52,000	0	(52,000)
Contribution - operations	782,242	(261,529)	16,914	278,443
Capital funding total	**3,435,000**	**759,067**	**350,703**	**(408,364)**

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

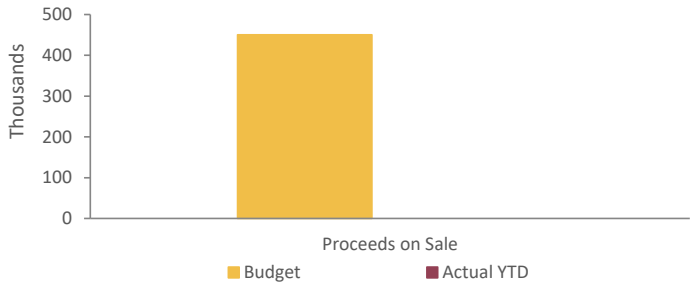
0%
20%
40%
60%
80%
100%
Over 100%

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

		Account Description	Adopted Budget	YTD Budget	YTD Actual	Variance (Under)/Over
			$	$	$	$
	BC001	L253 Admin Office - Building (Capital)	20,000	0	10,940	(10,940)
	BC008	L77A ES Building - Building (Capital)	0	0	17,390	(17,390)
	BC024	L17 Drive In - Building (Capital)	190,000	0	0	0
	BC040	L9 (34) Smith St - Building (Capital)	30,000	30,000	7,126	22,874
	BC044	L68 (18) Smith St - Building (Capital)	30,000	0	0	0
						0
	PE0051	P005 Maintenance Ute	47,000	47,000	0	47,000
	PE0201	P020 Grader	510,000	0	0	0
	PE0551	P055 Team Leader Ute	57,000	57,000	0	57,000
	PE0581	P058 Gardener Ute	59,000	0	0	0
	PE1001	P100 CEO Vehicle	85,000	0	0	0
	PE2001	P200 WS Vehicle	70,000	0	0	0
	PE3001	P300 DCEO Vehicle	78,000	0	0	0
	PE000	Miscellaneous Plan	16,000	0	0	0
						0
	RRG006	Kulja-Kalannie Full Recon	349,000	139,600	31,916	107,684
	RRG006B	Kulja-Kalannie Full Reseal	124,000	17,715	1,849	15,866
	RRG140	Burakin-Wialki Full Recon	401,000	100,252	21,351	78,901
	R2R004	Koorda-Kulja Full Recon (slk 39.70-41.00)	200,000	0	11,371	(11,371)
	R2R004B	Koorda-Kulja Full Recon (slk 42.50-43.50)	220,000	0	1,803	(1,803)
	R2R004C	Koorda-Kulja Full Cement Stabilise	255,000	0	2,923	(2,923)
	R2R088	Kulja Central Clear/Reform/Sheet	90,000	90,000	97,845	(7,845)
	R2R009	Koorda North West Clear/Reform/Sheet	70,000	70,000	0	70,000
	RC001	Koorda-Mollerin Clear/Mulch	79,000	39,500	0	39,500
	RC011	Dukin West Clear/Reform/Sheet	90,000	0	3,053	(3,053)
	RC120	Ninghan Road Asphalt Intersection	50,000	50,000	49,147	854
	RC128	Scottsman Clear/Reform/Sheet	90,000	90,000	66,511	23,489
	RC140	Burakin-Wialki Asphalt Intersection	17,000	17,000	17,000	0
						0
	PC004	Refuse Site Waste Transfer Station	87,000	0	0	0
	PC002B	Rec Centre Playground	110,000	0	0	0
	PC10838	Volunteer Park Footpath Lighting	11,000	11,000	10,478	522

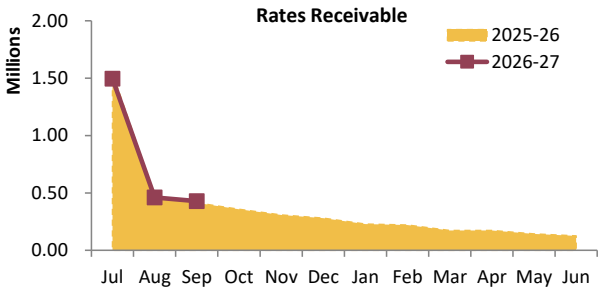
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget Net Book Value	Budget Proceeds	Budget Profit	Budget (Loss)	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
10990	P005 Maintenance Ute	30,000	22,000	0	(8,000)			0	0
10918	P020 Grader	0	170,000	170,000	0			0	0
11103	P055 Team Leader Ute	40,000	30,000	0	(10,000)			0	0
10989	P058 Gardener Ute	28,000	28,000	0	0			0	0
11118	P100 CEO Vehicle	62,000	75,000	13,000	0			0	0
11117	P200 WS Vehicle	55,000	55,000	0	0			0	0
11119	P300 DCEO Vehicle	73,500	70,000	0	(3,500)			0	0
		288,500	**450,000**	**183,000**	**(21,500)**	**0**	**0**	**0**	**0**



7 RECEIVABLES

Rates receivable	30 Jun 2026	30 Sep 2026
	$	$
Opening arrears previous year	186,709	145,895
Levied this year	1,266,722	1,343,967
Less - collections to date	(1,307,536)	(1,051,055)
Net rates collectable	**145,895**	**438,807**
% Collected	90.0%	70.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	0	2,322	0	0	3,468	5,790
Percentage	0.0%	40.1%	0.0%	0.0%	59.9%	
Balance per trial balance						
Trade receivables						5,790
Other receivables						1,346
GST receivable						24,964
Other receivables - Interest Receivable						46,116
Total receivables general outstanding						**78,216**

Amounts shown above include GST (where applicable)

KEY INFORMATION

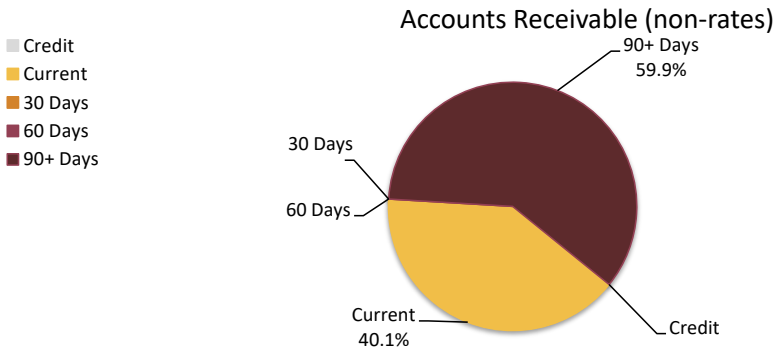
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Other current assets	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 30 September 20
	$	$	$	$
Financial assets at amortised cost - term deposits	0	4,515,700		4,515,700
Inventory				
Fuel	407	62,144	(54,736)	7,815
Total other current assets	**407**	**4,577,844**	**(54,736)**	**4,523,515**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory
Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

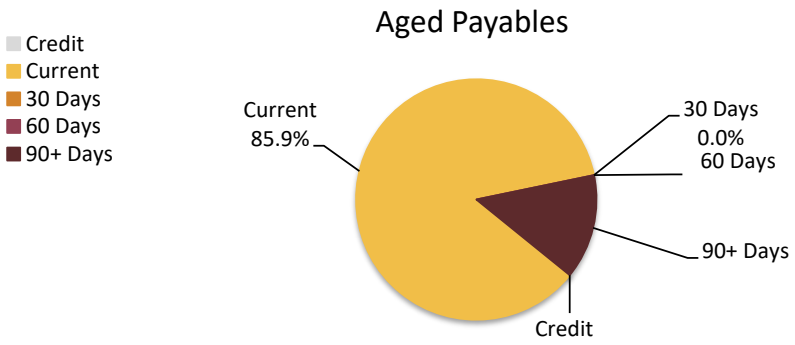
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	108,648	0	0	17,815	126,463
Percentage	0.0%	85.9%	0.0%	0.0%	14.1%	
Balance per trial balance						
Sundry creditors						126,463
Other payables - Dept Transport						262
Other payables - Prepaid Rates						10,473
Other payables - Retention and Bonds						67,740
Other payables - GST Payable						2,679
Other payables - PAYG Payables						27,962
Other payables - FBT Liabilities						(5,447)
Other payables - ESL Liabilities						9,836
Other payables - Withholding Tax Liability						(279)
Total payables general outstanding						**239,689**

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

Other current liabilities	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 0 September 202
		$	$	$	$	$
Employee Related Provisions						
Provision for annual leave		217,508	0			217,508
Provision for long service leave		156,179	0			156,179
Total Provisions		373,687	0	0	0	373,687
Total other current liabilities		**373,687**	**0**	**0**	**0**	**373,687**

Amounts shown above include GST (where applicable)

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

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.

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2026	Current Liability 30 Sep 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Grants and subsidies								
Financial Assistance Grant - General				0		263,745	65,936	95,153
Financial Assistance Grant - Roads				0		84,362	21,091	33,074
DFES Bush Fire Brigade Operating Grant				0		21,790	5,448	5,448
State Library of WA - Library Grant				0		3,000	0	0
Advocare - Seniors Week Grant (Seniors Luncheon)				0		1,100	0	0
Main Roads WA - Direct Grant Allocation				0		248,178	248,178	248,178
Fuel Tax Credit Scheme				0		20,400	5,100	8,959
	0	**0**	**0**	**0**	**0**	**642,575**	**345,752**	**390,811**

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
Provider	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2026	Current Liability 30 Sep 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Capital grants and subsidies								
Lotterywest ($100k Drive In Upgrade, $33k Playground)				0		133,000	0	0
Main Roads - Regional Road Group Program				0		584,000	233,600	233,789
Roads to Recovery				0		706,000	100,000	100,000
Wheatbelt Secondary Freight Network				0		42,762	0	0
	0	**0**	**0**	**0**	**0**	**1,465,762**	**333,600**	**333,789**
Capital contributions								
Contribution from Koorda CRC - Drive In Project				0		50,000	0	0
	0	**0**	**0**	**0**	**0**	**50,000**	**0**	**0**
TOTALS	**0**	**0**	**0**	**0**	**0**	**1,515,762**	**333,600**	**333,789**

SHIRE OF KOORDA

MONTHLY FINANCIAL REPORT

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

For the period ended 31 October 2026

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

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SHIRE OF KOORDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2026

	Note	Adopted Budget Estimates (a) $	YTD Budget Estimates (b) $	YTD Actual (c) $	Variance* $ (c) - (b) $	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		1,312,860	1,313,242	**1,312,960**	(282)	(0.02%)	
Rates excluding general rates		31,007	30,625	**31,007**	382	1.25%	
Grants, subsidies and contributions		642,575	354,000	**402,187**	48,187	13.61%	▲
Fees and charges		866,089	444,487	**452,239**	7,752	1.74%	
Interest revenue		237,600	79,199	**103,588**	24,389	30.79%	▲
Other revenue		199,080	48,610	**11,817**	(36,793)	(75.69%)	▼
Profit on asset disposals		183,000	0	**0**	0		
		3,472,211	**2,270,163**	**2,313,798**	**43,635**	1.92%	
Expenditure from operating activities							
Employee costs		(1,918,530)	(646,944)	**(529,069)**	117,875	18.22%	▲
Materials and contracts		(1,269,959)	(583,758)	**(698,579)**	(114,821)	(19.67%)	▼
Utility charges		(312,100)	(106,076)	**(62,685)**	43,391	40.91%	▲
Depreciation		(2,778,240)	(926,080)	**0**	926,080	100.00%	▲
Insurance		(253,442)	(253,442)	**(247,461)**	5,981	2.36%	
Other expenditure		(111,871)	(30,124)	**(13,602)**	16,522	54.85%	▲
Loss on asset disposals		(21,500)	(18,000)	**0**	18,000	100.00%	▲
		(6,665,642)	**(2,564,424)**	**(1,551,396)**	**1,013,028**	39.50%	
Amounts excluded from operating activities	2(c)	2,616,740	944,080	**641**	(943,439)	(99.93%)	▼
Amount attributable to operating activities		**(576,691)**	**649,819**	**763,043**	**113,224**	17.42%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		1,515,762	333,600	**333,789**	189	0.06%	
Proceeds from disposal of property, plant and equipment		450,000	0	**0**	0		
Proceeds from disposal financial assets at amortised cost - term deposits				**(5,820)**	(5,820)		
		1,965,762	**333,600**	**327,969**	**(5,631)**	(1.69%)	
Outflows from investing activities							
Acquisition of property, plant and equipment		(1,192,000)	(240,500)	**(522,864)**	(282,364)	(117.41%)	▼
Acquisition of infrastructure		(2,243,000)	(802,208)	**(411,549)**	390,659	48.70%	▲
Payments for financial assets at amortised cost - term deposits		0	0	**(4,509,880)**	(4,509,880)		▼
		(3,435,000)	**(1,042,708)**	**(5,444,293)**	**(4,401,585)**	(422.13%)	
Amounts excluded from investing activities	2(d)	0	0	**4,515,700**	4,515,700		▲
Amount attributable to investing activities		**(1,469,238)**	**(709,108)**	**(600,624)**	**108,484**	15.30%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves		686,996	0	**0**	0		
		686,996	**0**	**0**	**0**		
Outflows from financing activities							
Transfer to reserves		(395,400)	0	**(12,353)**	(12,353)		▼
		(395,400)	**0**	**(12,353)**	**(12,353)**		
Amount attributable to financing activities		**291,596**	**0**	**(12,353)**	**(12,353)**		
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	1,816,936	1,816,936	**1,815,520**	(1,416)	(0.08%)	
Amount attributable to operating activities		(576,691)	649,819	**763,043**	113,224	17.42%	▲
Amount attributable to investing activities		(1,469,238)	(709,108)	**(600,624)**	108,484	15.30%	▲
Amount attributable to financing activities		291,596	0	**(12,353)**	(12,353)		▼
Surplus or deficit after imposition of general rates		**62,603**	**1,757,647**	**1,965,586**	**207,939**	11.83%	▲

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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

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

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

	Actual 30 June 2026	Actual as at 31 October 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	6,648,377	2,519,531
Trade and other receivables	186,289	455,956
Other financial assets	0	4,515,700
Inventories	407	(3,503)
TOTAL CURRENT ASSETS	6,835,073	7,487,684
NON-CURRENT ASSETS		
Other financial assets	116,383	116,383
Property, plant and equipment	21,481,140	22,004,004
Infrastructure	94,762,156	95,173,705
TOTAL NON-CURRENT ASSETS	116,359,679	117,294,092
TOTAL ASSETS	123,194,752	124,781,776
CURRENT LIABILITIES		
Trade and other payables	376,152	866,981
Employee related provisions	373,687	373,687
TOTAL CURRENT LIABILITIES	749,839	1,240,668
NON-CURRENT LIABILITIES		
Employee related provisions	69,813	69,813
Other provisions	563,487	563,487
TOTAL NON-CURRENT LIABILITIES	633,300	633,300
TOTAL LIABILITIES	1,383,139	1,873,968
NET ASSETS	**121,811,613**	**122,907,808**
EQUITY		
Retained surplus	59,446,036	60,529,875
Reserve accounts	4,503,347	4,515,700
Revaluation surplus	57,862,234	57,862,234
TOTAL EQUITY	**121,811,617**	**122,907,809**

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

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 with exception to the following:

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 11 November 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 2026-27 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

2 NET CURRENT ASSETS INFORMATION

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

	Note	Adopted Budget Opening 1 July 2026	Actual as at 30 June 2026	Actual as at 31 October 2026
Current assets		$	$	$
Cash and cash equivalents		6,648,377	6,648,377	2,519,531
Trade and other receivables		142,151	186,289	455,956
Other financial assets			0	4,515,700
Inventories		407	407	(3,503)
		6,790,935	6,835,073	7,487,684
Less: current liabilities				
Trade and other payables		(330,601)	(376,152)	(866,981)
Employee related provisions		(373,687)	(373,687)	(373,687)
		(704,288)	(749,839)	(1,240,668)
Net current assets		6,086,647	6,085,234	6,247,016
Less: Total adjustments to net current assets	2(b)	(4,269,711)	(4,269,714)	(4,281,426)
Closing funding surplus / (deficit)		**1,816,936**	**1,815,520**	**1,965,590**

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets				
Less: Reserve accounts		(4,503,344)	(4,503,347)	(4,515,700)
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		233,633	233,633	234,274
Total adjustments to net current assets	2(a)	**(4,269,711)**	**(4,269,714)**	**(4,281,426)**

(c) Amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2027	YTD Budget Estimates 31 October 2026	YTD Actual 31 October 2026
	$	$	$
Less: Profit on asset disposals	(183,000)	0	0
Add: Loss on disposal of assets	21,500	18,000	0
Add: Depreciation	2,778,240	926,080	0
Movement in current liabilities associated funds held in reserve account:			
- Employee benefit provisions			641
Total amounts excluded from operating activities	**2,616,740**	**944,080**	**641**

(d) Amounts excluded from investing activities

Reconciling item - movement between current assets			
- Financial assets at amortised cost - term deposits	0	0	4,515,700
Total amounts excluded from investing activities	**0**	**0**	**4,515,700**

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.

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 2026-27 year is $10,000 or 10.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
Grants, subsidies and contributions Financial Assistance Grant annual allocation $164k higher than anticipated.	**48,187**	**13.61%** Permanent	▲
Interest revenue Interest received higher than anticipated monthly budget split. $4k Reserves, $17k Municipal and $2k Rates Penalty Interest.	**24,389**	**30.79%** Timing	▲
Other revenue Debt recovery costs for rates added to accounts ahead of anticipated budget. Shared CESM costs will be receoved quarterly	**(36,793)**	**(75.69%)** Timing	▼
Expenditure from operating activities			
Employee costs Budget split evenly across year. Shared CESM costs will be recovered quarterly	**117,875**	**18.22%** Timing	▲
Materials and contracts Materials and contracts subscriptions and purchases took place in July, and budget split over 12 months.	**(114,821)**	**(19.67%)** Timing	▼
Utility charges Budget split evenly across year. Utilities under current budget allocation due to rain, usually higher expenditure in summer months once dam reserve has dried up.	**43,391**	**40.91%** Timing	▲
Depreciation Depreciation not raised on assets until finalisation of audit and prior year annual financial statements.	**926,080**	**100.00%** Timing	▲
Other expenditure July-October Elected member payments to be processed. Slight variance to antiipated budget due to Elected Member expenses and Community Grants Program.	**16,522**	**54.85%** Timing	▲
Loss on asset disposals Plant disposal not yet taken place as anticipated at budget time.	**18,000**	**100.00%** Timing	▲
Amounts excluded from operating activities Depreciation not raised on assets until finalisation of audit and prior year annual financial statements. $339 interest earned on employee leave reserve.	**(943,439)**	**(99.93%)** Timing	▼
Outflows from investing activities			
Acquisition of property, plant and equipment Plant purchased earlier than anticipated budget. Further break down in note 5.	**(282,364)**	**(117.41%)** Timing	▼
Acquisition of infrastructure Roads $390k behind anticipated budget. Further break down in note 5	**390,659**	**48.70%** Timing	▲
Outflows from financing activities			
Transfer to reserves Interest earned on renewal of term deposit after investment from 1 July to 30 September 2026. Renewed for 3 months at a rate of 5.25%	**(12,353)**	 Timing	▼
Surplus or deficit after imposition of general rates As per above explanations.	**207,939**	**11.83%**	▲

SHIRE OF KOORDA

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$1.82 M	$1.82 M	$1.82 M	($0.00 M)
Closing	$0.06 M	$1.76 M	$1.97 M	$0.21 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$7.04 M	% of total
Unrestricted Cash	$2.52 M	35.8%
Restricted Cash	$4.52 M	64.2%

Refer to 3 - Cash and Financial Assets

Payables

	$0.87 M	% Outstanding
Trade Payables	$0.64 M	
0 to 30 Days		97.1%
Over 30 Days		2.9%
Over 90 Days		2.8%

Refer to 9 - Payables

Receivables

	$0.16 M	% Collected
Rates Receivable	$0.30 M	79.8%
Trade Receivable	$0.16 M	% Outstanding
Over 30 Days		44.1%
Over 90 Days		26.8%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.58 M)	$0.65 M	$0.76 M	$0.11 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	$1.31 M	% Variance
YTD Budget	$1.31 M	(0.0%)

Grants and Contributions

YTD Actual	$0.40 M	% Variance
YTD Budget	$0.35 M	13.6%

Refer to 11 - Grants and Contributions

Fees and Charges

YTD Actual	$0.45 M	% Variance
YTD Budget	$0.44 M	1.7%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($1.47 M)	($0.71 M)	($0.60 M)	$0.11 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	$0.00 M	%
Adopted Budget	$0.45 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition

YTD Actual	$0.41 M	% Spent
Adopted Budget	$2.24 M	(81.7%)

Refer to 5 - Capital Acquisitions

Capital Grants

YTD Actual	$0.33 M	% Received
Adopted Budget	$1.52 M	(78.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$0.29 M	$0.00 M	($0.01 M)	($0.01 M)

Refer to Statement of Financial Activity

Borrowings

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

Reserves

Reserves balance	$4.52 M
Net Movement	$0.01 M

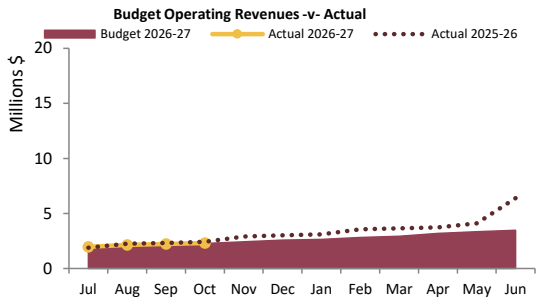
Refer to 4 - Cash Reserves

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

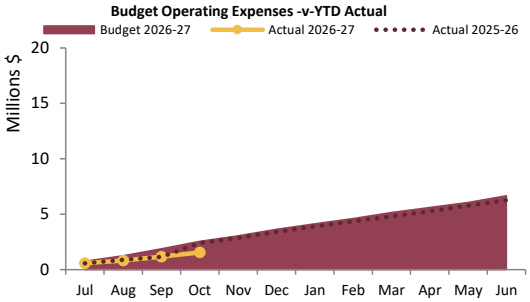
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

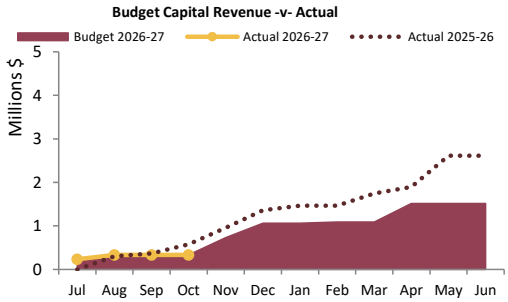


OPERATING EXPENSES

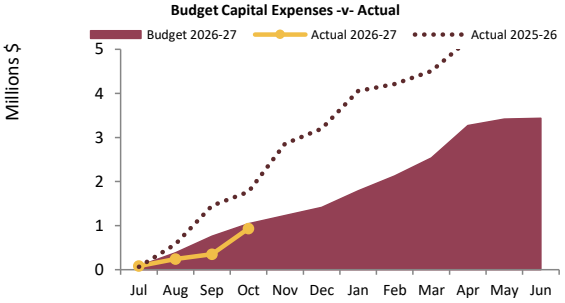


INVESTING ACTIVITIES

CAPITAL REVENUE



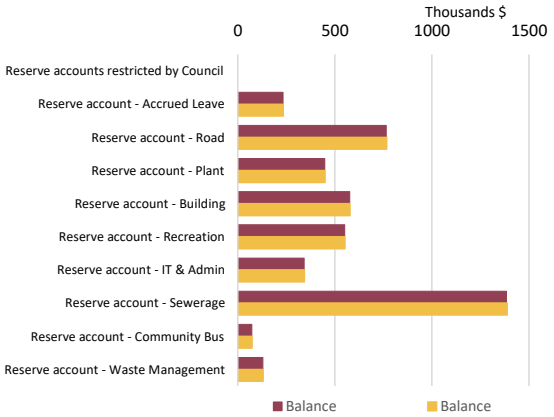
CAPITAL EXPENSES



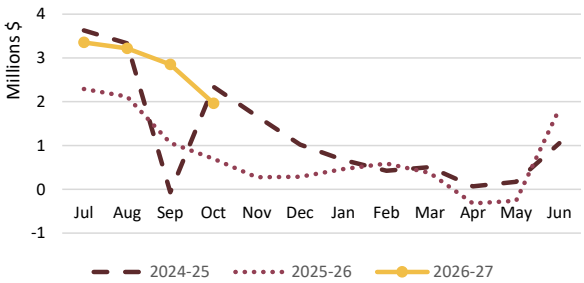
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



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

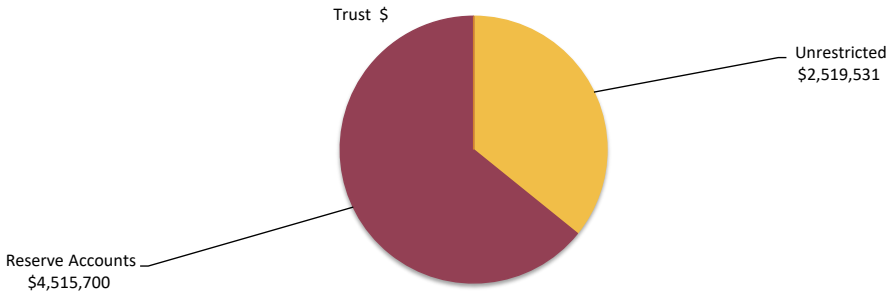
3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
CBA Municipal Account	Cash and cash equivalents	180,826		180,826		CBA	Variable	
CBA Licensing Account	Cash and cash equivalents	11,156		11,156		CBA	Variable	
CBA Savings Account (Term I	Cash and cash equivalents	2,270,509		2,270,509		CBA	Variable	
CBA ATM Cash Account	Cash and cash equivalents	18,460		18,460		CBA	Variable	
ATM Cash Account	Cash and cash equivalents	37,820		37,820		Cash		
Cash on Hand	Cash and cash equivalents	760		760		Cash		
Term Deposit XXX1	Financial assets at amortised cost	0	4,005,820	4,005,820		CBA	5.07%	7/01/2027
Term Deposit XXX1	Financial assets at amortised cost	0	509,880	509,880		CBA	5.25%	31/12/2026
Total		**2,519,531**	**4,515,700**	**7,035,231**	**0**			
Comprising								
Cash and cash equivalents		2,519,531	0	2,519,531	0			
Financial assets at amortised cost - Term Deposits		0	4,515,700	4,515,700	0			
		2,519,531	**4,515,700**	**7,035,231**	**0**			

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

The local government classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



4 RESERVE ACCOUNTS

	Budget				Actual			
Reserve account name	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	$	$	$	$	$	$	$	$
Reserve accounts restricted by Council								
Reserve account - Accrued Leave	233,633	10,397	0	244,030	233,633	641	0	234,274
Reserve account - Road	765,213	34,052	0	799,265	765,213	2,099	0	767,312
Reserve account - Plant	448,290	19,949	(375,496)	92,743	448,290	1,230	0	449,520
Reserve account - Building	576,534	125,656	(87,500)	614,690	576,537	1,581	0	578,118
Reserve account - Recreation	550,821	24,512	(172,000)	403,333	550,821	1,511	0	552,332
Reserve account - IT & Admin	341,919	15,215	(52,000)	305,134	341,919	938	0	342,857
Reserve account - Sewerage	1,384,106	156,593	0	1,540,699	1,384,106	3,797	0	1,387,903
Reserve account - Community Bus	73,111	3,253	0	76,364	73,111	201	0	73,312
Reserve account - Waste Management	129,717	5,773	0	135,490	129,717	356	0	130,073
	4,503,344	**395,400**	**(686,996)**	**4,211,748**	**4,503,347**	**12,353**	**0**	**4,515,700**

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Buildings - non-specialised	270,000	77,500	44,044	(33,456)
Plant and equipment	922,000	163,000	478,820	315,820
Acquisition of property, plant and equipment	**1,192,000**	**240,500**	**522,864**	**282,364**
Infrastructure - roads	2,035,000	791,208	400,957	(390,251)
Infrastructure - other	208,000	11,000	10,592	(408)
Acquisition of infrastructure	**2,243,000**	**802,208**	**411,549**	**(390,659)**
Total capital acquisitions	**3,435,000**	**1,042,708**	**934,413**	**(108,295)**
Capital Acquisitions Funded By:				
Capital grants and contributions	1,515,762	333,600	333,789	189
Other (disposals & C/Fwd)	450,000	0	0	0
Reserve accounts				
Reserve account - Plant	375,496	375,496	0	(375,496)
Reserve account - Building	87,500	87,500	0	(87,500)
Reserve account - Recreation	172,000	172,000	0	(172,000)
Reserve account - IT & Admin	52,000	52,000	0	(52,000)
Contribution - operations	782,242	22,112	600,624	578,512
Capital funding total	**3,435,000**	**1,042,708**	**934,413**	**(108,295)**

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

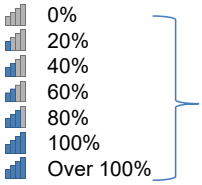
Reportable Value

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

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators

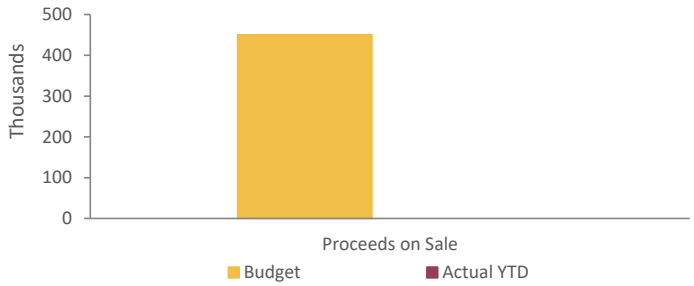


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Account Description	Adopted Budget	YTD Budget	YTD Actual	Variance (Under)/Over
			$	$	$	$
	BC001	L253 Admin Office - Building (Capital)	20,000	0	10,940	(10,940)
	BC008	L77A ES Building - Building (Capital)	0	0	17,390	(17,390)
	BC024	L17 Drive In - Building (Capital)	190,000	47,500	0	47,500
	BC040	L9 (34) Smith St - Building (Capital)	30,000	30,000	15,714	14,286
	BC044	L68 (18) Smith St - Building (Capital)	30,000	0	0	0
						0
	PE0051	P005 Maintenance Ute	47,000	47,000	0	47,000
	PE0201	P020 Grader	510,000	0	478,820	(478,820)
	PE0551	P055 Team Leader Ute	57,000	57,000	0	57,000
	PE0581	P058 Gardener Ute	59,000	59,000	0	59,000
	PE1001	P100 CEO Vehicle	85,000	0	0	0
	PE2001	P200 WS Vehicle	70,000	0	0	0
	PE3001	P300 DCEO Vehicle	78,000	0	0	0
	PE000	Miscellaneous Plan	16,000	0	0	0
						0
	RRG006	Kulja-Kalannie Full Recon	349,000	209,400	88,517	120,883
	RRG006B	Kulja-Kalannie Full Reseal	124,000	35,430	1,849	33,581
	RRG140	Burakin-Wialki Full Recon	401,000	150,378	23,349	127,029
	R2R004	Koorda-Kulja Full Recon (slk 39.70-41.00)	200,000	0	11,371	(11,371)
	R2R004B	Koorda-Kulja Full Recon (slk 42.50-43.50)	220,000	0	1,803	(1,803)
	R2R004C	Koorda-Kulja Full Cement Stabilise	255,000	0	2,923	(2,923)
	R2R088	Kulja Central Clear/Reform/Sheet	90,000	90,000	110,940	(20,940)
	R2R009	Koorda North West Clear/Reform/Sheet	70,000	70,000	0	70,000
	RC001	Koorda-Mollerin Clear/Mulch	79,000	79,000	0	79,000
	RC011	Dukin West Clear/Reform/Sheet	90,000	0	3,053	(3,053)
	RC120	Ninghan Road Asphalt Intersection	50,000	50,000	49,147	854
	RC128	Scottsman Clear/Reform/Sheet	90,000	90,000	91,007	(1,007)
	RC140	Burakin-Wialki Asphalt Intersection	17,000	17,000	17,000	0
						0
	PC004	Refuse Site Waste Transfer Station	87,000	0	0	0
	PC002B	Rec Centre Playground	110,000	0	0	0
	PC10838	Volunteer Park Footpath Lighting	11,000	11,000	10,592	408

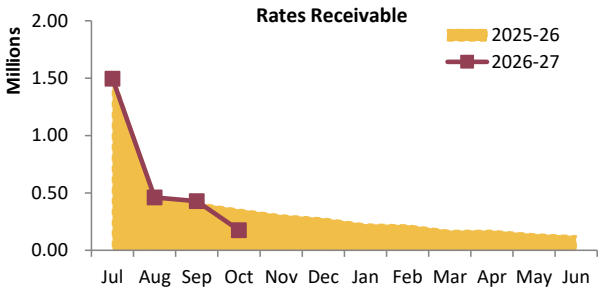
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget Net Book Value	Budget Proceeds	Budget Profit	Budget (Loss)	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
10990	P005 Maintenance Ute	30,000	22,000	0	(8,000)			0	0
10918	P020 Grader	0	170,000	170,000	0			0	0
11103	P055 Team Leader Ute	40,000	30,000	0	(10,000)			0	0
10989	P058 Gardener Ute	28,000	28,000	0	0			0	0
11118	P100 CEO Vehicle	62,000	75,000	13,000	0			0	0
11117	P200 WS Vehicle	55,000	55,000	0	0			0	0
11119	P300 DCEO Vehicle	73,500	70,000	0	(3,500)			0	0
		288,500	**450,000**	**183,000**	**(21,500)**	**0**	**0**	**0**	**0**



7 RECEIVABLES

Rates receivable	30 Jun 2026	31 Oct 2026
	$	$
Opening arrears previous year	186,709	145,895
Levied this year	1,266,722	1,343,967
Less - collections to date	(1,307,536)	(1,188,991)
Net rates collectable	**145,895**	**300,871**
% Collected	90.0%	79.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	0	7,050	2,190	0	3,383	12,623
Percentage	0.0%	55.9%	17.3%	0.0%	26.8%	
Balance per trial balance						
Trade receivables						12,623
Other receivables						1,346
GST receivable						76,366
Other receivables - Interest Receivable						64,750
Total receivables general outstanding						**155,085**

Amounts shown above include GST (where applicable)

KEY INFORMATION

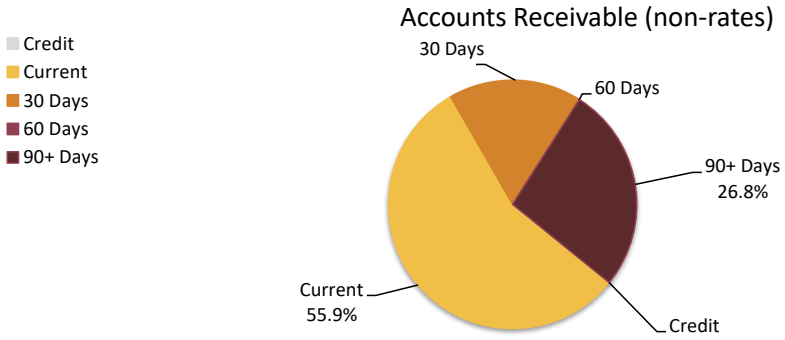
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Other current assets	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 31 October 202
	$	$	$	$
Financial assets at amortised cost - term deposits	0	4,515,700		4,515,700
Inventory				
Fuel	407	62,145	(66,055)	(3,503)
Total other current assets	**407**	**4,577,845**	**(66,055)**	**4,512,197**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory
Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

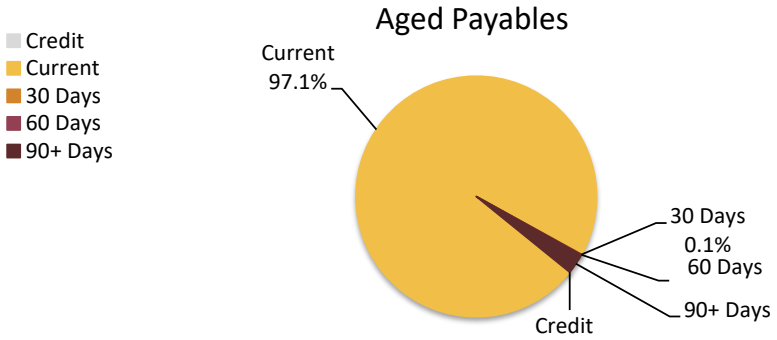
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	622,611	561	0	17,815	640,986
Percentage	0.0%	97.1%	0.1%	0.0%	2.8%	
Balance per trial balance						
Sundry creditors						640,986
Other payables - Dept Transport						1,156
Other payables - Prepaid Rates						125,663
Other payables - Retention and Bonds						68,750
Other payables - GST Payable						3,574
Other payables - PAYG Payables						31,742
Other payables - FBT Liabilities						(10,894)
Other payables - ESL Liabilities						6,283
Other payables - Withholding Tax Liability						(279)
Total payables general outstanding						**866,981**

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

Other current liabilities	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 October 2026
		$	$	$	$	$
Employee Related Provisions						
Provision for annual leave		217,508	0			217,508
Provision for long service leave		156,179	0			156,179
Total Provisions		373,687	0	0	0	373,687
Total other current liabilities		**373,687**	**0**	**0**	**0**	**373,687**

Amounts shown above include GST (where applicable)

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

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.

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Oct 2026	Current Liability 31 Oct 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Grants and subsidies								
Financial Assistance Grant - General				0		263,745	65,936	95,153
Financial Assistance Grant - Roads				0		84,362	21,091	33,074
DFES Bush Fire Brigade Operating Grant				0		21,790	10,895	10,895
State Library of WA - Library Grant				0		3,000	0	0
Advocare - Seniors Week Grant (Seniors Luncheon)				0		1,100	1,100	3,300
Main Roads WA - Direct Grant Allocation				0		248,178	248,178	248,178
Fuel Tax Credit Scheme				0		20,400	6,800	11,587
	0	**0**	**0**	**0**	**0**	**642,575**	**354,000**	**402,187**

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
Provider	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Oct 2026	Current Liability 31 Oct 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Capital grants and subsidies								
Lotterywest ($100k Drive In Upgrade, $33k Playground)				0		133,000	0	0
Main Roads - Regional Road Group Program				0		584,000	233,600	233,789
Roads to Recovery				0		706,000	100,000	100,000
Wheatbelt Secondary Freight Network				0		42,762	0	0
	0	**0**	**0**	**0**	**0**	**1,465,762**	**333,600**	**333,789**
Capital contributions								
Contribution from Koorda CRC - Drive In Project				0		50,000	0	0
	0	**0**	**0**	**0**	**0**	**50,000**	**0**	**0**
TOTALS	**0**	**0**	**0**	**0**	**0**	**1,515,762**	**333,600**	**333,789**

Monthly Report - List of Accounts Paid
Submitted to Council 18 November 2026

The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Municipal vouchers numbered from V257 to V306 and direct bank transactions totalling $479,516.08 submitted to each member of the Council, on Wednesday the 18 November 2026, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.

Zac Donovan
Chief Executive Officer

No.	Payment Date	Supplier Name	Description of Purchase	Payment made by delegated authority
V257	14/10/2026	Bookeasy Australia PL	August & September Charges	$ 493.25
V258	14/10/2026	Dept of Local Government	September BSL	$ 169.95
V259	14/10/2026	DFES	September ESL	$ 1,195.74
V260	14/10/2026	Koorda Ag Parts	Various Repairs & Maintenance Consumables	$ 28,324.56
V261	14/10/2026	Koorda GSFS	Bulk Diesel, Oil & Admin Cards (See Below)	$ 39,774.50
V262	14/10/2026	KTY Electrical Services	Repairs & Maintenance	$ 3,289.00
V263	14/10/2026	Officeworks	Office Equipment	$ 331.55
V264	14/10/2026	Port Jarrah Furniture	Honour Boards	$ 8,673.50
V265	14/10/2026	Shire of Wongan Ballidu	Medical Services	$ 10,902.51
V266	14/10/2026	Statewide Turf PL	Oval Renovation Works	$ 17,567.00
V267	14/10/2026	Synergy	Electricity Accounts	$ 2,474.87
V268	14/10/2026	Koorda Hotel (Whisper Corp)	Refreshments	$ 206.97
V269	14/10/2026	Wongan Hills Pharmacy	Pharmacy Supplies	$ 319.94
V270	21/10/2026	Shire of Koorda	Employee Wages	$ 53,184.88
V271	21/10/2026	Beam Superannuation	Employee Superannuation Payment	$ 10,593.83
V272	22/10/2026	Agwest Machinery	Plant Parts	$ 398.51
V273	22/10/2026	Bunnings Group	Building Materials	$ 1,352.94
V274	22/10/2026	Central Wheatbelt Plumbing & Contracting	Plumbing Services	$ 817.30
V275	22/10/2026	Contract Aquatic	Pool Management Fees	$ 26,068.86
V276	22/10/2026	CSSTech	Monthly Operating Charges	$ 80.08
V277	22/10/2026	Elders Real Estate South West	Real Estate Fees	$ 1,040.20
V278	22/10/2026	G Thorpe Enterprises PL	Contract Building Maintenance	$ 1,610.55
V279	22/10/2026	RBC Rural	Meterplan Charge	$ 325.94
V280	22/10/2026	SD Mechanical PL	Plant Repairs	$ 10,994.13
V281	22/10/2026	Synergy	Electricity Account	$ 1,962.72
V282	29/10/2026	Dependable Laundry Solutions	Washing Machine	$ 5,714.50
V283	29/10/2026	Koorda Primary School P&C	Community Christmas Tree Donation	$ 1,000.00
V284	29/10/2026	Koorda Supermarket	August & September Statement	$ 464.07
V285	29/10/2026	KTY Electrical Services	Repairs & Maintenance	$ 724.02
V286	29/10/2026	LGISWA	Insurance Costs	$ 127,866.82
V287	29/10/2026	RJ & VM Hathway & Son	Gravel Royalties	$ 14,404.50
V288	29/10/2026	Shire of Chittering	Building Services	$ 1,499.85
V289	29/10/2026	Telstra Corp LTD	Bulk Accounts	$ 704.55
V290	29/10/2026	The Watershed Water Systems	Retic Supplies	$ 1,487.08
V291	29/10/2026	WA Contract Ranger Services	Ranger Services	$ 693.00
V292	29/10/2026	Wallis Computer Solutions	IT Services	$ 3,407.80
V293	29/10/2026	Warra Farms Super PL	Gravel Royalties	$ 14,256.00
V294	29/10/2026	Koorda Hotel (Whisper Corp)	Consumables	$ 316.95
V295	29/10/2026	Credit Card	See Below	$ 2,196.61
V296	4/11/2026	Shire of Koorda	Employee Wages	$ 57,571.63
V297	4/11/2026	Beam Superannuation	Employee Superannuation Payment	$ 11,164.70
V298	5/11/2026	Edge Digital Technology	Drive In Projector Maintenance	$ 7,599.90
V299	5/11/2026	Elders Rural	Droppers	$ 561.00
V300	5/11/2026	G Thorpe Enterprises PL	Contract Building Maintenance	$ 2,077.00

V301	5/11/2026	Gups Mobile Welding	Plant Repairs	$	367.10
V302	5/11/2026	Harcher Wheatbelt	Consumables	$	1,264.60
V303	5/11/2026	Koorda LPO	October Statement	$	199.35
V304	5/11/2026	KTY Electrical Services	Repairs & Maintenance	$	655.89
V305	5/11/2026	Linfox Armaguard	Delivery Charge	$	350.03
V306	5/11/2026	Officeworks	Tablet & Stationary	$	815.85
			GRAND TOTAL	**$**	**479,516.08**
Great Southern Fuel Supplies					
V261	8/09/2026	WS Card	P001 Fuel Purchase	$	52.02
	9/09/2026	Admin Card	CESM Fuel Purchase	$	139.70
	10/09/2026	Admin Card	CESM Fuel Purchase	$	137.09
	14/09/2026	Admin Card	CESM Fuel Purchase	$	141.51
	16/09/2026	DCEO Card	P300 Fuel Purchase	$	207.61
	16/09/2026	Admin Card	CESM Fuel Purchase	$	137.47
	16/09/2026	Admin Card	CESM Fuel Purchase	$	146.20
	16/09/2026	CEO Card	P100 Fuel Purchase	$	303.48
	20/09/2026	Admin Card	CESM Fuel Purchase	$	127.18
	22/09/2026	Admin Card	CESM Fuel Purchase	$	133.35
	23/09/2026	Koorda BFB Card	P007 & P037 Fuel Purchase	$	399.71
	24/09/2026	CESM Card	CESM Fuel Purchase	$	114.66
	25/09/2026	CESM Card	CESM Fuel Purchase	$	132.86
	26/09/2026	CESM Card	CESM Fuel Purchase	$	163.51
	28/09/2026	CESM Card	CESM Fuel Purchase	$	135.27
	30/09/2026	CESM Card	CESM Fuel Purchase	$	81.37
				$	2,552.99
Credit Card					
V295	1/10/2026	Koorda Meats & Moore	Catering	$	146.19
	2/10/2026	Koorda Meats & Moore	Catering	$	275.99
	2/10/2026	Crisp Wireless	Internet Accounts	$	852.90
	5/10/2026	Koorda Supermarket	Consumables	$	55.20
	7/10/2026	Satellite Phone Sales	Satellite Phone Account	$	100.00
	14/10/2026	The West Australian	The West Subscription	$	32.00
	16/10/2026	Dept of Primary Industries & Regional Development	Registration	$	90.83
	23/10/2026	Seek Limited	CEO Job Advertisement	$	643.50
				$	2,196.61