



*Shire of*  
**Koorda**

*Drive in, stay awhile*

# MINUTES

## Ordinary Council Meeting

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Wednesday 17 December 2025

Commencing 6.00pm

Unconfirmed

## 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, 17 December 2025 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda.

The format of the day will be:

4.00pm	Grants Committee Meeting
5.00pm	Audit, Risk & Improvement Committee Meeting
6.00pm	Council Meeting
Following conclusion of Council Meeting	Council Forum

Zac Donovan  
Chief Executive Officer  
12 December 2025

## DISCLAIMER

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

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

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

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

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

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

Signed

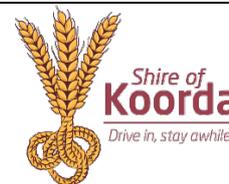


Zac Donovan  
Chief Executive Officer

## Table of Contents

1.	Declaration of Opening .....	4
2.	Record of Attendance, Apologies and Leave of Absence .....	4
3.	Public Question Time .....	4
4.	Disclosure of Interest .....	4
5.	Applications for Leave of Absence .....	5
6.	Petitions and Presentations .....	5
7.	Confirmation of Minutes from Previous Meetings .....	6
7.1.	Ordinary Council Meeting held on 19 November 2025 .....	6
8.	Minutes of Committee Meetings to be Received .....	7
8.1.	Minutes of Internal Committee Meetings to be Received .....	7
8.2.	Minutes of External Committee Meetings to be Received .....	7
9.	Recommendations from Committee Meetings for Council Consideration .....	8
9.1.	Consideration of 2025/2026 Round 2 Koorda Community Grant Program Applications .....	8
9.2.	Consideration of 2025 Audit, Risk & Improvement Committee Terms of Reference V3.0 – ITEM WITHDRAWN .....	11
9.3.	Quarterly Reporting of Integrated Strategic Plan and Workforce Plan .....	12
9.4.	Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls .....	14
9.5.	Shire of Koorda Risk Profile Report .....	17
9.6.	2024/2025 Annual Report and Annual Electors Meeting .....	21
10.	Announcements by the President without Discussion .....	25
11.	OFFICER’S REPORTS – CORPORATE & COMMUNITY .....	25
11.1.	Monthly Financial Statements .....	25
11.2.	List of Accounts Paid .....	27
12.	OFFICER’S REPORTS – GOVERNANCE & COMPLIANCE .....	29
12.1.	NEWROC Memorandum of Understanding (MOU) .....	29
13.	OFFICER’S REPORTS – WORKS & ASSETS .....	31
13.1	Acquisition of Units .....	31
14.	Urgent Business Approved by the Person Presiding or by Decision .....	32
15.	Elected Members’ Motions .....	32
16.	Matters Behind Closed Doors .....	32
17.	Closure .....	32

**Shire of Koorda  
Ordinary Council Meeting  
6.00pm, Wednesday 17 December 2025**



## 1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at 6.00pm.

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

### Councillors:

Cr JM Stratford	President
Cr GW Greaves	Deputy President
Cr BJ Harrap	
Cr NJ Chandler	
Cr GL Boyne	
Cr BH Moore	

### Staff:

Mr Z Donovan	Chief Executive Officer
Ms L Foote	Deputy Chief Executive Officer

### Members of the Public:

### Apologies:

Cr KA Fuchsbichler

### Visitors:

### Approved Leave of Absence:

## 3. Public Question Time

Nil.

## 4. Disclosure of Interest

The following Councillors have disclosed an interest in item 9.1 – Consideration of 2025/2026 Round 2 Koorda Community Grant Program Applications.

### Cr JM Stratford

Impartiality – Life Member Hockey Club

### Cr GW Greaves

Impartiality – Life Member Cricket Club & Player of Bowls

### Cr NJ Chandler

Impartiality – Assisted Sports Club with Grant Application and Member of the Bowling Club.

### Cr BJ Harrap

Impartiality – President Cougars Cricket Club

### Cr GL Boyne

Impartiality – Member Hockey Club

### DCEO Lana Foote

Impartiality – President Hockey Club

The following Councillor has disclosed an interest in item 13.1 – Acquisitions of Units.

Cr JM Stratford

Financial – Employee of Elders who the Shire may contract for property management.

## 5. Applications for Leave of Absence

### Resolution 011225

Moved Cr GL Boyne

Seconded Cr BH Moore

That Cr GW Greaves request for leave for the February 2026 Ordinary Council Meeting be approved.

**CARRIED 6/0**

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

## 6. Petitions and Presentations

Nil.

## 7. Confirmation of Minutes from Previous Meetings

### 7.1. Ordinary Council Meeting held on 19 November 2025

[Ordinary Council Minutes](#)

**Voting Requirements**     Simple Majority     Absolute Majority

#### Officer Recommendation Resolution 021225

Moved Cr BJ Harrap

Seconded Cr GW Greaves

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 19 November 2025, 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

Unconfirmed

## 8. Minutes of Committee Meetings to be Received

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

- a. LEMC Meeting Minutes for meeting held on 27 November 2025  
[LEMC Meeting Minutes](#)

**Voting Requirements**     Simple Majority     Absolute Majority

#### Officer Recommendation Resolution 031225

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*, Council receives the Minutes of the below Internal Committee meetings, as tabled.

- a. LEMC Meeting, 27 November 2025.

**CARRIED 6/0**

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

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

- a. GECZ Meeting Minutes for meeting held on 13 November 2025  
[GECZ Meeting Minutes](#)
- b. NEWROC Council Meeting Minutes for meeting held on 2 December 2025  
[NEWROC Meeting Minutes](#)

**Voting Requirements**     Simple Majority     Absolute Majority

#### Officer Recommendation Resolution 041225

Moved Cr GW Greaves

Seconded Cr NJ Chandler

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

- a. GECZ Meeting, 13 November 2025; and  
b. NEWROC Meeting, 2 December 2025.

**CARRIED 6/0**

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

## 9. Recommendations from Committee Meetings for Council Consideration

The following Councillors have disclosed an interest in item 9.1 – Consideration of 2025/2026 Round 2 Koorda Community Grant Program Applications.

Cr JM Stratford

Impartiality – Life Member Hockey Club

Cr GW Greaves

Impartiality – Life Member Cricket Club & Player of Bowls

Cr NJ Chandler

Impartiality – Assisted Sports Club with Grant Application and Member of the Bowling Club.

Cr BJ Harrap

Impartiality – President Cougars Cricket Club

Cr GL Boyne

Impartiality – Member Hockey Club

DCEO Lana Foote

Impartiality – President Hockey Club

### 9.1. Consideration of 2025/2026 Round 2 Koorda Community Grant Program Applications

<b>Governance and Compliance</b>		 Shire of <b>Koorda</b> <small>Drive in, stay awhile</small>
<b>Date</b>	3 December 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Nil	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">2025 11 05 Koorda Bowling Club \$1,356.55</a> <a href="#">2025 11 27 Koorda Cougars Cricket Club \$5,000.00*</a> <a href="#">2025 11 27 Koorda Ladies Hockey Club \$1,885.40*</a> <a href="#">2025 11 27 Koorda St John Ambulance \$5,000.00</a>	

#### Background:

The Shire of Koorda is committed to recognising the value of all community organisations and has developed a clear and powerful vision “To build a vibrant and sustainable community with shared social values, in which we can live and work in harmony with our environment”.

The Community Grants Program is allocated from within Council’s general revenue budget each year to provide financial support to community organisations that meet the objectives of the Community Grants Program (“CGP”).

The CGP objectives are to support projects that promote community capacity, improve social participation and inclusion as well as enhance community harmony and social cohesion.

The Shire of Koorda CGP assists community groups and Not for Profit organisations with their vital work and programmes to:

- Promote community capacity, community harmony and social cohesion;
- Encourage people and organisations to help themselves;

- Ensure fair distribution of activities and services throughout Koorda; and
- Encourage resident participation in activities which benefit the community in Koorda.

**Comment:**

The Koorda Grants Committee is to recommend to Council the successful applicants for this based on the below selection criteria;

- Applicant History: Has the applicant applied previously? Did the applicant adhere to the guidelines and acquittal requirements?
- Does the project meet a broader community need?
- Does the project benefit a sufficiently broad, or diverse, target group?
- Does the organisation have the capacity to undertake and manage the project?
- Does the application represent value for money?
- Collaborative community wide projects are encouraged.

Applications opened from 1 November to 30 November. A list of the applications for 2025/2026 Round 2 are included below;

Group	Project	Project Cost (exc GST)	Requested Amount
Koorda Bowling Club	Rink Number and Marker Upgrade	\$1,821.70	1,356.55
Koorda Cougars Cricket Club	New Pitch	\$6,213.00	5,000.00*
Koorda Ladies Hockey Club	Koorda Floorball	\$3,714.00	1,885.40*
Koorda St John Ambulance	Storage Room	\$15,295.00	5,000.00
		<b>TOTAL</b>	<b>\$13,241.95</b>

The “Requested Amounts” marked with an \* indicate organisations not registered for GST, and if approved, would not be able to claim GST on their claim invoice to the Shire.

As only one application was received and approved for \$5,000 in 2025/2026 Round 1, at the November 2025 Council Forum, it was endorsed to include the unused \$5,000 within the Round 2 funding pool.

**Consultation:**

Koorda CGP Applicants

**Statutory Implications:**

Nil.

**Policy Implications:**

Policy “[F - Grants - Community Grants Program](#)” covers all aspects of the Koorda CGP.

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

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

1.2.2 - Review and refine community grants program as required.



**9.2. Consideration of 2025 Audit, Risk & Improvement Committee Terms of Reference V3.0 –  
ITEM WITHDRAWN**

**The Audit, Risk & Improvement Committee (ARIC) laid the item on the table until the March 2026 Meeting to allow for new Regulations to be published and made available.**

Unconfirmed

### 9.3. Quarterly Reporting of Integrated Strategic Plan and Workforce Plan

<b>Governance and Compliance</b>		
<b>Date</b>	11 December 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	Zac Donovan, Chief Executive Officer	
<b>Legislation</b>	<i>Local Government Act 1995;</i> <i>Local Government (Administration) Regulations 1996</i>	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input checked="" type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">Quarterly Scorecard – December 2025</a>	

#### **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 (SCP) and a Corporate Business Plan (CBP). 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 SCP and CBP 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 SCP & CBP) at its meeting held 20 April 2022. In 2024 a desktop review of the plan was undertaken and the updated plan was adopted at the June 2024 OCM as per resolution 120624.

#### **Comment:**

To assist Council to meet its IPR requirements under the Local Government Act 1995, the Local Government (Administration) Regulations 1996, Shire staff have prepared the quarterly report, as attached to this item, for the Committee to consider and, if appropriate, recommend to Council that the quarterly scorecard be adopted and the Integrated Strategic Plan and Workforce Plan components be endorsed for publication.

#### **Consultation:**

Lana Foote, Deputy Chief Executive Officer  
Jannah Stratford, President, Shire of Koorda

#### **Statutory Implications:**

Local Government Act 1995 and relevant subsidiary legislation.

#### **Policy Implications:**

Nil

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership.

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

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

4.3.2 – Report to Council progress of Council Actions using a quarterly score card and report results to community.

**Risk Implications:**

The Risk Theme Profile identified as part of this report is Failure to Fulfil Compliance Requirements. The consequence could be Compliance if the requirements of both the Local Government Act 1995 and the Local Government (Administration) Regulations 1996 are not met in terms of the Shire having a plan for the future of the district. Another consequence could be Reputational if the public perceives that the Shire does not have the business planning tools in place to manage ratepayer money in transparent and accountable manner. The measure of Consequence is Minor, and the likelihood is Unlikely, giving an overall risk rating of Low. Both risks will be mitigated through adherence to the Integrated Planning and Reporting framework.

**Financial Implications:**

Nil

**Voting Requirements:**     Simple Majority     Absolute Majority

**Committee Recommendation  
Resolution 061225**

**Moved Cr GL Boyne**

**Seconded Cr BJ Harrap**

**That Council:**

- 1. Adopts the quarterly reporting documents to December 2025 as attached to this item; and**
- 2. Endorses the publication of the Integrated Strategic Plan and Workforce Plan components for community information.**

**CARRIED 6/0**

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

## 9.4. Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls

<b>Governance and Compliance</b>		 Shire of <b>Koorda</b> <small>Drive in, stay awhile</small>
<b>Date</b>	10 December 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	Zac Donovan, Chief Executive Officer	
<b>Legislation</b>	<i>Local Government (Audit) Regulations 1996 – Reg 16 and 17</i>	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">FRM Action Plan – December 2025</a>	

### 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.

At the May 2023 Audit Committee Meeting, the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls was presented for consideration with the below committee recommendation being resolved at the May 2023 Council Meeting.

### Committee Recommendation RESOLUTION 050523

Moved CR GW Greaves

Seconded CR BG Cooper

That Council:

1. Receives Moore's Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls report, dated April 2023 (Attachment A);
2. Directs the CEO to provide a report, on a quarterly basis, to the Audit Committee to enable the Committee to monitor the Shire's progress in addressing the recommendations, pursuant to Regulation 16 (d) of the Local Government (Audit) Regulations 1996; and
3. Directs the CEO at the first quarterly review to provide proposed actions, including expected completion dates, to the recommendations identified in the report.

**CARRIED BY ABSOLUTE MAJORITY 6/0**

### Comment:

This report has been presented to the Audit & Risk committee as the committee has a role in supporting Council in fulfilling its governance and oversight responsibilities and provide the audit committee with the opportunity to raise any issues that the document has identified or ask any other questions, they may have in relation to our risk management and compliance activities.

An initial report was tabled at the June 2023 Audit Committee Meeting and the attached Action Plan is an update on actions that have been taken within the past quarter to align with the quarterly reporting on the Integrated Strategic Plan.

**Consultation:**

Lana Foote, Deputy Chief Executive Officer  
Administration Staff

**Statutory Implications:**

Regulation 16 of the Local Government (Audit) Regulations 1996 prescribes the functions of an Audit Committee which includes;

*“16 (c) to review a report given to it by the CEO under regulation 17(3) and is to –*

- (i) Report to the council the results of that review; and*
- (ii) Give a copy of the CEO’s report to the council.”*

*“16 (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under –*

- (i) Regulations 17 (1); and*
- (ii) The Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).”*

Regulation 17 of the Local Government (Audit) Regulations 1996 reads as follows;

*“(1) The CEO is to review the appropriateness and effectiveness of a local government’s systems and procedures in relation to –*

- a) risk management; and*
- b) internal control; and*
- c) legislative compliance.*

*(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*

*(3) The CEO is to report to the audit committee the results of that review.”*

Regulation 5 (2) (c) of the Local Government (Financial Management) Regulations 1996 states that -  
*“the CEO is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.”*

**Policy Implications:**

The review recommended some potential improvement opportunities to some of the Council’s policy. These will be considered separately by the Policy Review Committee and Council at the completion of the review process. Comments made in the FM Review relating to specific Policies and Procedures will be taken on-board as part of the review process.

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership.

4.1.1 – Ensure efficient use of resources and the governance and operational compliance and reporting meets legislative and regulatory requirements

**Risk Implications:**

The CEO would be contravening the *Local Government (Audit) Regulations 1996* if this review was not undertaken at least once every 3 financial years. The CEO is to report to the Audit & Risk Committee the results of this review.

The Financial Management, Risk Management, Legislative Compliance and Internal Controls Review covers a robust area of risk assessment and compliance with auditing in compliance with the Local Government Act 1995 and associated Regulations. The objective of this review is to identify risks to the organisation where non-compliant activities may have taken place enabling processes and procedures to be developed or reviewed and amended, if required.

**Financial Implications:**

Nil.

**Voting Requirements:**     Simple Majority     Absolute Majority

**Committee Recommendation**  
**Resolution 071225**

**Moved Cr NJ Chandler**

**Seconded Cr GW Greaves**

**That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, Council, as per the quarterly report document to December 2025 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 6/0**

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

**9.5. Shire of Koorda Risk Profile Report**

<b>Governance and Compliance</b>		
<b>Date</b>	10 September 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	Zac Donovan, Chief Executive Officer	
<b>Legislation</b>	<i>Local Government (Audit) Regulations 1996 – Reg 16 and 17</i> <i>Local Government Act 1995</i> AS/NZS ISO 31000:2018	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">Shire of Koorda Risk Profile Action Plan - December 2025</a>	

**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.

In addition to the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls undertaken by Moore in February 2023, as per the above item, Staff undertook an additional review, facilitated by LGIS, to understand the Operational Risks within the organisation.

The Risk Profile workshop, undertaken in October 2023, worked through 15 risk themes to identify what is the risk of this occurring at the Shire, both with and without controls, and what controls are, or should be in place.

Under the Risk Management Framework, the Shire utilises risk profiles to capture its operational and strategic risks. The profiles assessed are:

- Asset Sustainability
- Business and Community Disruption
- Community Engagement
- Compliance Obligations
- Document Management
- Employment Practices
- Environment Management
- Errors, Omissions and Delays
- External Theft and Fraud
- IT, Communication Systems and Infrastructure
- Management of Facilities, Venues and Events
- Misconduct
- Project / Change Management
- Purchasing and Supply
- WHS

For each category, the profile contains the following:

- Objective.
- Risk Event.
- Potential Causes.
- Key Controls / Control Type.
- Control Adequacy.
- Control owner.
- Risk Rating.
- Actions and Responsibility.

**Comment:**

This report has been presented to the Audit & Risk Committee as the committee has a role in supporting Council in fulfilling its governance and oversight responsibilities and provide the audit committee with the opportunity to raise any issues that the document has identified or ask any other questions, they may have in relation to our risk management and compliance activities.

The initial Risk Profile Report was tabled at the December 2023 Audit & Risk Committee Meeting. Similar to the FRM Action Plan, the Risk Profile will be tabled at the quarterly Audit & Risk Committee workshops as a tracking tool to determine progress made against the key themes and improvements towards any identified areas of improvement.

**Consultation:**

Lana Foote, Deputy Chief Executive Officer  
Darren West, Works Supervisor  
Kristyn Harrap, Governance Officer  
Chris Gilmour, Regional Risk Coordinator, LGIS  
Ben Galvin, Divisional Manager - Risk Services, LGIS

**Statutory Implications:**

*Local Government Act 1995*  
*AS/NZS ISO 31000:2018*

Regulation 16 of the Local Government (Audit) Regulations 1996 prescribes the functions of an Audit Committee which includes;

*“16 (c) to review a report given to it by the CEO under regulation 17(3) and is to –*

- (i) Report to the council the results of that review; and*
- (ii) Give a copy of the CEO’s report to the council.”*

*“16 (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under –*

- (i) Regulations 17 (1); and*
- (ii) The Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).”*

Regulation 17 of the Local Government (Audit) Regulations 1996 reads as follows;

*“(1) The CEO is to review the appropriateness and effectiveness of a local government’s systems and procedures in relation to –*

- a) risk management; and*
- b) internal control; and*
- c) legislative compliance.*

*(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*

*(3) The CEO is to report to the audit committee the results of that review.”*

### **Policy Implications:**

Shire of Koorda Risk Management Strategy 2023

Policy “G - Risk Management” states;

#### **Risk Assessment and Acceptance Criteria**

*The Shire quantified its broad risk appetite through the development and endorsement of the Shire’s Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Framework and as a component of this policy.*

*All organisational risks are to be assessed according to the Shire’s Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisations appetite and are to be noted within the individual risk assessment.*

### **Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

4.1 – Open and transparent leadership.

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

### **Risk Implications:**

The Shire of Koorda has adopted a ‘Three Lines of Defence’ model for the management of risk. This model ensures roles, responsibilities and accountabilities for decision making are structured to demonstrate effective governance and assurance. By operating within the approved risk appetite and framework, Council, management and the community will have assurance that risks are managed effectively to support the delivery of the strategic, corporate and operational plans.

The Risk Profile covers a robust area of risk assessment. The objective of this review is to identify potential and actual risks to the organisation, determine the chances of these risks occurring within the organisation and identify key controls that are and should be in place to help reduce or mitigate the perceived risks.

### **Financial Implications:**

Resource requirements are in accordance with existing budgetary allocation.

**Voting Requirements:**  Simple Majority  Absolute Majority

**Committee Recommendation**  
**Resolution 081225**

**Moved Cr GL Boyne**

**Seconded Cr NJ Chandler**

**That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Council, as per the quarterly report document to December 2025 as attached to this item, notes and endorses the actions taken to the identified improvements highlighted in the Risk Profile.**

**CARRIED 6/0**

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

Unconfirmed

**9.6. 2024/2025 Annual Report and Annual Electors Meeting**

<b>Governance and Compliance</b>		
<b>Date</b>	29 October 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Legislation</b>	<i>Local Government Act 1995 Section 6.10 &amp; 7.9(1)</i> <i>Local Government Financial Management Regulation 1996 Part 2</i> <i>Local Government (Audit) Regulations 1996 – Reg 10</i>	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">2024/2025 Annual Report, Financial Statements &amp; Independent Auditors Report</a>	

**Background:**

This item presents the 2024/2025 Annual Report and Audited Financial Report for consideration and, if satisfactory, for adoption.

The Annual Financial Statements for the year ended 30 June 2025 have been audited by Armada Auditing, under the Office of the Auditor General (OAG).

The 2024/2025 Annual Report, Audited Financial Report and OAG’s Opinion Letter are included as an attachment to this item.

**Comment:**

In accordance with Section 7.9 of the *Local Government Act 1995*, an Auditor is required to examine the accounts and annual financial report submitted by a local government for audit. The Auditor is also required, by 31 December following the financial year to which the accounts and report relate, to prepare a report thereon and forward a copy of that report to:

1. The Mayor or President;
2. The CEO of the local government; and
3. The Minister.

The Opinion Letter included in pages 49-51 of the attachment provides an overview of the audit process and outcomes. During the interim and final audit process, there were no matters of minor or major significance to raise.

The finalised Financial Report and Audit Opinion were received on 16 October 2025 following the Audit Exit Meeting held at 4.00pm on 15 October 2025.

Local governments are required to conduct an Annual Electors Meeting not more than 56 days after adopting the Annual Report. A requirement of setting the date is that 14 days Local Public Notice is required for advertising the meeting. To meet reporting requirements the Annual Electors Meeting should be held between Thursday 1 January – Wednesday 11 February 2026.

**Consultation:**

Zac Donovan, Chief Executive Officer

Marcia Johnson, Director - Audit Services, Armada Auditing

Stephanie Kaharudin, Assistant Director, Office of the Auditor General for WA

Council Members

Local Public Notice is required to be provided on the availability of the Annual Report and the Annual Electors Meeting.

**Statutory Implications:**

*Sections 5.27, 5.29, 5.53 and 5.54 of the Local Government Act 1995 are applicable and state:*

**“5.27. Electors’ general meetings**

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors’ meetings are to be those prescribed.*

**5.29. Convening electors’ meetings**

- (1) *The CEO is to convene an electors’ meeting by giving —*
  - (a) *at least 14 days’ local public notice; and*
  - (b) *each council member at least 14 days’ notice, of the date, time, place and purpose of the meeting.*
- (2) *The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time the notice is first given and is to continue in the prescribed way until the meeting has been held.*

**5.53. Annual reports**

- (1) *The local government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain —*
  - (a) *a report from the mayor or president; and*
  - (b) *a report from the CEO; and*
  - [(c), (d) *deleted*]
  - (e) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*
  - (f) *the financial report for the financial year; and*
  - (g) *such information as may be prescribed in relation to the payments made to employees; and*
  - (h) *the auditor’s report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and*
  - (ha) *a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and*
  - (hb) *details of entries made under section 5.121 during the financial year in the register of complaints, including —*
    - (i) *the number of complaints recorded in the register of complaints; and*
    - (ii) *how the recorded complaints were dealt with; and*
    - (iii) *any other details that the regulations may require; and*
  - (i) *such other information as may be prescribed.*

**5.54. Acceptance of annual reports**

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.*

*\* Absolute majority required.*

- (2) *If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*

*Regulation 3A of the Local Government (Administration) Regulations 1996 stipulates the requirements for providing Local Public Notices and states:*

***“3A. Requirements for local public notice (Act s. 1.7)***

- (1) *For the purposes of section 1.7(a), notice of a matter must be published on the local government's official website for —*
- (a) the period specified in or under the Act in relation to the notice; or*
  - (b) if no period is specified in relation to the notice — a period of not less than 7 days.*
- (2) *For the purposes of section 1.7(b), each of the following ways of giving notice of a matter is prescribed —*
- (a) publication in a newspaper circulating generally in the State;*
  - (b) publication in a newspaper circulating generally in the district;*
  - (c) publication in 1 or more newsletters circulating generally in the district;*
  - (d) publication on the official website of the Department or another State agency, as appropriate having regard to the nature of the matter and the persons likely to be affected by it, for —*
    - (i) the period specified in or under the Act in relation to the notice; or*
    - (ii) if no period is specified in relation to the notice — a period of not less than 7 days;*
  - (e) circulation by the local government by email, text message or similar electronic means, as appropriate having regard to the nature of the matter and the persons likely to be affected by it;*
  - (f) exhibition on a notice board at the local government offices and each local government library in the district for —*
    - (i) the period specified in or under the Act in relation to the notice; or*
    - (ii) if no period is specified in relation to the notice — a period of not less than 7 days;*
  - (g) posting on a social media account administered by the local government for —*
    - (i) the period specified in or under the Act in relation to the notice; or*
    - (ii) if no period is specified in relation to the notice — a period of not less than 7 days.*

*The Local Government (Audit) Regulations 1996 provides the legislative framework for the conduct of audits in local government, and the role of the Audit & Risk Committee in considering the results of those audits.*

**Policy Implications:**

Policy “[G – Council Meeting System](#)” outlines the policy and process for the Annual General Meeting of Electors.

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

4.1 - Open and Transparent Leadership.

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

**Risk Implications:**

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Possible (3)
<b>Risk Matrix Rating</b>	Low (3)
<b>Key Controls (in place)</b>	Annual Audit Process. Financial Management & Reg 17 Review.
<b>Action (Treatment)</b>	Management implementing recommendations in line with management letter.
<b>Risk Rating (after treatment)</b>	Adequate

**Financial Implications:**

Nil.

**Voting Requirements:**

Simple Majority     Absolute Majority

**Committee Recommendation**  
**Resolution 091225**

**Moved Cr GW Greaves**

**Seconded Cr GL Boyne**

**That, by Absolute Majority, in accordance with Sections 5.27, 5.29, 5.53 and 5.54 of the *Local Government Act 1995*, the Council:**

- 1. Adopts the 2024/2025 Annual Report, Annual Financial Statements and Independent Auditors Report, as presented and attached to this item; and**
- 2. Conducts its Annual Electors Meeting on Monday 2 February 2026 at the Shire of Koorda Council Chambers, 10 Haig Street Koorda, commencing at 6.00pm.**

**CARRIED BY ABSOLUTE MAJORITY 6/0**

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

## 10. Announcements by the President without Discussion

Condolences to the Kais family on the passing of Steve and the Gearing family on the passing of Nancy.

Congratulations to the Bowlers on their first win at the new home turf.

As the year comes to an end, I would like to thank our many community volunteers, especially Ambulance and Bush Fire Bridage. Volunteers are what makes our Community a great place. Thank you for your commitment.

I'd like to wish everyone a Merry Christmas and all the best for the New Year.

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

### 11.1. Monthly Financial Statements

<b>Corporate and Community</b>		
<b>Date</b>	10 December 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Legislation</b>	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">November 2025 Financial Activity Statement</a>	

#### **Background:**

This item presents the Statement of Financial Activity to Council for the period ending 30 November 2025.

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

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

#### **Comment:**

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

#### **Consultation:**

Zac Donovan, Chief Executive Officer  
Finance Officers

#### **Statutory Implications:**

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

**Policy Implications:**

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

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

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

**Risk Implications:**

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

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

**Financial Implications:**

Nil

**Voting Requirements:**

Simple Majority     Absolute Majority

**Officer Recommendation  
Resolution 101225**

**Moved Cr GW Greaves**

**Seconded Cr NJ Chandler**

**That Council, by Simple Majority, pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period ending 30 November 2025, as presented.**

**CARRIED 6/0**

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

## 11.2. List of Accounts Paid

<b>Corporate and Community</b>		
<b>Date</b>	10 December 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	Lana Foote, Deputy Chief Executive Officer	
<b>Legislation</b>	<i>Local Government Act 1995;</i> <i>Local Government (Financial Management) Regulations 1996</i>	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">List of Accounts Paid</a>	

### Background:

This item presents the List of Accounts Paid, paid under delegated authority, for the period 7 November 2025 to 9 December 2025.

### Comment:

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

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

### Consultation:

Zac Donovan, Chief Executive Officer  
Finance Team

### Statutory Implications:

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

### Policy Implications:

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

### Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2024

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

**Risk Implications:**

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

**Financial Implications:**

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

**Voting Requirements:**     Simple Majority     Absolute Majority

**Officer Recommendation**  
**Resolution 111225**

**Moved Cr GL Boyne**

**Seconded Cr BJ Harrap**

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

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

For the period 7 November 2025 to 9 December 2025.

Municipal Voucher V325 to V388	Totalling \$ 561,840.22
Purchase Card Transactions (V374)	Totalling \$ 1,740.90
	Total \$ 563,581.12

**CARRIED 6/0**

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

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

### 12.1. NEWROC Memorandum of Understanding (MOU)

<b>Governance and Compliance</b>		
<b>Date</b>	12 December 2025	
<b>Location</b>	Not Applicable	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	<i>Local Government Act 1995</i>	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	<a href="#">NEWROC MOU 1 January 2026 – 31 December 2028</a>	

#### Background:

The North Eastern Wheatbelt Regional Organisation of Councils was established in 1994 and comprises the seven shires of Koorda, Dowerin, Mt Marshall, Mukinbudin, Nungarin, Trayning and Wyalkatchem.

NEWROC is a united voice advocating, promoting and marketing these communities as a great place to live, work and invest. The NEWROC is committed to retaining and growing our population through successful and collaborative partnerships, promoting and engaging in civic leadership and investment into member communities.

The previous NEWROC MOU (1 July 2023 – 30 June 2024) has expired and a new MOU has been drafted for Council consideration. The new MOU has been aligned to coincide with calendar years.

The purpose of this item is for Council to endorse the Shire's continue membership of NEWROC.

#### Comment:

The purpose of this memorandum of understanding is to affirm the partnership and collaboration of the seven local governments (Participants) and to further the shared aims as below.

The purpose for which NEWROC is established is to provide a means for the Participants, through voluntary participation and the integration and sharing of resources to:

- a. Assess the possibilities and methodology of facilitating a range of projects, services and facilities on a regional basis under the themes of advocacy, community, economic, environment and governance;
- b. Promote, initiate, undertake, manage and facilitate under the themes of advocacy, community, economic, environment and governance;
- c. Promote productive effectiveness and financial benefit to the Participants where there are common and shared community of interest linkages;
- d. To take an active interest in all matters affecting the communities of the Participants with the view to improving, promoting and protecting them
- e. Be recognised as representing the view of community and business in the Participants.

Significant achievements of NEWROC in the past period have been: Opposition to ending the live sheep trade; Continued development of a regional waste solution; Grant applications to support emergency services, waste management and housing; Coordinating a regional review of housing

needs by the Wheatbelt development Corporation; Support for development of a power microgrid; and Representation at state and federal political and stakeholder forums.

The MOU presented to Council is unchanged from the previous document apart from the change in applicable period. The MOU was subject to a review in 2020 with no changes proposed by member Councils for either the current or previous renewals.

**Consultation:**

NEWROC Meeting (Council) 2 December 2025

**Policy Implications:**

Policy “G - Use of the Shire of Koorda Common Seal/Executive of Legal Documents.”

**Strategic Implications:**

Shire of Koorda Integrated Strategic Plan 2024

2.1.2 - Advocate regionally to reduce economic barriers such as access and reliability of water, electricity, logistics infrastructure and telecommunications.

3.3.2 - Continue to work towards a Regional Waste solution with NEWROC.

4.3.1 - Actively participate in regional collaboration initiatives.

**Financial Implications:**

As per the MOU each member Council contributes an equal share of funding or one seventh of the annual budget. For 2024-25 the Shire contribution was \$13,000.

**Risk Implications:**

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

**Statutory Implications:**

Sections 9.49A and 9.49B of the *Local Government Act 1995*.

**Voting Requirements:**

Simple Majority

Absolute Majority

**Officer Recommendation**

**Resolution 121225**

**Moved Cr BJ Harrap**

**Seconded Cr GW Greaves**

**That Council authorise the Shire President and CEO to sign and affix the Shire of Koorda Common Seal to the NEWROC MOU to take effect from 1 January 2026 to 31 December 2028.**

**CARRIED 6/0**

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

### 13. OFFICER'S REPORTS – WORKS & ASSETS

*It is recommended that Council close the meeting to the public in accordance with the Local Government Act section 5.23 (2) (c) as a contract may be entered into and 5.23 (2) (d) commercial value/information of a person other than the Shire.*

The following Councillors have disclosed an interest in item 13.1 – Acquisitions of Units.

Cr JM Stratford

Financial – Employee of Elders who the Shire may contract for property management.

6.20pm - Cr JM Stratford withdrew from the Chambers.

6.20pm – Cr GW Greaves took the Chair.

#### Officer Recommendation Resolution 131225

Moved Cr NJ Chandler

Seconded Cr GL Boyne

That Council closes the meeting to the public at 6.20pm in accordance with s5.23(2)(c) of the Local Government Act, as item 13.1 deals with a contract that may be entered into and 5.23(2)(d) commercial value/information of a person other than the Shire.

**CARRIED 5/0**

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

#### 13.1 Acquisition of Units

<b>Works and Assets</b>		
<b>Date</b>	9 December November, 2025	
<b>Location</b>	6 Greenham Street, Koorda	
<b>Responsible Officer</b>	Zac Donovan, Chief Executive Officer	
<b>Author</b>	As above	
<b>Legislation</b>	Nil	
<b>Disclosure of Interest</b>	Nil	
<b>Purpose of Report</b>	<input checked="" type="checkbox"/> Executive Decision <input type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
<b>Attachments</b>	Elders Property Management – Merredin	

#### Officer Recommendation Resolution 151225

Moved Cr BH Moore

Seconded Cr BJ Harrap

That Council re-opens the meeting to the public at 6.29pm.

**CARRIED 5/0**

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

6.30pm – Cr GW Greaves vacated the chair.

6.30pm – Cr JM Stratford returned to the chambers and resumed the chair.

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

Nil.

#### **15. Elected Members' Motions**

Nil.

#### **16. Matters Behind Closed Doors**

Nil.

#### **17. Closure**

Thanks to Staff for efforts over the past 12 months. As always it is challenging, but everyone has stepped up and we appreciate all you do for community.

To the Councillors, thank you for support throughout the year. Again, although some challenges, there have been some great decisions made through Council. Thank you for the effort you make for our community.

The Presiding person wished everyone a Merry Christmas and all the best for 2026, thanked everyone for their attendance and declared the meeting closed at 6.31pm.

**Signed:** \_\_\_\_\_

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

**Date: 18 February 2026**

Following closing, Cr GW Greaves thanked Shire President Stratford for all the work she does for the Council and Community.



*Shire of*  
**Koorda**

*Drive in, stay awhile*

# MINUTES

## Annual Meetings of Electors

Held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Monday 2 February 2026

Commencing 6.00pm

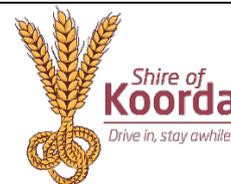
UNCONFIRMED

## Table of Contents

1. Declaration of Opening .....	3
2. Record of Attendance, Apologies and Leave of Absence .....	3
3. Presentation of the 2024/2025 Annual Report.....	3
4. General Business.....	4
5. Closure .....	5

UNCONFIRMED

**Shire of Koorda**  
**Annual meeting of Electors**  
**6.00pm, Monday 2 February 2026**



**1. Declaration of Opening**

The Presiding person welcomes those in attendance and declared the meeting open at 6.00pm.

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

**Councillors:**

President JM Stratford  
Deputy President GW Greaves  
Cr GL Boyne  
Cr BH Moore  
Cr NJ Chandler  
Cr KA Fuchsbichler

**Staff:**

CEO Zac Donovan  
DCEO Lana Foote

**Electors:**

Colleen Scally  
Gerry Pauley  
Russell Garven  
Kim Storer

**Apologies:**

**3. Presentation of the 2024/2025 Annual Report**

- a. President's Report
- b. Chief Executive Officer's Report
- c. Financial Report
- d. Auditors Report

**Moved: Kim Storer**

**Seconded: Cr GL Boyne**

**That the Annual Report for the 2024/2025 Financial Year including;**

- a. President's Report**
  - b. Chief Executive Officer's Report**
  - c. Financial Report, and**
  - d. Auditors Report**
- be accepted.**

**CARRIED**

#### 4. General Business

- C Scally - 2024/25 Annual Report print: In the past I have requested the font size of some of the Annual Report be increased as it is very small, making it hard to read.
- President - Noted, depends on our formatting.
- C Scally - Page 6 of Annual Report – In CEO comment (6<sup>th</sup> paragraph) it was stated:- *and is developing options for the renewal of key assets within town including the Drive-In and Koorda Museum*. Have any ideas/options as yet been discussed if not, will the Museum members be consulted and part of these discussions, also what plans for the Drive-In?
- President - We haven't had any discussions as yet, will work in with the budgeting process. We will work in with any key stakeholders as we go along. The basic plan for the Drive-In will be bringing up to code for accessibility and safety. Further discussions in March onwards.
- C Scally - Page 32 of Annual Report *states that our Landfill site has a useful life of 15 years*. Have we already passed the 15 years?
- President - Not at this stage, we have been working on this for a long time, lots of planning and identified with cleaning up our tip we will get more useful life out of it. Improvements with CCTV will potentially stop out of towners utilising our tip.
- C Scally - Page 40 of Annual Report: *Dept of Water and Environmental Regulation has classified Ninghan Location 4187, Mollerin 6475 and Ninghan Location 3895, Mollerin 6475 as 'possibly contaminated – investigation required'*. What are the sites, old tips, dams, tanks and what is the contamination?
- President - A mixture of sheep dips and old landfills, not advised of the contamination but it has potential.
- C Scally - Page 43 of Annual Report: *The Shire of Koorda has 3 separate joint agreements with the Dept of Communities for the provision of housing at 38, 46 & 49 Smith Street, Koorda*. Are these the only joint owned units/houses, all others 100% Shire owned? Is the financial loss stated all the Shires or split with joint owner?
- President - All property is Shire owned and generally all income, but we do have our maintenance.
- C Scally - Page 48 of Annual Report: *NRM Reserve x amount*. Do we have or are likely to get an NRM officer in the near future?
- President - No, they have their NRM office based in Northam. We advertised to transfer the NRM Reserve and this has been moved into our Building Reserve.
- C Scally - Public Transport to Koorda: Any light for this on the horizon?
- President - Currently there are no plans.
- C Scally - Shire's Road Signage: On travelling around the rural countryside, have noticed in many shires' (including Koorda) roads have lost their signage. Extremely frustrating when you are wanting to get off the bitumen and take back roads. Appreciate that these signs are bowled over, stolen etc but do our local shires intend to maintain these signs (and ensure the correct spelling of them) or presume every vehicle has GPS etc?
- President - We have an app that can report things or can be reported in the office.

C Scally - Successful sale of 1 Allenby or not?  
President - Yes.

C Scally - CBH inter-bin transfers – caused quite a lot of damage to the roads, how is the Shire going to combat that problem? School bus times, slow down?  
President - From Shire point of view it is not ideal and we have voiced that. Difficult as we are a farming community. We are strategic site and we have raised the school hours.

B Moore - Quantify damage to roads?  
CEO - November did a photo update. Have done another post-harvest. Works crew will monitor it and Police onto it also. Templates from WALGA for how to work it.

R Garven - TV reserves, \$1500 expenditure in the reports.  
DCEO - The \$1500 relates to interest earned on the account.

G Pauley - Air strip – small lot of sandalwood, demonstration plot, planted 8 years ago, needs thinning out. NRM officer facilitated – any objection to thinning.  
CEO - Office for safety reasons etc. Might require licenses for it to be able to trim.

## 5. Closure

Thanks to all community members for input into our Shire. Whether a volunteer, committee member of one of our many groups, an emergency services volunteer and our community in general for making it a great place to live.

Wish to acknowledge and thank the Koorda CRC for the ongoing partnership. It is great to have a further reach into the community, being able to gain great feedback that assists us with our planning.

Thank you to the Councillors for their input throughout the year. Although sometimes a thankless job, it is very rewarding. Thank you for your time commitment.

To the Staff; Zac, Lana, Darren and your staff, thank you for working to achieve our goals each year.

The Presiding Person thanked those present for their attendance and declared the meeting closed at 6.28 pm.

**Signed:** \_\_\_\_\_

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

**Date: 18 February 2026**



# WHEATBELT NORTH-EAST SRRG



**Chairperson:** Cr Nick Chandler  
**Deputy Chairperson:** Cr Tanya Gibson

**Secretary:** Mr R Munns

R Munns Engineering Consulting Services  
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## Unconfirmed Minutes of the Sub Regional Road Group meeting held via TEAMS Video Conference on Monday the 9th February 2026 commencing at 9.03 am.

### 1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Chairperson declared the meeting open at 9.03 am and welcomed everyone in attendance.

### 2. ATTENDANCE/APOLOGIES

#### Attendance

Cr Nick Chandler	Shire of Koorda	(Chairperson & Voting Delegate)
Cr Tanya Gibson	Shire of Mt Marshall	(Voting Delegate)
Cr Romina Nicoletti	Shire of Mukinbudin	(Voting Delegate)
Cr Justin Begley	Shire of Wyalkatchem @ 9.08am	(Voting Delegate)
Cr Bryan Close	Shire of Yilgarn	(Voting Delegate)
Cr Daimon Geier	Shire of Westonia	(Voting Delegate)
Cr Dale Naughton	Shire of Trayning	(Voting Delegate)
Cr Adam Eksanow	Shire of Nungarin	(Voting Delegate)
Cr Bianca Bradford	Shire of Yilgarn	(Proxy Delegate)
Mr Bill Price	CEO – Shire of Westonia	
Ms Tanika McLennan	CEO – Shire of Mukinbudin	
Mr Peter Naylor	CEO – Shire of Trayning	
Mr Dave Nayda	CEO – Shire of Nungarin	
Mr Darren West	Manager of Works – Shire of Koorda	
Mr Glen Brigg	Manager of Works – Shire of Yilgarn	
Mr Craig Powell	Manager of Works – Shire of Mukinbudin	
Mr Aldo Lamas	Manager of Works – Shire of Wyalkatchem @ 9.08am	
Mr David Dhu	Manager of Works – Shire of Nungarin	
Mr Paul Healy	Manager of Works – Shire of Trayning	
Mr Santo Leotta	Manager of Works – Shire of Mt Marshall	
Mr John Nuttall	Program Director - WSNF	
Mr Rod Munns	Consulting Engineer - RMECS	(Secretary)

#### Apologies

Mr Ian McCabe	Acting CEO - Shire of Wyalkatchem
Mr Cameron Watson	Acting CEO – Shire of Yilgarn
Mr Ben McKay	CEO – Shire of Mt Marshall
Mr Zac Donovan	CEO – Shire of Mt Koorda
Mr Allister Butcher	Consultant – Shire of Wyalkatchem
Ms Allison Hunt	Secretary WN RRG – MRWA

### 3. CONFIRMATION OF MINUTES OF MEETING 28<sup>th</sup> October 2025

<b>Resolution 2026 - 001</b>	
That the Minutes of the in-person Meeting, held on the 28 <sup>th</sup> October 2025 at the Shire of Mukinbudin Administration Centre, be confirmed as a true and correct record of proceedings.	
Moved Cr D Geier	Seconded Cr D Naughton
Carried: Yes (7/0)	

### 4 BUSINESS ARISING FROM PREVIOUS MINUTES

Nil.

### 5 CORRESPONDENCE

#### 5.1 Correspondence In

- a) Advice of Indicative 26/27 Yr Direct Grant and Road Project Grant Funding – received via email from Allison Hunt (Att 2a) on 30<sup>th</sup> October 2025.
- b) Request for any Roads 2040 Program Updates – received via email from Allison Hunt (Att 2b) on 14<sup>th</sup> November 2025.
- c) Request to review new Draft MCA Briefing Note and MCA Sheet – received via email from Allison Hunt (Att 2c) on 17<sup>th</sup> November 2025.
- d) Request to review new Draft SRFLGA Procedures – received via email from Allison Hunt (Att 2d) on 17<sup>th</sup> November 2025.
- e) Advice of outcome of 26/27 Yr Commodity Route Funding Program – received via email from Allison Hunt (Att 2e) on 11<sup>th</sup> December 2025.
- f) Advice of SAC Meeting Minutes for meeting held 2 December 2025 – received via email from Allison Hunt (Att 2f – SAC Meeting Minutes ONLY) on 15<sup>th</sup> December 2025.
- g) Update to new Draft SRFLGA Procedures & Advice of Introduction to Section 13.6 for RRG Funding Methodologies – received via email from Allison Hunt (Att 2g) on 16<sup>th</sup> January 2026.
- h) Advice of latest WN RRG Funding Recoup Register – received via email from Allison Hunt (Att 2h) on 23<sup>rd</sup> January 2026 (Note – Attachment 3 has been extracted from this).
- i) Advice of, and attached new 25-26 Yr Peak Harvest Road Count on Wyalkatchem North Rd for 26/27 Yr MCA Update – received via email from Aldo Lamos (Att 2i) on 27<sup>th</sup> January 2026.
- j) Advice of new WN RRG Technical Committee Members (for Checking) – received via email from Allison Hunt (Att 2j) on 27<sup>th</sup> January 2026.
- k) Advice of February RRG Report from WALGA – received via email from Allison Hunt (Att 2k) on 2<sup>nd</sup> February 2026.
- l) Advice of MRWA / IPWEA – WA Online Road Safety Training – received via email from Allison Hunt (Att 2L) on 2<sup>nd</sup> February 2026.
- m) Advice of State Government's non-committal to WSNF Funding in the 26/27 Yr – received via email from John Nuttall (Att 2m i – email and 2m ii - Draft Template Letter to Minister Saffioti) on 2<sup>nd</sup> February 2026.
- n) Response to WSNF State Funding Issue – received via copy of email from Glen Brigg to WSNF program Director John Nuttall (Att 2n i – email and 2n ii – OAG Maintaining Regional Local Roads Report 3 – 2025-26) on 2<sup>nd</sup> February 2026.
- o) Request to review new Draft MCA Briefing Note and MCA Sheet – received via email from Allison Hunt (Att 2o) on 17<sup>th</sup> November 2025.

**5.2 Correspondence Out**

- a) Request for updated peak 25/26 Yr Harvest Road Count and Updated MCA from Shire of Trayning for one (1) x 26/27 Yr RRG Project – email from myself to Paul Healy (Att 2p) on 25<sup>th</sup> January 2026.
- b) Request for updated peak 25/26 Yr Harvest Road Count and Updated MCA from Shire of Wyalkatchem for one (1) x 26/27 Yr RRG Project – email from myself to Aldo Lamos (Att 2q) on 25<sup>th</sup> January 2026.
- c) Request for updated peak 25/26 Yr Harvest Road Counts and Updated MCAs from Shire of Mt Marshall for four (4) x 26/27 Yr RRG Projects – email from myself to Santo Leotta (Att 2r) on 25<sup>th</sup> January 2026.

<b>Resolution 2026 - 002</b>	
<b>That the Incoming and Outgoing Correspondence be accepted.</b>	
<b>Moved Cr A Eksanow</b>	<b>Seconded Cr T Gibson</b>
<b>Carried: Yes (8/0)</b>	

**6 BUSINESS ARISING FROM CORRESPONDENCE**

Nil.

**7 GENERAL BUSINESS**

**7.1 Funding Recoup Items.**

The following default items require discussion:

- a) Review of Direct Grant Funding – claims to MRWA by no later than 31 August
- b) All projects – claiming first 40% of approved project funds
- c) Road Project Funding - estimated completion dates and maximising expenditures as at 30 June

The WNE SRRG part of the current WN RRG Funding Recoup Register (at 23<sup>rd</sup> January 2026) is attached for reference (Att 3). This Recoup Register shows that our SRRG has 50% of our 2025/26 Yr Road Program funding unrecouped to date. The amounts of funding unrecouped for each Council within our SRRG is shown as tabled below:

Council	% of Funding <u>Unrecouped</u>
Koorda	28%
Mt Marshall	25%
Mukinbudin	20%
Nungarin	60%
Trayning	66%
Westonia	65%
Wyalkatchem	53%
Yilgarn	65%
<b>Average Unrecouped Funding for our SRRG</b>	<b>50%</b>

FYI – the other 3 x SRRG's currently have unrecouped funding percentages of (this includes some carryover funding from the previous financial year):

Avon SRRG - 66%

Kellerberrin SRRG - 48%

Moora SRRG - 38%

Representatives from each Council were requested to provide an update on the status of each of their current year projects and advise the approximate expected Project completion date and funding recoup date. The results are as tabled below.

## Minutes of Wheatbelt North East SRRG Meeting held 9<sup>th</sup> February 2026

Council	Road	Original Project SLKs	Project Length Km	Project Description	% Funding Not Recouped to Date	Status (Expected Completion Date)	Status (Expected Recoup Date)
Koorda	Burakin / Wialki Rd	25.30 - 28.10	2.80	Reconstruct existing Type 4 to Type 6 sealed pavement - to Minm 12m carriageway width & minm 8.0m primerseal width.	20%	End March	Early May
Koorda	Kalannie / Kulja Rd	5.80 - 8.00	2.20	Reconstruct existing Type 4 failed section to Type 6 sealed pavement - to Minm 12m carriageway width & minm 8.0m primerseal width. Includes Stage 1 Development Works for the section to be reconstructed that includes the Telecoms Relocation and Clearing Permit Costs to realign the deficient curve from SLK 8.40 - 8.60.	20%	End March	Early May
Koorda	Kalannie / Kulja Rd	0.00 - 3.00	3.00	Reseal	60%	End March	Early May
Mt Marshall	Bencubbin - Beacon Rd	3.98 - 5.71	1.73	Reconstruct existing Type 5 to Type 6 sealed pavement - to Minm 10m carriageway width & minm 8.0m primerseal width.	20%	Late April / early May	Early June
Mt Marshall	Bencubbin - Beacon Rd	26.22 - 27.38	1.16	Reconstruct existing Type 5 to Type 6 sealed pavement - to Minm 10m carriageway width & minm 8.0m primerseal width.	20%	Late April / early May	Early June
Mt Marshall	Burakin / Wialki Rd	22.06 - 23.98	1.95	Reseal	20%	Late April / early May	Early June
Mt Marshall	Burakin / Wialki Rd	47.84 - 48.88	1.04	Reseal	20%	Late April / early May	Early June
Mt Marshall	Kellerberrin - Bencubbin Rd	10.01 - 11.31	1.30	Reconstruct existing Type 5 to Type 6 sealed pavement - to Minm 10m carriageway width & minm 8.0m primerseal width.	20%	Late April / early May	Early June
Mt Marshall	Koorda - Bullfinch Rd	17.89 - 19.30	1.41	Reconstruct existing Type 5 to Type 6 sealed pavement - to Minm 10m carriageway width & minm 8.0m primerseal width.	20%	Late April / early May	Early June
Mt Marshall	Ingleton Rd	20.78 - 21.48	0.70	Construct existing Type 3 unsealed pavement to Type 5 sealed pavement - to Minm 10m carriageway width & minm 7.0m primerseal width.	20%	Late April / early May	Early June
Mukinbudin	Koorda - Bullfinch Rd	0.00 - 4.25	4.25	Reconstruct existing Type 5 to Type 6 sealed pavement - to Minm 10m carriageway width & minm 8.0m primerseal width.	20%	Complete	Fully Recouped
	Koorda - Bullfinch Rd	4.25 - 5.32	1.07	<b>Additional Shovel Ready Project</b> - Reconstruct existing Type 5 to Type 6 sealed pavement - to Minm 10m carriageway width & minm 8.0m primerseal width.	20%	Complete	Fully Recouped
Nungarin	Danberrin Rd	14.44 - 15.50	1.06	Reconstruct severely deteriorated pavement section - from Type 5 to Type 6 standard. Cement Stabilise the subgrade material and lime stabilise the subbase / basecourse layers.	60%	Late March / early April	Early May
Trayning	Kununoppin - Mukinbudin Rd	22.83 - 23.83	1.00	Reconstruct existing Type 4 section in poor condition to Type 5 sealed pavement - to Minm 10m carriageway width & 7.2m primerseal width. Includes Geometric and Pavement Design Costs and additional costs to fix curve superelevation and transition surface levels, and for batter reduction works to provide greater runoff recovery. <b>NOTE THAT THE SHIRE OF TRAYNING ARE MATCHING FUNDING NEAR ON 1:1 - WELL IN EXCESS OF THE MINIMUM REQUIRED 1:2 RATIO.</b>	60%	Late March / early April	Early May
	Kellerberrin - Bencubbin Rd	4.63 - 5.89	1.26	Reconstruct existing Type 5 section in poor condition to Type 6 sealed pavement - to Minm 10m carriageway width & 8.0m primerseal width.	60%	Late March / early April	Early May
Westonia	Warralakin Rd	29.17 - 33.37	4.20	Reconstruct existing Type 4 failed section to Type 6 sealed pavement - to Minm 10m carriageway width & 7.5m primerseal width.	60%	Late March	Early May
Wyalkatchem	Wyalkatchem North Rd	6.91 - 8.40	1.49	Reconstruct existing Type 4 pavement section to Type 6 sealed pavement - to Minm 10m carriageway width & 7.6m primerseal width.	60%	Complete	Early March
	Cemetery Road	2.22-3.15	0.93	<b>Additional Shovel Ready Program</b> - Reconstruct from Type 4 to Type 6. Prune vegetation. Widen shoulder from 8m to 10m. Primer seal and two coat hot seal C170, 14/10 aggregate. Extend culvert & install headwalls at SLK 2.42 Install guideposts & signage.	60%	Late March	Early May
	Cunderdin- Wyalkatchem Rd	3.00-5.00	2.00	<b>Additional Shovel Ready Program</b> - Clearing and reconstruction of failed section of road	60%	Late March	Early May
Yilgarn	Bodallin North Rd	12.93 - 20.00	7.07	Reseal - following some minor pavement failure patches remedial stabilisation works	60%	Late March	Early May
	Crampthorne Rd	9.9 - 13.50	3.60	Construct and Upgrade section from Type 3 to Type 5 Standard to Minm 10m carriageway width & 7.2m primerseal width.	60%	Late February	Early April
	Crampthorne Rd	9.9 - 13.50	3.60	<b>Additional Shovel Ready Program</b> - Construct and Upgrade section from Type 3 to Type 5 Standard - to Minm 10m carriageway width & 7.2m primerseal width.	100%	Late February	Early April
	Marvel Loch - Forrestania Rd	4.20 - 13.27	9.07	Reseal - following some minor pavement failure patches remedial stabilisation works	60%	Mid March	Early April

<b>Resolution 2026 - 003</b>	
<b>That the updated 25/26 Yr RRG Road Program Status Report be endorsed.</b>	
<b>Moved Cr A Walker</b>	<b>Seconded Cr T Gibson</b>
<b>Carried: Yes (8/0)</b>	

**7.2 26/27 Yr Road Program – Updated Road Counts & MCAs**

On the 25<sup>th</sup> January 2026, I sent out emails to the respective MOWS at the Shire’s of Mt Marshall, Trayning and Wyalkatchem requesting updated peak 2025/26 Yr Harvest Road Counts and updated MCAs for the following tabled 26/27 Yr Projects (see attachments 2o, 2p and 2q in section 4 – Correspondence In).

Council	Road	Original Project SLKs	Project Length Km	Project Description	Acceptable Road Counts (Yes/No)	Comments
Mt Marshall	Burakin / Wialki Rd	0.97 - 4.60	3.63	Reseal - following some minor pavement failure patches remedial stabilisation works	No	The Shire of Mt Marshall will collect a Peak Period count this coming harvest to provide a count that is < 8km from any part of this Project Scope of Works. The current count is > 8km from any part of the Project SOW, and non compliant.
	Burakin / Wialki Rd	50.1 - 51.15	1.05	Reseal - following some minor pavement failure patches remedial stabilisation works	No	The Shire of Mt Marshall will collect a Peak Period count this coming harvest to provide a count that is < 8km from any part of this Project Scope of Works. The current count is > 8km from any part of the Project SOW, and > 5 Yrs old, and non compliant.
	Koorda / Bullfinch Rd	6.00 - 8.63	2.63	Reconstruct existing Type 4 to Type 6 sealed pavement - to Minm 10m carriageway width & minm 8.0m primerseal width.	No	The Shire of Mt Marshall will collect a Peak Period count this coming harvest to provide a count that is < 8km from any part of this Project Scope of Works. The current count is > 8km from any part of the Project SOW, and non compliant.
	Koorda / Bullfinch Rd	47.16 - 47.96	0.80	Reseal	No	The Shire of Mt Marshall will collect a Peak Period count this coming harvest to provide a count that is < 8km from any part of this Project Scope of Works. The current count is > 5 Yrs old, and non compliant.
Trayning	Kellerberrin - Bencubbin Rd South	4.34 - 5.89	1.55	Reconstruct existing Type 5 section in poor condition to Type 6 sealed pavement - to Minm 10m carriageway width & 8.0m primerseal width. The Works includes the Upgrade of Lairds Rd and the auxillary lane to the south. (Note that this is the project that was delayed in the 25/26 Yr due to awaiting the Geometric and Pavement Design).	No	The Shire of Trayning will collect a Peak Period count this coming harvest to provide a count that is < 8km from any part of this Project Scope of Works. The current count is > 8km and non compliant.
Wyalkatchem	Wyalkatchem North Rd	8.40 - 9.96	1.56	Reconstruct existing Type 4 pavement section to Type 6 sealed pavement - to Minm 10m carriageway width & 7.6m primerseal width.	No	The Shire of Wyalkatchem will collect a Peak Period count this coming harvest to improve the road count warrant.

As highlighted at the time, when we endorsed our 26/27 Yr RRG Road Program at our 19<sup>th</sup> September 2025 Meeting (Resolution 2025 – 012), these updated Road Counts were requested since the Road Counts utilized in their provided MCA submissions were not meeting the relevant Road Count requirements. Please also note that at that time the Shire of Mt Marshall had not submitted their 26/27 Yr RRG Road Program. When they did (which our Group endorsed Out of Session following this meeting) it was found that four (4) of their (5) Project Submissions had MCAs utilizing Road Counts not meeting the relevant Road Count requirements (three being > 8km from any part of the Project Site, and one being > 5 years old).

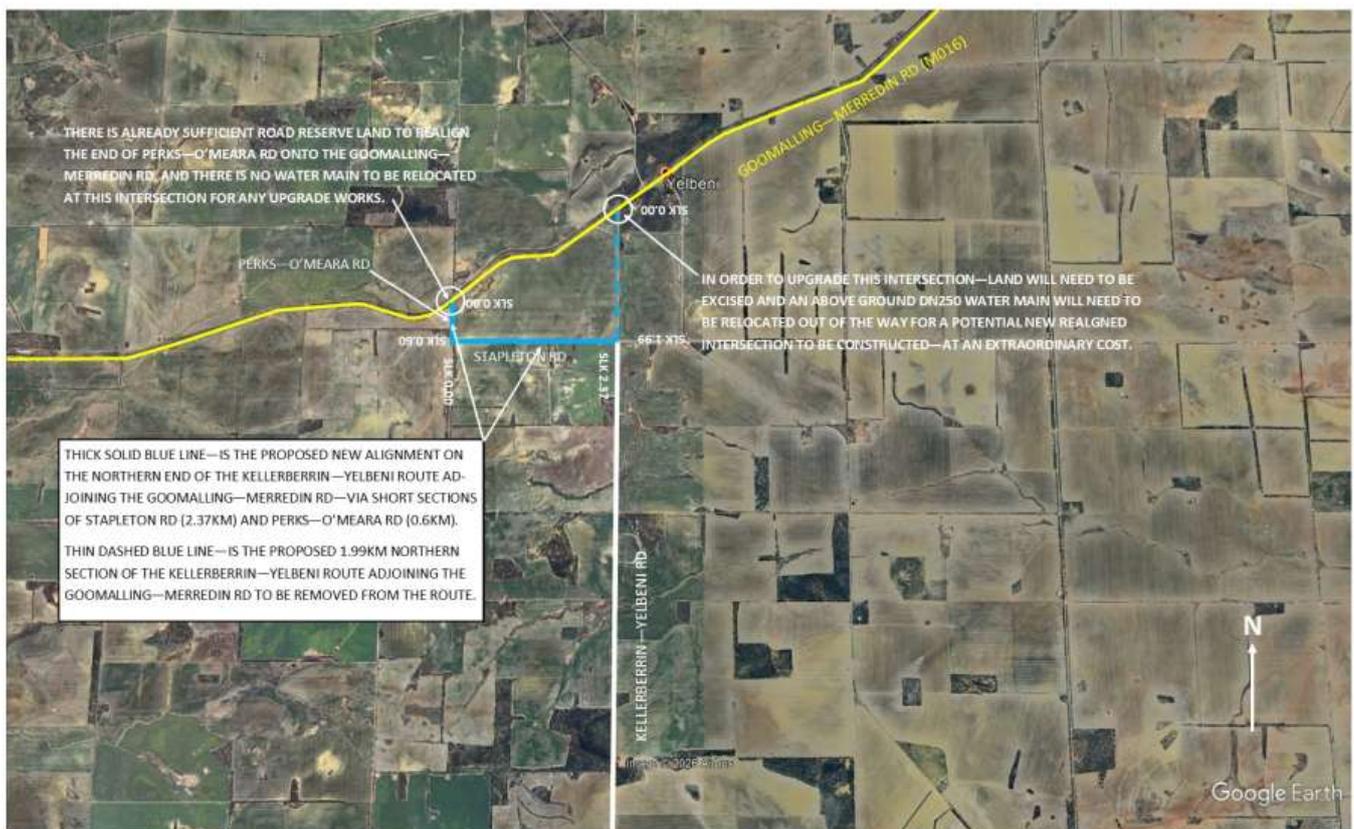
As discussed, the status of these updated 26/27 Yr Project MCAs are:

- Santo Leotta from the Shire of Mt Marshall advised they did collect the peak harvest road counts and will provide the updated MCAs with new road counts by the end of the week
- The Shire of Trayning had already provided the updated Road Count collected at SLK 8.0 on the Kellerberrin – Bencubbin Rd South, and the updated MCA, prior to this meeting.
- The Shire of Wyalkatchem have already provided their new Road Count they collected on the Wyalkatchem North Rd at SLK 9.0, and will provide their updated MCA in the next couple of days.

**7.3 Shire of Trayning – 2040 Program Update on Kellerberrin – Yelbeni Route**

The Shire of Trayning have requested the Group’s approval to alter the northern end of their 2040 Route on the Kellerberrin – Yelbeni Rd. As can be seen on the plan below, the Shire is proposing to remove the northern 1.99km of the Kellerberrin – Yelbeni Rd adjoining the Goomalling – Merredin Rd, and include the short sections of Stapleton Rd from SLK 0.0 to 2.37 and Perks – O’Meara Rd from SLK 0.0 to 0.60, a total length of 2.97 km, adding an extra 0.98km to this Route. The main reasons for this proposed realignment of the northern end of this Route is:

- a) At the intersection of the Kellerberrin – Yelbeni Rd and the Goomalling – Merredin Rd, there are currently very limited swept path issues for RAVs and Sight Entering Distance issues for RAVs entering the Goomalling – Merredin Rd, westbound.
- b) At the intersection of the Perks – O’Meara Rd and the Goomalling – Merredin Rd, there is currently Road Reserve land available to realign the end of this road into the Goomalling – Merredin Rd at > the minimum 70° requirement, and there are no Sight Entering Distance issues for RAVs entering the Goomalling – Merredin Rd.
- c) Due to the Wyalkatchem CBH Grain Receival Facility having a \$ 7 / Tonne lesser Fee for Handling and Freight Charges (than the Trayning CBH Grain Receival Facility), most of the farmers based south of Yelbeni are hauling grain to the Wyalkatchem Facility – and the proposed Stapleton Rd / Perks – O’Meara Rd route is a short cut that is currently being taken (as the Road Count collected on the Perks – O’Meara Rd during the 2025/6 Yr peak Harvest period has shown - the ESA value is 47). The Shire has also been having to maintenance grade these two short unsealed sections considerably more than other unsealed road sections during the harvest period.



**SHIRE OF TRAYNING— KELLERBERRIN—YELBENI ROUTE 2040 REVIEW  
PLAN OF NORTHERN END REALIGNMENT FROM STAPLETON RD TO THE GOOMALLING—MERREDIN RD**

## Minutes of Wheatbelt North East SRRG Meeting held 9<sup>th</sup> February 2026

In relation to item a) above, the Kellerberrin – Yelbeni Rd currently intersects the Goomalling – Merredin Rd at approximately 45°, well below the minimum required 70° approach angle. Apart from this issue, there is no land available in the Road Reserve at this intersection to realign it into a compliant “T Junction” intersection, and this is further compounded by an above ground DN250 Steel Water Main located at this intersection. It is going to be problematic and extremely costly to upgrade this intersection. The Perks – O’Meara Rd and Goomalling – Merredin Rd can easily be upgraded at much less cost and provides a better alternative for freight traffic to access the Goomalling – Merredin Rd.

A completed 2040 Development Form for the proposed realigned northern section of this 2040 Route was provided by the Shire of Trayning (Att 4) and is attached at the end of these minutes in Appendix A.

### Resolution 2026 - 004

**That the Shire of Trayning’s request to alter the northern end of the Kellerberrin – Yelbeni 2040 Route via:**

- **Removing the northern 1.99km of the Kellerberrin – Yelbeni Rd from SLK 0.00 – 1.99 from the Route, and**
- **Adding in lieu, the short adjoining sections of Stapleton Rd from SLK 0.00 to 2.37 and the Perks – O’Meara Rd from SLK 0.00 – 0.60**

**to connect to the Goomalling – Merredin Rd at the northern end, and provide a more effective Route in terms of amenity, productivity and upgrade cost, be endorsed.**

**Moved Cr T Gibson**

**Seconded Cr D Geier**

**Carried: Yes (8/0)**

### 7.4 MCA Review Process Update

On the 11<sup>th</sup> December 2025, I attended an MCA Review Workshop at MRWA Northam to review the new Draft Wheatbelt (for both WN RRG and WS RRG’s) MCA Model Worksheets to be utilized for prioritising RRG Funding for Preservation and Improvement RRG Road Projects from the 27/28 Yr and onwards. These changes are mainly required as a result of inclusions in the current SRFLGA Funding Agreement, requiring consideration of Sustainability and Indigenous Participation requirements. It also ensured that all RRG’s in WA were using an MCA funding prioritization model (some were not) and also provided an opportunity to simplify our current models.

Following previous Workshops, Max Bushell at WALGA provided the final draft MCA Model for the Wheatbelt Region for this Workshop. We reviewed feedback that had been provided by Wheatbelt LG’s, including some worked examples using both Preservation and Improvement 26/27 Yr Project Road Project Submissions - in the new relative worksheets within the new MCA Model. I advised that the new draft MCA Model is much simpler and easier to complete than our current model and is fit for purpose.

### 7.5 WSFN Project Update – State Matching Funding Issue

In Att 2m i, WSFN Program Director, John Nuttall has advised via email of the WA State Government’s decision to not commit to match potential additional WSFN Funding in the 2026/7 year for a new lot of WSFN Funding for a further four (4) year period (the request is \$ 4.7 Million per annum over four (4) years. This is obviously very disappointing given all of the work that has gone into developing this Project to its current mature state, and mainly because the WSFN require financial support from the WA Government in order to leverage WSFN Funding from the Federal Government.

## Minutes of Wheatbelt North East SRRG Meeting held 9<sup>th</sup> February 2026

However, and as John also explained in his email, it appears that MRWA believe the WSNF has an excellent chance of receiving matching State funding in the following 27/28 Year.

As a result, John is requesting Member Council and SRRG support to write to the WA State Minister for Transport, Rita Saffioti, requesting she reconsider our request for matching State funding (to potential Federal WSNF Funding) in the 2026/27 Yr. John has provided a typical letter template addressed to Minister Saffioti, that can be utilized to add any further supporting information. I believe it is important that the Group writes to Minister Saffioti, expressing our reasons for the proposed request (funding reconsideration).

In response to John Nuttall's request, Glen Brigg had drafted a typical Response letter, which I included in this meeting agenda to assist us with drafting a suitable letter. This letter from Glen Brigg is attached (Att 5).

### Resolution 2026 - 005

**That:**

- **I draft a letter to be sent to the WA Minister for Transport, Rita Saffioti, requesting she reconsider including our recent WSNF Funding Submission in the 2026/27 Year, so that we have financial support from the State Government to lodge an application for additional WSNF Funding to the Federal Government – immediately following this meeting and based upon the draft letter provided in Attachment 5.**
- **This draft letter to be circulated to the Group for comment and feedback**
- **I make any required corrections, sign it, and email off to the Minister**

**Moved Cr D Naughton**

**Seconded Cr J Begley**

**Carried: Yes (8/0)**

## 8 OTHER BUSINESS

### 8.1 CBH Bin to Bin Transfer Use of WSNF Routes

Cr Walker raised concerns as to why CBH Bin to Bin transfer Contractors appeared to be not utilizing the available WSNF Routes, and that it appears they are using the State Roads as much as possible, even though this road (the Goomalling – Merredin Rd) is in very poor and unsafe condition.

John Nuttall advised that the WSNF has made CBH aware of the WSNF Routes and that they are available for CBH Bin to Bin grain transfer campaigns. He suggested that ratepayers should lobby their local CBH Board Members to make change.

Cr Begley asked if anyone knew whether it was the Trucking Contractors or CBH who decide which Bin to Bin haulage routes to utilise?

John Nuttall suggested that CBH didn't appear to have a long term plan, since if they did, they would have divulged which routes would be utilized for these Bin to Bin grain transfers – and they have not.

Cr Walker asked if the WSNF could fund the upgrade of the Goomalling – Merredin Rd to make it safer to use.

John Nuttall advised that the WSNF cannot fund this road as it is a State Government controlled road and suggested that the issue with the condition of this road should be raised at the coming WN RRG with the Regional Manager of MRWA.

Peter Naylor advised that recently, he had attended a meeting with MRWA Representatives in relation to them (MRWA) commencing Upgrade works on the section of the Goomalling – Merredin Rd between Trayning and Nungarin in the 2026/27 Yr – to make this road safer.

## **9 NEXT MEETING DATES**

### **9.1 Next WN RRG Meeting**

Date for this meeting is Monday the 9th March 2026, at the Shire of Northam's Recreation Centre, at 44 Peel Tce, commencing at 10.00am.

### **9.2 Next WN RRG Technical Committee Meeting**

Date for this meeting is Thursday the 19<sup>th</sup> February 2026 – to review the 2026/27 Yr WN RRG Road Program MCAs prior to consideration for endorsement by the WN RRG at the 9<sup>th</sup> March 2026 Meeting.

### **9.3 Next WNE SRRG Meeting**

The next meeting was scheduled for Wednesday 8th April 2026 to review the 25/26 Yr Road Program Status, again.

## **10 CLOSURE OF MEETING**

The Chairperson thanked everyone for their attendance.

There being no further business, the meeting was closed at 9.57 am.

**APPENDIX A – SHIRE OF TRAYNINGS 2040 DEVELOPMENT APPLICATION FOR THE SLIGHT REALIGNMENT OF THE NORTHERN END OF THE EXISTING KELLERBERRIN – YELBENI RD ROUTE.**

**SUBMISSION FORM**

**Significant Local Roads – Route/Road Justification and Development Strategy**

**Submission/Assessment Form: Wheatbelt North Regional Road Group**

<p><b>RRG Determination</b></p> <p>Office Use Only</p>	<p>Accepted <input type="checkbox"/> Rejected <input type="checkbox"/></p>
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<p><b>Local Government:</b> Shire of Trayning</p>
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<p><b>MRWA Road Classification Manager – does the route meet the criteria</b></p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
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<p><b>Endorsed by SAC. Date.....</b></p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>
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**Road Description and Location**

**Road / Route Name: Existing Route** – Kellerberrin – Yelbeni Rd

**Proposed New Route** – Kellerberrin to Yelbeni Route (will be a slight route realignment to the existing Route – at the northern 2km end)

Road Name	Road Number	Road Type (LoS)	Start SLK	Finish SLK	Length (km)	Un sealed (km)	Sealed (km)
Kellerberrin – Yelbeni Rd	4130008	Type 5	1.99	25.07	23.08	23.08	0.00
Stapleton Rd	4130016	Type 5	0.00	2.37	2.37	2.37	0.00
Perks – O’Meara Rd	4130026	Type 5	0.00	0.60	0.60	0.60	0.00

## Minutes of Wheatbelt North East SRRG Meeting held 9<sup>th</sup> February 2026

1. The Kellerberrin – Yelbeni Rd commences (SLK 0.00) at the T-Junction Intersection where it intersects with the Goomalling – Merredin Rd (M016) – just west of the Yelbeni townsite on the northern end. However, since the Kellerberrin – Yelbeni Rd intersects the Goomalling – Merredin Rd at approximately 45° and will require realigning (to correct to a T-Junction with approach angle > 70°), the upgrade of this intersection will be problematic and extraordinarily expensive – due to having to relocate an above ground DN200 Steel Water Main underground and the excision of land. **The proposed new Route will exclude the first 1.99km of the Kellerberrin – Yelbeni Rd on the northern end where it meets Stapleton Rd, which includes this intersection.**  
The Kellerberrin – Yelbeni Rd is aligned north – south and terminates to the south where it joins the Kellerberrin – Bencubbin Rd at SLK 6.00, 6 km north of the Kellerberrin townsite [and the Great Eastern Hwy (H005)], in the Shire of Kellerberrin. Within the Shire of Trayning, this road meets the Shire of Kellerberrin Boundary at SLK 25.07.
2. Stapleton Rd commences (SLK 0.00) at the T-Junction Intersection where it intersects with the Perks – O’Meara Rd on the western end.
3. Stapleton Rd is aligned east - west and terminates well to the east where it joins the Doodlakine – Kununoppin Rd. However, the proposed new route on the northern end is to finish at the Kellerberrin – Yelbeni Rd intersection at SLK 2.37, where it joins the existing route.
4. The Perks – O’Meara Rd commences (SLK 0.00) at the T-Junction Intersection where it intersects with the Goomalling – Merredin Rd (M016) on the northern end.
5. The Perks – O’Meara Rd is aligned north - south and terminates well to the south where it joins to Ryan Rd at Tilbrook Rd. However, the proposed new route on the southern end is to finish at the Stapleton Rd intersection at SLK 0.60.

Refer to the Location Map attached.

If Route Name nominated provide details of all roads forming the route otherwise enter details of above road on the first line below  
Note – **Location map MUST be attached**

## Road Justification

### Road Function

Include road hierarchy category, RAV Network No (if applicable) and a comment on how the road makes a positive contribution to the economic and/or social wellbeing of the region and WA as a whole

The existing Kellerberrin – Yelbeni Rd route is a north - south aligned link from the Goomalling – Merredin Rd (M016) near the Yelbeni Townsite on the north end (in the Shire of Trayning) to the Kellerberrin Townsite [and Great Eastern Hwy (H005)] on the southern end (in the Shire of Kellerberrin). It is a through route mainly used to carry agricultural produce (including grain and canola), fertiliser, lime and other agricultural input materials, and livestock. The Wyalkatchem and Kellerberrin Primary CBH Grain Reveal Facilities are close by the northern and southern ends of this route respectively. The lower Grain Handling and Freight Fees being offered at these Primary Facilities by CBH, are encouraging farmers in the surrounding area to freight grain to these facilities (rather than the other smaller CBH Facilities in the area Grain Handling and Freight Fees being offered are higher). For this reason, it is expected that this slightly revised Route will become ever more important as CBH continue to improve these Primary Facilities via storage, outloading and processing capacity upgrades. The upgrade of this route will significantly improve freight productivity and subsequently provide economic value to the broadacre farmers in the area.

The Shire of Trayning’s Functional Road Hierarchy currently has the three (3) road sections in this revised Route as being:

- Kellerberrin – Yelbeni Rd Tier 3 – District Significant
- Stapleton Rd Tier 4 - Area Service
- Perks – O’Meara Rd Tier 4 - Area Service

Note that the Shire of Trayning have six (6) tiers within their Functional Road Hierarchy. The Shire of Trayning are in the process of updating their Functional Road Hierarchy to alter these two short sections of Stapleton Rd and Perks – O’Meara Rd from Area Service status to District Significant, in line with this route review.

All of the three (3) road sections comprising the slightly altered existing Route, currently have the

**Minutes of Wheatbelt North East SRRG Meeting held 9<sup>th</sup> February 2026**

permitted RAV Access levels as shown in Table 1 below:

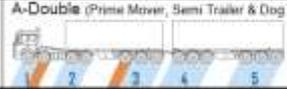
RAV TYPE	ITEM	ROAD NAME		
		KELLERBERRIN - BENCUBBIN RD	STAPLETON RD	PERKS - O'MEARA RD
<b>TANDEM DRIVE PERMITTED</b>	CATEGORY	N4	N4	N4
	AMMS RATING	N4.1	N4.1	N4.1
	CURRENT OPERATION CONDITIONS	2, 8	1,2,3,4 (60kph),5,8	8
<b>TRI DRIVE PERMITTED</b>	CATEGORY	TD1	TD1	TD1
	AMMS RATING	TD1.1	TD1.1	TD1.1
	CURRENT OPERATION CONDITIONS	Nil	Nil	Nil
<b>PBS PERMITTED</b>	CATEGORY	PBS 1B	PBS 1B	PBS 1B
	AMMS RATING	PBS 1B.1	PBS 1B.1	PBS 1B.1
	CURRENT OPERATION CONDITIONS	2	1,2,3,4 (60kph),5,8	8

The Operating Conditions (extracted from the RAV Route Assessment Guidelines) are provided below. Note that while the permitted RAV Access levels are consistent, there is no consistency in the permitted Operating Conditions - between the three (3) types of RAV Configurations permitted on the three (3) roads within this route.

**Appendix E: Operating Conditions**

These and other similar operating conditions may be applied to the assessment of low volume roads.

1. When travelling at night, the RAV must travel at a maximum speed of 40km/h and display an amber flashing warning light on the prime mover.
2. No operation on unsealed road segment when visibly wet, without road owner's approval.
3. Headlights must be switched on at all times.
4. Speed restrictions of 40 km/h or 60 km/h as determined from [Appendix B](#).
5. Direct radio contact must be maintained with other RAVs to establish their position on or near the road (suggested UHF Ch 40).
6. For a single lane road, the road must not be entered until the driver has established via radio contact that there is no other RAV on the road travelling in the oncoming direction.
7. Operation is not permitted while the school bus is operating on the road. Operators must contact the relevant schools directly and obtain school bus timetables; or where direct contact can be made with the school bus driver, operation is permitted once the school bus driver confirms all school drop-offs/ pick-ups have been completed on the road.
8. Current written support from the road asset owner, endorsing use of the road, must be obtained, carried in the vehicle and produced upon request.

Category	Vehicle Description	Length
4A	A-Double (Prime Mover, Semi Trailer & Dog Trailer) 	≤27.5 m

N4.1 (permitted AMMS loading 1)  
– giving permitted GCM = 93.5 T

Category	Vehicle Description	Length
1A	Prime Mover & Semi Trailer 	≤20.0 m

TD 1.1 (permitted AMMS loading 1)  
– giving permitted GCM = 55.0 T

Category	Vehicle Description	Length
Level 1		≤20.0 m

PBS 1B.1 (permitted AMMS loading 1)  
– giving permitted GCM = 67.5 T Tonne

### Road Development Need

Provide details of the road's future use

In line with future freight targets, of establishing a RAV Network with greater connectivity (from paddock to port), and to meet a permitted N7.1 RAV access level across the Wheatbelt, this route requires to be upgraded to a minimum type 5 sealed road standard (7m seal width and 10m pavement width). This will provide a suitable all weather, wider road to permit this higher than current level of RAV Access, and provide a more productive freight route. This will bring the permitted RAV access on this Route into line with:

- MRWA currently has upgraded the permitted RAV access on their Road Network to N7, except for those few sections that are deemed to still be unsafe to do so (e.g, the section of the Goomalling – Merredin Rd from the Trayning Townsite to the Knungajin – Merredin Rd north of Merredin – which still requires widening to make safer. This only has permitted N6.1 RAV Access). This increase in RAV access levels generally commenced occurring in late 2016.
- The WSN's targeted RAV access level following completion of upgrade works, is N7.1.
- Most of the surrounding fringe Wheatbelt Local Governments have lifted their permitted RAV access levels to N7.1, on the majority of their Road Networks.
- In order to provide greater RAV connectivity, from paddock to port, ideally, the route should have the same level of permitted RAV Access. With a lot of the inner Wheatbelt still generally only having permitted N4.1 RAV Access, this connectivity is currently not existent in a lot of this area.
- In late September 2016, MRWA HVS updated their RAV Route Assessment Guidelines to permit the Low Volume mechanism to apply to N7 RAVs, whereas prior to that, this mechanism designed to permit RAVs onto single lane roads using risk management operating conditions, only applied up to N4 RAV level. This strategy was enacted to more easily permit Local Governments to raise their permitted RAV Access levels to N7, in order to provide greater connectivity. They also reduced the entering sight distance standards at intersections, since under the previous standards a considerable amount of roads were not permitted RAV access due to an entering / exiting intersection on one end – not quite meeting the minimum entering sight distance requirement.

### Road Development Strategy

Provide a brief high level summary for the future development of the road including proposed funding sources (i.e. Road Project Grant, Black Spot)

For the entire 26.05km section of this slightly revised route (comprising the three road sections listed above) located within the Shire of Trayning, the following upgrade works are required:

- Upgrade and widen the road standard from its current unsealed, paved (Type 3) standard to a safer, wider all weather sealed Type 5 standard (7m seal width and minimum 10m pavement width)
- Realign the three (3) deficient curves (currently only have 114m radii curves) located from SLK 17.38 - 17.58, 21.26 - 21.33 and 21.83 - 21.90 to a suitable minimum 600m radius standard (requiring the excision of 0.636 Ha in total, and the truncation of a 58AC Water Main to 130m to the south of its existing truncation point and relocation of the Water Meter on the curve from SLK 21.83 to 21.90 – there are no other services located at these curves).
- Realign the two (2) deficient curves (currently only have 320 to 360m radii curves) through the S-Bend located from SLK 13.68 -14.18 and 14.59 – 15.06 to a suitable minimum available 555m radius standard (requiring the excision of 6.77 Ha in total, and the relocation of an existing Dam). While there are both water and telecoms cables at this S-Bend, they will not require relocating to accommodate the proposed new road alignment. However, an approx 300DN sleeve would need to be buried adjacent to the existing U/G DN110 MDPE pipe where the new road alignment will cross it – for future

## Minutes of Wheatbelt North East SRRG Meeting held 9<sup>th</sup> February 2026

Watercorporation use.

- Upgrade the Stapleton / Kellerberrin – Bencubbin Rd, Stapleton / Perks – O’Meara Rd and Perks – O’Meara / Goomalling – Merredin Rd intersections and ensure to provide suitable swept path area for 36.5m long RAVs, to safely negotiate these intersections

The upgrade works will include verge vegetation clearing, verge spoil removal, shoulder widening and reconditioning, construction of new table drains, upgrading of existing culverts via extending or replacing (dependent on condition), overlaying with suitable gravel pavement material sourced locally, and sealing. Road Furniture will be installed. In any low lying areas that have clay subgrade material and are prone to water logging during wetter winters, then dependent upon the tested properties of this clay material, some stabilisation of the subgrade / subbase material may be required (prior to the new basecourse layer being imported).

The Shire of Trayning propose to utilise RRG Funding to complete the Upgrade works on this route, over a considerable time period (probably ten plus years), commencing as soon as possible following the acceptance of this slight Route Review. If other opportunistic road funding becomes available that the Shire of Trayning can leverage, then it will apply for this funding and if successful, and the funding is substantial, reduce the time period for the upgrade works.

There will be a requirement for ongoing Preservation Works, in the form of Reseals and the Rehabilitation of failed pavement sections that may appear in susceptible areas of poor subgrade clay located in low lying areas prone to water logging. It is expected that in the future, RRG Road Program funding will be utilised to fund these ongoing preservation works on an as needs basis.

### Criteria Met

List the Criteria items consider to be met against the *CRITERIA FOR SIGNIFICANT LOCAL ROADS*

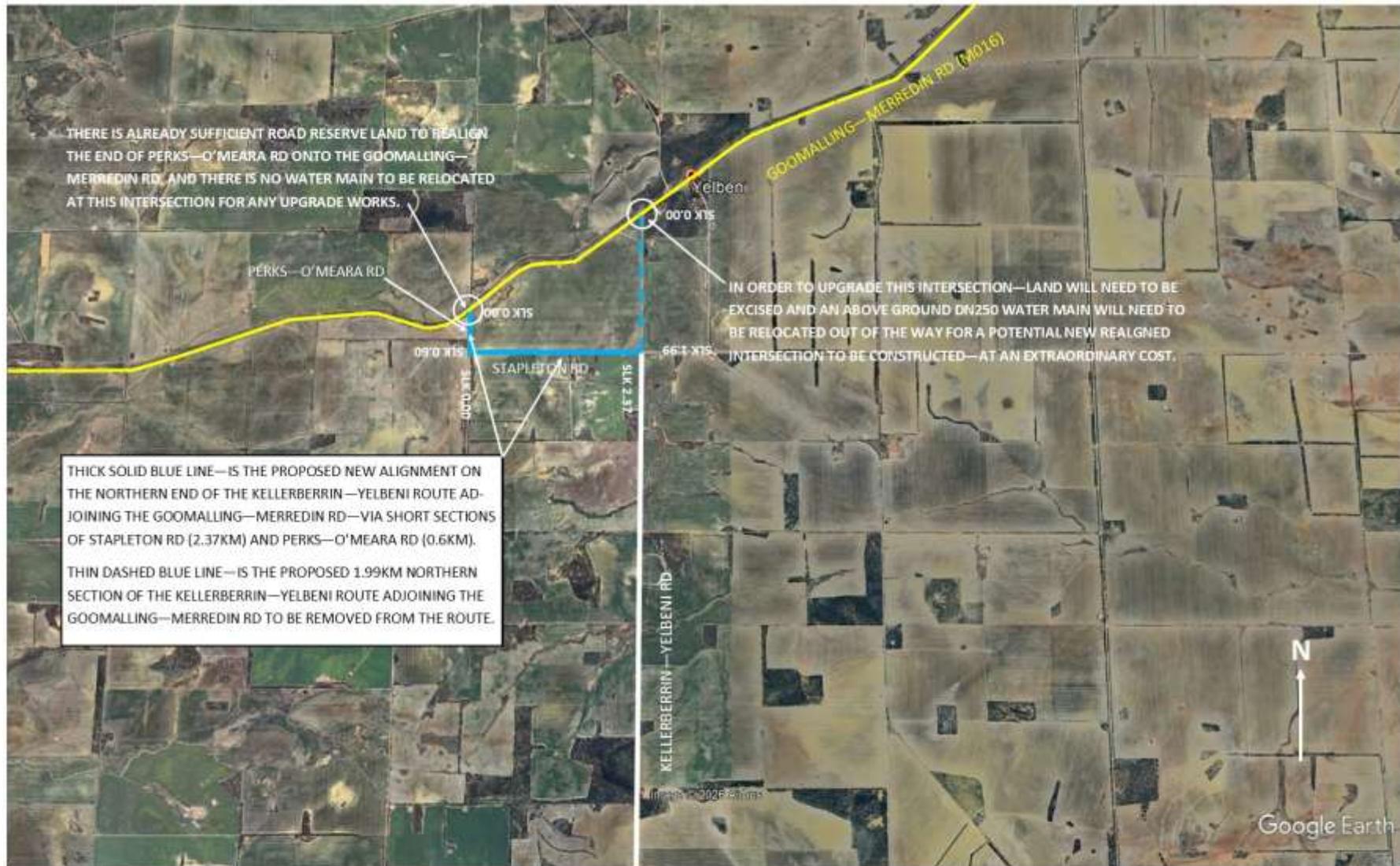
The Kellerberrin to Yelbeni Rd meets only one (1) Criteria. MRWA have advised us in the past that if we don’t meet the required two (2) criteria, and meet one (1), we can request approval from the relevant SRRG and RRG, if there are justifiable circumstances.

The one (1) criteria met is under Section 2 : Road Function / Freight – A Road that forms part of the Restricted Access Vehicle (RAV) notice network 2 or above. This Criteria is met, since all three (3) road sections that make up the slightly revised route have the same permitted RAV ratings:

- Tandem Drive N4.1
- Tri Drive TD 1.1
- Performance Based Standards RAV PBS 1B.1

The other criteria within the WN RRG that is often required to be met to have two (2) criteria met, is meeting the minimum PCU traffic count warrant of 200 (since we would rarely meet any of the other Criteria – which are more population and industry based). Under Section 3 : Traffic Volume – based upon a recent 56 day Peak 2025/26 Harvest Road Count collected on the Perks – O’Meara Rd at SLK 0.3, currently has a PCU value of 51.9 - which is below the minimum required PCU value of 200 and subsequently does NOT meet this criteria. The road count was collected from 20 October to 15 December 2025, a minimum 8 week period. *(Note from Rod Munns the author of this application - during the late consultation phase of the development of this new 2040 Route Application process in 2021, I did raise concerns that a single PCU target value should not be applied across all Regions of WA – which is what was proposed in draft and finally agreed to. Given each Region has varying industries and populations, I did suggest that each Region should set their own minimum PCU target value).*

**The ESA value for this count is 47.3, which meets our current minimum WN RRG MCA traffic warrant to upgrade this road section to a Type 5 sealed road standard (7m seal width and 10m pavement width). Additionally, this route is an existing Route and it is only the last 2km section on the northern end that is being realigned. We believe these reasons justify our case for the WNE SRRG and WN RRG to endorse this slight alteration to an existing 2040 Route.**



**SHIRE OF TRAYNING— KELLERBERRIN—YELBENI ROUTE 2040 REVIEW**  
**PLAN OF NORTHERN END REALIGNMENT FROM STAPLETON RD TO THE GOOMALLING—MERREDIN RD**

### Class Speed Matrix

**ClassMatrix-189**

**Site:** Perks - O'Meara Rd.0.1NS  
**Description:** 300m south of the Goomalling - Merredin Rd  
**Filter time:** 0:00 Monday, 20 October 2025 => 0:00 Monday, 15 December 2025  
**Scheme:** Vehicle classification (AustRoads94)  
**Filter:** Cls(1-12) Dir(NESW) Sp(10,160) Headway(>0) Span(0 - 100) Lane(0-16)

		Class													
		SV	SVT	TB2	TB3	T4	ART3	ART4	ART5	ART6	BD	DRT	TRT	Total	
km/h		1	2	3	4	5	6	7	8	9	10	11	12		
10- 20		3	.	.	2	.	.	.	.	1	.	2	.	8	1.0%
20- 30		14	.	2	4	3	.	.	.	8	12	55	.	98	11.8%
30- 40		27	.	6	5	1	.	.	1	1	7	165	.	213	25.6%
40- 50		29	.	7	2	.	.	.	.	10	4	130	.	182	21.8%
50- 60		52	1	10	.	.	1	.	.	3	3	19	.	89	10.7%
60- 70		77	1	18	.	.	.	.	.	.	.	.	.	96	11.5%
70- 80		77	1	20	1	.	1	.	.	.	.	.	.	100	12.0%
80- 90		30	.	5	.	.	.	.	.	.	.	.	.	35	4.2%
90-100		12	.	.	.	.	.	.	.	.	.	.	.	12	1.4%
100-110		.	.	.	.	.	.	.	.	.	.	.	.	0	0.0%
110-120		.	.	.	.	.	.	.	.	.	.	.	.	0	0.0%
120-130		.	.	.	.	.	.	.	.	.	.	.	.	0	0.0%
130-140		.	.	.	.	.	.	.	.	.	.	.	.	0	0.0%
140-150		.	.	.	.	.	.	.	.	.	.	.	.	0	0.0%
150-160		.	.	.	.	.	.	.	.	.	.	.	.	0	0.0%
<b>Total</b>		<b>321</b>	<b>3</b>	<b>68</b>	<b>14</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>23</b>	<b>26</b>	<b>371</b>	<b>0</b>	<b>833</b>	
		<b>38.5%</b>	<b>0.4%</b>	<b>8.2%</b>	<b>1.7%</b>	<b>0.5%</b>	<b>0.2%</b>	<b>0.0%</b>	<b>0.1%</b>	<b>2.8%</b>	<b>3.1%</b>	<b>44.5%</b>	<b>0.0%</b>		



# WHEATBELT NORTH-EAST SRRG



**Chairperson:** Cr Nick Chandler  
**Deputy Chairperson:** Cr Tanya Gibson

**Secretary:** Mr R Munns

R MUNNS Engineering Consulting Services  
PO Box 516, NARROGIN WA 6312  
Mobile : 0407 604 164  
Email: [rod@mecs.com.au](mailto:rod@mecs.com.au)

Date 10<sup>th</sup> February 2026

Hon. Rita Saffioti MLA  
Deputy Premier; Treasurer;  
Minister for Transport, Sport and Recreation  
13<sup>th</sup> Floor Dumas House  
2 Havelock Street  
WEST PERTH WA 6005

Email address: [Minister.Saffioti@dpc.wa.gov.au](mailto:Minister.Saffioti@dpc.wa.gov.au)

Dear Minister Saffioti,

## Re: WHEATBELT SECONDARY FREIGHT NETWORK SUBMISSION FOR FUNDING

I write on behalf of the Wheatbelt North East Sub Regional Road Group (WNE SRRG), a collective of eight (8) Local Governments, all who are heavily involved in the Wheatbelt Secondary Freight Network (WSFN) Program.

It is our understanding that the application for the continuation of funding for the WSFN did not progress to the final shortlist for consideration in the forthcoming State Budget, despite the application being supported and presented by Main Roads Western Australia (MRWA). While the majority of WSFN funding is provided through the Commonwealth, the State's financial commitment is essential to underpin and leverage any future Commonwealth funding allocations. While we are appreciative of the funding provided to date, we find this decision extremely disappointing.

This decision comes at a time when freight intensity across regional WA is increasing extraordinarily, vehicle productivity settings are continuing to evolve, and independent analysis has confirmed that the regional Road Network is underfunded. This is especially the case for the Wheatbelt Region, in which the forty two (42) Local Governments (LG) manage 36% of the local roads in regional WA. The recent report by the Office of the Auditor General (OAG): Maintaining Regional Local Roads Report 3: 2025–26, highlights a 44.7% preservation gap across regional LGs and a 55% increase in maintenance costs since 2018-19. The report makes clear that regional LGs are not falling behind due to lack of effort, but due to structural funding pressures.

The WSFN Program was developed from the 2015 year by the forty two (42) Wheatbelt LGs, to mainly:

- improve our freight routes that connect to the MRWA highways, in order to remove RAV access gaps and improve freight connectivity and productivity.
- assist to reduce the ever-increasing gap between available funding and maintaining our Local Road Network to a safe Level of Service.
- build our Road Crew resources and upskill our officers and crew members.

During the same period, the State Government's freight policy settings have significantly increased the permitted Restricted Access Vehicle (RAV) access through the regions via:

- permitting more, larger RAVs,
- permitting concessional axle loading arrangements (AMMS Levels 1 to 3 system),
- streamlining permit access processes, and
- reducing formal LG input into heavy vehicle permitted access.

In particular, MRWA permitted N7.3 RAV access across the majority of their Road Network around 2016/17. This single decision has since placed significant pressure on LG to fall into line and conform to the same permitted levels of RAV Access – in order to provide connectivity from paddock to port. At the same time, the RAV Route Assessment Guidelines were slightly relaxed, to permit more RAVs on roads. Our LG Road Network has not been constructed to accommodate this type and volume of heavy traffic.

While these policy settings have improved economic throughput, they have materially increased pavement consumption of our Local Road Network. We LGs remain legally responsible for the care, control and management of our roads, and yet oddly, we have no control over the State Government's freight policy settings, concessional loading frameworks, or network productivity approvals that determines who uses our Local Road Network. The WSNF Funding has assisted to some degree in compensating Wheatbelt Local Governments for this anomaly.

In the WA Road Fatalities & Serious Injuries 2024 Report in the Government of Western Australia's website, on page 11, it states that the Wheatbelt Region recorded the most notable rise in fatalities, with a 60% increase relative to the previous 5 year average. This was significantly higher than any other region (and half the regions recorded decreasing %s). Without additional road funding (including the continuity of WSNF Funding), the Level of Service on our Local Road Network is going to continue to decline, which will only increase the likelihood of serious and fatal accidents in our region.

As a Program, the WSNF has grown significantly over the last ten (10) year period with the assistance of Commonwealth, State and LG Funding. We have been and are, kicking huge goals in effectively improving our Freight Network, and building our Council officers and crews skills and resources. This upskilling is occurring in our Wheatbelt Region, despite the OAG Report: Maintaining Regional Local Roads Report 3: 2025–26, stating in its Conclusions, that:

*"These roads are under increasing pressure from changing use, particularly increased heavy haulage. All of the audited entities are maintaining their roads. However, differences in the ability and capacity of regional LG entities mean they do not always have the financial and technical resources to take a structured and risk-based approach to meet these challenges. Stakeholders consistently raised with us that regional LG entities experience difficulties in recruiting and retaining technical staff, accessing contractors to do road maintenance and struggle with the capacity to meet approvals and regulatory requirements".*

The additional WSNF funding has permitted Wheatbelt LG's to recruit and retain staff and has considerably upskilled officers and crew members with the necessary technical skills to construct roads with planned 40 year design life and meet deadlines (as compared to pre WSNF times).

The Wheatbelt Region underpins a substantial portion of Western Australia's agricultural export capacity and regional economic activity. The Wheatbelt secondary freight routes are critical links in our State's economic supply chain.

In light of the findings in the OAG: Maintaining Regional Local Roads Report 3: 2025-26, the ever expanding freight task within the Wheatbelt Region, and the growing gap between available funding and preservation needs to maintain our Local Road Network to a safe Level of Service, we urge the State Government to reconsider its decision, and include the requested \$4.7 Million per annum of matching WSNF funding for the next four (4) year period, in next year's State Budget.

Yours Faithfully



Rod Munns

Secretary – Wheatbelt North East SRRG

CC: Hon. Roger Cook MLA – Premier; Minister for State Development; Trade and Investment; Economic Diversification.

Mr Basil Zempilas MLA – Leader of the Opposition; Leader of the WA Liberal Party; Shadow Minister for State Development; Trade and Investment; Citizenship and Multicultural Interests

Hon. Steve Martin MLC – Shadow Minister for Transport; Ports; Communities.

Mr Peter Rundle MLA – Deputy Leader of The Nationals WA; Shadow Minister for Water; Sport and Recreation.

Cr Grant Robins – Chairperson Wheatbelt South RRG; President Shire of Kulin

# SHIRE OF KOORDA

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
For the period ended 31 December 2025

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

### TABLE OF CONTENTS

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

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

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

**KEY INFORMATION**

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

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

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

	Actual 30 June 2025	Actual as at 31 December 2025
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	1,541,079	449,349
Trade and other receivables	251,500	532,937
Other financial assets	5,848,061	5,907,070
Inventories	7,471	(991)
Other assets	69,334	0
<b>TOTAL CURRENT ASSETS</b>	<b>7,717,444</b>	<b>6,888,364</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	59,715	116,383
Property, plant and equipment	15,892,316	16,767,453
Infrastructure	93,509,077	94,129,378
<b>TOTAL NON-CURRENT ASSETS</b>	<b>109,461,107</b>	<b>111,013,214</b>
<b>TOTAL ASSETS</b>	<b>117,178,552</b>	<b>117,901,579</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	477,117	550,169
Contract liabilities	223,084	13,084
Other liabilities	0	200
Employee related provisions	357,992	357,992
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,058,194</b>	<b>921,446</b>
<b>NON-CURRENT LIABILITIES</b>		
Employee related provisions	66,221	66,221
Other provisions	507,658	507,658
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>573,879</b>	<b>573,879</b>
<b>TOTAL LIABILITIES</b>	<b>1,632,073</b>	<b>1,495,325</b>
<b>NET ASSETS</b>	<b>115,546,479</b>	<b>116,406,254</b>
<b>EQUITY</b>		
Retained surplus	55,374,085	56,174,851
Reserve accounts	5,848,061	5,907,069
Revaluation surplus	54,324,333	54,324,333
<b>TOTAL EQUITY</b>	<b>115,546,479</b>	<b>116,406,253</b>

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

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

**1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 13 January 2026

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**MATERIAL ACCOUNTING POLICES**

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

**Critical accounting estimates and judgements**

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

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

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

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

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

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

**2 NET CURRENT ASSETS INFORMATION**

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

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

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

Adjustments to net current assets			
Less: Reserve accounts	(5,848,061)	(5,848,061)	(5,907,070)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of employee benefit provisions held in reserve	225,012	225,012	227,273
<b>Total adjustments to net current assets</b>	2(a) (5,623,049)	(5,623,049)	(5,679,797)

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

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

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

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

**3 EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00%.

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

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

**TABLE OF CONTENTS**

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

**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

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

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

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

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

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	<b>\$6.36 M</b>	<b>% of total</b>
<b>Unrestricted Cash</b>	<b>\$0.45 M</b>	<b>7.1%</b>
<b>Restricted Cash</b>	<b>\$5.91 M</b>	<b>92.9%</b>

Refer to 3 - Cash and Financial Assets

<b>Payables</b>		
	<b>\$0.55 M</b>	<b>% Outstanding</b>
<b>Trade Payables</b>	<b>\$0.38 M</b>	
0 to 30 Days		23.6%
Over 30 Days		76.4%
Over 90 Days		0.0%

Refer to 9 - Payables

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

Refer to 7 - Receivables

**Key Operating Activities**

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

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
	<b>\$1.27 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$1.27 M</b>	
<b>YTD Budget</b>	<b>\$1.27 M</b>	<b>(0.4%)</b>

<b>Grants and Contributions</b>		
	<b>\$1.00 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$1.00 M</b>	
<b>YTD Budget</b>	<b>\$0.77 M</b>	<b>29.4%</b>

Refer to 11 - Grants and Contributions

<b>Fees and Charges</b>		
	<b>\$0.46 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$0.46 M</b>	
<b>YTD Budget</b>	<b>\$0.46 M</b>	<b>0.4%</b>

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$2.25 M)</b>	<b>(\$2.07 M)</b>	<b>(\$1.47 M)</b>	<b>\$0.59 M</b>

Refer to Statement of Financial Activity

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

Refer to 6 - Disposal of Assets

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

Refer to 5 - Capital Acquisitions

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

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

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

Refer to Statement of Financial Activity

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

<b>Reserves</b>	
<b>Reserves balance</b>	<b>\$5.91 M</b>
<b>Net Movement</b>	<b>\$0.06 M</b>

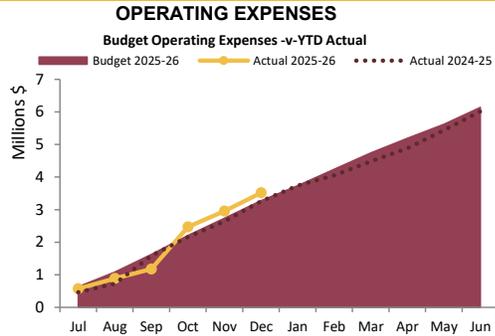
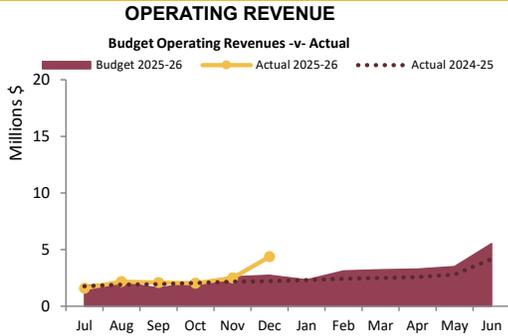
Refer to 4 - Cash Reserves

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

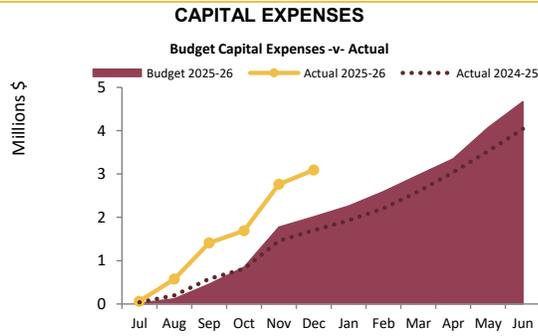
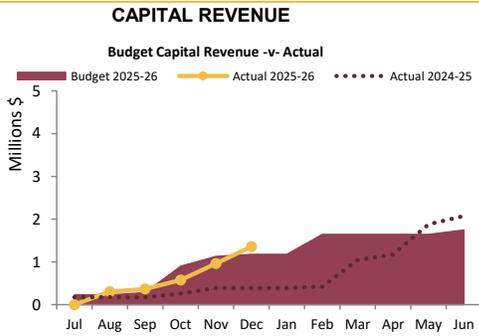
**SHIRE OF KOORDA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**2 KEY INFORMATION - GRAPHICAL**

**OPERATING ACTIVITIES**



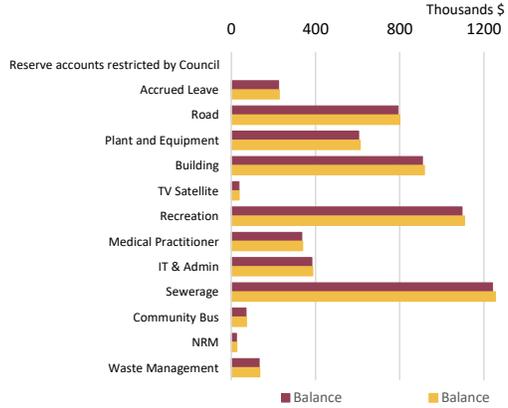
**INVESTING ACTIVITIES**



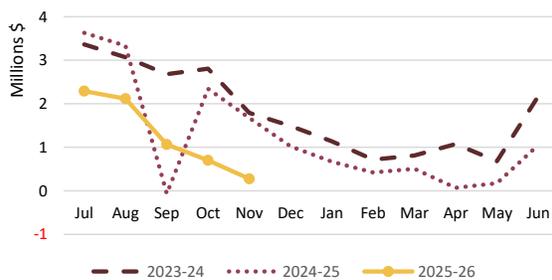
**FINANCING ACTIVITIES**

**BORROWINGS**

**RESERVES**



**Closing funding surplus / (deficit)**



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

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

**3 CASH AND FINANCIAL ASSETS AT AMORTISED COST**

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
CBA Municipal Account	Cash and cash equivalents	\$ 150,218	\$	\$ 150,218	\$	CBA	Variable	
CBA Licensing Account	Cash and cash equivalents	10,000		10,000		CBA	Variable	
CBA Savings Account	Cash and cash equivalents	232,091		232,091		CBA	Variable	
CBA ATM Cash Account	Cash and cash equivalents	42,100		42,100		CBA	Variable	
ATM Cash Account	Cash and cash equivalents	14,180		14,180		Cash		
Cash on Hand	Cash and cash equivalents	760		760		Cash		
Term Deposit XXX1	Financial assets at amortised cost	0	5,907,070	5,907,070		CBA	4.04%	5/01/2026
<b>Total</b>		<b>449,349</b>	<b>5,907,070</b>	<b>6,356,419</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		449,349	0	449,349	0			
Financial assets at amortised cost - Term Deposits		0	5,907,070	5,907,070	0			
		<b>449,349</b>	<b>5,907,070</b>	<b>6,356,419</b>	<b>0</b>			

**KEY INFORMATION**

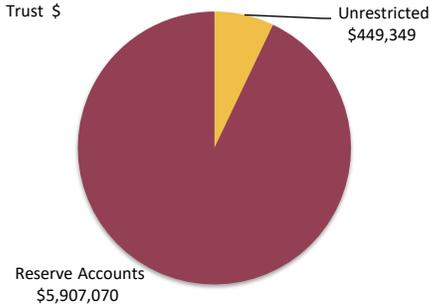
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



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

**4 RESERVE ACCOUNTS**

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

5 CAPITAL ACQUISITIONS

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

**KEY INFORMATION**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

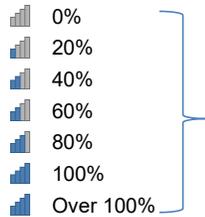
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

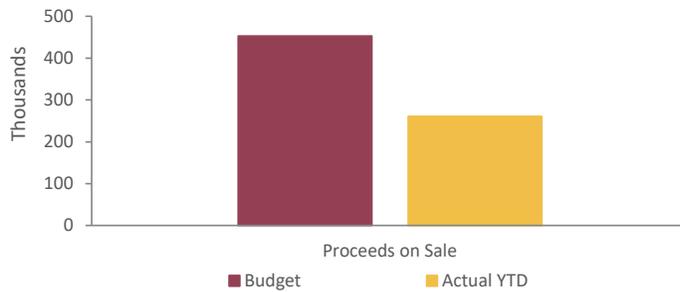


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Adopted		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
	BC001 L253 Admin Office - Building (Capital)	30,000	10,000	0	10,000
	BC016B Rec Ground Ablutions	223,500	223,500	218,085	5,415
	BC040 L9 (34) Smith St - Building (Capital)	10,200	10,200	11,220	(1,020)
	BC044 L68 (18) Smith St - Building (Capital)	42,500	20,000	5,885	14,115
	BC054 L271 (3) Greenham St - Building (Capital)	6,000	6,000	5,555	445
	BC066 L200 (6) Greenham St - Building (Capital)	0	0	10,000	(10,000)
	PE0021 P002 Ute Mechanic	55,000	55,000	0	55,000
	PE0091 P009 Semi Side Tipper	150,000	0	125,430	(125,430)
	PE0131 P013 Excavator	110,000	110,000	102,850	7,150
	PE0181 P018 Prime Mover	270,000	270,000	264,705	5,295
	PE0401 P040 Ute Gardener	50,000	50,000	0	50,000
	PE0591 P059 Skidsteer	130,000	130,000	110,200	19,800
	PE0661 P066 Ute Works Crew	55,000	55,000	54,322	678
	PE1001 P100 CEO Vehicle	85,000	0	73,698	(73,698)
	PE2001 P200 WS Vehicle	68,000	0	68,877	(68,877)
	PE3001 P300 DCEO Vehicle	75,000	0	76,532	(76,532)
	PE000 Himaac Rake	26,000	26,000	25,978	22
	PE0371 Fire Ute Fastattack (DFES Capital Grant)	0	0	320,236	(320,236)
				0	0
	RRG006 Kulja-Kalannie Full Recon	355,000	355,000	296,594	58,406
	RRG006B Kulja-Kalannie Reseal	120,000	120,000	27,833	92,167
	RRG140 Burakin-Wialki Full Recon	390,000	390,000	115,189	274,811
	R2R003 Koorda-Dowerin Asphalt Intersection	39,000	39,000	45,603	(6,603)
	R2R004 Koorda-Kulja Full Recon	390,000	195,000	0	195,000
	R2R004B Koorda-Kulja Asphalt Intersection	35,000	35,000	19,356	15,644
	R2R004C Koorda-Kulja Reseal	180,000	90,000	40,749	49,251
	R2R007 Booralaming-Kulja Reseal	32,000	32,000	0	32,000
	R2R017 Martin Reform/Sheet	70,000	70,000	61,145	8,855
	R2R138 Haig Asphalt Intersection	60,000	60,000	39,017	20,983
	R2R137 Railway Asphalt Intersection	61,000	61,000	88,574	(27,574)
	R2R002 Cadoux-Koorda 24/25	0	0	27,846	(27,846)
	RC002 Cadoux-Koorda WSNF Works	60,000	60,000	5,046	54,954
	RC135 Koorda-Wyalkatchem WSNF Works	45,000	45,000	23,355	21,645
	RC002B Cadoux-Koorda Reseal	50,000	50,000	9,993	40,007
	RC007 Booralaming-Kulja Reform/Sheet	80,000	80,000	0	80,000
	RC010 Mollerin Rock South Reform/Sheet	80,000	0	0	0
	RC014 Maher Road	0	0	3,905	(3,905)
	RC046 Downie Clearing	20,000	0	7,063	(7,063)
	RC052 Green Road	0	0	5,773	(5,773)
	RC103 Warren Reform/Sheet	100,000	100,000	96,681	3,319
	FC091 Footpath Repairs	20,000	0	0	0
				0	0
	PC004 Refuse Site CCTV	10,000	10,000	7,905	2,095
	PC002 Rec Centre Playground	150,000	0	0	0
	PC005 Bowling Green	694,791	694,791	680,102	14,689
	IO015 Caravan Park BBQ	10,000	10,000	17,210	(7,210)
	IO005 Shire Depot CCTV	10,000	10,000	0	10,000
		<b>4,447,991</b>	<b>3,472,491</b>	<b>3,092,512</b>	<b>379,979</b>

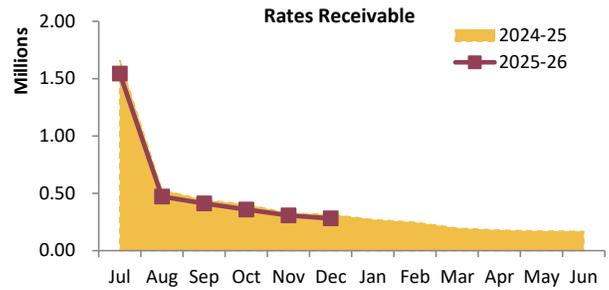
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
10901	P002 Ute Mechanic	7,500	35,000	27,500	0			0	0
10908	P009 Semi Side Tipper	25,000	20,000	0	(5,000)			0	0
10912	P013 Excavator	0	30,000	30,000	0			0	0
10916	P018 Prime Mover	70,000	90,000	20,000	0			0	0
10935	P040 Ute Gardener	9,500	25,000	15,500	0			0	0
10948	P059 Skidsteer	0	25,000	25,000	0			0	0
10996	P066 Ute Works Crew	38,000	30,000	0	(8,000)	36,300	33,727	0	(2,572)
11110	P100 CEO Vehicle	75,000	75,000	0	0	72,004	63,641	0	(8,363)
11109	P200 WS Vehicle	65,000	58,000	0	(7,000)	64,976	55,455	0	(9,522)
11107	P300 DCEO Vehicle	73,000	65,000	0	(8,000)	72,870	69,545	0	(3,325)
10909	P010 Fire Tender			0	0	8,531	9,091	560	0
	P037 Fire Ute (returned to DFES)			0	0	29,432	29,432	0	0
		<b>363,000</b>	<b>453,000</b>	<b>118,000</b>	<b>(28,000)</b>	<b>284,113</b>	<b>260,891</b>	<b>560</b>	<b>(23,782)</b>



7 RECEIVABLES

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



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

Amounts shown above include GST (where applicable)

KEY INFORMATION

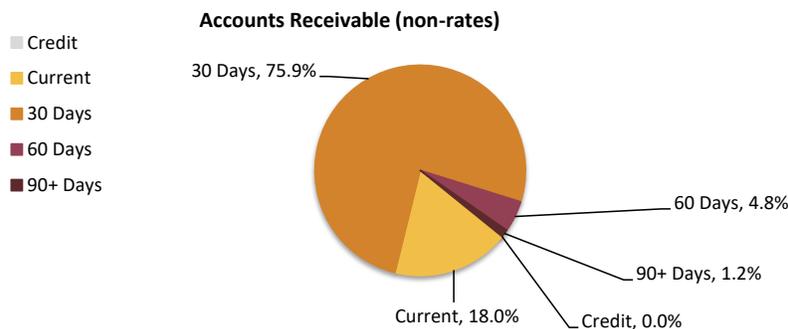
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 December 2025
<b>Other current assets</b>	\$	\$	\$	\$
Financial assets at amortised cost	5,848,061	59,009		5,907,070
<b>Inventory</b>				
Fuel	7,471	62,886	(71,347)	(991)
<b>Other assets</b>				
Contract assets	69,334		(69,334)	0
<b>Total other current assets</b>	<b>5,924,865</b>	<b>121,894</b>	<b>(140,681)</b>	<b>5,906,079</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

**Inventory**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

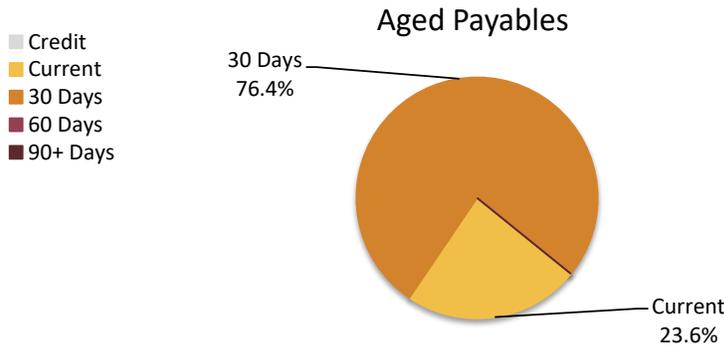
9 PAYABLES

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

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 1 December 2025
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		223,084	0		(210,000)	13,084
Other Liabilities - Councillor Nomination Fee		0	0	500	(300)	200
<b>Total other liabilities</b>		223,084	0	500	(210,300)	13,284
<b>Employee Related Provisions</b>						
Provision for annual leave		196,715	0			196,715
Provision for long service leave		161,277	0			161,277
<b>Total Provisions</b>		357,992	0	0	0	357,992
<b>Total other current liabilities</b>		<b>581,077</b>	<b>0</b>	<b>500</b>	<b>(210,300)</b>	<b>371,277</b>
<b>Amounts shown above include GST (where applicable)</b>						

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

**KEY INFORMATION**

**Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**Employee Related Provisions**

**Short-term employee benefits**

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**Contract liabilities**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

**Capital grant/contribution liabilities**

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

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

**OPERATING ACTIVITIES**

**11 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

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

**INVESTING ACTIVITIES**

**12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Dec 2025	Current Liability 31 Dec 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
DFES Cyclone Seroja Local Government Resilience Fund	223,084			223,084	223,084	223,084	223,084	210,000
CSRFF - Bowling Green Project (+ \$100k Bowls Contribution)				0	0	197,816	97,816	97,816
Regional Road Group Grant				0	0	575,048	460,038	323,989
Wheatbelt Secondary Freight Network (WSFN) Grant				0	0	42,762	42,762	0
Roads to Recovery Grant				0	0	706,000	353,000	436,000
DFES Capital Grant for KD037 Fastattack Replacement				0	0	0	0	290,804
	<b>223,084</b>	<b>0</b>	<b>0</b>	<b>223,084</b>	<b>223,084</b>	<b>1,744,710</b>	<b>1,176,700</b>	<b>1,358,609</b>

# SHIRE OF KOORDA

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
For the period ended 31 January 2026

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

### TABLE OF CONTENTS

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

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

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

**KEY INFORMATION**

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

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

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

	Actual 30 June 2025	Actual as at 31 January 2026
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	1,541,079	421,082
Trade and other receivables	251,500	390,903
Other financial assets	5,848,061	4,820,491
Inventories	7,471	8,885
Other assets	69,334	0
<b>TOTAL CURRENT ASSETS</b>	<b>7,717,444</b>	<b>5,641,362</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	59,715	116,383
Property, plant and equipment	15,892,316	17,475,636
Infrastructure	93,509,077	94,026,394
<b>TOTAL NON-CURRENT ASSETS</b>	<b>109,461,107</b>	<b>111,618,414</b>
<b>TOTAL ASSETS</b>	<b>117,178,552</b>	<b>117,259,776</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	477,117	216,830
Contract liabilities	223,084	13,084
Other liabilities	0	200
Employee related provisions	357,992	357,992
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,058,194</b>	<b>588,106</b>
<b>NON-CURRENT LIABILITIES</b>		
Employee related provisions	66,221	66,221
Other provisions	507,658	507,658
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>573,879</b>	<b>573,879</b>
<b>TOTAL LIABILITIES</b>	<b>1,632,073</b>	<b>1,161,985</b>
<b>NET ASSETS</b>	<b>115,546,479</b>	<b>116,097,790</b>
<b>EQUITY</b>		
Retained surplus	55,374,085	56,952,967
Reserve accounts	5,848,061	4,820,492
Revaluation surplus	54,324,333	54,324,333
<b>TOTAL EQUITY</b>	<b>115,546,479</b>	<b>116,097,792</b>

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

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

**1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 05 February 2026

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**MATERIAL ACCOUNTING POLICES**

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

**Critical accounting estimates and judgements**

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

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

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

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

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

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

**2 NET CURRENT ASSETS INFORMATION**

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

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

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

<b>Adjustments to net current assets</b>			
Less: Reserve accounts	(5,848,061)	(5,848,061)	(4,820,491)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of employee benefit provisions held in reserve	225,012	225,012	229,713
<b>Total adjustments to net current assets</b>	<b>2(a) (5,623,049)</b>	<b>(5,623,049)</b>	<b>(4,590,777)</b>

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

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

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

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

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.  
The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00%.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	225,412	28.95%	▲
Financial Assistance Grant annual allocation \$235k higher than anticipated. Additional \$6.6k received from DFES Operating Grant for overspend inf 24/25. Invoice sent to sports club for contribution to Bowling Green re-location.			Permanent
<b>Interest revenue</b>	25,062	18.56%	▲
Interest received higher than anticipated monthly budget split. \$14k Reserves, \$7k Municipal and \$3.7k Rates Penalty Interest.			Timing
<b>Other revenue</b>	107,689	726.01%	▲
Payout from LGIS for Members Equity Account (\$27k) used to pay off first 2025 Insurance Instalment. WALGA House Trust Valuation released, increase of \$57k for Shire of Koorda shares. Debt recovery costs for rates (\$22k) added to accounts ahead of anticipated budget.			Permanent
<b>Profit on asset disposals</b>	(52,045)	(71.29%)	▼
Disposal of assets behind anticipated budget - auction complete for Truck, Side Tipper, Excavator and Bobcat (to be included in February accounts). Full break down in note 6.			Timing
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	(62,358)	(7.15%)	▼
Budget split evenly across year. Employee costs slightly higher than YTD budget for road maintenance (\$30k), Recreation (\$20k) and Internal Plant Repairs (\$10k).			Timing
<b>Materials and contracts</b>	(196,167)	(20.95%)	▼
Plant costings to be allocated out to completed works to clear out Plant Operating Costs accordingly. Remaining budget items generally inline with budget.			Timing
<b>Utility charges</b>	50,966	29.96%	▲
Budget split evenly across year. Utilities under current budget allocation. (\$31k variance for Parks & Garden)			Timing
<b>Depreciation</b>	(90,526)	(6.25%)	▼
Due to capital works undertaken in 24-25 and additions to assets, depreciation higher than anticipated budget by \$30k Roads, \$19k Recreation and \$26k Plant.			Timing
<b>Insurance</b>	16,519	6.67%	▲
Credit from 24-25 Workers Compensation contribution following actual wage declaration. Wages less than declared values.			Permanent
<b>Other expenditure</b>	8,087	17.83%	▲
Slight variances from anticipated budget to Elected Member expenses and Community Grants Program.			Timing
<b>Loss on asset disposals</b>	(8,782)	(58.55%)	▼
Variance to anticipated loss on asset disposals. Full break down in note 6.			Timing
<b>Non cash amounts excluded from operating activities</b>	99,385	7.15%	▲
Depreciation and asset disposal variances as above.			Timing
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	285,795	24.29%	▲
RtR Grant income \$83k higher month end than anticipated budget. RRG \$32k behind anticipated budget. Recognition of DFES Capital Grant for new P037 FastAttack \$291k. Next WFSN claim to be processed (\$43k) once current funds expended. Full breakdown in Note 12.			Permanent
<b>Proceeds from disposal of assets</b>	20,618	7.84%	▲
Plant disposal not yet taken place as anticipated at budget time. Recognition of "proceeds" (book figure) for DFES changing over P037 Fire Ute (\$29k).			Timing
<b>Outflows from investing activities</b>			
<b>Acquisition of property, plant and equipment</b>	(1,207,041)	(116.77%)	▼
Plant \$505k ahead of budget (\$320k relating to DFES Capital Grant for new P037 FastAttack not included in budget). Buildings \$700k ahead of anticipated budget due to purchase of 6 Greenham St Units - to be brought in at Budget Review. Full breakdown on note 5.			Permanent
<b>Acquisition of infrastructure</b>	917,587	35.27%	▲
Other Infrastructure \$20k and Roads \$898k behind anticipated budget. Further break down on note 5.			Timing
<b>Inflows from financing activities</b>			
<b>Transfer from reserves</b>	1,150,000	0.00%	▲
As per Council RES: 231125 - transfer of \$700,000 from Council Building Reserve for purchase of 6 Greenham St Units. \$450,000 (of \$496,975 allocation) transferred from Recreation Reserve for Bowling Green re-location project.			
<b>Outflows from financing activities</b>			
<b>Transfer to reserves</b>	(122,430)	0.00%	▼
Interest earned on renewal of term deposit after investment from 1 July to 30 September 2025. Renewed for 3 months at a rate of 4.04%. Reserve matured 5th January.			Timing
<b>Surplus or deficit after imposition of general rates</b>	1,164,568	165.87%	▲
As per above explanations.			

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

**TABLE OF CONTENTS**

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

**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

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

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

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

Refer to Statement of Financial Activity

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

Refer to 3 - Cash and Financial Assets

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

Refer to 9 - Payables

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

Refer to 7 - Receivables

Key Operating Activities

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

Refer to Statement of Financial Activity

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

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

Refer to 11 - Grants and Contributions

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

Refer to Statement of Financial Activity

Key Investing Activities

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

Refer to Statement of Financial Activity

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

Refer to 6 - Disposal of Assets

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

Refer to 5 - Capital Acquisitions

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

Refer to 5 - Capital Acquisitions

Key Financing Activities

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

Refer to Statement of Financial Activity

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

Reserves	
Reserves balance	\$4.82 M
Net Movement	(\$1.03 M)

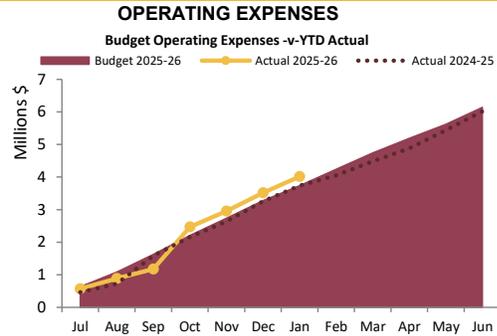
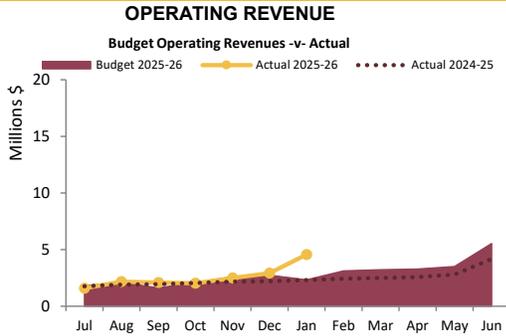
Refer to 4 - Cash Reserves

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

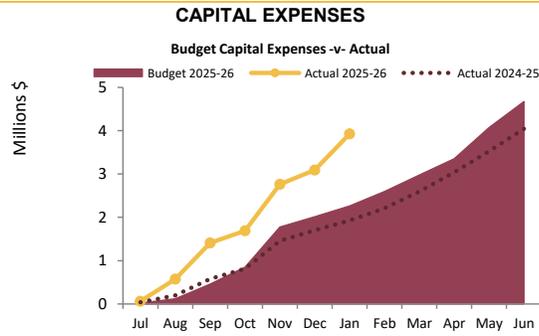
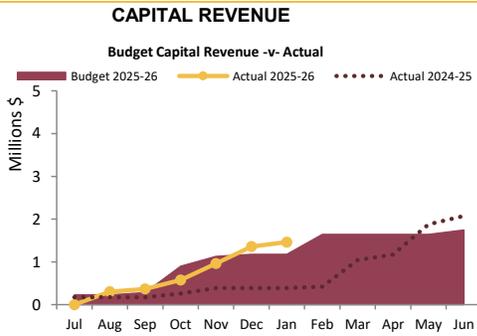
**SHIRE OF KOORDA  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**2 KEY INFORMATION - GRAPHICAL**

**OPERATING ACTIVITIES**



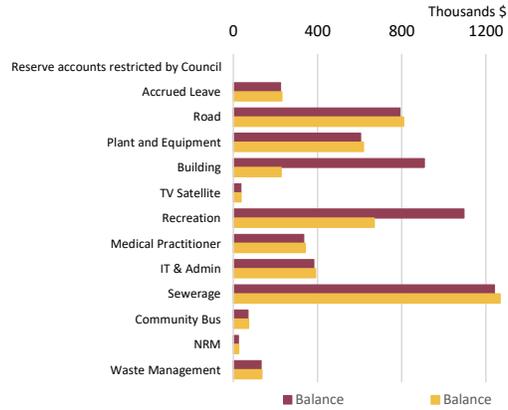
**INVESTING ACTIVITIES**



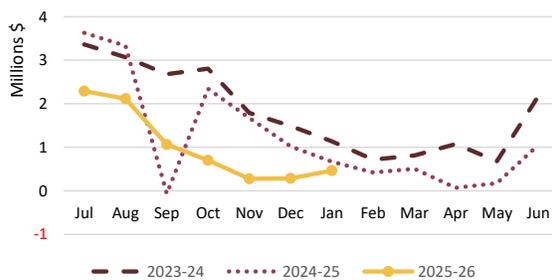
**FINANCING ACTIVITIES**

**BORROWINGS**

**RESERVES**



**Closing funding surplus / (deficit)**



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

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

**3 CASH AND FINANCIAL ASSETS AT AMORTISED COST**

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
CBA Municipal Account	Cash and cash equivalents	\$ 121,503	\$	\$ 121,503	\$	CBA	Variable	
CBA Licensing Account	Cash and cash equivalents	10,071		10,071		CBA	Variable	
CBA Savings Account	Cash and cash equivalents	232,469		232,469		CBA	Variable	
CBA ATM Cash Account	Cash and cash equivalents	18,410		18,410		CBA	Variable	
ATM Cash Account	Cash and cash equivalents	37,870		37,870		Cash		
Cash on Hand	Cash and cash equivalents	760		760		Cash		
Term Deposit XXX1	Financial assets at amortised cost	0	4,820,491	4,820,491		CBA	4.19%	31/03/2026
<b>Total</b>		<b>421,082</b>	<b>4,820,491</b>	<b>5,241,573</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		421,082	0	421,082	0			
Financial assets at amortised cost - Term Deposits		0	4,820,491	4,820,491	0			
		<b>421,082</b>	<b>4,820,491</b>	<b>5,241,573</b>	<b>0</b>			

**KEY INFORMATION**

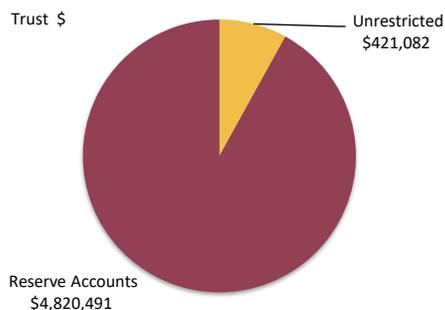
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



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

**4 RESERVE ACCOUNTS**

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

5 CAPITAL ACQUISITIONS

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

**KEY INFORMATION**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

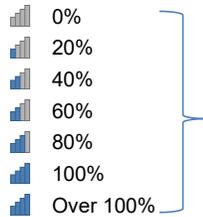
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

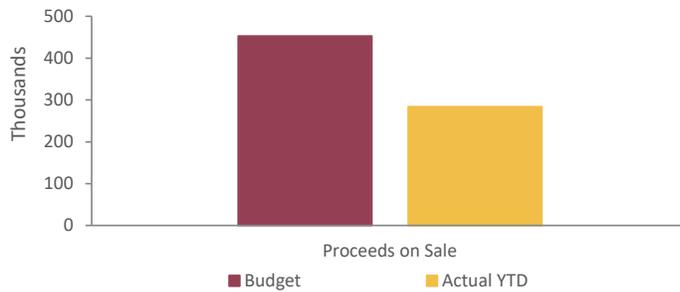


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Adopted			Variance
		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
	BC001 L253 Admin Office - Building (Capital)	30,000	10,000	0	10,000
	BC016B Rec Ground Ablutions	223,500	223,500	218,085	5,415
	BC040 L9 (34) Smith St - Building (Capital)	10,200	10,200	11,220	(1,020)
	BC044 L68 (18) Smith St - Building (Capital)	42,500	20,000	5,885	14,115
	BC054 L271 (3) Greenham St - Building (Capital)	6,000	6,000	5,555	445
	BC066 L200 (6) Greenham St - Building (Capital)	0	0	730,274	(730,274)
	PE0021 P002 Ute Mechanic	55,000	55,000	46,894	8,106
	PE0091 P009 Semi Side Tipper	150,000	0	125,430	(125,430)
	PE0131 P013 Excavator	110,000	110,000	102,850	7,150
	PE0181 P018 Prime Mover	270,000	270,000	264,705	5,295
	PE0401 P040 Ute Gardener	50,000	50,000	0	50,000
	PE0591 P059 Skidsteer	130,000	130,000	110,200	19,800
	PE0661 P066 Ute Works Crew	55,000	55,000	54,322	678
	PE1001 P100 CEO Vehicle	85,000	0	73,698	(73,698)
	PE2001 P200 WS Vehicle	68,000	68,000	68,877	(877)
	PE3001 P300 DCEO Vehicle	75,000	0	76,532	(76,532)
	PE000 Himac Rake	26,000	26,000	25,978	22
	PE0371 Fire Ute Fastattack (DFES Capital Grant)	0	0	320,236	(320,236)
					0
	RRG006 Kulja-Kalannie Full Recon	355,000	355,000	296,594	58,406
	RRG006B Kulja-Kalannie Reseal	120,000	120,000	27,833	92,167
	RRG140 Burakin-Wialki Full Recon	390,000	390,000	160,244	229,756
	R2R003 Koorda-Dowerin Asphalt Intersection	39,000	39,000	45,603	(6,603)
	R2R004 Koorda-Kulja Full Recon	390,000	260,000	20,209	239,791
	R2R004B Koorda-Kulja Asphalt Intersection	35,000	35,000	19,356	15,644
	R2R004C Koorda-Kulja Reseal	180,000	120,000	40,749	79,251
	R2R007 Booralaming-Kulja Reseal	32,000	32,000	0	32,000
	R2R017 Martin Reform/Sheet	70,000	70,000	61,145	8,855
	R2R138 Haig Asphalt Intersection	60,000	60,000	39,017	20,983
	R2R137 Railway Asphalt Intersection	61,000	61,000	88,574	(27,574)
	R2R002 Cadoux-Koorda 24/25	0	0	27,846	(27,846)
	RC002 Cadoux-Koorda WSNF Works	60,000	60,000	5,046	54,954
	RC135 Koorda-Wyalkatchem WSNF Works	45,000	45,000	23,355	21,645
	RC002B Cadoux-Koorda Reseal	50,000	50,000	9,993	40,007
	RC007 Booralaming-Kulja Reform/Sheet	80,000	80,000	0	80,000
	RC010 Mollerin Rock South Reform/Sheet	80,000	0	0	0
	RC014 Maher Road	0	0	3,905	(3,905)
	RC046 Downie Clearing	20,000	0	7,063	(7,063)
	RC052 Green Road	0	0	5,773	(5,773)
	RC103 Warren Reform/Sheet	100,000	100,000	96,681	3,319
	FC091 Footpath Repairs	20,000	0	0	0
					0
	PC004 Refuse Site CCTV	10,000	10,000	7,905	2,095
	PC002 Rec Centre Playground	150,000	0	0	0
	PC005 Bowling Green	694,791	694,791	680,102	14,689
	IO015 Caravan Park BBQ	10,000	10,000	17,210	(7,210)
	IO005 Shire Depot CCTV	10,000	10,000	0	10,000
		<b>4,447,991</b>	<b>3,635,491</b>	<b>3,924,945</b>	<b>(289,454)</b>

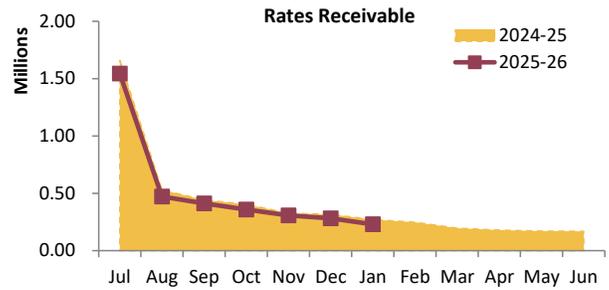
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
10901	P002 Ute Mechanic	7,500	35,000	27,500	0	2,332	22,727	20,395	0
10908	P009 Semi Side Tipper	25,000	20,000	0	(5,000)			0	0
10912	P013 Excavator	0	30,000	30,000	0			0	0
10916	P018 Prime Mover	70,000	90,000	20,000	0			0	0
10935	P040 Ute Gardener	9,500	25,000	15,500	0			0	0
10948	P059 Skidsteer	0	25,000	25,000	0			0	0
10996	P066 Ute Works Crew	38,000	30,000	0	(8,000)	36,300	33,727	0	(2,572)
11110	P100 CEO Vehicle	75,000	75,000	0	0	72,004	63,641	0	(8,363)
11109	P200 WS Vehicle	65,000	58,000	0	(7,000)	64,976	55,455	0	(9,522)
11107	P300 DCEO Vehicle	73,000	65,000	0	(8,000)	72,870	69,545	0	(3,325)
10909	P010 Fire Tender			0	0	8,531	9,091	560	0
	P037 Fire Ute (returned to DFES)			0	0	29,432	29,432	0	0
		<b>363,000</b>	<b>453,000</b>	<b>118,000</b>	<b>(28,000)</b>	<b>286,445</b>	<b>283,618</b>	<b>20,955</b>	<b>(23,782)</b>



7 RECEIVABLES

Rates receivable	30 June 2025	31 Jan 2026
	\$	\$
Opening arrears previous year	151,329	186,709
Levied this year	1,274,465	1,266,771
Less - collections to date	(1,239,085)	(1,210,206)
<b>Net rates collectable</b>	<b>186,709</b>	<b>243,273</b>
% Collected	86.9%	83.3%



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

Amounts shown above include GST (where applicable)

KEY INFORMATION

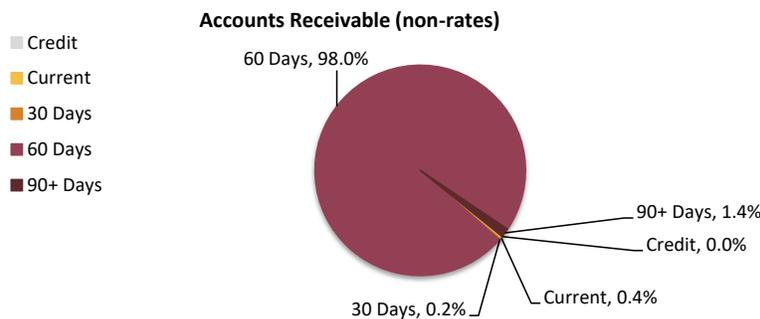
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 January 2026
<b>Other current assets</b>	\$	\$	\$	\$
Financial assets at amortised cost	5,848,061	(1,027,570)		4,820,491
<b>Inventory</b>				
Fuel	7,471	77,916	(76,501)	8,885
<b>Other assets</b>				
Contract assets	69,334		(69,334)	0
<b>Total other current assets</b>	<b>5,924,865</b>	<b>(949,654)</b>	<b>(145,835)</b>	<b>4,829,376</b>

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.

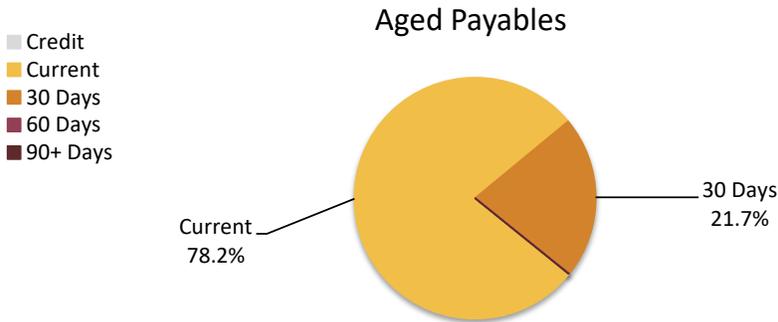
**9 PAYABLES**

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

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



10 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 January 2026
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		223,084	0		(210,000)	13,084
Other Liabilities - Councillor Nomination Fee		0	0	500	(300)	200
<b>Total other liabilities</b>		223,084	0	500	(210,300)	13,284
<b>Employee Related Provisions</b>						
Provision for annual leave		196,715	0			196,715
Provision for long service leave		161,277	0			161,277
<b>Total Provisions</b>		357,992	0	0	0	357,992
<b>Total other current liabilities</b>		<b>581,077</b>	<b>0</b>	<b>500</b>	<b>(210,300)</b>	<b>371,277</b>

Amounts shown above include GST (where applicable)

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

**KEY INFORMATION**

**Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**Employee Related Provisions**

**Short-term employee benefits**

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

**Other long-term employee benefits**

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**Contract liabilities**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

**Capital grant/contribution liabilities**

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

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

**OPERATING ACTIVITIES**

**11 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

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

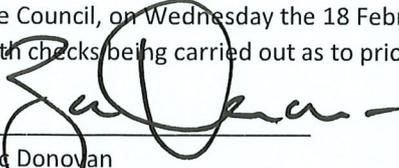
**INVESTING ACTIVITIES**

**12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jan 2026	Current Liability 31 Jan 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
DFES Cyclone Seroja Local Government Resilience Fund	223,084			223,084	223,084	223,084	210,000	
CSRFF - Bowling Green Project (+ \$100k Bowls Contribution)				0	0	197,816	97,816	
Regional Road Group Grant				0	0	575,048	427,875	
Wheatbelt Secondary Freight Network (WSFN) Grant				0	0	42,762	0	
Roads to Recovery Grant				0	0	706,000	436,000	
DFES Capital Grant for KD037 Fastattack Replacement				0	0	0	290,804	
	<b>223,084</b>	<b>0</b>	<b>0</b>	<b>223,084</b>	<b>223,084</b>	<b>1,744,710</b>	<b>1,176,700</b>	<b>1,462,495</b>

**Monthly Report - List of Accounts Paid  
Submitted to Council 18 February 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 V389 to V536 and direct bank transactions totalling \$2,263,355.28 submitted to each member of the Council, on Wednesday the 18 February 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
V389	10/12/2025	Agristock WA	Fertiliser Spreader, Glyphosate & Retic Fittings	\$ 968.15
V390	10/12/2025	Safron Cakes Catering	Balance of Council Christmas Dinner	\$ 1,910.00
V391	11/12/2025	Dept of Transport	P066 Plate Change	\$ 32.00
V392	12/12/2025	Pippa Reilly	Return of Housing Bond	\$ 600.00
V393	12/12/2025	Elders Rural Services	3 x 1L Cislin	\$ 419.56
V394	12/12/2025	Harcher Wheatbelt	Various Cleaning & Toilet Rolls Paper Towels	\$ 1,018.15
V395	12/12/2025	John Hughes Group	P100 2025 Ford Everest Platinum 3L V6 Diesel	\$ 81,067.60
V396	12/12/2025	Koorda Meats & Moore	Community Christmas Tree	\$ 195.56
V397	12/12/2025	KTY Electrical Services	Pool Replace Eco Main Switch	\$ 677.58
V398	12/12/2025	Linfox Armaguard PL	ATM Top Up	\$ 324.80
V399	12/12/2025	Moore Australia (WA) PL	Review & Adjustments After Audit Undertaking	\$ 396.00
V400	15/12/2025	Dept of Transport	P066 Rego 6m 16d, P200 Plate Change 12m Rego	\$ 766.80
V401	16/12/2025	Dept of Transport	P100 Plate Reissue	\$ 19.40
V402	17/12/2025	Dept of Transport	P300 Plate Change	\$ 32.00
V403	17/12/2025	Shire of Koorda	Employee Wages	\$ 55,442.34
V404	17/12/2025	Beam Superannuation	Employee Superannuation Payment	\$ 13,184.19
V405	18/12/2025	Agristock WA	Various Retic Fittings + Post Hole Shovel	\$ 122.67
V406	18/12/2025	AMPAC Debt Recovery (WA)	Commissions & Costs to 5/12/2025	\$ 5,539.50
V407	18/12/2025	Armadale Lock & Key	Replacement Keys	\$ 80.50
V408	18/12/2025	Avon Waste	November Refuse and Recycling Collection	\$ 5,538.55
V409	18/12/2025	BOC Limited	Container Service 29/10 - 27/11/2025	\$ 120.45
V410	18/12/2025	Bunnings	See Below	\$ 103.60
V411	18/12/2025	CW Plumbing & Contracting	Tennis Club Unblock Kitchen Sink & Repair Drainage	\$ 1,540.00
V412	18/12/2025	Contract Aquatic	Pool Management Fee Monthly - Jan 2026	\$ 19,800.00
V413	18/12/2025	DFES	November ESL	\$ 1,287.37
V414	18/12/2025	Ecoscape Australia	Flora Surveys - Cadoux Koorda Rd & Kalannie Kulja Rd	\$ 9,708.60
V415	18/12/2025	Elders Rural Services	Yalabee - OMO Laundry Powder 8kg	\$ 77.39
V416	18/12/2025	G Thorpe Enterprises	Contract Maintenance Various Buildings	\$ 2,143.51
V417	18/12/2025	GX Outdoors PL	Caravan Park - Frontier Single Electric BBQ	\$ 8,118.00
V418	18/12/2025	Harcher Wheatbelt	Cleaning Supplies Various Buildings	\$ 232.60
V419	18/12/2025	Hersey's Safety	Works PPE, Sunscreen, Rags & Consumables	\$ 1,732.79
V420	18/12/2025	Jenna Sand	Rec Ground - 50T Concrete Sand	\$ 522.50
V421	18/12/2025	Koorda Ag Parts	Volunteer Park Fence Panels, Several Tyre Repairs, Bowling Green Shades, P047 4 Tyres, P057 1 Tyre, Cement Roadworks, P065 2 Tyres	\$ 54,900.78
V422	18/12/2025	Koorda GSFS	14,000L Diesel (See Below)	\$ 25,853.00
V423	18/12/2025	Koorda Meats & Moore	Christmas BBQ Meats	\$ 183.15

V424	18/12/2025	Koorda Supermarket IGA	Milk, Tea, Coffee, Punch Ingredients & Chocolates (Seniors Luncheon) 1.8Kg Vanish (Yal) Tap Timer (Tennis) Council Meeting Supper Ingredients	\$ 251.65
V425	18/12/2025	KTY Electrical Services	L164 UC Install Power Point for HWS Heat Pump, L550 UF Replace Solarhart, Rec/Bowling Install 3phase Power Outlet	\$ 7,581.31
V426	18/12/2025	M Gregory Legal	Legal Advice	\$ 1,163.80
V427	18/12/2025	MCG Architects PL	Rec/Bowling Travel - Site Visit 25/11/2025	\$ 1,980.00
V428	18/12/2025	Officeworks	Rec/Bowling Rubbish Bins, Various Stationery Items for Office	\$ 215.44
V429	18/12/2025	Petchell Mechanical	P035 Service	\$ 1,742.81
V430	18/12/2025	Pool Assist	Pool - New Astral XP 2.0HP Pump	\$ 1,981.55
V431	18/12/2025	RB Motors	P066 2025 Ford Ranger XL, Dual Cab Tray Top 4x4	\$ 59,754.32
V432	18/12/2025	RBC Rural	Monthly Meterplan	\$ 285.80
V433	18/12/2025	Shire of Wongan Ballidu	Medical Services for December 2025	\$ 10,083.34
V434	18/12/2025	Stabilised Pavements of Australia	Wet Mix Kalannie -Kulja Road	\$ 49,984.00
V435	18/12/2025	Stallion Homes	Rec/Bowling Green October Progress Claim	\$ 83,829.90
V436	18/12/2025	Studiocanal PL	Drive In Movie - Good Fortune	\$ 330.00
V437	18/12/2025	Supagas PL	L274 Annual Gas Rental Fee	\$ 99.00
V438	18/12/2025	Swan Materials PL	305T 7mm Granite & 375T 14mm Granite	\$ 5,571.85
V439	18/12/2025	Synergy	Yalambee, Gym & Streetlights 25/10-24/11/2025	\$ 4,416.67
V440	18/12/2025	Team Global Express	Freight - P063 Parts, P063 V Belt, Oval Sprinklers	\$ 153.09
V441	18/12/2025	Watershed Water Systems	L68 4 Station Retic Controller, L282 6 Station Retic Controller	\$ 448.90
V442	18/12/2025	Tourism Council WA	Drive In Membership	\$ 363.00
V443	18/12/2025	WA Contract Ranger Services	Ranger Services 26/11, 28/11, 3/12 & 9/12	\$ 1,201.75
V444	18/12/2025	Westarp PL	Pool Replace Shadecloth Cover	\$ 2,587.20
V445	18/12/2025	Koorda Hotel	Works Crew Christmas Refreshments	\$ 203.00
V446	18/12/2025	Woodlands Distributors PL	8 Rolls Dog Waste Bags	\$ 209.66
V447	19/12/2025	Amanda Mitchell	Gym Fob Bond Return	\$ 30.00
V448	19/12/2025	Dept of Transport	P300 12m Licensing	\$ 501.05
V449	19/12/2025	Elders Real Estate WA	Deposit on 6 Greenham Street (CEACA Units)	\$ 10,000.00
V450	19/12/2025	Koorda Hotel	Quarterly Team Meeting	\$ 177.84
V451	19/12/2025	Boekeman Toyota Wongan	P300 New 2025 Toyota Prado GXL Wagon	\$ 84,185.00
<b>V452</b>	<b>30/12/2025</b>	<b>Credit Card</b>	<b>See Below</b>	<b>\$ 2,258.80</b>
V453	31/12/2025	Shire Of Koorda	Employee Wages	\$ 49,108.13
V454	31/12/2025	Beam Superannuation	Employee Superannuation Payment	\$ 11,993.60
V455	7/01/2025	Qingzhu Zhang	Development Application Fee Refund	\$ 2,054.00
V456	7/01/2025	Dept of Transport	P002 Plate Change & Remake	\$ 84.10
V457	8/01/2026	3EM Engineering Consultants	Rec Centre Engineering Consultancy	\$ 3,375.24
V458	8/01/2026	Agristock (WA) PL	Bowls Lawn - 350m2 Kikuyu Lawn Rolls Inc Freight	\$ 5,999.40
V459	8/01/2026	Alarm Monitoring Perth	Admin Office Monitoring 1/01 - 31/03/2026	\$ 139.30
V460	8/01/2026	Contract Aquatic	Pool Chemicals	\$ 4,362.01
V461	8/01/2026	G Thorpe Enterprises PL	Contract Maintenance Various Buildings	\$ 476.51
V462	8/01/2026	HC Construction Services PL	Road Condition Via Vidassist -All Roads in Shire	\$ 12,941.50
V463	8/01/2026	Koorda LPO-Anjele PL	Stamps, Library Postage	\$ 86.80
V464	8/01/2026	Koorda Pistol Club	Community Grant - Fencing	\$ 5,500.00
V465	8/01/2026	LGISWA - JLT	6m Regional Risk Coordinator	\$ 4,295.50
V466	8/01/2026	RB Motors	P200 - 2025 Ford Ranger Wildtrak Less Trade In	\$ 14,765.18
V467	8/01/2026	RnR Auto Electrics	P004 Air Con Repairs	\$ 487.30
V468	8/01/2026	Team Global Express	Freight - Retic Stations & Dog Waste Bags	\$ 119.55
V469	8/01/2026	Telstra Corporation Ltd	Bulk Office & Mobiles + SMS Messages \$383.25	\$ 1,061.84
V470	8/01/2026	Watershed Water Systems	Rec Bowling - Supply & Install Irrigation Lawn	\$ 9,910.00

V471	8/01/2026	Truck Centre WA PL	2025 UD GW26 Prime Mover	\$ 291,485.60
V472	8/01/2026	WA Contract Ranger Services	Ranger Services Including Travel 18/12/25	\$ 313.50
V473	8/01/2026	Wallis Computer Solutions	Admin Office - Supply & Install 2 New Laptops	\$ 7,820.28
V474	8/01/2026	Wongan Hills Pharmacy	Staff Vaccinations	\$ 45.40
V475	12/01/2026	ICON Conveyancing	Purchase 6 Greenham St Properties	\$ 731,811.19
V476	13/01/2026	Lara West	Gym Fob Bond Return	\$ 30.00
V477	13/01/2026	Francois Lorho	2 x Gym Fob Bond Return	\$ 60.00
V478	13/01/2026	ATO	December BAS	\$ 29,686.00
V479	14/01/2026	Shire of Koorda	Employee Wages	\$ 50,113.10
V480	14/01/2026	Beam Superannuation	Employee Superannuation Payment	\$ 12,428.90
V481	14/01/2026	ICON Conveyancing	CEACA Rental Payment	\$ 867.13
V482	15/01/2026	Kim Jun Hyeok	Gym Fob Bond Return	\$ 30.00
V483	16/01/2026	Avon Waste	December Refuse and Recycling Collection	\$ 7,544.55
V484	16/01/2026	BOC Limited	Container Service 28/11 - 28/12/2025	\$ 124.46
V485	16/01/2026	DFES	December ESL	\$ 716.50
V486	16/01/2026	Ecoscape Australia PL	Koorda Flora Surveys Plant ID	\$ 2,337.50
V487	16/01/2026	G Thorpe Enterprises PL	Contract Maintenance Various Buildings	\$ 1,018.99
V488	16/01/2026	Hutton & Northey Sales	P55 Seals & Bearings	\$ 1,359.00
V489	16/01/2026	Koorda CRC	ATM Fee & Quarterly CDO Payment	\$ 8,302.00
V490	16/01/2026	Koorda GSFS	20kg Premium Grease & Admin Cards (See Below)	\$ 936.30
V491	16/01/2026	Koorda Supermarket IGA	Milk, Cleaning Supplies, Sunscreen, Ham (Xmas Tree), Council Supper, Depot Xmas BBQ	\$ 319.55
V492	16/01/2026	KTY Electrical Services	L291 U3 Realign Satellite Dish, L68 Supply and Install Aircon Solenoid & L237 Supply Solahart	\$ 6,641.80
V493	16/01/2026	Landgate	UV Intermit Rural	\$ 48.48
V494	16/01/2026	Reward Hospitality	L253 Tork Hand Towel	\$ 366.28
V495	16/01/2026	Shire of Wongan Ballidu	Medical Services for January 2026	\$ 10,084.84
V496	16/01/2026	Synergy	Bulk Accounts	\$ 10,703.66
V497	16/01/2026	Truck Centre WA PL	P018 First Service	\$ 201.03
V498	19/01/2026	Mark Bridge	Rates Refund	\$ 568.58
V499	20/01/2026	Ryan Nansouri	2 x Gym Fob Bond Return	\$ 60.00
V500	20/01/2026	Raphael Monet	Gym Fob Bond Return	\$ 30.00
V501	21/01/2026	Dept of Transport	P007 Plate Change & Remake KD007	\$ 84.10
V502	21/01/2026	Avon Valley Toyota	P002 New Isuzu D-Max	\$ 27,051.92
V503	21/01/2026	CW Plumbing & Contracting	L271 Install Solar Hot Water System	\$ 1,705.66
V504	21/01/2026	Contract Aquatic	Pool Management Fee - Feb 2026	\$ 19,800.00
V505	21/01/2026	G&S Industries	Tip Camera Pole, Battery Box & Lock Cover	\$ 3,029.13
V506	21/01/2026	MCG Architects PL	Golf Club Site Visit, Scoping & Measure	\$ 5,500.00
V507	21/01/2026	RBC Rural	Monthly Meterplan	\$ 148.59
V508	21/01/2026	Synergy	Yalabee & Gym 10/12/2025 - 13/01/2026	\$ 3,473.34
V509	21/01/2026	Watershed Water Systems	Retic Replacement Stock	\$ 1,283.44
V510	21/01/2026	WA Contract Ranger Services	Ranger Services Including Travel 7/1 & 14/1/2026	\$ 627.00
V511	21/01/2026	Wallis Computer Solutions	Annual Microsoft M365 Bundle Renewal	\$ 11,385.00
<b>V512</b>	<b>28/01/2026</b>	<b>Credit Card</b>	<b>See Below</b>	<b>\$ 1,409.68</b>
V513	28/01/2026	Shire Of Koorda	Employee Wages	\$ 50,548.66
V514	28/01/2026	Beam Superannuation	Employee Superannuation Payment	\$ 12,245.08
V515	30/01/2026	AMPAC Debt Recovery	Commissions & Costs to 18/01/2026	\$ 277.70
V516	30/01/2026	G Thorpe Enterprises PL	Contract Maintenance Various Buildings	\$ 1,226.64
V517	30/01/2026	IP Cameras Australia	Supply & Install CCTV Inside Waste Facility	\$ 9,605.20
V518	30/01/2026	Marty Grant Bulldozing	13,000m3 Gravel Pushed	\$ 35,750.00
V519	30/01/2026	Morris Pest & Weed Control	Annual Spider Spray	\$ 7,381.00
V520	30/01/2026	Telstra Corporation Ltd	Bulk Office & Mobiles + SMS Messages \$798.50	\$ 1,466.00
V521	5/02/2026	M Chandler	Reimbursement of Food TAFE Course	\$ 119.00
V522	5/02/2026	G Boyne	Reimbursement of Food TAFE Course	\$ 119.00

V523	5/02/2026	ATO	January BAS	\$ 17,436.00
V524	6/02/2026	Agristock (WA) PL	5L Truck Wash, 100kg Urea Various Lawns, Garden Retic Supplies & 2 x Adjustable Rakes	\$ 471.26
V525	6/02/2026	DFES	January ESL	\$ 1,861.89
V526	6/02/2026	Gups Mobile Welding PL	P065 Repairs to Tail Light Bracket	\$ 243.50
V527	6/02/2026	Koorda Ag Parts	P57 7 x Tyres & Disposal Fees, P05 & P18 Tyre Repair, P18 2 x Narva Globes, P66 Narva Switch & Plug, Various Parts for Plant & Buildings	\$ 2,859.45
V528	6/02/2026	Koorda LPO-Anjele PL	ES Building Replacement Fridge, Copy Paper & Postage	\$ 1,103.25
V529	6/02/2026	Linfox Armaguard PL	ATM Top Up	\$ 344.49
V530	6/02/2026	Marty Grant Bulldozing	Push 3500m3 Gravel	\$ 9,625.00
V531	6/02/2026	Moore Australia (WA) PL	Combined Financial Management Review and Audit Regulation 17 Review Services	\$ 19,620.33
V532	6/02/2026	NEWROC	Annual Membership Fee	\$ 14,300.00
V533	6/02/2026	SD Mechanical Solutions PL	P19 500hr Service	\$ 4,457.95
V534	6/02/2026	Visimax	Cat/Possum Trap	\$ 311.73
V535	11/02/2026	Shire Of Koorda	Employee Wages	\$ 55,148.73
V536	11/02/2026	Beam Superannuation	Employee Superannuation Payment	\$ 12,271.16
			<b>GRAND TOTAL</b>	<b>\$ 2,263,355.28</b>
<b>Credit Card</b>				
V452	1/12/2025	CRISP Wireless	Admin Office, ES, CEO, DCEO, WS, Caravan Park & Recreation Centre Internet	\$ 852.90
	1/12/2025	Brayco Commercial PL	Rec Centre - Splashback Bench (Ice Machine)	\$ 449.00
	6/12/2025	Bunnings	Medical Centre Outdoor Mat + L253 Mr Sheen (10)	\$ 154.90
	11/12/2025	The West Australian	The West Subscription - Digital Edition	\$ 32.00
	17/12/2025	Koorda Meats & Moore	Outside Crew Breakfast Meeting	\$ 170.00
	23/12/2025	Canva	Annual Subscription	\$ 600.00
				<b>\$ 2,258.80</b>
<b>Bunnings</b>				
V410	28/11/2025	Bunnings Trade Card	15W Oven Globes + 2 x 52L Storage Containers	\$ 103.60
				<b>\$ 103.60</b>
<b>Great Southern Fuel Supplies</b>				
V422	4/11/2025	Fire Truck	P008 - 34.14L Diesel	\$ 62.10
	10/11/2025	WS Admin Card	Jerry Cans - 77.64L Unleaded	\$ 138.90
	14/11/2025	CEO Admin Card	P100 - 87.47L Diesel	\$ 162.61
	25/11/2025	CEO Admin Card	P100 - 87.47L Diesel	\$ 185.85
	28/11/2025	Office Admin Card	Jerry Cans - 116.63L Unleaded	\$ 210.98
				<b>\$ 760.44</b>
<b>Great Southern Fuel Supplies</b>				
V490	28/12/2025	DCEO Admin Card	P300 - 87.52L Diesel	\$ 176.65
	4/12/2025	CEO Admin Card	P100 - 95.19L Diesel	\$ 178.86
	12/12/2025	CEO Admin Card	P100 - 67.31L Diesel	\$ 125.17
	27/12/2025	CEO Admin Card	P100 - 65.22L Diesel	\$ 134.34
				<b>\$ 615.02</b>
<b>Credit Card</b>				
V512	1/01/2026	CRISP Wireless	Admin Office, ES, CEO, DCEO, WS, Caravan Park & Recreation Centre Internet	\$ 852.90
	2/01/2026	Commonwealth Bank	Annual Fee (3 Cards x \$24.00)	\$ 72.00
	7/01/2026	The West Australian	The West Subscription - Digital Edition	\$ 32.00
	22/01/2026	Seek	Advertisement - Finance Role	\$ 452.78
				<b>\$ 1,409.68</b>



**SHIRE OF KOORDA  
(ABN 76 109 337 541)**

and

**FES Ministerial Body**

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**LICENCE  
KOORDA  
COMMUNICATIONS SITE**

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**LICENCE made**

2026

**Parties**

**Shire of Koorda (ABN 76 109 337 541)** of 10 Haig Street, Koorda, Western Australia 6475 (“**the Licensor**”)

and

**FES Ministerial Body** a body corporate pursuant to the *Fire and Emergency Services Act 1998* (WA) of 20 Stockton Bend, Cockburn Central, Western Australia 6164 (“**FES**”)

**INTRODUCTION**

- A. The Licensor occupies and uses part of the Land specified in Item 1 of the Schedule (“**Land**”) by way of a written agreement with the Landlord dated 2 May 2024, a copy of which is attached and marked “A”.
- B. FES requires a licence from the Licensor to use:
- (i) the areas on the Tower shown for identification purposes only on the photograph attached to this document marked “B”; and
  - (ii) the areas in and around the Enclosure shown for identification purposes only on the photographs attached to this document marked “C1”, “C2”, “C3” and “C4”,
- (with the Tower and the Enclosure situated on those parts of the Land shown for identification purposes only on the photograph attached to this document marked “D”) for the use of a communications facility.
- C. The Parties enter into this document to set out the terms and conditions upon which the licence is granted.

**The parties agree**

**1 Definitions and Interpretation**

**1.1 Definitions**

In this document:

<b>Agreement</b>	means the agreement described in Introduction paragraph A.
<b>Business Day</b>	means any day except a Saturday, Sunday or public holiday in Western Australia.
<b>Commencement Date</b>	has the meaning given in clause 2.1.
<b>Enclosure</b>	means the enclosure installed by the Licensor on part of the area occupied by the Licensor pursuant to the Agreement.
<b>Expiry Date</b>	has the meaning given in clause 2.1.
<b>FES</b>	includes FES’ employees, agents, contractors and any persons having a right to use, access, possess or occupy the Licensed Premises.

<b>FES's fixtures</b>	<p>without limiting the generality of such term, shall include reference to any masts, antennae, batteries, radios, cables (telephone or any other type), pipes, wires, conduits, fencing, solar panels, erections and other improvements constructed, erected or installed by FES at the Licensed Premises, and all other appliances, apparatus and things of whatsoever nature brought onto the Land or the Licensed Premises by FES. As at the Commencement Date, the <b>FES's fixtures</b> are:</p> <ul style="list-style-type: none"> <li>• Antennas (2) affixed near the top of the Tower (as shown for identification purposes only on the photograph attached to this document marked "B");</li> <li>• Ground mounted solar frame and panel (as shown for identification purposes only on the photograph attached to this document marked "C4");</li> <li>• Orange batteries (4) located in the Enclosure (as shown for identification purposes only on the photograph attached to this document marked "C2");</li> <li>• Solar charge controller, repeater and all other equipment within the rack in the Enclosure (as shown for identification purposes only on the photograph attached to this document marked "C3), but excluding the Licensor's repeater (mounted at the bottom of the rack in the Enclosure, and which is shown for identification purposes only on the photograph attached to this document marked "C1").</li> </ul>
<b>Landlord</b>	means Andrew Harry O'Kane of 23 Passiflora Drive, Forrestfield, Western Australia, the registered proprietor of the Land.
<b>Licence</b>	means the licence granted by the Licensor to FES under this document.
<b>Licence Fee</b>	means the annual licence fee payable during the Term (if demanded by the Licensor) being the amount specified in Item 4 of the Schedule.
<b>Licensed Premises</b>	has the meaning given in Introduction paragraph B.
<b>Licensor's Property</b>	without limiting the generality of such term, shall include the Tower, the Enclosure and all associated infrastructure and equipment constructed, erected or installed by the Licensor on the area occupied by the Licensor pursuant to the Agreement.
<b>Permitted Use</b>	means the use of the Licensed Premises as a communications facility for the purpose of fire and emergency services and ancillary uses.
<b>Schedule</b>	means the schedule to this document.
<b>Term</b>	has the meaning given in clause 2.1.
<b>Tower</b>	means the tower installed by the Licensor on part of the area occupied by the Licensor pursuant to the Agreement. The Tower is shown for identification purposes only on the photographs attached to this document marked "B" and "C4").

## 1.2 Interpretation

In this document:

- (i) Reference to the parties includes their personal representatives, successors and lawful assigns;
- (ii) Where a reference to a party includes more than one person the rights and obligations of those persons shall be joint and several;
- (iii) Headings have been inserted for guidance only and shall be deemed not to form part of the context;
- (iv) Where a day on or by which any timing is to be done is not a Business Day, that timing must be done on or by the next succeeding day which is a Business Day; and
- (v) The Schedule and any annexures or appendices to this document are incorporated in and form part of this document.

## 2 Grant of Licence

- 2.1. The Licensor HEREBY GRANTS to FES a licence to use the Licensed Premises, for the Permitted Use, for a term (subject to the provisions of this Licence) commencing on the commencement date specified in Item 2 of the Schedule and expiring on the expiry date specified in Item 2 of the Schedule and includes where appropriate any renewal or extension thereof .
- 2.2. The Licensor acknowledges and agrees that FES may access the Licensed Premises at all times of the day or night (24 hours a day, 7 days a week) during the Term and any further term.
- 2.3. The Licensor covenants and agrees that subject to FES observing and performing the covenants contained in this Licence and subject to the terms of this Licence, FES shall peaceably hold and enjoy the Licensed Premises throughout the Term without any interruption from the Licensor or any person claiming by, through or under the Licensor.
- 2.4. Subject to the terms of this Licence including clause 17.8, the Licensor must use reasonable endeavours, at its cost, to maintain the Licensor's Property in good repair, order and safe condition at all times.
- 2.5. FES may at its sole cost commission a written structural assessment report for the Tower ("**Report**"). The Report must be prepared by a suitably qualified engineer. The Licensor must allow reasonable access to the Licensed Premises by the appointed engineer. If FES obtains a Report then it must provide a copy of the Report to the Licensor.
- 2.6. The Licensor must use reasonable endeavors to prevent damage to, or interference of, the Licensor's Property by any third party or anyone else (including a trespasser).

## 3 Payment of Licence Fee

- 3.1 FES COVENANTS AND AGREES with the Licensor that it shall pay to the Licensor the Licence Fee (if demanded) in advance on the Commencement Date and thereafter on the anniversary of the Commencement Date in each and every succeeding year of the Term and any further term.

3.2 For the avoidance of any doubt, the Licensor acknowledges and agrees that the Licence Fee is a gross fee inclusive of all costs, charges, expenses, fees, levies and utilities and that FES is not obliged to pay any other monies to the Licensor or any other person in addition to the Licence Fee.

3.3 The Licence Fee is not subject to review at any time during the Term or any further term.

#### **4 Rights created under the Licence**

FES ACKNOWLEDGES that:

4.1 This Licence does not confer on FES any estate or interest in the Land.

4.2 Other than the rights granted under this Licence, the grant of this Licence does not create or confer upon FES any tenancy or any other estate or interest in the Licensed Premises.

4.3 The rights of FES under this Licence lie in contract only.

#### **5 Repairs and Maintenance**

FES will use its reasonable endeavours during the Term to keep the Licensed Premises in good order and condition.

#### **6 Permitted Use**

FES shall during the Term use the Licensed Premises for the Permitted Use and for no other use unless the prior written consent of the Licensor is obtained (such consent not to be unreasonably withheld).

#### **7 Insurance**

FES shall during the Term and any further term maintain insurance cover of the nature effected with the Western Australian Government Treasury Managed Fund (RiskCover) with respect to the Licensed Premises.

#### **8 Services**

The cost to install any services (including electricity, gas, water and telephone) to the Licensed Premises deemed necessary by FES shall be borne by FES.

#### **9 Indemnity**

##### *FES' indemnity*

9.1 FES HEREBY INDEMNIFIES, and shall keep indemnified, the Licensor in respect of all loss, damages, claims and liability which may at any time be incurred or suffered by the Licensor, or brought, maintained or made against the Licensor arising out of or in connection with:

- (i) FES's use and occupation of the Licensed Premises;
- (ii) any work carried out by or on behalf of FES at the Licensed Premises;
- (iii) FES's activities or operations on, or other use of any kind of, the Licensed Premises;
- (iv) any default by FES in the due and punctual performance, observation and compliance with any of FES's covenants or obligations under this Licence; or

(v) any wrongful act or omission of FES,

caused by, or contributed to by, FES or FES's employees, agents or contractors or anyone else FES is responsible for.

9.2 Clause 9.1 shall not apply to the extent that the loss, damage, claim or liability was caused or contributed to by the Licensor or the Licensor's employees, agents or contractors or anyone else the Licensor is responsible for.

Licensor's indemnity

9.3 The Licensor HEREBY INDEMNIFIES, and shall keep indemnified, FES in respect of all loss, damages, claims and liability which may at any time be incurred or suffered by FES, or brought, maintained or made against FES, arising out of or in connection with:

- (i) FES's use and occupation of the Licensed Premises;
- (ii) any work carried out by or on behalf of the Licensor;
- (iii) any default by the Licensor in the due and punctual performance, observation and compliance with any of the Licensor's covenants or obligations under this Licence; or
- (iv) any wrongful act or omission of the Licensor,

which has been caused or contributed to by the Licensor or the Licensor's employees, agents or contractors or anyone else the Licensor is responsible for.

9.4 Clause 9.3 shall not apply to the extent that the loss, damage, claim or liability was caused or contributed to by FES or FES's employees, agents or contractors or anyone else FES is responsible for.

## 10 FES's Rights

10.1 Subject to clause 10.2, FES by its officers, servants, workmen, agents and contractors shall have the right at all times of the day or night (24 hours a day, 7 days a week) during the Term and any further term (acting reasonably) to:

- (i) install, add to, erect and construct any new FES's fixtures on the Licensed Premises, and
- (ii) dismantle, alter, repair, replace, renew, remove and maintain any of FES's fixtures on the Licensed Premises.

10.2 At least 25 Business Days prior to carrying out any of the works or activities contemplated under clause 10.1, FES shall notify the Licensor in writing of the proposed works or activities and, if requested by the Licensor (acting reasonably), FES shall consult with the Licensor with a view to minimising the impact of any such works or activities at the Licensed Premises, the Licensor's Property or the surrounding adjacent area including the Land. The Licensor acknowledges and agrees that clause 10.2 does not apply in the event of an emergency or works or activities of a minor nature, and in each of those cases the Licensee (acting reasonably) will notify the Licensor including notification at least by telephone prior to the minor works or activities being undertaken or as soon as reasonably practicable thereafter in the event of an emergency.

## **11 Licensor's Obligations in Respect of Licensed Premises**

The Licensor must not transfer or otherwise dispose of its interest under this Licence to a third party unless:

- 11.1 That disposition is subject to the operation of this Licence and the rights of FES under this Licence;
- 11.2 The Licensor gives FES reasonable prior notice of such intended disposition; and
- 11.3 The Licensor ensures that the proposed transferee signs a deed of covenant, to be prepared by FES's solicitors at FES's expense, made between the Licensor, FES and the transferee, legally binding the transferee to comply with and observe all of the Licensor's obligations imposed or contained in this Licence.

## **12 Yielding Up**

12.1 FES:

- (i) may, prior to the expiration of the Term or any further term; and
- (ii) must, at the expiry of the Term or any further term,

remove and carry away from the Licensed Premises FES's fixtures, but FES shall in such removal:

- (iii) do no damage to the Licensed Premises and shall forthwith make good any damage which FES may occasion thereto; and
- (iv) leave the Licensed Premises in a clean and tidy state.

12.2 Prior to removing FES's fixtures at the end of the Term or any further term, FES shall provide an opportunity for the Licensor to negotiate with FES to take (whether at cost or at no cost, as may be negotiated between the parties) any items of the FES's fixtures to be removed.

12.3 For the avoidance of doubt, the Licensor acknowledges and agrees that FES has no other yielding up obligations or make good obligations.

## **13 FES's Fixtures**

13.1 FES's fixtures shall be and remain the property of FES notwithstanding that any part or parts may be or become affixed to the Licensed Premises or the Land.

13.2 FES (acting reasonably) may make any alterations or additions to the Licensed Premises necessary to accommodate FES's fixtures, provided that, other than in the case of alterations or additions to the Licensed Premises of a minor nature, FES shall give the Licensor at least 25 Business Days prior written notice of the proposed alterations or additions to the Licensed Premises and, if requested by the Licensor (acting reasonably), FES shall modify its proposed alterations or additions to the Licensed Premises to address any concerns of the Licensor (acting reasonably).

## 14 Parties' Other Warranties

### FES's warranties

- 14.1 FES warrants that, subject only to the exercise by FES of its rights under this Licence, the Licensor's use and operation of the Licensor's Property (including any part of it within the Licensed Premises) will not be obstructed, interrupted or impeded by FES, or FES's employees, agents or contractors, or any other person FES is responsible for at any time during the Term.
- 14.2 FES must not itself knowingly, nor will it knowingly permit any third party to, alter, damage or in any way interfere with any part of the Licensor's Property and FES indemnifies the Licensor against any costs, losses or expenses arising from any such alterations, damage or interference.

### Licensor's warranties

- 14.3 Subject to clause 14.4, the Licensor warrants that FES' use and operation of the Licensed Premises for the Permitted Use will not be obstructed, interrupted or impeded by the Licensor, the Licensor's employees, agents or contractors or any other person the Licensor is responsible for at any time during the Term.
- 14.4 If the Licensor intends to carry out maintenance or repair work on the Licensor's Property that may temporarily obstruct, interrupt or impede FES's use and operation of the Licensed Premises for the Permitted Use, then the Licensor shall give at least 30 days prior written notice of that work to FES (except in the case of emergency work, in which case the Licensor shall give such notice as soon as is practicable in the circumstances) and the Licensor shall also take reasonable steps to avoid, or minimise the extent of, any obstruction, interruption or impedance caused by those works.
- 14.5 The Licensor must not itself knowingly, nor will it knowingly permit any third party to, alter, damage or in any way interfere with any part of the Licensed Premises or FES's fixtures and the Licensor indemnifies FES against any costs, losses or expenses arising from any such alterations, damage or interference.

The Licensor must use reasonable endeavors to procure the modification of any radio frequency used by any other communications carrier on the Land upon receipt of notice from FES that the relevant communications carrier's radio frequency interferes, obstructs, interrupts or impedes FES' radio frequency.

## 15 Holding Over

If the Licensor permits FES to continue to occupy the Licensed Premises beyond the Expiry Date otherwise than pursuant to the grant of a further licence under clause 16, FES shall do so as a yearly licensee only, at an annual Licence Fee equal to the annual Licence Fee payable by FES to the Licensor immediately before the holding over commenced, payable annually in advance (if demanded by the Licensor) with the first annual payment to be made on the day following the Expiry Date. The holding over otherwise continues on the same terms and conditions as this Licence. The licence so created may be terminated at any time by either party by six (6) months' notice in writing given to the other party to expire on any date.

## 16 Renewal of Licence

- 16.1 This Licence will be automatically renewed for the further terms specified in Item 3 of the Schedule unless FES gives the Licensor notice in writing at least 2 months prior to the expiration of the relevant term that the Licence is not to be renewed.
- 16.2 The renewed licence must commence on the day after expiry of the relevant term and be on the same terms and conditions contained in this Licence but not including any provision for renewal after the last of the further terms hereby granted.

## 17 Termination

- 17.1 Notwithstanding any other provision contained in this Licence to the contrary, FES may in its absolute discretion at any time immediately terminate this Licence by notice to the Licensor without any compensation or termination payment being paid to the Licensor.
- 17.2 Termination of this Licence does not affect the rights or liabilities of the parties in relation to any course of action accruing prior to termination.
- 17.3 Upon the termination of this Licence pursuant to this clause 17, FES must yield up the Licensed Premises in accordance with clause 12.

### Termination of Licence if Agreement terminates

- 17.4 FES acknowledges that this Licence may come to an end on termination of the Agreement.
- 17.5 If the Agreement terminates then this Licence will terminate simultaneously with the termination of the Agreement.
- 17.6 Notwithstanding any other provision contained in this Licence to the contrary, where the Agreement is likely to be or is terminated for any reason, the Licensor must immediately notify FES in writing.
- 17.7 If the Licence is terminated as referred to in clause 17.5, the Licensor authorises and permits FES to deal directly with the Landlord to continue and protect FES's rights to use the Licensed Premises for the Term and any further term and the Licensor will provide all reasonable assistance and execute any documents reasonably required by FES in this regard.

### Termination upon destruction etc. of Licensor's Property

- 17.8 To avoid doubt, nothing in this document requires the Licensor to replace the Licensor's Property if it is destroyed or damaged beyond reasonable commercial or economic repair by an act or event outside of the Licensor's control ("**Destruction**"). In the event of such Destruction, the Licensor shall notify FES as soon as is practicable of that Destruction and the notice shall state whether the Licensor has decided as a result to terminate the Licence or to reinstate the Licensor's Property. If the Licensor decides to terminate this Licence as a result of such Destruction, then this Licence shall terminate on the date that is 3 months from receipt of the Licensor's notice or on such later date as may be stated in that notice. If the Licensor decides to reinstate the Licensor's Property, the Licensor must do so at its cost, within a reasonable time after the date that the Destruction occurred.

## 18 Notices

- 18.1 Any notice to be given under this Licence by one of the parties to the other must be in writing.
- 18.2 A notice is given for all purposes to the Licensor by delivery in person or by prepaid post addressed to:
- 10 Haig Street  
KOORDA WA 6475  
Attention: Chief Executive Officer
- 18.3 A notice is given for all purposes to FES by prepaid post addressed to:
- DFES
- 20 Stockton Bend  
Cockburn Central WA 6164  
Attention: Land and Buildings
- 18.4 Any notice given in accordance with this Licence will be deemed to be duly served in the case of delivery in person, when left at the relevant address or in the case of posting, at the expiration of five Business Days after the date of posting.
- 18.5 If a notice is delivered after 5pm, it is to be treated as having been given at the beginning of the next Business Day at 9am.

## 19 Permits / Consents

FES must obtain and keep all relevant consents to and permits for the use of the Licensed Premises as a communications facility or for access to the Licensed Premises from any statutory, public or other relevant authority.

## 20 Goods and Services Tax

- 20.1 In this clause:
- (i) **GST** means any tax calculated by reference to the value of goods or services provided, calculated and levied at the point of sale or supply of the goods or services and includes GST as that term is used in the GST Act;
  - (ii) **GST Act** means *A New Tax System (Goods and Services Tax) Act 1999* and includes other GST related legislation and regulations under the legislation, as amended from time to time;
  - (iii) **Payment** includes every amount (other than GST) payable by FES to the Licensor under or in connection with this Licence, whether as a licence fee or as any other kind of payment; and
  - (iv) except for terms defined in this Licence, terms used in this clause have the same meaning as in the GST Act.
- 20.2 Each payment is exclusive of GST.
- 20.3 Each payment must be increased by the GST applying to the payment or imposed on the Taxable Supply in respect of which the Payment is made.

20.4 FES must pay the GST referred to in clause 20.3 at the time Payment in respect of which the GST applies is due under this Licence provided that the Licensor has first issued a tax invoice to FES. The Licensor warrants that the amounts referred to in any Tax Invoice given to FES are correct.

## 21 Governing Law

This Licence is governed and construed in accordance with the laws from time to time in force in Western Australia and the parties submit to the non-exclusive jurisdiction of the Courts of that State.

## 22 Entire Agreement and Variation

22.1 This Licence constitutes the entire agreement between the parties with respect to its subject matter.

22.2 This Licence must not be changed or modified in any way subsequent to its execution except in writing signed by the Licensor and FES.

## 23 WAPC Consent

If for any reason this Licence requires the consent of the Western Australian Planning Commission, then it will be subject to that consent being given.

## 24 Force Majeure

The parties acknowledge and agree that neither party will be considered to be in default of performance of any of its obligations under this Licence if such performance is prevented or delayed by Force Majeure. "Force Majeure" is to be understood to be any cause which is beyond the reasonable control of the party affected and which is forthwith, by notice from the party affected, brought to the attention of the other party, including but not limited to war, hostilities, revolution, civil unrest, strike, lockout, epidemic or pandemic, government ordered restriction or cessation of activity, accident, fire, natural disaster, wind or flood or any requirement of law, or an act of God.

## 25 Costs

Each party shall bear its own costs (including legal costs) of and incidental to the preparation, negotiation and completion of this Licence.

## 26 FES Payments

26.1 Notwithstanding any provision contained in this Licence to the contrary, the Licensor acknowledges and agrees that any payment under this Licence by FES is subject to 30 day payment terms.

26.2 The Licensor acknowledges and agrees that the Licensor may not issue a tax invoice for the Licence Fee (if demanded) later than 3 months after the start of the relevant year of the Term or any further term (time being of the essence). A tax invoice given other than within the time period referred to in this clause 26.2 has no force or effect.

## 27 General

As far as possible all provisions of this Licence must be construed so as not to be invalid, illegal or unenforceable in any respect. If any provision or part of it cannot be read down, that provision or part is taken to be severable and the remaining provisions of this Licence will not be affected.

### Schedule

**Item 1****Land**

Lot 2582 on Deposited Plan 154254 being the whole of the land comprised in Certificate of Title Volume 1330 Folio 863.

**Item 2****The Term**

10 years

Commencement Date:

Expiry Date:

**Item 3****Further Term**

Two further terms each of 5 years commencing on \_\_\_\_\_  
and \_\_\_\_\_ respectively.

**Item 4****Licence Fee (see clause 3)**

\$1.00 per annum (exclusive of GST) if demanded by the Licensor.

**EXECUTED as a deed**

Executed for and on behalf of the **Shire of** \_\_\_\_\_ )  
**Koorda** (ABN 76 109 337 541) in accordance \_\_\_\_\_ )  
with section 9.49A of the *Local Government Act* \_\_\_\_\_ )  
1995 (WA):

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Zac Donovan

\_\_\_\_\_  
(Signed)

\_\_\_\_\_  
(Date signed)

\_\_\_\_\_  
Shire President

\_\_\_\_\_  
Cr Jannah Stratford

\_\_\_\_\_  
(Signed)

\_\_\_\_\_  
(Date signed)

Signed by **RYAN BULLUSS** Assistant Director - )  
Land and Buildings as sub delegate of the )  
Minister under Sections 15 and 16 of the *Fire and* )  
*Emergency Services Act 1998* in the presence of: )  
)  
)  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Witness

\_\_\_\_\_  
Print name of Witness

\_\_\_\_\_  
Address of Witness

\_\_\_\_\_  
Occupation of Witness

## 'A': AGREEMENT

02/05/2024

Mr Andrew O'Kane  
Property owner  
Lot 2582 on DP154254



**RE:** Agreement for communication tower on Lot 2582 on DP154254

Dear Mr O'Kane,

The Shire of Koorda wishes to formalise agreement with you as the current owner of Lot 2582 regarding continued hosting and access to the communication tower on the property.

Currently the communications tower, installed by the Shire to facilitate emergency and bushfire coordination, is located at -30.642779, 117.450837 which is closely adjacent to Commonwealth Road and accessible by a narrow dirt track.

Previously Shire and Department of Fire and Emergency Services has accessed the tower via the track from Commonwealth Road for maintenance and adjustments to the tower and communications equipment.

Neither the tower nor the access track currently compromises the productive capacity of the property.

The Shire wishes to request your agreement to continue to allow the tower to remain on the property in the current location, and for Shire and DFES representatives to access the tower as required and as minimally as is possible.

Should you agree to the Shire request, please countersign below and return.

On behalf of the Shire of Koorda

Zac Donovan  
Chief Executive Officer

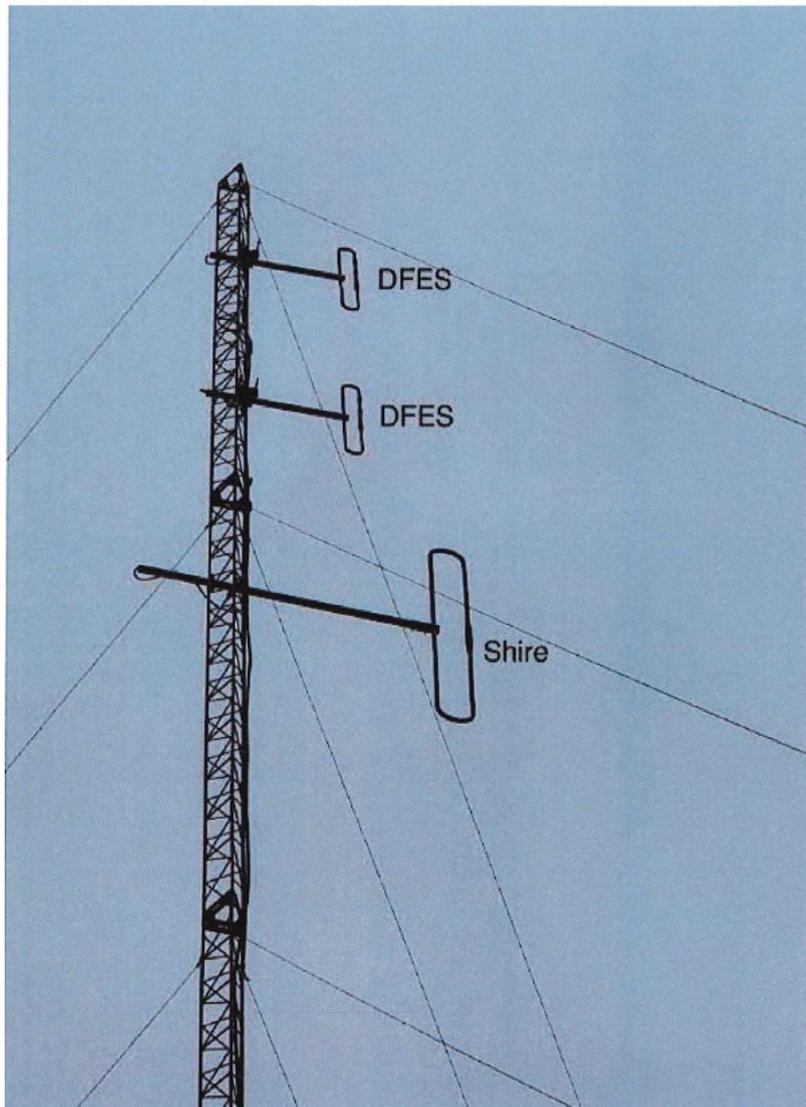
Agreement of Property Owner

Andrew O'Kane  
Property Owner  
L2582 on DP154254  
Cert of Title: 1330/863

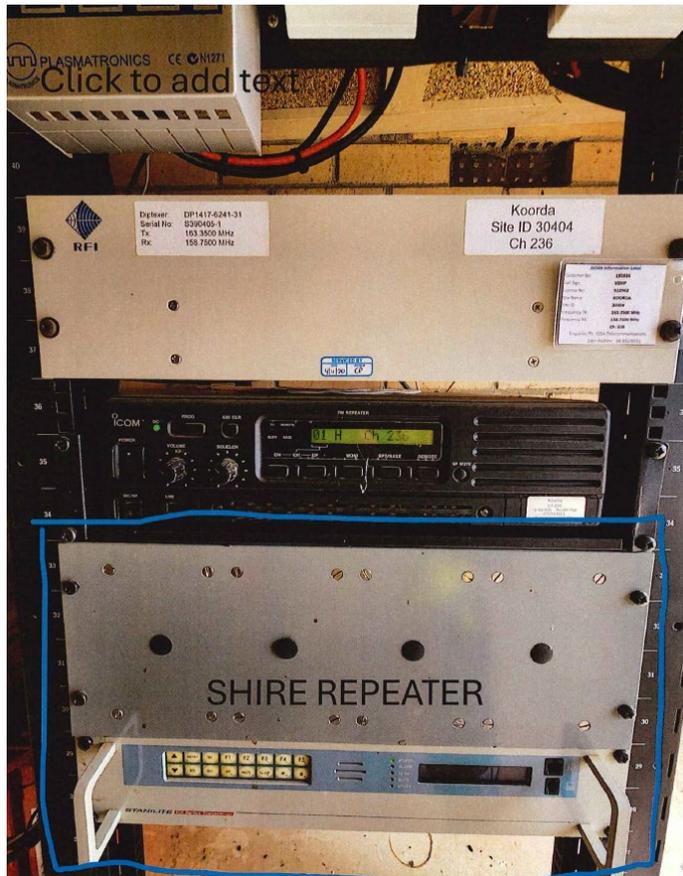
10 Haig Street, Koorda WA 6475 PO Box 20, Koorda WA 6475  
ABN: 76 109 337 541 P: (08) 9684 1219 F: (08) 9684 1379 E: shire@koorda.wa.gov.au

**ATTACHMENTS "B", "C1", "C1", "C2", "C3", "C4" and "D"**

Attachment B



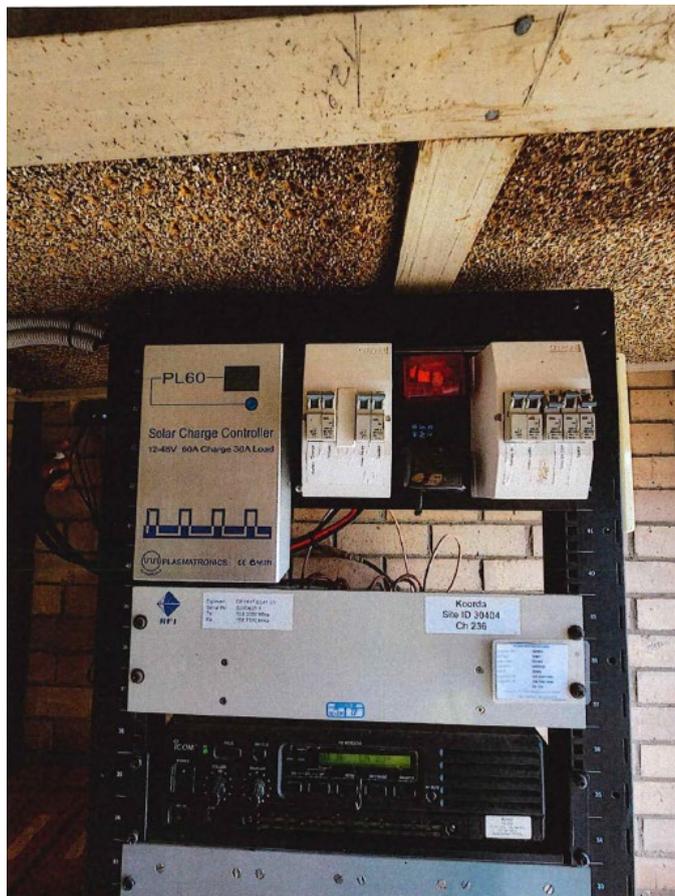
Attachment C1



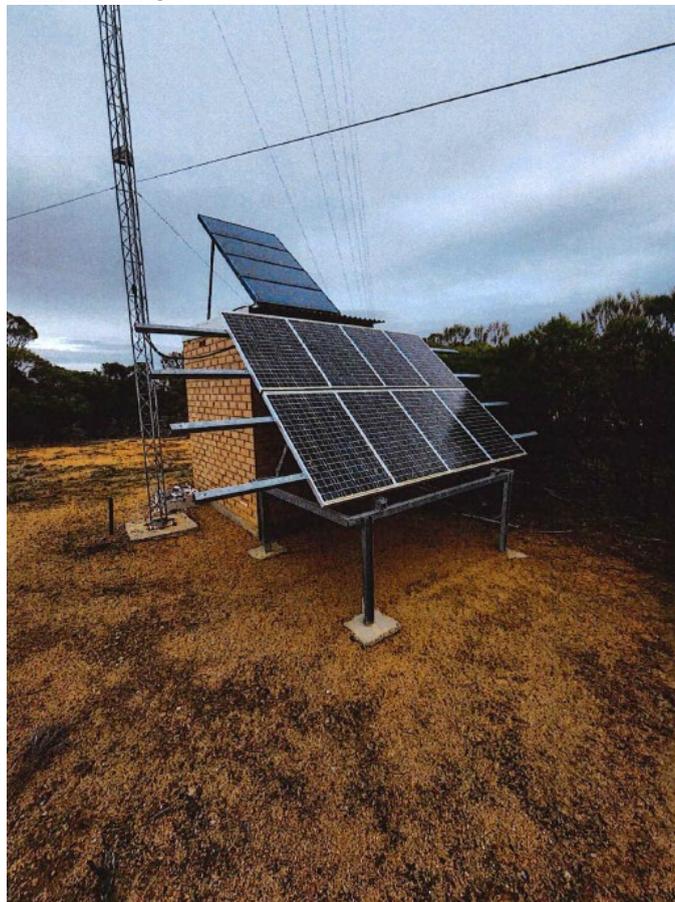
Attachment C2



Attachment C3



Attachment C4



Attachment D

