



**Shire of Derby /
West Kimberley**

CONFIRMED MINUTES

Audit Committee Meeting

Thursday, 24 March 2022

Date: Thursday, 24 March 2022

Time: 4:00pm

**Location: Council Chambers
Clarendon Street
Derby**



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**MINUTES OF SHIRE OF DERBY / WEST KIMBERLEY
AUDIT COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBERS, CLARENDON STREET, DERBY
ON THURSDAY, 24 MARCH 2022 AT 4:00PM**

- PRESENT:** Cr Keith Bedford (via video link), Cr Peter McCumstie (Deputy Shire President) (via video link) and Cr Andrew Twaddle
- IN ATTENDANCE:** Amanda Dexter (Chief Executive Officer), Neil Hartley (Director of Strategic Business), Alan Thornton (Acting Director of Corporate Services), Christie Mildenhall (Acting Director of Community Services), Sarah Smith (Executive Services Coordinator) and Amy Roughton (Corporate and Executive Services Administration Officer)
- VISITORS:** Nil
- GALLERY:** Nil
- APOLOGIES:** Cr Geoff Haerewa (Shire President) and Cr Pat Riley
- APPROVED LEAVE OF ABSENCE:** Nil
- ABSENT:** Nil

1 DECLARATION OF OPENING, ANNOUNCEMENT OF VISITORS

The meeting was opened at 4:03pm by Cr Andrew Twaddle (Chair).

2 ATTENDANCE VIA TELEPHONE/INSTANTANEOUS COMMUNICATIONS

In accordance with regulation 14A of the Local Government (Administration) Regulations 1996 Council must approve (by Absolute Majority) the attendance of a person, not physically present at a meeting of Council, by audio contact. The person must be in a 'suitable place' as approved (by absolute majority) by Council. A 'suitable place' means a place that is located in a townsite or other residential area and 150km or further from the place at which the meeting is to be held.

- Cr Peter McCumstie (Deputy President); and
- Cr Keith Bedford.

3 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

- Nil.

4 DISCLOSURE OF INTERESTS

Section 5.65 and 5.70 of the *Local Government Act 1995* requires an Elected Member or officer who has an interest in any matter to be discussed at a Committee/Council Meeting that will be attended by the Elected Member or officer must disclose the nature of the interest in a written notice given to the Chief Executive Officer before the meeting; or at the meeting before the matter is discussed.

An Elected Member who makes a disclosure under section 5.65 or 5.70 must not preside at the part of the meeting relating to the matter; or participate in; or be present during, any discussion or decision making procedure relating to the matter, unless allowed by the Committee/Council. If Committee/Council allow an Elected Member to speak, the extent of the interest must also be stated.

4.1 Declaration of Financial Interests

- Nil.

4.2 Declaration of Proximity Interests

- Nil.

4.3 Declaration of Impartiality Interests

- PETER MCCUMSTIE – 10.3 – RATES OUTSTANDING FEBRUARY 2022
NATURE: FAMILY MEMBER INVOLVED.
- CR KEITH BEDFORD – 10.3 – RATES OUTSTANDING FEBRUARY 2022
NATURE: MEMBER OF THE JUNJUWA COMMUNITY INCORPORATED.

5 PETITIONS, DEPUTATIONS, PRESENTATIONS AND SUBMISSIONS

- Nil.

6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

COMMITTEE RESOLUTION AC19/22

Moved: Cr Keith Bedford

Seconded: Cr Peter McCumstie

That the Minutes of the Audit Committee Meeting held at the Council Chambers, Clarendon Street, Derby, on 17 February 2022 be CONFIRMED.

In Favour: Crs Keith Bedford, Peter McCumstie and Andrew Twaddle

Against: Nil

CARRIED 3/0

7 REPORTS

7.1 ACCOUNTS FOR PAYMENT - FEBRUARY 2022

File Number: 5110 - Accounts Payable

Author: Somya Chaudhary, Finance Officer

Responsible Officer: Alan Thornton, Acting Director of Corporate Services

Authority/Discretion: Information

SUMMARY

For the Audit Committee to note the list of accounts paid under delegated authority during the month of February 2022.

DISCLOSURE OF ANY INTEREST

Nil.

BACKGROUND

Council has delegated to the Chief Executive Officer the exercise of its power to make payments from the Shire's municipal and trust funds. In accordance with regulation 13 of the *Local Government (Financial Management) Regulations 1996*, a list of accounts paid by the Chief Executive Office is to be provided to Council.

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996

12. Payments from municipal fund or trust fund, restrictions on making

12(1) A payment may only be made from the municipal fund or a trust fund –

- (a) if the local government has delegated to the Chief Executive Officer the exercise of its power to make payments from those funds – by the CEO: or
- (b) otherwise, if the payment is authorised in advance by a resolution of the Council.

The Chief Executive Officer has delegated authority to make payments from the municipal and trust funds.

13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –

- (a) the payee's name; and
- (b) the amount of the payment; and

- (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
- (a) for each account which requires Council authorisation in that month —
 - (i) the payee’s name; and
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction; and
 - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under sub regulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the Council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

All expenditure from the municipal fund was included in the annual budget as adopted or revised by Council.

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	1.2 Capable, inclusive and effective organisation	1.2.2 Provide strong governance

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
<p>Legal & Compliance:</p> <p>In accordance with section 6.8 of <i>the Local Government Act 1995</i>, a local government is not to incur expenditure from its municipal fund for an additional purpose</p>	Rare	Minor	Low	Expenditure to only be incurred in accordance with budget parameters, which have been structured on financial viability and sustainability principles.

except where the expenditure is authorised in advance by an absolute majority of Council.				
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CONSULTATION

Internal consultation within the Corporate Services Department.

COMMENT

All municipal fund expenditure included in the list of payments is incurred in accordance with the 2021-22 Annual Budget as adopted by Council at its meeting held 31 August 2021 (Minute No. 100/21 refers) and subsequently revised or has been authorised in advance by the President or by resolution of Council as applicable.

The table below summarises the payments drawn on the funds during the month. Lists detailing the payments made are appended as an attachment.

**REPORT TO COUNCIL
FEBRUARY - 2022**

FUND	DETAILS	AMOUNT
MUNICIPAL ACCOUNT		
EFT Payments	EFT 52809 - 52995	\$575,235.76
Municipal Cheques	CHQ 54852	\$51,853.22
Direct Debits	Fees & Charges, Credit Card Payments, Payroll, Payroll Liabilities	\$655,831.95
Manual Cheques		Nil
TRUST ACCOUNT		
EFT Payments		Nil
Trust Cheques		Nil
TOTAL		\$1,282,920.93





Creditors Outstanding as at 28/02/2022

\$1,104,423.18

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. February 2022 - List of Paid Accounts  
2. February 2022 - Credit Card Reconciliation  

COMMITTEE RESOLUTION AC20/22

Moved: Cr Peter McCumstie

Seconded: Cr Keith Bedford

That the Audit Committee recommends that Council notes the list of accounts for February 2022 paid under Delegated Authority in accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996 attached to this report, totalling \$1,282,920.93.

In Favour: Crs Keith Bedford, Peter McCumstie and Andrew Twaddle

Against: Nil

CARRIED 3/0

REPORT TO COUNCIL – FEBRUARY 2022**EFT PAYMENTS – MUNI ACCOUNT**

PAYMENT ID	DATE	CREDITOR / INVOICE DETAILS	AMOUNT
EFT52852	11/02/2022	A & B TYRES	\$710.00
INV 41265	05/01/2022	TYRES FOR HILUX KW21	\$320.00
INV 41423	21/01/2022	BATTERIES FOR 18KW LAND CRUISER	\$390.00
EFT52904	18/02/2022	AERODROME MANAGEMENT SERVICES PTY LTD	\$4,125.00
INV AMSINV-06239	21/01/2022	TRANSITION TO PART 139 MOS FOR DBY AND FX AERODROMES	\$4,125.00
EFT52845	04/02/2022	AJ & JA TWADDLE (BUILDING CONTRACTOR)	\$402.05
INV 6491	21/01/2022	REPAIRS TO REAR KITCHEN WINDOW AND DOOR STOP AT COLEMAN CENTRE	\$402.05
EFT52835	04/02/2022	ALAN LAMB	\$94.21
INV REIMB1001	10/01/2022	UTILITY SUBSIDY	\$94.21
EFT52809	04/02/2022	ALFORD CONTRACTING	\$458.00
INV 0100	31/01/2022	RE-SECURE GUN SAFE IN DEVELOPMENT SERVICES, DBY.	\$150.00
INV 0111	31/01/2022	REPAIRS TO BROKEN WINDOWS AT COUNCIL CHAMBERS.	\$198.00
INV 0115	31/01/2022	SECURE LOCK TO ELECTRICAL BOARD AT DBY CIVIC CENTRE.	\$110.00
EFT52905	18/02/2022	ALFORD CONTRACTING	\$1,371.00
INV 0135	08/02/2022	REPAIRS TO ENTRY DOOR LOCK AT DBY REC CENTRE.	\$110.00
INV 0139	08/02/2022	REPLACE DAMAGED DOOR AT DBY DEPOT OFFICE	\$770.00
INV 0141	09/02/2022	REPAIRS TO SLIDING SECURITY DOOR AT 19B WOOLLYBUTT CNR	\$110.00
INV 0149	14/02/2022	REPAIRS TO DAMAGED GATES AT DBY POOL NEAR DBY CIVIC CENTRE	\$260.00
INV 0152	15/02/2022	REPAIRS TO LOCK BARREL AT DBY AIRPORT HORIZONTAL FALLS OFFICE	\$121.00
EFT52910	18/02/2022	ALLWEST BUILDING APPROVALS	\$220.00
INV 8625	31/01/2022	1XCDC (BPU 4262)	\$220.00
EFT52811	04/02/2022	ALTHAM PLUMBING CONTRACTORS	\$5,600.93
INV 13007	24/01/2022	GRUNDFOS SUBMERSIBLE BORE PUMP	\$5,424.38
INV 13021	28/01/2022	REPAIRS TO FEMALE TOILETS AT DERBY REC CENTRE	\$176.55
EFT52908	18/02/2022	ALTHAM PLUMBING CONTRACTORS	\$810.51
INV 13077	10/02/2022	REPAIRS TO LEAKING ROOF AT DBY CIVIC CENTRE	\$176.55
INV 13101	11/02/2022	REPAIRS TO LEAKING TAP IN DBY OVAL CHANGE ROOMS.	\$309.46
INV 13115	15/02/2022	PERFORM ANNUAL BACK FLOW TESTING AT CYPRESS PARK	\$324.50
EFT52958	25/02/2022	ALTHAM PLUMBING CONTRACTORS	\$176.55
INV 13144	18/02/2022	REPAIRS TO FEMALE INTERNAL TOILETS AT DBY REC CENTRE	\$176.55
EFT52907	18/02/2022	AMANDA O'HALLORAN	\$669.60
INV REIMB1002	10/02/2022	STAFF REIMBURSEMENT	\$420.00
INV REIMB1002-2	10/02/2022	STAFF REIMBURSEMENT	\$249.60
EFT52906	18/02/2022	ANDREW LEE KLEPACKI	\$70.00
INV REIMB1402	14/02/2022	REFUND OF BOND FOR CAT TRAP	\$70.00
EFT52810	04/02/2022	ARCHIVAL SURVIVAL PTY LTD	\$107.86
INV 57341	03/12/2021	35MM SLIDE AND NEGATIVE STORAGE	\$107.86
EFT52853	11/02/2022	AUSTRALIA DAY COUNCIL OF WA	\$26.00
INV 1055	13/01/2022	13X CERTIFICATES OF APPRECIATION FOR AUSTRALIA DAY	\$26.00

EFT52854	11/02/2022	AUSTRALIA POST	\$267.18
INV 1011253453	03/02/2022	DERBY POSTAGE FOR JANUARY 2022.	\$267.18
EFT52812	04/02/2022	AUSTRALIAN SERVICES UNION	\$284.90
INV DEDUCTION	01/02/2022	PAYROLL DEDUCTIONS	\$284.90
EFT52909	18/02/2022	AUSTRALIAN SERVICES UNION	\$284.90
INV DEDUCTION	15/02/2022	PAYROLL DEDUCTIONS	\$284.90
EFT52858	11/02/2022	BONITA SINCLAIR	\$109.98
INV REIMB0802	08/02/2022	UTILITY SUBSIDY	\$109.98
EFT52855	11/02/2022	BOOEASY PTY LTD	\$438.90
INV 20552	05/01/2022	BOOKINGS MONTHLY FEE - DECEMBER 2021	\$438.90
EFT52959	25/02/2022	BOOEASY PTY LTD	\$438.90
INV 20682	07/02/2022	BOOKINGS MONTHLY FEE - JANUARY 2022	\$438.90
EFT52890	11/02/2022	BROOME SUPERSTORE PTY LTD ATA HARVEY NORMAN BROOME	\$4,668.85
INV 159983	07/01/2022	ELECTRONIC SUPPLIES FOR DERBY YOUTH CENTRE	\$2,600.90
INV 159987	07/01/2022	ELECTRONIC SUPPLIES FOR DERBY YOUTH CENTRE	\$2,067.95
EFT52813	04/02/2022	BUILDING AND ENERGY	\$715.78
INV PERMIT3101	31/01/2022	BSL FOR THE MONTH OF JAN 2022	\$715.78
EFT52961	25/02/2022	BUNUBA ABORIGINAL CORPORATION	\$399.30
INV 22019289	22/02/2022	WELCOME TO COUNTRY - FX EXPO 2022	\$399.30
EFT52912	18/02/2022	BURU ENERGY LIMITED	\$3,508.12
INV A901091	03/02/2022	RATES REFUND FOR ASSESSMENT A901091	\$901.17
INV A901073	03/02/2022	RATES REFUND FOR ASSESSMENT A901073	\$2,606.95
EFT52838	04/02/2022	CANNING VALE OFFICE LINE GROUP PTY LTD	\$28,807.90
INV 78142	23/12/2021	FURNITURE OF DERBY COUNCIL CHAMBERS	\$28,807.90
EFT52862	11/02/2022	CAPTIVATE CONNECT	\$656.70
INV 12079	14/01/2022	QUARTERLY CHARGE FOR CAPTIVATE CONNECT SERVICES.	\$656.70
EFT52819	04/02/2022	CATALYST IT AUSTRALIA PTY LTD	\$792.00
INV 0216	01/01/2022	Koha Quarterly hosting Jan – March 2022	\$792.00
EFT52860	11/02/2022	CATHERINE FEENEY	\$811.02
INV REIMB0202	02/02/2022	STAFF REIMBURSEMENTS	\$71.69
INV REIMB0302	03/02/2022	UTILITY SUBSIDY	\$739.33
EFT52861	11/02/2022	CHRIS HAMMER	\$448.71
INV REIMB2501	25/01/2022	UTILITY SUBSIDY	\$448.71
EFT52920	18/02/2022	CLARENDON UNIT TRUST (DERBY LODGE & BACKPACKERS)	\$6,560.00
INV 1434	22/01/2022	ACCOMMODATION FOR UNI PLACEMENT STUDENT	\$2,460.00
INV 1436	22/01/2022	ACCOMMODATION FOR UNI PLACEMENT STUDENT	\$2,460.00
INV 1448	29/01/2022	ACCOMMODATION FOR UNI PLACEMENT STUDENT	\$1,230.00
INV 1449	29/01/2022	ACCOMMODATION FOR UNI PLACEMENT STUDENT	\$205.00
INV 1450	29/01/2022	ACCOMMODATION FOR UNI PLACEMENT STUDENT	\$205.00
EFT52816	04/02/2022	CMT BUILDING WA PTY LTD	\$407.00
INV 0043	07/01/2022	REPAIRS TO THE FXVC DOOR AFTER BREAK-IN	\$407.00
EFT52915	18/02/2022	CMT BUILDING WA PTY LTD	\$380.80
INV 0060	29/01/2022	INSTALLATION OF NEW DEADLOCK AT FXVC	\$380.80
EFT52873	11/02/2022	CONNECT CALL CENTRE SERVICES	\$1,157.59
INV 109099	15/12/2021	AFTER HOURS CALL CENTRE CHARGES - NOVEMBER 2021	\$563.42

INV 109488	15/01/2022	AFTER HOURS CALL CENTRE CHARGES - DECEMBER 2021	\$594.17
EFT52856	11/02/2022	CORAL MITCHELL	\$56.00
INV CSALE3101	31/01/2022	FITZROY CROSSING COMMISSION SALES - JANUARY 2022	\$56.00
EFT52893	11/02/2022	CRAIG SNELL	\$60.00
INV CSALE3101	31/01/2022	FITZROY CROSSING COMMISSION SALES - JANUARY 2022	\$60.00
EFT52921	18/02/2022	DAIMLER TRUCKS	\$880.46
INV 6244731D	27/01/2022	REPLACEMENT KEYS #MK645997 FOR CANTER 1EIQ598	\$880.46
EFT52849	04/02/2022	DEAN WILSON TRANSPORT PTY LTD	\$87.89
INV 20208943	29/01/2022	FREIGHT FROM BME TO FX	\$87.89
EFT52818	04/02/2022	DEPUTY CHILD SUPPORT REGISTRAR	\$272.49
INV DEDUCTION	01/02/2022	PAYROLL DEDUCTIONS	\$272.49
EFT52917	18/02/2022	DEPUTY CHILD SUPPORT REGISTRAR	\$272.49
INV DEDUCTION	15/02/2022	PAYROLL DEDUCTIONS	\$272.49
EFT52864	11/02/2022	DERBY 4X4 & MARINE	\$3,320.15
INV 28576-50105	18/01/2022	TAIL LAMP ASSEMBLY KUN16/26	\$160.38
INV 28589-50107	18/01/2022	LED LOW PROFILE BEACON FOR KW37 TRACTOR SLASHER	\$572.01
INV 28590-50148	18/01/2022	PRADO 01KW SERVICE	\$1,280.75
INV 28588-50117	18/01/2022	INSTALL REVERSE CAMERA AND HEAD UNIT	\$1,252.56
INV 28683-50075	21/01/2022	1X 13A0990 DRIVE BELT	\$54.45
EFT52839	04/02/2022	DERBY BETTA HOME LIVING	\$364.50
INV 20310010161	27/01/2022	1X UNK DYES FOR TIE DYE - JUNIOR SCHOOL HOLIDAY PROGRAM	\$364.50
EFT52820	04/02/2022	DERBY BUILDING SUPPLIES	\$11.98
INV 503383	10/01/2022	20KG SWAN GREY MORTAR MIX	\$11.98
EFT52863	11/02/2022	DERBY BUILDING SUPPLIES	\$2,971.55
INV 503630	14/01/2022	RETICULATION SUPPLIES	\$2,900.62
INV 503631	14/01/2022	5 LITRE STIHL HD PLUS BAR & CUTTER LUBE	\$70.93
EFT52918	18/02/2022	DERBY BUILDING SUPPLIES	\$349.87
INV 504033	20/01/2022	DOG TRAPPING ENCLOSURES	\$65.14
INV 504350	25/01/2022	5X HYDROCHLORIC ACID 20L	\$229.62
INV 504447	27/01/2022	4 X PROQUIP CAN 2-STROKE PLASTIC GREEN 5LT	\$55.11
EFT52963	25/02/2022	DERBY BUILDING SUPPLIES	\$392.41
INV 504839	02/02/2022	6X STIHL MOWING HEAD AUTO CUT	\$392.41
EFT52919	18/02/2022	DERBY DISTRICT HIGH SCHOOL	\$300.00
INV REIMB1702	17/02/2022	BOND REFUND FOR HIRE OF DBY MEMORIAL SWIMMING POOL	\$300.00
EFT52868	11/02/2022	DERBY HARDWARE MITRE10	\$293.88
INV 10549003	20/12/2021	6X KRUGER SHOVEL AND 6X KRUGER RAKE	\$293.88
EFT52965	25/02/2022	DERBY HARDWARE MITRE10	\$2,235.50
INV 10550759	02/02/2022	SUPPLY & CUT KEYS FOR DBY DEPOT.	\$12.00
INV 10550780	03/02/2022	RETICULATION SUPPLIES FOR LOCH ST DBY	\$2,223.50
EFT52821	04/02/2022	DERBY PROGRESSIVE SUPPLIES	\$1,500.68
INV 034910	06/01/2022	240 LITRE HAZCHEM SPILL KIT REFILLS	\$1,500.68
EFT52866	11/02/2022	DERBY PROGRESSIVE SUPPLIES	\$873.42
INV 035263	12/01/2022	CLEANING SUPPLIES	\$709.14
INV 035542	19/01/2022	CLEANING DETERGENTS	\$164.28
EFT52924	18/02/2022	DERBY PROGRESSIVE SUPPLIES	\$743.37

INV 035852	25/01/2022	20 X BN120068: SHARPS CONTAINER 1.4L	\$384.65
INV 035853	25/01/2022	1X 100 PACK OF OIL ABSORBENT SPILL PADS	\$358.72
EFT52888	11/02/2022	DERBY RODEO AND HORSE RIDERS ASSOCIATION INC.	\$564.30
INV REIMB0702	07/02/2022	QUICK GRANTS PROGRAM 2021	\$564.30
EFT52923	18/02/2022	DERBY SPORTSMENS CLUB INC	\$13,750.00
INV 1296	21/01/2022	THIRD QUARTER GOLF COURSE MAINTENANCE	\$13,750.00
EFT52925	18/02/2022	DERBY STOCK SUPPLIES	\$165.00
INV 13067430	25/01/2022	REMOVAL OF 1X ABANDONED VEHICLE	\$165.00
EFT52867	11/02/2022	DERBY TREE SERVICES	\$330.00
INV 5739	01/02/2022	TRIM OVERHANGING TREES	\$330.00
EFT52926	18/02/2022	DERBY TREE SERVICES	\$1,903.00
INV 5745	04/02/2022	REMOVAL OF FALLEN TREE ON MCLARTY ST, DBY	\$484.00
INV 5752	14/02/2022	TRIM 3X BOAB TREES IN DBY REC CENTRE PRECINCT.	\$1,419.00
EFT52964	25/02/2022	DERBY TREE SERVICES	\$869.00
INV 5755	17/02/2022	TRIM AND REMOVE FALLEN BRANCHES AT 11 HANSON ST	\$484.00
INV 5757	17/02/2022	TRIM AND REMOVE FALLEN BRANCHES FROM MARMION & MONGER ST	\$385.00
EFT52881	11/02/2022	DIVINE DROP ENTERPRISES PTY LTD T/AS MARSH PETROLEUM	\$15,840.00
INV 0069	01/02/2022	10,000L DIESEL FUEL DERBY DEPOT	\$15,840.00
EFT52865	11/02/2022	DOUGLAS NEWTON LIVINGSTONE	\$70.00
INV REIMB0902	09/02/2022	REFUND OF BOND FOR CAT TRAP	\$70.00
EFT52822	04/02/2022	DWA INDUSTRIAL RESOURCES PTY LTD	\$2,658.70
INV 02021321	30/11/2021	CLEAN UP & ASSEMBLING: FLOCK OF BROLGA'S SCULPTURE	\$2,658.70
EFT52869	11/02/2022	DWA INDUSTRIAL RESOURCES PTY LTD	\$11,026.07
INV 02021338	10/01/2022	SUPPLY 2X MIRROR FITTINGS FOR 1EIU 738	\$565.07
INV 02021371	21/01/2022	REPAIRS TO DBY SWIMMING POOL COVER	\$10,461.00
EFT52927	18/02/2022	DWA INDUSTRIAL RESOURCES PTY LTD	\$49,771.70
INV 02021395	08/02/2022	CONSTRUCTION OF ACCESSIBLE RAMP AT WHARFINGER HOUSE	\$49,500.00
INV 02021398	10/02/2022	REPAIRS TO HYDRAULIC HOSE FOR KU BOTA F3690 MOWER	\$271.70
EFT52966	25/02/2022	DWA INDUSTRIAL RESOURCES PTY LTD	\$467.50
INV 02021347	15/02/2022	FABRICATE BORE CONNECTION PLATE FOR YOUTH CENTRE BORE	\$198.00
INV 02021348	15/02/2022	FABRICATE LOCKING BAR FOR POWER BOX AT YOUTH CENTRE BORE	\$269.50
EFT52928	18/02/2022	ELDERS LIMITED (DERBY BRANCH)	\$827.88
INV IY 77443	20/01/2022	2X 20 LITRE ROUNDUP ULTRAMAX HERBICIDE	\$728.64
INV IY 77531	28/01/2022	LP GAS 9KG KLEENHEAT SWAP	\$99.24
EFT52967	25/02/2022	ELDERS LIMITED (DERBY BRANCH)	\$640.40
INV IY 77402	14/01/2022	2 X 20 LITRE CONTAINERS OF KAMBA M 20 L NUFARM	\$640.40
EFT52929	18/02/2022	FITZROY HARDWARE PTY LTD	\$299.00
INV 159391	28/01/2022	117 LT BAR FRIDGE FOR FX SHORT TERM ACCOMMODATION.	\$299.00
EFT52931	18/02/2022	GARNDUWA AMBOORNY WIRNAN - BROOME	\$500.00
INV REIMB3011	30/11/2021	REFUND OF BOND FOR HIRE OF OVAL	\$500.00
EFT52933	18/02/2022	GJ JOHNSON ELECTRICAL FITZROY CROSSING	\$448.80
INV 1202	01/02/2022	REPAIRS TO MAIN SWITCHBOARD AND GPO ON BORE OUTLET AT FXVC	\$448.80
EFT52859	11/02/2022	GLASS CO KIMBERLEY	\$537.90
INV 94665	12/01/2022	REPAIRS TO 16 BLOODWOOD ST DBY	\$537.90
EFT52913	18/02/2022	GLASS CO KIMBERLEY	\$305.80

INV 94809	28/01/2022	REPAIRS TO TWO REAR HIGH WINDOWS IN COUNCIL CHAMBERS.	\$305.80
EFT52962	25/02/2022	GLASS CO KIMBERLEY	\$1,432.20
INV 94813	31/01/2022	REPAIRS TO 3X WINDOWS AT DERBY DEPOT	\$423.50
INV 94852	02/02/2022	REGLAZING - 3X WINDOWS AT DERBY DEPOT	\$1,008.70
EFT52932	18/02/2022	GREENFIELD TECHNICAL SERVICES	\$10,106.25
INV INV-2220	17/12/2021	ASSESSMENT OF DAMAGE TO SDWK ROAD NETWORK AGRN 951	\$10,106.25
EFT52969	25/02/2022	GREENFIELD TECHNICAL SERVICES	\$20,170.16
INV 2291	31/01/2022	PROJECT MANAGEMENT AGRN907	\$1,824.90
INV 2292	31/01/2022	PROJECT MANAGEMENT AGRN907	\$2,613.33
INV 2296	31/01/2022	PROJECT MANAGEMENT DBCA SDK 2021/22	\$548.63
INV 2290	31/01/2022	PROJECT MANAGEMENT AGRN907	\$3,182.30
INV 2302	31/01/2022	ASSESSMENT OF DAMAGE TO SDWK ROAD NETWORK AGRN 951	\$12,001.00
EFT52824	04/02/2022	HORIZON POWER - ACCOUNT PAYMENTS	\$8,207.83
INV 104620	20/01/2022	LOT 277(B) CLARENDON ST DERBY FOR 17/11/2021 TO 19/01/2022	\$185.86
INV 328972	20/01/2022	30 JOHNSTON ST, DERBY FOR 17/11/2021 TO 19/01/2022	\$3,542.33
INV 308420	20/01/2022	14 HARDMAN ST DERBY FOR 17/11/2021 - 19/01/2022	\$2,109.25
INV 442971	20/01/2022	LOT 277(A) CLARENDON ST, DERBY FOR 17/11/2021 TO 19/01/2022	\$1,038.75
INV 340889	27/01/2022	55 CLARENDON ST, DERBY FOR 22/11/2021 - 24/01/2022	\$146.66
INV 416000	27/01/2022	UNIT 6/20 CLARENDON ST, DERBY FOR 07/01/2022 TO 24/01/2022.	\$89.55
INV 150216	28/01/2022	4 LOCH ST, DERBY FOR 24/11/2021 TO 27/01/2022	\$496.46
INV 543686	28/01/2022	4A ROWELL CRT, DERBY FOR 19/01/2022 TO 27/01/2022	\$136.40
INV 320398	28/01/2022	LOT 293 WHARF RD, DERBY FOR 24/11/2021 TO 27/01/2022	\$462.57
EFT52871	11/02/2022	HORIZON POWER - ACCOUNT PAYMENTS	\$19,857.00
INV 220780	01/02/2022	1094 ST LIGHTS FOR 01/01/2022 TO 31/01/2022	\$19,785.96
INV 523100	01/02/2022	CCTV BOABAB WAY 01/01/2022 - 31/01/2022	\$71.04
EFT52934	18/02/2022	HORIZON POWER - ACCOUNT PAYMENTS	\$33,594.63
INV 173364	03/02/2022	40 ASHLEY ST, DBY FOR 03/12/2021 TO 02/02/2022	\$2,068.36
INV 393995	03/02/2022	LOT 52 PANDANAS WAY, DBY FOR 03/12/2021 TO 02/02/2022	\$118.70
INV 424950	03/02/2022	LOC 26818 WHARF RD, DBY FOR 06/01/2022 TO 02/02/2022	\$164.13
INV 421738	03/02/2022	8 COOLIBAH WAY, DBY FOR 03/12/2021 TO 02/02/2022	\$119.30
INV 517343	03/02/2022	LOC 26818 WHARF RD, DBY FOR 06/01/2022 TO 02/02/2022	\$168.23
INV 321183	04/02/2022	30 CLARENDON ST, DBY FOR 07/01/2022 - 03/02/2022	\$4,149.17
INV 312249	04/02/2022	LOT 143 DERBY HIGHWAY DBY FOR 07/01/2022 - 03/02/2022	\$4,411.63
INV 207794	04/02/2022	142 LOCH ST, DBY (LYTTON PARK) FOR 04/12/2021 TO 03/02/2022	\$621.09
INV 172452	04/02/2022	LOT 199 FORREST RD, FX FOR 07/01/2022 - 02/02/2022	\$4,122.02
INV 166519	04/02/2022	ASHLEY ST, DBY FOR 07/01/2022 - 02/02/2022	\$3,880.98
INV 406259	07/02/2022	LOC 26818 WHARF RD, DBY FOR 07/12/2021 TO 04/02/2022	\$9,104.04
INV 421774	10/02/2022	LOT 199 FORREST RD FX FOR 10/12/2021 TO 09/02/2022	\$294.55
INV 349785	10/02/2022	LOT 231 GREAT NORTHERN HWY, FX FOR 10/12/2021 TO 09/02/2022	\$243.13
INV 207319	10/02/2022	LOT 175 EMANUEL WAY FX FOR 10/12/2021 TO 09/02/2022	\$1,333.82
INV 152662	15/02/2022	LOT 1326 GIBB RV ROAD, DBY FOR 15/12/2021 TO 14/02/2022	\$275.26
INV 167790	15/02/2022	LOT 1326 WINDJANA ROAD DBY FOR 15/12/2021 TO 14/02/2022	\$826.73
INV 335373	15/02/2022	7 MILLARD ST, DBY FOR 15/12/2021 TO 14/02/2022	\$1,574.19
INV 416399	15/02/2022	11 CORKWOOD COURT, DBY FOR 15/12/2021 TO 14/02/2022	\$119.30
EFT52970	25/02/2022	HORIZON POWER - ACCOUNT PAYMENTS	\$3,946.33

INV 333902	03/02/2022	24 LOCH ST, DBY FOR 06/11/2022 TO 02/02/2022	\$1,314.31
INV 412758	04/02/2022	UNIT 2/13 HOLMAN ST DBY FOR 28/01/2022 - 03/02/2022	\$69.19
INV 162691	07/02/2022	UNIT 1/LOT 636 LOCH ST, DBY FOR 07/12/2021 TO 04/02/2022	\$1,370.12
INV 198764	09/02/2022	LOT 128 GN HIGHWAY FITZROY CROSSING 12/01/2022 - 08/02/2022	\$1,192.71
EFT52896	11/02/2022	ILLION TENDERLINK	\$180.40
INV SDWK-462526	14/01/2022	TENDERLINK RFT T06-2021	\$180.40
EFT52872	11/02/2022	INTEGRITY COACHLINES (AUST) PTY LTD	\$818.55
INV 13022	15/12/2021	BUS TICKET	\$611.15
INV 13050	31/01/2022	BUS TICKET	\$207.40
EFT52971	25/02/2022	ISAAC BUCKLE	\$531.98
INV REIMB2202	22/02/2022	UTILITY SUBSIDY	\$531.98
EFT52947	18/02/2022	IXOM	\$169.14
INV 6483818	31/01/2022	JAN 2022 - MONTHLY CL2 GAS SERVICE FEE	\$169.14
EFT52883	11/02/2022	JACKSON SAINTY	\$420.85
INV REIMB0802	08/02/2022	UTILITY SUBSIDY	\$420.85
EFT52936	18/02/2022	JASON SIGNMAKERS	\$445.88
INV 225253	22/12/2021	ST SIGNS AND MOUNTING HARDWARE.	\$445.88
EFT52826	04/02/2022	JILA PLUMBING	\$606.20
INV 4222	21/01/2022	PLUMBING REPAIRS TO KITCHEN SINK AT FX REC CENTRE	\$606.20
EFT52874	11/02/2022	JILA PLUMBING	\$143.00
INV 4251	07/02/2022	INVESTIGATE LEAKS IN ROOF SPACE AT FXVC	\$143.00
EFT52972	25/02/2022	JOHN CAREY	\$649.60
INV REIMB1002	10/02/2022	UTILITY SUBSIDY	\$649.60
EFT52946	18/02/2022	JP GAULT PTY LTD	\$13,881.73
INV 0320	31/01/2022	CLEANING OF VARIOUS SHIRE LOCATION IN DERBY - JAN 2021	\$13,881.73
EFT52937	18/02/2022	KATHARINA WACHHOLZ	\$77.50
INV REIMB1402	14/02/2022	REIMBURSEMENT - DOG LICENSE	\$77.50
EFT52938	18/02/2022	KATHERINE JANE HITHERSAY	\$352.68
INV REIMB1002	10/02/2022	UTILITY SUBSIDY	\$352.68
EFT52978	25/02/2022	KENNEDY INVESTMENTS WA P/L (LANCELIN BOBCAT HIRE)	\$18,590.00
INV 471	20/02/2022	REPAIR WORKS TO NORTHERN ABUTMENT AT DBY WHARF	\$18,590.00
EFT52884	11/02/2022	KIMBERLEY COUNTRY DEPARTMENT STORE	\$1,516.80
INV DB1388	20/12/2021	STAFF UNIFORMS	\$365.25
INV DB1389	20/12/2021	STAFF UNIFORMS	\$176.40
INV DB1908	07/02/2022	STAFF UNIFORMS	\$648.75
INV DB1024	07/02/2022	STAFF UNIFORMS	\$326.40
EFT52985	25/02/2022	KIMBERLEY COUNTRY DEPARTMENT STORE	\$507.16
INV DB703	18/11/2021	OES INV DB703 VOIDED	-\$549.99
INV DB2220	15/02/2022	STAFF UNIFORMS	\$763.75
INV DB2011	15/02/2022	STAFF UNIFORMS	\$293.40
EFT52875	11/02/2022	KIMBERLEY FIRE SYSTEMS	\$1,620.21
INV 14489	31/01/2022	SERVICING OF FIREFIGHTING SYSTEM AND PUMP SET	\$1,620.21
EFT52974	25/02/2022	KIMBERLEY HIRE	\$3,196.27
INV KH5834	31/10/2021	HIRE OF PORTALOO FOR 01/10/2021 - 30/10/2021	\$389.71

INV KH5862	30/11/2021	HIRE OF PORTALOO FOR 01/11/2021 - 30/11/2021	\$377.14
INV KH5893	31/12/2021	HIRE OF PORTALOO FOR 01/12/2021 - 31/12/2021	\$389.71
INV KH5899	31/01/2022	HIRE OF PORTABLE LIGHTING TOWER FOR LOADING	\$1,320.00
INV KH5905	31/01/2022	HIRE OF PORTALOO FOR 01/01/2022 - 31/01/2022	\$389.71
INV KH5910	11/02/2022	HIRE OF PLATE COMPACTOR FOR POT HOLE PATCHING	\$330.00
EFT52876	11/02/2022	KIMBERLEY HOME ELECTRICAL	\$579.00
INV 22-00005248	31/01/2022	200L CHEST FREEZER FOR COMMUNITY DEVELOPMENT	\$579.00
EFT52814	04/02/2022	KIMBERLEY PHARMACY SERVICES PTY LTD	\$629.06
INV QRX-018134296	05/11/2021	BAND AIDS AND MEDICAL SUPPLIES	\$629.06
EFT52977	25/02/2022	KRISTY CHATTAWAY	\$1,144.71
INV REIMB1402	14/02/2022	UTILITY SUBSIDY	\$1,144.71
EFT52827	04/02/2022	KW REFRIGERATION & A/C	\$869.00
INV 1730	24/01/2022	AIR-CON SERVICING - 5/20 CLARENDON ST	\$253.00
INV 1727	24/01/2022	AIR-CON SERVICING - DBY SWIMMING POOL	\$363.00
INV 1728	24/01/2022	AIR-CON SERVICING - DBY LIBRARY	\$143.00
INV 1740	25/01/2022	AIR-CON SERVICING - SHIRE COUNCILLORS OFFICE	\$110.00
EFT52877	11/02/2022	KW REFRIGERATION & A/C	\$110.00
INV 1760	01/02/2022	AIR-CON SERVICING - SWIMMING POOL OFFICE DBY	\$110.00
EFT52940	18/02/2022	KW REFRIGERATION & A/C	\$120.00
INV 1814	08/02/2022	REPAIRS TO AIR-CON UNIT CONTROLLER AT DBY LIBRARY.	\$120.00
EFT52975	25/02/2022	KW REFRIGERATION & A/C	\$180.00
INV 1847	17/02/2022	AIR-CON SERVICING - DBY ADMIN MEETING ROOM	\$180.00
EFT52976	25/02/2022	KW TILT & TOW	\$200.00
INV T105	09/02/2022	RETRIEVAL OF FORD RANGER 1EPC142	\$200.00
EFT52922	18/02/2022	LANDGATE (WA LAND INFORMATION AUTHORITY)	\$330.52
INV 372066	28/01/2022	MINIMUM CHARGE - GROSS RENTAL VALUATION CHARGEABLE	\$330.52
EFT52830	04/02/2022	LEAMY CONSTRUCTION	\$7,348.00
INV 5421	17/12/2021	KIMBERLEY RINGER CONSTRUCTION & INSTALLATION	\$7,348.00
EFT52829	04/02/2022	LOCAL GOVERNMENT PROFESSIONALS (LGPRO)	\$2,900.00
INV 32064	24/01/2022	IGNITE LEADERSHIP PROGRAM - 14/02/2022	\$2,900.00
EFT52823	04/02/2022	LUIA GAVIRIA	\$34.01
INV REIMB2801	28/01/2022	STAFF REIMBURSEMENT	\$34.01
EFT52832	04/02/2022	MANAGED IT PTY LTD	\$1,269.40
INV 131028	20/01/2022	DERBY DEPOT WORKSHOP WIFI	\$1,269.40
EFT52942	18/02/2022	MANAGED IT PTY LTD	\$26,124.78
INV 131730	02/02/2022	ESSENTIALS MONTHLY SUBSCRIPTION COVERAGE - FEBRUARY 2022.	\$20,463.08
INV 131731	02/02/2022	MANAGED LICENSES - FEBRUARY 2022.	\$5,661.70
EFT52879	11/02/2022	MANGKAJA ARTS RESOURCE AGENCY	\$40.00
INV CSALE3101	31/01/2022	FITZROY CROSSING COMMISSION SALES - JANUARY 2022	\$40.00
EFT52825	04/02/2022	MAPIEN PTY LTD	\$9,292.56
INV 23158	30/11/2021	HUMAN RESOURCES CONSULTATION SERVICES	\$4,537.50
INV 23453	31/12/2021	HUMAN RESOURCES CONSULTATION SERVICES AND PROFESSIONAL FEES	\$4,755.06
EFT52949	18/02/2022	MARIA MATTHEWS T/AS MR & MRS POTATO HEAD	\$1,000.00
INV 43	11/02/2022	CATERING FOR LATE NIGHT PROGRAM 04/02/2022	\$1,000.00

EFT52943	18/02/2022	MARKETFORCE	\$2,332.15
INV 42310	27/01/2022	ADVERTISING OF TENDERS IN WEST AUSTRALIAN AND BROOME ADVERTISER	\$422.68
INV 42309	27/01/2022	ADVERTISING 2022 COUNCIL MEETING DATES IN WEST AUSTRALIAN AND BROOME ADVERTISER	\$575.39
INV 42305	27/01/2022	PUBLIC NOTICE ADVERTISEMENT - BROOME ADVERTISER	\$357.06
INV 42306	27/01/2022	PUBLIC NOTICE FOR ORDINARY COUNCIL MEETINGS AND AUDIT COMMITTEE DATES FOR 2022	\$521.84
INV 42307	27/01/2022	ADVERTISING OF TENDERS IN WEST AUSTRALIAN AND BROOME ADVERTISER	\$262.90
INV 42308	27/01/2022	PUBLIC NOTICES FOR SALE OF ABANDONED VEHICLES - BROOME ADVERTISER	\$192.28
EFT52882	11/02/2022	MARNINWARNTIKURA WOMEN'S RESOURCE CENTRE	\$160.00
INV CSALE3101	31/01/2022	FITZROY CROSSING COMMISSION SALES - JANUARY 2022	\$160.00
EFT52982	25/02/2022	MARRA WORRA WORRA ABORIGINAL CORP	\$120.00
INV 1922	20/02/2022	STAFF ACCOMMODATION	\$120.00
EFT52833	04/02/2022	MCLEODS BARRISTERS & SOLICITORS	\$1,355.35
INV 122444	22/12/2021	LEGAL ADVICE FOR ABANDONED GOODS	\$1,355.35
EFT52980	25/02/2022	MCLEODS BARRISTERS & SOLICITORS	\$16,751.02
INV 122874	31/01/2022	PORT OF DERBY - SUBLEASE OF AREAS 2 & 3	\$891.04
INV 122793	31/01/2022	PROFESSIONAL FEES - REVIEW OF SDWK FIRE BREAK ENFORCEMENT	\$751.75
INV 122858	31/01/2022	LEGAL SUPPORT IN THE CASE OF DOG ATTACK	\$1,066.73
INV 122977	04/02/2022	SUB LEASE OF DERBY WHARF	\$14,041.50
EFT52968	25/02/2022	MEGAN NESHODA	\$181.74
INV REIMB2102	21/02/2022	STAFF REIMBURSEMENTS	\$181.74
EFT52953	18/02/2022	METER AUSTRALIA PTY LTD	\$105.05
INV 83684	24/01/2022	1 X 100 MIC A4 WATERPROOF PAPER	\$105.05
EFT52988	25/02/2022	MICHAEL RYAN	\$816.97
INV REIMB1702	17/02/2022	UTILITY SUBSIDY	\$816.97
EFT52831	04/02/2022	MICHAEL THOMAS BLUETT	\$435.07
INV A900632	24/01/2022	RATES REFUND	\$435.07
EFT52981	25/02/2022	MOMAR AUSTRALIA PTY LTD	\$577.50
INV 202624	07/09/2021	4 X 4KG TUBS HAND CLEANER	\$577.50
EFT52870	11/02/2022	MOODS OF THE KIMBERLEY	\$25.16
INV CSALE3101	31/01/2022	FITZROY CROSSING COMMISSION SALES - JANUARY 2022	\$25.16
EFT52834	04/02/2022	MOORE AUSTRALIA (TAX)	\$2,860.00
INV 324788	31/01/2022	COMPILATION OF FINANCIAL STATEMENTS AND BAS - DECEMBER 2021	\$2,860.00
EFT52944	18/02/2022	NEIL HARTLEY	\$109.20
INV REIMB1602	16/02/2022	STAFF REIMBURSEMENTS	\$109.20
EFT52983	25/02/2022	NINDILINGARRI CULTURAL HEALTH SERVICES	\$1,000.00
INV REIMB1602	16/02/2022	BOND REFUND FOR HIRE OF FX REC HALL RECEIPT	\$1,000.00
EFT52939	18/02/2022	NORTH REGIONAL TAFE	\$832.74
INV I0017041	20/01/2022	FIRST AID & CPR SKILLSET TRAINING	\$832.74
EFT52837	04/02/2022	NORTH WEST LOCKSMITH	\$54.00
INV 24770	24/01/2022	RESTRICTED KEY CUT	\$54.00
EFT52945	18/02/2022	NORTH WEST LOCKSMITH	\$52.00
INV 24909	08/02/2022	1X REPLACEMENT ABUS 83/45 PADLOCK "Z" SERIES	\$52.00

EFT52836	04/02/2022	NORVAL ART COMPANY	\$9,140.00
INV SCULPTURES	28/10/2021	SCULPTURES ON THE MARSH PROJECT- SUPPLY MATERIALS AND DESIGN WORK.	\$9,140.00
EFT52984	25/02/2022	NORWESCOM TELECOMMUNICATIONS	\$136.40
INV 49245	03/02/2022	ALARM MONITORING FOR FITZROY CROSSING FOR JAN 2022	\$68.20
INV 49246	03/02/2022	ALARM MONITORING FOR DERBY FOR JAN 2022	\$68.20
EFT52857	11/02/2022	OFFICE NATIONAL BROOME (THE BOSS SHOP)	\$189.65
INV 1025960	24/12/2021	ADMIN CANNON IRADVXC5840I - MACHINE ID 3185	\$5,151.56
INV 1027267	18/01/2022	WRIST BANDS - AUSTRALIA DAY EVENT 2022.	\$36.95
INV 1028785	31/01/2022	CREDIT ADJUSTMENT FOR INVOICE 1025960	-\$4,998.86
EFT52911	18/02/2022	OFFICE NATIONAL BROOME (THE BOSS SHOP)	\$53.23
INV 1028801	31/01/2022	SERVICE CONTRACT ADMIN CANON IRADVZC5840I - MACHINE ID 3185.	\$53.23
EFT52960	25/02/2022	OFFICE NATIONAL BROOME (THE BOSS SHOP)	\$1,906.91
INV 1029788	11/02/2022	BOARD ROOM FURNITURE FOR FX MEETING ROOM	\$1,710.00
INV 1029790	11/02/2022	FREIGHT - BOARD ROOM FURNITURE FOR FX MEETING ROOM	\$196.91
EFT52986	25/02/2022	OFFICE STAR	\$414.31
INV 58205	31/01/2022	1X BROTHER TN-2450 TONER CARTRIDGE - BLACK	\$147.45
INV 58259	02/02/2022	SERVICE CONTRACT FOR RICOH IM 2000, FXVC - JAN 2022	\$266.86
EFT52990	25/02/2022	OPTIC SECURITY GROUP NORWEST	\$929.50
INV 210536	17/02/2022	INVESTIGATION OF ISSUES AFFECTING CCTV'S IN DBY	\$929.50
EFT52948	18/02/2022	PAUL BETAMBEAU	\$743.00
INV 1661	07/02/2022	SECURE AND BOARD UP WINDOWS AT DBY YOUTH CENTRE.	\$424.00
INV 1704	11/02/2022	REPAIRED WINDOWS AT DBY YOUTH CENTRE	\$319.00
EFT52987	25/02/2022	PEARL COAST DISTRIBUTORS	\$693.73
INV SI115237	14/02/2022	KIOSK ITEMS - DERBY POOL	\$693.73
EFT52951	18/02/2022	PROPERTY INSPECTION MANAGER (PIM)	\$549.00
INV 2022-0035	08/02/2022	1X 12 MONTH SUBSCRIPTION TO PIM PREMIUM	\$549.00
EFT52887	11/02/2022	RED DOT STORES	\$2,774.62
INV 150155	14/01/2022	ARTS AND CRAFTS MISCELLANEOUS GOODS.	\$2,774.62
EFT52885	11/02/2022	ROBERT PAULL	\$909.32
INV REIMB1812	18/12/2021	UTILITY SUBSIDY	\$530.14
INV REIMB1812-2	18/12/2021	UTILITY SUBSIDY	\$379.18
EFT52886	11/02/2022	ROSS CAMERON	\$250.00
INV REIMB0802	08/02/2022	BOND REFUND -FX GYM KEY	\$250.00
EFT52889	11/02/2022	RUVIMBO MUKUCHAMANO	\$52.21
INV REIMB0902	09/02/2022	STAFF REIMBURSEMENTS	\$28.60
INV REIMB0902-2	09/02/2022	STAFF REIMBURSEMENTS	\$23.61
EFT52840	04/02/2022	SAMPEY MEATS	\$654.00
INV 203701	23/11/2021	MEAT SUPPLIES - 25/11/2021	\$110.00
INV 203699	01/12/2021	MEAT SUPPLIES - 02/12/2021	\$102.00
INV 203708	09/12/2021	MEAT SUPPLIES - 09/12/2021	\$102.00
INV 203693	14/12/2021	MEAT SUPPLIES - 16/12/2021	\$340.00
EFT52895	11/02/2022	SCANDALOUS SCENTS	\$27.20
INV CSALE3101	31/01/2022	FITZROY CROSSING COMMISSION SALES - JANUARY 2022	\$27.20
EFT52941	18/02/2022	SEAL TV	\$19,104.80

INV 3706	03/12/2021	5 X HEAVY DUTY OUTDOOR TV'S WITH EXTRAS	\$19,104.80
EFT52843	04/02/2022	SHIRE OF WOODANILLING	\$28,820.05
INV 1390	07/01/2022	LONG SERVICE LEAVE LIABILITY - STEPHEN GASH	\$28,820.05
EFT52957	18/02/2022	SIMON DEXTER	\$237.59
INV REIMB1402	14/02/2022	STAFF REIMBURSEMENT	\$179.99
INV REIMB1502	15/02/2022	STAFF REIMBURSEMENT	\$57.60
EFT52841	04/02/2022	SKIPPERS CLEANING SERVICES	\$1,320.00
INV 1405	23/01/2022	EXIT CLEANING AT 4/20 CLARENDON ST, DBY.	\$1,320.00
EFT52892	11/02/2022	SKIPPERS CLEANING SERVICES	\$11,044.00
INV 1409	01/02/2022	CLEANING OF VARIOUS SHIRE OFFICES - JAN 2022	\$10,560.00
INV 1410	01/02/2022	CLEANING OF COUNCILLOR MEETING ROOM - JAN 2022.	\$484.00
EFT52989	25/02/2022	SKIPPERS CLEANING SERVICES	\$55.00
INV 1420	20/02/2022	CLEANING - COUNCILLOR MEETING ROOM POST BREAK IN	\$55.00
EFT52842	04/02/2022	SPINIFEX HOTEL	\$390.00
INV 93101	10/01/2022	ACCOMMODATION FOR WELFARE WORK PLACEMENT STUDENTS	\$390.00
EFT52894	11/02/2022	SPORTSPOWER BROOME	\$2,500.00
INV 22-00000426	14/01/2022	SPORTING EQUIPMENT FOR YOUTH CENTRE	\$2,500.00
EFT52950	18/02/2022	SPORTSWORLD OF WA	\$3,137.20
INV 140772	24/01/2022	KIOSK ITEMS - DERBY POOL	\$2,890.80
INV 140800	27/01/2022	KIOSK ITEMS - DERBY POOL	\$246.40
EFT52815	04/02/2022	STACEY DAVIES	\$859.58
INV REIMB2701	27/01/2022	UTILITY SUBSIDY	\$859.58
EFT52914	18/02/2022	STACEY DAVIES	\$57.60
INV REIMB1502	15/02/2022	STAFF REIMBURSEMENT	\$57.60
EFT52828	04/02/2022	STATE LIBRARY OF WA	\$99.52
INV R1030842	22/12/2021	INTER LIBRARY LOANS FREIGHT RECOUP.	\$99.52
EFT52891	11/02/2022	STUART E FISHER	\$450.47
INV REIMB0802	08/02/2022	UTILITY SUBSIDY	\$450.47
EFT52897	11/02/2022	TANIA FROMONT	\$625.26
INV REIMB0802	08/02/2022	UTILITY SUBSIDY	\$625.26
EFT52844	04/02/2022	TARUNDA SUPERMARKET	\$584.18
INV 10140252	25/01/2022	FOOD AND CUTLERY FOR FX SCHOOL HOLIDAY PROGRAM 24/01/22 - 28/01/22	\$492.45
INV 10140868	28/01/2022	SUPPLIES FOR STAFF FAREWELL MORNING TEA	\$91.73
EFT52900	11/02/2022	TARUNDA SUPERMARKET	\$672.49
INV 30121691	02/02/2022	FOOD SUPPLIES AND CUTLERY FOR FX EXPO	\$242.94
INV 30122157	04/02/2022	FX YOUTH PROGRAM 3-5TH FEB 2022	\$349.60
INV 10143165	07/02/2022	STAFF AMENITIES FOR FXVC	\$79.95
EFT52952	18/02/2022	TARUNDA SUPERMARKET	\$470.38
INV 60141182	04/02/2022	2X 5 LITRE WILLOW INSULATED WATER BOTTLES FOR FX DEPOT	\$122.37
INV 40136719	10/02/2022	FOOD AND CUTLERY FOR FX YOUTH PROGRAM	\$348.01
EFT52991	25/02/2022	TARUNDA SUPERMARKET	\$398.79
INV 30124624	17/02/2022	FOOD AND CUTLERY FOR FX YOUTH PROGRAM	\$398.79
EFT52898	11/02/2022	TELSTRA CORPORATION	\$18,852.68
INV 0463459000	12/01/2022	LANDLINE AND INTERNET BILL - JANUARY 2022	\$17,433.25

INV 1718873800	27/01/2022	SERVICES AND EQUIPMENT RENTAL TO 19/02/2022	\$74.94
INV 4275260810	27/01/2022	SATELLITE BILL FOR FEBRUARY 2022	\$405.00
INV 4275260919	02/02/2022	MOBILE SERVICE - JANUARY 2022	\$57.00
INV 4174249435	04/02/2022	MOBILE SERVICE - JANUARY 2022	\$882.49
EFT52930	18/02/2022	THE FITZROY RIVER LODGE	\$265.00
INV 308278	21/01/2022	STAFF ACCOMMODATION	\$265.00
EFT52878	11/02/2022	THE PIER GROUP PTY LTD T/AS CS LEGAL	\$10,033.60
INV 030568	28/01/2022	PROFESSIONAL FEES FOR LGA SALE	\$2,051.50
INV 030569	28/01/2022	PROFESSIONAL FEES FOR LGA SALE	\$2,200.00
INV 030594	31/01/2022	PROFESSIONAL FEES FOR RATES ARREARS	\$575.30
INV 030581	31/01/2022	PROFESSIONAL FEES FOR LGA SALE	\$1,012.00
INV 030583	31/01/2022	PROFESSIONAL FEES FOR RATES ARREARS	\$2,088.60
INV 030584	31/01/2022	PROFESSIONAL FEES FOR RATES ARREARS	\$2,106.20
EFT52979	25/02/2022	THE PIER GROUP PTY LTD T/AS CS LEGAL	\$2,695.70
INV 030624	14/02/2022	PROFESSIONAL FEES FOR RATES ARREARS	\$2,695.70
EFT52935	18/02/2022	TOLL IPEC PTY LTD	\$539.51
INV 0025-S711760	18/04/2021	FREIGHT SPORTS WORLD CANNINGTON TO DERBY	\$25.03
INV P69061335	23/01/2022	TRANSPORTATION OF PUBLIC HEALTH MATERIALS	\$178.87
INV P69061459	06/02/2022	TRANSPORTATION OF PUBLIC HEALTH MATERIALS	\$335.61
EFT52899	11/02/2022	TOURISM COUNCIL WESTERN AUSTRALIA LTD	\$1,320.00
INV R-0005187	20/12/2021	2022 MEMBERSHIP RENEWAL - GOLDEN I VISITOR CENTRE	\$1,320.00
EFT52846	04/02/2022	TYREPOWER DERBY	\$1,240.00
INV 114979	25/01/2022	HIFLY DRIVE TYRES FOR CANTER 1EIU738	\$1,240.00
EFT52993	25/02/2022	VISIMAX (BUCCI HOLDINGS PTY LTD)	\$114.84
INV 0297	04/02/2022	SUPPLY 20X COMPRESSED AIR CARTRIDGES	\$114.84
EFT52847	04/02/2022	VISION POWER PTY LTD	\$770.00
INV 12918	07/01/2022	INSPECT AND REPAIR PRESSURE PUMPS AT DBY AIRPORT.	\$385.00
INV 12917	07/01/2022	INSPECT AND REPORT ON PUMP ISSUE AT MYALLS BORE	\$385.00
EFT52901	11/02/2022	VISION POWER PTY LTD	\$1,332.79
INV 12980	17/01/2022	SERVICE CHLORINE PUMP AT THE DBY SWIMMING POOL	\$203.50
INV 12981	17/01/2022	RELOCATE BORE PUMP FROM ASHLEY ST. TO DBY AIRPORT	\$793.35
INV 12982	17/01/2022	REPAIRS TO FAULTY LIGHTING IN DERBY ADMIN AREA	\$335.94
EFT52992	25/02/2022	VISION POWER PTY LTD	\$1,971.92
INV 13016	02/02/2022	REPLACE DOUBLE LIGHT SWITCH IN THE OLD DEPOT TOILETS	\$142.95
INV 13015	02/02/2022	INVESTIGATE AND REPORT ON ISSUES WITH CHLORINATOR ALARM AT DBY POOL	\$549.45
INV 13046	03/02/2022	RELOCATE TV SCREEN IN RECEPTION ADMIN OFFICE	\$583.77
INV 13059	04/02/2022	REPAIRS TO POWER BOARD AT DERBY WHARF	\$695.75
EFT52850	04/02/2022	WA STRUCTURAL - CONSULTING ENGINEERS PTY LTD	\$1,320.00
INV S21478-01	24/11/2021	SCULPTURES ON THE MARSH - INITIAL ENGINEERING FEE	\$1,320.00
EFT52903	11/02/2022	WATTNOW ELECTRICAL	\$533.49
INV 10233	31/01/2022	REPLACE 2 CEILING FANS	\$533.49
EFT52955	18/02/2022	WATTNOW ELECTRICAL	\$9,323.89
INV 10194	19/01/2022	DISCONNECT SUB MAINS TO WHARF CAFE AND REDIRECT TO TOILET BLOCK.	\$8,936.40

INV 10297	15/02/2022	SUPPLY AND INSTALL WP GP ELECTRICAL SWITCH AT DBY CIVIC CENTRE	\$222.58
INV 10296	15/02/2022	REPLACED FLUORO LIGHT AT COLEMAN CENTRE	\$164.91
EFT52973	25/02/2022	WESFARMERS KLEENHEAT GAS PTY LTD	\$145.38
INV 1158067	30/11/2021	REMINDER FEE	\$8.34
INV 4409121	01/12/2021	1X YEARLY FACILITY FEES FOR 45KG VAP CYLINDER	\$42.90
INV 4405819	01/12/2021	2X YEARLY FACILITY FEES FOR 45KG VAP CYLINDER	\$85.80
INV 1160040	09/12/2021	REMINDER FEE	\$8.34
EFT52954	18/02/2022	WEST KIMBERLEY AUTO ELECTRICAL	\$718.36
INV 7834	02/02/2022	DIAGNOSE & REPAIRS TO VEHICLE AIR CONDITIONING IN KW14	\$360.27
INV 7861	02/02/2022	DIAGNOSE & REPAIRS TO VEHICLE AIR CONDITIONING IN KW14	\$358.09
EFT52902	11/02/2022	WESTERN AUSTRALIAN ELECTORAL COMMISSION	\$27,828.15
INV 3422	08/12/2021	2021 LOCAL GOVERNMENT ORDINARY ELECTION	\$27,828.15
EFT52880	11/02/2022	WESTRAC PTY LTD	\$165.86
INV PI 6594880	14/01/2022	2X #5L-3307 V-BELT FOR 432D	\$165.86
EFT52817	04/02/2022	WINC	\$5.85
INV 9038018589	04/01/2022	STATIONARY ITEMS FOR FXVC	\$5.85
EFT52916	18/02/2022	WINC	\$48.46
INV 9038246422	28/01/2022	STATIONARY	\$48.46
EFT52848	04/02/2022	WINUN NGARI ABORIGINAL CORPORATION - BAROOLOO ARTS	\$454.00
INV 1275	04/10/2021	SCREEN PRINTING AND T-SHIRTS FOR RED SHED WOMEN'S COLLECTIVE.	\$454.00
EFT52851	04/02/2022	WOOLWORTHS PTY LIMITED	\$167.18
INV 3892227	24/01/2022	JUNIOR SCHOOL HOLIDAY PROGRAM - MORNING TEA AND PROGRAM SUPPLIES	\$145.15
INV 3892221	24/01/2022	JUNIOR SCHOOL HOLIDAY PROGRAM - WEEK 2 TOP UP - MORNING TEA SUPPLIES.	\$22.03
EFT52956	18/02/2022	WOOLWORTHS PTY LIMITED	\$105.76
INV 3892224	24/01/2022	MATERIALS FOR TIE DYE & DAMPER MAKING	\$105.76
EFT52994	25/02/2022	WOOLWORTHS PTY LIMITED	\$1,665.24
INV 4349983	27/10/2021	FRUIT FOR CHILDREN'S WEEK	\$36.76
INV 3892311	25/11/2021	SUPPLIES FOR ACTIVITIES FOR LATE NIGHT PROGRAM - 25/11/2021	\$94.75
INV 4007361	02/12/2021	SUPPLIES FOR ACTIVITIES FOR LATE NIGHT PROGRAM - 2/12/2021	\$219.80
INV 3892525	09/12/2021	SUPPLIES FOR ACTIVITIES FOR LATE NIGHT PROGRAM - 9 & 13/12/2021	\$204.85
INV 3892057	14/12/2021	SUPPLIES FOR ACTIVITIES FOR THE TWELVE DAYS OF CHRISTMAS - 16/12/2021	\$497.39
INV 3892155	11/01/2022	SUPPLIES FOR ACTIVITIES FOR THE SCHOOL HOLIDAY PROGRAM 11/01/2022	\$170.54
INV 3892171	13/01/2022	SUPPLIES FOR ACTIVITIES FOR THE SCHOOL HOLIDAY PROGRAM 13/01/2022	\$189.81
INV 3892210	20/01/2022	SUPPLIES FOR YOUTH MOVIE NIGHT 20/01/2022	\$63.25
INV 3892238	27/01/2022	SUPPLIES FOR ACTIVITIES FOR THE SCHOOL HOLIDAY PROGRAM 27/01/2022	\$75.94
INV 4007145	10/02/2022	SUPPLIES FOR ACTIVITIES FOR LATE NIGHT PROGRAM - 10/02/2022	\$112.15
EFT52995	25/02/2022	ZARAK BIN RASHID	\$464.84
INV REIMB2202	22/02/2022	UTILITY SUBSIDY	\$464.84
TOTAL			\$575,235.76

CHQ PAYMENTS – MUNI ACCOUNT

PAYMENT ID	DATE	CREDITOR / INVOICE DETAILS	AMOUNT
54852	10/02/2022	WATER CORPORATION	\$51,853.22
INV 9023708280	16/12/2021	ACCOUNT FOR RESERVE 9973, 14 KNOWSLEY ST. E, DBY CORPORATE REAL ESTATE LEASE - L2771	\$2,269.38
INV 9020099141	16/12/2021	LICENSE OVER 40827:CORPORATE REAL ESTATE LEASE WATER BILL SUNDRY CHARGES FOR 01/01/2022-31/12/2022 - L1951	\$1,375.00
INV 9006973699	18/01/2022	3 LOCH ST, DERBY FOR 15/11/2021 TO 17/01/2022	\$450.48
INV 9006973883	18/01/2022	11 JOHNSTON ST, DBY (LOT 500 RES 6929) FOR 15/11/2021 - 17/01/2022	\$2,601.45
INV 9006973744	19/01/2022	RESTAURANT AT JETTY ROAD, DBY FOR 15/11/2021 TO 18/01/2022	\$1,813.76
INV 9006973840	19/01/2022	24 LOCH ST, DERBY FOR 15/11/21 - 17/01/22.	\$1,508.20
INV 9009765422	19/01/2022	4B ROWELL CT, DERBY 15/11/21 - 17/01/22.	\$279.69
INV 9021175409	19/01/2022	UNIT 1 / 20 CLARENDON ST, DERBY 15/11/21 - 17/01/22.	\$307.57
INV 9021175433	19/01/2022	UNIT 2 / 20 CLARENDON ST, DERBY FOR 15/11/21 - 17/01/22.	\$268.54
INV 9021175417	19/01/2022	UNIT 3 / 20 CLARENDON ST, DERBY FOR 15/11/21 - 17/01/22.	\$318.73
INV 9021175425	19/01/2022	UNIT 4 / 20 CLARENDON ST, DERBY FOR 15/11/21 - 17/01/22.	\$318.73
INV 9021175396	19/01/2022	UNIT 5 / 20 CLARENDON ST, DERBY FOR 15/11/21 - 17/01/22.	\$339.18
INV 9021175329	19/01/2022	UNIT 6 / 20 CLARENDON ST, DERBY FOR 15/11/21 - 17/01/22.	\$307.57
INV 9022168905	19/01/2022	20 CLARENDON ST, DERBY FOR 15/11/21 - 17/01/22.	\$117.84
INV 9006972290	19/01/2022	TOILETS AT JETTY RD, DERBY FOR 15/11/21 - 17/01/22.	\$451.95
INV 9017886750	19/01/2022	AMENITIES AT JETTY ROAD LOT 325 RES 26818 DERBY FOR 15/11/21 - 18/01/22	\$2.73
INV 9006973875	19/01/2022	30 LOCH ST, DERBY FOR 15/11/21 - 17/01/22.	\$3,665.01
INV 9006973891	19/01/2022	INFANT HEALTH CENTRE AT 36 LOCH ST, DERBY FOR 15/11/21 - 17/01/22.	\$49.32
INV 9006973904	19/01/2022	LIBRARY AT 30-34 LOCH ST, DERBY FOR 15/11/21 - 17/01/22.	\$153.02
INV 9006973947	19/01/2022	YOUTH CENTRE AT HARDMAN ST, DERBY FOR 15/11/21 - 17/01/22.	\$2,525.07
INV 9006975053	19/01/2022	TOILETS AT 49-55 CLARENDON ST, DERBY 15/11/21 - 17/01/22.	\$110.75
INV 9006985833	19/01/2022	MEDIUM STRIP ROAD VERGE AT 1 CLARENDON ST, DERBY 15/11/21 - 17/01/22.	\$10.92
INV 9006985841	19/01/2022	MEDIUM STRIP GARDEN AT 1 CLARENDON ST, DERBY 15/11/21 - 17/01/22.	\$644.04
INV 9009765414	19/01/2022	4A ROWELL CT, DERBY 15/11/21 - 17/01/22.	\$270.39
INV 9006978422	20/01/2022	11 HANSON ST, DBY FOR 16/11/2021 TO 18/01/2022.	\$439.56
INV 9006984048	20/01/2022	DEPOT AT 1-7 MILLARD ST, DBY FOR 19/11/2021 TO 19/01/2022.	\$300.19
INV 9006983547	21/01/2022	CENTRE AT 63-65 ASHLEY ST, DERBY FOR 19/11/2021 TO 17/01/2022	\$3,386.74
INV 9011212376	21/01/2022	RESERVE AT STEEL ST, DERBY FOR 19/11/2021 TO 17/01/2022	\$54.58
INV 9015670665	21/01/2022	B / 20 MACDONALD WY, FITZROY CROSSING FOR 19/11/2021 TO 17/01/2022	\$240.65
INV 9017391459	21/01/2022	1 / 74 FALLON RD, FITZROY CROSSING FOR 19/11/2021 TO 17/01/2022	\$242.51
INV 9017391467	21/01/2022	2 / 74 FALLON RD, FITZROY CROSSING FOR 19/11/2021 TO 17/01/2022	\$355.91
INV 9017391475	21/01/2022	3 / 74 FALLON RD, FITZROY CROSSING FOR 19/11/2021 TO 17/01/2022	\$943.83
INV 9006983598	21/01/2022	CENTRE AT 53 ASHLEY ST, DERBY FOR 19/11/2021 TO 17/01/2022	\$46.20
INV 9006984507	21/01/2022	SPEEDWAY AT DERBY HWY FOR 19/11/2021 TO 17/01/2022	\$147.17
INV 9006986051	21/01/2022	UNIT A / 20 MACDONALD WY, FITZROY CROSSING FOR 19/11/2021 TO 17/01/2022	\$281.55

INV 9006986414	21/01/2022	CENTRE AT 101 FALLON RD, FITZROY CROSSING FOR 19/11/2021 TO 17/01/2022	\$9,303.69
INV 9006986481	21/01/2022	TOILETS AT FLYNN DR, FITZROY CROSSING FOR 19/11/2021 TO 17/01/2022	\$2,120.21
INV 9006986908	21/01/2022	WORKSHOP RESIDENCE AT 175L EMANUEL WY, FITZROY CROSSING FOR 19/11/2021 TO 17/01/2022	\$193.76
INV 9006987783	21/01/2022	TOURIST BUREAU AT FLYNN DR, FITZROY CROSSING FOR 19/11/2021 TO 17/01/2022	\$70.95
INV 9011140114	21/01/2022	TRICKLE IRRIGATION AT FORREST RD, FITZROY CROSSING FOR 19/11/2021 TO 17/01/2022	\$46.20
INV 9018685299	24/01/2022	RESERVE AT CORKWOOD CT, DERBY FOR 17/01/2021 - 21/01/2022.	\$2,084.84
INV 9018007711	24/01/2022	RESERVE AT PANDANAS WAY, DERBY FOR 17/11/2021 TO 21/01/2022.	\$960.61
INV 9016645795	24/01/2022	RESERVE AT 8 COOLIBAH WY, DERBY FOR 17/11/2021 -21/01/2022.	\$3,262.69
INV 9006974368	25/01/2022	TOILETS AT 153 LOCH ST, DERBY FOR 19/11/21 - 22/1/22	\$46.59
INV 9008757703	25/01/2022	HOUSE AT 4 WOOLLYBUTT CRN, DERBY FOR 19/11/21 - 22/1/22	\$249.95
INV 9009945968	25/01/2022	UNIT A / 13 HOLMAN ST, DERBY FOR 19/11/21 - 22/1/22	\$337.32
INV 9009945976	25/01/2022	UNIT B / 13 HOLMAN ST, DERBY FOR 19/11/21 - 22/1/22	\$417.26
INV 9012616903	25/01/2022	14A (16) BLOODWOOD CR, DERBY FOR 19/11/21 - 22/1/22	\$589.60
INV 9012616911	25/01/2022	14B BLOODWOOD CR, DERBY FOR 19/11/21 - 22/1/22	\$537.41
INV 9006974376	25/01/2022	SPORTS COMPLEX AT 153 LOCH ST, DERBY FOR 19/11/21 - 22/1/22	\$525.69
INV 9006978123	25/01/2022	CEMETERY AT 27017 WODEHOUSE ST, DERBY FOR 20/11/21 - 22/1/22	\$1,702.90
INV 9006981445	25/01/2022	HOUSE AT 7 TOWER PL, DERBY FOR 19/11/21 - 22/1/22	\$956.31
INV 9006981517	25/01/2022	HOUSE AT 6 TOWER PL, DERBY FOR 19/11/21 - 22/1/22	\$300.14
INV 9006981541	25/01/2022	HOUSE AT 2 WODEHOUSE ST, DERBY FOR 19/11/21 - 22/1/22	\$262.96
INV 9008757359	25/01/2022	HOUSE AT 8 KURRAJONG LOOP, DERBY FOR 19/11/21 - 22/1/22	\$655.91
INV 9020549317	25/01/2022	19 WOOLLYBUTT CRN, DERBY (STRATA LOT 1) FOR 19/11/21 - 22/1/22	\$318.73
INV 9008757615	25/01/2022	19 WOOLLYBUTT CRN, DERBY (STRATA LOT 2) FOR 19/11/21 - 22/1/22	\$311.29
TOTAL			\$51,853.22

FEE PAYMENTS

PAYMENT ID	DATE	CREDITOR / INVOICE DETAILS	AMOUNT
929	25/02/2022	BAS4 - ATO - BAS PAYMENT - PAYG WITHHOLDING	\$124,795.00
929	15/02/2022	BEX - BPOINT FEES	\$31.50
929	01/02/2022	CMD - CHEQUE OR MERCHANT DEPOSITS FEE	\$5.40
929	02/02/2022	DOT - DOT PAYMENT	\$2,068.45
929	03/02/2022	DOT - DOT PAYMENT	\$1,562.50
929	04/02/2022	DOT - DOT PAYMENT	\$3,257.35
929	07/02/2022	DOT - DOT PAYMENT	\$1,549.75
929	07/02/2022	DOT - DOT PAYMENT	\$3,396.90
929	09/02/2022	DOT - DOT PAYMENT	\$2,600.70
929	10/02/2022	DOT - DOT PAYMENT	\$1,657.65
929	11/02/2022	DOT - DOT PAYMENT	\$5,112.70
929	14/02/2022	DOT - DOT PAYMENT	\$3,344.55
929	15/02/2022	DOT - DOT PAYMENT	\$2,463.25
929	16/02/2022	DOT - DOT PAYMENT	\$941.20
929	17/02/2022	DOT - DOT PAYMENT	\$1,755.50

929	01/02/2022	DOT - DOT PAYMENT	\$3,501.85
929	18/02/2022	DOT - DOT PAYMENT	\$3,587.25
929	21/02/2022	DOT - DOT PAYMENT	\$899.75
929	23/02/2022	DOT - DOT PAYMENT	\$6,107.15
929	24/02/2022	DOT - DOT PAYMENT	\$1,494.85
929	25/02/2022	DOT - DOT PAYMENT	\$3,206.80
929	28/02/2022	DOT - DOT PAYMENT	\$3,162.55
929	04/02/2022	EXC - EXCESS TRANSACTIONS FEE	\$77.00
929	04/02/2022	EXC - EXCESS TRANSACTIONS FEE	\$95.48
929	01/02/2022	EXC - EXCESS TRANSACTIONS FEE	\$33.25
929	01/02/2022	EXC - EXCESS TRANSACTIONS FEE	\$52.00
929	01/02/2022	EXC - EXCESS TRANSACTIONS FEE	\$8.00
929	03/02/2022	GHA - GREYHOUND AUSTRALIA	\$1,537.00
929	10/02/2022	GHA - GREYHOUND AUSTRALIA	\$220.00
929	17/02/2022	GHA - GREYHOUND AUSTRALIA	\$1,998.61
929	24/02/2022	GHA - GREYHOUND AUSTRALIA	\$1,709.00
929	07/02/2022	IINET - IINET 225211599 (\$109.99)	\$109.99
929	01/02/2022	MER - MERCHANT FEES	\$32.00
929	03/02/2022	MER - MERCHANT FEES	\$48.28
929	03/02/2022	MER - MERCHANT FEES	\$331.41
929	01/02/2022	MER - MERCHANT FEES	\$158.07
515	01/02/2022	FXBC - FITZROY CROSSING BANK CHARGES	\$42.00
515	01/02/2022	FXBC - FITZROY CROSSING BANK CHARGES	\$5.00
DD19844.1	07/02/2022	ANZ COMMERCIAL CARD SERVICES CENTRE	\$5,337.09
INV ANZ AOH	07/02/2022	COMMERCIAL CREDIT CARD FOR THE PERIOD 13/12/21 - 12/01/22	\$710.79
INV ANZ WNE	07/02/2022	COMMERCIAL CREDIT CARD FOR THE PERIOD 13/12/21 - 12/01/22	\$4,626.30
DD19799.2	01/02/2022	ASGARD WEALTH SOLUTIONS	\$388.69
INV SUPER	01/02/2022	SUPERANNUATION	\$388.69
DD19836.2	15/02/2022	ASGARD WEALTH SOLUTIONS	\$272.11
INV SUPER	15/02/2022	SUPERANNUATION	\$272.11
DD19799.11	01/02/2022	AUSTRALIAN SUPER	\$3,414.53
INV DEDUCTION	01/02/2022	PAYROLL DEDUCTIONS	\$823.17
INV SUPER	01/02/2022	SUPERANNUATION	\$2,591.36
DD19836.11	15/02/2022	AUSTRALIAN SUPER	\$3,128.88
INV DEDUCTION	15/02/2022	PAYROLL DEDUCTIONS	\$767.01
INV SUPER	15/02/2022	SUPERANNUATION	\$2,361.87
DD19799.1	01/02/2022	AWARE SUPER	\$27,612.53
INV SUPER	01/02/2022	SUPERANNUATION	\$21,045.43
INV DEDUCTION	01/02/2022	PAYROLL DEDUCTIONS	\$6,567.10
DD19836.1	15/02/2022	AWARE SUPER	\$27,927.72
INV SUPER	15/02/2022	SUPERANNUATION	\$21,313.23
INV DEDUCTION	15/02/2022	PAYROLL DEDUCTIONS	\$6,614.49
DD19799.8	01/02/2022	CBUS SUPERANNUATION	\$277.16
INV SUPER	01/02/2022	SUPERANNUATION	\$277.16
DD19836.8	15/02/2022	CBUS SUPERANNUATION	\$890.02

INV SUPER	15/02/2022	SUPERANNUATION	\$711.27
INV DEDUCTION	15/02/2022	PAYROLL DEDUCTIONS	\$178.75
DD19799.9	01/02/2022	ESSENTIAL SUPER	\$263.70
INV SUPER	01/02/2022	SUPERANNUATION	\$263.70
DD19836.9	15/02/2022	ESSENTIAL SUPER	\$263.70
INV SUPER	15/02/2022	SUPERANNUATION	\$263.70
DD19799.4	01/02/2022	FIRSTWRAP PLUS SUPER AND PENSION	\$2,000.77
INV SUPER	01/02/2022	SUPERANNUATION	\$1,233.46
INV DEDUCTION	01/02/2022	PAYROLL DEDUCTIONS	\$767.31
DD19836.4	15/02/2022	FIRSTWRAP PLUS SUPER AND PENSION	\$2,000.75
INV SUPER	15/02/2022	SUPERANNUATION	\$1,233.45
INV DEDUCTION	15/02/2022	PAYROLL DEDUCTIONS	\$767.30
DD19818.1	07/02/2022	FLEETCARE PTY LTD	\$3,212.19
INV 706106	07/02/2022	NOVATED LEASE	\$3,212.19
DD19799.14	01/02/2022	FORMULAE1 PTY LTD ATF ISAIAH4110 SUPERANNUATION FUND	\$435.91
INV DEDUCTION	01/02/2022	PAYROLL DEDUCTIONS	\$127.14
INV SUPER	01/02/2022	SUPERANNUATION	\$308.77
DD19836.14	15/02/2022	FORMULAE1 PTY LTD ATF ISAIAH4110 SUPERANNUATION FUND	\$435.91
INV DEDUCTION	15/02/2022	PAYROLL DEDUCTIONS	\$127.14
INV SUPER	15/02/2022	SUPERANNUATION	\$308.77
DD19799.3	01/02/2022	GUILD SUPER	\$146.26
INV SUPER	01/02/2022	SUPERANNUATION	\$146.26
DD19836.3	15/02/2022	GUILD SUPER	\$215.04
INV SUPER	15/02/2022	SUPERANNUATION	\$215.04
DD19799.13	01/02/2022	HOST PLUS SUPERANNUATION FUND	\$3,019.65
INV DEDUCTION	01/02/2022	PAYROLL DEDUCTIONS	\$800.00
INV SUPER	01/02/2022	SUPERANNUATION	\$2,219.65
DD19836.13	15/02/2022	HOST PLUS SUPERANNUATION FUND	\$3,019.65
INV DEDUCTION	15/02/2022	PAYROLL DEDUCTIONS	\$800.00
INV SUPER	15/02/2022	SUPERANNUATION	\$2,219.65
DD19799.10	01/02/2022	IOOF PORTOFOLIO SERVICE SUPERANNUATION FUND	\$373.21
INV SUPER	01/02/2022	SUPERANNUATION	\$373.21
DD19836.10	15/02/2022	IOOF PORTOFOLIO SERVICE SUPERANNUATION FUND	\$373.21
INV SUPER	15/02/2022	SUPERANNUATION	\$373.21
DD19799.5	01/02/2022	MACQUARIE WRAP EMPLOYER SUPERANNUATION	\$629.99
INV SUPER	01/02/2022	SUPERANNUATION	\$629.99
DD19836.5	15/02/2022	MACQUARIE WRAP EMPLOYER SUPERANNUATION	\$629.99
INV SUPER	15/02/2022	SUPERANNUATION	\$629.99
DD19799.15	01/02/2022	MLC MASTERKEY SUPER	\$310.25
INV SUPER	01/02/2022	SUPERANNUATION	\$310.25
DD19836.15	15/02/2022	MLC MASTERKEY SUPER	\$310.25
INV SUPER	15/02/2022	SUPERANNUATION	\$310.25
DD19799.6	01/02/2022	PRIME SUPER P/L	\$257.15
INV SUPER	01/02/2022	SUPERANNUATION	\$257.15
DD19836.6	15/02/2022	PRIME SUPER P/L	\$257.16

INV SUPER	15/02/2022	SUPERANNUATION	\$257.16
DD19799.7	01/02/2022	Q SUPER	\$218.27
INV SUPER	01/02/2022	SUPERANNUATION	\$218.27
DD19836.7	15/02/2022	Q SUPER	\$172.66
INV SUPER	15/02/2022	SUPERANNUATION	\$172.66
DD19799.12	01/02/2022	REST SUPERANNUATION	\$1,574.25
INV SUPER	01/02/2022	SUPERANNUATION	\$1,574.25
DD19836.12	15/02/2022	REST SUPERANNUATION	\$1,837.99
INV SUPER	15/02/2022	SUPERANNUATION	\$1,837.99
DD19799.16	01/02/2022	SUNSUPER SUPERANNUATION FUND	\$738.47
INV SUPER	01/02/2022	SUPERANNUATION	\$738.47
DD19836.16	15/02/2022	SUNSUPER SUPERANNUATION FUND	\$757.65
INV SUPER	15/02/2022	SUPERANNUATION	\$757.65
DD19852.1	21/02/2022	THE SHELL COMPANY OF AUSTRALIA LIMITED	\$1,990.35
INV FUEL - JAN22	21/02/2022	FUEL CARD PAYMENT - JAN 2022	\$1,990.35
DD19799.17	01/02/2022	THE TRUSTEE FOR SUPER DIRECTIONS FUND	\$585.77
INV SUPER	01/02/2022	SUPERANNUATION	\$585.77
DD19836.17	15/02/2022	THE TRUSTEE FOR SUPER DIRECTIONS FUND	\$532.96
INV SUPER	15/02/2022	SUPERANNUATION	\$532.96
NET PAY	1/02/2022	PAYROLL	\$186,209.39
NET PAY	15/02/2022	PAYROLL	\$190,851.03
		TOTAL	\$655,831.95

**The Shire Of Derby / West Kimberley
ANZ Corporate Credit Card Reconciliation
Period Reporting: 13/12/21 to 12/01/22**

Card Holder : Amanda O'Halloran									
Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments	
22/12/2021	WANEWSDTI Osborne Park	Y	\$ 76.36	\$ 7.64	\$ 84.00	121402410.2100	Yes	Digital Subscription for 20/12/21 - 13/3/22	
20/12/2021	MAILCHIMP *MISC MAILCHIMP.COM	N	\$ 45.02	0	\$ 45.02	121402870.2100	Yes	Order MCO9886601 - Essentials plan + cc fee	
20/12/2021	SHIRE OF DERBY WEST KI DERBY	Y	\$ 167.08	\$ 0.77	\$ 167.85	121107450.2100	Yes	Building Application Approval Certificate - Sculpture on Marsh (8.47 GST Inc) (BAC4256)	
20/12/2021	SPOTLIGHT PTY LTD STH MELBOURNE	Y	\$ 134.54	\$ 13.45	\$ 147.99	EP0013 & EP0014	Yes	Aus Day Awards Supplies (\$50.00To EP0014)	
13/12/2021	OAKS BROOME BROOME	Y	\$ 265.57	\$ 0.36	\$ 265.93	120401090.2100	Yes	Accommodation Cr L Evans (3.93 GST Inc)	
TOTAL					\$ 710.79				

Card Holder : Wayne Neate									
Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments	
5/01/2022	SEEK AU 44988091 MELBOURNE	Y	\$ 285.00	\$ 28.50	\$ 313.50	120502050.2100	Yes	Advertisement for new Ranger position	
21/12/2021	MULTIFILE KIRRAWEE	Y	\$ 3,744.09	\$ 374.41	\$ 4,118.50	BO061-244-2101	Yes	Multifile (High security key safe - Depot)	
20/12/2021	DEPARTMENT OF PRIMARY PERTH	N	\$ 76.50	0	\$ 76.50	120506870.2100	Yes	PIC number for livestock movement	
13/12/2021	SHIRE OF DERBY WEST KI DERBY	N	\$ 117.80	0	\$ 117.80	121403040.2100	Yes	Baxter Lindeman - HR licence	
TOTAL					\$ 4,626.30				

TOTAL PURCHASES FOR ABOVE STATED PERIOD \$ 5,337.09
PAYMENTS AND OTHER CREDITS \$ -
INTEREST CHARGES \$ -
CLOSING BALANCE \$ 5,337.09

Australia and New Zealand Banking Group Limited (ANZ) ABN 11 005 357 522. Australian Credit Licence No. 234527.



ANZ BUSINESS ONE

STATEMENT PERIOD: 13/12/21 to 12/01/22

ACCOUNT NUMBER:

📞 Cards Enquiries: 13 10 06 Lost/Stolen Cards: 1800 033 844

SHIRE OF DERBY WEST KIMBERLEY
 SHIRE OF DERBY
 THE DIRECTOR
 C/O SHIRE OF DERBY
 PO BOX 94
 DERBY WA 6728

PAYMENT SUMMARY	
Monthly Payment	\$107.00
Due Date	07/02/2022
Minimum Amount Due	\$107.00

YOUR ANZ ACCOUNT SUMMARY

Opening Balance	\$8,757.37
Purchases, Cash Advances & Other Debits	\$5,337.09
Interest Charges	\$0.00
Payments & Other Credits	\$8,757.37
Closing balance	\$5,337.09

Facility Limit	\$50,000.00
Available Account Credit at Statement Date	\$44,662.91

YOUR PAYMENT OPTIONS



ANZ Internet Banking
 www.anz.com Payments made after 10pm (EST) will be processed the next business day.



BPAY Payments - Biller Code 6007
 BPAY payments from ANZ accounts made after 6pm (EST) will be processed the next business day. Check with your institution for cut-off times. Your bill reference number is your ANZ account number.



ANZ Phone Banking
 13 22 73 Payments made after 10pm (EST) will be processed the next business day.



By Mail
 Tear off this slip and mail to PO BOX 607, Melbourne, VIC 3001



CardPay Direct
 To ask about setting up a convenient direct debt payment please call 13 22 73.



Direct Credit via EFT
 Payments to your Account can be made via Electronic Funds Transfer (EFT) from your nominated account.

Account Number	
Account Name	SHIRE OF DERBY
Amount Paid	
Due Date	07/02/2022

ID:00001-5082499007
 XPRN/P10004-2201130231

ANZ BUSINESS ONE

ACCOUNT NUMBER:

Interest Rates

Purchases	Interest Rate 17.74% p.a (0.0486% daily)
Cash Advances	Interest Rate 19.24% p.a (0.0527% daily)

Opening Account Balance **\$8,757.37**

Cardholder Name: WAYNE NEATE
 Cardholder Number:
 Spend Cap: \$5,000.00

Date	Description	Amount	Default GST*
10/12/2021	SHIRE OF DERBY WEST KI DERBY	117.80	10.70
17/12/2021	DEPARTMENT OF PRIMARY PERTH	76.50	6.95
20/12/2021	MULTIFILE KIRRAWEE	4,118.50	374.40
04/01/2022	SEEK AU 44988091 MELBOURNE	313.50	28.50
Sub-total		4,626.30	420.55

Cardholder Name: AMANDA O'HALLORAN
 Cardholder Number:
 Spend Cap: \$9,999,999.00

Date	Description	Amount	Default GST*
10/12/2021	OAKS BROOME BROOME	265.93	24.17
16/12/2021	SPOTLIGHT PTY LTD STH MELBOURNE	147.99	13.45
16/12/2021	SHIRE OF DERBY WEST KI DERBY	167.85	15.25
17/12/2021	MAILCHIMP *MISC MAILCHIMP.COM	45.02	4.09
	INCL OVERSEAS TXN FEE 1.31 AUD		
20/12/2021	WANEWSDTI OSBORNE PARK	84.00	7.63
Sub-total		710.79	64.59

*The calculation is an estimate amount only and is not to be relied upon as an actual GST calculation.

Cheque Particulars: Proceeds not available until cleared. Please make cheques payable to ANZ. Do not staple, pin or fold your payment.

Drawer	Bank	Branch	Amount
			\$
			\$
			\$
Teller Stamp	Signature		Subtotal \$
			Notes \$
			Coins \$
			Total \$

ANZ BUSINESS ONE

ACCOUNT NUMBER:

Account Number:

Date	Description	Amount	Default GST*
06/01/2022	AUTOREPAYMENT - THANK YOU	8,757.37CR	
Sub-total		8,757.37CR	
Total GST payable this statement*			\$485.14
Closing Account Balance		\$5,337.09	

IMPORTANT MESSAGES

YOUR AGREED PAYMENT WILL BE DEBITED FROM YOUR ACCOUNT ON 07/02/22
 ENSURE THAT YOUR ACCOUNT HAS SUFFICIENT FUNDS AT START OF BUSINESS ON YOUR DUE DATE AS SHOWN ON YOUR STATEMENT.
 FOR ADVICE ON YOUR TAX AFFAIRS, INCLUDING PREVIOUS REWARDS FEES CHARGED TO YOUR ACCOUNT, PLEASE CONSULT YOUR TAX
 ADVISER.
 ANY QUESTIONS: PLEASE CALL 1800 032 481, MONDAY TO FRIDAY, 8AM TO 8PM(AET)

* The calculation is an estimate amount only and is not to be relied upon as an actual GST calculation.

7.2 COMPLIANCE REPORTS - COUNCIL MINUTE MANAGEMENT**File Number:** 4262 - Status Reports**Author:** Sarah Smith, Executive Services Coordinator**Responsible Officer:** Amanda Dexter, Chief Executive Officer**Authority/Discretion:** Information**SUMMARY**

For the Committee to receive the information provided in the attached reports and provide strategic direction as required.

DISCLOSURE OF ANY INTEREST

Nil

BACKGROUND

The Terms of Reference for the Compliance and Strategic Review Committee (now Audit Committee) adopted on 26 March 2015 detail the key role the Committee holds in assisting the Shire fulfil its corporate governance responsibilities in managing the affairs of the organisation. This includes financial reporting, risk management, compliance requirements and auditing.

The Committee will ensure compliance in the Shire's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems to meet statutory requirements.

STATUTORY ENVIRONMENT***Local Government Act 1995***

Section 5.41(a) of the Act requires CEOs to advise councils in relation to the functions of a local government under both the *Local Government Act 1995*, and other legislation.

The CEO's function under section 5.41(b) is to ensure the availability of unbiased, professional and relevant advice and information to elected members for their decision making purposes.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	1.2 Capable, inclusive and effective organisation	1.2.1 Provide strong civic leadership 1.2.2 Provide strong governance

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Financial: Financial, Legal and Compliance, Organisational Operations and Reputation	Unlikely	Severe	Extreme	Monthly reporting to the Audit Committee for awareness and direction where required.

CONSULTATION

Internal consultation has been undertaken with relevant areas to collate information.

COMMENT

Nil

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. Council Minute Management - March 2022 [↓](#) 

COMMITTEE RESOLUTION AC21/22

Moved: Cr Keith Bedford

Seconded: Cr Peter McCumstie

That the Audit Committee RECEIVES the information contained in the report detailing Council Minute Management.

In Favour: Crs Keith Bedford, Peter McCumstie and Andrew Twaddle

Against: Nil

CARRIED 3/0

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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Meeting	Officer/Director	Section	Subject
Council 31/10/2019	Neate, Wayne Dexter, Amanda	Executive Services	New road dedication - Sandford Rd Fitzroy Crossing
<p>RESOLUTION 125/19</p> <p>Moved: Cr Andrew Twaddle</p> <p>Seconded: Cr Chris Kloss</p> <ol style="list-style-type: none"> 1. That Council pursuant to section 56 (1) of the Land Administration Act 1997 and regulation 8 of the Land Administration Regulations Act 1997, resolves to request that the Minister for Lands to dedicates the land on which the proposed realigned Sandford Road is to be constructed upon as shown Plan No.1 – ‘Areas to be dedicated as road’ dated 17/09/2019; 2. That Council pursuant to section 58 of the Land Administration Act 1997 and regulation 9 of the <i>Land Administration Regulations 1998</i> resolves to request that the Minister for Lands permanently close the eastern section of the Sandford Road, road reserve as depicted on Plan No.2 – ‘Areas of road to be closed’ dated 17/09/2019 and that the land comprising the former road be amalgamated into the adjoining parcel of Vacant Crown Land, Land ID number 3092954; 3. That Council, in making the request and in accordance with section 56 (4) of the Land administration Act indemnifies the Minister for Lands against any claim for compensation in an amount equal to the amount of all costs and expenses reasonably incurred by the Minister in considering and granting the request; 4. That Council by ABSOLUTE MAJORITY delegates authority to the Chief Executive Officer to forward the request to the Minister to: <ol style="list-style-type: none"> a) dedicate the land as a road as foreshadowed in Condition 1 above once the Council has advertised the proposal and invited comments from the public on the matter as required by Part 2 s.8 (d) of the Land Administration Regulations 1998 on the basis there are no sustainable submissions objecting to the dedication; and b) permanently close the portion of Sandford Road as detailed in Condition 2 above once the advertising required under section 58 (3) of the Land Administration Act 1997 has been completed and on the basis there are no sustainable submissions received objecting to the closure. c) In the event there are objections received to the dedication and closure as set out in Condition 4, I. and II. Above that cannot be satisfactorily resolved the matter/s are to be referred back to the next available Council meeting for consideration and determination. <p><u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Steve Ross, Rowena Mouda, Pat Riley and Keith Bedford</p> <p><u>Against:</u> Nil</p>			

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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<p>CARRIED 9/0</p>
<p>5 Feb 2021 - 3:11 PM - Amanda Dexter Revised Target Date changed by: O'Halloran, Amanda From: 14 Nov 2019 To: 30 Jun 2021 Reason: This matter has been bought back into their Shires Planning system and will be progressed as soon as practical.</p> <p>13 Sep 2021 - 8:39 AM - Wayne Neate Revised Target Date changed by: Neate, Wayne From: 30 Jun 2021 To: 01 Dec 2021 Reason: Planner has picked up this project and will progress towards getting job completed</p> <p>19 Dec 2021 - 1:04 PM - Wayne Neate Revised Target Date changed by: Neate, Wayne From: 1 Dec 2021 To: 31 Mar 2022 Reason: Is now in process with Planner</p> <p>16 Mar 2022 - 12:23 PM - Wayne Neate Revised Target Date changed by: Neate, Wayne From: 31 Mar 2022 To: 30 Sep 2022 Reason: Shire Planner still working through process</p>

Meeting	Officer/Director	Section	Subject
Council 12/12/2019	Hartley, Neil Dexter, Amanda	Technical Services	Leasing of Areas 2 and 3 to MPA Fish Farms Pty Ltd at the Derby Wharf
<p>RESOLUTION 167/19</p> <p>Moved: Cr Paul White</p> <p>Seconded: Cr Chris Kloss</p> <p>That Council;</p> <ol style="list-style-type: none"> 1. Delegate authority to the Chief Executive Officer to commence the process of disposition of property in accordance with Section 3.58 of the Local Government Act by giving local public notice of its intention to lease area 3 and 2 of the Goods shed at the Derby Wharf to MPA Fish Farms Pty Ltd 2. Subject to no objections being received by the close of the submission period, Council delegate authority to the Chief Executive Officer and Shire President to negotiate and execute a lease which will include the following; <ol style="list-style-type: none"> i) Approve the lease of Areas 2 and 3 within the Goods shed on the Derby Wharf to MPA Fish Farms Pty Ltd from the 1st July 2019 to 30th June 2021 with an option for a further 2 years with an expiry date of the 30th June 2023; ii) Lessee to pay for all costs associated with preparing the lease including but not limited to legal, advertising and survey fees; iii) Rental based on an independent market rental valuation; 			

Outstanding	Division:	Date From:
	Committee:	Date To:
	Officer:	
Action Sheets Report		Printed: 18 March 2022 11:55 AM

iv) Other standard terms and conditions of Shire lease agreements.

3. Authorise the affixing of the common seal to the document

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Steve Ross, Rowena Mouda, Pat Riley and Keith Bedford

Against: Nil

CARRIED 9/0

3 Sep 2020 - 2:34 PM - Wayne Neate

Revised Target Date changed by: Neate, Wayne From: 26 Dec 2019 To: 03 Dec 2020

Reason: Lease were sent to MPA in January 2020 and have been with them for some months. Thier lawyers and Shire lawyers are working through details.

28 Oct 2020 - 10:44 AM - Wayne Neate

Revised Target Date changed by: Neate, Wayne From: 3 Dec 2020 To: 01 Feb 2021

Reason: The lease are with MPA's lawyers and are still under review. Please note first lease period of 2 years ends on 30th June 2021

11 Jan 2021 - 10:55 AM - Amanda Dexter

This issue remains outstanding and is currently with the lawyers for both parties, The Executive Team is working for a swift resolution.

5 Feb 2021 - 3:14 PM - Amanda Dexter

The matter has been refered back to the Shire, for us to provide any management plans and legislation applicable to the wharf, this is being attended to

5 Feb 2021 - 3:16 PM - Amanda Dexter

Revised Target Date changed by: O'Halloran, Amanda From: 1 Feb 2021 To: 31 Mar 2021

Reason: This is been ing attended to buut remains ongoing

17 May 2021 - 1:30 PM - Wayne Neate

Revised Target Date changed by: Neate, Wayne From: 31 Mar 2021 To: 30 Jun 2021

Reason: Leases are with MPA and thier Lawyers awaiting sign off.

13 Sep 2021 - 8:45 AM - Wayne Neate

Revised Target Date changed by: Neate, Wayne From: 30 Jun 2021 To: 30 Sep 2021

Reason: Legal Documents have been issued to MPA to finalise Lease from McLeods - Shire solicitors

18 Oct 2021 - 4:15 PM - Sarah Smith

Action reassigned to Hartley, Neil by: Smith, Sarah for the reason: Neil is now looking after Leasing

18 Oct 2021 - 4:16 PM - Sarah Smith

Revised Target Date changed by: Smith, Sarah From: 30 Sep 2021 To: 01 Dec 2021

Reason: McLeods finalising lease documents and negotiating with MPA lawyers (Clayton Utz).

7 Dec 2021 - 2:03 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 1 Dec 2021 To: 31 Dec 2021

Reason: Still awaiting return of signed leases from lessee.

15 Dec 2021 - 9:56 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 31 Dec 2021 To: 31 Jan 2022

Reason: Shire lawyers (McLeods) asked to issue a breach order if documentation not returned.

8 Mar 2022 - 5:10 PM - Neil Hartley

Outstanding	Division:	Date From:
	Committee:	Date To:
	Officer:	
Action Sheets Report		Printed: 18 March 2022 11:55 AM

Revised Target Date changed by: Hartley, Neil From: 31 Jan 2022 To: 31 Mar 2022
 Reason: 14 days notice sent to lessee to either sign the lease or vacate the premises.

Meeting	Officer/Director	Section	Subject
Council 25/06/2020	Neate, Wayne Dexter, Amanda	Executive Services	Allocation of Curtin Airport Donga's
RESOLUTION 105/20			
Moved: Cr Rowena Mouda			
Seconded: Cr Paul White			
That Council;			
<ol style="list-style-type: none"> 1. Advertise notice of intention to dispose of the ex-Curtin Accommodation Block 3 to the Friends of Wharfinger House in accordance with section 3.58 of the <i>Local Government Act 1995</i>, subject to the relevant approvals being gained; 2. Advertise notice of intention to dispose of the ex-Curtin Accommodation Block 4 to the Derby Enduro Club in accordance with section 3.58 of the <i>Local Government Act 1995</i>, subject to the relevant approvals being gained; 3. Advertise notice of intention to dispose of the ex-Curtin Accommodation Block 5 to the Derby Golf Club in accordance with section 3.58 of the <i>Local Government Act 1995</i>, subject to the relevant approvals being gained; 4. Advertise notice of intention to dispose of the ex-Curtin Security Block to the Derby Regional Hospital in accordance with section 3.58 of the <i>Local Government Act 1995</i>, subject to the relevant approvals being gained; 5. Note that the Shire is using the remaining two Guard Houses for its own purposes; and 6. Advertise to the wider public for expression of interest for the use of the eight piece medical facility and for any of the other buildings should the disposal of the assets listed in points 1 through to 4 not occur for any reason. 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Steve Ross, Rowena Mouda, Pat Riley and Keith Bedford			
<u>Against:</u> Nil			
CARRIED 9/0 BY ABSOLUTE MAJORITY			
3 Sep 2020 - 2:29 PM - Wayne Neate			

Outstanding	Division:	Date From:
	Committee:	Date To:
	Officer:	
Action Sheets Report		Printed: 18 March 2022 11:55 AM

Revised Target Date changed by: Neate, Wayne From: 9 Jul 2020 To: 30 Jul 2020
 Reason: All parties have been written to about the allocation of the Donga's and have been requested to write back to Council Accepting the offer - If accepted disposal will be advertised. if not disposal plus extra dongas will be advertised to the public for interest.
 28 Oct 2020 - 10:34 AM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 30 Jul 2020 To: 01 Dec 2020
 Reason: All parties are now in agreement to remove the Donga's as per agenda item just waiting on approval process for each organisation
 5 Feb 2021 - 3:17 PM - Amanda Dexter
 No formal application was recieved - the Shire will need to review and seek further advice.
 5 Feb 2021 - 3:18 PM - Amanda Dexter
 Revised Target Date changed by: O'Halloran, Amanda From: 1 Dec 2020 To: 31 Mar 2021
 Reason: As per comments
 8 Apr 2021 - 2:46 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 31 Mar 2021 To: 30 Jun 2021
 Reason: No one has taken the oppourtunity to bid for these they will be advtised for sale again shortly.
 13 Sep 2021 - 8:38 AM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 30 Jun 2021 To: 01 Nov 2021
 Reason: All Donga's have been allocated awaiting groups to remove and place onsite
 18 Oct 2021 - 3:53 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Nov 2021 To: 01 Dec 2021
 Reason: We have recently written to all of the groups in regards to the Dongas to confirm moving the buildings.
 19 Dec 2021 - 1:07 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Dec 2021 To: 31 Jan 2022
 Reason: Hospital has moved Dongas. Medical facility is to be relocated to Mt Hart (8 piece). Derby Enduro has handed thiers back. Derby Golf Club will take thiers and Derby Turf Clubs to place at the Sportsmans Club and Golf Club
 16 Mar 2022 - 12:24 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 31 Jan 2022 To: 01 May 2022
 Reason: One Donga has been Handed back to re issue all others were promised to be collected prior to the Wet season. Will work with Groups post the wet season to ensure they are taken up

Meeting	Officer/Director	Section	Subject
Council 25/06/2020	Neate, Wayne Dexter, Amanda	Technical Services	Fitzoy Crossing - Low level Crossing
RESOLUTION 111/20			
Moved: Cr Geoff Davis			
Seconded: Cr Paul White			
That Council;			

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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1. Include the Fitzroy Crossing Low Level Crossing in the Road Maintenance Strategy 2020-25 with updated pricing for the risk assessment and upgrade works.

2. Close the Fitzroy Crossing Low Level Crossing to all traffic and advertise the decision as per the requirements of the Local Government Act 1995.

3. Instruct Officers to investigate feasible options to close the Fitzroy Crossing Low Level Crossing to traffic but allow access to the banks of the Fitzroy River.

4. Instruct officers to investigate alternative sources of funding for the Low Level Crossing.

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Steve Ross, Rowena Mouda, Pat Riley and Keith Bedford

Against: Nil

CARRIED 9/0

5 Feb 2021 - 3:18 PM - Amanda Dexter
This project is ongoing, further advice is being sought from Main Roads in regards to structural integrity and funding is being sought to implement the social infrastructure.

5 Feb 2021 - 3:19 PM - Amanda Dexter
Revised Target Date changed by: O'Halloran, Amanda From: 9 Jul 2020 To: 31 Mar 2021
Reason: This project is ongoing

4 Jun 2021 - 3:33 PM - Sarah Smith
Revised Target Date changed by: Smith, Sarah From: 31 Mar 2021 To: 30 Jun 2021
Reason: This project is ongoing

16 Mar 2022 - 12:25 PM - Wayne Neate
Revised Target Date changed by: Neate, Wayne From: 30 Jun 2021 To: 01 Jun 2022
Reason: Beginning to explore options for post this wet season to place bollards on old Crossing

Meeting	Officer/Director	Section	Subject
Council 29/10/2020	Hartley, Neil Dexter, Amanda	Executive Services	Rating Review - Changing Methods of Valuation

RESOLUTION 186/20

Moved: Cr Paul White
Seconded: Cr Steve Ross

That Council:

1. Endorses a review of the rateable properties in the district being undertaken;

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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2. Notes that a report will be presented to Council for its final decision, if the review locates any rate assessments that a change of valuation is thought warranted; and

3. Requires that any report in (2) above, include an assessment of whether phasing in of any modified valuation/rates (either singularly or in total) should be considered by Council.

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Steve Ross, Rowena Mouda and Pat Riley

Against: Nil

CARRIED 8/0

14 Dec 2020 - 10:28 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 12 Nov 2020 To: 28 Feb 2021
 Reason: Progressing. First property to be referred to February 2020 Council Meeting. Assessment of others is ongoing (as they are located).

1 Feb 2021 - 5:08 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 28 Feb 2021 To: 30 Apr 2021
 Reason: First property to be referred to February 2020 Council Meeting. Assessment of others is ongoing (as they are located).

8 Apr 2021 - 3:02 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 30 Apr 2021 To: 30 Jun 2021
 Reason: Reviews progressing with two underway as at April 2021.

5 Jul 2021 - 8:38 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 30 Jun 2021 To: 30 Jun 2022
 Reason: Valuation reviews are ongoing, with reports presented to Council as they are located.

Meeting	Officer/Director	Section	Subject
Council 25/02/2021	Hartley, Neil Dexter, Amanda	Matters for which the Meeting May Be Closed (Conf)	Rating Review - Location 210 Great Northern Highway (Kimberley Meat Company)
RESOLUTION 12/21			
Moved: Cr Chris Kloss			
Seconded: Cr Geoff Davis			
That Council:			

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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1. Endorse the change in valuation method for Kimberley Meat Company (Dampier Location 210) to now be Gross rental Valuation (from Unimproved Valuation);
2. Seek the Minister for Local Government’s determination on the method of valuing the land (in accordance with the provisions of S6.28 of the Local Government Act);
3. Authorises the CEO to take the necessary actions to progress and implement the valuation change; and
4. Confirms that on balance, there is insufficient justification to warrant the phasing in of the valuation, or to grant a concession, on this occasion.

AMENDMENT

Moved: Cr Chris Kloss

Seconded: Cr Keith Bedford

That point 4 be amended to read:

4. In noting the concerns outlined in the Kimberley Meat Company submission, agrees to apply the Local Government Act Section 6.31 three year valuation phase-in option from the valuation’s implementation date.

In Favour: Crs Chris Kloss, Pat Riley, Rowena Mouda and Keith Bedford

Against: Crs Paul White, Geoff Davis, Andrew Twaddle and Steve Ross

LOST 5/4

Determined by Presiding Member’s Casting Vote

Moved: Cr Chris Kloss

Seconded: Cr Geoff Davis

That Council:

1. Endorse the change in valuation method for Kimberley Meat Company (Dampier Location 210) to now be Gross rental Valuation (from Unimproved Valuation);
2. Seek the Minister for Local Government’s determination on the method of valuing the land (in accordance with the provisions of S6.28 of the Local Government Act);

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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3. Authorises the CEO to take the necessary actions to progress and implement the valuation change; and

4. Confirms that on balance, there is insufficient justification to warrant the phasing in of the valuation, or to grant a concession, on this occasion.

In Favour: Crs Paul White, Geoff Davis, Andrew Twaddle, Steve Ross and Rowena Mouda

Against: Crs Chris Kloss, Pat Riley and Keith Bedford

CARRIED 5/3

4 Mar 2021 - 11:26 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 11 Mar 2021 To: 31 Mar 2021
 Reason: Minister advised of the Council's decision. Awaiting response and eventual Gazettal.

8 Apr 2021 - 3:05 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 31 Mar 2021 To: 30 Jun 2021
 Reason: Submission made the Department of Local Government. Awaiting response.

5 Jul 2021 - 8:17 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 30 Jun 2021 To: 30 Jul 2021
 Reason: Awaiting response from Minister for Local Government.

9 Aug 2021 - 12:03 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 30 Jul 2021 To: 30 Sep 2021
 Reason: Awaiting response from Minister for Local Government.

10 Sep 2021 - 4:35 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 30 Sep 2021 To: 31 Oct 2021
 Reason: Awaiting response from Minister for Local Government.

2 Nov 2021 - 2:50 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 31 Oct 2021 To: 31 Jan 2022
 Reason: Minister's approval now recieved. Commencement date for rating has been set at 25 October 2021. Valuer General to now supply final valuation so rating can be initiated.

7 Feb 2022 - 7:34 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 31 Jan 2022 To: 31 Mar 2022
 Reason: Move to GRV endorsed, but still awaiting values from the Valuer General to finalise.

16 Mar 2022 - 10:01 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 31 Mar 2022 To: 30 Jun 2022
 Reason: Awaiting valuation and Gazettal.

Meeting	Officer/Director	Section	Subject
Council 25/03/2021	Neate, Wayne Dexter, Amanda	Technical Services	Carparking and Verge Control

RESOLUTION 23/21

Outstanding	Division:	Date From:
	Committee:	Date To:
	Officer:	
Action Sheets Report		Printed: 18 March 2022 11:55 AM

Moved: Cr Paul White
Seconded: Cr Andrew Twaddle

That Council;

- Endorse the plan to convert the grassed areas of verge into mulched garden beds with strategically placed rocks to prevent the issues of parking on the verge.**
- Advise the Western Australian Country Health Service of the intention to convert the grassed areas to garden beds.**
- Instruct the Chief Executive Officer to work with the Derby Landcare group to undertake planting of the verge areas with local native plants suitable to not cause sight issues for traffic entering or exiting the various hospital entries.**
- Instruct the Chief Executive Officer to develop Parking Local Laws as part of the overall review of Local Laws.**

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford

Against: Nil

CARRIED 8/0

12 May 2021 - 1:33 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 8 Apr 2021 To: 30 Jun 2021
 Reason: Landcare group will be wirtten to along with Hospiatl around verge lanting and management.

13 Sep 2021 - 8:37 AM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 30 Jun 2021 To: 01 Dec 2021
 Reason: Local Laws for Parking are being progressed. Awaiting design of planting from Derby Landcare Group.

19 Dec 2021 - 1:03 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Dec 2021 To: 11 Feb 2022
 Reason: Planting plan has been submitted to Derby Ops Manager for approval.

16 Mar 2022 - 12:26 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 11 Feb 2022 To: 01 Jun 2022
 Reason: WACHS - Have given approval to plan. Rocks have been ordered and pants and retic being sourced.

Meeting	Officer/Director	Section	Subject
Council 25/03/2021	Paull, Robert Martin, Stuart	Development Services	Policy H2 - Traders and Stall Holders Permits (revised)

Outstanding	Division:	Date From:
	Committee:	Date To:
	Officer:	
Action Sheets Report		Printed: 18 March 2022 11:55 AM

RESOLUTION 24/21

Moved: Cr Rowena Mouda
Seconded: Cr Paul White

That Council:

- Pursuant to Section 2.7(2)(b) of the Local Government Act, 1995 adopt Policy H2 – Traders and Stall Holders Permits (revised) as presented in Attachment 1 of this report for a period of three months whilst it seeks community consultation on the matter.
- Request the Chief Executive Officer to undertake a consultation process as addressed in the Shire Report and refer the matter back to Council for consideration.

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford

Against: Nil

CARRIED 8/0

17 May 2021 - 3:49 PM - Robert Paull
 Further report to Council on outcome of advertising
 10 Sep 2021 - 4:14 PM - Robert Paull
 Report to be prepared for the 28 October 2021 Council meeting.

Meeting	Officer/Director	Section	Subject
Council 29/04/2021	Hartley, Neil Dexter, Amanda	Executive Services	Complaints handling policy and/or procedure

RESOLUTION 34/21

Moved: Cr Chris Kloss
Seconded: Cr Rowena Mouda

That Council:

- Request that the Western Australian Local Government Association develop a *model* Complaints Handling Policy/Procedure for the local government industry’s consumption; and

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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2. Require that community consultation occur prior to any document being finally endorsed by Council.

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Steve Ross, Rowena Mouda, Pat Riley and Keith Bedford

Against: Nil

CARRIED 8/0

5 Jul 2021 - 8:20 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 13 May 2021 To: 31 Aug 2021
 Reason: Awaiting WALGA Templates to be distributed to WA local governments.

2 Aug 2021 - 8:50 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 31 Aug 2021 To: 31 Oct 2021
 Reason: Awaiting advice from WALGA

10 Sep 2021 - 4:29 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 31 Oct 2021 To: 31 Dec 2021
 Reason: Awaiting advice from WALGA.

15 Dec 2021 - 9:50 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 31 Dec 2021 To: 28 Feb 2022
 Reason: No proposals from WALGA forthcoming. Will attempt to draft a version suitable for SDWK, at least as a short term measure.

7 Feb 2022 - 7:26 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 28 Feb 2022 To: 31 Mar 2022
 Reason: Awaiting WALGA model document. Other work related priorities have limited time availability for this project.

8 Mar 2022 - 5:09 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 31 Mar 2022 To: 30 Apr 2022
 Reason: Other priorities have delayed this project. Hopefully to be a task for the new Governance Officer to assist with.

Meeting	Officer/Director	Section	Subject
Audit Committee 20/05/2021	Mildenhall, Christie Dexter, Amanda	Reports	Change to entry fees - Derby Memorial Swimming Pool

COMMITTEE RESOLUTION AC36/21

Moved: Cr Keith Bedford

Seconded: Cr Geoff Davis

That the Audit Committee recommends that Council BY AN ABOLOSUTE MAJORITY;

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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1. Approves a corporate discount of 10% for casual pool entry at the Derby Memorial Swimming Pool is made available to local businesses and community organisations.

2. Approves the advertising of these changes to its list of fees and charges in accordance with Section 6.19 of the Local Government Act 1995.

In Favour: Crs Geoff Haerewa, Keith Bedford, Geoff Davis and Rowena Mouda

Against: Nil

CARRIED 4/0 BY ABSOLUTE MAJORITY

12 Jul 2021 - 1:55 PM - Christie Mildenhall
Working on background procedural documents prior to advertising and rolling out. Expected to be ready to progress by end of month.

13 Sep 2021 - 10:57 AM - Christie Mildenhall
No further update. Still working through associated procedure.

18 Oct 2021 - 2:33 PM - Sarah Smith
Revised Target Date changed by: Smith, Sarah From: 3 Jun 2021 To: 18 Nov 2021
Reason: Working through paper work - needs to be updated

8 Nov 2021 - 3:58 PM - Christie Mildenhall
No further update.

Meeting	Officer/Director	Section	Subject
Council 27/05/2021	Hartley, Neil Dexter, Amanda	Executive Services	Sale of "Dongas" - Derby Airport

RESOLUTION 49/21

Moved: Cr Paul White

Seconded: Cr Andrew Twaddle

That Council;

- Accept the offer from Department of Biodiversity, Conservation and Attractions for up to \$10,000 to purchase six of the remaining eight surplus to requirements transportable buildings (currently located at the Derby Airport); and**
- Authorise the CEO to negotiate with the Department of Biodiversity, Conservation and Attractions with the view to it also taking the remaining two units, and for those units to be relocated from the airport. Alternatively, if that cannot be agreed to, to dispose of the remaining two units if within a reasonable period of time a use cannot be found for them within the community, or a buyer is not forthcoming.**

Outstanding	Division:	Date From:
	Committee:	Date To:
Action Sheets Report	Officer:	Printed: 18 March 2022 11:55 AM

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Steve Ross, Rowena Mouda, Pat Riley and Keith Bedford

Against: Nil

CARRIED 9/0 BY ABSOLUTE MAJORITY

4 Jun 2021 - 3:32 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 10 Jun 2021 To: 31 Jul 2021
 Reason: Sale no longer progressing. Other options being explored.

5 Jul 2021 - 8:37 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 31 Jul 2021 To: 31 Dec 2021
 Reason: Dongas sold to Mt Hart. Removal to occur in November/December 2021.

8 Mar 2022 - 5:08 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 28 Feb 2022 To: 30 Apr 2022
 Reason: Transport has not occurred as promised, but purchaser has advised that dongas will be removed as soon as possible.

Meeting	Officer/Director	Section	Subject
Council 24/06/2021	Neate, Wayne Dexter, Amanda	Development Services	Proposal for Lease Agreement - Horizon Power Community Battery

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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<p>RESOLUTION 78/21</p> <p>Moved: Cr Geoff Davis</p> <p>Seconded: Cr Rowena Mouda</p> <p>A motion was moved that Council suspend standing orders.</p> <p><u>In Favour:</u> Crs Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;">CARRIED 6/0</p> <p>RESOLUTION 80/21</p> <p>Moved: Cr Rowena Mouda</p> <p>Seconded: Cr Geoff Davis</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Authorise the CEO to decide on the most appropriate location of the Horizon Power Community Battery at Nicholson Square Oval, or an alternative location if that is deemed more appropriate. 2. Agrees to lease the required land to Horizon Power for \$500 p.a., utilising the attached lease document (under confidential section Attachment "C"), noting that the CEO is authorised to make any necessary modifications to ensure the Shire's interest are suitably protected; and 3. Notes that Horizon Power is an exempt body as that relates to the Shire being otherwise required to progress through the Local Government Act's S 3.58 (Disposing of Property) provisions. <p><u>In Favour:</u> Crs Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;">CARRIED 6/0</p> <p><small>19 Jul 2021 - 3:51 PM - Philip Gehrman</small></p> <p><small>Revised Target Date changed by: Gehrman, Philip From: 8 Jul 2021 To: 27 Aug 2021</small></p> <p><small>Reason: Awaiting feedback from Horizon Power on next steps.</small></p>
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Outstanding	Division:	Date From:
	Committee:	Date To:
	Officer:	
Action Sheets Report		Printed: 18 March 2022 11:55 AM

10 Sep 2021 - 4:06 PM - Sarah Smith
 Action reassigned to Neate, Wayne by: Smith, Sarah for the reason: Phillip Gerhmann no longer at SDWK
 18 Oct 2021 - 3:51 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 27 Aug 2021 To: 01 Dec 2021
 Reason: Horizon Power working up lease
 19 Dec 2021 - 1:09 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Dec 2021 To: 01 Apr 2022
 Reason: Location has been determined at Nicholson Square, Lease being progressed
 16 Mar 2022 - 12:27 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Apr 2022 To: 01 Jun 2022
 Reason: Horizon Power yet to provide Lease document

Meeting	Officer/Director	Section	Subject
Council 24/06/2021	Neate, Wayne Dexter, Amanda	Development Services	Proposal for Lease Agreement - Horizon Power Solar Farm
RESOLUTION 81/21			
Moved: Cr Paul White			
Seconded: Cr Geoff Davis			
That Council:			
<ol style="list-style-type: none"> 1. Supports the location of a Horizon Power Solar Farm at Derby Airport; 2. Agrees to lease the required land to Horizon Power for \$500 p.a., utilising the attached lease document (under confidential cover at Attachment "B"), noting that the CEO is authorised to make any necessary modifications to ensure the Shire's interest are suitably protected; and 3. Notes that Horizon Power is an exempt body as that relates to the Shire being otherwise required to progress through the Local Government Act's S 3.58 (Disposing of Property) provisions. 			
<u>In Favour:</u> Crs Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford			
<u>Against:</u> Nil			
CARRIED 6/0			
19 Jul 2021 - 3:51 PM - Philip Gehrman Revised Target Date changed by: Gehrman, Philip From: 8 Jul 2021 To: 27 Aug 2021 Reason: Awaiting feedback from Horizon Power on next steps.			

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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10 Sep 2021 - 4:05 PM - Sarah Smith
 Action reassigned to Neate, Wayne by: Smith, Sarah for the reason: Phillip Gerhmann no longer at SDWK

18 Oct 2021 - 3:51 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 27 Aug 2021 To: 01 Dec 2021
 Reason: This project may not advance dependant on Horizon Power

19 Dec 2021 - 1:10 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Dec 2021 To: 01 Apr 2022
 Reason: Confirmation being sought from Horizon Power about this project moving forward

11 Jan 2022 - 1:14 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Apr 2022 To: 01 Apr 2022
 Reason: Horizon Power have advised that this was a back up plan in case the solar array on the hospital did not go ahead. Horizon Power have internally tabled the project as a future potential project as it aligns with thier strategy for renewable energy. if surplus funds are found they may come back to the Shire. This could potentially be on hold for sometime.

16 Mar 2022 - 12:58 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 1 Apr 2022 To: 01 Dec 2022
 Reason: Horizon Power (HP) have stated that this was a back up project if Hospital did not work out. Still may eventuate for HP to meet energy alterntive energy targets however this may be some time away or not eventuate at all.

Meeting	Officer/Director	Section	Subject
Council 29/07/2021	Neate, Wayne Dexter, Amanda	Executive Services	Wharf Cafe/Restaurant - Redevelopment
<p>RESOLUTION 68/21</p> <p>Moved: Cr Chris Kloss</p> <p>Seconded: Cr Pat Riley</p> <p>That Council;</p> <ol style="list-style-type: none"> Notes that \$90,000 has been allocated within the draft 2021/22 annual budget for the Derby Wharf restaurant/cafe demolition costs, electrical and plumbing modifications, deck structure works, and seating/shade); and Authorises the advance expenditure of the \$90,000 allocation prior to the 2021/22 budget’s formal consideration. <p>In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Pat Riley and Keith Bedford</p> <p>Against: Nil</p> <p style="text-align: right;">CARRIED 7/0 BY ABSOLUTE MAJORITY</p>			
9 Aug 2021 - 12:01 PM - Neil Hartley			

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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Revised Target Date changed by: Hartley, Neil From: 12 Aug 2021 To: 31 Oct 2021
 Reason: Works specifications are required to be developed and implemented.
9 Aug 2021 - 1:53 PM - Sarah Smith
 Action reassigned to Neate, Wayne by: Smith, Sarah for the reason: Wayne to manage project and assign to presumably Phil.
13 Sep 2021 - 8:36 AM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 31 Oct 2021 To: 31 Oct 2021
 Reason: Engineering is Being worked up to keep the deck and shade structure
18 Oct 2021 - 3:54 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 31 Oct 2021 To: 30 Nov 2021
 Reason: Still working through engineering for the deck structure to remain
19 Dec 2021 - 1:11 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 30 Nov 2021 To: 30 Apr 2022
 Reason: Power being redirected to enable toilets to operate in preparation of demolition of building

Meeting	Officer/Director	Section	Subject
Council 26/08/2021	Dexter, Amanda Dexter, Amanda	Executive Services	Aboriginal Empowerment Strategy
<p>RESOLUTION 84/21</p> <p>Moved: Cr Geoff Davis</p> <p>Seconded: Cr Rowena Mouda</p> <p>That Council:</p> <ol style="list-style-type: none"> Endorses the Workshop Report – 22 July 2021 – Shire of Derby/West Kimberley Aboriginal Empowerment Strategy; Authorise the CEO to commence a Request for Quote process, to seek out an external consultancy with expertise to support Councillors and the Executive with strategic direction setting and policy development to the Aboriginal Empowerment Strategy; and Endorse the scoping and development of a senior Aboriginal identified position within the SDWK to operationalise empowerment strategies including economic development and communications. <p><u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;">CARRIED 8/0</p> <p><i>10 Sep 2021 - 4:12 PM - Sarah Smith</i></p>			

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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Action reassigned to O'Halloran, Amanda by: Smith, Sarah for the reason: Sarah Tobias is an external consultant
 16 Mar 2022 - 11:30 AM - Amanda Dexter
 Amanda will arrange advertising to progress the appointment of a Organisation/ Consultant to assist with the Development of a Strategy and/ or high level priorities in order to get this program up and running over the next few months.
 16 Mar 2022 - 11:34 AM - Amanda Dexter
 Revised Target Date changed by: Dexter, Amanda From: 9 Sep 2021 To: 31 May 2022
 Reason: This item has not been resourced adequately and higher prioritisation has been allocated to ensure that it progresses over the next few months

Meeting	Officer/Director	Section	Subject
Council 30/09/2021	Neate, Wayne Dexter, Amanda	Technical Services	Disposal of Plant
<p>RESOLUTION 113/21</p> <p>Moved: Cr Paul White</p> <p>Seconded: Cr Keith Bedford</p> <p>That Council:</p> <ol style="list-style-type: none"> Agree to dispose of the listed equipment in the attachment by public auction, including the Chipper from the Derby Waste management site and excess gym equipment; and Notes that the additional S 3.58 process will be followed for property sale values above \$20,000. <p><u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;">CARRIED 8/0</p> <p><i>19 Dec 2021 - 1:01 PM - Wayne Neate</i> Revised Target Date changed by: Neate, Wayne From: 14 Oct 2021 To: 31 Jan 2022 Reason: Have organised Pickles auctions to undertake online auction for 2.5% commission</p>			

Meeting	Officer/Director	Section	Subject
Audit Committee 16/09/2021	Chaudhary, Somya Dexter, Amanda	Reports	Accounts for Payment - August 2021
<p>COMMITTEE RESOLUTION AC75/21</p>			

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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Moved: Cr Paul White
Seconded: Cr Geoff Haerewa

That the Audit Committee recommends that Council notes the list of accounts for August 2021 paid under Delegated Authority in accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996 attached to this report, totalling \$3,090,016.57

In Favour: Crs Geoff Haerewa, Chris Kloss, Paul White and Keith Bedford

Against: Nil

CARRIED 4/0

16 Mar 2022 - 11:15 AM - Somya Chaudhary
 Revised Target Date changed by: Chaudhary, Somya From: 30 Sep 2021 To: 24 Mar 2022
 Reason: Next Audit Meeting

Meeting	Officer/Director	Section	Subject
Council 9/12/2021	Hartley, Neil Dexter, Amanda	Executive Services	Fitzroy Crossing Airport - Proposal for State Government Funding Plan

RESOLUTION 160/21

Moved: Cr Peter McCumstie
Seconded: Cr Keith Bedford

That Council:

1. **Endorse the principle and thrust of the Fitzroy Crossing Airport Funding Plan and request the CEO to coordinate its finalisation at the earliest opportunity;**
2. **Authorise the President and the Chief Executive Officer to facilitate discussions with the State Government for a contribution towards the long term asset management funding of the Fitzroy Crossing Airport; and**
3. **Notes that a separate report on Curtin and Derby airports, including asset and operational cost considerations at those sites, will be forthcoming.**

In Favour: Crs Geoff Haerewa, Paul White, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford, Linda Evans and Peter McCumstie

Against: Nil

CARRIED 8/0

Outstanding	Division:	Date From:
	Committee:	Date To:
	Officer:	
Action Sheets Report		Printed: 18 March 2022 11:55 AM

15 Dec 2021 - 9:53 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 23 Dec 2021 To: 31 Mar 2022
 Reason: Letter forwarded to State Minister for Health. Awaiting meeting opportunity. Still need to finalise Funding Proposal with accurate asset management estimates (awaiting consultant engineering report).
 7 Feb 2022 - 7:28 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 31 Mar 2022 To: 30 Jun 2022
 Reason: Minister for Health has passed on to Minister for Transport. Requires ongoing lobbying of state government.

Meeting	Officer/Director	Section	Subject
Council 9/12/2021	Hartley, Neil Dexter, Amanda	Executive Services	Proposed Lease to Derby Visitor Centre (Inc)
RESOLUTION 165/21			
Moved: Cr Peter McCumstie			
Seconded: Cr Paul White			
That Council lease part of Reserve #'s 6929, 30 Loch Street, Derby to Derby Visitor Centre (Inc.) on the following significant conditions:			
<ul style="list-style-type: none"> a. lease area to be consistent with the description outlined in Annexure #1 of the attachment as "Sketch of Premises"); b. a commercial type Lease to be utilised, but the annual lease fee be consistent with a Community Lease fee (currently \$100pa); c. the lease period to be 10 + 10 years (with renewals at the Shire's sole discretion); d. the Schedule of Lessee Costs Responsibilities as outlined in the Financial Implications section of this report to be incorporated into the lease; and e. the Special Conditions as outlined in the Comments section of this report to be also incorporated into the lease. 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford, Linda Evans and Peter McCumstie			
<u>Against:</u> Nil			
CARRIED 8/0			
<p>15 Dec 2021 - 9:54 AM - Neil Hartley Revised Target Date changed by: Hartley, Neil From: 23 Dec 2021 To: 28 Feb 2022 Reason: Civic Legal to prepare documentation to be forwarded to Derby Visitor Centre. 7 Feb 2022 - 4:40 PM - Neil Hartley</p>			

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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Revised Target Date changed by: Hartley, Neil From: 28 Feb 2022 To: 31 May 2022
 Reason: Lease discussions and Lease drafting underway. Will require Visitor Centre to consider and approve.

Meeting	Officer/Director	Section	Subject
Council 9/12/2021	Neate, Wayne Dexter, Amanda	Development Services	Proposed new Parking Local Law
<p>RESOLUTION 167/21</p> <p>Moved: Cr Paul White Seconded: Cr Linda Evans</p> <p>That Council;</p> <ol style="list-style-type: none"> 1. In accordance with sections 3.12(3)(a) and (3a) of the Local Government Act 1995, State wide and local public notice be given stating that; <ol style="list-style-type: none"> (a) It is proposed to make a Shire of Derby/West Kimberley Parking Local Law, and a summary of its purpose and effect; (b) Copies of the proposed local law may be inspected at the Shire offices and website; (c) Submissions about the proposed local law may be made to the Shire within a period of not less than six weeks after the notice is given; 2. In accordance with s3.12(3)(b) of the Act, as soon as the notice is given, a copy of the proposed local law be sent to the Minister for Local Government; 3. In accordance with s3.12(3)(c) of the Act, a copy of the proposed local law be supplied to any person requesting it; and 4. The results of the public consultation be presented to Council for consideration of any submissions received. <p>In Favour: Crs Geoff Haerewa, Paul White, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford, Linda Evans and Peter McCumstie</p> <p>Against: Nil</p> <p style="text-align: right;">CARRIED 8/0</p> <p><i>19 Dec 2021 - 1:02 PM - Wayne Neate</i> Revised Target Date changed by: Neate, Wayne From: 23 Dec 2021 To: 30 Mar 2022 Reason: Parking local laws have been advertised</p> <p><i>16 Mar 2022 - 1:00 PM - Wayne Neate</i> Revised Target Date changed by: Neate, Wayne From: 30 Mar 2022 To: 01 May 2022 Reason: Advertisement has closed confirming any public submissions will progress to relevant authority for approval</p>			

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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Meeting	Officer/Director	Section	Subject
Council 24/02/2022	Hartley, Neil Dexter, Amanda	Executive Services	Curtin, Derby, and Fitzroy Crossing Airports - Charges (Calendar Year)
<p>RESOLUTION 03/22</p> <p>Moved: Cr Paul White</p> <p>Seconded: Cr Rowena Mouda</p> <p>That Council by Absolute Majority:</p> <ol style="list-style-type: none"> 1. Approves the modification of all airport fees to now be based on the calendar year; 2. Approves fees for all airports currently in place to remain until 31 December 2022; 3. Notes that advertising in accordance with Local Government Act 1995 Section 6.19 will occur to reflect (1) and (2) above; 4. Notes that airport fees will be reconsidered as part of the 2022/23 budget adoption process, with the view that they will come into effect on 1 January 2023 (until 31 December 2023). <p><u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Keith Bedford and Peter McCumstie</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;">CARRIED 7/0 BY ABSOLUTE MAJORITY</p> <p><small>16 Mar 2022 - 9:56 AM - Neil Hartley Revised Target Date changed by: Hartley, Neil From: 10 Mar 2022 To: 31 Jul 2022 Reason: Change of fee dates (to 1 January to 31 December annually) has been advertised. Review of fees will occur as part of the budget process.</small></p>			

Meeting	Officer/Director	Section	Subject
Council 24/02/2022	Hartley, Neil Dexter, Amanda	Executive Services	Derby and Fitzroy Crossing Airports - Water Charges
<p>RESOLUTION 04/22</p> <p>Moved: Cr Paul White</p> <p>Seconded: Cr Andrew Twaddle</p>			

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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That Council by Absolute Majority:

1. Approves the introduction of water charges for the Derby and Fitzroy Crossing Airports, and that the fee be generally in line with the Water Corporation’s fees for the district for 2021/22;
2. Introduces an annual levy of \$446.63/serviceable lease area, plus a consumption charge of \$5.396c/1000lts, with the consumption charge to apply from the date of the public notice advertisement and the annual levy fee to be charged pro-rata from 1 April 2022 until 31 December 2022 (and thereafter annually each calendar year);
3. Notes that the CEO will arrange for advertising of the fees as per section 6.19 of the Local Government Act 1995, and advising airport lessees of the fees; and
4. Notes that these fees will again be considered as part of the overall Fees & Charges review, undertaken as part of the adoption of the annual budget.

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Keith Bedford and Peter McCumstie

Against: Nil

CARRIED 7/0 BY ABSOLUTE MAJORITY

16 Mar 2022 - 9:53 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 10 Mar 2022 To: 31 Jul 2022
 Reason: Advertising has occurred. Billing will occur in April once a firm position is known on water supply repairs. Fees will be reviewed as part of the budget process.

Meeting	Officer/Director	Section	Subject
Council 24/02/2022	Hartley, Neil Dexter, Amanda	Executive Services	Karrayili Adult Education Centre - Lease Extension

RESOLUTION 05/22

Moved: Cr Rowena Mouda
Seconded: Cr Keith Bedford

That Council:

1. endorse the 21 year lease extension over portion of Reserve #36824 (Flynn Drive, Fitzroy Crossing) to the Karrayili Adult Education Centre (Aboriginal Corporation) on the following significant conditions:
 - a. lease area to be consistent with the lease area description outlined in Appendix “B” to the Ded of Variation);

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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b. the annual lease fee be consistent with a Community Lease fee (currently \$100pa);

c. the lease extension period to be 21 years with the period of the lease extension to be from 1 July 2018 (the original 21 year lease expiry date) to 30 June 2039 (noting that this will be subject to approval by the relevant Minister of the WA State Government);

d. the Schedule of Lessee Costs Responsibilities as outlined in the Financial Implications section of this report to be confirmed as being incorporated into the lease; and

e. the CEO be authorised to negotiate the inclusion (in whole or in part) the Special Conditions as outlined in the Comments Section of this report into the lease; and

2. Notes that the Shire of Derby West Kimberley is now on-charging the Water Corporations Service Fees effective from 1 September 2021, and confirms that no remedial action is proposed to be taken by the Shire to recover Water Corporation Fee/Charges previously paid by the Shire prior to this date.

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Keith Bedford and Peter McCumstie

Against: Nil

CARRIED 7/0

16 Mar 2022 - 9:57 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 10 Mar 2022 To: 30 Apr 2022
 Reason: Lease extension progressing between the parties.

Meeting	Officer/Director	Section	Subject
Council 24/02/2022	Hartley, Neil Dexter, Amanda	Executive Services	Derby Port Precinct - Boat and Trailer Storage Areas and Licences

RESOLUTION 06/22

Moved: Cr Andrew Twaddle

Seconded: Cr Paul White

That Council:

- Endorse the principle of controlled boat/trailer parking at the Derby Port;
- Endorse the indicative plan for the Derby Port Boat/Trailer Parking Area as outlined in the attachment to this report;

<p>Outstanding</p> <p>Action Sheets Report</p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 18 March 2022 11:55 AM</p>
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3. Endorse the attached draft User Agreement for the Derby Port Boat/Trailer Parking Area (and authorise the CEO to make minor amendments as deemed required to ensure they remain effective and contemporary);

4. Authorise the use of up to \$10,000 of existing Derby Port budget funds to be allocated to site-works/levelling at the area defined in (2) above; and

5. Notes that each Licence will be advertised to meet the requirements of S. 3.58 of the Local Government Act prior to their original issue (with a Council report to be presented for its consideration on any occasion where a public submission is forthcoming).

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Keith Bedford and Peter McCumstie

Against: Nil

CARRIED 7/0

16 Mar 2022 - 10:00 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 10 Mar 2022 To: 30 Jun 2022
 Reason: Discussions occurring with potential licencees. No Licences issued thus far. Upgrade works at the site will occur on an "as needs" basis, or if surplus fill/staff plant and labour are available.

Meeting	Officer/Director	Section	Subject
Council 24/02/2022	Hartley, Neil Dexter, Amanda	Executive Services	Regional Joint Development Assessment Panel - Appointment of Council Representative
RESOLUTION 08/22			
Moved: Cr Paul White			
Seconded: Cr Rowena Mouda			
That Council:			
1. Endorse the following membership change for the Regional Development Assessment Panel:			
FROM:		TO:	
Member 1: Cr Geoff Haerewa; Member 2: Cr Peter McCumstie; Proxy 1: Cr Paul White; and Proxy 2: Cr Andrew Twaddle.		Member 1: Cr Geoff Haerewa; Member 2: Cr Andrew Twaddle; Proxy 1: Cr Paul White; and Proxy 2: (not appointed).	

Outstanding	Division:	Date From:
Action Sheets Report	Committee:	Date To:
	Officer:	Printed: 18 March 2022 11:55 AM

2. That advice of the respective appointments be provided to Minster/Department of Planning.

In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Keith Bedford and Peter McCumstie

Against: Nil

CARRIED 7/0

Meeting	Officer/Director	Section	Subject
Council 24/02/2022	Paull, Robert Martin, Stuart	Development Services	Draft Shire of Derby/West Kimberley Local Planning Scheme No 9 - Resolution to Advertise
RESOLUTION 09/22			
Moved: Cr Paul White			
Seconded: Cr Andrew Twaddle			
That with respect to draft Shire of Derby/West Kimberley Local Planning Scheme No.9 – Resolution to Advertise, Council:			
<ol style="list-style-type: none"> 1. Resolves to proceed to advertise draft Shire of Derby/West Kimberley Local Planning Scheme No.9 (draft LPS No. 9) without modification in accordance with regulation 21(1) of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>; 2. Provides copies of draft LPS No.9 to the Western Australian Planning Commission (WAPC) and Environmental Protection Authority (EPA) in accordance with sections 81 and 82 of the <i>Planning and Development Act 2005</i> and regulation 21(2) of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>; 3. Following assessment and certification by the WAPC/EPA, prepares a notice and advertises draft LPS No.9 in accordance with section 84 of the <i>Planning and Development Act 2005</i> and regulation 22 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>; and 4. Authorises the Chief Executive Officer to determine whether any material changes, either those required by the WAPC/EPA or any other changes to draft LPS No.9 should be referred to Council prior to advertising. 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Keith Bedford and Peter McCumstie			
<u>Against:</u> Nil			

Outstanding	Division:	Date From:
Action Sheets Report	Committee:	Date To:
	Officer:	Printed: 18 March 2022 11:55 AM

CARRIED 7/0

Meeting	Officer/Director	Section	Subject
Council 24/02/2022	Paull, Robert Martin, Stuart	Development Services	Request by Horizon Power to install electric vehicle DC Fast Chargers on Shire land in Derby and Fitzroy Crossing
RESOLUTION 10/22			
Moved: Cr Paul White			
Seconded: Cr Peter McCumstie			
That with respect to the Request by Horizon Power to install electric vehicle DC Fast Chargers on Shire land in Derby and Fitzroy Crossing that Council:			
<ol style="list-style-type: none"> 1. Acknowledge the request from Horizon Power (HP) to install 2 to 4 dedicated bays for electric vehicle DC Fast Chargers (Fast Chargers) on Shire land as identified in this report; 2. Advise HP of Council’s position on the preferred locations for the Fast Chargers as outlined in the Shire Report; and 3. Request the Chief Executive Officer to refer HP’s response to the preferred siting for the Fast Chargers back to Council and where appropriate, provide the draft Access Licence Agreement that addresses (but not limited to) any matters raised by the Shire’s insurer (LGIS) and WALGA as well as addressing s.3.58 <i>Local Government Act 1995</i> requirements relevant to the disposal of land. 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Keith Bedford and Peter McCumstie			
<u>Against:</u> Nil			
CARRIED 7/0			

7.3 COMPLIANCE REPORTS - COUNCILLOR MEETING ATTENDANCE

File Number: 4262 - Status Reports
Author: Sarah Smith, Executive Services Coordinator
Responsible Officer: Amanda Dexter, Chief Executive Officer
Authority/Discretion: Information

SUMMARY

For the Committee to receive the information provided in the attached report and provide strategic direction as required.

DISCLOSURE OF ANY INTEREST

Nil

BACKGROUND

The Terms of Reference for the Compliance and Strategic Review Committee (now Audit Committee) adopted on 26 March 2015 detail the key role the Committee holds in assisting the Shire fulfil its corporate governance responsibilities in managing the affairs of the organisation. This includes financial reporting, risk management, compliance requirements and auditing.

The Committee will ensure compliance in the Shire's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems to meet statutory requirements.

STATUTORY ENVIRONMENT***Local Government Act 1995***

2.25. Disqualification for failure to attend meetings

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	1.2 Capable, inclusive and effective organisation	1.2.1 Provide strong civic leadership 1.2.2 Provide strong governance

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Financial: Financial, Legal and Compliance, Organisational Operations and Reputation	Unlikely	Severe	Extreme	Monthly reporting to the Audit Committee for awareness and direction where required.

CONSULTATION

Internal consultation has been undertaken with relevant areas to collate information.

COMMENT

Nil

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

- Council Meeting Attendance Table - 21/22**  

<p>COMMITTEE RESOLUTION AC22/22</p> <p>Moved: Cr Keith Bedford Seconded: Cr Peter McCumstie</p> <p>That the Audit Committee RECEIVES the information contained in the report detailing Councillor meeting attendance.</p> <p><u>In Favour:</u> Crs Keith Bedford, Peter McCumstie and Andrew Twaddle</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;">CARRIED 3/0</p>



MEETING ATTENDANCE

The following table provides information on attendance at the 2021/22 Financial Year Ordinary and Special Council Meetings:

Councillor	29	26	31	30	18	28	25	9	24	31	28	26	30
	Jul	Aug	Aug	Sep	Oct	Oct	Nov	Dec	Feb	Mar	Apr	May	June
	2021	2021	2021	2021	2021	2021	2021	2021	2022	2022	2022	2022	2022
	OCM	OCM	Special	OCM	Special	OCM	OCM	OCM	OCM	OCM	OCM	OCM	OCM
G Haerewa	✓	✓	✓	✓	✓	✓	✓	✓	✓				
P McCumstie	N/A	N/A	N/A	N/A	✓	✓	✓	✓	✓ Phone				
K Bedford	✓	✓ Phone	✓ Phone	✓	✓	✓ Phone	✓ Phone	✓ Phone	✓ Phone				
R Mouda	LOA	✓	✓	✓	✓	✓	✓	✓	✓				
P Riley	✓	✓	✓ Phone	✓	✓	✓ Phone	✓	✓	✓ Phone				
P White	✓ Phone	✓	✓	✓	✓	✓	✓	✓	✓				
A Twaddle	✓	✓	✓	✓	✓	✓	✓	✓	✓				
G Davis	✓ Phone	✓	✓ Phone	✓ Phone	✓	✓ Phone	✓	LOA	✓ Phone				
L Evans	N/A	N/A	N/A	N/A	✓	✓	✓	✓	LOA				

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7.4 STATEMENT OF FINANCIAL ACTIVITY - FEBRUARY 2022

File Number: 5179

Author: Alan Thornton, Acting Director of Corporate Services

Responsible Officer: Amanda Dexter, Chief Executive Officer

Authority/Discretion: Information

SUMMARY

This report has been compiled to fulfil the statutory reporting requirements of the *Local Government Act 1995* (Act) and associated Regulations, whilst also providing the Council with an overview of the Shire's financial performance on a year to date basis for the period ending 31 January 2022.

DISCLOSURE OF ANY INTEREST

NIL.

BACKGROUND

Pursuant to section 6.4 of the *Local Government Act 1995* and regulation 34(4) of the *Local Government (Financial Management) Regulations 1996* (the Regulations), a Local Government is to prepare, on a monthly basis, a statement of financial activity that reports on the Shire's financial performance in relation to its adopted/amended budget.

The Shires Financial Reports are produced in accordance with the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* as amended. Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires that Local Governments produce a monthly statement of financial activity and such other supporting information as is considered relevant by the Local Government.

The Shires financial reporting framework provides Council, management and employees with a broad overview of the Shire's wide financial position.

STATUTORY ENVIRONMENT

Section 34 of the Local Government (Financial Management) Regulations 1996 provides:

34. Financial activity statement required each month (Act s. 6.4)

- (1) *A Local Government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —*
 - (a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and*
 - (b) *budget estimates to the end of the month to which the statement relates; and*
 - (c) *actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and*
 - (d) *material variances between the comparable amounts referred to in paragraphs (b) and (c); and*

- (e) *the net current assets at the end of the month to which the statement relates.*
- (2) *Each statement of financial activity is to be accompanied by documents containing —*
- (a) *an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and*
- (b) *an explanation of each of the material variances referred to in subregulation (1)(d); and*
- (c) *such other supporting information as is considered relevant by the Local Government.*
- (3) *The information in a statement of financial activity may be shown —*
- (a) *according to nature and type classification; or*
- (b) *by program; or*
- (c) *by business unit.*
- (4) *A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —*
- (a) *presented at an ordinary meeting of the Council within 2 months after the end of the month to which the statement relates; and*
- (b) *recorded in the minutes of the meeting at which it is presented.*

Each financial year, a Local Government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

POLICY IMPLICATIONS

AF14 – Significant Accounting Policies

AF18 – Sundry Debtors Collection

AF19 – Outstanding Rates Collection

FM4 – Reserve Accounts

FM7 – Cash Flow Management

FM8 – Investments

FINANCIAL IMPLICATIONS

Expenditure for the period ending has been incurred in accordance with the 2021/22 Annual Budget as adopted by Council at its meeting held 31 August 2021 (Minute No. 100/21 refers) budget parameters, which have been structured on financial viability and sustainability principles.

Details of any budget variation in excess of \$30,000 (year to date) follow. There are no other known events which may result in a material non-recoverable financial loss or financial loss arising from an uninsured event.

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	1.2 Capable, inclusive and effective organisation	1.2.2 Provide strong governance

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
<p>Financial:</p> <p>The Shire is exposed to a number of financial risks.</p> <p>Most of these risks exist in respect to recurrent revenue streams which are required to meet current service levels. Any reduction in these revenue streams into the future is likely to have an impact on the Shire's ability to meet service levels or asset renewal funding requirements, unless the Shire can replace this revenue or alternatively reduce costs.</p>	Possible	Major	High	Risk assessments have been completed in relation to a number of higher level financial matters. The timely and accurate completion of monthly financial reporting enabling Council to make fully informed decisions is a control that assists in addressing this risk.

CONSULTATION

Internal consultation within the Corporate Services Department.

External consultation with Moore Stephens.

In accordance with section 6.2 of the *Local Government Act 1995*, the annual budget was prepared having regard to the Strategic Community Plan, prepared under section 5.56 of the *Local Government Act 1995*.

COMMENT

Any material variances are highlighted in the Operating Statement and included by way of note to the Operating Statement (as attached)

Attached to the Agenda is a copy of:

- Statement of Financial Activity by Program
- Statement of Financial Activity by Nature and Type

Notes related to –

- Significant Accounting Policies
- Net Current Financial Position
- Capital – Acquisition, Funding and Disposal
- Cash and Investments
- Budget Amendments
- Trust Fund Movements
- Material Variances
- Grants and Contributions
- Rating Information
- Cash Backed Reserves
- Receivables
- Payables; and
- Summary Graphs.

Comments are required for variances that are more than 10% of budget or \$30,000 whichever is the greater.

At the time of preparing the attached financials the Annual Financial Report has not been finalised and therefore the surplus from 2020/21, as displayed, may change due to year end and audit adjustments.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. **Management Information Report - 28 February 2022**  
2. **Management Financial Statement - 28 February 2022**  

COMMITTEE RESOLUTION AC23/22**Moved: Cr Peter McCumstie****Seconded: Cr Keith Bedford****That the Audit Committee recommends Council RECEIVES the Monthly Financial Management Report incorporating the Statement of Financial Activity for the period ending 28th February 2022.****In Favour: Crs Keith Bedford, Peter McCumstie and Andrew Twaddle****Against: Nil****CARRIED 3/0**

Management Information Report Period Ending 28 February 2022

MANAGEMENT COMMENTS

Issue	Priority	Management Comments
Although we acknowledge a significant provision for impairment exists, the debtors aged trial balance includes invoices totalling \$480,930 outstanding for over 90 days, and debtors with credit balances totalling \$54,261	Medium	Outstanding debts are being reviewed as a priority and have been identified as debts under negotiation, currently in liquidation process, on payment arrangement with the Shire, or have been sent to CS Legal for further legal action.
As the disposal of the vehicle has not been processed through the asset register no profit or loss has been recognised on this sale Proceeds from the sale of vehicle has been recognised as other income.	Medium	This is a priority item. Once the 30 June 2021 Financial Statements have been finalised the asset register for this financial year can be activated allowing for disposal of the vehicle to be processed.
Plant operating costs are under allocated by \$33,157. PWOH are over allocated by \$50,554. Administration costs are under allocated by \$275,668	Medium	Allocations will be processed for the March financials to address the under/over allocations.
Asset register does not reconcile to the general ledger.	Medium	This is a priority item. Once the 30 June 2021 Financial Statements have been finalised the asset register for this financial year can be activated allowing for disposal of the vehicle to be processed.
Depreciation has not been processed in 2021/22.	Low	2020/2021 Assets totals is yet to be finalised, therefore, Depreciation for July 2021 won't be applied completion of 2020/21 Annual Financial Report.

At the time of preparing the attached Statement of Financial Activity, the Annual Financial Report for 30 June 2021 has not been finalised, therefore the closing surplus may change from the current \$9,823,943 due to year end and audit adjustments.

Low

Awaiting completion of 2020/21 Annual Financial Report.

**Moore Australia**

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15 March 2022

Mrs Amanda Dexter
Chief Executive Officer
Shire of Derby/West Kimberley
PO Box 94
DERBY WA 6728

Dear Amanda

ACCOUNTING SERVICE INFORMATION REPORT FOR THE PERIOD ENDED 28 FEBRUARY 2022

We advise that we have completed the compilation of your Statutory Monthly Statement of Financial Activity (by Statutory Reporting Program) for the month ended 28 February 2022 and enclose our Compilation Report and Statements.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report. Other matters which arise during the course of our compilation that we wish to bring to your attention are raised in this report.

It should be appreciated that our procedures are designed primarily to enable us to compile the monthly financial statements and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and Council, which may exist. However, we aim to use our knowledge of the Shire's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Please note in order to meet legislative requirements, details and explanations of the material variances between the year to date actuals and year to date budget need to be completed by Shire staff, as required by *Local Government (Financial Management) Regulation 34(1) (d)*.

COMMENTS/SUGGESTIONS

Attached is a list of comments/suggestions derived from compiling the statement of financial activity and other end of month review services.

MATTERS FOR MANAGEMENT ATTENTION:

Please complete the Statutory Monthly Financial Statements by completing Note 16 – Major Variations by providing a comment for each item where the Council's YTD Budget and YTD Actual are over the variance threshold. These items are indicated with a ▼ or ▲.

We noted no other matters we wish to draw to management's attention.

Should you wish to discuss any matter relating to our service or any other matter, please do not hesitate to contact us.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Russell Barnes', written over a light blue horizontal line.


Russell Barnes
Director
Moore Australia (WA) Pty Ltd

Moore Australia (WA) Pty Ltd trading as agent – ABN 99 433 544 961.
An independent member of Moore Global Network Limited - members in principal cities throughout the world.
Liability limited by a scheme approved under Professional Standards Legislation.

**Shire of Derby/West Kimberley
Management Information Report**

**Period Ending
28 February 2022**

Topic	Item	First Identified	Explanation	Action Required	Priority
Subsidiary ledgers	Outstanding	February 2022	Although we acknowledge a significant provision for impairment exists, the debtors aged trial balance includes invoices totalling \$480,930 outstanding for over 90 days, and debtors with credit balances totalling \$54,261.	We recommend reviewing overdue debtors collection procedures to ensure debtors outstanding for over 30 days are subject to regular review and reminder notices are issued to improve the collection rate. We recommend debtors with credit balances be investigated and remedied.	Medium
Operating expenditure	Allocations	February 2022	Plant operating costs are under allocated by \$33,157. PWOH are over allocated by \$50,554. Administration costs are under allocated by \$275,668.	We recommend the allocations be reviewed and adjusted (where appropriate) and ensure accurate recovery of expenditure.	Medium
Asset Reconciliation	Reconciliation	December 2021	Asset register does not reconcile to the general ledger.	We recommend investigating and rectifying variances between classes and overall balances	Medium
Disposal of Asset	Proceeds allocation	July 2021	As the disposal of the vehicle has not been processed through the asset register no profit or loss has been recognised on this sale. Proceeds from the sale of vehicle has been fully recognised as other income.	We recommend a disposal be processed through the asset register and the profit/loss on sale be recognised.	Medium
Operating expenditure	Depreciation	July 2021	Depreciation has not been processed in 2021/22.	When the 2020/21 Annual Financial Statements have been finalised depreciation will be processed.	Low

Approval:  Russell Barnes, Director

**Shire of Derby/West Kimberley
Management Information Report**

**Period Ending
28 February 2022**

Topic	Item	First Identified	Explanation	Action Required	Priority
Funding Surplus	Opening Surplus	February 2022	At the time of preparing the attached Statement of Financial Activity, the Annual Financial Report for 30 June 2021 has not been finalised, therefore the closing surplus may change from the current \$9,823,943 due to year end and audit adjustments.	None required.	Low

Approval:  Russell Barnes, Director

Page 2

Date of Issue: 15 March 2022

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15 March 2022

Mrs Amanda Dexter
Chief Executive Officer
Shire of Derby/West Kimberley
PO Box 94
DERBY WA 6728

Dear Amanda

COMPILATION REPORT TO THE SHIRE OF DERBY/WEST KIMBERLEY

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Derby/West Kimberley, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 28 February 2022. The financial statements have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

THE RESPONSIBILITY OF THE SHIRE OF DERBY/WEST KIMBERLEY

The Shire of Derby/West Kimberley are solely responsible for the information contained in the special purpose financial statements and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.

OUR RESPONSIBILITY

On the basis of information provided by the Shire of Derby/West Kimberley we have compiled the accompanying special purpose financial statements in accordance with the requirements of the *Local Government Act 1995*, associated Regulations and APES 315 *Compilation of Financial Information*.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Shire of Derby/West Kimberley provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The Local Government special purpose financial statements were compiled exclusively for the benefit of the Shire of Derby/West Kimberley. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

A handwritten signature in black ink, appearing to read 'Russell Barnes'.

Russell Barnes
Director
[Moore Australia \(WA\) Pty Ltd](http://www.moore-australia.com.au)

SHIRE OF DERBY-WEST KIMBERLEY
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 28 February 2022

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

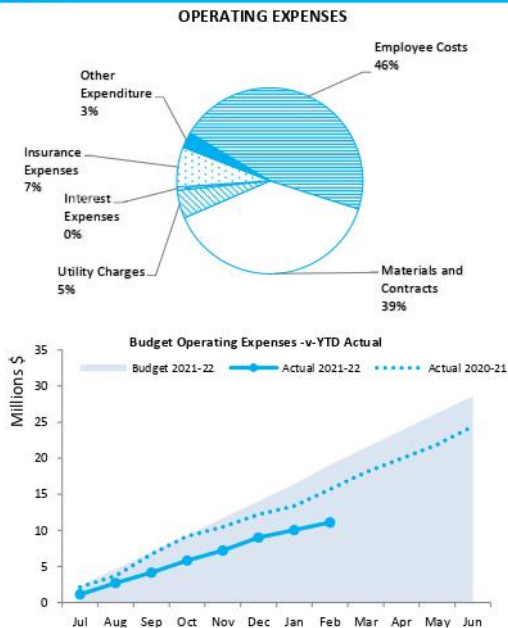
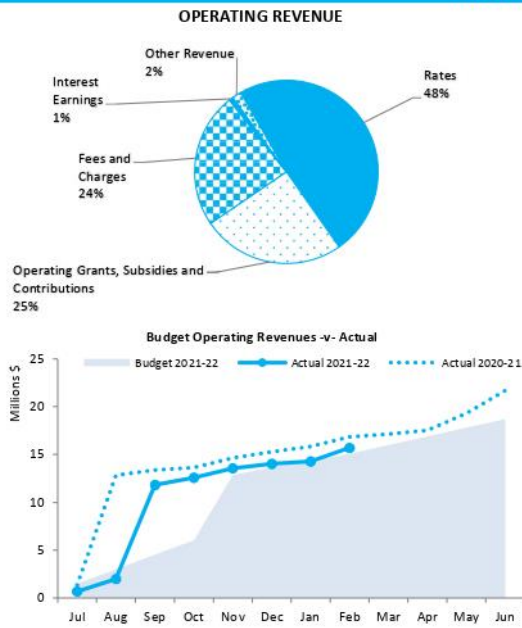
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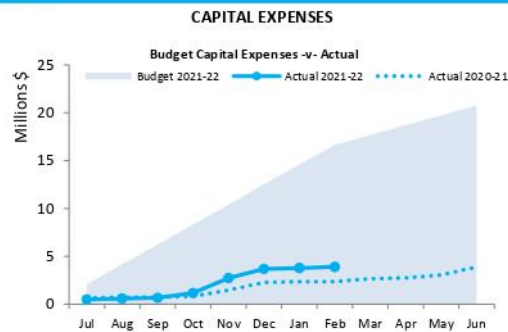
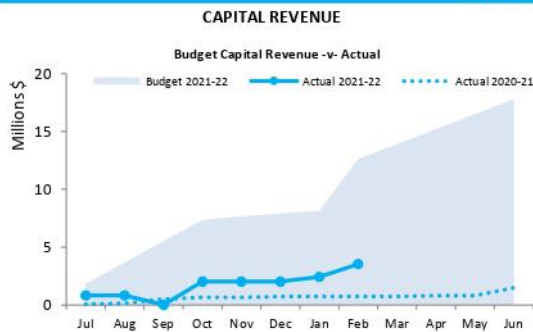
**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

SUMMARY INFORMATION - GRAPHS

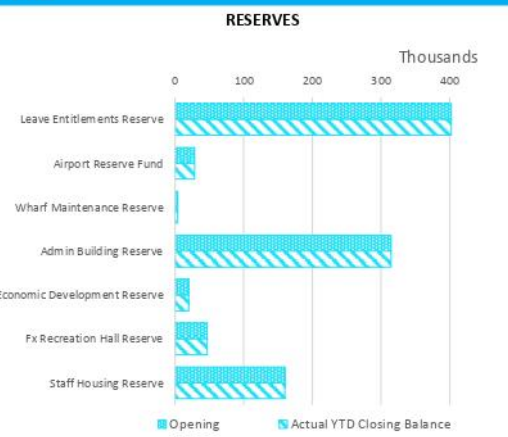
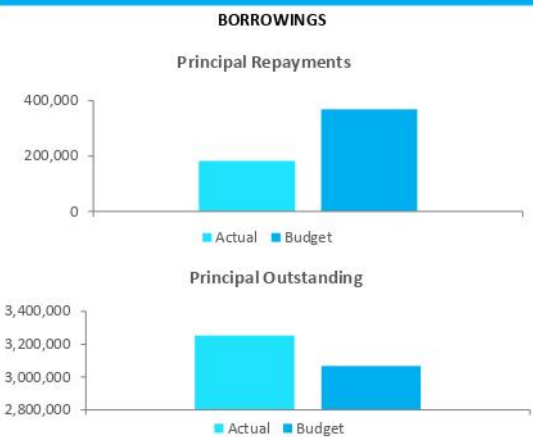
OPERATING ACTIVITIES



INVESTING ACTIVITIES



FINANCING ACTIVITIES



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

Please refer to the compilation report

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$5.79 M	\$5.79 M	\$5.79 M	\$0.00 M
Closing	\$0.00 M	\$4.33 M	\$9.82 M	\$5.50 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$9.67 M	% of total
Unrestricted Cash	\$8.69 M	89.9%
Restricted Cash	\$0.98 M	10.1%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$1.88 M	% Outstanding
Trade Payables	\$1.10 M	
0 to 30 Days		32.5%
30 to 90 Days		43.4%
Over 90 Days		24.2%

Refer to Note 5 - Payables

Receivables		
	\$3.81 M	% Collected
Rates Receivable	\$2.44 M	70.6%
Trade Receivable	\$1.37 M	% Outstanding
30 to 90 Days		7.2%
Over 90 Days		36.1%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.78 M)	\$0.74 M	\$4.59 M	\$3.86 M

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
	\$7.63 M	
	YTD Budget \$7.64 M	(0.1%)

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	YTD Actual	% Variance
	\$3.95 M	
	YTD Budget \$4.00 M	(1.1%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
	\$3.75 M	
	YTD Budget \$3.17 M	18.1%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.86 M)	(\$2.24 M)	(\$0.37 M)	\$1.86 M

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
	\$0.00 M	
	Amended Budget \$0.09 M	0.0%

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
	\$3.91 M	
	Amended Budget \$20.76 M	18.8%

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
	\$3.53 M	
	Amended Budget \$17.81 M	19.8%

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.15 M)	\$0.04 M	(\$0.18 M)	(\$0.22 M)

Refer to Statement of Financial Activity

Borrowings		
	Principal repayments	\$0.18 M
	Interest expense	\$0.06 M
	Principal due	\$3.25 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$0.98 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

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

Please refer to the compilation report

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

Administration and operation of facilities and services to members of council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

To provide an operational framework for environmental and community health.

Food quality and pest control, inspection of abattoir and operation of child health clinic, analytical testing and environmental health administration.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

Year round care, housing for the aged and educational services.

HOUSING

Help ensure adequate housing.

Management and maintenance of staff and rental housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collections, recycling, refuse site operations, litter control, administration of the town planning scheme, cemetery operations, public toilet facilities, sewerage and protection of the environment.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which help the social well being of the community.

Maintenance and operation of the Town Hall, the aquatic centre, recreation centre, library, community arts program, cultural activities and various services.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges, footpaths, street lighting, traffic management and airport. Purchase and disposal of Council's road plant, parking control and police licensing.

ECONOMIC SERVICES

To help promote the Shire and its economic well being.

Building control, saleyards, tourism and area promotion, standpipes and pest control.

OTHER PROPERTY AND SERVICES

To monitor and control the Shire's overheads operating accounts.

Private works operations, plant repairs and operation costs, stock and materials, property leases and rental, salaries and wages for council employees.

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 4

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	5,789,478	5,789,478	5,789,478	0	0.00%	
Operating Activities							
Revenue from operating activities							
Governance		3,750	2,496	1,023	(1,473)	(59.01%)	
General purpose funding - general rates	6	7,623,369	7,636,697	7,630,344	(6,353)	(0.08%)	
General purpose funding - other		3,438,611	2,292,376	2,482,184	189,808	8.28%	
Law, order and public safety		163,950	109,248	17,411	(91,837)	(84.06%)	▼
Health		697,566	483,520	446,423	(37,097)	(7.67%)	
Education and welfare		1,089,770	726,504	459,650	(266,854)	(36.73%)	▼
Housing		108,800	72,520	79,450	6,930	9.56%	
Community amenities		2,512,000	1,682,640	2,388,687	706,047	41.96%	▲
Recreation and culture		408,923	272,552	203,091	(69,461)	(25.49%)	▼
Transport		2,515,000	1,676,656	1,890,059	213,403	12.73%	▲
Economic services		57,000	37,992	74,989	36,997	97.38%	▲
Other property and services		82,504	54,992	25,445	(29,547)	(53.73%)	
		18,701,243	15,048,193	15,698,756	650,563		
Expenditure from operating activities							
Governance		(1,670,237)	(1,113,336)	(895,950)	217,386	19.53%	▲
General purpose funding		(434,987)	(269,960)	(204,111)	65,849	24.39%	▲
Law, order and public safety		(801,263)	(541,068)	(340,336)	200,732	37.10%	▲
Health		(1,495,859)	(1,001,348)	(731,210)	270,138	26.98%	▲
Education and welfare		(984,542)	(656,216)	(568,891)	87,325	13.31%	▲
Housing		(611,445)	(407,272)	(207,540)	199,732	49.04%	▲
Community amenities		(4,063,777)	(2,709,000)	(1,734,655)	974,345	35.97%	▲
Recreation and culture		(6,734,572)	(4,489,085)	(2,987,608)	1,501,477	33.45%	▲
Transport		(10,076,538)	(6,720,144)	(2,409,297)	4,310,847	64.15%	▲
Economic services		(1,307,943)	(871,832)	(660,964)	210,868	24.19%	▲
Other property and services		(429,593)	(286,258)	(366,402)	(80,144)	(28.00%)	▼
		(28,610,756)	(19,065,519)	(11,106,964)	7,958,555		
Non-cash amounts excluded from operating activities	1(a)	7,131,200	4,754,016	0	(4,754,016)	(100.00%)	▼
Amount attributable to operating activities		(2,778,313)	736,690	4,591,792	3,855,102		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13	17,806,828	11,616,168	3,530,578	(8,085,590)	(69.61%)	▼
Proceeds from disposal of assets	7	90,400	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(20,760,553)	(13,855,240)	(3,905,065)	9,950,175	71.82%	▲
Amount attributable to investing activities		(2,863,325)	(2,239,072)	(374,487)	1,864,585		
Financing Activities							
Transfer from reserves	10	221,000	221,000	0	(221,000)	(100.00%)	▼
Repayment of debentures	9	(368,840)	(182,840)	(182,840)	0	0.00%	
Amount attributable to financing activities		(147,840)	38,160	(182,840)	(221,000)		
Closing funding surplus / (deficit)	1(c)	0	4,325,256	9,823,943			

KEY INFORMATION

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

Refer to Note 16 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$30,000 or 10.00% whichever is the greater.

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

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 5

KEY TERMS AND DESCRIPTIONS**FOR THE PERIOD ENDED 28 FEBRUARY 2022****REVENUE****RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

Please refer to the compilation report

NATURE OR TYPE DESCRIPTIONS**EXPENSES****EMPLOYEE COSTS**

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF DERBY-WEST KIMBERLEY | 6

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	5,789,478	5,789,478	5,789,478	0	0.00%	
Operating Activities							
Revenue from operating activities							
Rates	6	7,623,369	7,636,697	7,630,344	(6,353)	(0.08%)	
Operating grants, subsidies and contributions	12	5,967,451	3,996,736	3,954,000	(42,736)	(1.07%)	
Fees and charges		4,744,169	3,170,632	3,745,484	574,852	18.13%	▲
Interest earnings		225,000	149,992	115,872	(34,120)	(22.75%)	▼
Other revenue		141,254	94,136	253,056	158,920	168.82%	▲
		18,701,243	15,048,193	15,698,756	650,563		
Expenditure from operating activities							
Employee costs		(9,599,698)	(6,406,129)	(5,146,511)	1,259,618	19.66%	▲
Materials and contracts		(9,156,157)	(6,090,106)	(4,285,535)	1,804,571	29.63%	▲
Utility charges		(930,029)	(619,900)	(541,127)	78,773	12.71%	▲
Depreciation on non-current assets		(7,131,200)	(4,754,016)	0	4,754,016	100.00%	▲
Interest expenses		(135,801)	(90,520)	(59,580)	30,940	34.18%	▲
Insurance expenses		(1,169,363)	(779,280)	(772,605)	6,675	0.86%	
Other expenditure		(488,508)	(325,568)	(301,606)	23,962	7.36%	
		(28,610,756)	(19,065,519)	(11,106,964)	7,958,555		
Non-cash amounts excluded from operating activities	1(a)	7,131,200	4,754,016	0	(4,754,016)	(100.00%)	▼
Amount attributable to operating activities		(2,778,313)	736,690	4,591,792	3,855,102		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	17,806,828	11,616,168	3,530,578	(8,085,590)	(69.61%)	▼
Proceeds from disposal of assets	7	90,400	0	0	0	0.00%	
Payments for property, plant and equipment	8	(20,760,553)	(13,855,240)	(3,905,065)	9,950,175	71.82%	▲
Amount attributable to investing activities		(2,863,325)	(2,239,072)	(374,487)	1,864,585		
Financing Activities							
Transfer from reserves	10	221,000	221,000	0	(221,000)	(100.00%)	▼
Repayment of debentures	9	(368,840)	(182,840)	(182,840)	0	0.00%	
Amount attributable to financing activities		(147,840)	38,160	(182,840)	(221,000)		
Closing funding surplus / (deficit)	1(c)	0	4,325,256	9,823,943			

KEY INFORMATION

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

Refer to Note 16 for an explanation of the reasons for the variance.

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

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 7

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

BASIS OF PREPARATION

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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.

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.

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.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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 that are 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.

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 14 March 2022

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Add: Depreciation on assets		7,131,200	4,754,016	0
Total non-cash items excluded from operating activities		7,131,200	4,754,016	0

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2021	This Time Last Year 28 February 2021	Year to Date 28 February 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(975,801)	(975,801)	(975,801)
Less: - Financial assets at amortised cost - self supporting loans	4	0	179,751	0
Add: Borrowings	9	368,839	0	186,000
Add: Provisions - employee	11	402,441	0	402,441
Total adjustments to net current assets		(204,521)	(796,050)	(387,360)

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

Current assets				
Cash and cash equivalents	2	8,934,223	7,978,982	9,666,864
Rates receivables	3	1,806,313	3,098,279	2,444,997
Receivables	3	915,165	689,898	1,367,596
Other current assets	4	32,395	29,221	55,822
Less: Current liabilities				
Payables	5	(3,745,714)	(970,136)	(1,880,078)
Borrowings	9	(368,839)	(179,751)	(186,000)
Contract liabilities	11	(227,553)	(341,905)	(227,553)
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	11	(773,724)	0	(452,078)
Provisions	11	(578,267)	(589,018)	(578,267)
Less: Total adjustments to net current assets	1(b)	(204,521)	(796,050)	(387,360)
Closing funding surplus / (deficit)		5,789,478	8,919,520	9,823,943

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 Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash On Hand	Cash and cash equivalents	1,750	0	1,750	0	Cash on hand	Nil	Nil
Municipal Bank Account	Cash and cash equivalents	4,622,963	0	4,622,963	0	ANZ	Variable	Nil
Cash On Hand	Cash and cash equivalents	101,791	0	101,791	0	CBA	Nil	Nil
Municipal Investment Account	Cash and cash equivalents	3,964,052	0	3,964,052	0	ANZ	Variable	Nil
Reserve Bank Account	Cash and cash equivalents	507	975,801	976,308	0	ANZ	0.10%	Mar-22
Trust Cash at Bank	Cash and cash equivalents	0	0	0	295,981	ANZ	Nil	Nil
Total		8,691,063	975,801	9,666,864	295,981			
Comprising								
Cash and cash equivalents		8,691,063	975,801	9,666,864	295,981			
		8,691,063	975,801	9,666,864	295,981			

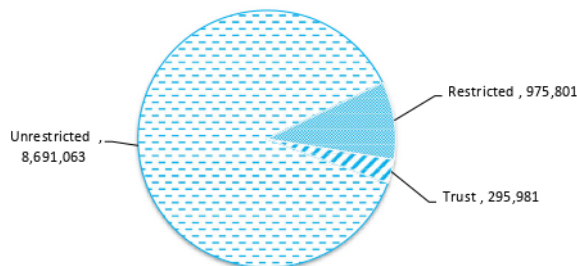
KEY INFORMATION

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 and bank overdrafts. 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 4 - Other assets.

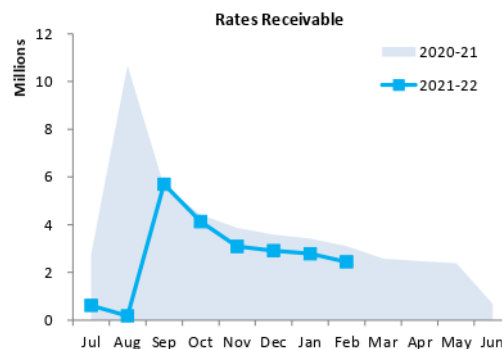


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**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 June 2021	28 Feb 2022
	\$	\$
Gross rates in arrears previous year	2,399,614	2,274,863
Levied this year	9,109,209	7,630,344
Less - collections to date	(9,233,960)	(6,991,660)
Gross rates collectable	2,274,863	2,913,547
Allowance for impairment of rates receivable	(468,550)	(468,550)
Net rates collectable	1,806,313	2,444,997
% Collected	80.2%	70.6%

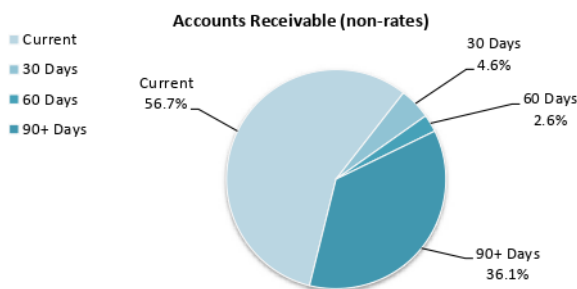


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(54,261)	754,742	61,680	34,454	481,342	1,277,957
Percentage		56.7%	4.6%	2.6%	36.1%	
Balance per trial balance						
Sundry receivable						1,277,957
GST receivable						49,009
Allowance for impairment of receivables from contracts with customers						(367,835)
Rates pensioner rebates						2,949
Other receivables						405,516
Total receivables general outstanding						1,367,596

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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 28 February 2022
Other current assets	\$	\$	\$	\$
Inventory				
Fuel, oil and materials on hand	32,395	74,740	(51,313)	55,822
Total other current assets	32,395	74,740	(51,313)	55,822

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.

Please refer to the compilation report

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**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

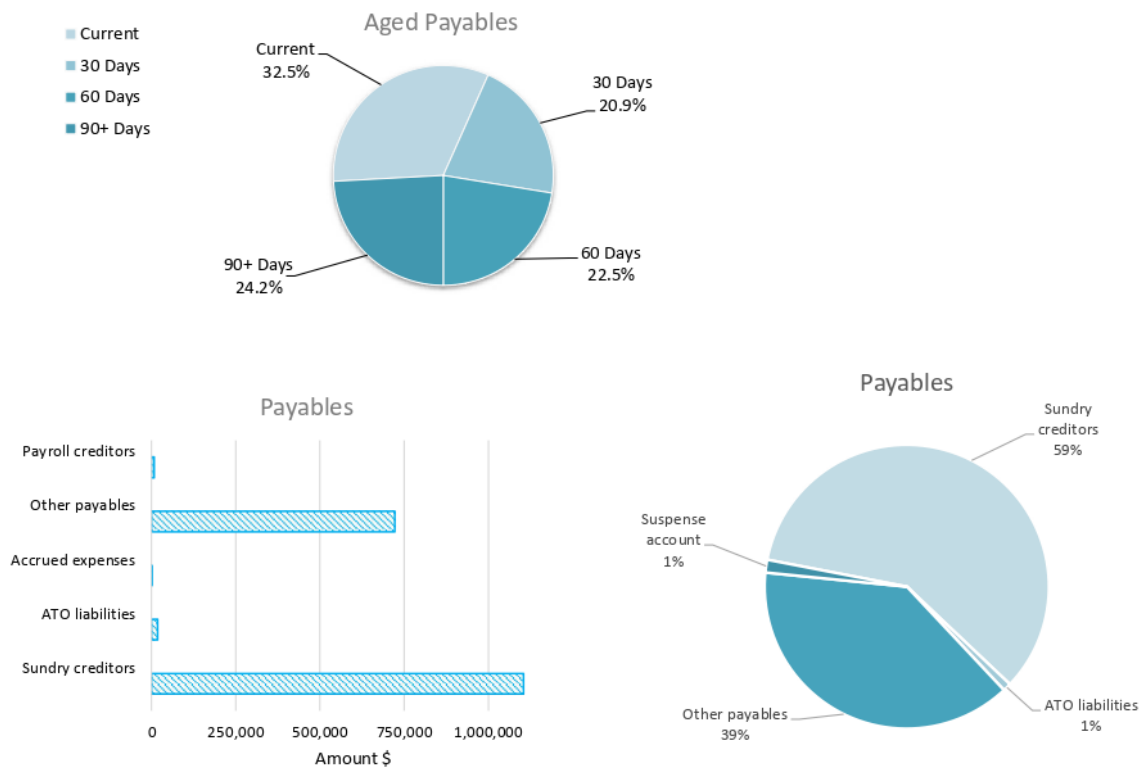
**OPERATING ACTIVITIES
NOTE 5
Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	359,036	230,500	248,018	266,869	1,104,423
Percentage		32.5%	20.9%	22.5%	24.2%	
Balance per trial balance						
Sundry creditors						1,104,423
ATO liabilities						17,684
Accrued expenses						899
Other payables						722,447
Suspense account						27,350
Payroll creditors						7,275
Total payables general outstanding						1,880,078

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



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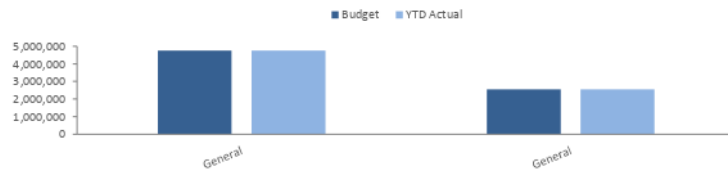
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
General	0.1291	1,674	36,744,228	4,744,966	9,610	0	4,754,576	4,747,626	6,675	0	4,754,301
Unimproved value											
General	0.0728	141	35,686,982	2,542,903	90	0	2,542,993	2,598,102	(3,507)	(35,206)	2,559,389
Sub-Total		1,815	72,431,210	7,287,869	9,700	0	7,297,569	7,345,728	3,168	(35,206)	7,313,690
Minimum payment	Minimum \$										
Gross rental value											
General	1,320	220	1,156,032	290,400	0	0	290,400	290,400	0	0	290,400
Unimproved value											
General	610	140	332,296	85,400	0	0	85,400	85,400	0	0	85,400
Sub-total		360	1,488,328	375,800	0	0	375,800	375,800	0	0	375,800
Discount							(50,000)				(59,146)
Total general rates							7,623,369				7,630,344

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

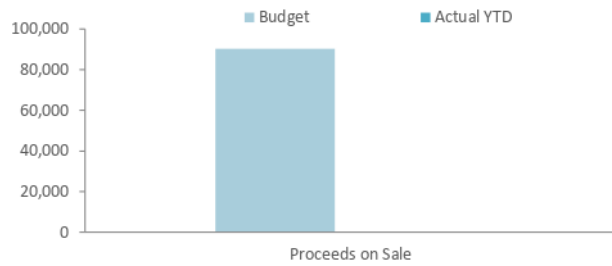


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**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment Law, order, public safety								
	Plant and equipment	90,400	90,400	0	0	0	0	0	0
		90,400	90,400	0	0	0	0	0	0



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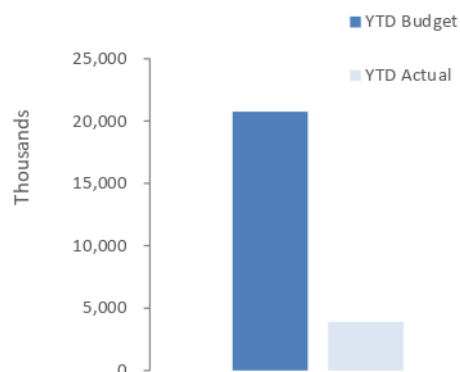
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	689,864	466,536	247,401	(219,135)
Plant & Equipment	1,063,754	717,488	338,074	(379,414)
Infrastructure Roads	16,787,116	11,191,360	2,696,654	(8,494,706)
Infrastructure Footpaths	365,660	243,776	201,190	(42,586)
Infrastructure Drainage	278,372	185,576	278,373	92,797
Infrastructure Parks & Ovals	10,000	6,664	13,779	7,115
Infrastructure - Wharf	251,060	167,368	50,530	(116,838)
Infrastructure Other	1,314,727	876,472	79,064	(797,408)
Payments for Capital Acquisitions	20,760,553	13,855,240	3,905,065	(9,950,175)
Total Capital Acquisitions	20,760,553	13,855,240	3,905,065	(9,950,175)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	17,806,828	11,616,168	3,530,578	(8,085,590)
Other (disposals & C/Fwd)	90,400	0	0	0
Cash backed reserves				
Admin Building Reserve	221,000	0	0	0
Contribution - operations	2,642,325	2,239,072	374,487	(1,864,585)
Capital funding total	20,760,553	13,855,240	3,905,065	(9,950,175)

SIGNIFICANT ACCOUNTING POLICIES

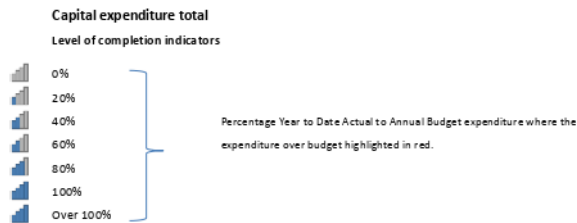
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)



Level of completion indicator, please see table at the end of this note for further detail.

		Amended			
Account Description		Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Buildings					
	4040110 MEMBERS - Building (Capital)	20,000	13,328	13,093	(235)
	4080710 WELFARE - Building (Capital)	50,000	33,328	0	(33,328)
	4110110 HALLS - Building (Capital)	0	0	2,909	2,909
	4110210 SWIM AREAS - Building (Capital)	18,880	12,584	12,512	(72)
	4110310 REC - Other Rec Facilities Building (Capital)	8,984	5,984	0	(5,984)
	4110610 HERITAGE - Building (Capital)	202,000	134,664	136,856	2,192
	4120110 ROADC - Building (Capital)	65,000	49,992	13,800	(36,192)
	4120610 AERO - Building (Capital)	75,000	50,000	0	(50,000)
	4120710 WATER - Building (Capital)	90,000	60,000	12,124	(47,876)
	4130210 TOUR - Building (Capital)	125,000	83,328	40,515	(42,813)
	4140210 ADMIN - Building (Capital)	35,000	23,328	15,592	(7,736)
	Buildings Total	689,864	466,536	247,401	(219,135)
Plant & Equipment					
	4040130 MEMBERS - Plant & Equipment (Capital)	124,000	82,664	124,308	41,644
	4050230 ANIMAL - Plant & Equipment (Capital)	25,000	25,000	875	(24,125)
	4050330 OLOPS - Plant & Equipment (Capital)	134,066	89,376	0	(89,376)
	4070730 OTH HEALTH - Plant & Equipment (Capital)	0	0	65,193	65,193
	4110530 LIBRARY - Plant & Equipment (Capital)	20,000	13,328	7,099	(6,229)
	4120630 AERO - Plant & Equipment (Capital)	39,996	26,664	0	(26,664)
	4130230 TOUR - Plant & Equipment (Capital)	0	0	22,111	22,111
	4140230 ADMIN - Plant and Equipment (Capital)	20,000	13,328	20,821	7,493
	4140330 PW0 - Plant and Equipment (Capital)	700,692	467,128	97,667	(369,461)
	Plant & Equipment Total	1,063,754	717,488	338,074	(379,414)
Infrastructure Roads					
	4120142 ROADC - Roads Outside BUA - Gravel - Council Funded	1,167,000	777,984	43,617	(734,367)
	4120144 ROADC - Roads Built Up Area - Roads to Recovery	495,000	329,992	159,206	(170,786)
	4120146 ROADC - Roads Outside BUA - Gravel - Roads to Recovery	336,000	223,992	139,917	(84,075)
	4120148 ROADC - Roads Built Up Area - Regional Road Group	750,000	499,984	0	(499,984)
	4120156 ROADC - Roads Built Up Area - Flood Damage	0	0	144,287	144,287
	4120158 ROADC - Roads Outside BUA - Gravel - Flood Damage	13,810,000	9,206,664	2,150,183	(7,056,481)
	4120163 ROADC - Roads LRCI - Gravel Roads (Capital)	229,116	152,744	59,444	(93,300)
	Infrastructure Roads Total	16,787,116	11,191,360	2,696,654	(8,494,706)
Infrastructure Footpaths					
	4120170 ROADC - Footpaths and Cycleways (Capital)	365,660	243,776	201,190	(42,586)
	Infrastructure Footpaths Total	365,660	243,776	201,190	(42,586)
Infrastructure Drainage					
	4120165 ROADC - Drainage Built Up Area (Capital)	278,372	185,576	278,373	92,797
	Infrastructure Drainage Total	278,372	185,576	278,373	92,797
Infrastructure Parks & Ovals					
	4110370 REC - Infrastructure Parks & Gardens (Capital)	10,000	6,664	13,779	7,115
	Infrastructure Parks & Ovals Total	10,000	6,664	13,779	7,115
Infrastructure - Wharf					
	4120790 WATER - Infrastructure Other (Capital)	251,060	167,368	50,530	(116,838)
	Infrastructure - Wharf Total	251,060	167,368	50,530	(116,838)
Infrastructure Other					
	4050390 OLOPS - Infrastructure Other (Capital)	66,557	44,368	42,383	(1,985)
	4100790 COM AMEN - Infrastructure Other (Capital)	339,730	226,480	800	(225,680)
	4120190 ROADC - Infrastructure Other (Capital)	743,440	495,624	0	(495,624)
	4120690 AERO - Infrastructure Other (Capital) - Aerodromes	5,000	3,336	5,880	2,544
	4130290 TOUR - Infrastructure Other (Capital)	160,000	106,664	30,001	(76,663)
	Infrastructure Other Total	1,314,727	876,472	79,064	(797,408)
	Grand Total	20,760,553	13,855,240	3,905,065	(9,950,175)

Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Housing										
Loan 136- Staff Housing	136	75,276	0	0	11,556	23,491	63,720	51,785	2,431	4,489
Loan 146 - Staff Housing	146	564,880	0	0	23,768	48,289	541,112	516,591	17,878	35,004
Loan 148 - Staff Housing	148	262,622	0	0	9,362	18,934	253,260	243,688	5,896	11,581
Transport										
Loan 145 - Wharf Fenders and boat ramp	145	193,395	0	0	13,294	27,044	180,101	166,351	6,643	12,829
Loan 152- Refinance Derby Airport Infrastructure	152	1,721,515	0	0	94,440	189,695	1,627,075	1,531,820	14,891	28,965
Loan 151 - Fitzroy Airport Infrastructure	151	289,395	0	0	18,718	37,719	270,677	251,676	4,370	8,457
Economic services										
Loan 149 - Derby visitors centre	149	328,278	0	0	11,702	23,668	316,576	304,610	7,370	14,476
Total		3,435,361	0	0	182,840	368,840	3,252,521	3,066,521	59,479	115,801
Current borrowings		368,840					186,000			
Non-current borrowings		3,066,521					3,066,521			
		3,435,361					3,252,521			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**OPERATING ACTIVITIES
NOTE 10
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Entitlements Reserve	402,441	0	0	0	0	0	0	402,441	402,441
Airport Reserve Fund	28,456	0	0	0	0	0	0	28,456	28,456
Wharf Maintenance Reserve	3,721	0	0	0	0	0	0	3,721	3,721
Admin Building Reserve	314,511	0	0	0	0	(221,000)	0	93,511	314,511
Economic Development Reserve	19,936	0	0	0	0	0	0	19,936	19,936
Fx Recreation Hall Reserve	46,771	0	0	0	0	0	0	46,771	46,771
Staff Housing Reserve	159,965	0	0	0	0	0	0	159,965	159,965
	975,801	0	0	0	0	(221,000)	0	754,801	975,801

Please refer to the compilation report

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**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES**

	Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
	1 July 2021				28 February 2022
	\$		\$	\$	\$
Other current liabilities					
Other liabilities					
- Contract liabilities	227,553	0	0	0	227,553
- Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	773,724	0	0	(321,646)	452,078
Total other liabilities	1,001,277	0	0	(321,646)	679,631
Provisions					
Provision for annual leave	306,559	0	0	0	306,559
Provision for long service leave	271,708	0	0	0	271,708
Total Provisions	578,267	0	0	0	578,267
Total other current liabilities	1,579,544	0	0	(321,646)	1,257,898

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

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 benefits

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 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. 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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Decrease in Liability (As revenue)	Liability 28 Feb 2022	Current Liability 28 Feb 2022	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
GEN PUR - Financial Assistance Grant - General	0	0	0	0	0	2,251,703	1,501,128	1,688,777
GEN PUR - Financial Assistance Grant - Roads	0	0	0	0	0	590,342	393,560	382,007
GEN PUR - Financial Assistance Grant - Aboriginal	0	0	0	0	0	351,666	234,440	216,499
Law, order, public safety								
ESL SES - Operating Grant	0	0	0	0	0	10,000	6,664	0
ESL BFB - Operating Grant	0	0	0	0	0	8,000	5,328	0
OLOPS - Grants	0	0	0	0	0	70,000	46,664	0
Health								
PEST - Grants	0	0	0	0	0	5,467	3,640	5,467
OTH HEALTH - Grants	0	0	0	0	0	650,000	451,840	423,153
Education and welfare								
WELFARE - Grants	180,400	0	0	180,400	180,400	909,370	606,240	459,550
Community amenities								
COM AMEN - Grants	0	0	0	0	0	10,000	6,664	0
Recreation and culture								
LIBRARY - Grant - Regional Library Services	0	0	0	0	0	1,500	1,000	1,500
LIBRARY - Other Grants	0	0	0	0	0	4,923	3,280	4,922
OTH CUL - Grants - Other Culture	13,813	0	0	13,813	13,813	30,000	20,000	0
REC - Grants	0	0	0	0	0	30,000	20,000	0
HERITAGE - Grants	23,340	0	0	23,340	23,340	0	0	0
Transport								
ROADC - Roads to Recovery Grant	0	0	0	0	0	0	0	283,375
ROADM - Direct Road Grant (MRWA)	0	0	0	0	0	303,000	202,000	0
ROADC - Other Grants - Roads/Streets	0	0	0	0	0	362,000	241,328	303,508
Economic services								
TOUR - Grants	0	0	0	0	0	0	0	13,636
	217,553	0	0	217,553	217,553	5,587,971	3,743,776	3,782,394
Operating contributions								
Governance								
OTH GOV - Reimbursements	0	0	0	0	0	0	0	1,023
General purpose funding								
RATES - Reimbursement of Debt Collection Costs	0	0	0	0	0	0	0	61,634
Law, order, public safety								
ANIMAL - Reimbursements	0	0	0	0	0	1,000	664	145
ANIMAL - Other Fees & Charges	0	0	0	0	0	0	0	80
Health								
HEALTH - Reimbursements	0	0	0	0	0	5,000	3,328	0
OTH HEALTH - Reimbursements	0	0	0	0	0	2,080	1,384	1,230
OTH HEALTH - Contributions & Donations	0	0	0	0	0	0	0	4,000
Education and welfare								
WELFARE - Other Income	0	0	0	0	0	180,400	120,264	0
Housing								
OTH HOUSE - Rental Reimbursements	0	0	0	0	0	0	0	2,782
Recreation and culture								
HERITAGE - Contributions & Donations	0	0	0	0	0	1,000	664	1,687
OTH CUL - Contributions & Donations - Other Cultu	0	0	0	0	0	50,000	33,328	3,410
REC - Reimbursements - Other Recreation	0	0	0	0	0	130,000	86,664	88,340
Transport								
AERO - Other Income Relating to Aerodromes	0	0	0	0	0	0	0	40
Other property and services								
PRIVATE - Private Works Income	0	0	0	0	0	10,000	6,664	7,090
ADMIN - Reimbursements	0	0	0	0	0	0	0	145
	0	0	0	0	0	379,480	252,960	171,606
TOTALS	217,553	0	0	217,553	217,553	5,967,451	3,996,736	3,954,000

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 21

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2021		(As revenue)	28 Feb 2022	28 Feb 2022			
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Law, order, public safety								
OLOPS - Grants	66,557	0	(40,319)	26,238	26,238	160,215	106,808	40,319
Education and welfare								
WELFARE - Grants	50,000	0	0	50,000	50,000	50,000	33,328	10,000
Community amenities								
COM AMEN - Grants	66,331	0	(800)	65,531	65,531	339,863	226,568	800
Recreation and culture								
REC - Grants	0	0	0	0	0	45,000	30,000	0
HERITAGE - Grants	136,856	0	(136,856)	0	0	244,263	162,832	136,856
Transport								
ROADC - Regional Road Group Grants (MRWA)	0	0	0	0	0	750,000	500,000	312,328
ROADC - Roads to Recovery Grant	0	0	0	0	0	1,020,000	425,000	0
ROADC - Other Grants - Roads/Streets	229,116	0	0	229,116	229,116	230,158	153,432	0
ROADC - Other Grants - Footpaths	92,734	0	(75,660)	17,074	17,074	290,387	193,584	75,660
ROADC - Other Grants - Aboriginal Roads	0	0	0	0	0	268,332	178,888	57,734
ROADC - Other Grants - Flood Damage	0	0	0	0	0	13,500,000	9,000,000	2,828,870
ROADM - Other Income	0	0	0	0	0	150,000	100,000	0
AERO - Grants - Aerodromes	19,785	0	0	19,785	19,785	375,000	250,000	0
WATER - Grants	104,864	0	(50,530)	54,334	54,334	101,130	67,408	50,530
Economic services								
TOUR - Grants	17,481	0	(17,481)	0	0	282,480	188,320	17,481
	783,724	0	(321,646)	462,078	462,078	17,806,828	11,616,168	3,530,578

Please refer to the compilation report

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**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**NOTE 14
TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2021	Received	Paid	28 Feb 2022
	\$	\$	\$	\$
Public open spaces	295,981	0	0	295,981
	295,981	0	0	295,981

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 23

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**NOTE 15
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption		Opening surplus		202,849		202,849
4120110	Construction - Street, Roads, Bridges & Depots	OCM Res. 129/21	Capital Expenses			(20,000)	182,849
2050104	FIRE - Training & Development	OCM Res. 129/21	Operating Expenses			(500)	182,349
2050109	FIRE - Travel & Accommodation	OCM Res. 129/21	Operating Expenses			(1,500)	180,849
2050113	FIRE - Fire Prevention and Planning	OCM Res. 129/21	Operating Expenses			(8,000)	172,849
2050140	FIRE - Advertising & Promotion	OCM Res. 129/21	Operating Expenses			(2,000)	170,849
2050204	ANIMAL - Training & Development	OCM Res. 129/21	Operating Expenses			(3,500)	167,349
2050207	ANIMAL - Protective Clothing	OCM Res. 129/21	Operating Expenses			(1,000)	166,349
2050212	ANIMAL - Animal Destruction	OCM Res. 129/21	Operating Expenses			(1,000)	165,349
2050240	ANIMAL - Advertising & Promotion	OCM Res. 129/21	Operating Expenses			(1,000)	164,349
2050241	ANIMAL - Subscriptions & Memberships	OCM Res. 129/21	Operating Expenses			(500)	163,849
2050286	Animal Control	OCM Res. 129/21	Operating Expenses			(2,500)	161,349
4050230	Animal Control	OCM Res. 129/21	Capital Expenses			(25,000)	136,349
2070404	Preventative Services - Inspections/Admin	OCM Res. 129/21	Operating Expenses			(1,500)	134,849
2070416	Preventative Services - Inspections/Admin	OCM Res. 129/21	Operating Expenses			(5,500)	129,349
2070703	Uniforms	OCM Res. 129/21	Operating Expenses			(2,500)	126,849
2070715	Printing and Stationery	OCM Res. 129/21	Operating Expenses			(1,200)	125,649
2070786	Expensed Minor Asset Purchases	OCM Res. 129/21	Operating Expenses			(2,200)	123,449
2100252	Sanitation - Other	OCM Res. 129/21	Operating Expenses			(6,000)	117,449
3100620	Town Planning & Regional Development	OCM Res. 129/21	Operating Revenue		25,000		142,449
2110488	TV RADIO Facilities Building Operations	OCM Res. 129/21	Operating Expenses			(500)	141,949
2120213	Maintenance - Streets, Roads, Bridges & Depots	OCM Res. 129/21	Operating Expenses			(10,000)	131,949
3110711	Other Culture	OCM Res. 129/21	Operating Revenue		160,000		291,949
2110744	Other Culture	OCM Res. 129/21	Operating Expenses			(160,000)	131,949
3030130	Rates	OCM Res. 129/21	Operating Revenue			(55,145)	76,804
3030215	GEN PUR - Financial Assistance Grant - Aboriginal A	AC Res. 02/22	Operating Revenue		63,000		139,804
3110711	Other Culture	AC Res. 02/22	Operating Revenue			(160,000)	(20,196)
2110744	Other Culture	AC Res. 02/22	Operating Expenses		160,000		139,804
3130210	TOUR - Grants	AC Res. 02/22	Capital Revenue		160,000		299,804
4130290	TOUR - Infrastructure Other (Capital)	AC Res. 02/22	Capital Expenses			(160,000)	139,804
4040130	Members of Council	AC Res. 02/22	Capital Expenses		104,000		243,804
4040110	Members of Council	AC Res. 02/22	Capital Expenses			(104,000)	139,804
3100720	Other Community amenities	AC Res. 02/22	Operating Revenue			(277,000)	(137,196)
3100201	SAN OTH - Commercial Collection Charge (Addition	AC Res. 02/22	Operating Revenue		95,000		(42,196)
3050310	OLOPS - Grant	AC Res. 02/22	Capital Revenue		40,319		(1,877)
2050105	FIRE - Recruitment	AC Res. 02/22	Operating Expenses			(2,500)	(4,377)
2050117	FIRE - Relief Ranger Services	AC Res. 02/22	Operating Expenses			(5,000)	(9,377)
2050200	ANIMAL - Employee Costs	AC Res. 02/22	Operating Expenses		15,000		5,623
2050204	ANIMAL - Training & Development	AC Res. 02/22	Operating Expenses			(10,000)	(4,377)
2050209	ANIMAL - Travel & Accommodation	AC Res. 02/22	Operating Expenses		10,000		5,623
2050212	ANIMAL - Animal Destruction	AC Res. 02/22	Operating Expenses			(2,570)	3,053
2050216	ANIMAL - Relief Ranger Services	AC Res. 02/22	Operating Expenses			(10,000)	(6,947)
2050387	OLOPS - Other Expenditure	AC Res. 02/22	Operating Expenses			(2,786)	(9,733)
2050530	ESL BFB - Insurances	AC Res. 02/22	Operating Expenses			(1,600)	(11,333)
3070421	HEALTH - Health Regulatory Licenses	AC Res. 02/22	Operating Revenue			(10,000)	(21,333)
3070510	PEST - Grants	AC Res. 02/22	Operating Revenue		1,050		(20,283)
2070400	HEALTH - Employee Costs	AC Res. 02/22	Operating Expenses		15,731		(4,552)
2070405	HEALTH - Recruitment	AC Res. 02/22	Operating Expenses			(1,711)	(6,263)
2070409	HEALTH - Travel & Accommodation	AC Res. 02/22	Operating Expenses		1,750		(4,513)
2070410	HEALTH - Motor Vehicle Expenses	AC Res. 02/22	Operating Expenses		5,150		637
2070411	HEALTH - Contract EHO	AC Res. 02/22	Operating Expenses			(15,000)	(14,363)
2070705	OTH HEALTH - Recruitment	AC Res. 02/22	Operating Expenses			(3,077)	(17,440)
2070787	OTH HEALTH - Other Expenses	AC Res. 02/22	Operating Expenses			(25,195)	(42,635)
2080700	WELFARE - Employee Costs	AC Res. 02/22	Operating Expenses			(90,170)	(132,805)
2080653	AGED OTHER - Events	AC Res. 02/22	Operating Expenses		2,000		(130,805)
2080704	WELFARE - Training & Development	AC Res. 02/22	Operating Expenses			(5,000)	(135,805)
2080720	WELFARE - Communication Expenses	AC Res. 02/22	Operating Expenses		4,500		(131,305)

Please refer to the compilation report

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**NOTE 15
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
2080754	WELFARE - Other Programs	AC Res. 02/22	Operating Expenses			(27,500)	(158,805)
2080789	WELFARE - Building Maintenance	AC Res. 02/22	Operating Expenses			(10,000)	(168,805)
2090189	STF HOUSE - Staff Housing Building Maintenance	AC Res. 02/22	Operating Expenses			(14,000)	(182,805)
3100120	SAN - Domestic Refuse Collection Charges	AC Res. 02/22	Operating Revenue		197,866		15,061
3100121	SAN - Domestic Services (Additional)	AC Res. 02/22	Operating Revenue		94,924		109,985
2100117	SAN - General Tip Maintenance	AC Res. 02/22	Operating Expenses		35,000		144,985
2100120	SAN - Communication Expenses	AC Res. 02/22	Operating Expenses			(2,000)	142,985
3100200	SAN OTH - Commercial Collection Charge	AC Res. 02/22	Operating Revenue		4,442		147,427
3100201	SAN OTH - Commercial Collection Charge (Addition	AC Res. 02/22	Operating Revenue		51,996		199,423
3100202	SAN OTH - Commercial Tipping Charge	AC Res. 02/22	Operating Revenue		124,500		323,923
2100652	PLAN - Consultants	AC Res. 02/22	Operating Expenses			(5,000)	318,923
2100711	COM AMEN - Cemetery Maintenance/Operations	AC Res. 02/22	Operating Expenses			(3,570)	315,353
3110610	HERITAGE - Grants	AC Res. 02/22	Capital Revenue		94,863		410,216
3110610	HERITAGE - Grants	AC Res. 02/22	Capital Revenue		54,400		464,616
3110220	SWIM AREAS - Admissions	AC Res. 02/22	Operating Revenue		20,000		484,616
2110520	LIBRARY - Communication Expenses	AC Res. 02/22	Operating Expenses		2,280		486,896
2110725	OTH CUL - Festival & Events	AC Res. 02/22	Operating Expenses			(19,717)	467,179
2110787	OTH CUL - Other Expenses	AC Res. 02/22	Operating Expenses			(10,000)	457,179
2110100	HALLS - Employee Costs	AC Res. 02/22	Operating Expenses			(21,000)	436,179
3110235	SWIM AREAS - Other Income	AC Res. 02/22	Operating Revenue		7,000		443,179
2110204	SWIM AREAS - Training & Conferences	AC Res. 02/22	Operating Expenses			(5,000)	438,179
3110510	LIBRARY - Grant - Regional Library Services	AC Res. 02/22	Operating Revenue			(2,872)	435,307
3110511	LIBRARY - Other Grants	AC Res. 02/22	Operating Revenue		4,923		440,230
2110509	LIBRARY - Travel & Accommodation	AC Res. 02/22	Operating Expenses		2,500		442,730
2110511	LIBRARY - Office Equipment Maintenance	AC Res. 02/22	Operating Expenses			(1,500)	441,230
2110512	LIBRARY - Book Purchases	AC Res. 02/22	Operating Expenses		1,500		442,730
2110521	LIBRARY - Information Technology	AC Res. 02/22	Operating Expenses			(2,280)	440,450
2110587	LIBRARY - Other Expenses	AC Res. 02/22	Operating Expenses		3,000		443,450
2110600	HERITAGE - Employee Costs	AC Res. 02/22	Operating Expenses			(19,000)	424,450
2110500	LIBRARY - Employee Costs	AC Res. 02/22	Operating Expenses		20,000		444,450
2110689	HERITAGE - Building Maintenance	AC Res. 02/22	Operating Expenses			(4,321)	440,129
2110189	HALLS - Town Halls and Public Bldg Maintenance	AC Res. 02/22	Operating Expenses		3,200		443,329
2110200	SWIM AREAS - Salaries	AC Res. 02/22	Operating Expenses		21,000		464,329
2110209	SWIM AREAS - Travel & Accommodation	AC Res. 02/22	Operating Expenses			(3,500)	460,829
2110216	SWIM AREAS - Postage and Freight	AC Res. 02/22	Operating Expenses		1,000		461,829
2110252	SWIM AREAS - Consultants	AC Res. 02/22	Operating Expenses		18,000		479,829
2110288	SWIM AREAS - Building Operations	AC Res. 02/22	Operating Expenses			(8,000)	471,829
2110289	SWIM AREAS - Building Maintenance	AC Res. 02/22	Operating Expenses			(14,000)	457,829
4110210	SWIM AREAS - Building (Capital)	AC Res. 02/22	Capital Expenses			(8,196)	449,633
2110316	REC - Postage and Freight	AC Res. 02/22	Operating Expenses			(3,295)	446,338
2110364	REC - Trails & Tracks Maintenance/Operations	AC Res. 02/22	Operating Expenses			(9,502)	436,836
2110365	REC - Parks & Gardens Maintenance/Operations	AC Res. 02/22	Operating Expenses			(22,900)	413,936
2110588	LIBRARY - Library Building Operations	AC Res. 02/22	Operating Expenses		3,000		416,936
2110665	HERITAGE - Maintenance/Operations	AC Res. 02/22	Operating Expenses		3,188		420,124
3110700	OTH CUL - Contributions & Donations - Other Cultu	AC Res. 02/22	Operating Revenue			(45,000)	375,124
3110710	OTH CUL - Grants - Other Culture	AC Res. 02/22	Operating Revenue			(25,000)	350,124
3110735	OTH CUL - Other Income	AC Res. 02/22	Operating Revenue			(15,000)	335,124
2110704	OTH CUL - Training & Conferences	AC Res. 02/22	Operating Expenses			(2,500)	332,624
2110741	OTH CUL - Subscriptions & Memberships	AC Res. 02/22	Operating Expenses			(3,000)	329,624
4110610	HERITAGE - Building (Capital)	AC Res. 02/22	Capital Expenses			(107,136)	222,488
3120114	ROADC - Other Grants - Footpaths	AC Res. 02/22	Capital Revenue		75,660		298,148
3120710	WATER - Grants	AC Res. 02/22	Capital Revenue		50,530		348,678
3120130	ROADC - Other Grants - Flood Damage	AC Res. 02/22	Capital Revenue			(4,672,812)	(4,324,134)
4120158	ROADC - Roads Outside BUA - Gravel - Flood Dama	AC Res. 02/22	Capital Expenses		4,670,812		346,678
3120620	AERO - Airport Landing Fees & Charges	AC Res. 02/22	Operating Revenue		20,000		366,678
2120604	AERO - Training & Development	AC Res. 02/22	Operating Expenses			(24,750)	341,928
2120652	AERO - Consultants	AC Res. 02/22	Operating Expenses			(15,000)	326,928

Please refer to the compilation report

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**NOTE 15
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
2120685	AERO - Legal Expenses	AC Res. 02/22	Operating Expenses			(5,500)	321,428
2120665	AERO - Airstrip & Grounds Maintenance/Operation	AC Res. 02/22	Operating Expenses		5,000		326,428
4120690	AERO - Infrastructure Other (Capital) - Aerodromes	AC Res. 02/22	Capital Expenses		369,864		696,292
3120710	WATER - Grants	AC Res. 02/22	Capital Revenue			(54,400)	641,892
3120720	WATER - Fees & Charges	AC Res. 02/22	Operating Revenue		190,000		831,892
2120752	WATER - Consultants	AC Res. 02/22	Operating Expenses			(20,000)	811,892
4120790	WATER - Infrastructure Other (Capital)	AC Res. 02/22	Capital Expenses		3,804		815,696
4120190	ROADC - Infrastructure Other (Capital)	AC Res. 02/22	Capital Expenses			(200,000)	615,696
2120234	ROADM - Street Lighting	AC Res. 02/22	Operating Expenses			(45,000)	570,696
2120235	ROADM - Traffic Signs/Equipment (Safety)	AC Res. 02/22	Operating Expenses			(7,000)	563,696
3120620	AERO - Airport Landing Fees & Charges	AC Res. 02/22	Operating Revenue		20,000		583,696
2120689	AERO - Building Maintenance	AC Res. 02/22	Operating Expenses			(20,000)	563,696
4120610	AERO - Building (Capital)	AC Res. 02/22	Capital Expenses		25,000		588,696
4120170	ROADC - Footpaths and Cycleways (Capital)	AC Res. 02/22	Capital Expenses			(70,933)	517,763
4120165	ROADC - Drainage Built Up Area (Capital)	AC Res. 02/22	Capital Expenses			(278,372)	239,391
2130289	TOUR - Building Maintenance	AC Res. 02/22	Operating Expenses		16,000		255,391
3130210	TOUR - Grants	AC Res. 02/22	Capital Revenue		17,480		272,871
2140219	ADMIN - Information Technology Contract Services	AC Res. 02/22	Operating Expenses			(20,000)	252,871
2140221	ADMIN - Information Technology Other	AC Res. 02/22	Operating Expenses			(34,400)	218,471
2140252	ADMIN - Consultants	AC Res. 02/22	Operating Expenses			(136,318)	82,153
2140285	ADMIN - Legal Expenses	AC Res. 02/22	Operating Expenses		15,000		97,153
2140286	ADMIN - Expensed Minor Asset Purchases	AC Res. 02/22	Operating Expenses			(35,000)	62,153
2140288	ADMIN - Building Operations	AC Res. 02/22	Operating Expenses		57,650		119,803
2140289	ADMIN - Building Maintenance	AC Res. 02/22	Operating Expenses		4,000		123,803
4140210	ADMIN - Building (Capital)	AC Res. 02/22	Capital Expenses		17,000		140,803
2140400	POC - Internal Plant Repairs - Wages & O/Head	AC Res. 02/22	Operating Expenses			(109,997)	30,806
2140411	POC - External Parts & Repairs	AC Res. 02/22	Operating Expenses			(195,500)	(164,694)
2140418	POC - Expendable Tools / Consumables	AC Res. 02/22	Operating Expenses		10,000		(154,694)
2140328	PWO - Supervision	AC Res. 02/22	Operating Expenses		154,694		0
				0	7,556,425	(7,556,425)	0

Please refer to the compilation report

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 February 2022**

**NOTE 16
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 2021-22 year is \$30,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Law, order and public safety	(80,459)	(84.17%)	▼		Timing - grants	
Education and welfare	(385,025)	(36.57%)	▼		Timing	
Community amenities	429,929	41.22%	▲	Timing		
Recreation and culture	(70,436)	(25.98%)	▼		Timing - grants	
Transport	321,342	12.73%	▲	Timing		
Economic services	26,257	97.38%				
Expenditure from operating activities						
Governance	117,851	19.53%	▲	Timing		
General purpose funding	44,892	24.39%	▲	Timing		
Law, order and public safety	145,773	37.10%	▲	Timing		
Health	190,479	26.98%	▲	Timing		
Housing	150,277	13.31%	▲	Timing		
Community amenities	675,748	49.00%	▲	Timing		
Recreation and culture	1,190,507	36.00%	▲	Timing		
Transport	3,593,696	33.00%	▲	Timing		
Economic services	145,613	64.00%	▲	Timing		
Other property and services	65,999	24.00%	▲	Timing		
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(5,727,926)	(28.00%)	▼		Timing of Anticipated Grants such as Flood Damage and other roads not expended yet.	
Payments for property, plant and equipment and infrastructure	10,840,419	70.00%	▲	Timing of Anticipated Grants such as Flood Damage and other roads not expended yet.		
Transfer from reserves		100.00%	▲	Timing		

Please refer to the compilation report

7.5 LONG TERM FINANCIAL PLAN - 2022-23 TO 2036-37

File Number: 5179?

Author: Alan Thornton, Acting Director of Corporate Services

Responsible Officer: Amanda Dexter, Chief Executive Officer

Authority/Discretion: Legislative

SUMMARY

The Shire of Derby/West Kimberley Long Term Financial Plan (LTFP) 2022/23 – 2036/37 has been reviewed as per Statutory Requirements. The LTFP incorporates the latest Asset Management Plans. The document is presented for the Committees endorsement and acceptance.

DISCLOSURE OF ANY INTEREST

NIL.

BACKGROUND

The Long Term Financial Plan establishes key result areas, objectives, strategies to achieve them and measurable performance indicators to enable Council and the Community to review progress.

STATUTORY ENVIRONMENT

Section 5.56 of the *Local Government Act 1995*, requires WA Local Governments to produce a ‘Plan for the Future’ of the district.

A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district

POLICY IMPLICATIONS

NIL.

FINANCIAL IMPLICATIONS

The Long Term Financial Plan (LTFP). The LTFP is integrated with other strategic plans including Asset Management Plans and allows the Shire to assess not only its ability to fund the Corporate Business Plan but also ensure the Shire’s financial sustainability. The LTFP is based on the Shire’s current operational budgets and is underpinned by a number of key assumptions. These are listed in Appendix (1) and are determined through a combination of external source (e.g. Australian Bureau of Statistics) and historical trend data. The Long Term Financial Plan currently covers the 15 year period 2022/23 – 2036/37 and will be updated on an annual basis to be used in the development of annual budgets.

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
------	----------------	---------

1. Leadership and Governance	1.3 Effective Communication	1.2.2 Provide strong governance
------------------------------	-----------------------------	---------------------------------

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Legal & Compliance: Statutory Requirement to adopt the Corporate Business Plan and the Strategic Resourcing Plan.	Possible	Minor	Low	The Shire Administration and Moore Stephens in preparing the documents have ensured that thorough research and testing has been undertaken
Financial: Consequences if the details in the document are incorrect	Possible	Moderate	Low	The Shire Administration and Moore Stephens in preparing the documents have ensured that thorough research and testing has been undertaken

CONSULTATION

Moore Stephens

COMMENT


Council requested that the CEO incorporate the latest asset management financial projections into the shire’s future long term financial plans for council’s ongoing considerations.

Long term strategic planning is not a budgeting process but rather a continuous planning journey and at focusing attention on the organisation’s future financial capacity. Its purpose is to build an improved understanding of the timing of financial needs over the life of the plan and progress the organisation’s overall financial strategy. The financial impact of other strategic planning activities is combined with established services commitments, to produce a financial plan that is part projection and part predictive.

Long term financial planning requires the establishment of numerous assumptions for each year of the plan, some global and some variable. These assumptions have varying impacts on the plan outcomes depending on the sensitivity of the dependent calculations. It is also important that assumptions used in the long term financial plan match with those assumptions used in other plans such as asset management plans.

VOTING REQUIREMENT

Absolute majority

ATTACHMENTS**1. Shire of Derby West Kimberley - Long Term Financial Plan Draft V1.1**  **COMMITTEE RESOLUTION AC24/22****Moved: Cr Peter McCumstie****Seconded: Cr Keith Bedford****That the Audit Committee recommend that Council:**

- 1. Endorse the Long Term Financial Plan 2022/23 – 2036/37 per attachment to this report for Council's on going consideration.**

In Favour: Crs Keith Bedford, Peter McCumstie and Andrew Twaddle**Against:** Nil**CARRIED 3/0**



Shire of Derby / West Kimberley

Draft Long Term Financial Plan 2022/23 - 2036/37

 www.sdwk.wa.gov.au

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1.0 Foreword

"A friendly and diverse place with awesome opportunities"

Our Vision

We are pleased to present the Shire of Derby/West Kimberley Draft Long Term Financial Plan for 2022/23 - 2036/37.

As part of the Shire's ongoing commitment to an integrated approach to planning for the future, it provides the Council and the community with a picture of the Shire's long term financial and asset management circumstances and assists us to meet our strategic outcomes and objectives.

The Shire will encounter many challenges and opportunities over the next 15 years. Changes in population levels and demographics bring with them changing community needs and expectations. The Council will require a clear understanding of its capacity to meet these service expectations as it maintains a strong focus on sound financial management.

Council welcomes community participation in the planning process as we develop the strategic direction for a promising future for our Shire. We invite members of the community to contact a Councillor or Senior Council staff members if they have any questions.

The Shire of Derby/West Kimberley Draft Long Term Financial Plan is an important planning tool as we strive to achieve the strategies set out in the Shire of Derby/West Kimberley Strategic Community Plan 2012-2021.

The Shire has recently devoted significant resources to improving its strategic planning. This work continues as we constantly seek to improve our systems and service delivery.

Further work is required to update the asset management component of this Plan. This Plan will be used with our Corporate Business Plan and Workforce Plan to achieve our goals and drive the Shire in achieving its vision of "A friendly and diverse place with awesome opportunities".

**Amanda Dexter
Chief Executive Officer**

2.0 Key Information

ASSUMPTIONS

 2.5%
Inflation Rate


 Stable
Population

 Stable
Levels of Service

 Stable
Operations

 Balanced
Annual Budget

 2.5%
Rates

 2.5%
Employee Costs

STATISTICS ^{1 1 2}

 9
Elected
Members

 60
Employees

 3,674
Electors

 3,008
Dwellings

 2,366 km
Distance from
Perth

 119,761km²
Area

 7,730
Population

FINANCIAL INFORMATION³

\$7,365,244
Rates Revenue

\$3,705,444
Fees and Charges

\$21,575,153
Operating Revenue

\$24,620,903
Operating Expenditure

\$287,355,205
Net Assets

\$975,799
Cash Backed Reserves

\$3,435,360
Long Term Borrowings

¹Australian Bureau of Statistics, Derby-West Kimberley (S) (LGA52800) 2016 Census of Population and Housing

²WALGA Online Local Government Directory 2019/20, Shire of Derby/West Kimberley

³Shire of Derby/West Kimberley 2020-21 Annual Financial Report

3.0 Executive Summary

The following information provides a brief summary of the Draft Long Term Financial Plan 2022/23 - 2036/37, this should be read in conjunction with the underlying assumptions detailed in this Plan.

3.1 Planning for a Sustainable and Stable Future

The Shire of Derby/West Kimberley is planning for a positive and stable future. The Shire seeks to maintain, and where possible, improve service levels into the future while ensuring a healthy financial position.

Long term maintenance and renewal of the Shire’s infrastructure remains a significant challenge and requires external funding to ensure the economic and social benefits of the Shire’s infrastructure to the broader region and Western Australia are not impacted.

3.2 Significant Issues

The continued provision of community infrastructure remains one of the key priorities and major expenditure items for the Shire.

Renewal of road infrastrucutre and other community infrastructure remains a high priority due to the social, community and economic benefit these assets provide.

Funding the renewal of these assets is likely to be a significant financial challenge beyond the Shire’s forecast capacity if external funding is not available. Adequate maintenance, renewal and upgrading of significant community assets remains highly dependent on the receipt of external grants and contributions.

Rate revenue is forecast to increase by 2.5% (CPI) for the term of the Plan. These increases are to assist in the long term financial stability of the Shire and to maintain the level of services to the community.

3.3 Forecast Capital Projects

An extensive capital works program has been planned over the term of the Plan with a mixture of new/upgrade assets and asset renewals, aimed at ensuring the continued provision of high quality community infrastructure to residents of the Shire. Total planned asset expenditure per asset class over the 15 year term of the Plan is shown in the table below.

Planned expenditure by Asset Class	2022-2037 Amount (\$)
Buildings	26,210,810
Plant and Equipment	9,724,925
Infrastructure - Roads	42,376,873
Infrastructure – Footpaths	1,793,208
Infrastructure – Drainage	2,241,488
Infrastructure - Other	25,719,854
Grand Total	108,067,158

4.0 Community Profile, Vision and Objectives

4.1 Location and Heritage

The Shire of Derby/West Kimberley covers an area of 119,761 square kilometres, servicing 54 Aboriginal communities and three towns. Derby and Fitzroy Crossing being the main population centres with a third township at Camballin. Derby is the major centre of the Shire and this is where the main Administration Centre is located.

The Shire of Derby/West Kimberley offers its residents a unique and unparalleled way of life. On our doorstep are some truly stunning and untouched wilderness like the famed Buccaneer Archipelago, National Parks and gorges, the mighty Fitzroy River and the Gibb River Road.

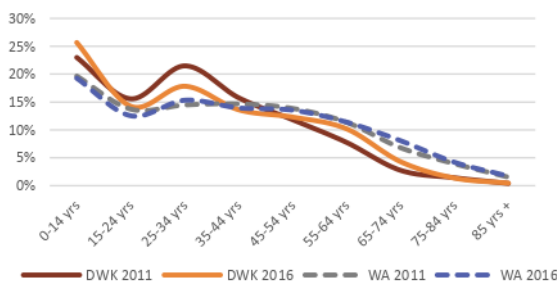
These pristine environments offer the opportunity for the community to get out camping, fishing and four wheel driving. Derby remains a supply point for an important part of the Kimberley’s pastoral, mining, oil and tourist industries.

The Shire continues to maintain a number of assets to service the community, and welcomes visitors to enjoy the scenic area.

The following statistics reflect the Shire’s population in comparison to the population of the state of Western Australia.

Population	2011		2016
Derby/West Kimberley	8,434	↑	7,730 ↓
WA	2.35m	↑	2.47m ↑

The chart below shows the population distribution for the Shire by age, highlighting minor changes for both the Shire and Western Australia from 2011 to 2016 census data.



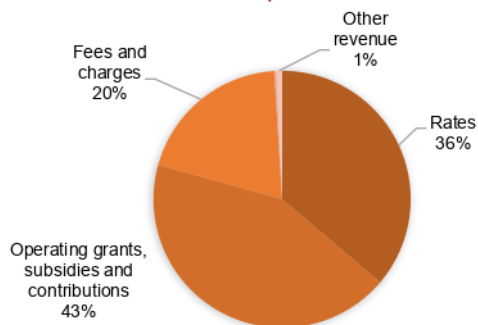
Refer to Appendix B12 – Forecast Significant Accounting Policies

5.0 Long Term Financial Planning Overview

5.1 Forecast Revenue

Comprising 36% of total revenue in year 1, rates are expected to generate \$7.9m in 2022/23, increasing to \$11.1m in 2036/37. The Shire is reliant on receiving more than \$168.2m over the next 15 years in untied operating grants, subsidies and contributions to maintain the current level of operations and services. Non operating grants are expected to be received for the renewal of assets over the term of the Plan.

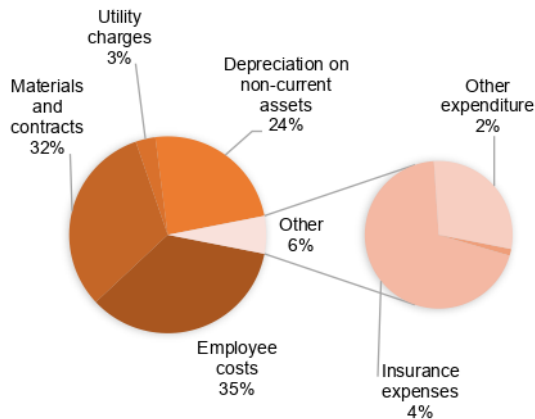
5.1.1 Revenue Composition Year 1 to 15



5.2 Forecast Expenditure

Expenditure is forecast to increase roughly in line with inflation, with the exception of depreciation expense which is slightly impacted by the addition of assets.

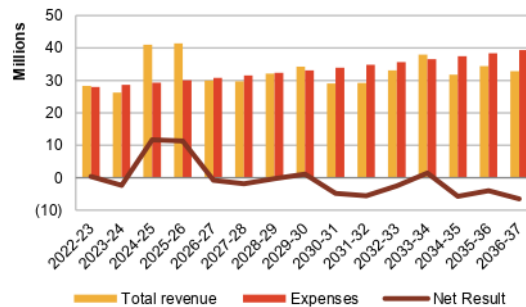
5.2.1 Expenditure Composition Year 1 to 15



5.3 Net Result

The chart below reflects in the columns the steady increase in operating revenue and expenditure forecast over the 15 years, with the brown line reflecting the net result. Changes in operating and non-operating grants result in the revenue spikes reflected in the chart.

5.3.1 Forecast Net Result Year 1 to 15



Revenue increases have been modelled throughout the life of the Plan to improve the financial position of the Shire, in order to deliver capital works programs and to maintain service levels to the community. Even with these modelled increases, the net result does not consistently improve, except where higher capital contributions are forecast to be received. If the modelled increases were not to be consistently applied, the financial position would, over time, further deteriorate.

Efficiency savings are also required throughout the Plan. Details of savings are yet to be determined, the challenge will be to achieve these savings without negatively impacting services to the community.

A number of assumptions and estimates have been utilised in arriving at these values and actual events may vary significantly from those provided.

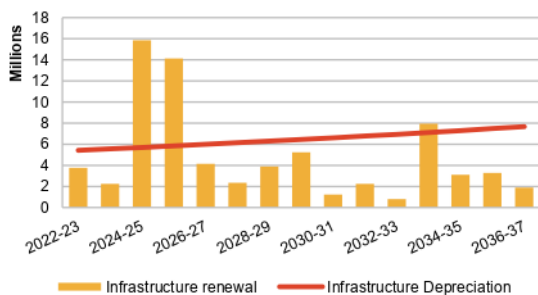
5.0 Long term Financial Planning Overview (Continued)

5.4 Depreciation Expense

Depreciation expense increases throughout the Plan from \$6.6m in year 1 to \$9.4m in year 15 as assets are revalued and renewed. Depreciation of infrastructure over the 15 years is \$97.3m, shown by the orange line in the chart below. The planned level of infrastructure asset renewal expenditure at \$72.1m, shown by the yellow columns, over the term of the Plan is below the level of depreciation.

Ideally, the average asset renewal should be in line with depreciation expense over the long term, to ensure the value of assets is maintained. On average, the Shire is planning to renew its infrastructure assets at a lower level than they are depreciating over the term of the Plan. The average lifespan of infrastructure assets is greater than 15 years and as such a number of assets will only require renewal beyond the term of the Plan.

5.4.1 Infrastructure Depreciation Expense v Asset Renewal Expenditure

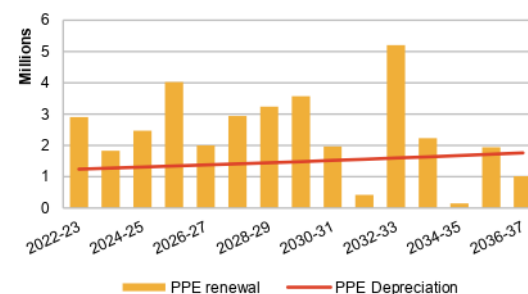


Further improvements in asset management data and the estimation of depreciation expense, along with the future renewal of long lived assets may result in a closer alignment between asset renewals and depreciation expense.

Where the planned asset renewals are lower than depreciation, the written down value of these assets will decrease over time as depreciation erodes the value of the assets. Revaluation of assets in line with inflation may mask a real decrease in value where planned asset renewals are lower than depreciation.

Planned property, plant and equipment asset renewals of \$35.9m, shown by the yellow columns in the chart below, over the 15 year term of the Plan is above forecast depreciation expense of \$22.3m, shown by the orange line, over the same period as shown in the chart below.

5.4.2 Property, Plant and Equipment Depreciation Expense v Asset Renewal Expenditure



Further improvements in asset management data and the estimation of depreciation expense, along with the future renewal of long lived assets may result in a closer alignment between asset renewals and depreciation expense.

5.5 Maintenance Expenditure

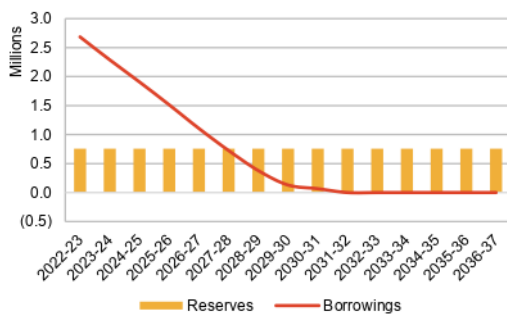
The current maintenance expenditure allocated in the annual operating budget is expected to continue at current levels, with inflationary increases occurring each year. Longer term maintenance costs may increase as new assets are constructed, these have not been included within this model as they are unknown.

5.0 Long term Financial Planning Overview (Continued)

5.6 Forecast Borrowings and Cash Reserves

In general, the finances of the Shire are expected to remain stable over the long term. Reserves will be utilised to save for major forecast asset renewals and subsequently to fund the renewals, resulting in the variations in reserve levels as shown in the chart below.

5.6.1 Forecast Borrowings and Cash Reserve levels



Existing borrowings are planned to be paid down by year 9 of the Plan. No new loans are planned and reducing borrowings is part of the Shire's strategy to allow flexibility to respond to sudden or unexpected expenditure requirements.

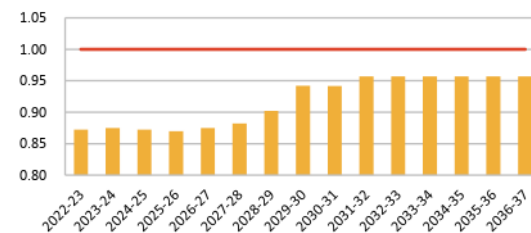
This strategy provides scope to leverage off future grant funding opportunities when, and if, they become available. The strategy also includes the use of cash backed reserves to save for significant future asset renewal spikes.

A number of assumptions and estimates have been utilised in arriving at these values and actual events may vary significantly from those provided.

5.7 Forecast Operating Ratios 2022-2037

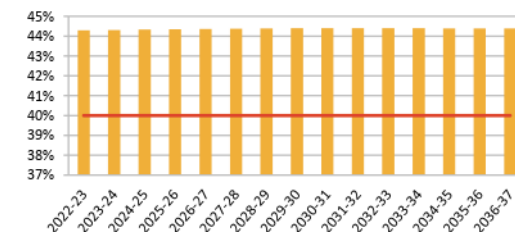
Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios. The red lines in the charts below indicate the Department of Local Government, Sport and Cultural Industries' (the Department) minimum target level of the ratio. An explanation of all ratios is provided at Section 10.

5.7.1 Forecast Current Ratio 2022-2037



As expected for a Shire with a forecast balanced funding surplus position and current borrowing liabilities, the ratio is less than 1.0. This trend is not considered to indicate a threat to the Shire's long term financial position as the current ratio is a short term indicator not a long term indicator. The ratio improves during the term of the Plan as current loan liabilities reduce.

5.7.2 Forecast Own Source Revenue Ratio 2022-2037

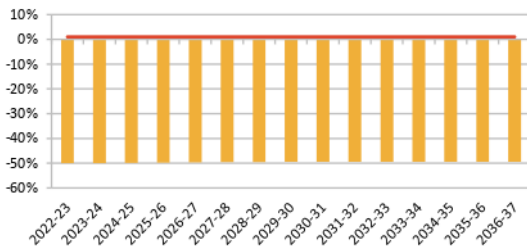


The ratio remains above the target, indicating a reduced reliance on grants and contributions.

Refer to Appendix B12 – Forecast Significant Accounting Policies

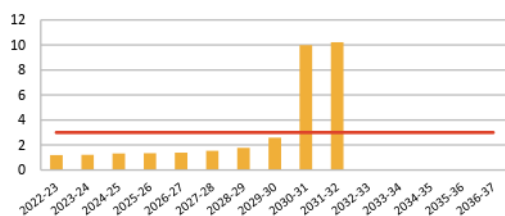
5.0 Long term Financial Planning Overview (Continued)

5.7.3 Forecast Operating Surplus Ratio 2022-2037



The ratio how the level of funds from operations remains static through the term of the plan and insufficient to cover depreciation expense. Additional rate increases would be required to improve this ratio.

5.7.4 Debt Service Coverage Ratio 2022-2037

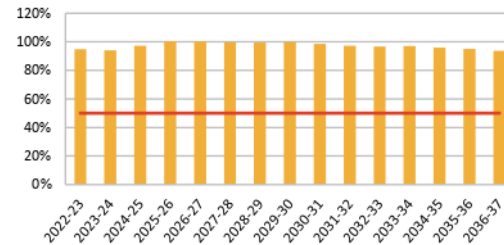


The debt service coverage ratio is below the target in the first 8 years of the Plan, however increases in 2030-31, with no loan liabilities forecast from 2032-33 for the remainder of the Plan.

5.8 Forecast Asset Ratios 2022-2037

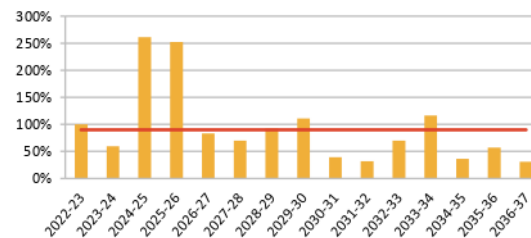
Reflecting the average age of assets, the asset consumption ratio shows how the Shire's assets will age whilst the Shire uses its resources to renew assets.

5.8.1 Forecast Asset Consumption Ratio 2022-2037



The above graph shows the average age of shire assets improves initially before decreasing back to current levels over the long term.

5.8.2 Forecast Asset Sustainability Ratio 2022-2037



The asset sustainability ratio fluctuates throughout the term of the Plan, shown as the red line in the chart above, indicating assets are not being consistently renewed at the same level as depreciation expense.

5.8.3 Forecast Asset Renewal Funding Ratio 2022-2037

The asset renewal funding ratio has not been currently calculated due to a lack of asset management data.

As the asset renewal funding ratio requires 10 years of planned and required asset renewals it is only able to be calculated for the first five years of the Plan once the required asset renewals have been determined.

6.0 Scenario Modelling

6.1 Scenario Modelling

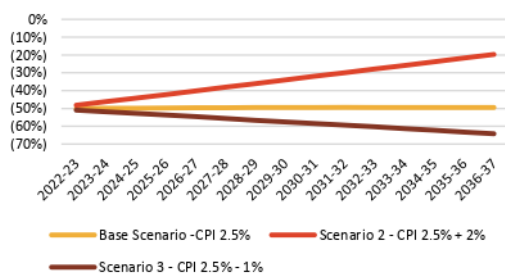
Scenarios were developed to test the financial impact of reduced levels of operating funding. To ascertain the effect of reduced funding levels, modelling of various scenarios was undertaken.

A base scenario was developed with a rates yield increase in line with inflation (2.5%) for the term of the Plan. Two alternative scenarios were also developed from this base as shown in the table below. All other assumptions remained the same across the three scenarios.

Scenario	Rates Increase above CPI (2.5%)	Total Increase
Base Scenario	0%	2.5%
Scenario 2	2%	4.5%
Scenario 3	-1%	1.5%

The base scenario was selected as the most appropriate and has been used for the Plan. The base scenario includes levels of rate revenue to ensure the current levels of service are maintained.

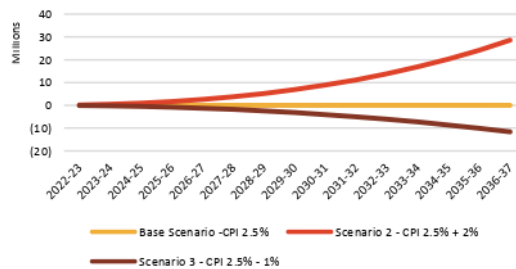
6.2 Scenario Comparison – Operating Surplus Ratio



The chart above shows the impact of the same change in total rates yield on the Shire’s Operating Surplus Ratio (other assumptions remaining the same). The base scenario with rate increases in line with inflation was selected as the basis of this plan.

The charts below reflect the impact of a change in total rates yield on the estimated surplus (deficit) at June 30 from the base scenario (other assumptions remaining the same).

6.3 Estimated Surplus (Deficit) June 30 Carried Forward



The cumulative impact of the changes in rates result in the surplus (deficit) shown in the table below.

	Estimated Surplus/(Deficit)		
	Scenario 1 CPI 2.5%	Scenario 2 CPI 2.5% + 2%	Scenario 3 CPI 2.5% - 1%
2022-23	0	153,571	(76,785)
2023-24	0	475,301	(235,346)
2024-25	0	980,726	(480,893)
2025-26	0	1,686,374	(818,864)
2026-27	0	2,609,826	(1,254,930)
2027-28	0	3,769,773	(1,795,006)
2028-29	0	5,186,075	(2,445,262)
2029-30	0	6,879,823	(3,199,055)
2030-31	0	8,873,409	(4,056,990)
2031-32	0	11,190,594	(5,022,967)
2032-33	0	13,856,582	(6,101,004)
2033-34	0	16,898,097	(7,295,240)
2034-35	0	20,343,466	(8,609,935)
2035-36	0	24,222,701	(10,049,478)
2036-37	0	28,567,586	(11,618,390)

7.0 Strategic Planning and Policies

7.1 Linkage with Other Plans

The Strategic Resourcing Plan is one component of a number of integrated strategic planning practices the Shire has developed. Combining asset management planning and long term financial planning into one document, the Strategic Resourcing Plan considers, and influences, workforce planning along with other key strategic plans.

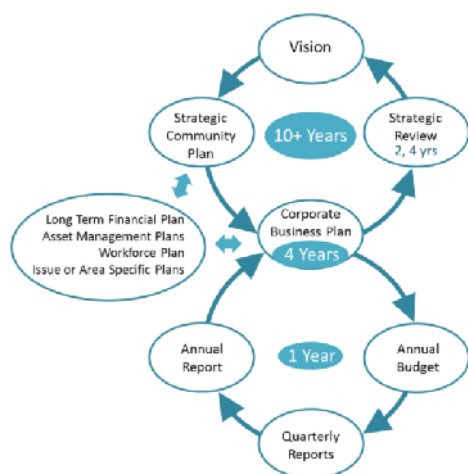
This Strategic Resourcing Plan has been prepared to achieve compliance with the *Local Government (Administration) Regulations 1996*.

Development of the Plan has also been influenced by the Department’s Integrated Planning Framework and Guidelines.

7.2 Strategic Documents Linkage

This Plan includes, and influences, other strategic planning activities as a mechanism to action the strategies contained in the Shire’s Strategic Community Plan, as illustrated in the diagram below.

Diagram: Integrated Planning and Reporting Cycle¹



¹ Department of Local Government, Sport and Cultural Industries, Integrated Planning and Reporting: Framework and Guidelines, September 2016

7.3 Strategic Community Plan 2012-2021

The Strategic Community Plan has been prepared to cover a minimum period of 10 years and details the community’s vision, aspirations and objectives for the Shire. To achieve the vision, a series of priorities, objectives and strategies were developed. Many strategies may be required to achieve a single objective and many objectives needed to achieve a single priority.

Individual strategies all require actions involving extra human, physical and financial resources. Achieving the Shire’s strategic priorities requires careful operational planning and prioritisation. This planning process is formalised as a Corporate Business Plan, operating on a rolling four-year basis.

7.4 Corporate Business Plan

The Corporate Business Plan (CBP) contains details of the actions and resources (human, asset and financial) to achieve each strategy and acts as an organisational guide for the Council and management.

The financial capacity and asset management practices to support the CBP are set out in the Strategic Resourcing Plan for the period. This planning provides an assurance the actions contained in the CBP can be adequately resourced over the next four years and highlights the long term consequences of the application of resources to undertake various projects.

7.5 Workforce and Other Strategic Plans

The Workforce Plan and other strategic plans integrate with the Strategic Resourcing Plan through the workforce requirement for assets and financial resources along with the requirements for a workforce to manage the Shire’s assets and financial resources.

The Shire’s Workforce Plan has been considered in the development of this Strategic Resourcing Plan. No financial impacts are expected from the Workforce Plan with employee costs forecast to rise in line with forecast inflation at 1.5%.

8.0 Risk Management

8.1 Risk Management

The Shire provides a diverse range of services and facilities to the general public which exposes it to risks. As part of the implementation of Integrated Planning and Reporting, the Shire intends to formalise its risk based management practices to improve the management of identified risks.

The Shire has a practice of conducting a regular review of insurance levels of assets by the Chief Executive Officer and Director of Corporate Services to ensure the level is adequate. The Shire's insurer is LGIS.

The Shire's investment policy requires the investment of surplus funds (including cash reserves) to be in term deposits held by authorised deposit taking institutions or Treasury bonds.

The Shire seeks to engage experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they are able to undertake their roles with minimal risk to the community and the Shire.

8.2 Certainty of Assumptions

Included in the Plan is a detailed analysis of the assumptions used as part of the planning process and the level of risk associated with each assumption.

The impact of the assumptions applied to issues identified as carrying a high risk have been separately disclosed, as has the sensitivity of movements in these assumptions on the financial forecasts set out in this Plan.

8.3 Sensitivity Analysis

Where an assessment has been made that a high level of uncertainty applies to the assumptions, sensitivity analysis has been used to help quantify the potential financial impact of a change in the assumption.

Assumptions with a high level of uncertainty and a higher dollar value present the greatest risk that a movement will result in unexpected and detrimental consequences. The details of this analysis are shown adjacent to each assumption on the following pages.

Refer to Appendix B12 – Forecast Significant Accounting Policies

9.0 Assumptions, Risks, Uncertainties and Sensitivity

9.1 Revenue – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Shire Growth in Population: The number of residents in the Shire is expected to remain stable.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Rates Level Increase: Annual rates have been based on an increase in the total rate yield of 2.5% in the with forecast inflation rate for the term of the plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Operating Grants and Contributions: Increases in line with inflation forecast.	Low	Not assessed as high financial risk.	Medium	± \$1,681,519 to the value of operating grants and contributions per 1% movement in the value over the life of the Plan.
Non-operating Grants and Contributions: Remain in line with funding requirements identified for various capital works.	High	The forecast new capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately impact on service levels.	High	± \$1,014,763 to the value of non-operating grants and contributions per 1% movement in the value over the life of the Plan.
Fees and Charges: Increases in line with inflation forecast	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Interest Earnings: Interest earning of an average rate of 1.5% per annum.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Revenue: Increase in line with inflation.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Profit on Asset Disposal: Profit on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate no profit on asset disposals has been included.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

Refer to Appendix B12 – Forecast Significant Accounting Policies

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.2 Expenditure – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Employee Costs: Increase annually by forecast inflation.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Materials and Contracts: Increased annually by forecast inflation.	Medium	Not assessed as high financial risk.	High	± \$1,585,663 to the value of materials and contracts per 1% movement in the value over the life of the Plan.
Depreciation: Depreciation has been calculated using an average rate for each asset class based on the weighted average estimated remaining useful life of assets in the class.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Insurance: Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Expenditure: Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Loss on Asset Disposal: A loss on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate in the Plan, no loss on asset disposals has been included in the Plan.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

Refer to Appendix B12 – Forecast Significant Accounting Policies

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.3 Assets – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Revaluations: In line with annual inflation.	Low	The revaluation of assets may result in changes in asset ratio analysis and depreciation, leading to a change in the net result. The revaluation of assets will have no impact on Cashflows.	High	±\$858,037 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±\$3,624,696 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.
Impairment of Assets: No impairment of assets has been assumed over the life of the Plan. Impairment of assets usually occurs due to unplanned or unforeseen events such as natural disasters.	High	A widespread major impairment event may result in a requirement for high levels of expenditure to maintain service levels.	Medium	Unable to be quantified.
Infrastructure Assets: Expenditure has been based on historical levels escalated by inflation and infrastructure additions.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Property, Plant and Equipment: Building expenditure is in accordance with planned projects and plant expenditure is based on the Plant Replacement Program.	High	Planned expenditure is highly dependent on receipt of capital grants for buildings.	Medium	Not assessed as high level of uncertainty.

Refer to Appendix B12 – Forecast Significant Accounting Policies

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.4 Liabilities – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Borrowings: New borrowings to be considered for capital works where required.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Employee Entitlements: It has been assumed the Shire will be in a position to meet its obligations in relation to employee entitlements.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.

Refer to Appendix B12 – Forecast Significant Accounting Policies

Shire of Derby/West Kimberley Draft Long Term Financial Plan

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9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.5 Equity Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Cash Backed Reserves: It has been assumed the Shire will invest cash reserves in term deposits with banking institutions and these funds will be available for use during the term of the Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Revaluation Surplus: Increasing in line with inflation based revaluation.	Low	The revaluation of assets to their fair value may result in changes in asset ratio analysis and depreciation leading to a change in the net result. The revaluations of assets will have no impact on Cashflows.	High	±\$858,037 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±\$3,624,696 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.

Refer to Appendix B12 – Forecast Significant Accounting Policies

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.6 Other – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Ownership of Strategic Assets: The Shire has not planned for the ownership of any strategic assets to be transferred to another party over the term of the Plan.	High	Any significant changes to the ownership of strategic assets would require an amendment to this Plan and, depending on the circumstance, be subject to community consultation.	Low	Not assessed as high level of uncertainty.
Inflators: Forecast inflation at 2.5% per annum.	Medium	Not assessed as high financial risk.	High	± \$3,899,981 to operating revenue per 1% movement in the inflators over the life of the Plan. ± \$4,999,517 to operating expenditure per 1% movement in the inflators over the life of the Plan.
Commercial Activities: The Shire has no plans to undertake a significant commercial activity during the period of the Plan.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
General Economic Forecasts for State: The economic forecast for the State is closely linked to the success of the mining industry. Demands for minerals is forecast to remain stable in the short term with a corresponding stability of the state economy.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
General Economic Forecasts for Region: Historically, the region's economy is heavily dependent on mining. This remains the assumption for the term of this Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.

Refer to Appendix B12 – Forecast Significant Accounting Policies

10.0 Monitoring and Performance

10.1 Monitoring

The Plan will be the subject of a desktop review each year to consider changing circumstances, with a full revision scheduled every two years in line with the review of the Strategic Community Plan.

Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios.

10.2 Ratio Targets

A series of performance indicators, in the form of financial ratios set out in the table below, have been used to assess the financial performance of the Shire.

To maintain comparability across the industry, these ratios and their respective target ranges, have been derived from the Department's Long Term Financial Planning guidelines and *Regulation 50 of Local Government (Financial Management) Regulation 1996*.

The Department's Advisory Standard also provides target levels for each of the ratios.

Ratio	Calculation	Indication	Minimum target
Current Ratio	current assets minus restricted assets current liabilities minus liabilities associated with restricted assets minus current liabilities associated with long term borrowings	A measure of the Shire's immediate liquidity and the capacity to meet short term financial obligations from unrestricted current assets.	1.
Operating Surplus Ratio	operating revenue minus operating expense own source operating revenue	A measure of the extent to which own source revenues raised cover operational expenses.	1%
Own Source Revenue Coverage Ratio	own source operating revenue operating expense	A measure of the extent of the Shire's ability to cover costs using only discretionary revenue.	40%
Debt Service Coverage Ratio	Annual operating surplus before interest and depreciation principal and interest	A measure of the extent of the Shire's capacity to generate sufficient cash to cover debt payments.	3
Asset Consumption Ratio	depreciated replacement cost of assets current replacement cost of depreciation assets	A measure of the aged condition of the Shire's physical assets.	50%
Asset Sustainability Ratio	capital renewal and replacement expenditure depreciation expense	A measure of the extent to which assets managed by the Shire are being replaced as they reach the end of their useful lives.	90%
Asset Renewal Funding Ratio	NPV of planned capital renewals over 10 years NPV of required capital expenditure over 10 years	The Shire's financial capacity to fund asset renewal to support existing service levels. (This ratio is based on the ten years forecast expenditure and as such is only able to be calculated of the first five years of the Plan).	75%

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix A1 – Forecast Financial Statements

Financial Statements

The following forecast financial statements have been prepared and are included at the end of the Plan.

These forecast statements have been prepared within a framework which accords with the Australian Accounting Standards.

Statements of Comprehensive Income

Often referred to as the operating statement, it shows the revenues and expenses over the periods classified by two methods (by Program and Nature or Type) to disclose a net result.

Statement of Financial Position

More commonly referred to as the Balance Sheet, this statement discloses the forecast changes in the balance of assets and liability accounts over the periods.

Statement of Changes in Equity

This statement discloses the changes in equity over the forecast period. It shows the impact of operations on net assets and the movement in cash backed and revaluation reserves.

Statement of Cashflows

Represents the forecast cash inflows and outflows and discloses the changes to the balance of cash over the period.

Statement of Funding

A statement combining operating and capital revenues and expenses and discloses the opening and closing net current forecast surplus (deficit) funding position for each year.

Statement of Net Current Asset Composition

A statement showing how the closing estimated surplus/deficit has been calculated.

Statement of Fixed Asset Movements

A summary of the impact of the Plan on the value of fixed assets over the period. It discloses the movements in the net value of property, plant, and equipment and infrastructure.

Statement of Fixed Asset Funding

A summary of the capital expenditure by asset class and the source of funding for each class.

Forecast Ratios

The forecast ratios required by the regulations and discussed earlier under monitoring and performance.

Nature or Type

A number of statements in the Plan are disclosed using nature or type descriptors of revenue and expenditure (for example Rates and Employee Costs). This classification is in accordance with Schedule 1 of the Local Government (Financial Management) Regulation 1996.

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix A1 – Forecast Financial Statements (Continued)

Service Programs

The Shire provides a wide variety of services to the community in order to achieve its vision and objectives. The following service program descriptions as per the *Local Government (Financial Management) Regulations 1996* are used in the Plan to represent these services, however not all services listed may be provided by the Shire of Derby/West Kimberley.

Objectives	Services	Objectives	Services
Governance	Members of Council	Recreation and culture	Public halls, civic centre
	Governance – general		Swimming areas
General purpose funding	Rates		Other recreation and sport
	Other general purpose funding		Television and radio re-broadcasting
Law, order, public safety	Fire prevention		Libraries
	Animal control		Other culture
	Other law, order, public safety	Transport	Streets, roads, bridges, depots
	Health		Maternal and infant health
Preventative services			- Maintenance
- Immunisation			Road plant purchase (if not capitalised)
- Meat inspection			Parking facilities
- Administration and inspection			Traffic control
- Pest control			Aerodromes
- Other			Water transport facilities
Other health			Economic services
Education and welfare	Pre-school		
	Other education	Building control	
	Care of families and children	Sale yards and markets	
	Aged and disabled	Plant nursery	
	- Senior citizens centres	Other economic services	
- Meals on wheels	Other property and services	Private works	
Other welfare		Public works overheads	
Housing		Staff housing	Plant operation
		Other housing	Salaries and wages
Community amenities		Sanitation	Unclassified
		- Household refuse	Town Planning Schemes
		- Other	
	Sewerage		
	Urban stormwater drainage		
	Protection of environment		
	Town planning and regional development		
	Other community amenities		

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B2 – Forecast Statement of Comprehensive Income by Nature or Type 2022-2037

	2018-19	2019-20	2020-21	Base	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Revenues																				
Rates	6,861,475	7,342,404	7,365,244	7,678,514	7,870,477	8,067,239	8,268,919	8,475,643	8,687,534	8,904,722	9,127,340	9,355,524	9,589,412	9,829,147	10,074,876	10,326,748	10,584,916	10,849,539	11,120,778	
Operating grants, subsidies and contributions	6,374,913	6,890,842	9,572,828	5,971,350	9,377,236	9,611,665	9,851,958	10,098,256	10,350,713	10,609,480	10,874,719	11,146,590	11,425,257	11,710,889	12,003,661	12,303,752	12,611,344	12,926,630	13,249,794	
Fees and charges	3,874,461	4,028,832	3,705,444	4,180,441	4,284,958	4,392,083	4,501,885	4,614,430	4,729,791	4,848,037	4,969,237	5,093,471	5,220,806	5,351,321	5,485,100	5,622,228	5,762,783	5,906,851	6,054,525	
Interest earnings	391,058	543,956	261,755	225,000	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926
Other revenue	382,048	148,375	669,882	156,254	160,160	164,166	168,269	172,476	176,788	181,208	185,739	190,383	195,143	200,021	205,021	210,146	215,400	220,784	226,303	
	17,883,955	18,954,409	21,575,153	18,211,559	21,759,757	22,302,079	22,857,957	23,427,731	24,011,752	24,610,373	25,223,961	25,852,894	26,497,544	27,158,304	27,835,584	28,529,800	29,241,369	29,970,730	30,718,326	
Expenses																				
Employee costs	(6,309,034)	(6,233,109)	(6,868,307)	(9,498,560)	(9,736,036)	(9,979,446)	(10,228,929)	(10,484,653)	(10,746,771)	(11,015,435)	(11,290,825)	(11,573,095)	(11,862,425)	(12,158,988)	(12,462,966)	(12,774,543)	(13,093,907)	(13,421,260)	(13,756,792)	
Materials and contracts	(6,242,158)	(7,758,407)	(7,583,028)	(8,626,979)	(8,842,681)	(9,063,752)	(9,290,338)	(9,522,588)	(9,760,672)	(10,004,674)	(10,254,809)	(10,511,182)	(10,773,966)	(11,043,311)	(11,319,389)	(11,602,362)	(11,892,420)	(12,189,724)	(12,494,467)	
Utility charges	(1,056,843)	(1,011,575)	(909,609)	(884,529)	(906,646)	(929,318)	(952,551)	(976,360)	(1,000,770)	(1,025,789)	(1,051,440)	(1,077,724)	(1,104,667)	(1,132,285)	(1,160,591)	(1,189,604)	(1,219,347)	(1,249,829)	(1,281,076)	
Depreciation on non-current assets	(7,138,247)	(7,721,744)	(7,414,109)	(7,131,200)	(6,666,342)	(6,837,274)	(7,008,206)	(7,183,411)	(7,362,998)	(7,547,071)	(7,735,749)	(7,929,140)	(8,127,370)	(8,330,553)	(8,538,817)	(8,752,289)	(8,971,097)	(9,195,373)	(9,425,256)	
Interest expenses	(239,119)	(183,670)	(117,250)	(135,801)	(101,343)	(87,917)	(74,318)	(61,494)	(48,088)	(34,757)	(23,284)	(12,397)	(5,129)	(2,245)	0	0	0	0	0	
Insurance expenses	(958,257)	(1,023,930)	(979,070)	(1,167,763)	(1,196,956)	(1,226,879)	(1,257,554)	(1,288,992)	(1,321,215)	(1,354,245)	(1,388,102)	(1,422,803)	(1,458,373)	(1,494,832)	(1,532,202)	(1,570,509)	(1,609,772)	(1,650,017)	(1,691,270)	
Other expenditure	(2,123,558)	(734,267)	(749,530)	(490,508)	(502,773)	(515,345)	(528,227)	(541,432)	(554,970)	(568,843)	(583,066)	(597,645)	(612,586)	(627,902)	(643,600)	(659,689)	(676,181)	(693,082)	(710,409)	
	(24,067,216)	(24,666,702)	(24,620,903)	(27,935,340)	(27,952,777)	(28,639,931)	(29,340,123)	(30,058,930)	(30,795,484)	(31,550,814)	(32,327,275)	(33,123,986)	(33,944,516)	(34,790,116)	(35,657,565)	(36,548,996)	(37,462,724)	(38,399,285)	(39,359,270)	
	(6,183,261)	(5,712,293)	(3,045,750)	(9,723,781)	(6,193,020)	(6,337,852)	(6,482,166)	(6,631,199)	(6,783,732)	(6,940,441)	(7,103,314)	(7,271,092)	(7,446,972)	(7,631,812)	(7,821,981)	(8,019,196)	(8,221,355)	(8,428,555)	(8,640,944)	
Non-operating grants, subsidies and contributions	6,130,032	6,635,262	1,054,897	22,040,788	6,570,953	3,964,402	18,173,281	17,984,472	5,966,337	5,071,025	6,856,860	8,405,584	2,591,305	2,041,170	5,277,955	9,454,795	2,513,139	4,471,853	2,133,233	
Loss on revaluation	0	0	(1,585,512)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Profit on asset disposals	425	0	28,788	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Loss on asset disposal	0	0	(199,314)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
NET RESULT	(52,804)	922,969	(3,746,891)	12,317,007	377,933	(2,373,450)	11,691,115	11,353,273	(817,395)	(1,869,416)	(246,454)	1,134,492	(4,855,667)	(5,590,642)	(2,544,026)	1,435,599	(5,708,216)	(3,956,702)	(6,507,711)	
Other comprehensive income	0	(11,417,516)	104,141,621	0	7,929,666	8,062,946	8,551,539	9,043,684	9,243,642	9,423,073	9,648,547	9,916,758	10,046,654	10,161,477	10,357,118	10,657,273	10,786,469	10,962,820	11,079,944	
TOTAL COMPREHENSIVE INCOME	(52,804)	(10,494,547)	100,394,730	12,317,007	8,307,599	5,689,496	20,242,654	20,396,957	8,426,247	7,553,657	9,402,093	11,051,250	5,190,987	4,570,835	7,813,092	12,092,872	5,078,253	7,006,118	4,572,233	

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B3 – Forecast Statement of Comprehensive Income by Program 2022-2037

	2018-19	2019-20	2020-21	Base	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue																			
Governance	29,183	55,668	1,158	3,750	3,844	3,940	4,038	4,139	4,242	4,348	4,456	4,568	4,683	4,800	4,920	5,043	5,169	5,299	5,432
General purpose funding	11,535,985	13,058,156	13,784,449	11,054,125	14,423,381	14,782,292	15,150,174	15,527,255	15,913,763	16,309,933	16,716,008	17,132,236	17,558,870	17,996,168	18,444,399	18,903,837	19,374,759	19,857,455	20,352,219
Law, order, public safety	43,957	74,971	58,840	163,950	168,050	172,254	176,559	180,972	185,497	190,133	194,887	199,762	204,757	209,876	215,122	220,499	226,012	231,662	237,454
Health	544,244	559,825	621,024	706,516	724,179	742,282	760,840	779,861	799,357	819,342	839,825	860,821	882,341	904,399	927,008	950,183	973,937	998,284	1,023,241
Education and welfare	149,189	311,998	132,061	1,089,770	1,117,014	1,144,940	1,173,564	1,202,903	1,232,975	1,263,800	1,295,395	1,327,780	1,360,975	1,394,999	1,429,874	1,465,622	1,502,262	1,539,819	1,578,315
Housing	11,444	108,866	97,375	108,800	111,521	114,309	117,166	120,095	123,098	126,175	129,330	132,563	135,877	139,273	142,755	146,324	149,982	153,732	157,575
Community amenities	1,871,351	1,986,887	1,784,707	2,195,272	2,250,154	2,306,408	2,364,068	2,423,168	2,483,748	2,545,843	2,609,488	2,674,726	2,741,594	2,810,132	2,880,383	2,952,392	3,026,201	3,101,857	3,179,404
Recreation and culture	255,204	499,508	345,504	464,872	476,496	488,408	500,621	513,136	525,965	539,115	552,595	566,410	580,570	595,084	609,961	625,210	640,839	656,860	673,282
Transport	3,271,069	1,970,022	4,563,395	2,285,000	2,342,125	2,400,678	2,460,695	2,522,213	2,585,268	2,649,899	2,716,148	2,784,053	2,853,654	2,924,996	2,998,121	3,073,073	3,149,900	3,228,648	3,309,363
Economic services	109,609	87,996	83,835	57,000	58,426	59,887	61,384	62,919	64,492	66,104	67,756	69,450	71,185	72,964	74,788	76,658	78,575	80,538	82,551
Other property and services	62,720	240,512	102,805	82,504	84,567	86,681	88,848	91,070	93,347	95,681	98,073	100,525	103,038	105,613	108,253	110,959	113,733	116,576	119,490
	17,883,955	18,954,409	21,575,153	18,211,559	21,759,757	22,302,079	22,857,957	23,427,731	24,011,752	24,610,373	25,223,961	25,852,894	26,497,544	27,158,304	27,835,584	28,529,800	29,241,369	29,970,730	30,718,326
Expenses excluding finance costs																			
Governance	(1,807,246)	(1,539,111)	(1,214,318)	(1,670,237)	(1,711,935)	(1,754,742)	(1,798,604)	(1,843,574)	(1,889,667)	(1,936,905)	(1,985,328)	(2,034,967)	(2,085,836)	(2,137,985)	(2,191,434)	(2,246,221)	(2,302,376)	(2,359,937)	(2,418,936)
General purpose funding	(484,615)	(798,415)	(609,156)	(414,987)	(425,363)	(435,998)	(446,898)	(458,070)	(469,524)	(481,261)	(493,294)	(505,626)	(518,267)	(531,224)	(544,504)	(558,116)	(572,069)	(586,370)	(601,030)
Law, order, public safety	(393,999)	(463,736)	(645,066)	(770,307)	(787,260)	(806,955)	(827,128)	(847,802)	(868,997)	(890,717)	(912,986)	(935,810)	(959,206)	(983,188)	(1,007,768)	(1,032,963)	(1,058,779)	(1,085,253)	(1,112,389)
Health	(802,307)	(987,427)	(961,513)	(1,460,607)	(1,495,123)	(1,532,517)	(1,570,827)	(1,610,096)	(1,650,350)	(1,691,603)	(1,733,894)	(1,777,243)	(1,821,675)	(1,867,214)	(1,913,895)	(1,961,741)	(2,010,784)	(2,061,059)	(2,112,586)
Education and welfare	(571,760)	(420,768)	(722,644)	(858,372)	(875,050)	(896,961)	(919,385)	(942,369)	(965,928)	(990,075)	(1,014,831)	(1,040,201)	(1,066,205)	(1,092,860)	(1,120,181)	(1,148,187)	(1,176,893)	(1,206,315)	(1,236,471)
Housing	(183,097)	(7,610)	(510,835)	(546,371)	(543,417)	(557,113)	(571,040)	(585,317)	(599,951)	(614,950)	(630,323)	(646,081)	(662,233)	(678,789)	(695,759)	(713,154)	(730,984)	(749,258)	(767,989)
Community amenities	(5,149,986)	(3,624,864)	(4,121,524)	(4,082,207)	(4,120,644)	(4,224,082)	(4,329,684)	(4,437,922)	(4,548,873)	(4,662,593)	(4,779,165)	(4,898,645)	(5,021,112)	(5,146,635)	(5,275,300)	(5,407,179)	(5,542,361)	(5,680,919)	(5,822,937)
Recreation and culture	(3,657,362)	(4,606,458)	(5,527,606)	(6,663,225)	(6,756,433)	(6,925,831)	(7,098,972)	(7,276,450)	(7,458,360)	(7,644,815)	(7,835,941)	(8,031,836)	(8,232,635)	(8,438,447)	(8,649,410)	(8,865,645)	(9,087,291)	(9,314,473)	(9,547,336)
Transport	(8,813,711)	(10,619,081)	(8,940,302)	(9,884,037)	(9,682,669)	(9,927,721)	(10,175,918)	(10,430,312)	(10,691,073)	(10,958,349)	(11,232,314)	(11,513,121)	(11,800,954)	(12,095,981)	(12,398,378)	(12,708,336)	(13,026,045)	(13,351,693)	(13,685,491)
Economic services	(542,995)	(1,062,165)	(1,141,122)	(1,309,467)	(1,332,168)	(1,365,539)	(1,399,680)	(1,434,673)	(1,470,541)	(1,507,303)	(1,544,989)	(1,583,612)	(1,623,202)	(1,663,783)	(1,705,380)	(1,748,013)	(1,791,714)	(1,836,504)	(1,882,415)
Other property and services	(1,421,019)	(353,397)	(109,567)	(139,722)	(121,372)	(124,555)	(127,669)	(130,851)	(134,132)	(137,486)	(140,926)	(144,447)	(148,062)	(151,765)	(155,556)	(159,441)	(163,428)	(167,504)	(171,690)
	(23,828,097)	(24,483,032)	(24,503,653)	(27,799,539)	(27,851,434)	(28,552,014)	(29,265,805)	(29,997,436)	(30,747,396)	(31,516,057)	(32,303,991)	(33,111,589)	(33,939,387)	(34,787,871)	(35,657,565)	(36,548,996)	(37,462,724)	(38,399,285)	(39,359,270)
Finance costs																			
General purpose funding	(369)	0	0	(20,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Housing	(64,970)	(60,321)	(45,640)	(51,074)	(44,018)	(38,273)	(32,644)	(28,088)	(23,268)	(18,171)	(12,779)	(7,076)	(2,279)	(998)	0	0	0	0	0
Recreation and culture	(3,031)	(1,338)	(5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transport	(153,325)	(105,528)	(56,186)	(50,251)	(43,923)	(37,365)	(30,570)	(23,529)	(16,226)	(9,335)	(4,656)	(938)	0	0	0	0	0	0	0
Economic services	(17,424)	(16,483)	(15,419)	(14,476)	(13,402)	(12,279)	(11,104)	(9,877)	(8,594)	(7,251)	(5,849)	(4,383)	(2,850)	(1,247)	0	0	0	0	0
	(239,119)	(183,670)	(117,250)	(135,801)	(101,343)	(87,917)	(74,318)	(61,494)	(48,088)	(34,757)	(23,284)	(12,397)	(5,129)	(2,245)	0	0	0	0	0
Non operating grants, subsidies and contributions																			
General purpose funding	0	300,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Law, order, public safety	0	140,000	204,720	119,896	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education and welfare	0	0	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community amenities	0	0	273	339,863	1,820,000	1,801,500	1,439,250	3,227,750	2,000,000	2,940,750	1,599,070	3,563,490	241,750	385,000	4,315,500	2,220,000	45,500	478,250	133,000
Recreation and culture	158,789	0	136	140,000	3,437,953	1,251,797	262,537	2,638,223	466,290	955,258	1,420,222	4,022,805	347,918	1,337,284	225,412	3,729,712	2,064,238	914,788	792,813
Transport	5,971,243	6,190,262	849,768	21,286,029	1,313,000	911,105	16,471,494	12,118,499	3,500,047	1,175,017	3,837,568	819,289	2,001,637	318,886	737,043	3,505,083	403,401	3,078,815	1,207,420
Economic services	0	5,000	0	105,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6,130,032	6,635,262	1,054,897	22,040,788	6,570,953	3,964,402	18,173,281	17,984,472	5,966,337	5,071,025	6,856,860	8,405,584	2,591,305	2,041,170	5,277,955	9,454,795	2,513,139	4,471,853	2,133,233
Profit/(loss) on disposal of assets																			
Housing	0	0	(199,314)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other property and services	0	0	28,788	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	425	0	(170,526)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on revaluation	0	0	(1,585,512)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET RESULT	(52,804)	922,969	(3,746,891)	12,317,007	377,933	(2,373,450)	11,691,115	11,353,273	(817,395)	(1,869,416)	(246,454)	1,134,492	(4,855,667)	(5,590,642)	(2,544,026)	1,435,599	(5,708,216)	(3,956,702)	(6,507,711)
Other comprehensive income	0	(11,417,516)	104,141,621	0	7,929,666	8,062,946	8,551,539	9,043,684	9,243,642	9,423,073	9,648,547	9,916,758	10,046,654	10,161,477	10,357,118	10,657,273	10,786,469	10,962,820	11,079,944
TOTAL COMPREHENSIVE INCOME	(52,804)	(10,494,547)	100,394,730	12,317,007	8,307,599	5,689,496	20,242,654	20,396,957	8,426,247	7,553,657	9,402,093	11,051,250	5,190,987	4,570,835	7,813,092	12,092,872	5,078,253	7,006,118	4,572,233

Appendix B4 – Forecast Statement of Financial Position 2022-2037

	2019	2020	2021	Base	30 June 23	30 June 24	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36	30 June 37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CURRENT ASSETS																			
Unrestricted cash and cash equivalents	6,031,260	6,235,956	7,958,424	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276
Restricted cash and cash equivalent	0	0	975,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799
Trade and other receivables	4,178,303	3,824,167	1,874,013	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857
Inventories	93,038	54,679	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395
TOTAL CURRENT ASSETS	10,302,601	10,114,802	10,840,631	4,654,327	4,654,327	4,654,327	4,654,327	4,654,327	4,654,327	4,654,327	4,654,327	4,654,327	4,654,327	4,654,327	4,654,327	4,654,327	4,654,327	4,654,327	4,654,327
NON-CURRENT ASSETS																			
Other receivables	101,680	123,754	108,614	108,614	108,614	108,614	108,614	108,614	108,614	108,614	108,614	108,614	108,614	108,614	108,614	108,614	108,614	108,614	108,614
Property plant and equipment	40,839,716	45,666,420	47,278,345	47,574,222	50,416,670	52,186,314	54,632,516	58,694,322	60,750,525	63,788,011	67,174,729	70,952,559	73,140,886	73,760,947	79,259,262	81,810,082	82,243,695	84,489,934	85,803,797
Infrastructure	163,369,168	149,684,526	248,532,765	266,371,360	271,454,133	274,978,179	292,393,276	308,334,247	314,296,705	318,431,838	324,100,875	331,126,400	334,065,530	337,949,889	340,264,666	349,806,718	354,451,358	359,211,237	362,469,607
Intangible assets	6,284,313	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL NON-CURRENT ASSETS	210,594,877	195,474,700	295,919,724	314,054,196	321,979,417	327,273,107	347,134,406	367,137,183	375,155,844	382,328,463	391,384,218	402,187,573	407,315,030	411,819,450	419,632,542	431,725,414	436,803,667	443,809,785	448,382,018
TOTAL ASSETS	220,897,478	205,589,502	306,760,355	318,708,523	326,633,744	331,927,434	351,788,733	371,791,510	379,810,171	386,982,790	396,038,545	406,841,900	411,969,357	416,473,777	424,286,869	436,379,741	441,457,994	448,464,112	453,036,345
CURRENT LIABILITIES																			
Trade and other payables	3,977,715	3,681,924	3,899,528	3,899,528	3,899,528	3,899,528	3,899,528	3,899,528	3,899,528	3,899,528	3,899,528	3,899,528	3,899,528	3,899,528	3,899,528	3,899,528	3,899,528	3,899,528	3,899,528
Contract liabilities	0	529,572	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Current portion of long-term liabilities	5,556,320	373,274	368,839	3,066,521	395,806	381,355	394,180	407,586	381,038	346,338	247,895	63,530	66,415	0	0	0	0	0	0
Provisions	752,496	558,741	578,267	578,267	578,267	578,267	578,267	578,267	578,267	578,267	578,267	578,267	578,267	578,267	578,267	578,267	578,267	578,267	578,267
TOTAL CURRENT LIABILITIES	10,286,531	5,143,511	4,846,634	7,544,316	4,873,601	4,859,150	4,871,975	4,885,381	4,858,833	4,824,133	4,725,690	4,541,325	4,544,210	4,477,795	4,477,795	4,477,795	4,477,795	4,477,795	4,477,795
NON-CURRENT LIABILITIES																			
Long-term borrowings	1,900,665	3,435,361	3,066,521	0	2,288,337	1,906,982	1,512,802	1,105,216	724,178	377,840	129,945	66,415	0	0	0	0	0	0	0
Provisions	10,409,199	10,050,152	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995
TOTAL NON-CURRENT LIABILITIES	12,309,864	13,485,513	14,558,516	11,491,995	13,780,332	13,398,977	13,004,797	12,597,211	12,216,173	11,869,835	11,621,940	11,558,410	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995	11,491,995
TOTAL LIABILITIES	22,596,395	18,629,024	19,405,150	19,036,311	18,653,933	18,258,127	17,876,772	17,482,592	17,075,006	16,693,968	16,347,630	16,099,735	16,036,205	15,969,790	15,969,790	15,969,790	15,969,790	15,969,790	15,969,790
NET ASSETS	198,301,083	186,960,478	287,355,205	299,672,212	307,979,811	313,669,307	333,911,961	354,308,918	362,735,165	370,288,822	379,690,915	390,742,165	395,933,152	400,503,987	408,317,079	420,409,951	425,488,204	432,494,322	437,066,555
EQUITY																			
Retained surplus	65,878,010	66,097,921	62,877,884	75,415,891	75,793,824	73,420,374	85,111,489	96,464,762	95,647,367	93,777,951	93,531,497	94,665,989	89,810,322	84,219,680	81,675,654	83,111,253	77,403,037	73,446,335	66,938,624
Reserves - cash backed	1,552,654	1,502,654	975,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799
Asset revaluation surplus	130,870,419	119,359,903	223,501,522	223,501,522	231,431,188	239,494,134	248,045,673	257,089,357	266,332,999	275,756,072	285,404,619	295,321,377	305,368,031	315,529,508	325,886,626	336,543,899	347,330,368	358,293,188	369,373,132
TOTAL EQUITY	198,301,083	186,960,478	287,355,205	299,672,212	307,979,811	313,669,307	333,911,961	354,308,918	362,735,165	370,288,822	379,690,915	390,742,165	395,933,152	400,503,987	408,317,079	420,409,951	425,488,204	432,494,322	437,066,555

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B5 – Forecast Statement of Changes in Equity 2022-2037

	2019	2020	2021	Base	30 June 23	30 June 24	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36	30 June 37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
RETAINED SURPLUS																			
Opening balance	65,930,814	65,124,952	66,097,920	62,877,884	75,415,891	75,793,824	73,420,374	85,111,489	96,464,762	95,647,367	93,777,951	93,531,497	94,665,989	89,810,322	84,219,680	81,675,654	83,111,253	77,403,037	73,446,335
Net result	(52,804)	922,969	(3,746,891)	12,317,007	377,933	(2,373,450)	11,691,115	11,353,273	(817,395)	(1,869,416)	(246,454)	1,134,492	(4,855,667)	(5,590,642)	(2,544,026)	1,435,599	(5,708,216)	(3,956,702)	(6,507,711)
Amount transferred (to)/from reserves		50,000	526,855	221,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing balance	65,878,010	66,097,921	62,877,884	75,415,891	75,793,824	73,420,374	85,111,489	96,464,762	95,647,367	93,777,951	93,531,497	94,665,989	89,810,322	84,219,680	81,675,654	83,111,253	77,403,037	73,446,335	66,938,624
RESERVES - CASH/INVESTMENT BACKED																			
Opening balance	1,552,654	1,552,654	1,502,654	975,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799
Amount transferred to/(from) retained surplus	0	(50,000)	(526,855)	(221,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing balance	1,552,654	1,502,654	975,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799
ASSET REVALUATION SURPLUS																			
Opening balance	130,870,419	119,359,903	223,501,522	223,501,522	223,501,522	231,431,188	239,494,134	248,045,673	257,089,357	266,332,999	275,756,072	285,404,619	295,321,377	305,368,031	315,529,508	325,886,626	336,543,899	347,330,368	358,293,188
Total other comprehensive income	0	0	0	0	7,929,666	8,062,946	8,551,539	9,043,684	9,243,642	9,423,073	9,648,547	9,916,758	10,046,654	10,161,477	10,357,118	10,657,273	10,786,469	10,962,820	11,079,944
Closing balance	130,870,419	119,359,903	223,501,522	223,501,522	231,431,188	239,494,134	248,045,673	257,089,357	266,332,999	275,756,072	285,404,619	295,321,377	305,368,031	315,529,508	325,886,626	336,543,899	347,330,368	358,293,188	369,373,132
TOTAL EQUITY	198,301,083	186,960,478	287,355,205	299,672,212	307,979,811	313,669,307	333,911,961	354,308,918	362,735,165	370,288,822	379,690,915	390,742,165	395,933,152	400,503,987	408,317,079	420,409,951	425,488,204	432,494,322	437,066,555

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B6 – Forecast Statement of Cashflows 2022-2037

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Cash flows from operating activities																
Receipts																
Rates	7,870,477	8,067,239	8,268,919	8,475,643	8,687,534	8,904,722	9,127,340	9,355,524	9,589,412	9,829,147	10,074,876	10,326,748	10,584,916	10,849,539	11,120,778	
Operating grants, subsidies and contributions	9,377,236	9,611,665	9,851,958	10,098,256	10,350,713	10,609,480	10,874,719	11,146,590	11,425,257	11,710,889	12,003,661	12,303,752	12,611,344	12,926,630	13,249,794	
Fees and charges	4,284,958	4,392,083	4,501,885	4,614,430	4,729,791	4,848,037	4,969,237	5,093,471	5,220,806	5,351,321	5,485,100	5,622,228	5,762,783	5,906,851	6,054,525	
Interest earnings	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	
Other revenue	160,160	164,166	168,269	172,476	176,788	181,208	185,739	190,383	195,143	200,021	205,021	210,146	215,400	220,784	226,303	
	21,759,757	22,302,079	22,857,957	23,427,731	24,011,752	24,610,373	25,223,961	25,852,894	26,497,544	27,158,304	27,835,584	28,529,800	29,241,369	29,970,730	30,718,326	
Payments																
Employee costs	(9,736,036)	(9,979,446)	(10,228,929)	(10,484,653)	(10,746,771)	(11,015,435)	(11,290,825)	(11,573,095)	(11,862,425)	(12,158,988)	(12,462,966)	(12,774,543)	(13,093,907)	(13,421,260)	(13,756,792)	
Materials and contracts	(8,842,681)	(9,063,752)	(9,290,338)	(9,522,588)	(9,760,672)	(10,004,674)	(10,254,809)	(10,511,182)	(10,773,966)	(11,043,311)	(11,319,389)	(11,602,362)	(11,892,420)	(12,189,724)	(12,494,467)	
Utility charges	(906,646)	(929,318)	(952,551)	(976,360)	(1,000,770)	(1,025,789)	(1,051,440)	(1,077,724)	(1,104,667)	(1,132,285)	(1,160,591)	(1,189,604)	(1,219,347)	(1,249,829)	(1,281,076)	
Interest expenses	(101,343)	(87,917)	(74,318)	(61,494)	(48,088)	(34,757)	(23,284)	(12,397)	(5,129)	(2,245)	0	0	0	0	0	
Insurance expenses	(1,196,956)	(1,226,879)	(1,257,554)	(1,288,992)	(1,321,215)	(1,354,245)	(1,388,102)	(1,422,803)	(1,458,373)	(1,494,832)	(1,532,202)	(1,570,509)	(1,609,772)	(1,650,017)	(1,691,270)	
Other expenditure	(502,773)	(515,345)	(528,227)	(541,432)	(554,970)	(568,843)	(583,066)	(597,645)	(612,586)	(627,902)	(643,600)	(659,689)	(676,181)	(693,082)	(710,409)	
	(21,286,435)	(21,802,657)	(22,331,917)	(22,875,519)	(23,432,486)	(24,003,743)	(24,591,526)	(25,194,846)	(25,817,146)	(26,459,563)	(27,118,748)	(27,796,707)	(28,491,627)	(29,203,912)	(29,934,014)	
Net cash provided by (used in) operating activities	473,322	499,422	526,040	552,212	579,266	606,630	632,435	658,048	680,398	698,741	716,836	733,093	749,742	766,818	784,312	
Cash flows from investing activities																
Payments for purchase of property, plant & equipment	(2,908,000)	(1,826,500)	(2,474,550)	(4,023,020)	(2,000,000)	(2,940,750)	(3,241,770)	(3,575,990)	(1,969,245)	(422,890)	(5,205,000)	(2,234,200)	(146,300)	(1,945,020)	(1,022,500)	
Payments for construction of infrastructure	(3,753,897)	(2,241,518)	(15,843,416)	(14,119,484)	(4,138,017)	(2,355,867)	(3,901,187)	(5,239,747)	(1,238,928)	(2,250,606)	(789,791)	(7,953,688)	(3,116,581)	(3,293,651)	(1,895,045)	
Proceeds from non-operating grants, subsidies and contributions	6,570,953	3,964,402	18,173,281	17,984,472	5,966,337	5,071,025	6,856,860	8,405,584	2,591,305	2,041,170	5,277,955	9,454,795	2,513,139	4,471,853	2,133,233	
Net cash provided by (used in) investing activities	(90,944)	(103,616)	(144,685)	(158,032)	(171,680)	(225,592)	(286,097)	(410,153)	(616,868)	(632,326)	(716,836)	(733,093)	(749,742)	(766,818)	(784,312)	
Cash flows from financing activities																
Repayment of debentures	(382,378)	(395,806)	(381,355)	(394,180)	(407,586)	(381,038)	(346,338)	(247,895)	(63,530)	(66,415)	0	0	0	0	0	
Net cash provided by (used in) financing activities	(382,378)	(395,806)	(381,355)	(394,180)	(407,586)	(381,038)	(346,338)	(247,895)	(63,530)	(66,415)	0	0	0	0	0	
Net increase (decrease) in cash held	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Cash at beginning of year	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	
Cash and cash equivalents at the end of year	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	2,677,075	
Reconciliation of net cash provided by operating activities to net result																
Net result	377,933	(2,373,450)	11,691,115	11,353,273	(817,395)	(1,869,416)	(246,454)	1,134,492	(4,855,667)	(5,590,642)	(2,544,026)	1,435,599	(5,708,216)	(3,956,702)	(6,507,711)	
Depreciation	6,666,342	6,837,274	7,008,206	7,183,411	7,362,998	7,547,071	7,735,749	7,929,140	8,127,370	8,330,553	8,538,817	8,752,289	8,971,097	9,195,373	9,425,256	
Grants/contributions for the development of assets	(6,570,953)	(3,964,402)	(18,173,281)	(17,984,472)	(5,966,337)	(5,071,025)	(6,856,860)	(8,405,584)	(2,591,305)	(2,041,170)	(5,277,955)	(9,454,795)	(2,513,139)	(4,471,853)	(2,133,233)	
Net cash from operating activities	473,322	499,422	526,040	552,212	579,266	606,630	632,435	658,048	680,398	698,741	716,836	733,093	749,742	766,818	784,312	

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B7 – Forecast Statement of Funding 2022-2037

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
FUNDING FROM OPERATIONAL ACTIVITIES																
Revenues																
Rates	7,870,477	8,067,239	8,268,919	8,475,643	8,687,534	8,904,722	9,127,340	9,355,524	9,589,412	9,829,147	10,074,876	10,326,748	10,584,916	10,849,539	11,120,778	
Operating grants, subsidies and contributions	9,377,236	9,611,665	9,851,958	10,098,256	10,350,713	10,609,480	10,874,719	11,146,590	11,425,257	11,710,889	12,003,661	12,303,752	12,611,344	12,926,630	13,249,794	
Fees and charges	4,284,958	4,392,083	4,501,885	4,614,430	4,729,791	4,848,037	4,969,237	5,093,471	5,220,806	5,351,321	5,485,100	5,622,228	5,762,783	5,906,851	6,054,525	
Interest earnings	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	66,926	
Other revenue	160,160	164,166	168,269	172,476	176,788	181,208	185,739	190,383	195,143	200,021	205,021	210,146	215,400	220,784	226,303	
	21,759,757	22,302,079	22,857,957	23,427,731	24,011,752	24,610,373	25,223,961	25,852,894	26,497,544	27,158,304	27,835,584	28,529,800	29,241,369	29,970,730	30,718,326	
Expenses																
Employee costs	(9,736,036)	(9,979,446)	(10,228,929)	(10,484,653)	(10,746,771)	(11,015,435)	(11,290,825)	(11,573,095)	(11,862,425)	(12,158,988)	(12,462,966)	(12,774,543)	(13,093,907)	(13,421,260)	(13,756,792)	
Materials and contracts	(8,842,681)	(9,063,752)	(9,290,338)	(9,522,588)	(9,760,672)	(10,004,674)	(10,254,809)	(10,511,182)	(10,773,966)	(11,043,311)	(11,319,389)	(11,602,362)	(11,892,420)	(12,189,724)	(12,494,467)	
Utility charges (electricity, gas, water etc.)	(906,646)	(929,318)	(952,551)	(976,360)	(1,000,770)	(1,025,789)	(1,051,440)	(1,077,724)	(1,104,667)	(1,132,285)	(1,160,591)	(1,189,604)	(1,219,347)	(1,249,829)	(1,281,076)	
Depreciation on non-current assets	(6,666,342)	(6,837,274)	(7,008,206)	(7,183,411)	(7,362,998)	(7,547,071)	(7,735,749)	(7,929,140)	(8,127,370)	(8,330,553)	(8,538,817)	(8,752,289)	(8,971,097)	(9,195,373)	(9,425,256)	
Interest expense	(101,343)	(87,917)	(74,318)	(61,494)	(48,088)	(34,757)	(23,284)	(12,397)	(5,129)	(2,245)	0	0	0	0	0	
Insurance expense	(1,196,956)	(1,226,879)	(1,257,554)	(1,288,992)	(1,321,215)	(1,354,245)	(1,388,102)	(1,422,803)	(1,458,373)	(1,494,832)	(1,532,202)	(1,570,509)	(1,609,772)	(1,650,017)	(1,691,270)	
Other expenditure	(502,773)	(515,345)	(528,227)	(541,432)	(554,970)	(568,843)	(583,066)	(597,645)	(612,586)	(627,902)	(643,600)	(659,689)	(676,181)	(693,082)	(710,409)	
	(27,952,777)	(28,639,931)	(29,340,123)	(30,058,930)	(30,795,484)	(31,550,814)	(32,327,275)	(33,123,986)	(33,944,516)	(34,790,116)	(35,657,565)	(36,548,996)	(37,462,724)	(38,399,285)	(39,359,270)	
	(6,193,020)	(6,337,852)	(6,482,166)	(6,631,199)	(6,783,732)	(6,940,441)	(7,103,314)	(7,271,092)	(7,446,972)	(7,631,812)	(7,821,981)	(8,019,196)	(8,221,355)	(8,428,555)	(8,640,944)	
Funding position adjustments																
Depreciation on non-current assets	6,666,342	6,837,274	7,008,206	7,183,411	7,362,998	7,547,071	7,735,749	7,929,140	8,127,370	8,330,553	8,538,817	8,752,289	8,971,097	9,195,373	9,425,256	
Net funding from operational activities	473,322	499,422	526,040	552,212	579,266	606,630	632,435	658,048	680,398	698,741	716,836	733,093	749,742	766,818	784,312	
FUNDING FROM CAPITAL ACTIVITIES																
Inflows																
Non-operating grants, subsidies and contributions	6,570,953	3,964,402	18,173,281	17,984,472	5,966,337	5,071,025	6,856,860	8,405,584	2,591,305	2,041,170	5,277,955	9,454,795	2,513,139	4,471,853	2,133,233	
Outflows																
Purchase of property plant and equipment	(2,908,000)	(1,826,500)	(2,474,550)	(4,023,020)	(2,000,000)	(2,940,750)	(3,241,770)	(3,575,990)	(1,969,245)	(422,890)	(5,205,000)	(2,234,200)	(146,300)	(1,945,020)	(1,022,500)	
Purchase of infrastructure	(3,753,897)	(2,241,518)	(15,843,416)	(14,119,484)	(4,138,017)	(2,355,867)	(3,901,187)	(5,239,747)	(1,238,928)	(2,250,606)	(789,791)	(7,953,688)	(3,116,581)	(3,293,651)	(1,895,045)	
Net funding from capital activities	(90,944)	(103,616)	(144,685)	(158,032)	(171,680)	(225,592)	(286,097)	(410,153)	(616,868)	(632,326)	(716,836)	(733,093)	(749,742)	(766,818)	(784,312)	
FUNDING FROM FINANCING ACTIVITIES																
Inflows																
Outflows																
Repayment of past borrowings	(382,378)	(395,806)	(381,355)	(394,180)	(407,586)	(381,038)	(346,338)	(247,895)	(63,530)	(66,415)	0	0	0	0	0	
Net funding from financing activities	(382,378)	(395,806)	(381,355)	(394,180)	(407,586)	(381,038)	(346,338)	(247,895)	(63,530)	(66,415)	0	0	0	0	0	
Estimated surplus/deficit July 1 B/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Estimated surplus/deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B8 – Forecast Statement of Net Current Asset Composition 2022-2037

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Estimated surplus/deficit July 1 B/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CURRENT ASSETS																
Unrestricted cash and equivalents	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276	1,922,276
Restricted cash and cash equivalent	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799	754,799
Trade and other receivables	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857	1,944,857
Inventories	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395	32,395
CURRENT LIABILITIES																
Trade and other payables	(3,899,528)	(3,899,528)	(3,899,528)	(3,899,528)	(3,899,528)	(3,899,528)	(3,899,528)	(3,899,528)	(3,899,528)	(3,899,528)	(3,899,528)	(3,899,528)	(3,899,528)	(3,899,528)	(3,899,528)	(3,899,528)
Reserves	(754,799)	(754,799)	(754,799)	(754,799)	(754,799)	(754,799)	(754,799)	(754,799)	(754,799)	(754,799)	(754,799)	(754,799)	(754,799)	(754,799)	(754,799)	(754,799)
Estimated surplus/deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B9 – Forecast Statement of Fixed Asset Movements 2022-2037

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
CAPITAL WORKS - INFRASTRUCTURE																
Infrastructure Roads	7,327	759,096	15,344,488	11,238,960	3,423,369	1,146,042	2,220,033	949,487	11,003	289,075	276,358	3,928,755	582,207	2,068,697	131,976	
Infrastructure Footpaths	100,000	102,500	105,063	107,690	110,382	113,142	115,971	118,870	121,842	124,888	128,010	131,210	134,490	137,852	141,298	
Infrastructure Drainage	125,000	128,125	131,328	134,611	137,976	141,425	144,961	148,585	152,300	156,108	160,011	164,011	168,111	172,314	176,622	
Infrastructure Other	3,521,570	1,251,797	262,537	2,638,223	466,290	955,258	1,420,222	4,022,805	953,783	1,680,535	225,412	3,729,712	2,231,773	914,788	1,445,149	
Total capital works - infrastructure	3,753,897	2,241,518	15,843,416	14,119,484	4,138,017	2,355,867	3,901,187	5,239,747	1,238,928	2,250,606	789,791	7,953,688	3,116,581	3,293,651	1,895,045	
Represented by:																
Additions - renewal	3,753,897	2,241,518	15,843,416	14,119,484	4,138,017	2,355,867	3,901,187	5,239,747	1,238,928	2,250,606	789,791	7,953,688	3,116,581	3,293,651	1,895,045	
Total Capital Works - Infrastructure	3,753,897	2,241,518	15,843,416	14,119,484	4,138,017	2,355,867	3,901,187	5,239,747	1,238,928	2,250,606	789,791	7,953,688	3,116,581	3,293,651	1,895,045	
Asset movement reconciliation																
Total capital works infrastructure	3,753,897	2,241,518	15,843,416	14,119,484	4,138,017	2,355,867	3,901,187	5,239,747	1,238,928	2,250,606	789,791	7,953,688	3,116,581	3,293,651	1,895,045	
Depreciation infrastructure	(5,424,257)	(5,559,863)	(5,698,860)	(5,841,331)	(5,987,366)	(6,137,048)	(6,290,476)	(6,447,735)	(6,608,930)	(6,774,152)	(6,943,506)	(7,117,095)	(7,295,023)	(7,477,397)	(7,664,331)	
Revaluation of infrastructure assets (inflation)	6,753,133	6,842,391	7,270,541	7,662,818	7,811,807	7,916,314	8,058,326	8,233,513	8,309,132	8,407,905	8,468,492	8,705,459	8,823,082	8,943,625	9,027,656	
Net movement in infrastructure assets	5,082,773	3,524,046	17,415,097	15,940,971	5,962,458	4,135,133	5,669,037	7,025,525	2,939,130	3,884,359	2,314,777	9,542,052	4,644,640	4,759,879	3,258,370	
CAPITAL WORKS - PROPERTY, PLANT AND EQUIPMENT																
Buildings - non-specialised	1,820,000	1,801,500	1,439,250	3,227,750	2,000,000	2,940,750	1,599,070	3,563,490	241,750	385,000	4,315,500	2,220,000	45,500	478,250	133,000	
Plant and equipment	1,088,000	25,000	1,035,300	795,270	0	0	1,642,700	12,500	1,727,495	37,890	889,500	14,200	100,800	1,466,770	889,500	
Total capital works property, plant and equipment	2,908,000	1,826,500	2,474,550	4,023,020	2,000,000	2,940,750	3,241,770	3,575,990	1,969,245	422,890	5,205,000	2,234,200	146,300	1,945,020	1,022,500	
Represented by:																
Additions - renewal	2,908,000	1,826,500	2,474,550	4,023,020	2,000,000	2,940,750	3,241,770	3,575,990	1,969,245	422,890	5,205,000	2,234,200	146,300	1,945,020	1,022,500	
Total capital works property, plant and equipment	2,908,000	1,826,500	2,474,550	4,023,020	2,000,000	2,940,750	3,241,770	3,575,990	1,969,245	422,890	5,205,000	2,234,200	146,300	1,945,020	1,022,500	
Asset movement reconciliation																
Total capital works property, plant and equipment	2,908,000	1,826,500	2,474,550	4,023,020	2,000,000	2,940,750	3,241,770	3,575,990	1,969,245	422,890	5,205,000	2,234,200	146,300	1,945,020	1,022,500	
Depreciation property, plant and equipment	(1,242,085)	(1,277,411)	(1,309,346)	(1,342,080)	(1,375,632)	(1,410,023)	(1,445,273)	(1,481,405)	(1,518,440)	(1,556,401)	(1,595,311)	(1,635,194)	(1,676,074)	(1,717,976)	(1,760,925)	
Revaluation of property, plant and equipment (inflation)	1,176,533	1,220,555	1,280,998	1,380,866	1,431,835	1,506,759	1,590,221	1,683,245	1,737,522	1,753,572	1,888,626	1,951,814	1,963,387	2,019,195	2,052,288	
Net movement in property, plant and equipment	2,842,448	1,769,644	2,446,202	4,061,806	2,056,203	3,037,486	3,386,718	3,777,830	2,188,327	620,061	5,498,315	2,550,820	433,613	2,246,239	1,313,863	
CAPITAL WORKS - TOTALS																
Capital works																
Total capital works infrastructure	3,753,897	2,241,518	15,843,416	14,119,484	4,138,017	2,355,867	3,901,187	5,239,747	1,238,928	2,250,606	789,791	7,953,688	3,116,581	3,293,651	1,895,045	
Total capital works property, plant and equipment	2,908,000	1,826,500	2,474,550	4,023,020	2,000,000	2,940,750	3,241,770	3,575,990	1,969,245	422,890	5,205,000	2,234,200	146,300	1,945,020	1,022,500	
Total capital works	6,661,897	4,068,018	18,317,966	18,142,504	6,138,017	5,296,617	7,142,957	8,815,737	3,208,173	2,673,496	5,994,791	10,187,888	3,262,881	5,238,671	2,917,545	
Fixed asset movement																
Net movement in infrastructure assets	5,082,773	3,524,046	17,415,097	15,940,971	5,962,458	4,135,133	5,669,037	7,025,525	2,939,130	3,884,359	2,314,777	9,542,052	4,644,640	4,759,879	3,258,370	
Net movement in property, plant and equipment	2,842,448	1,769,644	2,446,202	4,061,806	2,056,203	3,037,486	3,386,718	3,777,830	2,188,327	620,061	5,498,315	2,550,820	433,613	2,246,239	1,313,863	
Net movement in fixed assets	7,925,221	5,293,690	19,861,299	20,002,777	8,018,661	7,172,619	9,055,755	10,803,355	5,127,457	4,504,420	7,813,092	12,092,872	5,078,253	7,006,118	4,572,233	

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B10 – Forecast Statement of Capital Funding 2022-2037

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital expenditure															
Infrastructure Roads	7,327	759,096	15,344,488	11,238,960	3,423,369	1,146,042	2,220,033	949,487	11,003	289,075	276,358	3,928,755	582,207	2,068,697	131,976
Infrastructure Footpaths	100,000	102,500	105,063	107,690	110,382	113,142	115,971	118,870	121,842	124,888	128,010	131,210	134,490	137,852	141,298
Infrastructure Drainage	125,000	128,125	131,328	134,611	137,976	141,425	144,961	148,585	152,300	156,108	160,011	164,011	168,111	172,314	176,622
Infrastructure Other	3,521,570	1,251,797	262,537	2,638,223	466,290	955,258	1,420,222	4,022,805	953,783	1,680,535	225,412	3,729,712	2,231,773	914,788	1,445,149
Buildings - non-specialised	1,820,000	1,801,500	1,439,250	3,227,750	2,000,000	2,940,750	1,599,070	3,563,490	241,750	385,000	4,315,500	2,220,000	45,500	478,250	133,000
Plant and equipment	1,088,000	25,000	1,035,300	795,270	0	0	1,642,700	12,500	1,727,495	37,890	889,500	14,200	100,800	1,466,770	889,500
Total - Capital expenditure	6,661,897	4,068,018	18,317,966	18,142,504	6,138,017	5,296,617	7,142,957	8,815,737	3,208,173	2,673,496	5,994,791	10,187,888	3,262,881	5,238,671	2,917,545
Funded by:															
Capital grants & contributions															
Infrastructure Roads	0	655,480	15,199,803	11,080,928	3,251,689	920,450	1,933,936	539,334	0	0	0	3,195,662	0	1,301,879	0
Infrastructure Footpaths	100,000	102,500	105,063	107,690	110,382	113,142	115,971	118,870	121,842	124,888	128,010	131,210	134,490	137,852	141,298
Infrastructure Drainage	125,000	128,125	131,328	134,611	137,976	141,425	144,961	148,585	152,300	156,108	160,011	164,011	168,111	172,314	176,622
Infrastructure Other	3,437,953	1,251,797	262,537	2,638,223	466,290	955,258	1,420,222	4,022,805	347,918	1,337,284	225,412	3,729,712	2,064,238	914,788	792,813
Buildings - non-specialised	1,820,000	1,801,500	1,439,250	3,227,750	2,000,000	2,940,750	1,599,070	3,563,490	241,750	385,000	4,315,500	2,220,000	45,500	478,250	133,000
Plant and equipment	1,088,000	25,000	1,035,300	795,270	0	0	1,642,700	12,500	1,727,495	37,890	449,022	14,200	100,800	1,466,770	889,500
Total - Capital grants & contributions	6,570,953	3,964,402	18,173,281	17,984,472	5,966,337	5,071,025	6,856,860	8,405,584	2,591,305	2,041,170	5,277,955	9,454,795	2,513,139	4,471,853	2,133,233
Own source funding															
Infrastructure Roads	7,327	103,616	144,685	158,032	171,680	225,592	286,097	410,153	11,003	289,075	276,358	733,093	582,207	766,818	131,976
Infrastructure Other	83,617	0	0	0	0	0	0	0	605,865	343,251	0	0	167,535	0	652,336
Plant and equipment	0	0	0	0	0	0	0	0	0	0	440,478	0	0	0	0
Total - Own source funding	90,944	103,616	144,685	158,032	171,680	225,592	286,097	410,153	616,868	632,326	716,836	733,093	749,742	766,818	784,312
Borrowings															
Total - Borrowings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other (disposals & C/Fwd)															
Total - Other (disposals & C/Fwd)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Capital Funding	6,661,897	4,068,018	18,317,966	18,142,504	6,138,017	5,296,617	7,142,957	8,815,737	3,208,173	2,673,496	5,994,791	10,187,888	3,262,881	5,238,671	2,917,545

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B11 – Forecast Ratios 2022-2037

	Target Range		Average	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
LIQUIDITY RATIOS																		
Current ratio	> 1.00	> 1.20	0.92	0.87	0.87	0.87	0.87	0.88	0.88	0.90	0.94	0.94	0.96	0.96	0.96	0.96	0.96	0.96
OPERATING RATIOS																		
Operating surplus ratio	> 1.00%	> 15.00%	(49.58%)	(50.01%)	(49.94%)	(49.84%)	(49.75%)	(49.66%)	(49.57%)	(49.50%)	(49.44%)	(49.41%)	(49.41%)	(49.41%)	(49.42%)	(49.44%)	(49.45%)	(49.47%)
Own source revenue coverage ratio	> 40.00%	> 60.00%	44.37%	44.30%	44.31%	44.33%	44.34%	44.36%	44.38%	44.39%	44.40%	44.40%	44.40%	44.40%	44.40%	44.39%	44.39%	44.38%
BORROWINGS RATIOS																		
Debt service cover ratio	> 3	> 5	3.25	1.19	1.21	1.32	1.35	1.38	1.54	1.77	2.58	9.98	10.21	-	-	-	-	-
FIXED ASSET RATIOS																		
Asset sustainability ratio	> 90.00%	> 110.00%	94.19%	99.93%	59.50%	261.38%	252.56%	83.36%	70.18%	92.34%	111.18%	39.47%	32.09%	70.21%	116.40%	36.37%	56.97%	30.95%
Asset consumption ratio	> 50.00%	> 60.00%	97.33%	94.79%	94.02%	97.32%	100.44%	100.16%	99.60%	99.50%	99.77%	98.60%	97.28%	96.73%	97.11%	95.87%	95.05%	93.71%
Asset renewal funding ratio	> 75.00%	> 95.00%	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Refer to Appendix B12 – Forecast Significant Accounting Policies

Appendix B12 – Forecast Significant Accounting Policies

Basis of Preparation

The Long Term Financial Plan (the Plan) comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the Local Government Act 1995 and accompanying regulations.

The Local Government Act 1995 and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The Local Government (Financial Management) Regulations 1996 specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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.

Accounting policies which have been adopted in the preparation of this Plan have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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.

Judgements, estimates and assumptions

The preparation of the Plan 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 that are 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.

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 the Plan.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the trust fund are excluded from the forecast financial statements.

Base Year Balances

Balances shown in the Plan as Base Year are as forecast at the time of preparation of the Plan and are based on the current budget and prior year annual financial reporting and may be subject to variation.

Rounding Off Figures

All figures shown in the Plan are rounded to the nearest dollar.

Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation.

Forecast Fair Value Adjustments

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time preparation.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur and have not been estimated within the Plan.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such have been estimated as an inflation adjustment to Other Comprehensive Income, based on the value of the non-current assets forecasted to be held by the Shire.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Appendix B12 – Forecast Significant Accounting Policies (Continued)

Goods and Services Tax (GST) (continued)

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

Superannuation

The Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

Cash and Cash Equivalents

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

Trade and Other Receivables

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 uncollectible 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.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

Inventories

General

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.

Land held for resale

Land purchased for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intention to release for sale.

Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

An effective average depreciation rate for each class of asset has been utilised to estimate the forecast depreciation expense for each year. These are provided in the table below.

Asset Class	Effective average depreciation rate
Buildings	2.48%
Infrastructure - Roads	1.39%
Infrastructure - Footpaths	7.50%
Infrastructure – Drainage	11.00%
Infrastructure – Parks and Ovals	4.50%
Infrastructure – Airports	5.00%
Infrastructure – Derby Wharf	4.41%
Infrastructure – Other	5.26%
Plant and Equipment	7.95%

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Appendix A12 – Forecast Significant Accounting Policies (Continued)

Gains and Losses on Disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

Employee Benefits

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

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 statement of financial position.

Other Long-Term Employee Benefits

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.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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.

Provisions

Provisions are recognised when the Shire has a 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.

Current and Non-Current Classification

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

Other Matters

Preparation

This Plan was prepared for the Shire of Derby/West Kimberley by Moore Australia (WA) Pty Ltd.

Reliance

This Plan has been prepared for the exclusive use of the Shire of Derby/West Kimberley and for the purposes specified in our letter of engagement and is not to be used for any other purpose or distributed to any other party without Moore Australia WA's prior consent. This Plan is supplied in good faith and reflects the knowledge, expertise and experience of the engagement consultant and is based on the information and representations provided by the Shire of Derby/West Kimberley. We accept no responsibility for any loss occasioned by any person acting or refraining from action as a result of reliance on the report, other than the Shire of Derby/West Kimberley.

This Plan contains quantitative and qualitative statements, including projections, estimates, opinions and forecasts concerning the anticipated future performance of Shire of Derby/West Kimberley and the environment in which it operates ('Forward Looking Statements').

None of these Forward Looking Statements are or will be representations as to future matters. The Forward Looking Statements are, and will be, based on a large number of assumptions and are, and will be, subject to significant uncertainties and contingencies, many, if not all, of which are outside the control of the Shire of Derby/West Kimberley. Actual future events may vary significantly from the Forward Looking Statements. Recipients should make their own investigations and enquiries regarding assumptions, uncertainties and contingencies which may affect the Shire of Derby/West Kimberley and the impact that a variation in future outcomes may have on the Plan and the Shire of Derby/West Kimberley.

Disclaimer

Liability limited by a scheme approved under Professional Standards Legislation.

The services provided in terms of this engagement comprise an advisory engagement, which is not subject to assurance or other standards issued by the Australian Auditing and Assurance Standard Board and, consequently no opinions or conclusions are intended to convey assurance either expressed or implied.

Moore Australia Western Australia, a Perth based partnership of trusts ("the firm"), carries on business separately and independently from other Moore Australia member firms around Australia and Moore Global firms worldwide.

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8 NEW BUSINESS OF AN URGENT NATURE**MOTION****COMMITTEE RESOLUTION AC25/22****Moved: Cr Peter McCumstie****Seconded: Cr Keith Bedford**

That the Audit Committee accepts the late item 8.1 – Short-Term Loan Facility, for consideration.

In Favour: Crs Keith Bedford, Peter McCumstie and Andrew TwaddleAgainst: Nil**CARRIED 3/0****8.1 SHORT-TERM LOAN FACILITY****File Number: 5165****Author: Alan Thornton, Acting Director of Corporate Services****Responsible Officer: Amanda Dexter, Chief Executive Officer****Authority/Discretion: Legislative****SUMMARY**

For Council to endorse an application for access to Western Australian Treasury Corporations Short-term Loan Facility for the purpose of ensuring liquidity (availability of cash). Disaster Recovery funds are required for managing flood damage claims AGRN 907 and AGRN 951.

DISCLOSURE OF ANY INTEREST

Nil.

BACKGROUND

Council has previously obtained an eight million overdraft facility with the ANZ bank for cash flow purposes in the 2017/18 financial year (Minute No. 163/2017).

Council has also previously obtained a two million short-term loan facility with the WA Treasury Corporation for cash flow 2020/21 financial year (Resolution: 124/20).

STATUTORY ENVIRONMENT

Section 6.2 of the *Local Government Act 1995 (LG Act)* provides a power to borrow funds, obtain credit, or access other financial instruments, in order to perform the functions and exercise the powers under the LG Act or other written law. Ordinarily, outside of adopting a proposal to borrow funds as part of the annual budget, a Local Government is required to give public notice. However, regulation 20(3) of the Local Government (Financial Management) Regulations 1996 removes this requirement in the case of a State of Emergency, where it is considered by the Local Government that access to borrowings is required to address the impacts or consequences of the

hazard, and this is recorded in the minutes. In this case, the consequence of the hazard is an economic impact, and delay in State and Federal budget adoption, affecting cash flow.

* Absolute majority required.

POLICY IMPLICATIONS

F16 Cash Flow Policy requires the Shire to manage daily cash flow.

F14 Loan Borrowings Policy.

FINANCIAL IMPLICATIONS

The short-term lending facility provides access to cash on a short-term basis. The funds will not be used for new projects or services. If the facility is accessed, the cost of the cash will be 0.95% on the cash borrowed, equating to \$47,500 for \$5 million at 0.95% over 12 months. Interest is payable only on the amount funds drawn down and not the full \$5 million. There are not establishment or ongoing fees short-term lending facility.

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	1.2 Capable, inclusive and effective organisation	1.1.1 Engage with our communities
1. Leadership and Governance	1.2 Capable, inclusive and effective organisation	1.2.2 Provide strong governance

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Legal & Compliance: Insolvency due to cash deficit	Possible	Major	High	Accept Officers Recommendation and apply for access to Short-Term Lending Facility
Business Interruption: Insolvency due to cash deficit	Possible	Major	High	Accept Officers Recommendation and apply for access to Short-Term Lending Facility
Financial: Insolvency due to cash deficit	Possible	Major	High	Accept Officers Recommendation and apply for access to Short-Term Lending Facility
Reputation: Insolvency due to cash deficit	Possible	Major	High	Accept Officers Recommendation and apply for access to Short-Term Lending Facility

CONSULTATION

Western Australia Treasury Corporation

COMMENT

While the Shire adopts a balanced budget each year, ensuring budget allocations for the programs and services delivered by the Council, due to the timing of cash inflows (rates, grants, fees and charges) and cash outflows (salaries, contracts and supplies), at times throughout a financial year, the Council can have a shortage of cash. A normal annual pattern is a cash shortage at the beginning of a financial year, due to the delay between a budget being adopted (normally July-August), and rates income (normally late August – early September), and a cash shortage at the end of a financial year, due to less than full receipt of income. Therefore, the State Government has established a short-term lending facility for Local Government.

VOTING REQUIREMENT

Absolute majority

ATTACHMENTS

Nil

COMMITTEE RESOLUTION AC26/22

Moved: Cr Peter McCumstie

Seconded: Cr Keith Bedford

That the Audit Committee recommends that Council;

Request the Chief Executive Officer to apply to the Western Australia Treasury Corporation for access to the Short-term Lending Facility for a 12 month term. Funds to be used for Disaster Recovery flood damage claims AGRN907 and AGRN951.

In Favour: Crs Keith Bedford, Peter McCumstie and Andrew Twaddle

Against: Nil

CARRIED 3/0

9 NEW AND EMERGING ITEMS FOR DISCUSSION

- Nil.

10 MATTERS FOR WHICH THE MEETING MAY BE CLOSED (CONFIDENTIAL MATTERS)**COMMITTEE RESOLUTION AC27/22****Moved: Cr Peter McCumstie****Seconded: Cr Keith Bedford**

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 5.23(2) of the Local Government Act 1995:

In Favour: Crs Keith Bedford, Peter McCumstie and Andrew Twaddle

Against: Nil

CARRIED 3/0

At 4:26pm the meeting went behind closed doors.

10.1 Kimberley Mineral Sands - Debt Write-Off

This matter is considered to be confidential under Section 5.23(2) - e(iii) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter that if disclosed, would reveal information about the business, professional, commercial or financial affairs of a person, where the information is held by, or is about, a person other than the local government.

COMMITTEE RESOLUTION AC28/22**Moved: Cr Peter McCumstie****Seconded: Cr Keith Bedford**

That the Audit Committee recommends that Council, conditional on a new sub-lease being executed by the Shire and the Kimberley Mineral Sands group:

- 1. Writes off the insurance contribution claim made upon the Derby Port lessee's, Thunderbird Operations Pty Ltd and Sheffield Resources Limited (of \$172,958.16); and**
- 2. Notes that insurance contributions by the lessee will apply (as per the lease's new position) from 1 January 2022.**

In Favour: Crs Keith Bedford, Peter McCumstie and Andrew Twaddle

Against: Nil

CARRIED 3/0 BY ABSOLUTE MAJORITY

10.2 SUNDRY DEBTORS FEBRUARY 2022

This matter is considered to be confidential under Section 5.23(2) - b, e(ii) and e(iii) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with the personal affairs of any person, a matter that if disclosed, would reveal information that has a commercial value to a person, where the information is held by, or is about, a person other than the local government and a matter that if disclosed, would reveal information about the business, professional, commercial or financial affairs of a person, where the information is held by, or is about, a person other than the local government.

COMMITTEE RESOLUTION AC29/22

Moved: Cr Keith Bedford

Seconded: Cr Peter McCumstie

That the Audit Committee:

Recommends that Council receives the information contained in the report detailing Sundry Debtors as at 28 February 2022.

In Favour: Crs Keith Bedford, Peter McCumstie and Andrew Twaddle

Against: Nil

CARRIED 3/0 BY ABSOLUTE MAJORITY

10.3 RATES OUTSTANDING FEBRUARY 2022

This matter is considered to be confidential under Section 5.23(2) - b, e(ii) and e(iii) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with the personal affairs of any person, a matter that if disclosed, would reveal information that has a commercial value to a person, where the information is held by, or is about, a person other than the local government and a matter that if disclosed, would reveal information about the business, professional, commercial or financial affairs of a person, where the information is held by, or is about, a person other than the local government.

COMMITTEE RESOLUTION AC30/22

Moved: Cr Keith Bedford

Seconded: Cr Peter McCumstie

That the Audit Committee recommends that Council:

- 1. Receives the report on outstanding rate and service charge debt by financial year to the end of February 2022.**

In Favour: Crs Keith Bedford, Peter McCumstie and Andrew Twaddle

Against: Nil

CARRIED 3/0

COMMITTEE RESOLUTION AC31/22

Moved: Cr Keith Bedford

Seconded: Cr Peter McCumstie

That Council moves out of Closed Council into Open Council.

In Favour: Crs Keith Bedford, Peter McCumstie and Andrew Twaddle

Against: Nil

CARRIED 3/0

At 4:30pm the meeting return from behind closed doors.

11 DATE OF NEXT MEETING

The next meeting of Audit Committee will be held Thursday, 21 April 2022 in the Council Chambers, Clarendon Street, Derby.

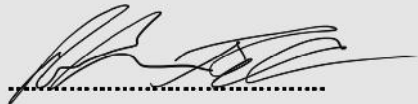
12 CLOSURE OF MEETING

The Presiding Member closed the meeting at 4:31pm.

These minutes were confirmed at a meeting on

21 April 2022
.....

Signed:



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

Date: 21 April 2022
.....