



**Shire of Derby /  
West Kimberley**

# **CONFIRMED MINUTES**

**Audit Committee Meeting**

**Thursday, 20 October 2022**

**Date: Thursday, 20 October 2022**

**Time: 4:00pm**

**Location: Council Chambers  
Clarendon Street  
Derby**



**Order Of Business**

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**MINUTES OF SHIRE OF DERBY / WEST KIMBERLEY  
AUDIT COMMITTEE MEETING  
HELD AT THE COUNCIL CHAMBERS, CLARENDON STREET, DERBY  
ON THURSDAY, 20 OCTOBER 2022 AT 4:00PM**

- PRESENT:** Cr Andrew Twaddle (Chair), Cr Geoff Haerewa (Shire President), Cr Peter McCumstie (Deputy Shire President) and Cr Pat Riley (via videoconference) (entered at 4:03pm).
- IN ATTENDANCE:** Alan Thornton (Acting Director of Corporate Services), Wayne Neate (Director Technical and Development Services), Christie Mildenhall (Acting Director of Community Services), Sarah Smith (Executive Services Coordinator), Lavenia Ratabua (Acting Manager of Finance) and Susan Krouzecky (Accountant).
- VISITORS:** Nil
- GALLERY:** Nil
- APOLOGIES:** Nil
- APPROVED LEAVE OF ABSENCE:** Cr Keith Bedford.
- ABSENT:** Nil

**1 DECLARATION OF OPENING, ANNOUNCEMENT OF VISITORS**

The meeting was opened at 4:00pm by 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 Pat Riley (entered at 4:03pm).

**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**

- Cr Peter McCumstie – Item 10.1 – Rates Outstanding September 2022  
**Nature:** Family member involved.

#### **5 PETITIONS, DEPUTATIONS, PRESENTATIONS AND SUBMISSIONS**

- Nil.

#### **6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

##### **COMMITTEE RESOLUTION AC94/22**

**Moved:** Cr Geoff Haerewa

**Seconded:** Cr Peter McCumstie

**That the Minutes of the Audit Committee Meeting held at the Council Chambers, Clarendon Street, Derby, on 29 September 2022 be CONFIRMED.**

In Favour: Crs Geoff Haerewa, Peter McCumstie and Andrew Twaddle

Against: Nil

**CARRIED 3/0**

## 7 REPORTS

### 7.1 ACCOUNTS FOR PAYMENT - SEPTEMBER 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 September 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><b>Legal &amp; Compliance:</b></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 2022-23 Annual Budget as adopted by Council at its meeting held 28 July 2022 (Resolution 94/22) 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  
SEPTEMBER - 2022**

<b>FUND</b>	<b>DETAILS</b>	<b>AMOUNT</b>
<b>MUNICIPAL ACCOUNT</b>		
EFT Payments	EFT 54307 - 54454	\$3,164,406.43
Municipal Cheques	CHQ 54857	\$48,238.78
Direct Debits	Fees & Charges, Credit Card Payments, Payroll, Payroll Liabilities	\$636,001.90
Manual Cheques		<i>Nil</i>
<b>TRUST ACCOUNT</b>		
EFT Payments		<i>Nil</i>
Trust Cheques		<i>Nil</i>
<b>TOTAL</b>		<b>\$3,848,647.11</b>





*Creditors Outstanding as at 30/09/2022*

*\$933,743.35*

**VOTING REQUIREMENT**

Simple majority

**ATTACHMENTS**

1. **September 2022 - List of Accounts**  
2. **September 2022 - Credit Card Reconciliation**  

**COMMITTEE RESOLUTION AC95/22**

**Moved:** Cr Peter McCumstie

**Seconded:** Cr Geoff Haerewa

**That the Audit Committee recommends that Council notes the List of Accounts for September 2022 paid under Delegated Authority in accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996 attached to this report, totalling \$3,848,647.11.**

In Favour: Crs Geoff Haerewa, Peter McCumstie and Andrew Twaddle

Against: Nil

**CARRIED 3/0**



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

<b>PAYMENT ID</b>	<b>DATE</b>	<b>CREDITOR / INVOICE DETAILS</b>	<b>AMOUNT</b>
<b>EFT54362</b>	<b>09/09/2022</b>	<b>A &amp; B TYRES</b>	<b>\$1,920.00</b>
INV 42711	08/08/2022	PUNCTURE REPAIR - MOWER TYRE	\$25.00
INV 43717	09/08/2022	4X BF GOODRICH 235/85R16 A/T	\$1,720.00
INV 43840	16/08/2022	14-KW WHEEL ALIGNMENT	\$100.00
INV 43839	18/08/2022	1X TYRE REPAIR AND 1X TYRE FIT	\$75.00
<b>EFT54403</b>	<b>16/09/2022</b>	<b>A &amp; B TYRES</b>	<b>\$3,000.00</b>
INV 43832	17/08/2022	4X HANKOOK DH16 11R22.5 TYRES	\$3,000.00
<b>EFT54455</b>	<b>23/09/2022</b>	<b>ACTIVE DISCOVERY</b>	<b>\$37,114.00</b>
INV 182399	13/09/2022	TRAVEL AND INSTALL 2X SHADE SAILS & HARDWARE	\$32,296.00
INV 182400	13/09/2022	VARIOUS PLAYGROUND SUPPLIES FOR FX	\$4,818.00
<b>EFT54307</b>	<b>02/09/2022</b>	<b>ADLAM TRANSPORT</b>	<b>\$7,370.00</b>
INV 523561	03/09/2022	STAFF RELOCATION COSTS	\$7,370.00
<b>EFT54308</b>	<b>02/09/2022</b>	<b>AK EVANS GROUP AUSTRALIA PTY LTD</b>	<b>\$320,419.24</b>
INV 25107	31/07/2022	FLOOD DAMAGE ROAD REPAIRS - AGRN 907	\$320,419.24
<b>EFT54404</b>	<b>16/09/2022</b>	<b>AK EVANS GROUP AUSTRALIA PTY LTD</b>	<b>\$47,205.99</b>
INV 25274	31/08/2022	FUEL PRICE VARIATION FOR EVENT AGRN 907	\$47,205.99
<b>EFT54456</b>	<b>23/09/2022</b>	<b>ALLWEST BUILDING APPROVALS</b>	<b>\$440.00</b>
INV 9020	05/09/2022	CDC (BPU 4284) & (BPU 4285)	\$440.00
<b>EFT54309</b>	<b>02/09/2022</b>	<b>ALTHAM PLUMBING CONTRACTORS</b>	<b>\$906.38</b>
INV 14074	22/08/2022	TEST 2X BACKFLOWS	\$440.00
INV 14080	23/08/2022	REMOVE LEAKING METER & ADJUST PIPE WORK TO SUIT NEW	\$466.38
<b>EFT54363</b>	<b>09/09/2022</b>	<b>ALTHAM PLUMBING CONTRACTORS</b>	<b>\$15,947.25</b>
INV 14084	24/08/2022	TEST FOR FAULTS, PUMP OUT SPECTATOR TOILETS, DISPOSE OF 30,000L SEPTAGE	\$15,639.25
INV 14134	01/09/2022	BURIAL PLOT EXCAVATION	\$308.00
<b>EFT54355</b>	<b>02/09/2022</b>	<b>ANDREW JAMES TWADDLE</b>	<b>\$1,554.86</b>
INV ALLOW3108	31/08/2022	AUGUST 2022 COUNCILLOR SITTING FEES	\$1,554.86
<b>EFT54365</b>	<b>09/09/2022</b>	<b>ARAC REFRIGERATION &amp; AIR CONDITIONING</b>	<b>\$297.00</b>
INV 6839	26/08/2022	PRESSURE WASH & SERVICE AIR-CON UNITS	\$198.00
INV 6838	05/09/2022	PRESSURE WASH KITCHEN AIR-CON AND CHECK OPERATION	\$99.00
<b>EFT54405</b>	<b>16/09/2022</b>	<b>ARAC REFRIGERATION &amp; AIR CONDITIONING</b>	<b>\$1,041.00</b>
INV 6840	06/09/2022	PRESSURE WASH & TEST ALL AIR-CON UNITS	\$1,041.00
<b>EFT54310</b>	<b>02/09/2022</b>	<b>AUSTRALIAN SERVICES UNION</b>	<b>\$284.90</b>
INV DEDUCTION	30/08/2022	PAYROLL DEDUCTION	\$284.90
<b>EFT54406</b>	<b>16/09/2022</b>	<b>AUSTRALIAN SERVICES UNION</b>	<b>\$284.90</b>
INV DEDUCTION	13/09/2022	PAYROLL DEDUCTIONS	\$284.90
<b>EFT54311</b>	<b>02/09/2022</b>	<b>BLACKWOODS ATKINS - BROOME</b>	<b>\$701.05</b>
INV PE9079EQ	04/08/2022	SUPPLY 1X ALUMINIUM TOOL BOX FOR 1HKJ104	\$701.05
<b>EFT54459</b>	<b>23/09/2022</b>	<b>BOC LIMITED</b>	<b>\$240.82</b>
INV 5005842008	31/08/2022	MONTHLY GAS CYLINDER CHARGES - AUGUST 2022	\$240.82
<b>EFT54408</b>	<b>16/09/2022</b>	<b>BOOEASY PTY LTD</b>	<b>\$438.90</b>

INV 21646	06/09/2022	BOOKINGS MONTHLY FEE FOR AUGUST 2022	\$438.90
<b>EFT54312</b>	<b>02/09/2022</b>	<b>BRENT SIMONS</b>	<b>\$78.00</b>
INV REIMB3082	30/08/2022	STAFF REIMBURSEMENTS	\$78.00
<b>EFT54457</b>	<b>23/09/2022</b>	<b>BROOME SHADE</b>	<b>\$3,335.00</b>
INV 1579	07/09/2022	SUPPLY AND INSTALL REPLACEMENT SHADE SAIL TO KIDS PLAYGROUND	\$3,335.00
<b>EFT54409</b>	<b>16/09/2022</b>	<b>BROOME TOYOTA NORTH WEST MOTOR GROUP</b>	<b>\$6,699.56</b>
INV JC14089429	16/08/2022	GVM UPGRADE FOR P228 LAND CRUISER	\$6,699.56
<b>EFT54360</b>	<b>08/09/2022</b>	<b>BUCKLEYS EARTHWORKS &amp; PAVING PTY LTD</b>	<b>\$843,866.15</b>
INV 2635	12/07/2022	DERBY STREETS RESEALING: CONTRACT C1-2022	\$670,276.08
INV 2645	31/07/2022	CLARENDON STREET RECONSTRUCTION: CONTRACT C6-2021	\$173,590.07
<b>EFT54366</b>	<b>09/09/2022</b>	<b>BUCKLEYS EARTHWORKS &amp; PAVING PTY LTD</b>	<b>\$137,535.93</b>
INV 2637	20/07/2022	AGRN 907 - FLOOD DAMAGE REINSTATEMENT WORKS	\$137,535.93
<b>EFT54367</b>	<b>09/09/2022</b>	<b>BUILDING AND ENERGY</b>	<b>\$882.35</b>
INV PERMIT3108	31/08/2022	BSL - AUGUST 2022	\$882.35
<b>EFT54369</b>	<b>09/09/2022</b>	<b>CARPET, PAINT &amp; TILE CENTRE</b>	<b>\$299.25</b>
INV 148170	01/09/2022	SUPPLY 200X200 GLOSS, 20KG GLUE AND 3KG GROUT	\$299.25
<b>EFT54458</b>	<b>23/09/2022</b>	<b>CATHERINE FEENEY</b>	<b>\$33.95</b>
INV REIMB1409	14/09/2022	STAFF REIMBURSEMENTS	\$33.95
<b>EFT54413</b>	<b>16/09/2022</b>	<b>CHLOE SEARLES</b>	<b>\$84.45</b>
INV REIMB1209	12/09/2022	STAFF REIMBURSEMENTS	\$84.45
<b>EFT54396</b>	<b>09/09/2022</b>	<b>CLEANAWAY CO PTY LTD</b>	<b>\$234,889.76</b>
INV 19111663	31/05/2022	MUNICIPAL BIN COLLECTION - APRIL 2022	\$52,538.68
INV 19128212	31/07/2022	MUNICIPAL BIN COLLECTION - JULY 2022	\$56,767.04
INV 19128213	31/07/2022	LANDFILL MANAGEMENT - JULY 2022	\$125,584.04
<b>EFT54484</b>	<b>23/09/2022</b>	<b>CLEANAWAY CO PTY LTD</b>	<b>\$213,558.92</b>
INV 19136580	31/08/2022	MUNICIPAL CHARGES - AUGUST 2022	\$87,974.88
INV 19136581	31/08/2022	LANDFILL MANAGEMENT - AUGUST 2022	\$125,584.04
<b>EFT54313</b>	<b>02/09/2022</b>	<b>CLEANING GARDENING &amp; TREE SERVICES</b>	<b>\$15,236.10</b>
INV 10882	19/08/2022	CLEANING OF VARIOUS FX LOCATIONS - JUNE 2022	\$15,236.10
<b>EFT54411</b>	<b>16/09/2022</b>	<b>CMT BUILDING WA PTY LTD</b>	<b>\$5,222.15</b>
INV 0270	23/08/2022	VARIOUS SCREEN INSTALLATIONS & RE-GLAZING	\$3,101.45
INV 0284	24/08/2022	REMOVE DAMAGED STRIKER PLATE & INSTALL NEW HEAVY DUTY	\$121.00
INV 0300	30/08/2022	SUPPLY AND INSTALL 870 SOLID DOOR AND PAINT	\$822.75
INV 0296	30/08/2022	REPLACE FRONT DOOR LOCK AT FXVC	\$336.60
INV 0297	30/08/2022	BOARD UP HOLE NEAR GYM AT FX HALL	\$159.45
INV 0299	30/08/2022	SUPPLY 920 SOLID CORE DOOR, FIXINGS & PAINT	\$680.90
<b>EFT54475</b>	<b>23/09/2022</b>	<b>CONFERENCE MANAGEMENT SOLUTIONS</b>	<b>\$2,250.00</b>
INV 68	14/09/2022	NATSIEH 2022 REGISTRATION FOR 5X AEHU STAFF	\$2,250.00
<b>EFT54460</b>	<b>23/09/2022</b>	<b>CROSSING AUTOMOTIVE SERVICES</b>	<b>\$129.80</b>
INV 27980	06/09/2022	FIT 4 TYRES TO ATV SPRAY TRAILER	\$129.80
<b>EFT54380</b>	<b>09/09/2022</b>	<b>CROSSING INN</b>	<b>\$1,850.00</b>
INV 28946	31/08/2022	CATERING FOR FVDHS SKUTTA BLOKE DAY	\$1,850.00
<b>EFT54400</b>	<b>09/09/2022</b>	<b>DEAN WILSON TRANSPORT PTY LTD</b>	<b>\$132.20</b>
INV 20213219	21/08/2022	FREIGHT	\$132.20
<b>EFT54490</b>	<b>23/09/2022</b>	<b>DEAN WILSON TRANSPORT PTY LTD</b>	<b>\$27.50</b>

INV 20213661	12/09/2022	FREIGHT EX BROOME TOYOTA TO SHIRE OF DERBY AS PER PO 75911	\$27.50
<b>EFT54461</b>	<b>23/09/2022</b>	<b>DEB FITZPATRICK</b>	<b>\$3,373.41</b>
INV C643	11/08/2022	CHILDREN'S BOOK WEEK 2022 PRESENTATIONS 07/08/2022 TO 11/08/2022	\$3,200.00
INV C645	15/08/2022	MEALS & SUBSISTENCE EXPENSES - CHILDREN'S BOOK WEEK 2022	\$173.41
<b>EFT54425</b>	<b>16/09/2022</b>	<b>DEPARTMENT OF FIRE AND EMERGENCY SERVICES.</b>	<b>\$80,868.10</b>
INV 154287	19/08/2022	2022/23 ESL Q1 CONTRIBUTION	\$80,868.10
<b>EFT54373</b>	<b>09/09/2022</b>	<b>DEPARTMENT OF PREMIER &amp; CABINET</b>	<b>\$140.40</b>
INV 1002247	11/08/2022	UV TO GRV GAZETTE PUBLICATION	\$140.40
<b>EFT54423</b>	<b>16/09/2022</b>	<b>DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION</b>	<b>\$6,952.00</b>
INV WL8602-2022	02/09/2022	DERBY WASTE MANAGEMENT FACILITY - ANNUAL FEE 2022	\$6,952.00
<b>EFT54315</b>	<b>02/09/2022</b>	<b>DEPUTY CHILD SUPPORT REGISTRAR</b>	<b>\$297.63</b>
INV DEDUCTION	30/08/2022	PAYROLL DEDUCTION	\$297.63
<b>EFT54414</b>	<b>16/09/2022</b>	<b>DEPUTY CHILD SUPPORT REGISTRAR</b>	<b>\$297.63</b>
INV DEDUCTION	13/09/2022	PAYROLL DEDUCTIONS	\$297.63
<b>EFT54320</b>	<b>02/09/2022</b>	<b>DERBY 4X4 &amp; MARINE</b>	<b>\$784.31</b>
INV 30407-52139	03/08/2022	1X AIR FILTER FOR 01KW	\$76.88
INV 30436-52154	04/08/2022	1X FUEL FILTER FOR 1GJT706	\$74.25
INV 30437-52173	04/08/2022	1X 12V POWER SOCKET SURFACE MOUNT FOR 01KW	\$21.60
INV 30487-52227	08/08/2022	1X SOCKET TWIN SURFACE MOUNT FOR 3KW	\$43.98
INV 30495-52230	09/08/2022	1X BAR LAMP CLEAR ROUND FOR 16KW	\$61.60
INV 30607-52363	18/08/2022	2X BATTERIES FOR 7KW CRUISER	\$506.00
<b>EFT54416</b>	<b>16/09/2022</b>	<b>DERBY 4X4 &amp; MARINE</b>	<b>\$1,032.79</b>
INV 30688-52445	25/08/2022	SUPPLY PARTS FOR 7KW	\$507.43
INV 30702-52457	26/08/2022	SUPPLY STARTER MOTOR AND BATTERY FOR 10KW	\$525.36
<b>EFT54317</b>	<b>02/09/2022</b>	<b>DERBY BUILDING SUPPLIES</b>	<b>\$300.77</b>
INV 518899	05/08/2022	2X BUY RIGHT SHOVELS & 3 X ADAPTORS	\$117.14
INV 520769	17/08/2022	2X STIHL 2-IN-1 FILE HOLDER	\$117.00
INV 520853	18/08/2022	1X BREMICK SCREW HEX, 2X VATER RIBBED INSERT	\$31.73
INV 520862	18/08/2022	PIPE GRIP PRIMING FLUID AND SOLVENT CEMENT	\$34.90
<b>EFT54415</b>	<b>16/09/2022</b>	<b>DERBY BUILDING SUPPLIES</b>	<b>\$29.96</b>
INV 521510	26/08/2022	SUPPLY 2X SOCKET PVC VALVE	\$6.76
INV 521711	30/08/2022	SUPPLY HEX NIPPLE & BALL VALVE	\$23.20
<b>EFT54319</b>	<b>02/09/2022</b>	<b>DERBY BUS SERVICE PTY LTD</b>	<b>\$27.50</b>
INV 20143	03/08/2022	FREIGHT AS PER PO 74089	\$27.50
<b>EFT54462</b>	<b>23/09/2022</b>	<b>DERBY BUS SERVICE PTY LTD</b>	<b>\$93.50</b>
INV 20225	31/08/2022	FREIGHT: 5 BOX FROM NW LOCKSMITH	\$93.50
<b>EFT54318</b>	<b>02/09/2022</b>	<b>DERBY CHAMBER OF COMMERCE INC</b>	<b>\$275.00</b>
INV 943	04/08/2022	SUBSCRIPTION FEES FOR 2022	\$275.00
<b>EFT54370</b>	<b>09/09/2022</b>	<b>DERBY DISTRICT HIGH SCHOOL</b>	<b>\$500.00</b>
INV REIMB3108	31/08/2022	BOND RETURN - TOWN OVAL FOR TWILIGHT SPORTS CARNIVAL 12/08/2022	\$500.00
<b>EFT54321</b>	<b>02/09/2022</b>	<b>DERBY FUELS</b>	<b>\$2,291.47</b>
INV 935353	03/08/2022	CATERING FOR "ON COUNTRY" TRIP	\$48.00
INV 936286	05/08/2022	100.00L UNLEADED FUEL FOR SMALL PLANT USE	\$255.50
INV 937458	09/08/2022	60.12 L UNLEADED FOR 1HMJ-659	\$150.00
INV 211566	19/08/2022	63.23L UNLEADED FOR P225	\$153.97

INV 941597	22/08/2022	CATERING FOR THURSDAY & WEEKEND PROGRAM 18/08/2022	\$1,480.00
INV 211874	25/08/2022	CATERING & ESKY FOR FX COUNCIL MEETING	\$204.00
<b>EFT54371</b>	<b>09/09/2022</b>	<b>DERBY FUELS</b>	<b>\$215.00</b>
INV 210011	29/07/2022	CATERING FOR ORDINARY COUNCIL MEETING 28/07/2022	\$215.00
<b>EFT54417</b>	<b>16/09/2022</b>	<b>DERBY FUELS</b>	<b>\$4,037.86</b>
INV 939809	17/08/2022	CATERING FOR FRIDAY LATE NIGHT AND WEEKEND 12/08/2022	\$1,480.00
INV 212177	30/08/2022	CATERING FOR THURSDAY LATE NIGHT & WEEKEND	\$840.00
INV 944429	31/08/2022	61.88L UNLEADED FOR 1HMJ659	\$145.73
INV 212575	02/09/2022	CATERING FOR THURSDAY LATE NIGHT AND WEEKEND PROGRAM 01/09/2022	\$1,480.00
INV 945776	05/09/2022	SUPPLY 39.12L UNLEADED FOR HILUX	\$92.13
<b>EFT54324</b>	<b>02/09/2022</b>	<b>DERBY HARDWARE MITRE10</b>	<b>\$85.98</b>
INV 10561523	05/08/2022	SUPPLY 2X LANDSCAPERS RAKES	\$85.98
<b>EFT54374</b>	<b>09/09/2022</b>	<b>DERBY HARDWARE MITRE10</b>	<b>\$324.91</b>
INV 10561727	08/08/2022	4X ANGLE BRACKETS	\$15.79
INV 10561778	09/08/2022	3X TECH SCREWS (PACKS 15 & 50)	\$20.77
INV 10561902	10/08/2022	1X HINGE PIANO & 1X DROP BOLT	\$40.98
INV 10561958	11/08/2022	1X JAMBRO RING FASTENERS	\$19.99
INV 10562942	25/08/2022	2X 5KG BAG OF WHITE RAGS	\$73.98
INV 10563160	29/08/2022	MICROFIBER TOWELS, CHAMOIS, POLISH & COMPOUND	\$103.96
INV 10563161	29/08/2022	2X 10L PLASTIC BUCKET	\$11.98
INV 10563170	29/08/2022	1X DRILL MASONRY	\$4.49
INV 10563248	30/08/2022	SUPPLY 1 CAN CRC	\$11.99
INV 10563763	06/09/2022	2X DISC ALL PK5	\$20.98
<b>EFT54421</b>	<b>16/09/2022</b>	<b>DERBY HARDWARE MITRE10</b>	<b>\$335.35</b>
INV 10562259	16/08/2022	4L PAINT CLEAN-UP, RUST GUARD AND SANDPAPER.	\$194.18
INV 10563373	01/09/2022	1X ZINC GALVANIZING SPRAY	\$19.99
INV 10563381	01/09/2022	SIKAFLEX SEALANT AND RAMSET DYNABOLT	\$50.27
INV 10563432	01/09/2022	1X NO MORE GAPS XM3 WHITE 475G	\$7.99
INV 10563711	05/09/2022	1X FOAM SANDING BLOCK	\$3.99
INV 10563631	05/09/2022	2X DISC ALL PK5	\$20.98
INV 10563824	07/09/2022	SUPPLY SOCKET HEAD SCREWS, NUTS, BOLTS & WASHERS	\$21.97
INV 10563861	08/09/2022	2X NO MORE GAPS XM3 WHITE 475G	\$15.98
<b>EFT54464</b>	<b>23/09/2022</b>	<b>DERBY HARDWARE MITRE10</b>	<b>\$760.00</b>
INV 10562794	23/08/2022	1X CHAMPION HEX BOLT	\$9.49
INV 10563629	05/09/2022	PAINTING MATERIALS	\$750.51
<b>EFT54407</b>	<b>16/09/2022</b>	<b>DERBY LICENCED POST OFFICE</b>	<b>\$177.25</b>
INV 000434	31/08/2022	2X LETTER DROP, 1X SMALL TOUGH BAG	\$177.25
<b>EFT54463</b>	<b>23/09/2022</b>	<b>DERBY NETBALL ASSOCIATION INC</b>	<b>\$250.00</b>
INV REIMB1909	19/09/2022	BOND REFUND	\$250.00
<b>EFT54323</b>	<b>02/09/2022</b>	<b>DERBY PROGRESSIVE SUPPLIES</b>	<b>\$144.94</b>
INV 048696	05/08/2022	SUPPLIES FOR FITZROY CROSSING GREAT NORTHERN CLEAN UP EVENT	\$144.94
<b>EFT54419</b>	<b>16/09/2022</b>	<b>DERBY PROGRESSIVE SUPPLIES</b>	<b>\$1,839.62</b>
INV 049093	11/08/2022	3X ICE BAGS FOR DERBY DEPOT	\$32.68
INV 049524	17/08/2022	PLATES, CUPS, KNIVES AND FORKS FOR FX YOUTH ACTIVITIES	\$520.14
INV 050254	29/08/2022	1X CARTON OF CUPS FOR ADF (RAFF) EXPO EVENT	\$178.79

INV 050528	31/08/2022	CLEANING MATERIALS FOR DEPOT	\$98.45
INV 050732	02/09/2022	CLEANING SUPPLIES	\$856.60
INV 051328	12/09/2022	SUPPLY 25L RIO MINERAL SALTS & RED DIRT REMOVER	\$152.96
<b>EFT54420</b>	<b>16/09/2022</b>	<b>DERBY RED SHED - WOMENS COLLECTIVE</b>	<b>\$10,000.00</b>
INV PAYOUT	15/09/2022	PART PAYMENT OF FUNDS HELD IN ACCOUNT BY SDWK	\$10,000.00
<b>EFT54316</b>	<b>02/09/2022</b>	<b>DISTINCTIVE POOLS PTY LTD</b>	<b>\$201,911.60</b>
INV 0394	10/08/2022	REFURBISHMENT OF DERBY SWIMMING POOL	\$183,541.60
INV 0396	22/08/2022	PURCHASE OF GROUT/MATERIALS FOR POOL & KIDS POOL	\$18,370.00
<b>EFT54467</b>	<b>23/09/2022</b>	<b>GJ JOHNSON ELECTRICAL FITZROY CROSSING</b>	<b>\$676.50</b>
INV 1327	30/08/2022	TEST AND REPAIR BORE PUMP FOR LAWN RETIC SYSTEM	\$676.50
<b>EFT54322</b>	<b>02/09/2022</b>	<b>DYNAMIC PLAYGROUNDS PTY LTD</b>	<b>\$4,488.00</b>
INV 0194	29/08/2022	SUPPLY VARIOUS PLAYGROUND SUPPLIES	\$4,488.00
<b>EFT54347</b>	<b>02/09/2022</b>	<b>E &amp; MJ ROSHER PTY LTD</b>	<b>\$434.80</b>
INV 1446799	19/08/2022	8X TYRES	\$434.80
<b>EFT54465</b>	<b>23/09/2022</b>	<b>ELDERS LIMITED (DERBY BRANCH)</b>	<b>\$187.07</b>
INV IY 80462	17/08/2022	20KG CASTROL PREMIUM HD GREASE	\$187.07
<b>EFT54364</b>	<b>09/09/2022</b>	<b>E-QUAL DISABILITY CONSULTANTS</b>	<b>\$1,650.00</b>
INV 008142	10/08/2022	FINAL PAYMENT FOR DEVELOPMENT OF DAIP	\$1,650.00
<b>EFT54424</b>	<b>16/09/2022</b>	<b>EXURBAN PTY LTD</b>	<b>\$2,906.17</b>
INV URP-4232	03/09/2022	GENERAL TOWN PLANNING CONSULTANCY - AUGUST 2022	\$2,906.17
<b>EFT54377</b>	<b>09/09/2022</b>	<b>FITZROY HARDWARE PTY LTD</b>	<b>\$243.00</b>
INV 169240	25/07/2022	SUPPLIES FOR FITZROY CROSSING GROUNDS MAINTENANCE	\$243.00
<b>EFT54466</b>	<b>23/09/2022</b>	<b>FITZROY HARDWARE PTY LTD</b>	<b>\$272.00</b>
INV 170643	23/08/2022	BROOMS FOR DEPOT USE, PVC PRIMER & GLUE, GARDEN TAP	\$152.00
INV 170805	26/08/2022	SUPPLY 6 X ROLLS DANGER TAPE	\$120.00
<b>EFT54326</b>	<b>02/09/2022</b>	<b>GEOFFREY ANDREW DAVIS</b>	<b>\$1,554.86</b>
INV ALLOW3108	31/08/2022	AUGUST 2022 COUNCILLOR SITTING FEES	\$1,554.86
<b>EFT54329</b>	<b>02/09/2022</b>	<b>GEOFFREY CHARLES HAEREWA</b>	<b>\$7,274.28</b>
INV ALLOW3108	31/08/2022	AUGUST 2022 PRESIDENT SITTING FEES	\$7,274.28
<b>EFT54379</b>	<b>09/09/2022</b>	<b>GEOFFREY CHARLES HAEREWA</b>	<b>\$794.24</b>
INV REIMB3008	30/08/2022	TRAVEL REIMBURSEMENTS	\$656.42
INV REIMB3082	30/08/2022	TRAVEL REIMBURSEMENTS	\$137.82
<b>EFT54427</b>	<b>16/09/2022</b>	<b>GILLIAN KENNEDY</b>	<b>\$300.00</b>
INV REIMB1209	12/09/2022	BOND REFUND	\$300.00
<b>EFT54368</b>	<b>09/09/2022</b>	<b>GLASS CO KIMBERLEY</b>	<b>\$17,655.00</b>
INV 96212	05/08/2022	SUPPLY MATERIALS AND MAKE REPAIRS TO GLASS WINDOW AT DERBY DEPOT	\$248.60
INV 96213	05/08/2022	SUPPLY AND INSTALL INVISIGARD TO DERBY DEPOT EXTERIOR WINDOWS	\$17,406.40
<b>EFT54410</b>	<b>16/09/2022</b>	<b>GLASS CO KIMBERLEY</b>	<b>\$4,571.60</b>
INV 96251	12/08/2022	SUPPLY AND INSTALL INVISIGARD SCREENS TO REAR OF DERBY COUNCIL CHAMBERS	\$3,711.40
INV 96357	31/08/2022	SUPPLY & INSTALL INVISIGARD FIXED WINDOW SCREENS TO FRONT WINDOW	\$860.20
<b>EFT54428</b>	<b>16/09/2022</b>	<b>GRACE RECORDS MANAGEMENT</b>	<b>\$759.55</b>
INV RP01290607	31/08/2022	SUPPLY C4 PLAN CARTON & CARTON BARCODES	\$759.55
<b>EFT54327</b>	<b>02/09/2022</b>	<b>GREENFIELD TECHNICAL SERVICES</b>	<b>\$1,625.80</b>
INV 2725	31/07/2022	PROJECT MANAGEMENT DBCA SDK 2021/22	\$1,625.80
<b>EFT54378</b>	<b>09/09/2022</b>	<b>GREENFIELD TECHNICAL SERVICES</b>	<b>\$82,875.12</b>

INV 2748	11/08/2022	CONSTRUCTION MANAGEMENT PACKAGE 3 - AGRN907	\$34,713.25
INV 2755	16/08/2022	CONSTRUCTION MANAGEMENT PACKAGE 1 - AGRN907	\$4,475.08
INV 2713	16/08/2022	CONSTRUCTION MANAGEMENT PACKAGE 1 - AGRN907	\$4,260.80
INV 2715	17/08/2022	PROJECT MANAGEMENT - AGRN907	\$7,153.55
INV 2714	17/08/2022	PROJECT MANAGEMENT - AGRN907	\$4,603.62
INV 2771	26/08/2022	CAPITAL WORKS PACKAGE 3 FOR 08/08/2022 TO 22/08/2022	\$8,376.92
INV 2767	26/08/2022	CONSTRUCTION MANAGEMENT PACKAGE 3 - AGRN907	\$15,562.36
INV 2770	26/08/2022	CONSTRUCTION MANAGEMENT PACKAGE 3 - AGRN907	\$3,729.54
<b>EFT54372</b>	<b>09/09/2022</b>	<b>HARDMAN ENTERPRISES PL T/AS DERBY PLUMBING AND GAS</b>	<b>\$247.50</b>
INV 21541	25/08/2022	LOCATE & EXPOSE WATER LEAK FROM RETIC SOLENOID	\$247.50
<b>EFT54394</b>	<b>09/09/2022</b>	<b>HIDRIVE GROUP PTY LTD</b>	<b>\$98.92</b>
INV 229174/01	15/08/2022	SUPPLY PARTS FOR 14KW	\$98.92
<b>EFT54330</b>	<b>02/09/2022</b>	<b>HORIZON POWER - ACCOUNT PAYMENTS</b>	<b>\$77.85</b>
INV 438190	22/08/0202	UNIT 3/20 CLARENDON ST, DERBY FOR 22/07/2022 TO 19/08/2022	\$77.85
<b>EFT54430</b>	<b>16/09/2022</b>	<b>HORIZON POWER - ACCOUNT PAYMENTS</b>	<b>\$31,188.32</b>
INV 220780	01/09/2022	1108 STREETLIGHTS FOR THE PERIOD 01/08/2022 TO 31/08/2022	\$21,178.53
INV 333902	05/09/2022	24 LOCH ST, DERBY FOR 03/08/2022 TO 02/09/2022	\$587.46
INV 424950	05/09/2022	LOT 26818 WHARF RD, DERBY FOR 03/08/2022 TO 02/09/2022	\$59.64
INV 517343	05/09/2022	LOC 26818 RESTAURANT & TOILETS AT WHARF RD, DERBY FOR 03/08/2022 TO 02/09/2022	\$201.55
INV 312249	06/09/2022	LOT 143 DERBY HIGHWAY FOR 04/08/2022 TO 05/09/2022	\$2,823.79
INV 172452	06/09/2022	LOT 199 FORREST RD, FX FOR 04/08/2022 TO 05/09/2022	\$3,124.37
INV 321183	06/09/2022	30 CLARENDON ST, DERBY FOR 04/08/2022 TO 05/09/2022	\$2,961.34
INV 401732	12/09/2022	3/74 FALLON RD, FITZROY CROSSING FOR 12/07/2022 TO 09/09/2022	\$251.64
<b>EFT54469</b>	<b>23/09/2022</b>	<b>HORIZON POWER - ACCOUNT PAYMENTS</b>	<b>\$5,378.09</b>
INV 523100	01/09/2022	CCTV AT BAOBAB WAY DERBY FOR 01/08/2022 TO 31/08/2022	\$71.04
INV 539113	12/09/2022	2/74 FALLON RD, FITZROY CROSSING FOR 12/07/2022 TO 09/09/2022	\$529.70
INV 203951	15/09/2022	3 LOCH STREET, DERBY FOR 15/07/2022 TO 14/09/2022	\$345.53
INV 104620	19/09/2022	LOT 227/B CLARENDON ST, DERBY FOR 19/07/2022 TO 16/09/2022	\$165.73
INV 308420	19/09/2022	14 HARDMAN ST, DERBY FOR 19/07/2022 TO 16/09/2022	\$1,192.64
INV 328972	19/09/2022	30 JOHNSTON ST, DERBY FOR 19/07/2022 TO 16/09/2022	\$2,085.83
INV 541971	19/09/2022	35 CLARENDON ST, DERBY FOR 19/07/2022 TO 16/09/2022	\$206.43
INV 442971	19/09/2022	DERBY CIVIC CENTRE, POWER FOR 19/07/2022 - 16/09/2022	\$781.19
<b>EFT54328</b>	<b>02/09/2022</b>	<b>HOZAUS CLAIRE</b>	<b>\$15,000.00</b>
INV #04	27/04/2022	RECTIFICATION OF DAMAGED MURAL AT FXVC	\$15,000.00
<b>EFT54429</b>	<b>16/09/2022</b>	<b>HUTCHINSON REAL ESTATE (RENT)</b>	<b>\$1,931.15</b>
INV A900530	09/09/2022	RATES REFUND	\$1,085.21
INV A900381	09/09/2022	RATES REFUND	\$845.94
<b>EFT54432</b>	<b>16/09/2022</b>	<b>IGO NEWSEARCH PTY LTD</b>	<b>\$707.12</b>
INV A900962	08/09/2022	RATES REFUND	\$707.12
<b>EFT54351</b>	<b>02/09/2022</b>	<b>ILLION TENDERLINK</b>	<b>\$180.40</b>
INV SDWK-502819	03/08/2022	PUBLIC TENDER ADVERTISING : T05-2022	\$180.40
<b>EFT54331</b>	<b>02/09/2022</b>	<b>INTEGRITY COACHLINES (AUST) PTY LTD</b>	<b>\$115.60</b>
INV 13234	15/08/2022	BUS TICKET # 249690	\$115.60
<b>EFT54431</b>	<b>16/09/2022</b>	<b>INTEGRITY COACHLINES (AUST) PTY LTD</b>	<b>\$242.76</b>
INV 13251	31/08/2022	BUS TICKET # 251271 & 251272	\$242.76

<b>EFT54332</b>	<b>02/09/2022</b>	<b>IPEC PTY LTD</b>	<b>\$87.74</b>
INV 720587	16/08/2022	FREIGHT AS PER PO 76390	\$87.74
<b>EFT54470</b>	<b>23/09/2022</b>	<b>IPEC PTY LTD</b>	<b>\$180.75</b>
INV P69062834	14/08/2022	TRANSPORTATION OF PUBLIC HEALTH MATERIALS	\$180.75
<b>EFT54333</b>	<b>02/09/2022</b>	<b>ITVISION</b>	<b>\$4,479.75</b>
INV 37304	31/07/2022	PAYROLL PROCESSING AND SUPPORT - JULY 2022	\$4,479.75
<b>EFT54471</b>	<b>23/09/2022</b>	<b>ITVISION</b>	<b>\$6,719.63</b>
INV 37429	31/08/2022	PAYROLL PROCESSING AND SUPPORT - AUGUST 2022	\$6,719.63
<b>EFT54476</b>	<b>23/09/2022</b>	<b>IXOM</b>	<b>\$253.70</b>
INV 6566438	31/08/2022	AUGUST 2022 - MONTHLY CL2 SERVICE FEES	\$253.70
<b>EFT54433</b>	<b>16/09/2022</b>	<b>JILA GALLERY</b>	<b>\$144.00</b>
INV 1248	02/09/2022	CATERING FOR FROMONT FAREWELL - 6X PIZZAS	\$144.00
<b>EFT54381</b>	<b>09/09/2022</b>	<b>JILA PLUMBING</b>	<b>\$254.10</b>
INV 4895	01/09/2022	REPLACE GAS REGULATOR FLEXI HOSES WITH PIG TAILS	\$254.10
<b>EFT54361</b>	<b>08/09/2022</b>	<b>JILL BRAZIL CONSULTING</b>	<b>\$9,054.75</b>
INV 0059	22/08/2022	MENTORING, TRAINING AND ASSISTANCE ONSITE FROM 01/08/2022 TO 09/08/2022	\$9,054.75
<b>EFT54434</b>	<b>16/09/2022</b>	<b>JO-ANNE BULSING</b>	<b>\$80.00</b>
INV KAPP2022	08/09/2022	SALE OF ARTWORK AT KAPP 2022	\$80.00
<b>EFT54334</b>	<b>02/09/2022</b>	<b>KEITH BEDFORD</b>	<b>\$1,554.86</b>
INV ALLOW3108	31/08/2022	AUGUST 2022 COUNCILLOR SITTING FEES	\$1,554.86
<b>EFT54384</b>	<b>09/09/2022</b>	<b>KELSEY LAIRD</b>	<b>\$161.01</b>
INV REIMB3108	31/08/2022	UTILITY SUBSIDY	\$161.01
<b>EFT54435</b>	<b>16/09/2022</b>	<b>KIMBERLEY ABORIGINAL MEDICAL SERVICE COUNCIL</b>	<b>\$500.00</b>
INV REIMB3108	31/08/2022	BOND REFUND FOR FITZROY REC HALL HIRE	\$500.00
<b>EFT54445</b>	<b>16/09/2022</b>	<b>KIMBERLEY COUNTRY DEPARTMENT STORE</b>	<b>\$3,767.94</b>
INV DB35516	18/08/2022	STAFF UNIFORMS	\$240.00
INV DB35327	19/08/2022	STAFF UNIFORMS	\$209.85
INV DB34313	20/08/2022	STAFF UNIFORMS	\$479.00
INV DB34505	20/08/2022	STAFF UNIFORMS	\$568.75
INV DB34557	20/08/2022	STAFF UNIFORMS	\$210.20
INV DB35326	20/08/2022	STAFF UNIFORMS	\$416.10
INV DB34458	22/08/2022	STAFF UNIFORMS	\$728.74
INV DB34783	22/08/2022	STAFF UNIFORMS	\$241.30
INV DB35379	22/08/2022	STAFF UNIFORMS	\$674.00
<b>EFT54382</b>	<b>09/09/2022</b>	<b>KIMBERLEY FIRE SYSTEMS</b>	<b>\$1,957.23</b>
INV 15799	31/08/2022	6 MONTHLY INSPECTION & URGENT REPAIRS TO 2X FIRE HOSE REELS	\$1,957.23
<b>EFT54335</b>	<b>02/09/2022</b>	<b>KIMBERLEY PILBARA CATTLEMEN'S ASSOCIATION</b>	<b>\$550.00</b>
INV 0917	01/05/2022	RENEWAL OF ASSOCIATE MEMBERSHIP FOR KPCA	\$550.00
<b>EFT54472</b>	<b>23/09/2022</b>	<b>KO CONTRACTING PTY LTD</b>	<b>\$10,246.50</b>
INV 0097	02/09/2022	LINE MARKING AS PER QUOTE # QU-0053	\$10,246.50
<b>EFT54438</b>	<b>16/09/2022</b>	<b>KW TILT &amp; TOW</b>	<b>\$200.00</b>
INV T137	02/09/2022	RETRIEVAL OF TOYOTA KLUGER EX STEEL ST	\$200.00
<b>EFT54418</b>	<b>16/09/2022</b>	<b>LANDGATE (WA LAND INFORMATION AUTHORITY)</b>	<b>\$550.50</b>
INV 377852	26/08/2022	MINIMUM CHARGE - MINING TENEMENT	\$51.00
INV 1213376	01/09/2022	GROSS RENTAL VALUATION SPLIT RATING	\$499.50

<b>EFT54441</b>	<b>16/09/2022</b>	<b>LIANA INGRAM</b>	<b>\$133.34</b>
INV REIMB1209	12/09/2022	UTILITY SUBSIDY	\$133.34
<b>EFT54336</b>	<b>02/09/2022</b>	<b>LOCAL GOVERNMENT PROFESSIONALS (LGPRO)</b>	<b>\$150.00</b>
INV 28107	15/08/2022	YOUNG PROFESSIONAL MEMBERSHIP - 2022/23	\$150.00
<b>EFT54383</b>	<b>09/09/2022</b>	<b>LOCAL HEALTH AUTHORITY ANALYTICAL COMMITTEE</b>	<b>\$2,010.49</b>
INV MA2022 040	05/08/2022	2022-23 ANALYTICAL SERVICES	\$2,010.49
<b>EFT54439</b>	<b>16/09/2022</b>	<b>LOOMA COMMUNITY INCORPORATED</b>	<b>\$660.00</b>
INV 3793	25/08/2022	HIRE OF COMMUNITY YOUTH CENTRE FOR DOG DE-SEXING PROGRAM	\$440.00
INV 3794	25/08/2022	RENT OF HOUSE AT DURACK ST CAMBALLIN FOR DOG DE-SEXING PROGRAM	\$220.00
<b>EFT54337</b>	<b>02/09/2022</b>	<b>LYNETTE EVANS</b>	<b>\$2,351.96</b>
INV ALLOW3108	31/08/2022	AUGUST 2022 COUNCILLOR SITTING FEES	\$1,554.86
INV TRAVEL3108	31/08/2022	TRAVEL REIMBURSEMENTS	\$797.10
<b>EFT54449</b>	<b>16/09/2022</b>	<b>MARIA MATTHEWS T/AS MR &amp; MRS POTATO HEAD</b>	<b>\$1,920.00</b>
INV 84	05/09/2022	CATERING FOR LATE NIGHT PROGRAM 02/09/2022	\$960.00
INV 85	05/09/2022	CATERING FOR LATE NIGHT PROGRAM 26/08/2022	\$960.00
<b>EFT54482</b>	<b>23/09/2022</b>	<b>MARIA MATTHEWS T/AS MR &amp; MRS POTATO HEAD</b>	<b>\$960.00</b>
INV 86	19/09/2022	CATERING FOR LATE NIGHT PROGRAM 09/09/2022	\$960.00
<b>EFT54385</b>	<b>09/09/2022</b>	<b>MARIA O'CONNELL</b>	<b>\$99.04</b>
INV REIMB3108	31/08/2022	STAFF REIMBURSEMENTS	\$99.04
<b>EFT54338</b>	<b>02/09/2022</b>	<b>MARKET CREATIONS AGENCY PTY LTD</b>	<b>\$5,367.00</b>
INV IQ19-1	31/03/2022	DESIGN AND SUPPLY OF 2020/2021 ANNUAL REPORT	\$2,078.00
INV IT12-1	30/06/2022	UPDATE EXISTING PULL-UP BANNER DESIGNS	\$1,276.00
INV IS75-1	12/08/2022	RATES BROCHURE - UPDATE EXISTING WITH NEW CONTENT	\$1,100.00
INV IT12-2	15/08/2022	PULL UP BANNERS - UPDATE DESIGN STYLE & NEW IMAGES	\$363.00
INV IU06-1	19/08/2022	1X BUSINESS CARD DESIGN WITH 2 TYPES	\$550.00
<b>EFT54386</b>	<b>09/09/2022</b>	<b>MARNIN STUDIO</b>	<b>\$300.00</b>
INV KAPP 22 SALE-2	31/08/2022	KAPP SALE - MARY GEORGE BARRAMUNDI CUSHION COVER	\$44.00
INV KAPP22 SALE-1	31/08/2022	KAPP SALE - MARY GORGE TURTLE & BARRAMUNDI TABLE CLOTH	\$128.00
INV KAPP22 SALE	31/08/2022	KAPP SALE - CHANTELL MURRAY TABLE CLOTH - FRESH WATER MUSS	\$128.00
<b>EFT54339</b>	<b>02/09/2022</b>	<b>MARRA WORRA WORRA ABORIGINAL CORP</b>	<b>\$405.00</b>
INV 2302	19/08/2022	ACCOMMODATION FOR SDWK STAFF	\$270.00
INV 2303	19/08/2022	ACCOMMODATION FOR SDWK STAFF	\$135.00
<b>EFT54473</b>	<b>23/09/2022</b>	<b>MCLEODS BARRISTERS &amp; SOLICITORS</b>	<b>\$1,908.15</b>
INV 125347	29/07/2022	LEGAL SUPPORT IN THE CASE OF DOG ATTACK	\$1,040.75
INV 125348	29/07/2022	LEGAL SUPPORT FOR ENFORCEMENT OF DOG ACT 1976	\$867.40
<b>EFT54375</b>	<b>09/09/2022</b>	<b>MEGAN NESHODA</b>	<b>\$161.44</b>
INV REIMB0609	06/09/2022	STAFF REIMBURSEMENTS	\$161.44
<b>EFT54442</b>	<b>16/09/2022</b>	<b>MOORE AUSTRALIA (TAX)</b>	<b>\$20,460.00</b>
INV 425780	31/07/2022	JUNE 2022 BAS, FINANCIAL STATEMENT AND COMPILATION OF 2022-23 BUDGET ESTIMATES	\$16,060.00
INV 426266	31/08/2022	COMPILATION OF 2020/21 ANNUAL FINANCIAL STATEMENTS	\$4,400.00
<b>EFT54387</b>	<b>09/09/2022</b>	<b>NISBETS AUSTRALIA PTY LIMITED</b>	<b>\$13,947.45</b>
INV 1506398	10/08/2022	SUPPLY KITCHEN EQUIPMENT FOR YOUTH CENTRE UPGRADE	\$12,187.67
INV 1507276	11/08/2022	SUPPLY KITCHEN EQUIPMENT FOR YOUTH CENTRE UPGRADE	\$1,759.78
<b>EFT54340</b>	<b>02/09/2022</b>	<b>NORTH WEST LOCKSMITH</b>	<b>\$1,342.00</b>
INV ITR-1178	08/08/2022	REPLACEMENT KEYS FOR VARIOUS SHIRE BUILDINGS	\$1,013.00



INV ITR-1308	23/08/2022	REPLACE NSP RESTRICTED LOCKWOOD 355 DEADLOCK	\$329.00
<b>EFT54388</b>	<b>09/09/2022</b>	<b>NORTH WEST LOCKSMITH</b>	<b>\$670.00</b>
INV 26484	25/08/2022	LOCKWOOD 355 LOCKS KEYED TO D1 SYSTEM NW222	\$610.00
INV ITR-1368	31/08/2022	3X RESTRICTED KEY CUT ON MK SYSTEM GP1	\$60.00
<b>EFT54474</b>	<b>23/09/2022</b>	<b>NORVAL ART COMPANY</b>	<b>\$200.00</b>
INV 19092022	19/09/2022	INSTALL ART HANGING SYSTEM FOR 2022 KAPP	\$200.00
<b>EFT54341</b>	<b>02/09/2022</b>	<b>OFFICE STAR</b>	<b>\$830.80</b>
INV 59611	23/08/2022	SUPPLY TONER FOR RICOH IM C2000 #784	\$830.80
<b>EFT54389</b>	<b>09/09/2022</b>	<b>ORD AGRICULTURAL EQUIPMENT</b>	<b>\$993.64</b>
INV OA12943	12/08/2022	SUPPLY PARTS FOR KUBOTA LOADER	\$993.64
<b>EFT54444</b>	<b>16/09/2022</b>	<b>ORD AGRICULTURAL EQUIPMENT</b>	<b>\$2,613.55</b>
INV OA13038	01/08/2022	SUPPLY PARTS FOR KUBOTA RIDE ON MOWER	\$312.05
INV OA13037	01/08/2022	SUPPLY PARTS FOR KUBOTA RIDE ON MOWER	\$1,314.54
INV OA13041	01/08/2022	SUPPLY PARTS FOR KUBOTA RIDE ON MOWER	\$382.84
INV OA13036	01/08/2022	SUPPLY PARTS FOR KUBOTA MOWER	\$604.12
<b>EFT54343</b>	<b>02/09/2022</b>	<b>PATRICIA LISA RILEY</b>	<b>\$1,554.86</b>
INV ALLOW3108	31/08/2022	AUGUST 2022 COUNCILLOR SITTING FEES	\$1,554.86
<b>EFT54393</b>	<b>09/09/2022</b>	<b>PATRICIA LISA RILEY</b>	<b>\$439.00</b>
INV REIMB3008	30/08/2022	TRAVEL REIMBURSEMENTS	\$439.00
<b>EFT54344</b>	<b>02/09/2022</b>	<b>PAUL LESLIE WHITE</b>	<b>\$1,554.86</b>
INV ALLOW3108	31/08/2022	AUGUST 2022 COUNCILLOR SITTING FEES	\$1,554.86
<b>EFT54342</b>	<b>02/09/2022</b>	<b>PETER JOHN MCCUMSTIE</b>	<b>\$3,431.03</b>
INV ALLOW3108	31/08/2022	AUGUST 2022 COUNCILLOR SITTING FEES	\$2,861.67
INV TRAVEL3108	31/08/2022	TRAVEL REIMBURSEMENT	\$569.36
<b>EFT54392</b>	<b>09/09/2022</b>	<b>PETER JOHN MCCUMSTIE</b>	<b>\$170.00</b>
INV REIMB3008	30/08/2022	REIMBURSE 2X LONG TABLE DINNER TICKETS	\$170.00
<b>EFT54391</b>	<b>09/09/2022</b>	<b>PETTIT NOMINEES PTY LTD T/AS P&amp;M AUTOMOTIVE EQUIPMENT</b>	<b>\$398.20</b>
INV 0771	09/08/2022	HOIST INSPECTION COUNTRY SERVICE & SAFETY COMPLIANCE INSPECTION	\$398.20
<b>EFT54437</b>	<b>16/09/2022</b>	<b>PINDAN PRINTING - KIMBERLEY KOLORS</b>	<b>\$215.93</b>
INV 1968	30/08/2022	XL POSTER PRINT	\$215.93
<b>EFT54390</b>	<b>09/09/2022</b>	<b>PROTECTOR FIRE SERVICES PTY LTD</b>	<b>\$9,466.19</b>
INV 10067493	30/06/2022	CARRY OUT 6 MONTHLY SERVICE OF FIRE EQUIPMENT	\$4,904.49
INV 10067524	30/06/2022	REPLACE UNSERVICEABLE FIRE EQUIPMENT	\$4,561.70
<b>EFT54447</b>	<b>16/09/2022</b>	<b>RECHARGE PETROLEUM</b>	<b>\$19,031.69</b>
INV 623309	19/08/2022	10,000 LITRES DIESEL TO DERBY DEPOT	\$19,031.69
<b>EFT54345</b>	<b>02/09/2022</b>	<b>RED SAND SPARES</b>	<b>\$35.00</b>
INV 22-00000961	05/08/2022	1X MCNAUGHT PUMP FILTER FUEL FOR FITZROY CROSSING DEPOT	\$35.00
<b>EFT54478</b>	<b>23/09/2022</b>	<b>RED SAND SPARES</b>	<b>\$327.80</b>
INV 22-00001253	15/09/2022	SUPPLY HUSQVARNA QC500 36V CHARGER FOR BLI BATTERY PACKS	\$327.80
<b>EFT54443</b>	<b>16/09/2022</b>	<b>RED TRIM MOTOR TRIMMING PTY LTD</b>	<b>\$825.00</b>
INV 1423	17/08/2022	REMOVE AND REFIT HEADLINING FOR COMMODORE	\$825.00
<b>EFT54349</b>	<b>02/09/2022</b>	<b>REMOTE SOLAR SOLUTIONS</b>	<b>\$1,567.50</b>
INV 0200	17/08/2022	PROVIDE QUOTES FOR DAMAGED SOLAR SYSTEM - FX INCLUDING TRAVEL	\$1,567.50
<b>EFT54446</b>	<b>16/09/2022</b>	<b>ROCK'S AUTOMOTIVE SERVICES PTY LTD</b>	<b>\$1,981.00</b>
INV 34333	02/09/2022	SUPPLY VARIOUS FILTERS	\$1,699.00

INV 34348	12/09/2022	SUPPLY VARIOUS FUEL FILTER	\$282.00
<b>EFT54477</b>	<b>23/09/2022</b>	<b>ROCK'S AUTOMOTIVE SERVICES PTY LTD</b>	<b>\$658.00</b>
INV 34351	12/09/2022	SUPPLY AXLE GASKETS, REAR & HUB SEALS	\$658.00
<b>EFT54346</b>	<b>02/09/2022</b>	<b>ROWENA MOUDA</b>	<b>\$1,554.86</b>
INV ALLOW3108	31/08/2022	AUGUST 2022 COUNCILLOR SITTING FEES	\$1,554.86
<b>EFT54348</b>	<b>02/09/2022</b>	<b>ROYAL LIFE SAVING SOCIETY WA</b>	<b>\$21,169.96</b>
INV 177415	16/08/2022	LABOUR PROVISION - DERBY SWIMMING POOL FOR JULY 2022	\$12,037.41
INV 177416	16/08/2022	LABOUR PROVISION - DERBY SWIMMING POOL FOR JULY 2022	\$9,132.55
<b>EFT54376</b>	<b>09/09/2022</b>	<b>S&amp;E AUTOMOTIVE (EVIE MOLSON)</b>	<b>\$2,920.50</b>
INV 9424779	18/08/2022	REMOTE ENVIRONMENTAL HEALTH CONSULTANCY	\$1,287.00
INV 9424782	27/08/2022	REMOTE ENVIRONMENTAL HEALTH CONSULTANCY	\$1,633.50
<b>EFT54422</b>	<b>16/09/2022</b>	<b>SHANE EDWARDS</b>	<b>\$472.98</b>
INV REIMB1209	12/09/2022	STAFF REIMBURSEMENTS	\$238.00
INV REIMB1292	12/09/2022	STAFF REIMBURSEMENTS	\$234.98
<b>EFT54480</b>	<b>23/09/2022</b>	<b>SIGMA CHEMICALS</b>	<b>\$2,461.25</b>
INV 160120-01	02/09/2022	POOL CHLORINATION SUPPLIES	\$2,461.25
<b>EFT54395</b>	<b>09/09/2022</b>	<b>SKIPPERS CLEANING SERVICES</b>	<b>\$544.50</b>
INV 1494	31/08/2022	CLEANING OF 9X COUNSELLOR ROOMS - AUGUST 2022	\$544.50
<b>EFT54448</b>	<b>16/09/2022</b>	<b>SKIPPERS CLEANING SERVICES</b>	<b>\$10,560.00</b>
INV 1493	31/08/2022	CLEANING OF VARIOUS SHIRE BUILDINGS - AUGUST 2022	\$10,560.00
<b>EFT54350</b>	<b>02/09/2022</b>	<b>SPINIFEX HOTEL</b>	<b>\$600.00</b>
INV 52001	09/08/2022	ACCOMMODATION FOR BOOK WEEK AUTHOR 07/08/2022 TO 09/08/2022	\$400.00
INV 52032	11/08/2022	ACCOMMODATION FOR BOOK WEEK AUTHOR 10/08/2022 TO 11/08/2022	\$200.00
<b>EFT54481</b>	<b>23/09/2022</b>	<b>ST JOHN AMBULANCE BROOME</b>	<b>\$419.70</b>
INV 01012693	06/09/2022	SUPPLY WORKPLACE VEHICLE FIRST AID KIT	\$419.70
<b>EFT54483</b>	<b>23/09/2022</b>	<b>TAMEIKA JOHANSON-HOUCHEN</b>	<b>\$1,402.37</b>
INV REIMB1609	16/09/2022	STAFF REIMBURSEMENTS	\$1,185.77
INV REIMB1692	16/09/2022	STAFF REIMBURSEMENTS	\$144.60
INV REIMB1693	16/09/2022	STAFF REIMBURSEMENTS	\$72.00
<b>EFT54353</b>	<b>02/09/2022</b>	<b>TARUNDA SUPERMARKET</b>	<b>\$29.66</b>
INV 40146929	12/08/2022	STAFF AMENITIES	\$29.66
<b>EFT54397</b>	<b>09/09/2022</b>	<b>TARUNDA SUPERMARKET</b>	<b>\$462.74</b>
INV 30160253	18/08/2022	WATER AND ICE FOR FX MEN'S HEALTH WEEK EVENT	\$100.00
INV 50126655	30/08/2022	SUPPLY FOOD ITEMS FOR FVDHS SKUTTA BLOKE DAY 31/08/2022	\$362.74
<b>EFT54485</b>	<b>23/09/2022</b>	<b>TARUNDA SUPERMARKET</b>	<b>\$49.71</b>
INV 1011272	24/08/2022	MORNING TEA FOR FX VISITORS CENTRE	\$49.71
<b>EFT54352</b>	<b>02/09/2022</b>	<b>TELSTRA CORPORATION</b>	<b>\$13,710.91</b>
INV 4275260919	02/08/2022	MOBILE SERVICES	\$57.00
INV 0463459000	12/08/2022	TELEPHONE AND INTERNET LINES	\$13,653.91
<b>EFT54325</b>	<b>02/09/2022</b>	<b>THE FITZROY RIVER LODGE</b>	<b>\$228.00</b>
INV 320688	02/08/2022	STAFF ACCOMMODATION	\$228.00
<b>EFT54426</b>	<b>16/09/2022</b>	<b>THE FITZROY RIVER LODGE</b>	<b>\$1,220.00</b>
INV 322532	18/08/2022	SALADS FOR FX MEN'S HEALTH WEEK EVENT 2022	\$620.00
INV 322538	20/08/2022	CATERING FOR FX GREAT NORTHERN CLEAN UP EVENT	\$600.00
<b>EFT54440</b>	<b>16/09/2022</b>	<b>THE PIER GROUP PTY LTD T/AS CS LEGAL</b>	<b>\$8,127.16</b>

INV 031300	12/08/2022	RATES ARREARS	\$5,080.53
INV 031311	22/08/2022	PROFESSIONAL FEES RATES ARREARS	\$1,267.30
INV 031342	31/08/2022	PROFESSIONAL FEES FOR LGA SALE	\$1,375.33
INV 031340	31/08/2022	PROFESSIONAL FEES RATES ARREARS	\$404.00
<b>EFT54451</b>	<b>16/09/2022</b>	<b>TRAVELWORLD BROOME</b>	<b>\$881.57</b>
INV I000035360	02/09/2022	RETURN FLIGHT BROOME - PERTH FOR RELIEF RANGER SERVICES	\$881.57
<b>EFT54486</b>	<b>23/09/2022</b>	<b>TRAVELWORLD BROOME</b>	<b>\$494.00</b>
INV I000035475	07/09/2022	RETURN FLIGHTS BROOME - PERTH FOR THE RANGER	\$494.00
<b>EFT54468</b>	<b>23/09/2022</b>	<b>TRILITY SOLUTIONS PTY LTD</b>	<b>\$407.00</b>
INV 75029078	26/08/2022	P16191 - GASKET, LEAD, SUIT 210 & 510 CHLORINE INSTITUTE YOKE	\$407.00
<b>EFT54354</b>	<b>02/09/2022</b>	<b>TUDOR HOUSE (WA) PTY LTD</b>	<b>\$953.00</b>
INV 6390	05/08/2022	SUPPLY NEW FLAGS FOR FITZROY CROSSING OFFICE	\$953.00
<b>EFT54450</b>	<b>16/09/2022</b>	<b>TUNA BLUE PTY LTD</b>	<b>\$1,815.00</b>
INV 2707	29/08/2022	PREPARE AND DESIGN CONFERENCE POSTERS FOR AEHU	\$1,815.00
<b>EFT54398</b>	<b>09/09/2022</b>	<b>TYREPOWER DERBY</b>	<b>\$2,230.00</b>
INV 116051	17/08/2022	TYRE FITTING AND ALIGNMENT FOR 19KW	\$2,000.00
INV 116101	24/08/2022	WHEEL ALIGNMENT & BALANCE FOR 01KW	\$230.00
<b>EFT54487</b>	<b>23/09/2022</b>	<b>TYREPOWER DERBY</b>	<b>\$1,254.00</b>
INV 116193	12/09/2022	SUPPLY 265/75R16 TYRES FOR KW14	\$1,254.00
<b>EFT54356</b>	<b>02/09/2022</b>	<b>VANDERFIELD - RDO EQUIPMENT PTY LTD</b>	<b>\$108.99</b>
INV PE9873	16/08/2022	SUPPLY OIL FILTER FOR TRACTOR	\$108.99
<b>EFT54488</b>	<b>23/09/2022</b>	<b>VETROBLU HOTELS PTY LTD</b>	<b>\$756.00</b>
INV 90657	14/09/2022	STAFF ACCOMMODATION	\$756.00
<b>EFT54357</b>	<b>02/09/2022</b>	<b>VISION POWER PTY LTD</b>	<b>\$2,842.95</b>
INV 14154	03/08/2022	REPAIRS TO LIGHTING AT FITZROY OVAL AREA	\$2,380.95
INV 14155	03/08/2022	ELECTRICAL REPAIRS TO STAFF HOUSE	\$462.00
<b>EFT54489</b>	<b>23/09/2022</b>	<b>VISION POWER PTY LTD</b>	<b>\$4,462.59</b>
INV 14114	28/07/2022	REPLACE EXISTING CONSUMER POLE AT APEX PARK - DERBY	\$3,712.50
INV 14340	05/09/2022	ISSUE ELECTRICAL SAFETY CERTIFICATE	\$388.63
INV 14343	05/09/2022	ISSUE ELECTRICAL SAFETY CERTIFICATE, REPLACE 2X DGPO, MATERIALS & CONSUMABLES	\$361.46
<b>EFT54479</b>	<b>23/09/2022</b>	<b>WA REMOVALS &amp; STORAGE</b>	<b>\$6,750.00</b>
INV 3551	14/09/2022	STAFF RELOCATION COSTS	\$6,750.00
<b>EFT54401</b>	<b>09/09/2022</b>	<b>WATTLEUP TRACTORS</b>	<b>\$3,472.26</b>
INV 1288253	25/08/2022	ROOF PARTS - VISORS FOR KW37	\$3,472.26
<b>EFT54452</b>	<b>16/09/2022</b>	<b>WATTLEUP TRACTORS</b>	<b>\$125.07</b>
INV 1288494	31/08/2022	MIRROR (EXTERIOR) FOR KW37	\$125.07
<b>EFT54491</b>	<b>23/09/2022</b>	<b>WATTNOW ELECTRICAL</b>	<b>\$451.00</b>
INV 11004	13/09/2022	INSPECT RUNWAY LIGHT, PROVIDE QUOTE	\$451.00
<b>EFT54436</b>	<b>16/09/2022</b>	<b>WESFARMERS KLEENHEAT GAS PTY LTD</b>	<b>\$187.00</b>
INV 63554522	31/08/2022	YEARLY FACILITY FEES FOR 45KG VAP CYLINDER	\$187.00
<b>EFT54399</b>	<b>09/09/2022</b>	<b>WILLIAM ROBERT RICHMOND</b>	<b>\$2,750.82</b>
INV A900980	02/09/2022	RATES REFUND	\$2,750.82
<b>EFT54314</b>	<b>02/09/2022</b>	<b>WINC</b>	<b>\$2,350.87</b>
INV 9039955575	04/08/2022	STATIONARY	\$151.80
INV 9039964870	04/08/2022	STATIONARY	\$1,475.19

INV 9039974645	05/08/2022	STATIONARY	\$297.17
INV 9039977858	05/08/2022	STATIONARY	\$14.54
INV 9040015256	10/08/2022	STATIONARY	\$21.78
INV 9040024308	11/08/2022	STATIONARY	\$20.79
INV 9040105221	19/08/2022	2X COMPUTER CHAIR AND FREIGHT	\$369.60
<b>EFT54412</b>	<b>16/09/2022</b>	<b>WINC</b>	<b>\$218.71</b>
INV 9040066595	16/08/2022	STATIONARY	\$41.72
INV 9040092096	18/08/2022	STATIONARY	\$5.35
INV 9040135918	23/08/2022	STATIONARY	\$130.83
INV 9040171623	26/08/2022	STATIONARY	\$40.81
<b>EFT54453</b>	<b>16/09/2022</b>	<b>WOOLWORTHS PTY LIMITED</b>	<b>\$210.55</b>
INV 4451785	13/06/2022	FOOD SUPPLIES FOR CAMPING TRIP	\$111.16
INV 3594431	22/07/2022	CLEANING PACKS FOR CLINICAL REFERRALS	\$99.39
<b>EFT54492</b>	<b>23/09/2022</b>	<b>WOOLWORTHS PTY LIMITED</b>	<b>\$685.85</b>
INV 4451608	04/08/2022	SUPPLY CAT AND DOG FOOD, CARE AND MAINTENANCE PRODUCTS	\$388.80
INV 4451632	10/08/2022	FOOD SUPPLIES FOR KEEP AUSTRALIA BEAUTIFUL EVENT	\$297.05
<b>EFT54358</b>	<b>02/09/2022</b>	<b>WURTH AUSTRALIA PTY LTD</b>	<b>\$251.48</b>
INV 4320165757	02/08/2022	SUPPLY DERBY WORKSHOP CONSUMABLES	\$251.48
<b>EFT54359</b>	<b>02/09/2022</b>	<b>YOUNG'S EARTHMOVING PTY LTD</b>	<b>\$292,382.20</b>
INV 2639	10/08/2022	AGRN 907 - FLOOD DAMAGE REINSTATEMENT WORKS	\$292,382.20
<b>EFT54402</b>	<b>09/09/2022</b>	<b>YOUNG'S EARTHMOVING PTY LTD</b>	<b>\$177,909.05</b>
INV 2647	31/08/2022	FLOOD DAMAGE REPAIRS FOR EVENT AGRN 907	\$29,205.00
INV 2646	31/08/2022	FLOOD DAMAGE REPAIRS FOR EVENT AGRN 907	\$76,676.60
INV 2648	31/08/2022	RE-SHEETING, DRAINAGE AND FLOODWAY IMPROVEMENT WORKS - LENNARD GORGE ROAD	\$72,027.45
<b>EFT54454</b>	<b>16/09/2022</b>	<b>YOUNG'S EARTHMOVING PTY LTD</b>	<b>\$48,579.75</b>
INV 2654	06/09/2022	FUEL PRICE VARIATION FOR EVENT AGRN 907	\$48,579.75
		<b>TOTAL</b>	<b>\$3,164,406.43</b>

### CHQ PAYMENTS – MUNI ACCOUNT

PAYMENT ID	DATE	CREDITOR / INVOICE DETAILS	AMOUNT
<b>54857</b>	<b>19/09/2022</b>	<b>WATER CORPORATION</b>	<b>\$48,238.78</b>
INV 9018700655	03/05/2022	CENTRE AT FLYNN DRIVE FX LOT 302 RES 36824 FOR 01/05/22 TO 30/06/2022	\$474.10
INV 9006975053	17/05/2022	TOILETS AT 49-55 CLARENDON ST, DERBY FOR 15/03/2022 - 16/05/2022	\$227.64
INV 9017886750	20/07/2022	AMENITIES AT JETTY RD, DERBY FOR 16/05/2022 - 19/07/2022	\$8.19
INV 9006973883	20/07/2022	SWIMMING POOL AT 11 JOHNSTON ST, DERBY FOR 16/05/2022 - 19/07/2022	\$5,787.20
INV 9006973947	20/07/2022	YOUTH CENTRE AT HARDMAN ST, DERBY FOR 16/05/2022 - 19/07/2022	\$2,065.09
INV 9006973840	20/07/2022	24 LOCH ST, DERBY FOR 16/05/2022 - 19/07/2022	\$1,295.85
INV 9006973875	20/07/2022	30 LOCH ST, DERBY FOR 16/05/2022 - 19/07/2022	\$3,207.89
INV 9006973891	20/07/2022	INFANT HEALTH CENTRE AT 36 LOCH ST, DERBY FOR 16/05/2022 - 19/07/2022	\$52.92
INV 9006973904	20/07/2022	LIBRARY AT 30-34 LOCH ST, DERBY FOR 16/05/2022 - 19/07/2022	\$364.95
INV 9006973699	20/07/2022	MUSEUM AT 3 LOCH ST, DERBY FOR 16/05/2022 - 19/07/2022	\$473.19
INV 9006978422	21/07/2022	11 HANSON ST, DERBY FOR 17/05/2022 - 20/07/2022	\$539.98

INV 9006979679	21/07/2022	RESERVE AT 6-8 ROWELL CT, DERBY FOR 17/05/2022 - 20/07/2022	\$2,793.42
INV 9006985833	21/07/2022	MEDIUM STRIP ROAD VERGE AT 1 CLARENDON ST, DERBY FOR 17/05/2022 - 20/07/2022	\$180.11
INV 9006985841	21/07/2022	MEDIUM STRIP GARDEN AT 1 CLARENDON ST, DERBY FOR 17/05/2022 - 20/07/2022	\$523.22
INV 9009765414	21/07/2022	4A ROWELL CT, DERBY FOR 20/05/2022 - 21/07/2022	\$310.12
INV 9009765422	21/07/2022	4B ROWELL CT, DERBY FOR 20/05/2022 - 21/07/2022	\$316.76
INV 9021175409	21/07/2022	1 / 20 CLARENDON ST, DERBY FOR 17/05/2022 - 20/07/2022	\$384.58
INV 9021175433	21/07/2022	2/20 CLARENDON ST, DERBY FOR 17/05/2022 - 20/07/2022	\$305.81
INV 9021175417	21/07/2022	3/20 CLARENDON ST, DERBY FOR 17/05/2022 - 20/07/2022	\$373.37
INV 9021175425	21/07/2022	4/20 CLARENDON ST, DERBY FOR 17/05/2022 - 20/07/2022	\$329.32
INV 9021175396	21/07/2022	5/20 CLARENDON ST, DERBY FOR 17/05/2022 - 20/07/2022	\$341.72
INV 9021175329	21/07/2022	6/20 CLARENDON ST, DERBY FOR 17/05/2022 - 20/07/2022	\$340.88
INV 9022168905	21/07/2022	20 CLARENDON ST, DERBY FOR 17/05/2022 - 20/07/2022	\$124.59
INV 9008757359	22/07/2022	8 KURRAJONG LOOP, DERBY FOR 20/05/2022 - 21/07/2022	\$891.57
INV 9020549317	22/07/2022	19 WOOLLYBUTT CRN, DERBY (STRATA LOT 1) FOR 20/05/2022 - 21/07/2022	\$389.53
INV 9008757615	22/07/2022	19 WOOLLYBUTT CRN, DERBY (STRATA LOT 2) FOR 20/05/2022 - 21/07/2022	\$388.46
INV 9008757703	22/07/2022	4 WOOLLYBUTT CRN, DERBY FOR 20/05/2022 - 21/07/2022	\$265.93
INV 9012616903	22/07/2022	14A (16) BLOODWOOD CR, DERBY FOR 20/05/2022 - 21/07/2022	\$1,056.29
INV 9012616911	22/07/2022	14B BLOODWOOD CR, DERBY FOR 20/05/2022 - 21/07/2022	\$1,121.53
INV 9016645795	22/07/2022	RESERVE AT 8 COOLIBAH WY, DERBY FOR 20/05/2022 - 21/07/2022	\$2,196.87
INV 9018685299	22/07/2022	RESERVE AT CORKWOOD CT, DERBY FOR 20/05/2022 - 21/07/2022	\$1,182.37
INV 9018007711	22/07/2022	RESERVE AT PANDANAS WAY, DERBY FOR 20/05/2022 - 21/07/2022	\$900.22
INV 9006986051	25/07/2022	20A MACDONALD WY, FITZROY CROSSING FOR 19/05/2022 - 22/07/2022	\$371.17
INV 9006986414	25/07/2022	CENTRE AT 101 FALLON RD, FITZROY CROSSING FOR 19/05/2022 - 22/07/2022	\$1,319.93
INV 9006986481	25/07/2022	TOILETS AT FLYNN DR, FITZROY CROSSING FOR 19/05/2022 - 22/07/2022	\$2,167.50
INV 9006986908	25/07/2022	175L EMANUEL WY, FITZROY CROSSING FOR 19/05/2022 - 22/07/2022	\$174.20
INV 9006987783	25/07/2022	TOURIST BUREAU AT FLYNN DR, FITZROY CROSSING FOR 19/05/2022 - 22/07/2022	\$599.37
INV 9011140114	25/07/2022	TRICKLE IRRIGATION AT FORREST RD, FITZROY CROSSING FOR 21/05/2022 - 23/07/2022	\$49.76
INV 9017391459	25/07/2022	1/74 FALLON RD, FITZROY CROSSING FOR 20/05/2022 - 21/07/2022	\$287.15
INV 9017391475	25/07/2022	3/74 FALLON RD, FITZROY CROSSING FOR 20/05/2022 - 21/07/2022	\$898.59
INV 9006978123	26/07/2022	CEMETERY AT 27017 WODEHOUSE ST, DERBY FOR 21/05/2022 - 23/07/2022	\$1,265.38
INV 9006981445	26/07/2022	7 TOWER PL, DERBY FOR 21/05/2022 - 23/07/2022	\$1,181.57
INV 9006981517	26/07/2022	6 TOWER PL, DERBY FOR 21/05/2022 - 23/07/2022	\$549.15
INV 9006981541	26/07/2022	2 WODEHOUSE ST, DERBY FOR 21/05/2022 - 23/07/2022	\$277.40
INV 9006983547	26/07/2022	63-65 ASHLEY ST, DERBY FOR 21/05/2022 - 23/07/2022	\$3,764.82
INV 9006983598	26/07/2022	CENTRE AT 53 ASHLEY ST, DERBY FOR 21/05/2022 - 23/07/2022	\$55.22
INV 9006984048	26/07/2022	DEPOT AT 1-7 MILLARD ST, DERBY FOR 21/05/2022 - 23/07/2022	\$153.21
INV 9006984507	26/07/2022	SPEEDWAY AT DERBY HWY FOR 18/05/2022 - 23/07/2022	\$786.20
INV 9009945968	26/07/2022	13A HOLMAN ST, DERBY FOR 21/05/2022 - 23/07/2022	\$371.38
INV 9009945976	26/07/2022	13B HOLMAN ST, DERBY FOR 21/05/2022 - 23/07/2022	\$311.40
INV 9011212376	26/07/2022	RESERVE AT STEEL ST, DERBY FOR 21/05/2022 - 23/07/2022	\$2,433.71
INV 9006976646	26/07/2022	LYTTON PARK 142 LOCH ST. DERBY FOR 21/05/2022 - 23/07/2022	\$173.69
INV 9006974368	26/07/2022	TOILETS AT 153 LOCH ST, DERBY FOR 21/05/2022 - 23/07/2022	\$50.19
INV 9006974376	26/07/2022	SPORTS COMPLEX AT 153 LOCH ST, DERBY FOR 21/05/2022 - 23/07/2022	\$1,269.95
INV 9018700655	02/09/2022	CENTRE AT FLYNN DR FITZROY CROSSING LOT 302 RES 36824 FOR 01/09/2022-31/10/2022	\$249.27

INV 9015670665	25/10/2022	20B MACDONALD WY, FITZROY CROSSING FOR 20/05/2022 - 21/07/2022	\$264.90
		<b>TOTAL</b>	<b>\$48,238.78</b>

**FEE PAYMENTS**

PAYMENT ID	DATE	CREDITOR / INVOICE DETAILS	AMOUNT
936	05/09/2022	ASF - ACCOUNT SERVICE FEE	\$60.00
936	15/09/2022	BEX - BPOINT FEES	\$39.78
522	01/09/2022	CBA - CBA POS FEE	\$5.00
522	01/09/2022	CBA - CBA POS FEE	\$60.00
936	01/09/2022	CMD - CHEQUE OR MERCHANT DEPOSITS FEE	\$10.80
936	02/09/2022	DOT - DOT PAYMENT	\$3,070.60
936	05/09/2022	DOT - DOT PAYMENT	\$3,999.05
936	06/09/2022	DOT - DOT PAYMENT	\$1,447.80
936	07/09/2022	DOT - DOT PAYMENT	\$2,235.90
936	08/09/2022	DOT - DOT PAYMENT	\$907.65
936	09/09/2022	DOT - DOT PAYMENT	\$2,015.45
936	12/09/2022	DOT - DOT PAYMENT	\$1,851.70
936	13/09/2022	DOT - DOT PAYMENT	\$546.50
936	14/09/2022	DOT - DOT PAYMENT	\$1,551.00
936	15/09/2022	DOT - DOT PAYMENT	\$1,102.25
936	16/09/2022	DOT - DOT PAYMENT	\$1,181.70
936	19/09/2022	DOT - DOT PAYMENT	\$4,076.05
936	20/09/2022	DOT - DOT PAYMENT	\$3,137.15
936	21/09/2022	DOT - DOT PAYMENT	\$2,186.65
936	23/09/2022	DOT - DOT PAYMENT	\$2,703.40
936	27/09/2022	DOT - DOT PAYMENT	\$2,216.30
936	28/09/2022	DOT - DOT PAYMENT	\$1,633.40
936	29/09/2022	DOT - DOT PAYMENT	\$1,675.50
936	30/09/2022	DOT - DOT PAYMENT	\$1,497.95
936	01/09/2022	DOT - DOT PAYMENT	\$1,848.25
936	01/09/2022	EXC - EXCESS TRANSACTIONS FEE	\$22.80
936	01/09/2022	EXC - EXCESS TRANSACTIONS FEE	\$116.40
936	01/09/2022	EXC - EXCESS TRANSACTIONS FEE	\$18.00
936	01/09/2022	EXC - EXCESS TRANSACTIONS FEE	\$1.20
936	07/09/2022	EXC - EXCESS TRANSACTIONS FEE	\$77.00
936	07/09/2022	EXC - EXCESS TRANSACTIONS FEE	\$303.38
936	01/09/2022	GHA - GREYHOUND AUSTRALIA	\$3,042.00
936	08/09/2022	GHA - GREYHOUND AUSTRALIA	\$2,502.00
936	15/09/2022	GHA - GREYHOUND AUSTRALIA	\$2,481.00
936	23/09/2022	GHA - GREYHOUND AUSTRALIA	\$1,622.00
936	29/09/2022	GHA - GREYHOUND AUSTRALIA	\$2,184.00
936	07/09/2022	IINET - IINET 225211599 (\$109.99)	\$109.99
936	05/09/2022	MER - MERCHANT FEES	\$935.11
936	05/09/2022	MER - MERCHANT FEES	\$1,530.70
936	01/09/2022	MER - MERCHANT FEES	\$29.95
936	01/09/2022	MER - MERCHANT FEES	\$32.00

<b>936</b>	<b>01/09/2022</b>	<b>MER - MERCHANT FEES</b>	<b>\$301.73</b>
<b>DD20400.1</b>	<b>08/09/2022</b>	<b>ANZ COMMERCIAL CARD SERVICES CENTRE</b>	<b>\$8,708.37</b>
INV ANZ AOH	08/09/2022	COMMERCIAL CREDIT CARD 13.07.22 - 14.08.22	\$4,762.99
INV ANZ WNE	08/09/2022	COMMERCIAL CREDIT CARD 13.07.22 - 14.08.22	\$3,271.50
INV ANZ ATH	08/09/2022	COMMERCIAL CREDIT CARD 13.07.22 - 14.08.22	\$16.40
INV ANZ CTM	08/09/2022	COMMERCIAL CREDIT CARD 13.07.22 - 14.08.22	\$1,229.00
INV OCT - CREDITS	08/09/2022	CREDITS RECEIVED	-\$571.52
<b>DD20362.10</b>	<b>13/09/2022</b>	<b>AUSTRALIAN SUPER</b>	<b>\$4,031.47</b>
INV DEDUCTION	13/09/2022	PAYROLL DEDUCTIONS	\$823.95
INV SUPER	13/09/2022	SUPERANNUATION	\$3,207.52
<b>DD20388.16</b>	<b>27/09/2022</b>	<b>AUSTRALIAN SUPER</b>	<b>\$4,560.13</b>
INV DEDUCTION	27/09/2022	PAYROLL DEDUCTIONS	\$823.95
INV SUPER	27/09/2022	SUPERANNUATION	\$3,736.18
<b>DD20362.8</b>	<b>13/09/2022</b>	<b>AUSTRALIANSUPER</b>	<b>\$763.93</b>
INV SUPER	13/09/2022	SUPERANNUATION	\$763.93
<b>DD20388.10</b>	<b>27/09/2022</b>	<b>AUSTRALIANSUPER</b>	<b>\$763.92</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$763.92
<b>DD20362.1</b>	<b>13/09/2022</b>	<b>AWARE SUPER</b>	<b>\$28,360.60</b>
INV SUPER	13/09/2022	SUPERANNUATION	\$22,258.20
INV DEDUCTION	13/09/2022	PAYROLL DEDUCTIONS	\$6,102.40
<b>DD20388.1</b>	<b>27/09/2022</b>	<b>AWARE SUPER</b>	<b>\$27,054.51</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$22,102.44
INV DEDUCTION	27/09/2022	PAYROLL DEDUCTIONS	\$4,952.07
<b>DD20388.13</b>	<b>27/09/2022</b>	<b>BT SUPER FOR LIFE</b>	<b>\$57.75</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$57.75
<b>DD20362.5</b>	<b>13/09/2022</b>	<b>CBUS SUPERANNUATION</b>	<b>\$922.18</b>
INV SUPER	13/09/2022	SUPERANNUATION	\$658.70
INV DEDUCTION	13/09/2022	PAYROLL DEDUCTIONS	\$263.48
<b>DD20388.6</b>	<b>27/09/2022</b>	<b>CBUS SUPERANNUATION</b>	<b>\$922.17</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$658.69
INV DEDUCTION	27/09/2022	PAYROLL DEDUCTIONS	\$263.48
<b>DD20388.17</b>	<b>27/09/2022</b>	<b>COLONIAL FIRST STATE INVESTMENTS LIMITED</b>	<b>\$150.19</b>
INV DEDUCTION	27/09/2022	PAYROLL DEDUCTIONS	\$36.63
INV SUPER	27/09/2022	SUPERANNUATION	\$113.56
<b>DD20362.4</b>	<b>13/09/2022</b>	<b>ESSENTIAL SUPER</b>	<b>\$478.55</b>
INV SUPER	13/09/2022	SUPERANNUATION	\$391.54
INV DEDUCTION	13/09/2022	PAYROLL DEDUCTIONS	\$87.01
<b>DD20388.5</b>	<b>27/09/2022</b>	<b>ESSENTIAL SUPER</b>	<b>\$478.55</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$391.54
INV DEDUCTION	27/09/2022	PAYROLL DEDUCTIONS	\$87.01
<b>DD20362.2</b>	<b>13/09/2022</b>	<b>FIRSTWRAP PLUS SUPER AND PENSION</b>	<b>\$1,668.51</b>
INV SUPER	13/09/2022	SUPERANNUATION	\$1,191.79
INV DEDUCTION	13/09/2022	PAYROLL DEDUCTIONS	\$476.72
<b>DD20388.3</b>	<b>27/09/2022</b>	<b>FIRSTWRAP PLUS SUPER AND PENSION</b>	<b>\$1,178.49</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$841.78
INV DEDUCTION	27/09/2022	PAYROLL DEDUCTIONS	\$336.71
<b>DD20362.13</b>	<b>13/09/2022</b>	<b>FORMULAE1 PTY LTD ATF ISAIH4110 SUPERANNUATION FUND</b>	<b>\$348.39</b>

INV DEDUCTION	13/09/2022	PAYROLL DEDUCTIONS	\$99.54
INV SUPER	13/09/2022	SUPERANNUATION	\$248.85
<b>DD20388.19</b>	<b>27/09/2022</b>	<b>FORMULAE1 PTY LTD ATF ISAIAH4110 SUPERANNUATION FUND</b>	<b>\$348.39</b>
INV DEDUCTION	27/09/2022	PAYROLL DEDUCTIONS	\$99.54
INV SUPER	27/09/2022	SUPERANNUATION	\$248.85
<b>DD20388.2</b>	<b>27/09/2022</b>	<b>GUILD SUPER</b>	<b>\$414.95</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$414.95
<b>DD20362.16</b>	<b>13/09/2022</b>	<b>GUILD SUPER</b>	<b>\$184.09</b>
INV SUPER	13/09/2022	SUPERANNUATION	\$184.09
<b>DD20362.12</b>	<b>13/09/2022</b>	<b>HOST PLUS SUPERANNUATION FUND</b>	<b>\$3,002.73</b>
INV DEDUCTION	13/09/2022	PAYROLL DEDUCTIONS	\$800.00
INV SUPER	13/09/2022	SUPERANNUATION	\$2,202.73
<b>DD20388.18</b>	<b>27/09/2022</b>	<b>HOST PLUS SUPERANNUATION FUND</b>	<b>\$3,058.33</b>
INV DEDUCTION	27/09/2022	PAYROLL DEDUCTIONS	\$800.00
INV SUPER	27/09/2022	SUPERANNUATION	\$2,258.33
<b>DD20362.9</b>	<b>13/09/2022</b>	<b>IOOF PORTOFOLIO SERVICE SUPERANNUATION FUND</b>	<b>\$1,547.47</b>
INV SUPER	13/09/2022	SUPERANNUATION	\$1,281.77
INV DEDUCTION	13/09/2022	PAYROLL DEDUCTIONS	\$265.70
<b>DD20388.12</b>	<b>27/09/2022</b>	<b>IOOF PORTOFOLIO SERVICE SUPERANNUATION FUND</b>	<b>\$1,251.85</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$1,010.48
INV DEDUCTION	27/09/2022	PAYROLL DEDUCTIONS	\$241.37
<b>DD20396.1</b>	<b>28/09/2022</b>	<b>MANAGED IT PTY LTD</b>	<b>\$6,615.18</b>
INV 142027	01/09/2022	MANAGED SERVICES - SEPTEMBER 2022	\$6,615.18
<b>DD20362.14</b>	<b>13/09/2022</b>	<b>MLC MASTERKEY SUPER</b>	<b>\$338.40</b>
INV SUPER	13/09/2022	SUPERANNUATION	\$338.40
<b>DD20388.20</b>	<b>27/09/2022</b>	<b>MLC MASTERKEY SUPER</b>	<b>\$338.40</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$338.40
<b>DD20362.7</b>	<b>13/09/2022</b>	<b>MLC SUPER FUND</b>	<b>\$359.86</b>
INV SUPER	13/09/2022	SUPERANNUATION	\$359.86
<b>DD20388.8</b>	<b>27/09/2022</b>	<b>MLC SUPER FUND</b>	<b>\$359.86</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$359.86
<b>DD20362.3</b>	<b>13/09/2022</b>	<b>Q SUPER</b>	<b>\$200.59</b>
INV SUPER	13/09/2022	SUPERANNUATION	\$200.59
<b>DD20388.4</b>	<b>27/09/2022</b>	<b>Q SUPER</b>	<b>\$230.58</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$230.58
<b>DD20362.11</b>	<b>13/09/2022</b>	<b>REST SUPERANNUATION</b>	<b>\$1,993.82</b>
INV SUPER	13/09/2022	SUPERANNUATION	\$1,874.92
INV DEDUCTION	13/09/2022	PAYROLL DEDUCTIONS	\$118.90
<b>DD20388.15</b>	<b>27/09/2022</b>	<b>REST SUPERANNUATION</b>	<b>\$2,427.30</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$2,309.50
INV DEDUCTION	27/09/2022	PAYROLL DEDUCTIONS	\$117.80
<b>DD20388.11</b>	<b>27/09/2022</b>	<b>SPIRIT SUPER</b>	<b>\$154.42</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$154.42
<b>DD20362.6</b>	<b>13/09/2022</b>	<b>STUDENT SUPER PROFESSIONAL SUPER</b>	<b>\$257.38</b>
INV SUPER	13/09/2022	SUPERANNUATION	\$257.38
<b>DD20388.7</b>	<b>27/09/2022</b>	<b>STUDENT SUPER PROFESSIONAL SUPER</b>	<b>\$257.38</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$257.38



<b>DD20362.15</b>	<b>13/09/2022</b>	<b>SUNSUPER SUPERANNUATION FUND</b>	<b>\$827.60</b>
INV SUPER	13/09/2022	SUPERANNUATION	\$827.60
<b>DD20388.21</b>	<b>27/09/2022</b>	<b>SUNSUPER SUPERANNUATION FUND</b>	<b>\$822.90</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$822.90
<b>DD20388.9</b>	<b>27/09/2022</b>	<b>SUPERESTATE</b>	<b>\$144.64</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$144.64
<b>DD20388.14</b>	<b>27/09/2022</b>	<b>THE EQUIPSUPER SUPERANNUATION FUND</b>	<b>\$260.32</b>
INV SUPER	27/09/2022	SUPERANNUATION	\$260.32
<b>DD20383.1</b>	<b>21/09/2022</b>	<b>THE SHELL COMPANY OF AUSTRALIA LIMITED</b>	<b>\$1,735.47</b>
INV FUEL-AUG22	31/08/2022	SHELL FUEL CARDS - AUG 2022	\$1,735.47
<b>DD20403.1</b>	<b>28/09/2022</b>	<b>WESTERN AUSTRALIAN TREASURY CORPORATION</b>	<b>\$41,646.73</b>
INV LOAN	28/09/2022	CAPITAL AND INTEREST LOAN REPAYMENT: STAFF HOUSING	\$41,646.73
<b>NET PAY</b>	<b>13/09/2022</b>	<b>PAYROLL</b>	<b>\$203,610.73</b>
<b>NET PAY</b>	<b>27/09/2022</b>	<b>PAYROLL</b>	<b>\$226,795.73</b>
		<b>TOTAL</b>	<b>\$636,001.90</b>

**The Shire Of Derby / West Kimberley  
ANZ Corporate Credit Card Reconciliation  
Period Reporting: 13/07/22 to 14/08/22**

**Card Holder : Amanda O'Halloran**

Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments
12/08/2022	Harvey Norman Online Homebush West	Y	\$904.55	\$90.45	\$995.00	120401860.2101	Pending	TV replacement for Council Chambers - insurance claim pending
12/08/2022	SHIRE OF DERBY WEST KI DERBY	N	\$126.70	0	\$126.70	P228-266-2266	Yes	New plates for 12KW
12/08/2022	SHIRE OF DERBY WEST KI DERBY	Y	\$416.16	\$38.74	\$454.90	P228-266-2266	Yes	Licence for 12KW (\$18.50 GST Free)
11/08/2022	DERBY 4X4 AND MARINE DERBY	N	\$130.25	0	\$130.25	P228-297-2100	Yes	Reinspection
4/08/2022	THE GOOD GUYS WEB STORE SOUTHBANK	N	-\$1,245.00	0	-\$1,245.00	193401010	Credit	Credit Reported Last Period - Cannot Supply TV for Council Chambers
25/07/2022	COLES EXPRESS 6960 FITZROY CRSNG	Y	\$6.36	\$0.64	\$7.00	P17-298-2101	Yes	Globe for 31KW
25/07/2022	AUSTRALIAN LOCAL GOV DEAKIN	Y	\$1,294.55	\$129.45	\$1,424.00	120401040.2100	Yes	National General Assembly Registration and Function G Haerewa
22/07/2022	FITZROY RIVER LODGE FITZROY CROSS	Y	\$264.91	\$26.49	\$291.40	EP0025-298-2101	Yes	Dinner Mens shed and MWW (Julie Broad, Denise Andrews, Renee Dingo, Amanda and Simon Dexter)
20/07/2022	BROOME TIME RESORT BROOME	Y	\$316.79	\$31.68	\$348.47	EX08-297-2100	Yes	Kimberley Community Cabinet Reception with Premier Mark McGowan - Amanda Dexter
20/07/2022	BROOME TIME RESORT BROOME	Y	\$316.79	\$31.68	\$348.47	120401090.2100	Yes	Kimberley Community Cabinet Reception with Premier Mark McGowan - Geoff Haerewa
19/07/2022	MAILCHIMP *MISC MAILCHIMP.COM	N	\$52.40	0	\$52.40	121402410.2100	Yes	Order MC11780267 - Essentials plan + cc fee (INTL TXN)
19/07/2022	DERBY FUELS DERBY	Y	\$34.09	\$3.41	\$37.50	EP0025-298-2101	Yes	Minister for Correction Services meeting - Refreshments
18/07/2022	DERBY LODGE Derby	Y	\$204.55	\$20.45	\$225.00	120401090.2100	Yes	Accommodation for Linda Evans - Agenda Review and Briefing
18/07/2022	WOOLWORTHS/131-135 LOCH S DERBY	N	\$11.00	0	\$11.00	EP0025-298-2101	No	Minister for Correction Services meeting - Refreshments
18/07/2022	T & K MIN'S PTY LTD DERBY	Y	\$52.27	\$5.23	\$57.50	EP0025-298-2101	Yes	Minister for Correction Services meeting - Refreshments
18/07/2022	SHIRE OF DERBY WEST KI DERBY	N	\$126.70	0	\$126.70	P56-298-2101	Yes	Remake of 11KW Plates
18/07/2022	SHIRE OF DERBY WEST KI DERBY	N	\$126.70	0	\$126.70	P226-298-2101	Yes	Remake of 01KW Plates
<b>TOTAL \$</b>					<b>3,517.99</b>			

**Card Holder : Wayne Neate**

Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments
12/08/2022	BAYSWATERCARRENTALWA BAYSWATER	Y	\$549.09	\$54.91	\$604.00	120502090.2003	Yes	Car Hire - Eliza Gravett - July Training
8/08/2022	KIMBERLEY CAMP/OUTBC BROOME	Y	\$1,136.36	\$113.64	\$1,250.00	120707650.2101	Yes	Replacement of old swags for AEHU
5/08/2022	Vista print Australia PTY Derrimut	Y	\$572.73	\$57.27	\$630.00	121402100	Yes	Car magnets for Shire Vehicles
4/08/2022	BAYSWATERCARRENTALWA BAYSWATER	N	-\$300.00	0	-\$300.00	193401010	Credit	Credit Reported Last Period - Car Hire Bond Eliza Gravett - July Training
1/08/2022	BROOME INTERNATIONAL BROOME	Y	\$21.82	\$2.18	\$24.00	P117-297-2100	Yes	Long Term parking Fee 15KW transport for AMRRIC
28/07/2022	BAYSWATERCARRENTALWA BAYSWATER	Y	\$544.09	\$54.41	\$598.50	120502090.2003	Yes	Car Hire - Eliza Gravett - August Training
22/07/2022	LOCAL GOVERNEMENT MANA EAST PERTH	Y	\$150.00	\$15.00	\$165.00	120707050.2100	Yes	Recruitment advertisement EHO
<b>TOTAL \$</b>					<b>2,971.50</b>			

**Card Holder : Alan Thornton**

Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments
28/07/2022	JESTERS NEDLANDS NEDLANDS	Y	\$14.91	\$1.49	\$16.40	AD06-298-2101	Yes	Refreshment for Alan Thornton whilst on LG Professionals seminar
<b>TOTAL \$</b>					<b>16.40</b>			

Card Holder : Christie Mildenhall									
Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments	
1/08/2022	LOCAL GOVERNEMENT MANA EAST PERTH	Y	\$136.36	\$13.64	\$150.00	121402410.2100	Yes	2022-2023 Young Professional Membership for Sarah Smith	
27/07/2022	WOOLWORTHS/131-135 LOCH S DERBY	Y	\$3.18	\$0.32	\$3.50	121102150.2101	Yes	Stationary - Clipboard	
27/07/2022	CONTINENTAL HOTEL BROOME BROOME	Y	\$25.00	\$2.50	\$27.50	120807090.2100	Yes	RIO Tinto 15 years of FIFO out of Broome function (Breakfast) C Mildenhall	
25/07/2022	CONTINENTAL HOTEL BROOME BROOME	Y	\$353.64	\$35.36	\$389.00	120807090.2100	Yes	RIO Tinto 15 years of FIFO out of Broome function C Mildenhall	
18/07/2022	SEEK AU 48307124 MELBOURNE	Y	\$295.00	\$29.50	\$324.50	AD07.303.2003	Yes	Advertisement Accountant	
18/07/2022	SEEK AU 48307947 MELBOURNE	Y	\$285.00	\$28.50	\$313.50	AD07.303.2003	Yes	Advertisement Manager of Administration	
15/07/2022	HOSSAM MANSOUR DERBY	Y	\$19.09	\$1.91	\$21.00	EP0004-297-2101	Yes	KAPP - Roxane's Lunch	
<b>TOTAL \$</b>					<b>1,229.00</b>				

<b>TOTAL PURCHASES FOR ABOVE STATED PERIOD</b>	<b>\$7,734.89</b>	
<b>PAYMENTS AND OTHER CREDITS</b>	<b>\$1,545.00</b>	<i>Credits displayed on this statement but processed in prior period payment</i>
<b>PAYMENTS AND OTHER CREDITS</b>	<b>-\$571.52</b>	<i>Credits related to following statement but deducted from current period payment</i>
<b>INTEREST CHARGES</b>	<b>\$0.00</b>	
<b>CLOSING BALANCE</b>	<b>\$8,708.37</b>	<i>as per direct debit payment at bank 08/09/2022</i>

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



**ANZ BUSINESS ONE**

STATEMENT PERIOD: 13/07/22 to 14/08/22

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	<b>\$186.00</b>
Due Date	<b>08/09/2022</b>
Minimum Amount Due	<b>\$186.00</b>

**YOUR ANZ ACCOUNT SUMMARY**

Opening Balance	<b>\$30,184.14</b>
Purchases, Cash Advances & Other Debits	<b>\$9,279.89</b>
Interest Charges	<b>\$0.00</b>
Payments & Other Credits	<b>\$30,184.14</b>
<b>Closing balance</b>	<b>\$9,279.89</b>

Account Credit Limit	<b>\$50,000.00</b>
Available Account Credit at Statement Date	<b>\$40,720.11</b>

**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 GPO BOX 607, Melbourne, VIC 3001
-  **CardPay Direct**  
To ask about setting up a convenient direct debit 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.

<b>Account Number</b>	
<b>Account Name</b>	SHIRE OF DERBY
<b>Amount Paid</b>	
<b>Due Date</b>	08/09/2022

# ANZ BUSINESS ONE

ACCOUNT NUMBER:

Interest Rates

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

**Opening Account Balance** **\$30,184.14**

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

Date	Description	Amount	Default GST*
19/07/2022	LOCAL GOVERNEMENT MANA EAST PERTH	165.00	15.00
26/07/2022	BAYSWATERCARRENTALWA BAYSWATER	598.50	54.40
29/07/2022	BROOME INTERNATIONAL BROOME	24.00	2.18
30/07/2022	BAYSWATERCARRENTALWA BAYSWATER	300.00CR	credit reflected on DD dated 08/08/2022
03/08/2022	VISTAPRINT AUSTRALIA PTY DERRIMUT	630.00	57.27
05/08/2022	KIMBERLEY CAMP/OUTBC BROOME	1,250.00	113.63
09/08/2022	BAYSWATERCARRENTALWA BAYSWATER	604.00	54.90
Sub-total		2,971.50	297.38

Cardholder Name: AMANDA O'HALLORAN(S)  
 Cardholder Number:  
 Spend Cap: \$0.00

Date	Description	Amount	Default GST*
13/07/2022	SHIRE OF DERBY WEST KI DERBY	126.70	11.51
13/07/2022	SHIRE OF DERBY WEST KI DERBY	126.70	11.51
15/07/2022	T & K MIN'S PTY LTD DERBY	57.50	5.22
15/07/2022	WOOLWORTHS/131-135 LOCH S DERBY	11.00	1.00
15/07/2022	DERBY LODGE DERBY	225.00	20.45
15/07/2022	DERBY FUELS DERBY	37.50	3.40
17/07/2022	MAILCHIMP *MISC MAILCHIMP.COM	52.40	4.76

\*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
			\$
			\$
			\$
<b>Teller Stamp</b>	<b>Signature</b>		<b>Subtotal</b> \$
			<b>Notes</b> \$
			<b>Coins</b> \$
			<b>Total</b> \$

## ANZ BUSINESS ONE

ACCOUNT NUMBER:

Date	Description	Amount	Default GST*
	INCL OVERSEAS TXN FEE 1.53 AUD		
17/07/2022	BROOME TIME RESORT BROOME	348.47	31.67
17/07/2022	BROOME TIME RESORT BROOME	348.47	31.67
19/07/2022	FITZROY RIVER LODGE FITZROY CROSS	291.40	26.49
20/07/2022	AUSTRALIAN LOCAL GOV DEAKIN	1,424.00	129.45
20/07/2022	COLES EXPRESS 6960 FITZROY CRSNG	7.00	0.63
02/08/2022	THE GOOD GUYS WEB STORE SOUTHBANK	1,245.00CR	credit reflected on DD dated 08/08/2022
Sub-total		1,811.14	277.76

Cardholder Name: C MILDENHALL  
 Cardholder Number:  
 Spend Cap: \$5,000.00

Date	Description	Amount	Default GST*
12/07/2022	HOSSAM MANSOUR DERBY	21.00	1.90
15/07/2022	SEEK AU 48307947 MELBOURNE	313.50	28.50
15/07/2022	SEEK AU 48307124 MELBOURNE	324.50	29.50
22/07/2022	CONTINENTAL HOTEL BROOME BROOME	389.00	35.36
22/07/2022	CONTINENTAL HOTEL BROOME BROOME	27.50	2.50
25/07/2022	WOOLWORTHS/131-135 LOCH S DERBY	3.50	0.31
27/07/2022	LOCAL GOVERNEMENT MANA EAST PERTH	150.00	13.63
Sub-total		1,229.00	111.70

Cardholder Name: ALAN THORNTON  
 Cardholder Number:  
 Spend Cap: \$5,000.00

Date	Description	Amount	Default GST*
25/07/2022	JESTERS NEDLANDS NEDLANDS	16.40	1.49
Sub-total		16.40	1.49

Cardholder Name: AMANDA O'HALLORAN  
 Cardholder Number:  
 Spend Cap: \$50,000.00

Date	Description	Amount	Default GST*
09/08/2022	DERBY 4X4 AND MARINE DERBY	130.25	11.84
09/08/2022	SHIRE OF DERBY WEST KI DERBY	454.90	41.35
09/08/2022	SHIRE OF DERBY WEST KI DERBY	126.70	11.51
10/08/2022	HARVEY NORMAN ONLINE HOMEBUSH WEST	995.00	90.45
Sub-total		1,706.85	155.15

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

## ANZ BUSINESS ONE

ACCOUNT NUMBER:

Account Number:

Date	Description	Amount	Default GST*
08/08/2022	AUTOREPAYMENT - THANK YOU	28,639.14CR	
Sub-total		28,639.14CR	
Total GST payable this statement*			\$843.48
<b>Closing Account Balance</b>		<b>\$9,279.89</b>	

### IMPORTANT MESSAGES

YOUR AGREED PAYMENT WILL BE DEBITED FROM YOUR ACCOUNT ON 08/09/22  
 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 STATEMENT OF FINANCIAL ACTIVITY - SEPTEMBER 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 provides a summary of Council's financial position for the period ending 30 September 2022.

### DISCLOSURE OF ANY INTEREST

Nil by Author or Responsible Officer. .

### 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

In accordance with the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*, a Statement of Financial Activity is required to be presented to Council as a minimum requirement.

Section 6.4 of the *Local Government Act 1995* provides for the preparation of financial reports.

In accordance with Regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996*, a report must be compiled on variances greater than the materiality threshold adopted by Council of \$30,000 or 10% whichever is the greater. As this report is composed at a program level, variance commentary considers the most significant items that comprise the variance.

### POLICY IMPLICATIONS

F3 – Significant Accounting Policies

F4 – Sundry Debtors Collection

F5 – Outstanding Rates Collection

F13 – Reserve Accounts



F16 – Cash Flow Management

F17 – Investments

### FINANCIAL IMPLICATIONS

Expenditure for the period ending has been incurred in accordance with the 2022/23 Annual Budget as adopted by Council at its meeting held 28 July 2022 (Minute No. 94/22 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
<b>Financial:</b>	Possible	Moderate	Medium	The completion of the Monthly Financial Activity Statement report is a control that monitors this risk

### CONSULTATION

Internal consultation within the Corporate Services Department.

External consultation with Moore Stephens.

### COMMENT

This is a monthly process advising Council of the current financial position of the Shire.

Financial integrity is essential to the operational viability of the Shire but also as the custodian of community assets and service provision. An ability to monitor and report on financial operations, activities and capital projects is imperative to ensure that financial risk is managed at acceptable levels of comfort.

The ability for the Shire to remain financially sustainable is a significant strategy for a region that is continually under pressure from the pastoral industry, private enterprise and State Government obligations for the ongoing development of infrastructure and services.

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 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.

*Note: At the time of preparing the attached financials the Annual Financial Report has not been finalised and therefore the surplus from 2021/22, as displayed, may change due to year end and audit adjustments.*

## VOTING REQUIREMENT

Simple majority

## ATTACHMENTS

1. Management Information Report - 30 September 2022  
2. Monthly Financial Statements - 30 September 2022  

### COMMITTEE RESOLUTION AC96/22

**Moved:** Cr Peter McCumstie

**Seconded:** Cr Geoff Haerewa

**That the Audit Committee recommends that Council:**

1. **RECEIVES the Monthly Financial Management Report incorporating the Statement of Financial Activity for the period ending 30th September 2022.**

**In Favour:** Crs Geoff Haerewa, Peter McCumstie and Andrew Twaddle

**Against:** Nil

**CARRIED 3/0**

**Management Information Report**  
**Period Ending 30 September 2022**

**MANAGEMENT COMMENTS**

<b>Issue</b>	<b>Priority</b>	<b>Management Comments</b>
Although we acknowledge a significant provision for impairment exists, the debtors aged trial balance includes invoices totalling \$191,128 outstanding for over 90 days, and debtors with credit balances totalling \$60,328.	<b>Medium</b>	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.
Depreciation has not been processed in 2022/23.	<b>Low</b>	Pending completion of 2021/22 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 \$11,321,826 due to year end and audit adjustments.	<b>Low</b>	Pending completion of 2021/22 Annual Financial Report

**Moore Australia**

Level 15, Exchange Tower,  
2 The Esplanade, Perth, WA 6000  
PO Box 5785, St Georges Terrace, WA  
6831

T +61 8 9225 5355  
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[www.moore-australia.com.au](http://www.moore-australia.com.au)

11 October 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 30 SEPTEMBER 2022**

We advise we have completed the compilation of your statutory monthly statement of financial activity (by nature or type) and monthly financial report for the month ended 30 September 2022 and enclose this with our compilation report.

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, our procedures are designed primarily to enable us to compile the monthly financial report 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 monthly financial report and other end of month review services.

**MATTERS FOR MANAGEMENT ATTENTION:**

Please complete the monthly financial report by completing Note 13 – Explanation of Material Variances by providing a comment for each item where the council's year to date budget and year to date actual are over the variance threshold. These items are indicated with a ▼ or ▲.

In the management information report which follows, we have raised 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".


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

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  
30 September 2022**

Topic	Item	First Identified	Explanation	Action Required	Priority
Subsidiary ledgers	Outstanding	August 2022	Although we acknowledge a significant provision for impairment exists, the debtors aged trial balance includes invoices totalling \$191,128 outstanding for over 90 days, and debtors with credit balances totalling \$60,328.	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	Depreciation	August 2022	Depreciation has not been processed in 2022/23.	When the 2021/22 Annual Financial Statements have been finalised depreciation will be processed.	Low
Funding Surplus	Opening Surplus	August 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 \$11,321,826 due to year end and audit adjustments.	None required.	Low

Approval:  Russell Barnes, Director

**Moore Australia**

Level 15, Exchange Tower,  
2 The Esplanade, Perth, WA 6000  
PO Box 5785, St Georges Terrace, WA  
6831

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11 October 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 nature or type), a summary of significant accounting policies and other explanatory notes for the period ending 30 September 2022. The monthly financial report has 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 report. 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', written over a light blue horizontal line.

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 30 September 2022**

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

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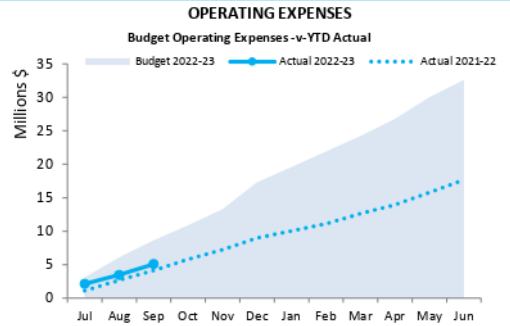
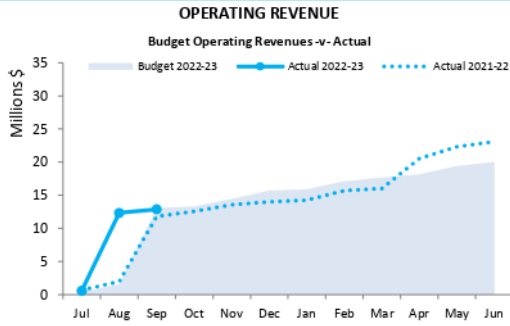
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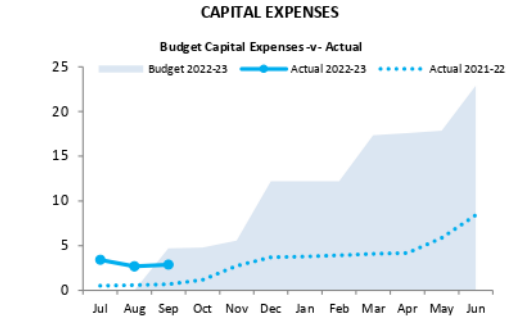
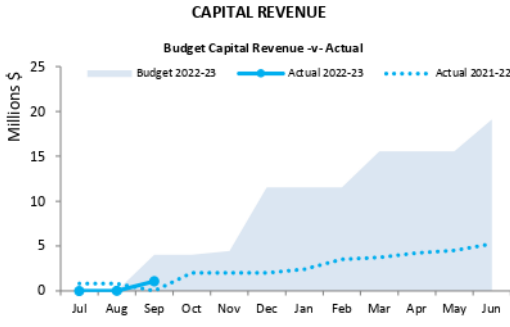
**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**SUMMARY INFORMATION - GRAPHS**

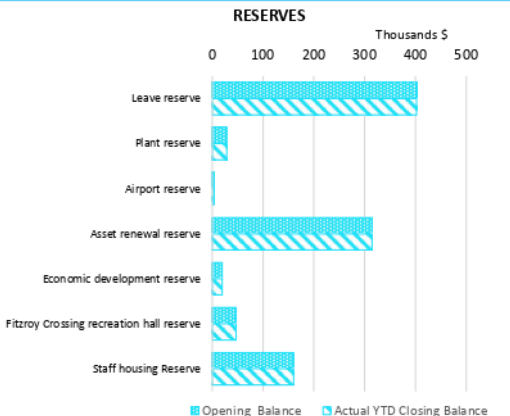
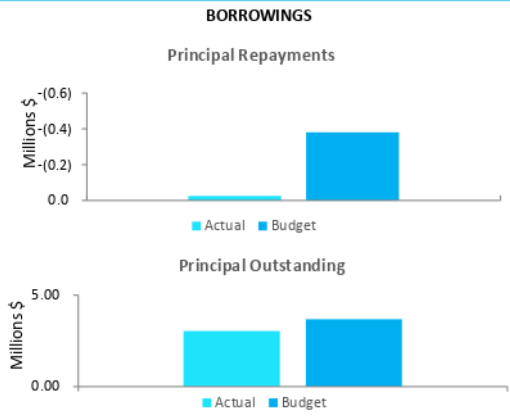
**OPERATING ACTIVITIES**



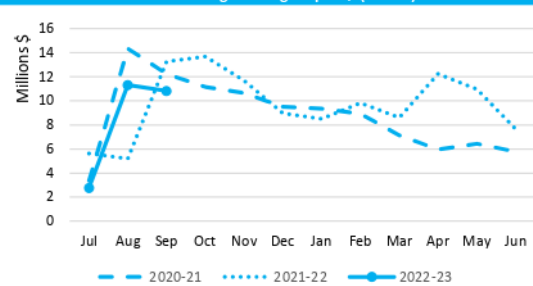
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 2



**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**EXECUTIVE SUMMARY**

**Funding surplus / (deficit) Components**

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$7.67 M	\$7.67 M	\$4.99 M	(\$2.68 M)
Closing	\$0.00 M	\$13.25 M	\$10.82 M	(\$2.42 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$9.38 M	90.6%
Restricted Cash	\$0.98 M	9.4%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.93 M	
0 to 30 Days		70.2%
Over 30 Days		29.8%
Over 90 Days		1.2%

Refer to Note 3 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$4.25 M	54.4%
Trade Receivable	\$0.35 M	
Over 30 Days		56.2%
Over 90 Days		30.8%

Refer to Note 3 - Receivables

**Key Operating Activities**

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$5.43 M)	\$6.27 M	\$7.66 M	\$1.38 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$8.60 M	
YTD Budget	\$8.59 M	0.1%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.25 M	
YTD Budget	\$1.13 M	10.4%

Refer to Note 10 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$2.92 M	
YTD Budget	\$3.10 M	(5.7%)

Refer to Statement of Financial Activity

**Key Investing Activities**

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.33 M)	(\$0.69 M)	(\$1.80 M)	(\$1.11 M)

Refer to Statement of Financial Activity

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

Refer to Note 5 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.88 M	
Adopted Budget	\$22.89 M	(87.4%)

Refer to Note 6 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.08 M	
Adopted Budget	\$19.56 M	(94.5%)

Refer to Note 6 - Capital Acquisitions

**Key Financing Activities**

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.09 M	\$0.00 M	(\$0.03 M)	(\$0.03 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.03 M
Interest expense	\$0.02 M
Principal due	\$3.04 M

Refer to Note 7 - Borrowings

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

Refer to Note 8 - Cash Reserves

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

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 30 SEPTEMBER 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. Excludes 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, and 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 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, reimbursements etc.

**PROFIT ON ASSET DISPOSAL**

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

**NATURE OR TYPE DESCRIPTIONS**

**EXPENSES**

**EMPLOYEE COSTS**

All costs associated 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, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, 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)**

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. Excluding Land.

**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.

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 4

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

BY NATURE OR TYPE

	Ref	Adopted Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	7,668,065	7,668,065	4,992,706	(2,675,359)	(34.89%)	▼
<b>Revenue from operating activities</b>							
Rates		8,588,437	8,588,437	8,596,728	8,291	0.10%	
Operating grants, subsidies and contributions	10	5,565,182	1,133,256	1,251,543	118,287	10.44%	▲
Fees and charges		5,003,258	3,096,242	2,920,553	(175,689)	(5.67%)	
Interest earnings		188,912	89,115	62,741	(26,374)	(29.60%)	
Other revenue		694,155	185,420	56,666	(128,754)	(69.44%)	▼
		<b>20,039,944</b>	<b>13,092,470</b>	<b>12,888,231</b>	<b>(204,239)</b>	<b>(1.56%)</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(11,936,453)	(2,986,813)	(2,327,657)	659,156	22.07%	▲
Materials and contracts		(10,541,715)	(2,902,743)	(1,621,177)	1,281,566	44.15%	▲
Utility charges		(911,688)	(207,525)	(224,722)	(17,197)	(8.29%)	
Depreciation on non-current assets		(7,131,200)	(1,782,799)	0	1,782,799	100.00%	▲
Interest expenses		(102,989)	(25,722)	(7,320)	18,402	71.54%	
Insurance expenses		(1,342,900)	(516,073)	(853,381)	(337,308)	(65.36%)	▼
Other expenditure		(633,708)	(182,752)	(68,405)	114,347	62.57%	▲
		<b>(32,600,653)</b>	<b>(8,604,427)</b>	<b>(5,102,662)</b>	<b>3,501,765</b>	<b>(40.70%)</b>	
Non-cash amounts excluded from operating activities	1(a)	7,131,200	1,782,799	(130,237)	(1,913,036)	(107.31%)	▼
Amount attributable to operating activities		<b>(5,429,509)</b>	<b>6,270,842</b>	<b>7,655,332</b>	<b>1,384,490</b>	<b>22.08%</b>	
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	11	19,555,173	4,010,893	1,078,355	(2,932,538)	(73.11%)	▼
Payments for property, plant and equipment and infrastructure	6	(22,886,426)	(4,701,071)	(2,876,126)	1,824,945	38.82%	▲
Amount attributable to investing activities		<b>(3,331,253)</b>	<b>(690,178)</b>	<b>(1,797,771)</b>	<b>(1,107,593)</b>	<b>160.48%</b>	
<b>Financing Activities</b>							
Proceeds from new debentures	7	1,000,000	0	0	0	0.00%	
Transfer from reserves	8	474,476	0	0	0	0.00%	
Repayment of debentures	7	(381,779)	0	(25,297)	(25,297)	0.00%	
Amount attributable to financing activities		<b>1,092,697</b>	<b>0</b>	<b>(25,297)</b>	<b>(25,297)</b>	<b>0.00%</b>	
Closing funding surplus / (deficit)	1(c)	0	13,248,729	10,824,970	(2,423,759)	18.29%	▼

KEY INFORMATION

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

Refer to Note 13 for an explanation of the reasons for the variance.

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

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**BASIS OF PREPARATION**

**BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to these financial statements.

**SIGNIFICANT ACCOUNTING POLICIES**

**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 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 not readily apparent from other sources.

Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

**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 10 October 2022

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**(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	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Movement in other provisions (non-current)		0	0	(130,237)
Add: Depreciation on assets		7,131,200	1,782,799	0
<b>Total non-cash items excluded from operating activities</b>		<b>7,131,200</b>	<b>1,782,799</b>	<b>(130,237)</b>

**(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.

		Adopted Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 30 September 2022
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	8	(975,801)	(975,800)	(975,800)
Add: Borrowings	7	0	381,779	356,482
Add: Provisions employee related provisions	9	402,441	402,441	402,441
<b>Total adjustments to net current assets</b>		<b>(573,360)</b>	<b>(191,580)</b>	<b>(216,877)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	11,335,343	11,335,343	10,359,439
Rates receivables	3	1,312,090	1,145,601	4,247,985
Receivables	3	1,026,287	995,378	348,343
Other current assets	4	60,573	49,353	46,091
<b>Less: Current liabilities</b>				
Payables	5	(4,234,970)	(6,588,465)	(2,232,384)
Borrowings	7	0	(381,779)	(356,482)
Other liabilities	9	(679,631)	(679,631)	(679,631)
Provisions	9	(578,267)	(691,514)	(691,514)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(573,360)</b>	<b>(191,580)</b>	<b>(216,877)</b>
<b>Closing funding surplus / (deficit)</b>		<b>7,668,065</b>	<b>4,992,706</b>	<b>10,824,970</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 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 and cash equivalents	1,750	0	1,750	0	Cash on Hand	Nil	Nil
Municipal Bank Account	Cash and cash equivalents	7,285,956	0	7,285,956	0	ANZ	Variable	Nil
CBA Bank Acc - Fitzroy Deposits	Cash and cash equivalents	118,144	0	118,144	0	CBA	Nil	Nil
Municipal Investment Account	Cash and cash equivalents	1,977,789	0	1,977,789	0	ANZ	Variable	Nil
Reserve Bank Account	Cash and cash equivalents	0	975,800	975,800	0	ANZ	0.40%	Oct-22
Trust Cash at Bank	Cash and cash equivalents	0	0	0	295,981	ANZ	Nil	Nil
<b>Total</b>		<b>9,383,639</b>	<b>975,800</b>	<b>10,359,439</b>	<b>295,981</b>			
<b>Comprising</b>								
Cash and cash equivalents		9,383,639	975,800	10,359,439	295,981			
		<b>9,383,639</b>	<b>975,800</b>	<b>10,359,439</b>	<b>295,981</b>			

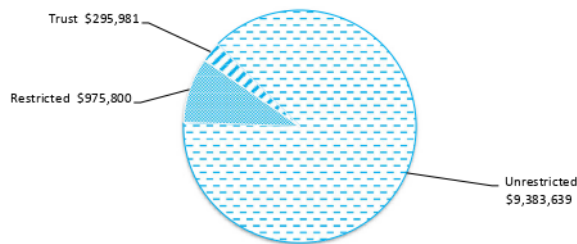
KEY INFORMATION

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.

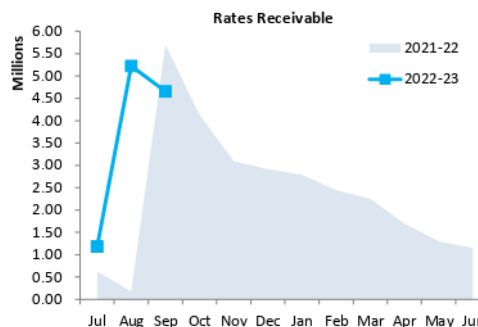


Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates receivable	30 Jun 2022	30 Sep 2022
	\$	\$
Opening rates arrears	2,274,863	1,614,151
Levied	7,626,940	8,596,728
Less - collections	(8,287,652)	(5,556,587)
Gross rates collectable	<b>1,614,151</b>	<b>4,654,292</b>
Allowance for impairment of rates receivable	(406,307)	(406,307)
<b>Net rates collectable</b>	<b>1,207,844</b>	<b>4,247,985</b>
% Collected	83.7%	54.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(60,032)	331,364	98,260	59,525	191,128	620,245
Percentage	(9.7%)	53.4%	15.8%	9.6%	30.8%	
<b>Balance per trial balance</b>						
Sundry receivable						620,245
GST receivable						67,593
Allowance for impairment of receivables from contracts with customers						(374,162)
Other receivables						34,667
<b>Total receivables general outstanding</b>						<b>348,343</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

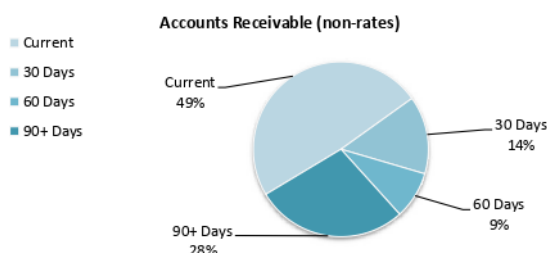
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 September 2022
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Fuel	49,353	17,302	(20,564)	46,091
<b>Total other current assets</b>	<b>49,353</b>	<b>17,302</b>	<b>(20,564)</b>	<b>46,091</b>
<b>Amounts shown above include GST (where applicable)</b>				

KEY INFORMATION

**Inventory**

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

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

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 10



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

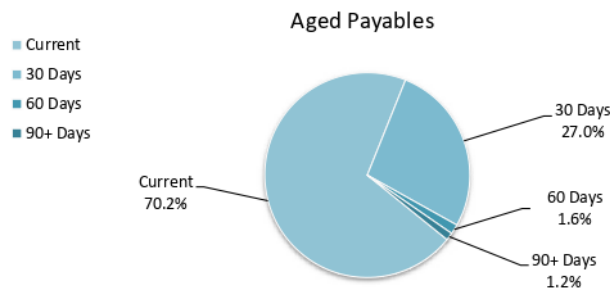
**OPERATING ACTIVITIES  
NOTE 5  
PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	655,925	252,394	14,550	10,874	933,743
Percentage	0%	70.2%	27%	1.6%	1.2%	
<b>Balance per trial balance</b>						
Sundry creditors						933,743
ATO liabilities						607,260
Other payables						557,494
Payroll creditors						3,650
Derby Women's Red Shed						130,237
<b>Total payables general outstanding</b>						<b>2,232,384</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



Please refer to the compilation report

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**INVESTING ACTIVITIES  
NOTE 6  
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	1,000,000	0	70,668	70,668
Plant & Equipment	772,342	0	6,091	6,091
Infrastructure Roads	15,824,284	3,951,071	2,509,509	(1,441,562)
Infrastructure Footpaths	280,000	0	0	0
Infrastructure Drainage	50,000	0	0	0
Infrastructure Airports	3,000,000	0	0	0
Infrastructure Wharf	100,000	0	0	0
Infrastructure Other	1,859,800	750,000	289,858	(460,142)
<b>Payments for Capital Acquisitions</b>	<b>22,886,426</b>	<b>4,701,071</b>	<b>2,876,126</b>	<b>(1,824,945)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	19,555,173	4,010,893	1,078,355	(2,932,538)
Borrowings	1,000,000	0	0	0
Cash backed reserves				
Asset renewal reserve	314,511	0	0	0
Staff housing Reserve	159,965	0	0	0
Contribution - operations	1,856,777	690,178	1,797,771	1,107,593
<b>Capital funding total</b>	<b>22,886,426</b>	<b>4,701,071</b>	<b>2,876,126</b>	<b>(1,824,945)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

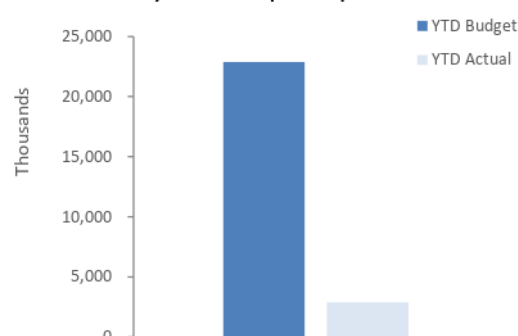
**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

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

**Payments for Capital Acquisitions**



Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

FINANCING ACTIVITIES  
NOTE 7  
BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
<b>Housing</b>										
Staff Housing	136	51,785	0	0	0	(25,057)	51,785	26,728	0	(2,947)
Staff Housing	146	516,591	0	0	(25,297)	(51,394)	491,294	465,197	(16,350)	(31,900)
Staff Housing	148	243,688	0	0	0	(19,794)	243,688	223,894	0	(10,722)
Staff Housing		0	0	1,000,000	0	0	0	1,000,000	0	0
<b>Transport</b>										
Wharf Fenders and boat ramp	145	166,351	0	0	0	(28,934)	166,351	137,417	0	(10,940)
Refinance Derby Airport and wharf	152	1,531,820	0	0	0	(192,991)	1,531,820	1,338,829	0	(25,669)
Derby wharf infrastructure	151	251,676	0	0	0	(38,867)	251,676	212,809	0	(7,309)
<b>Economic services</b>										
Derby visitors centre	149	304,610	0	0	0	(24,742)	304,610	279,868	0	(13,402)
<b>Total</b>		<b>3,066,521</b>	<b>0</b>	<b>1,000,000</b>	<b>(25,297)</b>	<b>(381,779)</b>	<b>3,041,224</b>	<b>3,684,742</b>	<b>(16,350)</b>	<b>(102,889)</b>
Current borrowings		381,779					356,482			
Non-current borrowings		2,684,742					3,302,963			
		3,066,521					3,659,445			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

KEY INFORMATION

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.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**OPERATING ACTIVITIES  
NOTE 8  
RESERVE ACCOUNTS**

**Reserve accounts**

<b>Reserve name</b>	<b>Opening Balance</b>	<b>Budget Transfers In (+)</b>	<b>Actual Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Actual Transfers Out (-)</b>	<b>Budget Closing Balance</b>	<b>Actual YTD Closing Balance</b>
	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>							
Leave reserve	402,441	0	0	0	0	402,441	402,441
Plant reserve	28,456	0	0	0	0	28,456	28,456
Airport reserve	3,721	0	0	0	0	3,721	3,721
Asset renewal reserve	314,511	0	0	(314,511)	0	0	314,511
Economic development reserve	19,935	0	0	0	0	19,935	19,935
Fitzroy Crossing recreation hall reserve	46,771	0	0	0	0	46,771	46,771
Staff housing Reserve	159,965	0	0	(159,965)	0	0	159,965
	<b>975,800</b>	<b>0</b>	<b>0</b>	<b>(474,476)</b>	<b>0</b>	<b>501,324</b>	<b>975,800</b>

Please refer to the compilation report

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NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

OPERATING ACTIVITIES  
NOTE 9  
OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2022
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Contract liabilities		679,631	0	0	0	679,631
<b>Total other liabilities</b>		679,631	0	0	0	679,631
<b>Employee Related Provisions</b>						
Annual leave		364,110	0	0	0	364,110
Long service leave		327,404	0	0	0	327,404
<b>Total Employee Related Provisions</b>		691,514	0	0	0	691,514
<b>Total other current liabilities</b>		<b>1,371,145</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,371,145</b>
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

NOTE 10  
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2022		(As revenue)	30 Sep 2022	30 Sep 2022			
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
GEN PUR - Financial Assistance Grant - General	0	0	0	0	0	2,297,885	574,471	446,820
GEN PUR - Financial Assistance Grant - Roads	0	0	0	0	0	418,288	104,572	94,213
GEN PUR - Financial Assistance Grant - Aboriginal Access Roads	0	0	0	0	0	294,586	73,647	71,667
<b>Law, order, public safety</b>								
ANIMAL - Grants	0	0	0	0	0	0	0	50,000
<b>Health</b>								
PEST - Grants	0	0	0	0	0	7,500	1,875	0
OTH HEALTH - Grants	0	0	0	0	0	625,000	156,250	228,300
<b>Education and welfare</b>								
WELFARE - Grants	180,400	0	0	180,400	180,400	970,000	197,500	67,744
WELFARE - Other Income	0	0	0	0	0	310,000	0	0
<b>Community amenities</b>								
COM AMEN - Grants	10,000	0	0	10,000	10,000	0	0	0
<b>Recreation and culture</b>								
REC - Grants	0	0	0	0	0	321,964	0	0
LIBRARY - Other Grants	0	0	0	0	0	5,000	0	4,332
LIBRARY - Grant - Regional Library Services	0	0	0	0	0	4,000	1,000	0
OTH CUL - Grants - Other Culture	13,813	0	0	13,813	13,813	30,000	2,500	455
OTH CUL - Sculptures on the Marsh - Grant	0	0	0	0	0	120,000	0	100,000
HERITAGE - Grants	23,340	0	0	23,340	23,340	0	0	0
	<b>227,553</b>	<b>0</b>	<b>0</b>	<b>227,553</b>	<b>227,553</b>	<b>5,404,223</b>	<b>1,111,815</b>	<b>1,063,531</b>
<b>Operating contributions</b>								
<b>General purpose funding</b>								
RATES - Reimbursement of Debt Collection Costs	0	0	0	0	0	80,000	20,001	30,707
OTH GOV - Reimbursements	0	0	0	0	0	0	0	397
<b>Law, order, public safety</b>								
FIRE - Reimbursements	0	0	0	0	0	0	0	9,830
ANIMAL - Reimbursements	0	0	0	0	0	0	0	12,287
OLOPS - Reimbursements	0	0	0	0	0	0	0	2,457
<b>Health</b>								
HEALTH - Reimbursements	0	0	0	0	0	1,500	375	4,532
OTH HEALTH - Reimbursements	0	0	0	0	0	2,260	565	545
<b>Education and welfare</b>								
WELFARE - Reimbursements	0	0	0	0	0	0	0	3,947
<b>Recreation and culture</b>								
REC - Reimbursements - Other Recreation	0	0	0	0	0	0	0	78,437
LIBRARY - Reimbursements Lost Books	0	0	0	0	0	200	0	0
HERITAGE - Contributions & Donations	0	0	0	0	0	1,999	500	967
OTH CUL - Other Income	0	0	0	0	0	20,000	0	0
OTH CUL - Contributions & Donations - Other Culture	0	0	0	0	0	55,000	0	20,868
<b>Transport</b>								
AERO - Reimbursements - Aerodromes	0	0	0	0	0	0	0	4,394
WATER - Reimbursements	0	0	0	0	0	0	0	4,509
<b>Other property and services</b>								
PRIVATE - Private Works Income	0	0	0	0	0	0	0	1,520
ADMIN - Reimbursements	0	0	0	0	0	0	0	2,115
PWO - Other Reimbursements	0	0	0	0	0	0	0	10,500
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>160,959</b>	<b>21,441</b>	<b>188,012</b>
<b>TOTALS</b>	<b>227,553</b>	<b>0</b>	<b>0</b>	<b>227,553</b>	<b>227,553</b>	<b>5,565,182</b>	<b>1,133,256</b>	<b>1,251,543</b>

Please refer to the compilation report

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NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

NOTE 11  
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2022	Current Liability 30 Sep 2022	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>General purpose funding</b>								
ROADC - Financial Assistance Grants -- Roads	0	0	0	0	0	350,000	87,500	556,566
<b>Law, order, public safety</b>								
OLOPS - Grants	26,238	0	0	26,238	26,238	0	0	0
<b>Health</b>								
OTH HEALTH - Grants	0	0	0	0	0	0	0	0
OTH HEALTH - Capital Grants	0	0	0	0	0	75,100	0	0
<b>Education and welfare</b>								
WELFARE - Grants	50,000	0	0	50,000	50,000	0	0	0
<b>Community amenities</b>								
COM AMEN - Grants	55,531	0	0	55,531	55,531	0	0	0
<b>Recreation and culture</b>								
SWIM AREAS - Grant	0	0	0	0	0	436,500	0	0
<b>Transport</b>								
ROADC - Regional Road Group Grants (MR WA)	0	0	0	0	0	1,030,188	257,547	0
ROADC - Roads to Recovery - Grants	0	0	0	0	0	1,097,385	274,346	0
ROADC - Other Grants -- Roads/Streets	229,116	0	0	229,116	229,116	700,000	175,000	338,937
ROADC - Other Grants -- Footpaths	17,074	0	0	17,074	17,074	436,000	109,000	0
ROADC - Other Grants -- Aboriginal Roads	0	0	0	0	0	430,000	107,500	174,334
ROADC - Other Grants -- Flood Damage	0	0	0	0	0	12,000,000	3,000,000	8,518
AERO - Grants -- Aerodromes	1,978	0	0	1,978	1,978	3,000,000	0	0
WATER - Grants	54,334	0	0	54,334	54,334	0	0	0
	<b>434,271</b>	<b>0</b>	<b>0</b>	<b>434,271</b>	<b>434,271</b>	<b>19,555,173</b>	<b>4,010,893</b>	<b>1,078,355</b>

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 17

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**NOTE 12  
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 2022	Received	Paid	30 Sep 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 | 18



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**OPERATING ACTIVITIES  
NOTE 13  
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 2022-23 year is \$30,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
Opening funding surplus / (deficit)	\$ (2,675,359)	34.89%	▼		Timing	
<b>Revenue from operating activities</b>						
Operating grants, subsidies and contributions	118,287	10.44%	▲	Timing		
Other revenue	(128,754)	(69.44%)	▼		Timing	
<b>Expenditure from operating activities</b>						
Employee costs	659,156	22.07%	▲	Timing		
Materials and contracts	1,281,566	44.15%	▲	Timing		
Depreciation on non-current assets	1,782,799	100.00%	▲	Timing		
Insurance expenses	(337,308)	(65.36%)	▼		Timing	
Other expenditure	114,347	62.57%	▲	Timing		
Non-cash amounts excluded from operating activities	(1,913,036)	(107.31%)	▼		Timing	
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	(2,932,538)	(73.11%)	▼		Timing	
Payments for property, plant and equipment	1,824,945	38.82%	▲	Timing		
Closing funding surplus / (deficit)	(2,423,759)	18.29%	▼		Timing	

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 19

*Cr Pat Riley entered the meeting at 4:03pm.*

### **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 monitor councillor attendance at Ordinary Meetings of Council and Special Council Meetings to oversee compliance with the Local Government Act.

#### **DISCLOSURE OF ANY INTEREST**

Nil by Author and Responsible Officer.

#### **BACKGROUND**

The Councillor Meeting Attendance Report provides Council with accurate meeting attendance register and allows the Administration to monitor attendance by Councillors to ensure compliance with the Local Government Act 1995.

#### **STATUTORY ENVIRONMENT**

##### ***Local Government Act 1995***

##### **2.25. Disqualification for failure to attend meetings**

- (1) A council may, by resolution, grant leave of absence, to a member.
- (2) Leave is not to be granted to a member in respect of more than 6 consecutive ordinary meetings of the council without the approval of the Minister, unless all of the meetings are within a period of 3 months.
- (3A) Leave is not to be granted in respect of —
  - (a) a meeting that has concluded; or
  - (b) the part of a meeting before the granting of leave.
- (3) The granting of the leave, or refusal to grant the leave and reasons for that refusal, is to be recorded in the minutes of the meeting.
- (4) A member who is absent, without obtaining leave of the council, throughout 3 consecutive ordinary meetings of the council is disqualified from continuing his or her membership of the council, unless all of the meetings are within a 2 month period.
- (5A) If a council holds 3 or more ordinary meetings within a 2 month period, and a member is absent without leave throughout each of those meetings, the member is disqualified if he or she is absent without leave throughout the ordinary meeting of the council immediately following the end of that period.

- (5) The non-attendance of a member at the time and place appointed for an ordinary meeting of the council does not constitute absence from an ordinary meeting of the council —
  - (a) if no meeting of the council at which a quorum is present is actually held on that day; or
  - (b) if the non-attendance occurs —
    - (i) while the member has ceased to act as a member after written notice has been given to the member under section 2.27(3) and before written notice has been given to the member under section 2.27(5); or
    - (ii) while proceedings in connection with the disqualification of the member have been commenced and are pending; or
    - (iiia) while the member is suspended under section 5.117(1)(a)(iv) or Part 8; or
    - (iii) while the election of the member is disputed and proceedings relating to the disputed election have been commenced and are pending.
  
- (6) A member who before the commencement of the *Local Government Amendment Act 2009* section 5 was granted leave during an ordinary meeting of the council from which the member was absent is to be taken to have first obtained leave for the remainder of that meeting.

*[Section 2.25 amended: No. 49 of 2004 s. 19(1); No. 17 of 2009 s. 5; No. 31 of 2018 s. 5.]*

**POLICY IMPLICATIONS**

Nil.

**FINANCIAL IMPLICATIONS**

Nil.

**STRATEGIC IMPLICATIONS**

<b>GOAL</b>	<b>OUR PRIORITIES</b>	<b>WE WILL</b>
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**

<b>RISK</b>	<b>LIKELIHOOD</b>	<b>CONSEQUENCE</b>	<b>RISK ANALYSIS</b>	<b>MITIGATION</b>
<b>Financial:</b> 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**

There is no compliance concerns noted for this reporting period.

**VOTING REQUIREMENT**

Simple majority

**ATTACHMENTS**

1. Council Meeting Attendance Table - 22/23  

**COMMITTEE RESOLUTION AC97/22**

**Moved:** Cr Peter McCumstie

**Seconded:** Cr Geoff Haerewa

**That the Audit Committee:**

1. **RECEIVES** the information contained in the report detailing Councillor meeting attendance.

In Favour: Crs Geoff Haerewa, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

**CARRIED 4/0**



**MEETING ATTENDANCE**

The following table provides information on attendance at the 2022/23 Financial Year Ordinary and Special Council Meetings:

Councillor	28	25	29	13	27	24	8	TBC	TBC	TBC	TBC	TBC
	Jul	Aug	Sep	Oct	Oct	Nov	Dec	Feb	Mar	Apr	May	June
	2022	2022	2022	2022	2022	2022	2022	2023	2023	2023	2023	2023
	OCM	OCM	OCM	Special	OCM	OCM	OCM	OCM	OCM	OCM	OCM	OCM
G Haerewa	✓ Phone	LOA	✓	✓								
P McCumstie	LOA	✓	✓	✓								
K Bedford	✓ Phone	LOA	LOA	LOA								
R Mouda	✓	✓	A	✓								
P Riley	A	✓ Phone	A	✓ Phone								
P White	✓	LOA	LOA	A								
A Twaddle	✓	✓	✓	✓ Phone								
G Davis	✓ Phone	✓	✓ Phone	✓ Phone								
L Evans	A	✓	✓	A								

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**7.4 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**

The Council Minute Management Report provides Council with an update on all actions required to be undertaken by the Administration once a resolution has been adopted by Council at the Ordinary Council and Audit Committee Meetings.

**DISCLOSURE OF ANY INTEREST**

Nil by Author and Responsible Officer.

**BACKGROUND**

Officers are required to provide an accurate update on items to inform the Council on the progress, or any delays or the completion of each recommendation adopted by Council at the Ordinary Council and Audit Committee Meetings.

The report assists the Shire fulfil its corporate governance responsibilities in managing the affairs of the organisation. This includes financial reporting, risk management, compliance requirements and auditing.

**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**

<b>GOAL</b>	<b>OUR PRIORITIES</b>	<b>WE WILL</b>
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**

<b>RISK</b>	<b>LIKELIHOOD</b>	<b>CONSEQUENCE</b>	<b>RISK ANALYSIS</b>	<b>MITIGATION</b>
<b>Financial:</b> 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**

All items are up to date within reasonable parameters.

Staff leave, recent resignations and COVID 19 impacts have had some impact on progress, and however the delays at this point are not concerning.

**VOTING REQUIREMENT**

Simple majority

**ATTACHMENTS**

- Council Minute Management - October 2022**  

**COMMITTEE RESOLUTION AC98/22**

**Moved: Cr Peter McCumstie**

**Seconded: Cr Geoff Haerewa**

**That the Audit Committee:**

- RECEIVES the information contained in the report detailing Council Minute Management.**

In Favour: Crs Geoff Haerewa, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

**CARRIED 4/0**

Outstanding	Division:	Date From:
<a href="#">Action Sheets Report</a>	Committee:	Date To:
	Officer:	Printed: 14 October 2022 2:40 PM

Meeting	Officer/Director	Section	Subject
Council 25/06/2020	Neate, Wayne Dexter, Amanda	Executive Services	Allocation of Curtin Airport Donga's
<b>RESOLUTION 105/20</b>			
<b>Moved: Cr Rowena Mouda</b>			
<b>Seconded: Cr Paul White</b>			
<b>That Council;</b>			
<ol style="list-style-type: none"> <li>1. <b>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;</b></li> <li>2. <b>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;</b></li> <li>3. <b>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;</b></li> <li>4. <b>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;</b></li> <li>5. <b>Note that the Shire is using the remaining two Guard Houses for its own purposes; and</b></li> <li>6. <b>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.</b></li> </ol>			
<b>In Favour:</b> Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Steve Ross, Rowena Mouda, Pat Riley and Keith Bedford			
<b>Against:</b> Nil			
<b>CARRIED 9/0 BY ABSOLUTE MAJORITY</b>			
<p><i>3 Sep 2020 - 2:29 PM - Wayne Neate</i>                      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 donges will be advertised to the public for interest.                      28 Oct 2020 - 10:34 AM - Wayne Neate</p>			



Outstanding	<b>Division:</b>	<b>Date From:</b>
	<b>Committee:</b>	<b>Date To:</b>
	<b>Officer:</b>	
<b>Action Sheets Report</b>		<b>Printed: 14 October 2022 2:40 PM</b>

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  
*17 May 2022 - 8:33 AM - Wayne Neate*  
 Revised Target Date changed by: Neate, Wayne From: 1 May 2022 To: 01 Jul 2022  
 Reason: One Donga has been passed back in and awaiting other Donga's to be removed by Community Groups and Colin Fitzgerald  
*12 Aug 2022 - 10:47 AM - Wayne Neate*  
 Revised Target Date changed by: Neate, Wayne From: 1 Jul 2022 To: 01 Sep 2022  
 Reason: Still awaiting organisations to remove thier buildings

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

Outstanding	Division:	Date From:
	Committee:	Date To:
	Officer:	
<a href="#">Action Sheets Report</a>		Printed: 14 October 2022 2:40 PM

<p><b>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.</b></p> <p><b>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.</b></p> <p><b>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.</b></p> <p><b>4. Instruct officers to investigate alternative sources of funding for the Low Level Crossing.</b></p> <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 style="text-align: right;"><b>CARRIED 9/0</b></p> <p><i>5 Feb 2021 - 3:18 PM - Amanda Dexter</i> 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.</p> <p><i>5 Feb 2021 - 3:19 PM - Amanda Dexter</i> Revised Target Date changed by: O'Halloran, Amanda From: 9 Jul 2020 To: 31 Mar 2021 Reason: This project is ongoing</p> <p><i>4 Jun 2021 - 3:33 PM - Sarah Smith</i> Revised Target Date changed by: Smith, Sarah From: 31 Mar 2021 To: 30 Jun 2021 Reason: This project is ongoing</p> <p><i>16 Mar 2022 - 12:25 PM - Wayne Neate</i> 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</p> <p><i>12 Aug 2022 - 12:58 PM - Wayne Neate</i> Revised Target Date changed by: Neate, Wayne From: 1 Jun 2022 To: 01 Dec 2022 Reason: Still working through the actions listed in Council</p>
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Meeting	Officer/Director	Section	Subject
Council 25/03/2021	Neate, Wayne Dexter, Amanda	Development Services	Policy H2 - Traders and Stall Holders Permits (revised)
<b>RESOLUTION 24/21</b>			
<b>Moved: Cr Rowena Mouda</b>			
<b>Seconded: Cr Paul White</b>			

Outstanding	Division:	Date From:
	Committee:	Date To:
	Officer:	
<a href="#">Action Sheets Report</a>		Printed: 14 October 2022 2:40 PM

**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.

*10 Aug 2022 - 11:04 AM - Sarah Smith*  
 Action reassigned to Neate, Wayne by: Smith, Sarah for the reason: Rob Paull has left the organisation

*12 Aug 2022 - 10:49 AM - Wayne Neate*  
 Revised Target Date changed by: Neate, Wayne From: 8 Apr 2021 To: 01 Sep 2022  
 Reason: With resignation of MDS the DTDS will need to investigate what has occurred

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

<p>Outstanding</p> <p><b>Action Sheets Report</b></p>	<p><b>Division:</b></p> <p><b>Committee:</b></p> <p><b>Officer:</b></p>	<p><b>Date From:</b></p> <p><b>Date To:</b></p> <p><b>Printed: 14 October 2022 2:40 PM</b></p>
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**2. 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.**

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.

*31 Mar 2022 - 2:46 PM - Neil Hartley*  
 Revised Target Date changed by: Hartley, Neil From: 30 Apr 2022 To: 30 Jun 2022  
 Reason: Still awaiting Mt Hart to remove the dongas. Mt Hart contacted but it has unfortunately not met its commitments.

*4 Jul 2022 - 9:35 AM - Neil Hartley*  
 Revised Target Date changed by: Hartley, Neil From: 30 Jun 2022 To: 31 Dec 2022  
 Reason: Lack of available staff by Mt Hart (due to COVID-29) to move dongas.

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><a href="#">Action Sheets Report</a></p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 14 October 2022 2:40 PM</p>
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<p><b>RESOLUTION 78/21</b></p> <p><b>Moved: Cr Geoff Davis</b></p> <p><b>Seconded: Cr Rowena Mouda</b></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;"><b>CARRIED 6/0</b></p> <p><b>RESOLUTION 80/21</b></p> <p><b>Moved: Cr Rowena Mouda</b></p> <p><b>Seconded: Cr Geoff Davis</b></p> <p><b>That Council:</b></p> <ol style="list-style-type: none"> <li><b>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.</b></li> <li><b>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</b></li> <li><b>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.</b></li> </ol> <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;"><b>CARRIED 6/0</b></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	<b>Division:</b>	<b>Date From:</b>
	<b>Committee:</b>	<b>Date To:</b>
	<b>Officer:</b>	
<b>Action Sheets Report</b>		<b>Printed: 14 October 2022 2:40 PM</b>

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  
 17 May 2022 - 8:31 AM - Wayne Neate  
 Revised Target Date changed by: Neate, Wayne From: 1 Jun 2022 To: 01 Jul 2022  
 Reason: Work onsite has commenced however lease is not in place as yet  
 12 Aug 2022 - 11:20 AM - Wayne Neate  
 Revised Target Date changed by: Neate, Wayne From: 1 Jul 2022 To: 01 Oct 2022  
 Reason: Work has commenced on site however lease has not been resolved

Meeting	Officer/Director	Section	Subject
Council 24/06/2021	Neate, Wayne Dexter, Amanda	Development Services	Proposal for Lease Agreement - Horizon Power Solar Farm
<b>RESOLUTION 81/21</b>			
<b>Moved: Cr Paul White</b>			
<b>Seconded: Cr Geoff Davis</b>			
<b>That Council:</b>			
<ol style="list-style-type: none"> <li>1. Supports the location of a Horizon Power Solar Farm at Derby Airport;</li> <li>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</li> <li>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.</li> </ol>			
<u>In Favour:</u> Crs Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford			
<u>Against:</u> Nil			

<p>Outstanding</p> <p><b>Action Sheets Report</b></p>	<p><b>Division:</b></p> <p><b>Committee:</b></p> <p><b>Officer:</b></p>	<p><b>Date From:</b></p> <p><b>Date To:</b></p> <p><b>Printed: 14 October 2022 2:40 PM</b></p>
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**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 Horizn Power on next steps.

*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 26/08/2021	Dexter, Amanda Dexter, Amanda	Executive Services	Aboriginal Empowerment Strategy

**RESOLUTION 84/21**

**Moved: Cr Geoff Davis**

**Seconded: Cr Rowena Mouda**

**That Council:**

- 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**

<p>Outstanding</p> <p><a href="#">Action Sheets Report</a></p>	<p><b>Division:</b></p> <p><b>Committee:</b></p> <p><b>Officer:</b></p>	<p><b>Date From:</b></p> <p><b>Date To:</b></p> <p><b>Printed: 14 October 2022 2:40 PM</b></p>
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**3. Endorse the scoping and development of a senior Aboriginal identified position within the SDWK to operationalise empowerment strategies including economic development and communications.**

**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**

*10 Sep 2021 - 4:12 PM - Sarah Smith*  
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

*9 Jun 2022 - 4:02 PM - Amanda Dexter*  
Revised Target Date changed by: Dexter, Amanda From: 31 May 2022 To: 30 Jul 2022  
Reason: This project has unfortunately not progressed due to resourcing issues, it has been reallocated in the 2022/23 Budget and the CEO's Exec Team will progress the project once the once the budget is approved.

*12 Aug 2022 - 11:09 AM - Amanda Dexter*  
Revised Target Date changed by: Dexter, Amanda From: 30 Jul 2022 To: 30 Sep 2022  
Reason: This Item is a high priority for the first quarter of the 2022/23 FY.

*12 Aug 2022 - 11:10 AM - Amanda Dexter*  
Revised Target Date changed by: Dexter, Amanda From: 30 Sep 2022 To: 30 Sep 2022  
Reason: This Item is a high priority of the 2022/23 FY. A detailed report will be provided to Council by the 30 September 2022

Meeting	Officer/Director	Section	Subject
Council 9/12/2021	Hartley, Neil Dexter, Amanda	Executive Services	Fitzroy Crossing Airport - Proposal for State Government Funding Plan
<b>RESOLUTION 160/21</b>			
<b>Moved: Cr Peter McCumstie</b>			
<b>Seconded: Cr Keith Bedford</b>			
<b>That Council:</b>			



<p>Outstanding</p> <p><a href="#">Action Sheets Report</a></p>	<p><b>Division:</b></p> <p><b>Committee:</b></p> <p><b>Officer:</b></p>	<p><b>Date From:</b></p> <p><b>Date To:</b></p> <p><b>Printed:</b> 14 October 2022 2:40 PM</p>
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**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**

*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.

*3 Jun 2022 - 10:35 AM - Neil Hartley*  
 Revised Target Date changed by: Hartley, Neil From: 30 Jun 2022 To: 30 Sep 2022  
 Reason: In ongoing discussions with Department of Transport. Asset Management Plans being prepared for DoT consideration to justify ongoing state support. \$1.5m(State - approved) + \$1.5m(Federal - awaiting confirmation) grants applied for to fund runway and apron area upgrade.

*7 Sep 2022 - 8:36 AM - Neil Hartley*  
 Revised Target Date changed by: Hartley, Neil From: 30 Sep 2022 To: 30 Apr 2024  
 Reason: \$1.5m (State) + \$1.5m (Federal) grants secured. Project Manager appointed. Works to now be scheduled and tendered for construction to occur in 2023. Discussions continue with State Department of Transport on the longer term management/funding of FX Airport.

Meeting	Officer/Director	Section	Subject
Council 9/12/2021	Neate, Wayne Dexter, Amanda	Development Services	Proposed new Parking Local Law

**RESOLUTION 167/21**

**Moved: Cr Paul White**  
**Seconded: Cr Linda Evans**

Outstanding	Division:	Date From:
	Committee:	Date To:
	Officer:	
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**That Council;**

- 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;
  - It is proposed to make a Shire of Derby/West Kimberley Parking Local Law, and a summary of its purpose and effect;
  - Copies of the proposed local law may be inspected at the Shire offices and website;
  - 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;
- 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;
- 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
- The results of the public consultation be presented to Council for consideration of any submissions received.

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**

*19 Dec 2021 - 1:02 PM - Wayne Neate*  
 Revised Target Date changed by: Neate, Wayne From: 23 Dec 2021 To: 30 Mar 2022  
 Reason: Parking local laws have been advertised

*16 Mar 2022 - 1:00 PM - Wayne Neate*  
 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

*12 Aug 2022 - 11:21 AM - Wayne Neate*  
 Revised Target Date changed by: Neate, Wayne From: 1 May 2022 To: 01 Oct 2022  
 Reason: Local Law has been advertised, following up if any objections were noted prior to progressing next steps

Meeting	Officer/Director	Section	Subject
Council 28/10/2021	Hartley, Neil Dexter, Amanda	Matters for which the Meeting May Be Closed (Confi)	Derby Airport - Royal Flying Doctor Service Lease/Landing Fees
<b>RESOLUTION 139/21</b>			
<b>Moved: Cr Linda Evans</b>			

Outstanding	Division:	Date From:
	Committee:	Date To:
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**Seconded: Cr Keith Bedford**

**That Council by Absolute Majority:**

- 1. Accepts the offer of the Royal Flying Doctor Service to in addition to its normal services consumption fees and charges payments, to also pay the equivalent of 50% of the annual lease fee from 1 July 2021 until the expiry of the current lease period (31 July 2023);**
- 2. Agrees that in light of #1, to write off outstanding lease fees charged to Royal Flying Doctor Service of \$80,190.00 (for the period concluding 30 April 2021);**
- 3. Authorises the Chief Executive Officer to secure an agreement with Royal Flying Doctor Service for the payment of relevant Derby Airport fees, including if required, reasonable use of the Derby Airport Terminal for patient transfers.**

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

Against: Nil

**CARRIED 9/0**

*31 Mar 2022 - 2:16 PM - Neil Hartley*  
 Revised Target Date changed by: Hartley, Neil From: 11 Nov 2021 To: 30 Apr 2022  
 Reason: Agreement reached with Royal Flying Doctor Service, inclusive of comments provided by the Shire's legal advisors. Awaiting final documents from RFDS to execute (RFDS producing documentsaion "in-house").

*3 May 2022 - 1:52 PM - Neil Hartley*  
 Revised Target Date changed by: Hartley, Neil From: 30 Apr 2022 To: 31 May 2022  
 Reason: Still awaiting final documents from RFDS to execute (RFDS producing documentsaion "in-house").

*16 May 2022 - 4:36 PM - Neil Hartley*  
 Revised Target Date changed by: Hartley, Neil From: 31 May 2022 To: 30 Jun 2022  
 Reason: Deed of Agreement settled but awaiting RFDS Board Meeting to confirm it does not wish to take up the lease extension, following which that final clause can be worded and the document executed.

*4 Jul 2022 - 9:26 AM - Neil Hartley*  
 Revised Target Date changed by: Hartley, Neil From: 30 Jun 2022 To: 30 Sep 2022  
 Reason: Still awaiting advice from RFDS in regard to its position on Derby hangar and this is aligned to its position on its housing stock in Derby. There is no dispute about th econtract conditions and the matter wil resolve itself in due course.

Meeting	Officer/Director	Section	Subject
Council 25/11/2021	Hartley, Neil Dexter, Amanda	Matters for which the Meeting May Be Closed (Conf)	Derby Jetty - Insurance and Related Considerations

Outstanding	Division:	Date From:
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**RESOLUTION 159/21****Moved:** Cr Paul White**Seconded:** Cr Geoff Davis**That Council:**

1. Accepts the position offered by Kimberley Ports Authority that the Derby Jetty can be insured for \$5.6m on the basis that in the event of a catastrophic event which destroyed the jetty, the jetty would not be reinstated or replaced utilising the existing design and specifications, and the intent would be to clear the site and reinstate a small recreational jetty (due to the change in demand and utilisation since the Jetty was first built);
2. Understands that any costs above the insured level would be the responsibility of the Shire to bear, and asks that the Chief Executive Officer arrange for engineering studies to be sought to confirm the most prudent level of insurance that should be set, such that removal of debris/clean-up can be undertaken, and construction/reinstatement of a small recreational jetty to replace the existing structure can be achieved, without there being any undue risk of excess costs resulting.
3. Confirms the need to maintain current levels of insurance levels (until 2023 when the MPA Fish Farms Lease is due to expire) unless legal advice is obtained that reasonably allows the changes to be brought in earlier;
4. Notes that the eventual lease renegotiations with Kimberley Mineral Sands will need to accommodate a mutually agreed position on jetty insurance;
5. Requires the Chief Executive Officer to pursue the implementation of a Deed to suitably modify the insurance clauses of the Head Lease (from "replacement", to a "removal of debris/clean up only" clause);
6. Requires that any future Derby Port/Jetty Leases provide clarity on the Shire's capacity going forward to undertake Jetty maintenance or replacement, and that the Shire's position be suitably protected;
7. Requires that a Derby Port Masterplan workshop be scheduled with Councillors, to outline options available for the sustainable operation of the Derby Port; and
8. Requires that a review of Derby Jetty fees/charges be undertaken and a report be presented to Council on the options available to it.

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

**Against:** Nil

Outstanding	<b>Division:</b>	<b>Date From:</b>
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**CARRIED 9/0**

*31 Mar 2022 - 2:37 PM - Neil Hartley*  
 Revised Target Date changed by: Hartley, Neil From: 9 Dec 2021 To: 30 Jun 2023  
 Reason: Insurance changes can be accommodated by LGIS, but can generally only occur once each year, on policy renewal (end fo financial year). Insurance change is also subject to Kimberley Mineral Sands and MPA Fish Farms lease clauses and commitments. It is hoped that a change to Removal of Debris Only insurance can be arranged to occur from 1 July 2023.

Meeting	Officer/Director	Section	Subject
Audit Committee 24/03/2022	Thornton, Alan Dexter, Amanda	Reports	Long Term Financial Plan - 2022-23 to 2036-37
<b>COMMITTEE RESOLUTION AC24/22</b>			
<b>Moved: Cr Peter McCumstie</b>			
<b>Seconded: Cr Keith Bedford</b>			
<b>That the Audit Committee recommend that Council:</b>			
<ol style="list-style-type: none"> <li><b>Endorse the Long Term Financial Plan 2022/23 – 2036/37 per attachment to this report for Council’s on going consideration.</b></li> </ol>			
<u>In Favour:</u> Crs Keith Bedford, Peter McCumstie and Andrew Twaddle			
<u>Against:</u> Nil			
<b>CARRIED 3/0</b>			
<i>12 Aug 2022 - 11:17 AM - Amanda Dexter</i> Revised Target Date changed by: Dexter, Amanda From: 7 Apr 2022 To: 30 Sep 2022 Reason: Formal Presentation of the Long Term Financial Plan will occur at the OCM Setember 29 2022			

Meeting	Officer/Director	Section	Subject
Audit Committee 24/03/2022	Thornton, Alan Dexter, Amanda	Matters for which the Meeting May Be Closed (Confi)	Kimberley Mineral Sands - Debt Write-Off
<b>COMMITTEE RESOLUTION AC28/22</b>			
<b>Moved: Cr Peter McCumstie</b>			

<p>Outstanding</p> <p><a href="#">Action Sheets Report</a></p>	<p><b>Division:</b></p> <p><b>Committee:</b></p> <p><b>Officer:</b></p>	<p><b>Date From:</b></p> <p><b>Date To:</b></p> <p><b>Printed:</b> 14 October 2022 2:40 PM</p>
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**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:**

- 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**
- 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**

*3 May 2022 - 2:11 PM - Neil Hartley*  
 Revised Target Date changed by: Hartley, Neil From: 7 Apr 2022 To: 26 May 2022  
 Reason: Lease negotiations ongoing, with report hoped to be presented to the 26 May 2022 Council Meeting.

*3 Jun 2022 - 10:29 AM - Neil Hartley*  
 Revised Target Date changed by: Hartley, Neil From: 26 May 2022 To: 30 Jun 2022  
 Reason: Updated decision as per 26 May Council Meeting. Debt can be written off on execution of revised lease documentation.

*4 Jul 2022 - 9:31 AM - Neil Hartley*  
 Revised Target Date changed by: Hartley, Neil From: 30 Jun 2022 To: 30 Sep 2022  
 Reason: Subject to new 28 July Council Meeting decision and lease being executed.

*7 Sep 2022 - 8:39 AM - Neil Hartley*  
 Action reassigned to Thornton, Alan by: Hartley, Neil for the reason: New lease agreement execution progressing. Debt to be written off through the normal accounting process once executed lease documents finalised.

Meeting	Officer/Director	Section	Subject
Council 26/05/2022	Neate, Wayne Dexter, Amanda	Technical Services	Award of Tender T3-2022 Flood Damage Reinstatement AGRN 951

**RESOLUTION 67/22**

**Moved: Cr Linda Evans**

**Seconded: Cr Paul White**

**That Council award tender T3-2022 Flood Damage Re-instatement work for event AGRN 951 as follows;**

- Buckley’s Earthworks and Paving for package Area 1;**

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**2. Young’s Earthmoving for package Area 2; and**

**3. Should either Buckley’s Earthworks and Paving or Young’s Earthmoving not be able to undertake the work or not sign a contract due to other commitments that the Chief Executive Officer be authorised to award either package to AK Evans.**

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

Against: Nil

**CARRIED BY ABSOLUTE MAJORITY 9/0**

*10 Jun 2022 - 3:39 PM - Wayne Neate*  
 Revised Target Date changed by: Neate, Wayne From: 9 Jun 2022 To: 01 Aug 2022  
 Reason: Information has been sent to DFES for approval of rates will await correspondence before contracts committed to

*12 Aug 2022 - 11:00 AM - Wayne Neate*  
 Revised Target Date changed by: Neate, Wayne From: 1 Aug 2022 To: 01 Sep 2022  
 Reason: Still awaiting confirmation from DFES

Meeting	Officer/Director	Section	Subject
Audit Committee 23/06/2022	Mildenhall, Christie Dexter, Amanda	Reports	LGIS / Royal Life-saving WA Safety Assessment and Improvement Audit
<b>COMMITTEE RESOLUTION AC54/22</b>			
<b>Moved: Cr Peter McCumstie</b>			
<b>Seconded: Cr Geoff Haerewa</b>			
<b>That the Audit Committee;</b>			
<b>1. Receives the information contained in the report detailing the Royal Life-Saving Safety Assessment and Improvement Plan.</b>			
<b>2. Notes the proposed Action Plan as outlined in Attachment 2 to address the issues identified in the Royal Life-Saving WA Safety Assessment and Improvement Plan.</b>			
<u>In Favour:</u> Crs Geoff Haerewa, Keith Bedford, Peter McCumstie, Pat Riley and Andrew Twaddle			
<u>Against:</u> Nil			
			<b>CARRIED 5/0</b>

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18 Aug 2022 - 8:12 AM - Christie Mildenhall  
 Feedback provided to Royal Lifesaving on some aspects of the report as per process. Final report has been provided with our total audit score increasing from 88.04% to 90.22% (90% is target mark).  
 18 Aug 2022 - 3:22 PM - Christie Mildenhall  
 15 of 23 identified actions now completed.

Meeting	Officer/Director	Section	Subject
Council 29/06/2022	Hartley, Neil Dexter, Amanda	Executive Services	WA Grants Commission Submission - Change of Distribution Methodology
<b>RESOLUTION 75/22</b>			
<b>Moved: Cr Paul White</b>			
<b>Seconded: Cr Peter McCumstie</b>			
<b>That Council:</b>			
<ol style="list-style-type: none"> <li>1. Endorse the draft WA Grants Commission submission;</li> <li>2. Supports the principal that the Shire and the Kimberley Region would benefit from other Kimberley local governments also having input and lodging complimentary submissions to the Grants Commission, and requires that the CEO refer the submission to the Kimberley Regional Group for its input and support; and</li> <li>3. Authorises the CEO to modify the report following any feedback from the Kimberley Regional Group’s members, and subsequent to that, forward the finalised submission to the Grants Commission for its consideration.</li> </ol>			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Andrew Twaddle, Keith Bedford and Peter McCumstie			
<u>Against:</u> Nil			
<b>CARRIED 5/0</b>			
12 Aug 2022 - 11:20 AM - Amanda Dexter Revised Target Date changed by: Dexter, Amanda From: 13 Jul 2022 To: 30 Sep 2022 Reason: The Submission has been circulated to the KRG CEO's and Councils for their review and any recommendation and ultimate endorsement, prior to sending through to the Commission.			
7 Sep 2022 - 8:29 AM - Neil Hartley Revised Target Date changed by: Hartley, Neil From: 30 Sep 2022 To: 30 Jun 2023 Reason: Submission forwarded to Grants Commission. Assessment by Commission is expected to be concluded prior to the notification of the 2023/24 grant allocations.			

Meeting	Officer/Director	Section	Subject
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Outstanding	<b>Division:</b>	<b>Date From:</b>
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Council 29/06/2022	Bone, Jamie Dexter, Amanda	Corporate Services	Elected Member Reimbursement 29 June 2022 Council Meeting Attendance in Person
<b>RESOLUTION 77/22</b>			
<b>Moved: Cr Andrew Twaddle</b>			
<b>Seconded: Cr Peter McCumstie</b>			
<b>That Council:</b>			
<ol style="list-style-type: none"> <li>Approve the required process contained in the comment section of this report for claiming any additional expenses incurred while attending in person the Wananami Remote Community School Ordinary Council Meeting on Wednesday 29 June 2022; and</li> <li>Requires that to address future situations of Council Member entitlement to claim a reimbursement for unforeseen costs incurred as a result of travel to remote locations for the purposes of Council endorsed business, a draft Policy be developed for Council consideration.</li> </ol>			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Andrew Twaddle, Keith Bedford and Peter McCumstie			
<u>Against:</u> Nil			
<b>CARRIED 5/0</b>			
<small>19 Jul 2022 - 8:41 AM - Jamie Bone                  Revised Target Date changed by: Bone, Jamie From: 13 Jul 2022 To: 06 Sep 2022                  Reason: Competing priorities</small>			

Meeting	Officer/Director	Section	Subject
Council 29/06/2022	Neate, Wayne Dexter, Amanda	Development Services	Adoption of the 2022 Local Emergency Management Arrangements
<b>RESOLUTION 80/22</b>			
<b>Moved: Cr Andrew Twaddle</b>			
<b>Seconded: Cr Keith Bedford</b>			
<b>That Council:</b>			
<ol style="list-style-type: none"> <li>Adopt the Local Emergency Management Arrangements (LEMA), in accordance with the requirement of the <i>Emergency Management Act 2005</i>.</li> </ol>			

<p>Outstanding</p> <p><a href="#">Action Sheets Report</a></p>	<p><b>Division:</b></p> <p><b>Committee:</b></p> <p><b>Officer:</b></p>	<p><b>Date From:</b></p> <p><b>Date To:</b></p> <p><b>Printed:</b> 14 October 2022 2:40 PM</p>
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**2. Request the Chief Executive Officer to forward a copy of the LEMA to the State Emergency Management Committee.**

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

Against: Nil

**CARRIED 5/0**

*10 Aug 2022 - 11:04 AM - Sarah Smith*  
 Action reassigned to Neate, Wayne by: Smith, Sarah for the reason: Rob Paull has left the organisation  
*12 Aug 2022 - 11:02 AM - Wayne Neate*  
 Revised Target Date changed by: Neate, Wayne From: 13 Jul 2022 To: 01 Sep 2022  
 Reason: With resignation of MDS, DTDS investigating where the matter is up to

Meeting	Officer/Director	Section	Subject
Council 29/06/2022	Neate, Wayne Dexter, Amanda	Development Services	Adoption of the 2022 Local Recovery Plan

**RESOLUTION 81/22**

**Moved:** Cr Paul White  
**Seconded:** Cr Andrew Twaddle

**That Council:**

- 1. Adopt the Local Recovery Plan (LRP), in accordance with the requirement of the Emergency Management Act 2005; and**
- 2. Request the Chief Executive Officer to forward a copy of the LRP to the State Emergency Management Committee.**

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

Against: Nil

**CARRIED 5/0**

*10 Aug 2022 - 11:05 AM - Sarah Smith*  
 Action reassigned to Neate, Wayne by: Smith, Sarah for the reason: Rob Paull has left the organisation  
*12 Aug 2022 - 11:02 AM - Wayne Neate*

Outstanding	<b>Division:</b>	<b>Date From:</b>
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Revised Target Date changed by: Neate, Wayne From: 13 Jul 2022 To: 13 Jul 2022  
 Reason: With resignation of MDS, DTDS investigating where the matter is up to  
 12 Aug 2022 - 11:12 AM - Wayne Neate  
 Revised Target Date changed by: Neate, Wayne From: 13 Jul 2022 To: 01 Sep 2022  
 Reason: With resignation of MDS, DTDS investigating where the matter is up to

Meeting	Officer/Director	Section	Subject
Council 28/07/2022	Neate, Wayne Dexter, Amanda	Technical Services	Awarding of Tender T4-2022 Project Management for event AGRN 951
<b>RESOLUTION 95/22</b>			
<b>Moved: Cr Geoff Haerewa</b>			
<b>Seconded: Cr Geoff Davis</b>			
<b>That Council award Tender T2022-04 Project Management of Flood damage reinstatement works for event AGRN 951 to Greenfields Technical Services.</b>			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford			
<u>Against:</u> Nil			
<b>CARRIED 7/0 BY ABSOLUTE MAJORITY</b>			
12 Aug 2022 - 11:01 AM - Wayne Neate Revised Target Date changed by: Neate, Wayne From: 11 Aug 2022 To: 01 Sep 2022 Reason: As award of T3-2022 awaiting confirmation from DFES			

Meeting	Officer/Director	Section	Subject
Council 28/07/2022	Neate, Wayne Dexter, Amanda	Development Services	Planning Application for oversized shed (440m2) and reduced setback at Lot 27 (No. 51) Fitzroy Street, Derby
<b>RESOLUTION 97/22</b>			
<b>Moved: Cr Rowena Mouda</b>			
<b>Seconded: Cr Geoff Davis</b>			
<b>That with respect to Planning Application for oversized shed (440m2) and reduced setback at Lot 27 (No. 51) Fitzroy Street, Derby, that Council:</b>			

<p>Outstanding</p> <p><b>Action Sheets Report</b></p>	<p><b>Division:</b></p> <p><b>Committee:</b></p> <p><b>Officer:</b></p>	<p><b>Date From:</b></p> <p><b>Date To:</b></p> <p><b>Printed: 14 October 2022 2:40 PM</b></p>
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<ol style="list-style-type: none"> <li>1. Note the Shire Report;</li> <li>2. Resolve that the Application in its current form is not supported due to the industrial nature of the shed and precedent a reduced setback will establish in the Rural Residential zone;</li> <li>3. Invite the Applicant to review the proposal and to locate the oversized shed within the setback provisions of the Shire of Derby/West Kimberley Local Planning Scheme No.5 (this should be undertaken within 14 days from Council’s consideration); and</li> <li>4. Should the Application be amended reflecting 3. above, the Chief Executive Officer (CEO) be authorised to issue planning consent with conditions considered appropriate by the CEO; or</li> <li>5. Where the Applicant does not amend the proposal as referred in 3. above, the CEO be authorised to refuse the application on grounds considered appropriate by the CEO.</li> </ol> <p><u>In Favour:</u> Crs Geoff Haerewa, 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;"><b>CARRIED 7/0</b></p> <p><small>12 Aug 2022 - 1:42 PM - Wayne Neate Revised Target Date changed by: Neate, Wayne From: 11 Aug 2022 To: 01 Sep 2022 Reason: Letter sent to Owner awaiting response prior to deeming application refused</small></p>
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Meeting	Officer/Director	Section	Subject
Council 28/07/2022	Smith, Sarah Dexter, Amanda	New Business Of An Urgent Nature	Shire Councillor Conference Attendance
<b>RESOLUTION 100/22</b>			
<b>Moved: Cr Paul White</b>			
<b>Seconded: Cr Rowena Mouda</b>			
<b>That Council:</b>			
<ol style="list-style-type: none"> <li>1. Endorse Cr Evans and Twaddle’s attendance at the Pastoralists and Graziers Association 2022 Convention in Perth (7 September 2022)</li> <li>2. Endorse Cr Riley and Cr McCumstie’s attendance at Town Team Movement Conference in Port Hedland (18-19 August 2022)</li> </ol>			

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**3. Endorse Cr Haerewa’s attendance at the Office of Defence Industries in Karratha (19 August 2022) and the Indian Ocean Defence & Security Conference in Perth (25-26 August 2022); and**

**4. Request that Councillors attending the above conferences provide a detailed report with observations, items of importance and trends to the next Council meeting post attendance.**

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

Against: Nil

**CARRIED 7/0**

*10 Aug 2022 - 11:02 AM - Sarah Smith*  
 Revised Target Date changed by: Smith, Sarah From: 11 Aug 2022 To: 18 Aug 2022  
 Reason: Progressing the logistics with Councillors

Meeting	Officer/Director	Section	Subject
Council 28/07/2022	Hartley, Neil Dexter, Amanda	Matters for which the Meeting May Be Closed (Confidential)	Derby Airport - Lease to Frontier Helicopters (Area #18)
<b>RESOLUTION 101/22</b>			
<b>Moved: Cr Geoff Davis</b>			
<b>Seconded: Cr Geoff Haerewa</b>			
<b>That Council takes the following position in regard to the Frontier Helicopter (Derby Airport Area #18) lease:</b>			
<ol style="list-style-type: none"> <li><b>1. Endorse the establishment of a new lease over Derby Airport Lease Area #18 on the following general conditions:</b> <ol style="list-style-type: none"> <li>a. Lessee to be Frontier Helicopters Pty Ltd (under new ownership);</li> <li>b. 10+10 year term;</li> <li>c. Subject to #2 below, a commencing annual rental of \$15,304.68 (+GST and adjusted annually by CPI/market review),</li> <li>d. The lease area to be in full compliance with all relevant legislate (e.g. planning permit and building licences);</li> <li>e. All fuel storage be removed from the site or be in accordance with lease conditions;</li> </ol> </li> </ol>			

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f. May include the temporary assignment of the existing lease until the new lease is in position and may require that the existing lease to remain in place in "holding over" mode, until the new lease takes effect; and

g. The Lessee being required to meet the legal and other costs of the preparation of the Deed of Lease Extension, including the lodgement of a deposit on these costs of \$8,000;

2. Notes that through S. 3.58 (4)(c)(ii) of the Local Government Act, Council has thus far utilised a 11 October 2021 valuation, which was carried out more than 6 months before the proposed disposition, and whilst it believes it to still be a true indicator of the rental value, if the new (July/August 2022) valuation sought does provide for a higher rental sum, then that new valuation figure is to be utilised as the commencing lease fee referred to in (1c) above;

3. Notes that the public advertising process for S. 3.58 has occurred, with no objections received;

4. Authorises the President and Chief Executive Officer to execute the necessary documentation and apply the Shire's Common Seal (if required); and

5. The CEO be required to manage (1d) and (1e) above, including progressing the voiding of the lease if the lessee fails to comply with these requirements within a reasonable period of time as determined by the CEO.

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

Against: Nil

**CARRIED 6/0**

*12 Aug 2022 - 11:33 AM - Sarah Smith*  
 Revised Target Date changed by: Smith, Sarah From: 11 Aug 2022 To: 15 Sep 2022  
 Reason: Lease documents have been sent to Frontier Helicopters buyer and seller for execution. Waiting for contract of sale.

*7 Sep 2022 - 8:27 AM - Neil Hartley*  
 Revised Target Date changed by: Hartley, Neil From: 15 Sep 2022 To: 31 Oct 2022  
 Reason: Originally proposed sale of Frontier Helicopters (to Helispirit) has fallen through. Company ownership/Leasee to now remain unchanged. Lease to otherwise be as per Council resolution.

Meeting	Officer/Director	Section	Subject
Council 25/08/2022	Neate, Wayne Dexter, Amanda	Technical Services	REQUEST TO CLOSE HOLLAND STREET, DERBY AND TO AMALGAMATE WITH ADJOINING LAND
<b>RESOLUTION 110/22</b>			
<b>Moved: Cr Andrew Twaddle</b>			

Outstanding	Division:	Date From:
	Committee:	Date To:
	Officer:	
<a href="#">Action Sheets Report</a>		Printed: 14 October 2022 2:40 PM

**Seconded: Cr Rowena Mouda**

**That with respect to request to close Holland Street, Derby and to amalgamate with adjoining land, Council:**

1. Pursuant to Section 58 of the Land Administration Act 1997, support the permanent closure of Holland Street, Derby as outlined in this Report and expresses its preference that the closed portion be offered to adjoining land owners to acquire those portions of the closed road that abut their land;
2. Give notice of the proposed road closure in accordance with *Land Administration Act 1978* allowing a minimum period of 35 days for people to lodge submissions from the date of the notice;
3. At the conclusion of the submission period, that the Chief Executive Officer be requested to provide a further report addressing whether to proceed or not to proceed with the proposed road closure in light of any submissions; and
4. Instruct the Chief Executive Officer to write to all of the owners requesting that they indemnify the Shire and the State of Western Australia of any and all third party costs that may be triggered by this process and only proceed with points 1, 2 and 3 when all letters are received from all property owners that adjoin the Holland Street road reserve.

In Favour: Crs Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley, Linda Evans and Peter McCumstie

Against: Nil

**CARRIED 6/0**

Meeting	Officer/Director	Section	Subject
Council 25/08/2022	Dyer, John Neate, Wayne	Matters for which the Meeting May Be Closed (Confi	Award of Tender T5-2022 - Project 1 - Fitzroy Crossing Visitors Centre Carpark Redevelopment and Project 2 - Emanuel Way Stabilisation and Asphalt Seal
<b>RESOLUTION 114/22</b>			
<b>Moved: Cr Geoff Davis</b>			
<b>Seconded: Cr Linda Evans</b>			
<b>That Council;</b>			

<p>Outstanding</p> <p><a href="#">Action Sheets Report</a></p>	<p>Division:</p> <p>Committee:</p> <p>Officer:</p>	<p>Date From:</p> <p>Date To:</p> <p>Printed: 14 October 2022 2:40 PM</p>
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1. Award Tender T5-2022 consisting of Project 1 - Fitzroy Crossing Visitors Centre Carpark Redevelopment and Project 2 – Emanuel Way Stabilisation and Asphalt Seal to Buckley’s Earthworks and Paving;
  2. Amend the 2022-23 Budget reallocating the \$225,000 from the Fitzroy Crossing Road re-seals to Emanuel Way for the purpose of undertaking the Stabilisation and Asphalt Seal work;
  3. Reallocate Roads to Recovery Funds from the future 2023-24 Budget allocation pool to Emanuel Way for the purpose of undertaking the Stabilisation and Asphalt Seal work;
  4. Amend the 2022-23 Budget to include an additional \$315,632.90 of Local Community Road and Infrastructure (LCRI) funds from the LCRI pool to the Fitzroy Crossing Visitors Centre Carpark Redevelopment; and
  5. That authorisation be given to the Chief Executive Officer to negotiate scope of work adjustment with Buckley’s Earthworks and Paving.
- In Favour: Crs Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley, Linda Evans and Peter McCumstie
- Against: Nil
- CARRIED 6/0**

Meeting	Officer/Director	Section	Subject
Audit Committee 18/08/2022	Gloor, Aaron Dexter, Amanda	Matters for which the Meeting May Be Closed (Conf)	Rates Exemption Application - A100511
<b>COMMITTEE RESOLUTION AC83/22</b>			
<b>Moved: Cr Peter McCumstie</b>			
<b>Seconded: Cr Geoff Haerewa</b>			
<b>That the Audit Committee recommends that Council:</b>			
<ol style="list-style-type: none"> <li>1. Grants Rate Exemption to property A100511 – 145 Loch Street Derby WA under sub-section 6.26(2)(g) of the <i>Local Government Act 1995</i>.</li> <li>2. Advise Winun Ngari Aboriginal Corporation that they must resubmit their Rate Exemption Application for A100511 – 145 Loch Street Derby WA every two years to maintain status. If application is not received, full rates will be charged to the property.</li> </ol>			



Outstanding	Division:	Date From:
Action Sheets Report	Committee:	Date To:
	Officer:	Printed: 14 October 2022 2:40 PM

**3. Advise Winun Ngari Aboriginal Corporation that interest accrued, waste charges and ESL are still payable.**

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

Against: Nil

**CARRIED 4/0 BY ABSOLUTE MAJORITY**

Meeting	Officer/Director	Section	Subject
Council 29/09/2022	Neate, Wayne Dexter, Amanda	Executive Services	Liquor Restrictions - Expiring Communities 2023
<b>RESOLUTION 120/22</b>			
<b>Moved: Cr Andrew Twaddle</b>			
<b>Seconded: Cr Geoff Davis</b>			
<b>That Council respond to the Department of Local Government, Sport and Cultural Industries in support of the extension of the restrictions.</b>			
<u>In Favour:</u> Crs Geoff Haerewa, Geoff Davis, Andrew Twaddle, Linda Evans and Peter McCumstie			
<u>Against:</u> Nil			
<b>CARRIED 5/0</b>			

Meeting	Officer/Director	Section	Subject
Council 29/09/2022	Neate, Wayne Dexter, Amanda	Development Services	Request to Waive waste management fees by Department of Communities
<b>RESOLUTION 121/22</b>			
<b>Moved: Cr Peter McCumstie</b>			
<b>Seconded: Cr Linda Evans</b>			
<b>That Council:</b>			

Outstanding	Division:	Date From:
	Committee:	Date To:
	Officer:	
<a href="#">Action Sheets Report</a>		Printed: 14 October 2022 2:40 PM

1. Expresses its appreciation for the valuable role of the Thrive program run by the Department of Communities and recognises that it plays a role in keeping residential properties in a tidy state, but advises the Department of Communities that it is not in a position at the present time to waiving the waste management fees applicable to the Thrive program’s operation; and
  2. Advises the Department of Communities that once the waste disposal site revenues meet the service’s expenditure levels and service planning requirements, Council would be prepared to consider a future application for a subsidy by Department of Communities.
- In Favour: Crs Geoff Haerewa, Geoff Davis, Andrew Twaddle, Linda Evans and Peter McCumstie
- Against: Nil
- CARRIED 5/0**

## **7.5 ANNUAL FINANCIAL REPORT 2020-2021**

**File Number:** 4105

**Author:** Alan Thornton, Acting Director of Corporate Services

**Responsible Officer:** Amanda Dexter, Chief Executive Officer

**Authority/Discretion:** Legislative

### **SUMMARY**

The purpose of this report is for the Audit Committee to consider and accept the audited Annual Financial Statements and the auditor's report of the Shire of Derby/West Kimberley for the financial year ended the 30 June 2021 (having been received by the Shire on 10 October 2022).

### **DISCLOSURE OF ANY INTEREST**

Nil by Author or Responsible Officer.

### **BACKGROUND**

Each year the Shire is to produce its Annual Financial Report and send the report to the Shire's auditor by 30 September (6.4 (3) of the Local Government Act). The report was forwarded on 30 September 2021. The Audit Committee is to accept responsibility for the annual external audit and to liaise with the auditor so that Council can be satisfied with the performance of the Local Government in managing its financial affairs.

Following the Exit Meeting with the Shire, the Office of the Auditor General (OAG) meets with the auditor to review the audit file, Management Letter, Annual Financial Report, etc. and then produces the Audit Report. This report is then forwarded to the President, CEO, and the Department of Local Government. Documents presented to the Committee relating to 2020-21 audit were:

- Exit Meeting Agenda;
- Independent Audit Report 2021;
- Auditor's Closing Report;
- Final Management Letter – A;
- Final Management Letter – B; and
- Annual Financial Report 2020-2021.

Shire staff along with its consultants, Moore Stephens, have worked in collaboration to prepare the financial statements that were presented to the auditors. The Office of the Auditor General has now provided an independent Auditors report as required under the relevant provisions of the Local Government Act 1995. The Auditors Report and Annual Financial Statements are presented to the Audit Committee for their information and review.

### **STATUTORY ENVIRONMENT**

Local Government Act S. 5.54 (Acceptance of annual reports) requires that the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year, or no later than two months after the auditor's report becomes available. (\* Absolute majority required).

The Local Government (Administration) Regulations require that the annual financial report be the first item of business on the agenda at the annual meeting of electors, followed by general business. At least 14 days' notice of the meeting is required to be given.

Section 6.4 of the Local Government Act (1995) requires all local governments to prepare an annual financial report for the preceding financial year. The annual financial report is required to be drawn up in accordance with the Act, Local Government (Financial Management) Regulations, the Australian Accounting Standards (including the Australian Accounting Interpretations) and International Financial Reporting Standards. The annual financial report is to be audited by the local government's auditors in accordance with the Local Government (Audit) Regulations.

### POLICY IMPLICATIONS

There are no policy implications that relate to this report.

### FINANCIAL IMPLICATIONS

The Annual Financial Statements set out the operating results for the Shire for the year ended 30 June 2021 and the assets and liabilities as at that date, together with other relevant financial information.

In the 2020-2021 financial year the Shire recorded a net result deficit of \$(3,555,660). In comparison a \$922,969 net result surplus was recognised in the 2019-2020 financial year. This significant decline in the Shires comprehensive income net result is mainly due to a reduction in grant funding received.

### 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
<b>Financial:</b> Failure to prepare and adopt the Annual Financial Report would result in non-compliance with its statutory responsibilities under the Local Government Act 1995	Rare	Moderate	Low	Accept Officer recommendation

### CONSULTATION

The author has consulted with:

- Office of the Auditor General,

- RSM contracted audit by OAG,
- Moore WA, the Shire's financial services provider; and
- Shire staff.

## **COMMENT**

The OAG using contractors RSM have completed their audit of Council's financial affairs for the financial year ended 30 June 2021. There are five primary financial statements which have been prepared to finalise the report for 2020-2021:

- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of changes in equity;
- Statement of cash flows; and
- Rate Setting Statement.

### **Statement of Comprehensive Income**

The Statement of Comprehensive Income shown on pages 3 and 4 of the Financial Statement shows the extent to which operating expenditure has exceeded Operating revenue during the financial year 2020-21, leaving an operating deficit of \$(3,555,660).

### **Statement of Financial Position**

The Statement of Financial Position income shown on pages 5 of the Financial Statement total equity of \$330,222,316 for the 2020-21.

### **Statement of changes in equity**

The Statement of Changes in Equity shows the movement of Equity of \$143,261,838 due to changes in asset revaluations (as per the Statement of Comprehensive Income).

### **Statement of Cash Flows**

The Statement of Cash Flows shown on page 7 of the Financial Statements a decrease in cash flow of \$2,698,267 over the financial year leaving a total balance of Cash and Cash equivalents being \$8,934,223.

### **Rate Setting Statement**

The Rate Setting Statement shown on page 8 of the Financial Statements show a total surplus to be carried through to the 2021/22 year of \$5,789,478.













After receiving the auditor reports, the Audit Committee is to examine the report of the auditor and determine if any matters raised by the report require action to be taken and ensure appropriate action is taken in the future.

The Audit Report is produced by the Office of the Auditor General (OAG) after a detailed assessment and consultation process, including a requirement for the Chief Executive Officer to sign the Annual Financial Report once satisfied that it is representative/accurate.

### VOTING REQUIREMENT

Absolute majority

### ATTACHMENTS

1. Exit Meeting Agenda  
2. Independent Audit Report 2021  
3. Auditor's Closing Report 2021  
4. Final Management Letter - A  
5. Final Management Letter - B  
6. Annual Financial Report - 2020-2021  

### COMMITTEE RESOLUTION AC99/22

Moved: Cr Peter McCumstie

Seconded: Cr Geoff Haerewa

That the Audit Committee recommends that Council BY AN ABSOLUTE MAJORITY:

1. Adopts the Audited 2020-2021 Annual Financial Statements;
2. Notes that the Independent Audit Report is to be included as the final page of the Annual Financial Statements; and
3. Notes the response from management to the items raised in the Auditor's Management Letters.

In Favour: Crs Geoff Haerewa, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

**CARRIED 4/0**



### Exit Meeting Agenda

## ANNUAL FINANCIAL AUDIT OF THE SHIRE OF DERBY / WEST KIMBERLEY FOR THE YEAR ENDED 30 JUNE 2021

### ATTENDEES

#### Shire of Derby / West Kimberley Councillors & Audit committee

##### Executive members

Amanda Dexter	Chief Executive Officer
Neil Hartley	Deputy Chief Executive Officer
Alan Thornton	Director Corporate Services
Wayne Neate	Director Technical and Development Services

##### Office of the Auditor General

Jordan Langford-Smith	Senior Director, Financial Audit
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##### RSM Australia

Amit Kabra	Audit Director
Krushna Hirani	Audit Manager

#### Meeting Date & Time:

29 Sept 2022 at 4:00pm (Via Teams)

#### Location:

Shire of Derby / West Kimberley Council Chambers and Online - Via Microsoft Teams

### Agenda

1. **Introduction**
2. **Engagement completion**
  - **Audit opinion** – recommending an unqualified opinion. However, there are five matters indicating non-compliance with Part 6 of the Local Government Act, the Financial Management Regulations, or applicable financial controls of any other written law.
  - **Final management letter issues** – open 18 items (4 from prior year)
  - **Compliance with laws and regulations** – 5 matters noted
  - **Audit adjustment** – 4 adjustments noted
  - **Unadjusted audit differences** – 2 adjustments noted
  - **Subsequent events** - none noted
  - **Outstanding audit matters** – Our receipt of the signed financial statements and management representation letter
  - **Areas of audit emphasis**
    - Fixed assets
3. **Closing comments**



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2021 Shire of Derby-West Kimberley

To the Councillors of the Shire of Derby-West Kimberley

## Report on the audit of the annual financial report

### Opinion

I have audited the financial report of the Shire of Derby-West Kimberley (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Derby-West Kimberley:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Emphasis of matter

I draw attention to note 8(a) Infrastructure of the financial report which discloses that the Shire has recognised a net revaluation increment of \$134.5 million in respect of infrastructure assets. My opinion is not modified in respect of this matter.



### Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

### Auditor's responsibility for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

### Report on other legal and regulatory requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matters indicate a significant adverse trend in the financial position of the Shire:
  - a) The Operating Surplus Ratio as reported in Note 28 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for the last three financial years.
  - b) The Asset Sustainability Ratio as reported in Note 28 of the annual financial report is below the DLGSCI standard for the last two years and the current year is below last year.
- (ii) The following material matters indicating non-compliance with Part 6 of the Act, the Regulations or applicable financial controls of any other relevant written law were identified during the course of my audit:
  - a) The Shire has not fully developed its formal policies and supporting procedures for proper control over its fixed assets.
  - b) The Shire has insufficient controls in place to appropriately manage access, including privileged access, to the Shire's network and key systems.

- c) The Shire has not reported the Asset Renewal Funding Ratio in the annual financial report as planned capital renewals and required capital expenditure were not estimated in a long-term financial plan and asset management plan respectively.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

#### **Other information**

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

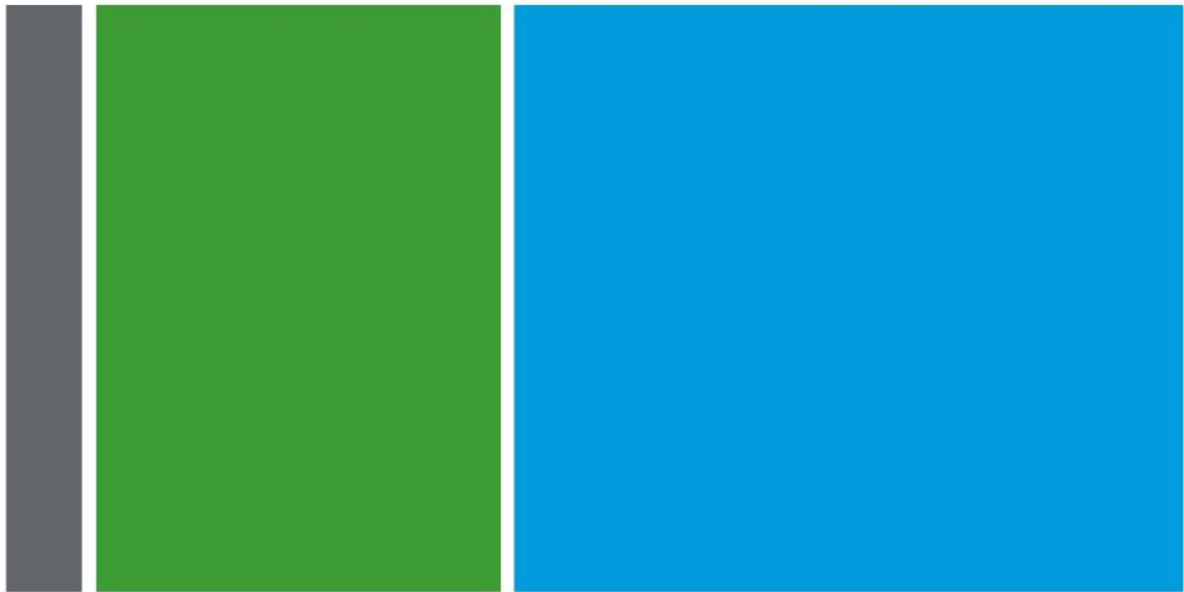
#### **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Derby-West Kimberley for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



Grant Robinson  
Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
10 October 2022

ASSURANCE & ADVISORY SERVICES



**SHIRE OF DERBY / WEST KIMBERLEY**

**Audit Closing Report**

**30 June 2021 Financial Statements**



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Shire of Derby / West Kimberley  
 Audit Closing Report  
 30 June 2021

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## 1 EXECUTIVE SUMMARY

### 1.1 Purpose of the Audit Closing Report

The primary purpose of this Audit Closing Report is to brief the Shire of Derby / West Kimberley (**Shire**) on the results of our substantially completed audit of the 30 June 2021 financial statements. This report should be read in conjunction with our Audit Planning Memorandum (**APM**) presented to the Shire on 27 May 2021.

### 1.2 Scope and approach

There were no changes to the audit scope or approach set out in the APM.

### 1.3 Key deliverables

#### 1.3.1 Annual financial statements audit report

The Auditor General is required to issue an opinion on the financial statements of the Shire for the year ended 30 June 2021. In accordance with section 7.9(1) of the *Local Government Act 1995 (LG Act)*, the audit report will be addressed to the Council, with a copy being forwarded to the Chief Executive Officer (**CEO**) and the Minister for Local Government.

We will recommend to the Auditor General that an unqualified audit opinion is issued on the financial statements (refer section 2.1).

#### 1.3.2 Report on other legal and regulatory requirements

The Auditor General is also required by regulation 10(3) of the *Local Government (Audit) Regulations 1996* to report:

- Any matters indicating non-compliance with Part 6 of the LG Act, the *Local Government (Financial Management) Regulations 1996 (Financial Management Regulations)* or applicable financial controls;
- Any material matters indicating significant adverse trends in the financial position or the financial management practices;
- Whether all required information and explanations were obtained during the audit;
- Whether audit procedures were satisfactorily completed; and
- Whether the Asset Consumption Ratio and the Asset Renewal Funding Ratio, disclosed in the notes to the financial statements, were supported by verifiable information and reasonable assumptions.

During the audit we identified five matters that required reporting under regulation 10(3) of the *Local Government (Audit) Regulations 1996* (refer section 2.3).

#### 1.3.3 Management letters

Two significant, seven moderate and five minor findings were identified during the 2020/21 financial audit and information systems audit (refer section 2.4).

There are three significant findings that remain unresolved from prior audits (refer section 2.4).

### 1.4 Matters of significance

In accordance with section 24(1) of the *Auditor General Act 2006*, the Auditor General is required to report to Parliament on matters arising out of the performance of the Auditor General's functions that are, in the opinion of the Auditor General, of such significance as to require reporting.

We confirm that no such matters came to our attention during our audit work.

### 1.5 COVID-19

We concurred with the Shire's assessment that there was no significant impact on the Shire's financial statements or operations due to the COVID-19 pandemic (refer section 6).

### 1.6 Independence

RSM Australia's audit methodology requires that we conduct a regular evaluation of our independence. We have fully satisfied ourselves that we do not have any actual or perceived conflict of interest.

### 1.7 Our appreciation

We wish to express our thanks for the co-operation shown by Council and Shire Administration during the audit.

---

## 2 AUDIT COMPLETION

### 2.1 Statutory financial statements and audit opinion

We have completed the audit fieldwork on the statutory financial statements of the Shire for the year ended 30 June 2021.

The financial statements are general purpose financial report prepared in accordance with the LG Act, accompanying regulations and, to the extent that they are not inconsistent with the LG Act, Australian Accounting Standards.

We have discussed all significant auditing and accounting issues with Administration, and these have been satisfactorily resolved and are discussed in this report. The audit and assurance procedures are designed to support the audit and assurance opinion and they cannot be expected to identify all weaknesses or inefficiencies in the Shire's systems and working practices.

Based on the evidence, which has been assessed during our audit, we expect to conclude that the financial statements of the Shire:

- (i) Are based on proper accounts and records; and
- (ii) Fairly represent, in all material respects, the results of the operations of the Shire for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the LG Act and, to the extent that they are not inconsistent with the LG Act, Australian Accounting Standards.

We will recommend to the Auditor General that an unqualified opinion is issued on the financial statements.

### 2.2 Emphasis of matter

#### **Significant increase in revaluation**

I draw attention to note 8(a) Infrastructure of the financial report which discloses that the Shire has recognised a net revaluation increment of \$134.5 million in respect of infrastructure assets. My opinion is not modified in respect of this matter.

### 2.3 Report on other legal and regulatory requirements

As disclosed in Note 28 to the financial statements, the following material matters indicate significant adverse trends in the financial position of the Shire:

- The Operating Surplus Ratio has been below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard threshold for the last three financial years.
- The Asset Sustainability Ratio has been below the DLGSCI standard for the last two years and the current year is below last year.

As reported in the final audit management letter, there were two instances of material non-compliance with Part 6 of the LG Act, the Regulations or applicable financial controls of any other written law were identified during our audit:

- The Shire has not fully developed its formal policies and supporting procedures for control over its fixed assets (refer to section 2.3).
- The Shire has insufficient controls in place to appropriately manage unauthorised and privileged access to the Shire's network and key systems (refer to section 2.4).
- The Shire has not reported the Asset Renewal Funding Ratio in the annual financial report as planned capital renewals and required capital expenditure were not estimated in a long-term financial plan and asset management plan respectively (refer to section 2.4).

We will recommend to the Auditor General that this matter is communicated in the auditor's report.

### 2.4 Management letter – control weaknesses

Our audit approach involves the use of a rotation methodology when planning our test of controls. Consequently, not all control cycles are subject to testing and only certain transaction cycles are in audit scope each year. In accordance with the APM, we performed key management control testing over the revenue, payment and fixed assets transaction cycles. In addition, we tested IT general controls to the extent described in section 9.

Based on our testing, the status of findings from prior period audits and the control weaknesses identified during the preliminary and final audit stages are as follows:

#### 2.4.1 Prior period audits

Four significant, six moderate and one minor finding were reported during the prior year audit:

Findings	Rating	Status
1. Impact of changes to accounting standards	Significant	Resolved
2. AASB 15 and AASB 1058 revenue recognition	Significant	Resolved
3. Impairment assessment of Roads	Significant	Resolved
4. Completeness of Fixed Asset Register	Significant	Partial
5. Management valuation inputs	Moderate <sup>(2)</sup> – prior year Significant – current year	Ongoing
6. Excess leave management	Moderate	Resolved
7. Backdating of purchase orders	Moderate	Resolved
8. Fixed Asset Management Policy <sup>(1)</sup>	Moderate <sup>(2)</sup> – prior year Significant – current year	Ongoing
9. Asset Capitalisation Policy <sup>(1)</sup>	Moderate <sup>(2)</sup> – prior year Significant – current year	Ongoing
10. Purchasing policy exceptions	Moderate	Resolved
11. Monthly financial reporting	Minor	Resolved

<sup>(1)</sup> Reported under the *Local Government (Audit) Regulations 1996* in the 2020/21 Audit Report (refer section 2.3).

<sup>(2)</sup> These findings have been re-assessed as significant during the current year audit.

#### 2.4.2 2020/21 audit

Two significant, seven moderate and five minor findings were identified during the 2020/21 audit:

Financial reporting and control findings	Rating
1. Asset Renewal Funding Ratio <sup>(1)</sup>	Significant
2. Recognition of accrued expenses	Moderate
3. Completeness of the Fixed Asset Register	Moderate
4. Incorrect fixed assets capitalisation dates	Minor
5. Completeness of long service leave provisions	Minor
Information system specific findings (pending management response)	Rating
1. Financial Application – User Access Management <sup>(1)</sup>	Significant
2. IT Governance - Standards, Policies & Procedure	Moderate
3. IT Governance and Strategy	Moderate
4. Physical and Environmental Security Management	Moderate
5. Business Continuity Management	Moderate
6. Network Access Management	Moderate
7. Risk Management	Minor
8. Network Security Management	Minor
9. Password Management	Minor

<sup>(1)</sup>Reported under the *Local Government (Audit) Regulations 1996* in the 2020/21 Audit Report (refer section 2.3).

The action taken by the Shire to address the 2020/21 management letter findings and the unresolved prior period management letter finding will be reviewed during the 2021/22 audit.

#### 2.5 Compliance with laws and regulations

We have reviewed the Shire's controls to manage the risk of systemic failure to comply with relevant laws and regulations. We also reviewed Council and other relevant committee minutes of meetings throughout the year to identify any recorded non-compliance with relevant laws and regulations.

As a result of our procedures, except for the matters noted in section 2.3, nothing further has come to our attention, within the scope of the audit, to indicate non-compliance with relevant laws and regulations.



## 2.6 Unadjusted audit differences

There were two uncorrected misstatements for the year ended 30 June 2021:

Entry	Account description	Debit (\$)	Credit (\$)
1	Housing (Expense) Health (Expense) Law, Order & Public Safety (Expense) Community Amenities (Expense) Recreation & Culture (Expense) Economic Services (Expense) Other Property & Services (Expense) <i>Statement of comprehensive income by program – classification error</i>		398,586
		39,589	
		19,929	
		13,951	
		51,816	
		69,753	
		203,278	
2	Contract liability (Liability) Non-operating grants (revenue) <i>Under recognition of revenue – not in line with AASB 15</i>	180,400	180,400

The Shire assessed that the above noted uncorrected misstatements are not material to the financial statements. We concurred with the Shire's assessment.

## 2.7 Summary of audit adjustments

Four audit adjustments were processed by the Shire during the course of the audit:

Entry	Account description	Debit (\$)	Credit (\$)
1	Revaluation of assets (fixed asset) Other provision (liability) Other expenses (expenses) Revaluation reserve (equity) <i>To recognise valuation of rehabilitation asset</i>	2,648,131	1,680,442
		447,211	1,414,900
2	Infrastructure - Roads (assets) Accrued expenses (Expense) Revaluation increment (other comprehensive income) Revaluation reserve (Equity) <i>To adjust for unrecorded accruals</i>	428,431	428,431
		428,431	428,431
3	Land Revaluation surplus Land omitted from APV valuation report	464,000	464,000
4	Land, buildings and infrastructure Net revaluation surplus Revaluation of land, building and other infrastructure not recognised in FY21	42,199,103	42,199,103

## 2.8 Subsequent events

The Shire Administration has represented that there are no significant subsequent events between the end of the financial year and the date of this Audit Closing Report, which may significantly impact the results of the operations and the state of affairs of the Shire for the financial year (as disclosed in note 24 to the financial statements).

## 2.9 Contingent liabilities and commitments

The Shire Administration has represented to us that, other than those matters disclosed in the financial statements and reported at section 2.9 below, there are no other outstanding or pending litigation, contingent liabilities or commitments.

We have received and reviewed the solicitors' confirmations and, except for those matters detailed in the notes to the financial statements, we have not become aware of any other material contingent liabilities, pending litigation or commitments.

## 2.10 Environmental matters

The Shire has identified 11 contaminated sites. We have reviewed the key controls used by the Shire to manage the risk of failure to comply with *Contaminated Sites Act 2003*. We also reviewed Council and committee minutes of meetings throughout the year to identify any reported non-compliance with the relevant environmental laws and regulations.

As disclosed in note 15 to the financial statements, the Shire has brought to account a clean-up liability of \$11 million for the two landfill sites (Derby and Fitzroy).

As the Shire is unable to estimate its clean-up liability for the other nine contaminated sites as at 30 June 2021, this has been disclosed as a contingent liability in note 18 to the financial statements.

Based on our work within the scope of our engagement, nothing came to our attention to indicate the key controls around contaminated sites are ineffective.

## 2.11 Outstanding audit matters

The audit opinion is subject to the finalisation of our audit process. The key matters still outstanding are:

- a) Our receipt of the signed financial statements and management representation letter; and
- b) Our review of subsequent events up to date the audit report is issued.

# 3 NEW ACCOUNTING STANDARD ADOPTED IN THE CURRENT YEAR

## 3.1 AASB 1059 Service Concession Arrangements: Grantors

AASB 1059 *Service Concession Arrangements: Grantors* is effective on or after 1 July 2020, which resulted in changes to accounting policies. AASB 1059 introduces the accounting treatment for assets in service concession arrangements from the perspective of public sector grantors. The standard defines a service concession arrangement and provide guidance on the recognition and measurement requirements. Determining whether an arrangement is a service concession requires significant judgement and should be assessed on an asset-by-asset basis.

The Shire completed an internal assessment on the adoption of AASB 1059 and concluded that there was no impact of AASB 1059 as of 1 July 2020 and for the current financial year.

We audited and concurred with the Shire's assessment that the adoption of AASB 1059 has no impact on the financial statements.

# 4 AMENDMENTS TO LOCAL GOVERNMENT FINANCIAL MANAGEMENT REGULATIONS

## 4.1 Regulation 44 - Fees etc. to council members, information about in annual financial report

Amendments to regulation 44 requires information about fees, expenses and allowances paid to council members, the mayor or the president to be included in the annual financial report commencing from the year ended 30 June 2021. The amendment provides clarity that itemised information is required for each council member and mayor or president, rather than total figures. We have audited the Shire's disclosure at Note 19 and concluded that the Shire has correctly applied the new requirements of regulation 44 and made appropriate disclosures in the notes to the financial statements.

## 5 AREAS OF AUDIT EMPHASIS

As mentioned in the APM, our audit focus was on those areas where we assessed there to be a significant risk of material misstatement in the financial statements. We designed and performed procedures to be able to conclude, with reasonable assurance, whether each significant risk area is free from material misstatement. The following is a summary of the audit focus areas for the past three financial years:

Audit focus area	30 June 2021 \$'000	30 June 2020 \$'000	30 June 2019 \$'000
<b>Revenue recognition</b>			
• Rates	7,365	7,342	6,861
• Fees and charges	3,705	4,029	3,874
• Operating and non-operating grants, subsidies and contributions	10,628	13,526	12,505
• Trade and other receivables (current and non-current)	2,830	3,948	4,178
<b>Procurement</b>			
• Materials and contracts	8,231	8,350	4,248
• Property, plant and equipment (additions)	775	-	1,370
• Infrastructure (additions)	3,589	4,090	9,362
<b>Fixed assets</b>			
• Property, plant and equipment	47,445	45,666	47,124
• Infrastructure	291,233	149,685	163,369
<b>Provisions</b>			
• Provision for landfill rehabilitation provision	11,202	9,969	10,301

The outcome of our audit procedures for each audit focus area is summarised in the following table:

Audit focus area	Key risks	Free from material misstatement
<p><b>Revenue recognition</b></p> <ul style="list-style-type: none"> <li>• Rates</li> <li>• Fees and charges</li> <li>• Operating grants, subsidies and contributions</li> <li>• Trade and other receivables</li> </ul>	<p>Rates, fees and charges and grants revenue are material and a significant risk due to the multifaceted method of calculation, the high dependency on information systems and the significant regulatory compliance regime.</p> <p>Compliance with AASB 15 <i>Revenue from Contracts with Customers</i> and AASB 1058 <i>Income of Not-for-Profit Entities</i> can be complex and requires detailed analysis of contracts and appropriate application of revenue recognition policies.</p> <p>Calculation and recording of the expected credit loss provision in accordance with AASB 9 <i>Financial Instruments</i> can also be complex and is subject to estimation.</p>	✓
<p><b>Procurement</b></p> <ul style="list-style-type: none"> <li>• Materials and contracts</li> <li>• Property, plant and equipment (additions)</li> <li>• Infrastructure (additions)</li> </ul>	<p>These expenditure items are a significant risk due to the materiality of the amounts, the different cost allocation methods, the strict and complex requirements of the Shire's purchasing policy and the risk of management override of controls.</p>	✓
<p><b>Fixed assets</b></p> <ul style="list-style-type: none"> <li>• Property, plant and equipment</li> <li>• Infrastructure</li> </ul>	<p>Property, plant and equipment and Infrastructure are material assets in the Statement of Financial Position.</p> <p>Regulation 17A (2) of the Financial Management Regulations requires that land, buildings, infrastructure investment properties and vested improvements to be shown at fair value.</p> <p>In FY21, the Shire obtained a third-party independent valuation for three categories of all land, buildings and infrastructure assets. The key revaluation change occurred within the roads category with reported increase in value of \$105m during FY21. However, during the FY21 audit, the Shire was unable to provide the valuer with sufficient supporting documentation for the inputs used by the Shire in the FY18 revaluation model. Therefore, the valuer has stated they were unable to provide a reasonable comparison or explain the reason for the \$105m variation in the road's valuation between their valuation and the previous valuation.</p> <p>RSM engaged RSM CF to conduct a review on the valuation reports and noted <i>"Overall the approach and methodology adopted by APV appears reasonable in the context of the requirement to provide a current replacement or market cost for the Shire of Derby/ West Kimberley assets. RSM CF does not provide any comment on the individual assumptions or prices applied as these are not within our expertise to comment on."</i></p> <p>RSM made enquiries of the Shire to determine the key reasons for the \$146m variation gains which was driven by given the last revaluation was done in 2018 which was in-house, locality and significant construction costs increases.</p> <p>An Emphasis of matter has been issued in the audit report in relation to the matter above (discussed in section 2.2).</p> <p>In addition, the Shire reviewed fixed assets for impairment and concluded there was no requirement to adjust the carrying values.</p>	✓

Audit focus area	Key risks	Free from material misstatement
<b>Provisions</b> <ul style="list-style-type: none"> <li>Provision for landfill rehabilitation</li> </ul>	Provision for landfill rehabilitation reflects the Shire’s obligation to make good the Derby and Fitzroy Waste Disposal site.  In accordance with AASB 137 <i>Provisions, Contingent Liabilities and Contingent Assets</i> , a provision for landfill rehabilitation has been brought to account. Accounting for the provision is complex and is subject to a high degree of estimation.	✓

## 6 IMPACT OF COVID-19

As the COVID-19 pandemic progressed throughout 2020/21, the rollout of effective vaccines has eased uncertainty for the global economy. Despite this, Western Australia still continues to enforce border restrictions with other Australian states / territories.

The Shire advised that the COVID-19 pandemic did not have any significant impacts on the Shire’s operations or the 2020/21 financial statements. We audited and concurred with the Shire’s assessment that the COVID-19 pandemic did not have any significant impact on the Shire’s operations or the 2020/21 financial statements.

## 7 OTHER CRITICAL DISCLOSURES IN THE FINANCIAL STATEMENTS

We also audited the following critical disclosures in the financial statements by verifying the underlying calculations and auditing the evidence to support the amounts disclosed:

Critical disclosure	Key risks	Comply with accounting standards
Related party	Disclosures of key management personnel remuneration and related party transactions are not in accordance with AASB 124 <i>Related Party Disclosures</i> .	✓
Financial ratios	The underlying data is incomplete or inaccurate and the calculations of the ratios are incorrect and not in accordance with Financial Management Regulations.	✓

## 8 FRAUD RISK

Under Australian Auditing Standard ASA 240 *The Auditor’s Responsibilities Relating to Fraud in an Audit of a Financial Report*, when planning and performing audit procedures and evaluating the results, the auditor must consider the risk of material misstatement in the financial statements because of fraud and error. To address our responsibilities relating to fraud, we designed and implemented audit procedures to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud. Procedures and the results of our testing are detailed below:

### 8.1 Override of control

Administration is in a unique position to perpetrate fraud because of Administration’s ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Override of controls can occur in areas such as journal entries, accounting estimates and judgements.

Based on our work, nothing has come to our attention to indicate that the Shire does not have proper processes and controls to manage the risk of override of controls and that material key estimates and judgments are properly assessed and brought to account. Our audit did not detect any instances of fraud.

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### 8.2 Element of unpredictability

We also incorporated an element of unpredictability in our audit procedures to address the risk of Administration, who are familiar with the normal audit procedures, being more able to conceal fraudulent activity.

Our unpredictable testing involved sampling expense accounts that would normally be overlooked for selection in regular expenses audit procedures due to their miscellaneous nature and low value. Specifically, the audit team assessed transactions made through these accounts for:

- Relevance to the ordinary course of business undertaken by the Shire; and
- Indications of any potentially fraudulent activity.

During our audit testing, nothing came to our attention to suggest any fraudulent payments were made.

### 8.3 Fraud incidences during the audit

We have made enquiries of the CEO, the Director – Corporate Services and the Shire's Administration regarding any knowledge they have of incidences of misconduct or fraud (actual or suspected) during the financial year.

Based on our enquiries and other audit procedures, we did not become aware of any incidences of misconduct or fraud, which would have a material impact on the financial statements.

## 9 INFORMATION SYSTEM AUDIT

The Shire's financial management information system is classified by the audit team as 'complex'. Audit also determined that the information system general controls are critical to the processing of financial transactions and the preparation of the financial statements. Due to these circumstances, the audit team included an information system audit specialist (ISAS) to assess the risk of material misstatement imposed by the IT environment.

The ISAS obtained an understanding of the information system, including the related business processes, relevant to financial reporting, including how the information system captures events and conditions, other than transactions, that are significant to the financial statements. The ISAS also tested general IT controls around system access and tested controls over computer operations within specific applications, which are required to be operating correctly to mitigate the risk of misstatement in the financial statements.

As a result of the ISAS procedures, we identified and reported a number of control weaknesses in the audit management letter (refer to section 2.4).

## 10 NEW ACCOUNTING STANDARDS APPLICABLE IN FUTURE YEARS

There are no new accounting standards, which would materially impact the Shire's financial statements in future financial years. We reviewed and concurred with the Shire's disclosures in the notes to the financial statements regarding new accounting standards.

## 11 MATTERS RELATING TO FUTURE AUDIT

- Changes to local government regulations with the corresponding impact on change to the financial statements.
- Resolution of management letter findings, especially those in relation to the fixed asset register, given the significant changes recorded in FY21 financial statements.

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## ATTACHMENT A

**SHIRE OF DERBY-WEST KIMBERLEY**  
**PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021**  
**FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT**

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
<b>Findings identified in the current audit</b>			
1. Asset Renewal Funding Ratio	✓		
2. Recognition of accrued expenses		✓	
3. Completeness of the Fixed Asset Register		✓	
4. Incorrect fixed asset capitalisation dates			✓
5. Completeness of long service leave provisions			✓
<b>Matters outstanding from prior audits</b>			
6. Management valuation inputs	✓		
7. Fixed Asset Management Policy	✓		
8. Asset Capitalisation Policy	✓		

**KEY TO RATINGS**

The ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We consider these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.



## ATTACHMENT A

## SHIRE OF DERBY-WEST KIMBERLEY

PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021

## FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT

## 1. Asset Renewal Funding Ratio

**Finding**

The Shire has not reported the Asset Renewal Funding Ratio for 2021, 2020 and 2019 in the annual financial report as required by regulation 50 (1)(c) of the Local Government Financial Management Regulations, as planned capital renewals and required capital expenditure were not estimated in a long-term financial plan and asset management plan respectively.

**Rating: Significant****Implication**

The financial report does not comply with regulation 50(1)(c) of the Local Government (Financial Management) Regulations 1996.

**Recommendation**

We recommend that the Shire updates and approves the asset management and long-term financial plans as soon as possible. This will allow the Shire to calculate the asset renewal funding ratio based on verifiable information and reasonable assumptions, to facilitate reporting in the financial report.

**Management Comment**

*During 2021-22 financial year the Shire has updated and presented to council asset management plans and long-term financial plan that will facilitate the reporting of the Asset Renewal Funding Ratio in the 2021-22 Annual Financial Statements.*

**Responsible position:** Director Corporate Services

**Completion Date:** 30 June 2022

## ATTACHMENT A

**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT****2. Recognition of accrued expenses****Finding:**

During our cut-off testing of creditors and accruals, we found \$428,431 of accrued expenses which had not been accrued at 30 June 2021.

**Rating: Moderate****Implication:**

Failure to correctly accrue expenses at year end could result in the financial statements being misstated

**Recommendation:**

The Shire should develop procedures to assist with identification and accrual of invoices received after balance date, which relate to the prior year.

**Management Comment**

*The Shire has developed procedures to ensure that invoices received after balance date, which relate to the prior year, will be identified resulting in accrued expenses being recorded.*

**Responsible position:** Director Corporate Services**Completion Date:** 30 June 2022

## ATTACHMENT A

## SHIRE OF DERBY-WEST KIMBERLEY

PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021

## FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT

## 3. Completeness of the Fixed Asset Register

**Finding:**

During the review of the fixed asset register, we noted that there were \$204,000 of assets which were not recorded on the asset register.

**Rating: Moderate****Implication:**

The Shire's Fixed Asset Register is incomplete and does not contain a complete list of assets. Whilst the value of these assets is unlikely to be material, the register should be maintained and reconciled as part of good governance and stewardship over these assets.

**Recommendation:**

The Shire should conduct and record a full stocktake of its fixed assets and reconcile those records with the Fixed Asset Register. Regular stocktaking is imperative to verify an assets existence and condition.

**Management Comment**

*A full stocktake of assets was undertaken as part of the revaluation of assets in December 2021. As part of the valuation process assets were identified through the valuation along with assets unable to be located or matched to the asset register. Once the decision to book the valuation as at 30 June 2021 was made the assets were included in the asset register and reconciled to the General ledger and valuation report. In managements opinion no further action is required.*

**Responsible position:** Director Corporate Services**Completion Date:** 30 June 2022

## ATTACHMENT A

**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT****4. Incorrect fixed asset capitalisation dates****Finding**

From our review of the fixed assets additions listing for the year, we noted that from a sample of 2 transactions, one (50%) sample was not capitalised on the correct date. The asset is valued at \$57,063 and was completed on 25 June 2021. However, it was only capitalised in the fixed asset register on 1 September 2021.

**Rating: Minor****Implication:**

Capitalising fixed assets at a later period, instead of the actual date when the asset was ready for use, results in overstatement of the Shire's fixed assets and understatement of the depreciation expense.

**Recommendation**

The Shire should capitalise all assets into the fixed asset register when the asset is ready for use.

**Management comment**

*Increased staffing numbers will allow more timely assessment of works completed on work in progress.*

**Responsible position:** Director Corporate Services**Completion date:** Ongoing

## ATTACHMENT A

## SHIRE OF DERBY-WEST KIMBERLEY

PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021

## FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT

## 5. Completeness of long service leave provisions

**Finding:**

From the review of the long service leave provision calculations, we noted that 9 casual employees were excluded from the long service leave provision calculations.

All employees, including casual employees, should be accounted for in long service leave provisions calculations in accordance with the *Long Service Leave Act 1958* (WA).

**Rating: Minor****Implication:**

Not recognising employee entitlement results in an understatement of employee benefits expenses and associated liabilities.

**Recommendation**

The Shire should account for all causal employees' long service leave provision in accordance with the *Long Service Leave Act 1958* (WA).

**Management comment:**

*Methodology will be reviewed and amendments will be reflected in the 2021/22 calculation of employee entitlements.*

*Whilst the need to calculate long service for casual employees has existed in the award the lack of long serving casual staff has resulted in their long service leave not being considered material and therefore not included in the calculation. Start dates for all staff used in the calculations are the start dates as casuals where required.*

*Casuals will be included in the long service listings going forward in order to satisfy the auditors.*

**Responsible position:** Director Corporate Services

**Completion date:** 30 June 2022

## ATTACHMENT A

**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT****Matters outstanding from prior audits****6. Management valuation inputs****Finding FY 2021**

The Shire revalued roads, drainage and footpaths classes of infrastructure assets in 2020-21. This resulted in a net revaluation increment of \$101 million.

However, the remaining classes of infrastructure assets (land and parks, wharf, airports and other structures) were also valued at 30 June 2021, but this valuation was not processed in the financial report. The valuation indicated that there was a material (\$43m) increase in the valuation of other infrastructure assets.

Management previously advised us that this valuation was performed at 31 December 2021, but we were not aware of the effective date of the valuation, or the substantial increase, until we were provided a copy of the valuation on 31 May 2022.

Paragraph 31 of AASB 116: 'Property, Plant and Equipment' requires revaluations to be conducted with sufficient regularity to ensure that the carrying amount at the end of the year does not materially differ from fair value.

**FY 2020 Finding:**

During our review of 2018 infrastructure valuations, it was noted that the assets were revalued by management. Management worked from the 2015 3<sup>rd</sup> party valuation to form their 2018 valuation. Management was unable to provide supporting documentation for some of the inputs to the 2018 valuation of these items.

**Rating: Significant (2020: Moderate)****Implication:**

The Shire's financial report contained material errors.

**Recommendation:**

The Shire should:

- (i) ensure that all valuations are reviewed and processed in the financial report in the financial year which they relate to;
- (ii) in the years between valuations, perform an assessment as to whether there is a material difference between the carrying amount of property, plant and equipment and infrastructure and its fair value. If there is a material difference, the Shire should conduct a revaluation in line with the requirements of AASB 116.

**Management Comment**

*A valuation of the entire infrastructure class was undertaken by independent valuers and issued on 3 December 2021 following preparation of the 2021 Annual Financial Report. A number of issues were identified by management with the valuation and queries raised with the valuer, these queries were only resolved in July 2022 and hence the valuation was unable to be taken up until this time.*

**Responsible position:** Director Corporate Services**Completion Date:** 30 June 2022

## ATTACHMENT A

**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT****7. Fixed asset management policy****Findings FY 2020 & 2021**

During the current year audit the Shire advised that a formal policy and associated procedures for fixed asset management are still being developed to help ensure the existence and safeguarding of fixed assets.

**Finding FY 2019**

During our risk assessment procedures over the fixed assets transaction cycle, we noted that there is no formal policy to help ensure the existence of fixed assets, such as physical asset tagging and regular stock takes.

**Rating: Significant (2020: Moderate)****Implication:**

Failure to have a formal policy and associated procedures for fixed asset management could result in:

- a. Errors and omissions remaining undetected;
- b. Incorrect depreciation expense; and
- c. Undetected theft or misplacement.

These matters could in turn lead to misstatements in the Shire's financial reporting. There is a further risk of non-compliance with *Regulation 5(2)(a) of the Local Government (Financial Management) Regulations 1996* which requires the Chief Executive Officer to ensure that the resources of the local government are effectively and efficiently managed.

**Recommendation:**

The Shire should develop, document and implement policies and procedures for fixed asset management.

**Management Comment**

*In accordance with the requirements to ensure the proper management of assets under Financial Management Regulation 5.1 and 5.2 the CEO intends to review current procedures and where considered necessary develop documented procedures for the safeguarding of the Shire's fixed assets utilising a risk based approach. As this is a regulatory requirement on the CEO rather than a Policy decision of Council the Shire currently sees no benefit in formation of Council Policy in regards to control of fixed assets.*

*Depreciation expenses and remaining useful life of assets is required to be assessed annually under AASB 116 and as such is not viewed as a Policy decision of Council beyond the adoption of broad asset useful lives when adopting the Annual Statutory budget.*

*This is not considered an area of Council Policy but a responsibility of the CEO under Financial Management Regulation 5.1 and 5.2. Management continues to develop procedures for all areas of finance.*

**Responsible position:** Director Corporate Services**Completion Date:** On-going

## ATTACHMENT A

## SHIRE OF DERBY-WEST KIMBERLEY

PERIOD OF AUDIT: 1 JULY 2020 TO 30 JUNE 2021

## FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT

## 8. Asset Capitalisation Policy

## Findings FY 2021

During the current year audit the Shire advised that a formal policy and associated procedures for Asset capitalisation policy is still being developed.

## Finding FY 2020

Management have advised that the Asset capitalisation policy is currently in review where management plan to implement the policy by the end of FY2020. However, there could be potential delays due to the lack of an asset manager at the Shire.

## Finding FY 2019

During our risk assessment procedures over the fixed assets transaction cycle, it was noted that the Shire does not have a formal policy for the capitalisation of assets with extended useful lives.

**Rating: Significant (2020: Moderate)**

**Implication:**

Failure to design and implement a formal policy for the capitalisation of assets with extended useful lives increases the risk of:

- a. Errors and omissions remaining undetected;
- b. Incorrect depreciation expense; and
- c. Undetected theft or misplacement.

**Recommendation:**

The Shire should develop, document and implement a formal asset capitalisation policy to help control, record and depreciate assets with extended useful lives.

**Management Comment**

*This is not considered an area of Council Policy but a responsibility of the CEO under Financial Management Regulation 5.1 and 5.2. Management continues to develop procedures for all areas of finance.*

*Management is of the view that operating control procedures should be developed that determine the capitalisation of assets on a case-by-case basis taking into account extended useful lives.*

*Management to make a determination whether to expense an item or capitalise item as an asset depending on the circumstances of the transaction, for example, taking into consideration asset aggregation and whether items should be placed on a Portable Items Register.*

**Responsible position:** Director Corporate Services

**Completion Date:** On-going



**ATTACHMENT B**

**SHIRE OF DERBY-WEST KIMBERLEY**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021**

**FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT**

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
<b>Findings identified in the current audit</b>			
1. Financial Application – User Access Management	✓		
2. IT Governance - Standards, Policies & Procedure		✓	
3. IT Governance and Strategy		✓	
4. Physical and Environmental Security Management		✓	
5. Business Continuity Management		✓	
6. Network Access Management		✓	
7. Risk Management			✓
8. Network Security Management			✓
9. Password Management			✓

**KEY TO RATINGS**

The ratings in this management letter are based on the audit team’s assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We consider these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
  
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
  
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

**ATTACHMENT B****SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT****1 Financial Application - User Access Management****Finding**

We identified the following issues relating to the user management of the SynergySoft financial application:

- 6 out of 17 generic accounts were confirmed as not in use and were no longer required;
- 3 out of 96 terminated employee accounts were still active in the application. We acknowledge that two of these accounts were disabled in the network;
- 1 account with privileged access was active in the application but disabled in the network. We confirmed that this account was no longer required and should have been disabled;
- the segregation of duties (SoD) matrix has been created and updated in 2020, however, there is no process defined to periodically review the SoD matrix to ensure user role assignments and roles are appropriate.

**Rating: Significant****Implications**

- Without effective user access management processes in place, there is an increased risk of unauthorised access to the finance application. This could impact the confidentiality, integrity, and availability of the Shire's information.
- Without effective review of SoD controls, there is an increased risk of making unauthorised changes and approvals to application transactions. This could impact the integrity of the data in SynergySoft application and lead to unauthorised and fraudulent transactions

**Recommendation**

The Shire should:

- (i) regularly review and monitor user access to the application to ensure it is still appropriate and needed. Appropriate records of these reviews should be retained, and accounts not needed should be removed or disabled. This should include unused generic accounts, and terminated employee accounts are removed appropriately;
- (ii) document and implement a segregation of duties review frequency.

**Management Comment**

*The Shire has entered into a new contract with our current information and technology service provider – Managed IT. Part of the contractual agreement involves quarterly reviews of the Shire's information and technology capabilities, governance, and performance. Items (i) and (ii) above will be addressed in the quarterly reviews.*

**Responsible Person:** Manager Administration and Managed IT

**Completion Date:** On going

**ATTACHMENT B****SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT****2 IT Governance - Standards, Policies & Procedures****Finding**

We identified that the Shire has no formal policies / procedures / guidelines / governance documents in place for the following key IT functional areas or processes:

- Change Management
- Identity and Access Management

Further, we identified that the revision date and review frequency of the "Internet and Email usage" policy has not been established and noted that the policy was last reviewed in 2002.

**Rating: Moderate****Implication**

There is a risk that out of date or missing Policies / Procedures / Guidelines / Governance documents may not be supporting the needs of the Shire and staff may not be fulfilling management expectations.

**Recommendation**

The Shire should:

- (i) develop, document, review, approve and publish missing Policies / Procedures / Guidelines / Governance documents as required and ensure that these documents are appropriately governed;
- (ii) periodically review and update Policies / Procedures / Guidelines / Governance documents following any relevant internal or external changes.

**Management Comment**

*The Shire has engaged the services of a dedicated Senior Governance Officer. Duties performed by the Senior Governance Officer will involve IT governance - standards, policies and procedures that are aligned to best practice governance.*

**Responsible Person:** Manager Administration**Completion Date:** On going

**ATTACHMENT B****SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT****3 IT Governance and Strategy****Finding**

Appropriate and defined IT governance structures and processes enable alignment with business strategies and help to efficiently manage/monitor outsourced IT systems.

We identified that the Shire does not have an up to date or current IT strategic or operational plan which is aligned to the overall business strategy. The previous IT initiative was managed by the Shire's outsourced IT service provider (Managed IT) and progress was reported in 2019. However, evidence of further review or governance by the Shire on the services provided by Managed IT was not available to understand if this strategy has been updated to reflect the current and future state strategy of the Shire

We acknowledge that the Shire is in the process of creating a roadmap for IT capability with third party service provider Managed IT.

**Rating: Moderate****Implication:**

Without appropriate and defined IT governance structures and processes the Shire may not be able to:

- effectively align IT with business strategies, increasing the risk of sub-optimal achievement in relation to business plans and initiatives;
- efficiently manage, monitor and ensure effective outsourced IT systems requirements, functionality and availability.

**Recommendation**

The Shire should:

- (i) develop an appropriate IT governance structure to govern and manage the strategic direction of IT with third party vendors;
- (ii) periodically review executive summary reports from Managed IT to ensure compliance with SLA.

**Management Comment**

*The Shire's Senior Governance Officer will be involved with IT governance and strategy and the management of strategic direction of the Shire's IT service providers.*

*The Shire has entered into a new contract with our current information and technology service provider – Managed IT. One condition of the contract is for Managed IT to comply with service level agreements. IT compliance will be part of regular reviews*

**Responsible Person:** Manager Administration**Completion Date:** On going

**ATTACHMENT B****SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT****4 Physical and environmental security management****Finding**

During our audit, we identified the following issues in the physical and environmental security management of the Shire's datacentre / server room:

- no documented process is in place to manage the datacentre / server room including physical access and environmental controls;
- no equipment is installed to monitor humidity controls;
- the air conditioner in place is a split system that leaks water into a drip tray in the inside of the server room;
- the glass window in the server room has a metal security frame, however the window has security weaknesses as we noted that there were break ins through this window previously;
- access to the datacentre is not appropriately restricted and reviewed. We noted that five employees have access to the datacentre and three out of five are non-IT staff. Further, no logbook or CCTV is in place to track/ record access to the datacentre
- we acknowledge that there is a CO2 fire extinguisher in place, however there were no fire / smoke detection devices installed within the datacentre.

**Rating: Moderate****Implication**

Without appropriate controls in place to manage the physical and environmental controls within the datacentre, there is an increased risk of inappropriate, unauthorised access and potential failure of critical hardware to support key infrastructure or systems. This could impact the confidentiality, integrity and availability of the Shire's systems and information.

**Recommendation**

The Shire should:

- (i) develop, document, and implement datacentre management policies and procedures which contain appropriate physical and environmental controls management;
- (ii) investigate and implement appropriate physical security measures to protect the data centre against unauthorised access and damage;
- (iii) investigate and implement appropriate environmental measures to protect physical sites and the data centre against environmental threats and damage.

**Management Comment**

*Since the Systems Audit review measures have been implemented to mitigate the issues physical and environmental security management. Access to the datacentre has been restricted. Faulty air conditioner in datacentre has been replaced. Shire staff are currently developing an Administration Building renovation plan and upgrade of security proposal for the Administration Building. These plans will work towards resolving the identified physical and environmental security management.*

**Responsible Person: Manager Administration****Completion Date: 30 June 2023**

**ATTACHMENT B****SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT****5 Business Continuity Management****Finding**

During our audit, we identified that the Shire does not have a business continuity or a disaster recovery plan.

**Rating: Moderate****Implication**

Without an appropriate business continuity plan (BCP) or disaster recovery plan (DRP), the Shire may not be able to recover critical services in a timely manner, in line with business requirements. This could affect the Shire in providing key operations and business functions.

**Recommendation**

The Shire should develop, document, and endorse a BCP and DRP so they meet the Shire's recovery requirements. To help maintain the effectiveness of the BCP and DRP it should be regularly reviewed and appropriately tested to ensure key operations and business functions are recovered in accordance with the agreed recovery requirements.

**Management Comment**

*Discussions concerning the Shire's development, documentation, and endorsement of a BCP and DRP have occurred between the Shire, Managed IT, and Local Government Insurance Scheme (LGIS).*

**Responsible Person:** Director Corporate Services**Completion Date:** 30 June 2023

**ATTACHMENT B****SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT****6 Network Access Management****Finding**

During our audit, we identified the following issues with the management of user access within the Shire's network:

- 20 out of 64 generic accounts were identified as not in use and were confirmed to be no longer required;
- 2 out of 172 terminated employee accounts were still active in the network. We acknowledge that one these accounts were for an employee rehired, however the account remained active for 2 months between the employee being terminated and rehired;
- 1 out of 9 active privileged access accounts were identified as redundant and were no longer required;
- no documented process is in place to perform user access reviews in the network.

**Rating: Moderate****Implication**

Without appropriate management of network user accounts, there is an increased risk that unauthorised or unintentional modifications of IT systems will occur. This could impact the confidentiality, integrity, and availability of information.

**Recommendation**

The Shire should develop, document, and implement access management policies / procedures including remote access that should include:

- onboarding & offboarding of users, including privileged and generic accounts;
- privileged and generic account management;
- performing periodic user access reviews;
- deactivate inactive/dormant account.

**Management Comment**

*The Shire has commenced developing procedures concerning onboarding & offboarding of users. The appointment of a dedicated Senior Governance Officer will resolve the remaining network access management issues.*

**Responsible Person:** Manager Administration**Completion Date:** On-going

**ATTACHMENT B****SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT****7 Risk Management****Finding**

While the Shire has defined a risk management policy, it was found to be missing key risk components (i.e. risk criteria etc.). Further the Shire's risk register has not been developed and we could not ascertain if IT risks were reviewed, mitigated, and documented in the audit period.

**Rating: Minor****Implication**

Without effective risk management policies and processes in place, there is an increased risk that the Shire will not be able to identify and address key risks affecting the IT environment.

**Recommendation**

The Shire should:

- (i) review and update the Shire's risk management policy to ensure it contains the following key aspects:
  - Risk assessment criteria
  - Risk appetite and tolerance
  - Improvement and mitigation strategies
  - Risk management processes.
- (ii) develop and document a risk register

**Management Comment**

*Shire management will review and update the Shire's risk management policy as per above Recommendation. Additionally, the Shire will develop and document a risk register.*

**Responsible Person:** Manager Administration**Completion Date:** 31 December 2022



**ATTACHMENT B****SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT****8 Network Security Management****Finding**

During our audit, we identified that there was no documented process in place to perform vulnerability assessments and security (i.e. penetration) testing.

However, we acknowledge that Managed IT performs vulnerability assessments on the Shire's network periodically.

**Rating: Minor****Implication**

Without effective security management policies, processes and procedures in place, there is an increased risk that the Shire will not be able to maintain an effective and secure cyber security posture. This could lead to potential cyber breaches, downtime, loss or exposure of critical systems or information.

**Recommendation**

The Shire should develop, document, and implement a formal vulnerability and security penetration testing policy / procedure. This document should contain the requirements for periodic vulnerability scanning and penetration testing requirements to be performed.

**Management Comment**

*The Shire will develop, document, and implement a formal vulnerability and security penetration testing policy / procedure that is in accordance to the Recommendation above.*

**Responsible Person:** Manager Administration**Completion Date:** 31 December 2022

**ATTACHMENT B**

**SHIRE OF DERBY-WEST KIMBERLEY**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021**

**FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT**

**9 Password Management**

**Finding**

We identified that the Shire does not have a formal password policy in place to enforce strong password settings within the IT environment. We further noted that password parameters configured in network does not align with industry better practice. Refer table below:

Password parameter	Industry best practice	Shire's password configuration
Password History	Minimum 6 passwords	5 passwords

**Rating: Minor**

**Implication**

Without adequate password management, there is an increased risk of unauthorised access or compromise to the network security. The network may become susceptible to potential security breaches such as brute force or social engineering attacks.

**Recommendation**

The Shire should:

- (i) Develop, document, and publish an appropriate password policy to govern password configuration and management
- (ii) Assess and configure appropriate password parameters within the network.

**Management Comment**

*The Shire will develop, document, and publish an appropriate password policy to govern password configuration and management. Additionally, the Shire will assess and configure appropriate password parameters within the network.*

**Responsible Person:** Manager Administration

**Completion Date:** 31 December 2022

**SHIRE OF DERBY / WEST KIMBERLEY**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**SHIRE OF DERBY / WEST KIMBERLEY  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Derby / West Kimberley for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Derby / West Kimberley at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 30th day of September 2022



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

\_\_\_\_\_  
Amanda Dexter

\_\_\_\_\_  
Name of Chief Executive Officer

**SHIRE OF DERBY / WEST KIMBERLEY  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
Rates	21(a)	7,365,244	8,795,965	7,342,404
Operating grants, subsidies and contributions	2(a)	9,572,828	7,205,732	6,890,842
Fees and charges	2(a)	3,705,444	3,356,473	4,028,832
Interest earnings	2(a)	261,755	253,005	543,956
Other revenue	2(a)	669,882	18,425	148,375
		<u>21,575,153</u>	<u>19,629,600</u>	<u>18,954,409</u>
<b>Expenses</b>				
Employee costs		(6,868,307)	(7,325,883)	(6,233,109)
Materials and contracts		(7,583,028)	(10,051,182)	(7,758,407)
Utility charges		(909,609)	(1,015,601)	(1,011,575)
Depreciation on non-current assets	9(b)	(7,414,109)	(7,454,631)	(7,721,744)
Interest expenses	2(b)	(117,250)	(191,085)	(183,670)
Insurance expenses		(979,070)	(1,094,727)	(1,023,930)
Other expenditure		(749,530)	(337,755)	(734,267)
		<u>(24,620,903)</u>	<u>(27,470,864)</u>	<u>(24,666,702)</u>
		<u>(3,045,750)</u>	<u>(7,841,264)</u>	<u>(5,712,293)</u>
Non-operating grants, subsidies and contributions	2(a)	1,054,897	16,233,630	6,635,262
Profit on asset disposals	9(a)	28,788	41,258	0
(Loss) on asset disposals	9(a)	(199,314)	(203,559)	0
(Loss) on revaluation of other infrastructure - footpaths	8(a)	(1,394,281)	0	0
		<u>(509,910)</u>	<u>16,071,329</u>	<u>6,635,262</u>
<b>Net result for the period</b>		<b>(3,555,660)</b>	<b>8,230,065</b>	<b>922,969</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	10	146,817,498	0	(11,417,516)
<b>Total other comprehensive income for the period</b>		<b>146,817,498</b>	<b>0</b>	<b>(11,417,516)</b>
<b>Total comprehensive income for the period</b>		<b>143,261,838</b>	<b>8,230,065</b>	<b>(10,494,547)</b>

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



**SHIRE OF DERBY / WEST KIMBERLEY  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
	2(a)			
Governance		1,158	21,050	55,668
General purpose funding		13,784,449	12,095,437	13,058,156
Law, order, public safety		58,840	43,300	74,971
Health		621,024	737,679	559,825
Education and welfare		132,061	512,114	311,998
Housing		97,375	70,560	108,866
Community amenities		1,784,707	1,949,138	1,986,887
Recreation and culture		345,504	349,960	499,508
Transport		4,563,395	3,724,762	1,970,022
Economic services		83,835	87,600	87,996
Other property and services		102,805	38,000	240,512
		<b>21,575,153</b>	<b>19,629,600</b>	<b>18,954,409</b>
<b>Expenses</b>				
	2(b)			
Governance		(1,214,318)	(1,689,431)	(1,539,111)
General purpose funding		(609,156)	(400,346)	(798,415)
Law, order, public safety		(645,066)	(413,635)	(463,736)
Health		(961,513)	(889,031)	(987,427)
Education and welfare		(722,644)	(1,041,379)	(420,768)
Housing		(510,835)	(93,376)	(7,610)
Community amenities		(4,121,524)	(3,752,805)	(3,624,864)
Recreation and culture		(5,527,606)	(5,424,667)	(4,606,458)
Transport		(8,940,302)	(12,515,161)	(10,619,081)
Economic services		(1,141,122)	(1,015,771)	(1,062,165)
Other property and services		(109,567)	(44,177)	(353,397)
		<b>(24,503,653)</b>	<b>(27,279,779)</b>	<b>(24,483,032)</b>
<b>Finance Costs</b>				
	2(b)			
General purpose funding		0	(40,000)	0
Housing		(45,640)	(56,261)	(60,321)
Recreation and culture		(5)	(447)	(1,338)
Transport		(56,186)	(78,872)	(105,528)
Economic services		(15,419)	(15,505)	(16,483)
		<b>(117,250)</b>	<b>(191,085)</b>	<b>(183,670)</b>
		<b>(3,045,750)</b>	<b>(7,841,264)</b>	<b>(5,712,293)</b>
Non-operating grants, subsidies and contributions	2(a)	1,054,897	16,233,630	6,635,262
Profit on disposal of assets	9(a)	28,788	41,258	0
(Loss) on disposal of assets	9(a)	(199,314)	(203,559)	0
(Loss) on revaluation of other infrastructure - footpaths	8(a)	(1,394,281)	0	0
		<b>(509,910)</b>	<b>16,071,329</b>	<b>6,635,262</b>
<b>Net result for the period</b>		<b>(3,555,660)</b>	<b>8,230,065</b>	<b>922,969</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	10	146,817,498	0	(11,417,516)
<b>Total other comprehensive income for the period</b>		<b>146,817,498</b>	<b>0</b>	<b>(11,417,516)</b>
<b>Total comprehensive income for the period</b>		<b>143,261,838</b>	<b>8,230,065</b>	<b>(10,494,547)</b>

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

SHIRE OF DERBY / WEST KIMBERLEY  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2021

	NOTE	2021 \$	2020 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	8,934,223	6,235,956
Trade and other receivables	5	2,721,478	3,824,167
Inventories	6	32,395	54,679
<b>TOTAL CURRENT ASSETS</b>		<b>11,688,096</b>	<b>10,114,802</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	108,614	123,754
Property, plant and equipment	7	47,444,801	45,666,420
Infrastructure	8	291,233,418	149,684,526
<b>TOTAL NON-CURRENT ASSETS</b>		<b>338,786,833</b>	<b>195,474,700</b>
<b>TOTAL ASSETS</b>		<b>350,474,929</b>	<b>205,589,502</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	3,745,714	3,681,924
Other liabilities	12	1,001,277	529,572
Borrowings	13(a)	368,840	373,274
Employee related provisions	14	578,267	558,741
<b>TOTAL CURRENT LIABILITIES</b>		<b>5,694,098</b>	<b>5,143,511</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	13(a)	3,066,521	3,435,361
Employee related provisions	14	159,406	81,031
Other provisions	15	11,332,588	9,969,121
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>14,558,515</b>	<b>13,485,513</b>
<b>TOTAL LIABILITIES</b>		<b>20,252,613</b>	<b>18,629,024</b>
<b>NET ASSETS</b>		<b>330,222,316</b>	<b>186,960,478</b>
<b>EQUITY</b>			
Retained surplus		63,069,114	66,097,921
Reserves - cash backed	4	975,801	1,502,654
Revaluation surplus	10	266,177,401	119,359,903
<b>TOTAL EQUITY</b>		<b>330,222,316</b>	<b>186,960,478</b>

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



SHIRE OF DERBY / WEST KIMBERLEY  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2019</b>		<b>65,124,952</b>	<b>1,552,654</b>	<b>130,777,419</b>	<b>197,455,025</b>
Comprehensive income					
Net result for the period		922,969	0	0	922,969
Other comprehensive income	10	0	0	(11,417,516)	(11,417,516)
Total comprehensive income		922,969	0	(11,417,516)	(10,494,547)
Transfers from reserves	4	50,000	(50,000)	0	0
<b>Balance as at 30 June 2020</b>		<b>66,097,921</b>	<b>1,502,654</b>	<b>119,359,903</b>	<b>186,960,478</b>
Comprehensive income					
Net result for the period		(3,555,660)	0	0	(3,555,660)
Other comprehensive income	10	0	0	146,817,498	146,817,498
Total comprehensive income		(3,555,660)	0	146,817,498	143,261,838
Transfers from reserves	4	526,853	(526,853)	0	0
<b>Balance as at 30 June 2021</b>		<b>63,069,114</b>	<b>975,801</b>	<b>266,177,401</b>	<b>330,222,316</b>

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





**SHIRE OF DERBY / WEST KIMBERLEY  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates	9,014,722	10,295,965	7,009,162
Operating grants, subsidies and contributions	9,545,810	6,339,219	7,123,344
Fees and charges	3,640,102	3,356,473	4,028,832
Interest received	261,755	253,005	543,956
Goods and services tax received	939,663	0	1,239,154
Other revenue	669,882	18,425	148,375
	<u>24,071,934</u>	<u>20,263,087</u>	<u>20,092,823</u>
<b>Payments</b>			
Employee costs	(6,740,546)	(7,325,883)	(6,351,686)
Materials and contracts	(8,230,785)	(9,051,182)	(8,349,534)
Utility charges	(909,609)	(1,015,601)	(1,011,575)
Interest expenses	(117,250)	(191,085)	(183,670)
Insurance paid	(979,070)	(1,094,727)	(1,023,930)
Goods and services tax paid	(846,763)	0	(1,130,368)
Other expenditure	(749,530)	(337,755)	(734,267)
	<u>(18,573,553)</u>	<u>(19,016,233)</u>	<u>(18,785,030)</u>
<b>Net cash provided by (used in) operating activities</b>	16 5,498,381	1,246,854	1,307,793
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	7(a) (774,846)	(1,736,330)	0
Payments for construction of infrastructure	8(a) (3,589,428)	(20,123,938)	(4,090,009)
Non-operating grants, subsidies and contributions	1,828,621	16,233,630	6,635,262
Proceeds from sale of property, plant & equipment	9(a) 108,813	167,000	0
<b>Net cash provided by (used in) investment activities</b>	<u>(2,426,840)</u>	<u>(5,459,638)</u>	<u>2,545,253</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	13(b) (373,274)	(389,274)	(5,648,350)
Proceeds from new borrowings	13(b) 0	500,000	2,000,000
<b>Net cash provided by (used in) financing activities</b>	<u>(373,274)</u>	<u>110,726</u>	<u>(3,648,350)</u>
<b>Net increase (decrease) in cash held</b>	2,698,267	(4,102,058)	204,696
Cash at beginning of year	6,235,956	6,236,281	6,031,260
<b>Cash and cash equivalents at the end of the year</b>	16 <u>8,934,223</u>	<u>2,134,223</u>	<u>6,235,956</u>

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



SHIRE OF DERBY / WEST KIMBERLEY  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	22 (b)	3,841,911	5,293,692	3,266,678
		3,841,911	5,293,692	3,266,678
<b>Revenue from operating activities (excluding rates)</b>				
Governance		1,158	21,050	55,668
General purpose funding		6,419,205	3,299,472	5,715,752
Law, order, public safety		58,840	51,971	74,971
Health		621,024	737,679	559,825
Education and welfare		132,061	512,114	311,998
Housing		97,375	70,560	108,866
Community amenities		1,784,707	1,949,138	1,986,887
Recreation and culture		345,504	357,628	499,508
Transport		4,563,395	3,724,762	1,970,022
Economic services		83,835	87,600	87,996
Other property and services		131,593	62,919	240,512
		14,238,697	10,874,893	11,612,005
<b>Expenditure from operating activities</b>				
Governance		(1,214,318)	(1,689,431)	(1,539,111)
General purpose funding		(609,156)	(440,346)	(798,415)
Law, order, public safety		(645,066)	(413,635)	(463,736)
Health		(961,513)	(889,031)	(987,427)
Education and welfare		(722,644)	(1,041,379)	(420,768)
Housing		(755,789)	(349,637)	(67,931)
Community amenities		(4,121,524)	(3,752,805)	(3,624,864)
Recreation and culture		(5,527,611)	(5,425,114)	(4,607,796)
Transport		(8,996,488)	(12,594,033)	(10,724,609)
Economic services		(1,156,541)	(1,031,276)	(1,078,648)
Other property and services		(1,503,848)	(47,736)	(353,397)
		(26,214,498)	(27,674,423)	(24,666,702)
Non-cash amounts excluded from operating activities	22(a)	9,605,109	7,616,932	7,340,623
<b>Amount attributable to operating activities</b>		1,471,219	(3,888,906)	(2,447,396)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	1,054,897	16,233,630	6,635,262
Proceeds from disposal of assets	9(a)	108,813	167,000	0
Purchase of property, plant and equipment	7(a)	(774,846)	(1,736,330)	0
Purchase and construction of infrastructure	8(a)	(3,589,428)	(20,123,938)	(4,090,009)
<b>Amount attributable to investing activities</b>		(3,200,564)	(5,459,638)	2,545,253
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	13(b)	(373,274)	(389,274)	(5,648,350)
Proceeds from borrowings	13(c)	0	500,000	2,000,000
Transfers to reserves (restricted assets)	4	0	(85,000)	0
Transfers from reserves (restricted assets)	4	526,853	526,853	50,000
<b>Amount attributable to financing activities</b>		153,579	552,579	(3,598,350)
<b>Surplus/(deficit) before imposition of general rates</b>		(1,575,766)	(8,795,965)	(3,500,493)
<b>Total amount raised from general rates</b>	21(a)	7,365,244	8,795,965	7,342,404
<b>Surplus/(deficit) after imposition of general rates</b>	22(b)	<b>5,789,478</b>	<b>0</b>	<b>3,841,911</b>

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

SHIRE OF DERBY / WEST KIMBERLEY  
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FOR THE YEAR ENDED 30 JUNE 2021

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**SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**1. BASIS OF PREPARATION**

The financial report 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 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 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 25 to these financial statements.

**INITIAL APPLICATION OF ACCOUNTING STANDARDS**

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The adoption of these standards had no material impact on the financial report.

**NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS**

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

**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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- Other revenue
- Other expenditures
- Trade and other receivables
- Property, Plant and Equipment
- Infrastructure
- Depreciation expense
- Other liabilities
- Borrowing
- Employee expenses
- Provisions

**SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES**

**REVENUE RECOGNITION POLICY**

Recognition of revenue is dependent on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Goods and services, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works

**SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES**

**(a) Grant revenue**

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Operating grants, subsidies and contributions</b>			
Governance	0	16,600	54,858
General purpose funding	6,137,770	3,028,317	5,152,557
Law, order, public safety	115	19,000	7,884
Health	571,058	703,679	502,169
Education and welfare	132,061	512,114	311,966
Housing	6,264	0	6,171
Community amenities	0	1,000	3,323
Recreation and culture	208,254	252,160	378,985
Transport	2,487,842	2,604,762	296,618
Economic services	5,686	30,100	2,892
Other property and services	23,778	38,000	173,419
	<b>9,572,828</b>	<b>7,205,732</b>	<b>6,890,842</b>
<b>Non-operating grants, subsidies and contributions</b>			
General purpose funding	0	3,866,830	300,000
Law, order, public safety	204,720	231,000	140,000
Community amenities	273	0	0
Recreation and culture	136	0	0
Transport	849,768	12,135,800	6,190,262
Economic services	0	0	5,000
	<b>1,054,897</b>	<b>16,233,630</b>	<b>6,635,262</b>
<b>Total grants, subsidies and contributions</b>	<b>10,627,725</b>	<b>23,439,362</b>	<b>13,526,104</b>
<b>Fees and charges</b>			
Governance	836	2,250	0
General purpose funding	19,662	18,125	19,240
Law, order, public safety	27,393	20,100	24,009
Health	49,960	34,000	47,656
Housing	88,228	70,560	97,263
Community amenities	1,784,707	1,948,138	1,983,292
Recreation and culture	93,318	95,800	101,812
Transport	1,617,428	1,120,000	1,715,719
Economic services	14,648	47,500	16,665
Other property and services	9,264	0	23,176
	<b>3,705,444</b>	<b>3,356,473</b>	<b>4,028,832</b>

There were no changes to the amounts of fees or charges detailed in the original budget.

**SIGNIFICANT ACCOUNTING POLICIES**

Grants, subsidies and contributions  
Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

**Fees and Charges**

Revenue (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.

**SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES (Continued)**

(a) Revenue (Continued)	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Contracts with customers and transfers for recognisable non-financial assets</b>			
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:			
Operating grants, subsidies and contributions	0	0	614,557
Fees and charges	3,600,052	3,282,223	4,028,379
Other revenue	621,311	0	145,852
Non-operating grants, subsidies and contributions	1,054,897	16,233,630	6,635,262
	5,276,260	19,515,853	11,424,050
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:			
Revenue from contracts with customers included as a contract liability at the start of the period	529,572	0	753,058
Revenue from contracts with customers recognised during the year	3,691,791	3,282,223	4,788,788
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	1,054,897	16,233,630	5,882,204
	5,276,260	19,515,853	11,424,050
Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:			
Trade and other receivables from contracts with customers	1,077,423	0	1,352,424
Contract liabilities from contracts with customers	(227,553)	(424,597)	(187,667)
Financial assets held from transfers for recognisable financial assets	773,724	0	341,905
Grant liabilities from transfers for recognisable non financial assets	(773,724)	0	(341,905)

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'. Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met. Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less. Consideration from contracts with customers is included in the transaction price. Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

**SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**2. REVENUE AND EXPENSES (Continued)**

(a) Revenue (Continued)	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue from statutory requirements</b>			
Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:			
General rates	7,365,244	8,795,965	7,342,404
Statutory permits and licences	105,020	66,750	80,403
Fines	372	7,500	453
	7,470,636	8,870,215	7,423,260
<b>Other revenue</b>			
Reimbursements and recoveries	48,571	18,425	2,523
Other	621,311	0	145,852
	669,882	18,425	148,375
<b>Interest earnings</b>			
Interest on reserve funds	17,511	35,005	41,654
Rates instalment and penalty interest (refer Note 21(b))	238,542	218,000	483,839
Other interest earnings	5,702	0	18,463
	261,755	253,005	543,956

**SIGNIFICANT ACCOUNTING POLICIES**

**Interest earnings**  
Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

**Interest earnings (continued)**  
Interest income is presented as operating income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses	Note	Actual \$	Budget \$	Actual \$
<b>Auditors remuneration</b>				
Audit of the Annual Financial Report		65,000	80,000	65,000
Other Services Financial Management Review		0	0	14,698
Audit fees associated with grant acquittals		3,900	0	5,750
		68,900	80,000	85,448
<b>Interest expenses (finance costs)</b>				
Borrowings	13(b)	117,250	151,085	183,670
Other		0	40,000	0
		117,250	191,085	183,670
<b>Other expenditure</b>				
Impairment loss on trade and other receivables from contracts with customers		370,545	0	901,727
Sundry expenses		378,985	337,755	(167,460)
		749,530	337,755	734,267



**SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**3. CASH AND CASH EQUIVALENTS**

NOTE	2021 \$	2020 \$
Cash at bank and on hand	7,661,934	5,235,956
Term deposits	1,272,289	1,000,000
<b>Total cash and cash equivalents</b>	<b>8,934,223</b>	<b>6,235,956</b>
<b>Restrictions</b>		
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:		
- Cash and cash equivalents	1,977,078	2,032,226
	<u>1,977,078</u>	<u>2,032,226</u>
The restricted assets are a result of the following specific purposes to which the assets may be used:		
Reserves - cash backed	4 975,801	1,502,654
Contract liabilities from contracts with customers	12 227,553	529,572
Grants for transfers for recognisable non financial assets	12 773,724	0
<b>Total restricted assets</b>	<b>1,977,078</b>	<b>2,032,226</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**  
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 financial position.

**Restricted assets**  
Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

4. RESERVES - CASH BACKED

	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Closing Balance	2021 Budget Opening Balance	2021 Budget Transfer to	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Closing Balance
(a) Leave Reserve	\$ 402,441	\$ 0	\$ 402,441	\$ 452,441	\$ 0	\$ 452,441	\$ 452,441	\$ 0	\$ 402,441
(b) Office Building Reserve	814,511	0 (500,000)	314,511	814,511	0 (500,000)	314,511	814,511	0 (50,000)	814,511
(c) Airport Reserve	28,456	0	28,456	28,456	0	28,456	28,456	0	28,456
(d) Derby Wharf Maintenance Reserve	3,721	0	3,721	3,721	0	3,721	3,721	0	3,721
(e) Economic Development Reserve	19,936	0	19,936	19,936	0	19,936	19,936	0	19,936
(f) Fitzroy Crossing Recreation Hall Reserve	46,771	0	46,771	46,771	0	46,771	46,771	0	46,771
(g) Staff Housing Reserve	159,965	0	159,965	159,965	85,000	244,965	159,965	0	159,965
(h) Energy Developments Ltd West Kimberley Cement Donations Reserve	26,853	0 (26,853)	0	26,853	0 (26,853)	0	26,853	0	26,853
	1,502,654	0 (526,853)	975,801	1,552,654	85,000 (526,853)	1,110,801	1,552,654	0 (50,000)	1,502,654

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements
(b) Office Building Reserve	Ongoing	To be used to fund the new Derby administration building
(c) Airport Reserve	Ongoing	To be used to fund airport capital works, primarily bitumen resealing
(d) Derby Wharf Maintenance Reserve	Ongoing	To be used to carry out major wharf maintenance
(e) Economic Development Reserve	Ongoing	To promote economic development within the Shire
(f) Fitzroy Crossing Recreation Hall Reserve	Ongoing	To be used to quarantine funds received from the lease of the FX Recreation Hall to be utilised for any upgrade works
(g) Staff Housing Reserve	Ongoing	To be used for the construction of staff housing
(h) Energy Developments Ltd West Kimberley Cement Donations Reserve	Ongoing	To administer the funds provided by Energy Developments Limited to create lasting value throughout the West Kimberley by contributing to not-for-profit projects or activities that benefit the Shire of Derby / West Kimberley

**SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**5. TRADE AND OTHER RECEIVABLES**

	2021 \$	2020 \$
<b>Current</b>		
Rates receivable	2,274,863	3,074,993
Trade and other receivables	1,077,423	1,352,424
GST receivable	205,577	298,477
Allowance for impairment of receivables	(836,385)	(901,727)
	2,721,478	3,824,167
<b>Non-current</b>		
Pensioner's rates and ESL deferred	108,614	123,754
	108,614	123,754

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

**Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Classification and subsequent measurement**

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.

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.

**SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**6. INVENTORIES**

**Current**

Fuel and materials

2021 \$	2020 \$
32,395	54,679
32,395	54,679

The following movements in inventories occurred during the year:

**Balance at beginning of year**

Inventories expensed during the year

Additions to inventory

**Balance at end of year**

54,679	93,038
(90,554)	(54,679)
68,270	16,320
32,395	54,679

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

SHIRE OF DERBY / WEST KIMBERLEY  
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7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Computer equipment	Reclamation asset	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	3,450,000	35,608,875	39,058,875	19,913	1,575,251	92,677	6,284,313	47,031,029
Revaluation increments transferred to revaluation surplus	0	0	0	0	210,813	18,880	0	229,693
Depreciation (expense)	0	(955,681)	(955,681)	(3,673)	(317,819)	(34,220)	(282,909)	(1,594,302)
Balance at 30 June 2020	3,450,000	34,653,194	38,103,194	16,240	1,468,245	77,337	6,001,404	45,666,420
<b>Comprises:</b>								
Gross balance amount at 30 June 2020	3,450,000	37,286,506	40,736,506	30,705	2,173,966	192,585	7,571,317	50,705,079
Accumulated depreciation at 30 June 2020	0	(2,633,312)	(2,633,312)	(14,465)	(705,721)	(115,248)	(1,569,913)	(5,038,659)
Balance at 30 June 2020	3,450,000	34,653,194	38,103,194	16,240	1,468,245	77,337	6,001,404	45,666,420
Additions	0	665,726	665,726	31,169	77,951	0	0	774,846
(Disposals)	0	(276,226)	(276,226)	0	(3,113)	0	0	(279,339)
Revaluation increments transferred to revaluation surplus	763,000	8,731,138	9,494,138	0	0	0	2,648,131	12,142,269
Depreciation (expense)	0	(950,099)	(950,099)	(3,863)	(265,758)	(29,084)	(282,909)	(1,531,713)
Transfers	0	(992,225)	(992,225)	48,253	31,169	(48,253)	(8,366,626)	(9,327,682)
Balance at 30 June 2021	4,213,000	41,831,508	46,044,508	91,799	1,308,494	0	0	47,444,801
<b>Comprises:</b>								
Gross balance amount at 30 June 2021	4,213,000	41,831,508	46,044,508	254,459	2,260,586	0	0	48,559,553
Accumulated depreciation at 30 June 2021	0	0	0	(162,660)	(952,092)	0	0	(1,114,752)
Balance at 30 June 2021	4,213,000	41,831,508	46,044,508	91,799	1,308,494	0	0	47,444,801

The Shire as part of its asset revaluation at 30 June 2021 reclassified a number of assets between asset classes. This resulted in transfers between asset classes and between Infrastructure and Property, Plant and Equipment at June 2021.

SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
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7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Land and buildings</b>						
Land		Level 2	Market approach using recent observable market data for similar properties / income approach using discounted cash flow methodology	Independent registered valuer	June 2021	Price per hectare / market borrowing rate
Buildings		Level 2	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuer	June 2021	Perfn based construction rates with appropriate district allowance applied to each location
Reclamation asset		Level 3	Cost approach using discounted cash flow methodology.	Independent and management valuation	June 2021	Discounted future construction cost estimate
<b>(ii) Cost</b>						
<b>Furniture and equipment</b>						
			Not Applicable	At cost	July 2019	Not Applicable
<b>Plant and equipment</b>						
			Not Applicable	At cost	July 2019	Not Applicable

Following a change to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
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8. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - drainage	Other infrastructure - footpaths	Other infrastructure - land & parks	Other infrastructure - wharf	Other infrastructure - airports	Other infrastructure - other structures	Landfill	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	125,525,446	5,038,935	2,500,609	1,507,292	3,732,682	15,995,828	9,068,376	0	163,369,168
Additions	3,353,722	0	0	0	6,364	367,845	362,078	0	4,090,009
Impairment losses	(11,647,209)	0	0	0	0	0	0	0	(11,647,209)
Depreciation (expense)	(3,498,537)	(670,464)	(69,615)	(122,108)	(186,581)	(1,007,363)	(572,774)	0	(6,127,442)
Balance at 30 June 2020	113,733,422	4,368,471	2,430,994	1,385,184	3,552,465	15,356,310	8,857,680	0	149,684,526
Comprises:									
Gross balance at 30 June 2020	131,928,754	5,708,960	2,564,855	1,629,400	3,925,602	17,422,581	9,984,822	0	173,164,974
Accumulated depreciation at 30 June 2020	(6,548,123)	(1,340,489)	(133,861)	(244,216)	(373,137)	(2,066,271)	(1,127,142)	0	(11,833,239)
Accumulated impairment loss at 30 June 2020	(11,647,209)	0	0	0	0	0	0	0	(11,647,209)
Balance at 30 June 2020	113,733,422	4,368,471	2,430,994	1,385,184	3,552,465	15,356,310	8,857,680	0	149,684,526
Additions	3,396,131	0	273	7,040	73,693	0	112,291	0	3,589,428
Revaluation increments / (decrements) transferred to revaluation surplus	105,229,596	(2,298,097)	(192,005)	2,123,530	17,705,999	13,467,942	(128,506)	0	135,909,459
Revaluation loss transferred to profit or loss	0	0	(1,394,281)	0	0	0	0	0	(1,394,281)
Depreciation (expense)	(3,338,465)	(666,807)	(69,614)	(109,362)	(187,146)	(912,029)	(598,973)	0	(5,882,396)
Transfers	(12,774)	0	(191,231)	0	37,445	988,890	120,686	8,384,666	9,327,682
Balance at 30 June 2021	219,007,910	1,403,567	584,136	3,406,392	21,182,456	28,901,113	8,363,178	8,384,666	291,233,418
Comprises:									
Gross balance at 30 June 2021	219,007,910	1,403,567	584,136	3,406,392	21,182,456	28,901,113	8,363,178	8,384,666	291,233,418
Balance at 30 June 2021	219,007,910	1,403,567	584,136	3,406,392	21,182,456	28,901,113	8,363,178	8,384,666	291,233,418

During the year, the Shire engaged an independent valuer to revalue the entire class of infrastructure which resulted in a net revaluation increment of \$134.5 million. The previous independent valuation was undertaken in 2015 and further updated by management in-house in 2018. The increment was mainly attributed to increased cost of construction and locality factor. The Shire as part of its asset revaluation at 30 June 2021 reclassified a number of assets between asset classes. This resulted in transfers between asset classes and between Infrastructure and Property, Plant and Equipment at June 2021.

SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
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8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
	Other infrastructure - drainage	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
	Other infrastructure - footpaths	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
	Other infrastructure - land & parks	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
	Other infrastructure - wharf	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
	Other infrastructure - airports	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
	Other infrastructure - other structures	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2021	Perth based construction rates with appropriate district allowance applied to each location



**SHIRE OF DERBY / WEST KIMBERLEY  
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**9. FIXED ASSETS**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

**Revaluation**

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

**Revaluation (Continued)**

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

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 class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

**AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY  
Land under roads from 1 July 2019**

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

**Vested improvements from 1 July 2019**

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
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**9. FIXED ASSETS**

(a) Disposals of Assets

	2021		2021		2021		2021		2020		2020	
	Actual	Actual	Budget	Budget	Net Book	Net Book	Actual	Actual	Net Book	Net Book	Actual	Actual
	Value	Proceeds	Profit	Loss	Value	Proceeds	Profit	Loss	Value	Proceeds	Profit	Loss
Buildings	\$ 276,226	\$ 76,912	\$ 0	\$ (199,314)	\$ 285,000	\$ 85,000	\$ 0	\$ (200,000)	\$ 0	\$ 0	\$ 0	\$ 0
Plant and equipment	3,113	31,901	28,788	0	44,301	82,000	41,258	(3,559)	0	0	0	0
	279,339	108,813	28,788	(199,314)	329,301	167,000	41,258	(203,559)	0	0	0	0

The following assets were disposed of during the year.

	2021		2021		2020	
	Actual	Actual	Actual	Actual	Actual	Actual
	Value	Proceeds	Profit	Loss	Value	Loss
<b>Plant and Equipment</b>						
<b>Other property and services</b>						
11KW Toyota Landcruiser	3,113	31,901	28,788	0		
	3,113	31,901	28,788	0		
<b>Other Asset class</b>						
<b>Housing</b>						
Residence unit (Lot 8/5 Rowan Street)	276,226	76,912	0	(199,314)		
	276,226	76,912	0	(199,314)		
	279,339	108,813	28,788	(199,314)		

**SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
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**9. FIXED ASSETS**

**(b) Depreciation**

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Buildings	950,099	1,291,267	955,681
Furniture and equipment	32,947	0	3,673
Plant and equipment	265,758	1,451,871	317,819
Computer equipment	0	0	34,220
Infrastructure - roads	3,338,465	510,082	3,498,537
Other infrastructure - drainage	666,807	1,181,382	670,464
Other infrastructure - footpaths	69,614	510,082	69,615
Other infrastructure - land & parks	109,362	1,086,655	122,108
Other infrastructure - wharf	187,146	0	186,581
Other infrastructure - airports	912,029	278,455	1,007,363
Other infrastructure - other structures	598,973	1,144,837	572,774
Landfill	282,909	0	282,909
	<b>7,414,109</b>	<b>7,454,631</b>	<b>7,721,744</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual 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.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

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.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

**Depreciation rates**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below.

Asset Class	Useful life
Buildings	25 to 40 years
Furniture and equipment	3 to 10 years
Plant and equipment	4 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	60 years
seal	13 years
Gravel roads	
formation	not depreciated
pavement	13 years
Drainage	8 years
Footpaths - slab	15 years
Car parks	
sub base	60 years
seal	20 years
Land and parks	20 years
Wharfs	20 to 65 years
Airport electrical facilities	15 to 25 years
Airport runways, aprons and taxiways	20 to 65 years
Other infrastructure assets	10 to 50 years
Landfill	20 to 50 years

**Depreciation on revaluation**

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

SHIRE OF DERBY / WEST KIMBERLEY  
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10. REVALUATION SURPLUS

	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	2021 Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	2020 Change in Accounting Policy	2020 Revaluation Increment	2020 Impairment (Decrement)	2020 Total Movement on Revaluation	2020 Closing Balance
Revaluation surplus - Land - freehold land	\$ 12,125,340	\$ 763,000	\$ 0	\$ 763,000	\$ 12,888,340	\$ 12,218,340	\$ (83,000)	\$ 0	\$ 0	\$ 0	\$ 12,125,340
Revaluation surplus - Buildings	0	8,731,138	0	8,731,138	8,731,138	0	0	0	0	0	0
Revaluation surplus - Plant and equipment	748,903	0	0	0	748,903	538,090	0	210,813	0	210,813	748,903
Revaluation surplus - Computer equipment	18,880	0	0	0	18,880	0	0	18,880	0	18,880	18,880
Revaluation surplus - Reclamation asset	0	2,648,131	(1,233,230)	1,414,901	1,414,901	0	0	0	0	0	0
Revaluation surplus - Infrastructure - roads	81,357,121	105,229,595	(2,298,096)	105,229,595	186,586,716	93,004,330	0	0	(11,647,209)	(11,647,209)	81,357,121
Revaluation surplus - Other infrastructure - drainage	5,076,353	0	(192,005)	(192,005)	4,884,348	5,076,353	0	0	0	0	5,076,353
Revaluation surplus - Other infrastructure - footpaths	192,005	0	(192,005)	(192,005)	0	192,005	0	0	0	0	192,005
Revaluation surplus - Other infrastructure - land & parks	2,327,966	2,123,530	0	2,123,530	4,451,496	2,327,966	0	0	0	0	2,327,966
Revaluation surplus - Other infrastructure - wharf	0	17,705,999	0	17,705,999	17,705,999	0	0	0	0	0	0
Revaluation surplus - Other infrastructure - airports	14,845,708	13,467,942	0	13,467,942	28,313,650	14,845,708	0	0	0	0	14,845,708
Revaluation surplus - Other infrastructure - other structures	2,667,627	0	(128,506)	(128,506)	2,539,121	2,667,627	0	0	0	0	2,667,627
	119,359,903	150,669,335	(3,851,837)	146,817,498	266,177,401	130,870,419	(83,000)	229,693	(11,647,209)	(11,417,516)	119,359,903

The revaluation decrement in 2021 comprised of the movements detailed below :

Reclamation asset arising from an increase in the reinstatement provision. Refer note 15.

Revaluation surplus - Other infrastructure - drainage and footpaths arising from a decrease in the value of the asset class. Refer note 8

**SHIRE OF DERBY / WEST KIMBERLEY  
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**11. TRADE AND OTHER PAYABLES**

**Current**

	2021 \$	2020 \$
Sundry creditors	1,473,262	2,447,205
Prepaid rates	902,464	68,256
Accrued salaries and wages	115,699	102,311
ATO liabilities	95,948	79,476
Other payables	564,083	619,086
Accrued expenses	594,258	365,590
	3,745,714	3,681,924

**SIGNIFICANT ACCOUNTING POLICIES**

**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

**Prepaid rates**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

**SHIRE OF DERBY / WEST KIMBERLEY  
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**12. OTHER LIABILITIES**

**Current**

Contract liabilities  
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

2021	2020
\$	\$
227,553	529,572
773,724	0
<u>1,001,277</u>	<u>529,572</u>

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
227,553	773,724
<u>227,553</u>	<u>773,724</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**Contract liabilities**

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity**

Grant liabilities represent the the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.



SHIRE OF DERBY / WEST KIMBERLEY  
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13. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2020/21

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed 2021		Amount (Used) 2021		Total Interest & Charges	Actual Balance Unspent
					Actual	Budget	Actual	Budget		
Loan 153 - Capital Works Projects	WATC	Debenture	10	2.50%	\$ 0	\$ 500,000	\$ 0	\$ (500,000)	\$ 0	\$ 0
* WA Treasury Corporation					\$ 0	\$ 500,000	\$ 0	\$ (500,000)	\$ 0	\$ 0

**Particulars/Purpose**

Loan 153 - Capital Works Projects  
\* WA Treasury Corporation

(d) Undrawn Borrowing Facilities

	2021	2020
<b>Credit Standby Arrangements</b>	\$	\$
Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	50,000	50,000
Credit card balance at balance date	(49,532)	(12,580)
<b>Total amount of credit unused</b>	468	37,420
<b>Loan facilities</b>		
Loan facilities - current	368,840	373,274
Loan facilities - non-current	3,066,521	3,435,361
<b>Total facilities in use at balance date</b>	3,435,361	3,808,635
<b>Unused loan facilities at balance date</b>	NIL	NIL

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**  
Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**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.

**Risk**

Information regarding exposure to risk can be found at Note 23.



SHIRE OF DERBY / WEST KIMBERLEY  
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#### 14. EMPLOYEE RELATED PROVISIONS

##### (a) Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
<b>Opening balance at 1 July 2020</b>			
Current provisions	271,713	287,028	558,741
Non-current provisions	0	81,031	81,031
	271,713	368,059	639,772
<b>Additional provision</b>	426,916	136,573	563,489
<b>Amounts used</b>	(392,070)	(73,518)	(465,588)
<b>Balance at 30 June 2021</b>	306,559	431,114	737,673
<b>Comprises</b>			
Current	306,559	271,708	578,267
Non-current	0	159,406	159,406
	306,559	431,114	737,673
<b>Amounts are expected to be settled on the following basis:</b>			
Less than 12 months after the reporting date	578,267	558,738	
More than 12 months from reporting date	159,406	48,043	
Expected reimbursements from other WA local governments	0	32,991	
	737,673	639,772	

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

#### SIGNIFICANT ACCOUNTING POLICIES

##### 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.

##### 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

##### Other long-term employee benefits (Continued)

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.

##### 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.

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## 15. OTHER PROVISIONS

	Provision for remediation costs	Deferred creditor - (RAAF Curtain)	Total
	\$	\$	\$
<b>Opening balance at 1 July 2020</b>			
Non-current provisions	9,969,121	0	9,969,121
	9,969,121	0	9,969,121
Additional provision	1,233,230	130,237	1,363,467
<b>Balance at 30 June 2021</b>	11,202,351	130,237	11,332,588
<b>Comprises</b>			
Non-current	11,202,351	130,237	11,332,588
	11,202,351	130,237	11,332,588

Provision for remediation costs increased by \$1,233,230 as at 30 June 2021, due to a change in the valuation of the associated landfill asset, and movements in the net present value of the liability. The increase in the liability has been fully recognised as a decrease in the revaluation surplus associated with landfill assets. Refer note 10.

### SIGNIFICANT ACCOUNTING POLICIES

#### Make good provisions

The Shire has a legal obligation to restore the waste landfill site.

A make good provision is recognised when:

- there is a present obligation as a result of waste activities undertaken;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The make good provision is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the make good provision at each reporting date.

SHIRE OF DERBY / WEST KIMBERLEY  
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## 16. NOTES TO THE STATEMENT OF CASH FLOWS

### Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cash and cash equivalents	8,934,223	2,134,223	6,235,956
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	(3,555,660)	8,230,065	922,969
Non-cash flows in Net result:			
Depreciation on non-current assets	7,414,109	7,454,631	7,721,744
(Profit)/loss on sale of asset	170,526	162,301	0
Loss on revaluation of fixed assets	1,394,281	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	1,117,829	1,500,000	332,062
(Increase)/decrease in inventories	22,284	0	38,359
Increase/(decrease) in payables	63,790	1,000,000	(295,791)
Increase/(decrease) in employee provisions	97,901	0	(552,802)
Increase/(decrease) in other provisions	130,237	0	0
Increase/(decrease) in other liabilities	471,705	(866,513)	(223,486)
Non-operating grants, subsidies and contributions	(1,828,621)	(16,233,630)	(6,635,262)
Net cash from operating activities	5,498,381	1,246,854	1,307,793

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**17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY**

	2021	2020
	\$	\$
Governance	2,309,339	1,924,990
General purpose funding	9,873,349	7,256,670
Law, order, public safety	547,363	508,148
Health	559,241	281,674
Education and welfare	1,680,251	1,113,557
Housing	9,114,131	7,950,870
Community amenities	10,882,595	11,506,970
Recreation and culture	20,148,322	15,973,662
Transport	289,302,913	150,896,107
Economic services	4,568,897	4,978,006
Other property and services	1,488,528	3,198,848
	<u>350,474,929</u>	<u>205,589,502</u>

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**18. CONTINGENT LIABILITIES**

The Shire of Derby / West Kimberley has in compliance with the *Contaminated Sites Act 2003* section 11 listed sites to be possible sources of contamination - details of those sites:

Derby Airport  
Myalls Bore  
Fitzroy Crossing Works Depot  
Derby Works Depot  
Derby Landfill Site  
Derby Cemetery  
Fitzroy Crossing Landfill Site  
Fitzroy Crossing Cemetery  
Camballin Cemetery  
Camballin Landfill Sites

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and agree with the Department of Water and Environment Regulation the need and criteria for remediation using on a risk based approach, the amount of the contingent liability is unknown. This approach is consistent with the Department of Water and Environment Regulation Guidelines.

SHIRE OF DERBY / WEST KIMBERLEY  
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19. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
<b>Elected member - President</b>			
President's annual allowance	62,727	65,000	47,045
Meeting attendance fees	22,125	16,500	23,458
Annual allowance for ICT expenses	0	750	1,333
	84,852	82,250	71,836
<b>Elected member - Deputy President</b>			
Deputy President's annual allowance	15,682	15,000	15,682
Meeting attendance fees	16,500	16,500	17,833
Annual allowance for ICT expenses	0	750	1,333
	32,182	32,250	34,848
<b>Elected member - Member 1</b>			
Meeting attendance fees	16,500	16,500	17,833
Annual allowance for ICT expenses	0	750	1,333
	16,500	17,250	19,166
<b>Elected member - Member 2</b>			
Meeting attendance fees	16,500	16,500	15,155
Annual allowance for ICT expenses	0	750	0
	16,500	17,250	15,155
<b>Elected member - Member 3</b>			
Meeting attendance fees	16,500	16,500	28,478
Annual allowance for ICT expenses	0	750	1,732
Travel and accommodation expenses	2,591	0	707
	19,091	17,250	30,917
<b>Elected member - Member 4</b>			
Meeting attendance fees	16,500	16,500	12,501
Annual allowance for ICT expenses	1,333	750	933
Travel and accommodation expenses	0	0	299
	17,833	17,250	13,733
<b>Elected member - Member 5</b>			
Meeting attendance fees	16,500	16,500	12,501
Annual allowance for ICT expenses	0	750	933
Travel and accommodation expenses	120	0	0
	16,620	17,250	13,434
<b>Elected member - Member 6</b>			
Meeting attendance fees	16,500	16,500	12,850
Annual allowance for ICT expenses	0	750	933
Travel and accommodation expenses	0	0	350
	16,500	17,250	14,133
<b>Elected member - Member 7</b>			
Meeting attendance fees	16,500	16,500	15,703
Annual allowance for ICT expenses	0	0	933
Travel and accommodation expenses	2,019	0	3,848
	18,519	16,500	20,484
<b>Elected member 8</b>			
Meeting attendance fees	0	0	5,333
Annual allowance for ICT expenses	0	0	401
	0	0	5,734

SHIRE OF DERBY / WEST KIMBERLEY  
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19. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
<b>Elected member 9</b>			
Meeting attendance fees	0	0	5,333
Annual allowance for ICT expenses	0	0	401
	0	0	5,734
<b>Elected member 10</b>			
Meeting attendance fees	0	0	5,333
Annual allowance for ICT expenses	0	0	401
	0	0	5,734
<b>Elected member 11</b>			
Meeting attendance fees	0	0	5,333
Annual allowance for ICT expenses	0	0	401
	0	0	5,734
	238,597	234,500	256,642
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	62,727	65,000	47,045
Deputy President's allowance	15,682	15,000	15,682
Meeting attendance fees	154,125	148,500	177,644
Annual allowance for ICT expenses	1,333	6,000	11,067
Travel and accommodation expenses	4,730	0	5,204
	238,597	234,500	256,642

**SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
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**20. RELATED PARTY TRANSACTIONS**

**Key Management Personnel (KMP) Compensation Disclosure**

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2021 Actual \$	2020 Actual \$
Short-term employee benefits	1,388,739	1,717,281
Post-employment benefits	152,489	178,529
Other long-term benefits	89,956	156,156
Termination benefits	25,960	38,922
	1,657,144	2,090,888

*Short-term employee benefits*

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

*Post-employment benefits*

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent long service benefits accruing during the year.

*Termination benefits*

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

**Transactions with related parties**

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2021 Actual \$	2020 Actual \$
Sale of goods and services	4,566	13,110
Purchase of goods and services	38,740	0
<b>Amounts outstanding from related parties:</b>		
Trade and other receivables	505	5,656
<b>Amounts payable to related parties:</b>		
Trade and other payables	25,470	333,980

**Related Parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

*ii. Other Related Parties*

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

*iii. Entities subject to significant influence by the Shire*

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.



SHIRE OF DERBY / WEST KIMBERLEY  
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21. RATING INFORMATION

(a) Rates

RATE TYPE	Differential general rate / general rate	Number of Properties	Rate in \$	2020/21 Actual		2020/21 Interim		2020/21 Budget		2020/21 Budget		2020/21 Budget		2019/20 Actual	
				Value \$	Rate \$	Rate \$	Rate \$	Back Rate \$	Total Revenue \$	Back Rate \$	Total Revenue \$	Rate \$	Total Revenue \$	Total Revenue \$	Total Revenue \$
<b>Gross rental valuations</b>															
GRV General		1,491	12.5746	36,931,348	4,643,970	33,338	43,225	4,654,583	0	0	4,654,583	0	0	5,048,664	
<b>Unimproved valuations</b>															
UV Pastoral		47	6.0373	57,911,187	3,496,272	(1,508,376)	61,619	3,496,272	0	0	3,496,272	0	0	1,000,898	
UV Mining		103	12.0746	3,525,185	425,652	(27,713)	(2,918)	427,803	5,000	5,000	437,803	0	0	927,196	
UV Other		0		0	0	0	0	0	0	0	0	0	0	278,696	
<b>Sub-Total</b>		1,641		98,367,720	8,565,894	(1,502,751)	101,926	8,578,658	5,000	5,000	8,588,658	0	0	7,255,454	
<b>Minimum payment</b>															
<b>Gross rental valuations</b>															
GRV General		181	1.027	768,256	185,887	0	0	185,887	0	0	185,887	0	0	78,361	
<b>Unimproved valuations</b>															
UV Pastoral		8	1.027	89,180	8,216	0	0	10,270	0	0	10,270	0	0	1,817	
UV Mining		97	630	155,025	61,110	0	0	66,150	0	0	66,150	0	0	55,011	
<b>Sub-Total</b>		286		1,012,461	255,213	0	0	262,307	0	0	262,307	0	0	135,189	
Discounts/concessions (Note 21(b))		1,927		99,380,181	8,821,107	(1,502,751)	101,926	8,840,965	5,000	5,000	8,850,965	0	0	7,390,643	
<b>Total amount raised from general rate</b>														(48,239)	
														7,342,404	

**SIGNIFICANT ACCOUNTING POLICIES**

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

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21. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee Discount Granted	Discount %	Discount	2021 Actual	2021 Budget	2020 Actual	Circumstances in which Discount is Granted
Discount		\$	\$ 55,038	\$ 55,000	\$ 48,239	
Waivers or Concessions			55,038	55,000	48,239	

Rates or Fee and  
Charge to which  
the Waiver or  
Concession is Granted

Type	Discount %	Discount	2021 Actual	2021 Budget	2020 Actual
Concession	0.00%	\$	0	0	161,300
Royal Flying Doctor Service	100.00%		0	20,000	30,805
50% of facility hire fees	50.00%		650	2,000	5,920
			650	22,000	198,025
Total discounts/concessions			55,688	77,000	246,264

Rate or Fee and  
Charge to which  
the Waiver or  
Concession is Granted

Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Rates concessions	Concession to a vacant island which is minimum rates, two parcels of land outside the town boundary which are minimum rated and one rural property which is rated on the basis of a reduced area.	To allow for limited services provided and cultural related matters.
Royal Flying Doctor Service	100% of landing fees incurred by Royal Flying Doctor Service	To retain the RFDS services in the community and acknowledge the vital community service.
50% of facility hire fees	50% of use for some community organisations and shire staff.	To support clubs for contributions made to the community and to protect the health and lifestyle of shire staff.

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 NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
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21. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
<b>Option One</b>				
Single full payment	16/09/2020	0.00	0.00%	8.00%
<b>Option Two</b>				
First instalment	16/09/2020	15.00	5.50%	8.00%
Second instalment	18/01/2021	15.00	5.50%	8.00%
<b>Option Three</b>				
First instalment	16/09/2020	15.00	5.50%	8.00%
Second instalment	17/11/2020	15.00	5.50%	8.00%
Third instalment	18/01/2021	15.00	5.50%	8.00%
Fourth instalment	22/03/2021	15.00	5.50%	8.00%

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Interest on unpaid rates	209,146	200,000	467,066
Interest on instalment plan	29,396	18,000	16,773
Charges on instalment plan	11,760	12,000	12,210
	250,302	230,000	496,049

SHIRE OF DERBY / WEST KIMBERLEY  
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22. RATE SETTING STATEMENT INFORMATION

		2020/21 Budget	2019/20
	2020/21 (30 June 2021 Carried Forward)	(30 June 2021 Carried Forward)	(30 June 2020 Carried Forward)
Note	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
	Less: Profit on asset disposals		
9(a)	(28,788)	(41,258)	0
	Movement in liabilities associated with restricted cash		
	402,441	0	0
	Movement in pensioner deferred rates (non-current)		
	15,140	0	(22,074)
	Movement in employee benefit provisions (non-current)		
	78,375	0	(27,133)
	Movement in other provisions (non-current)		
	130,237	0	(331,914)
	Add: Loss on disposal of assets		
9(a)	199,314	203,559	0
	Add: Loss on revaluation of fixed assets		
8(a)	1,394,281	0	0
	Add: Depreciation on non-current assets		
9(b)	7,414,109	7,454,631	7,721,744
	<b>Non cash amounts excluded from operating activities</b>		
	9,605,109	7,616,932	7,340,623
<b>(b) Surplus/(deficit) after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
	Less: Reserves - cash backed		
4	(975,801)	(1,110,801)	(1,502,654)
	Add: Current liabilities not expected to be cleared at end of year		
	- Current portion of borrowings		
13(a)	368,840	18,697	373,274
	- Employee benefit provisions		
	402,441	452,441	0
	<b>Total adjustments to net current assets</b>		
	(204,520)	(639,663)	(1,129,380)
<b>Net current assets used in the Rate Setting Statement</b>			
	Total current assets		
	11,688,096	5,937,047	10,114,802
	Less: Total current liabilities		
	(5,694,098)	(5,297,384)	(5,143,511)
	Less: Total adjustments to net current assets		
	(204,520)	(639,663)	(1,129,380)
	<b>Net current assets used in the Rate Setting Statement</b>		
	5,789,478	0	3,841,911

**SHIRE OF DERBY / WEST KIMBERLEY  
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**23. FINANCIAL RISK MANAGEMENT**

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

**(a) Interest rate risk**

**Cash and cash equivalents**

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
<b>2021</b>					
Cash and cash equivalents	0.16%	8,934,223	1,272,289	7,588,849	73,085
<b>2020</b>					
Cash and cash equivalents	0.90%	6,235,956	1,000,000	5,189,426	46,530

**Sensitivity**

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2021 \$	2020 \$
Impact of a 1% movement in interest rates on profit and loss and equity*	88,611	61,895

\* Holding all other variables constant

**Borrowings**

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 13(b).

**SHIRE OF DERBY / WEST KIMBERLEY  
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**23. FINANCIAL RISK MANAGEMENT (Continued)**

**(b) Credit risk**

**Trade and Other Receivables**

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. Whilst the Shire was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2021</b>					
Rates receivable					
Expected credit loss	0.46%	7.39%	10.88%	74.47%	
Gross carrying amount	963,589	522,189	255,964	533,121	2,274,863
Loss allowance	5,095	38,599	27,854	397,002	468,550
<b>30 June 2020</b>					
Rates receivable					
Expected credit loss	0.10%	0.72%	1.31%	56.64%	
Gross carrying amount	169,945	1,134,394	664,239	1,106,415	3,074,993
Loss allowance	190	8,168	8,702	658,320	675,380

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2021</b>					
Trade and other receivables					
Expected credit loss	0.87%	0.88%	0.99%	80.57%	
Gross carrying amount	401,750	138,312	88,379	448,982	1,077,423
Loss allowance	3,976	1,216	876	361,767	367,835
<b>30 June 2020</b>					
Trade and other receivables					
Expected credit loss	0.10%	0.16%	0.59%	73.93%	
Gross carrying amount	820,565	163,831	63,839	304,189	1,352,424
Loss allowance	817	262	377	224,892	226,348

SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

### 23. FINANCIAL RISK MANAGEMENT (Continued)

#### (c) Liquidity risk

##### Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 13(d).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2021</b>					
Payables	3,745,714	0	0	3,745,714	3,745,714
Borrowings	484,644	2,339,353	1,186,008	4,010,005	3,435,361
Contract liabilities	1,001,277	0	0	1,001,277	1,001,277
	5,231,635	2,339,353	1,186,008	8,756,996	8,182,352
<b>2020</b>					
Payables	3,681,924	0	0	3,681,924	3,681,924
Borrowings	501,859	2,367,333	1,642,671	4,511,863	3,808,635
Contract liabilities	529,572	0	0	529,572	529,572
	4,713,355	2,367,333	1,642,671	8,723,359	8,020,131

SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021

**24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

No subsequent events were noted that require disclosure.



SHIRE OF DERBY / WEST KIMBERLEY  
 NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2021

25. TRUST FUNDS

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

	1 July 2020	Amounts Received	Amounts Paid	30 June 2021
	\$	\$	\$	\$
Public open space	295,891	0	0	295,891
	295,891	0	0	295,891

**SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**26. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) 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.

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.

**b) Current and non-current classification**

The 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.

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

**e) Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**f) Superannuation**

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**g) Fair value of assets and liabilities**

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**h) Fair value hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

**i) Impairment of assets**

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

**SHIRE OF DERBY / WEST KIMBERLEY  
NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2021**

**27. ACTIVITIES/PROGRAMS**

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

<b>PROGRAM NAME AND OBJECTIVES</b>	<b>ACTIVITIES</b>
<p><b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources.</p>	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.
<p><b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p><b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision of various by-laws, fire prevention, emergency services and animal control.
<p><b>HEALTH</b> To provide an operational framework for environmental and community health.</p>	Food quality and pest control, inspection of abattoir and operation of child health clinic, analytical testing and environmental health administration.
<p><b>EDUCATION AND WELFARE</b> To provide services to disadvantaged persons, the elderly, children and youth.</p>	Year round care, housing for the aged and educational services.
<p><b>HOUSING</b> Help ensure adequate housing.</p>	Management and maintenance of staff and rental housing.
<p><b>COMMUNITY AMENITIES</b> To provide services required by the community.</p>	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.
<p><b>RECREATION AND CULTURE</b> To establish and effectively manage infrastructure and resources which help the social well being of the community.</p>	Maintenance and operation of the Town Hall, the aquatic centre, recreation centre, library, community arts program, cultural activities and various services.
<p><b>TRANSPORT</b> To provide safe, effective and efficient transport services to the community.</p>	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.
<p><b>ECONOMIC SERVICES</b> To help promote the Shire and its economic well being.</p>	Building control, saleyards, tourism and area promotion, standpipes and pest control.
<p><b>OTHER PROPERTY AND SERVICES</b> To monitor and control the Shire's overheads operating accounts.</p>	Private works operations, plant repairs and operation costs, stock and materials, property leases and rental, salaries and wages for council employees.

SHIRE OF DERBY / WEST KIMBERLEY  
 NOTE TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2021

28. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	1.84	1.71	0.66
Asset consumption ratio	1.00	0.87	0.96
Asset renewal funding ratio	N/A	N/A	N/A
Asset sustainability ratio	0.48	0.53	1.31
Debt service cover ratio	5.95	0.38	3.56
Operating surplus ratio	(0.40)	(0.48)	(0.54)
Own source revenue coverage ratio	0.46	0.48	0.47

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

**8 NEW BUSINESS OF AN URGENT NATURE****MOTION****COMMITTEE RESOLUTION AC100/22****Moved: Cr Peter McCumstie****Seconded: Cr Pat Riley**

That the Audit Committee accepts item 8.1 – 2022/23 Budget – First Quarter Review as urgent items in accordance with Clause 3.11 of the Shire of Derby – West Kimberley Standing Orders Local Law.

In Favour: Crs Geoff Haerewa, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

**CARRIED 4/0****SUSPENSION OF STANDING ORDERS****COMMITTEE RESOLUTION AC101/22****Moved: Cr Geoff Haerewa****Seconded: Cr Peter McCumstie**

A motion was moved that the Audit Committee suspend standing orders.

In Favour: Crs Geoff Haerewa, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

**CARRIED 4/0****RESUMPTION OF STANDING ORDERS****COMMITTEE RESOLUTION AC102/22****COMMITTEE RESOLUTION AC103/22****Moved: Cr Peter McCumstie****Seconded: Cr Geoff Haerewa**

A motion was moved that the Audit Committee resume standing orders.

In Favour: Crs Geoff Haerewa, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

**CARRIED 4/0**

**8.1 2022/23 BUDGET - FIRST QUARTER REVIEW****File Number: 5120****Author: Alan Thornton, Acting Director of Corporate Services****Responsible Officer: Amanda Dexter, Chief Executive Officer****Authority/Discretion: Executive****SUMMARY**

A review of actuals against the 2022/23 Budget has been conducted as at 30 September 2022. A number of amendments been proposed.

**DISCLOSURE OF ANY INTEREST**

Nil by Author and Responsible Officer.

**BACKGROUND**

Whilst not a legislative requirement, it is good practice to regularly review budgets to ensure they reflect any changes that occur through the year. The Shire administration is keen to ensure that Council is appropriately informed of the detailed running of the organisation and the financial situation. A quarterly review is a best practice initiative.

**STATUTORY ENVIRONMENT**

There is no statutory requirement to conduct more than the half year review.

**POLICY IMPLICATIONS**

Nil.

**FINANCIAL IMPLICATIONS**

This budget review is designed to ensure that the budget remains current due to changing circumstances. A number of amendments are requested and are listed below and detailed in the attachment – Note 2.

<b>Program</b>	<b>Increase/(Decrease)</b>
Law, order, public safety	\$62,287
Recreation and culture	\$388,426
Economic services	\$85,000
<b>Capital</b>	
Non-operating grants, subsidies and contributions	\$3,578,352
Purchase plant and equipment	(\$225,826)
Purchase and construction of infrastructure - roads	(\$1,146,680)

Purchase and construction of infrastructure - other	(\$67,200)
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**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
<b>Organisation's Operations:</b> Non approval of the budget review would result in significant delays to achieving deliverables	Possible	Moderate	Medium	Regularly reviewing the annual budget ensures that this important plan is updated for changing circumstances.

**CONSULTATION**

This review was conducted in consultation with relevant staff members and the executive team.

**COMMENT**

This is the first of the planned quarterly reviews. It should be noted that the opening surplus as shown is very much subject to change as the 2021/22 audit has not been completed and it may result in amendments.

**VOTING REQUIREMENT**

Simple majority

**ATTACHMENTS**

1. **2022-2023 Budget - First Quarter Review** [↓](#) 

**COMMITTEE RESOLUTION AC104/22****Moved: Cr Geoff Haerewa****Seconded: Cr Peter McCumstie****That the Audit Committee recommends that Council:**

- 1. Receives the attached first quarter review of the 2022/2023 Budget, and**
- 2. Authorises the requested amendments.**

In Favour: Crs Geoff Haerewa, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

**CARRIED 4/0**



**SHIRE OF DERBY WEST KIMBERLEY**

**DRAFT BUDGET REVIEW REPORT**

**FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**LOCAL GOVERNMENT ACT 1995**

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

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Statement of Budget Review by Nature or Type

Statement of Budget Review by Program

Note 1 Basis of Preparation

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SHIRE OF DERBY WEST KIMBERLEY  
STATEMENT OF BUDGET REVIEW  
(NATURE OR TYPE)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

Note	Budget v Actual		Predicted		
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)
	\$	\$	\$	\$	\$
<b>OPERATING ACTIVITIES</b>					
Net current assets at start of financial year surplus/(deficit) Estimated	7,668,065	4,992,706	(2,675,359)	0	4,992,706
<b>Revenue from operating activities (excluding rates)</b>					
Operating grants, subsidies and contributions	5,565,182	1,251,543	140,723	0	5,705,905
Fees and charges	5,003,258	2,920,553	0	0	5,003,258
Interest earnings	188,912	62,741	0	0	188,912
Other revenue	694,155	56,666	394,990	0	1,089,145
Profit on asset disposals			0	0	0
	11,451,507	4,291,503	535,713	0	11,987,220
<b>Expenditure from operating activities</b>					
Employee costs	(11,936,453)	(2,327,657)	0	0	(11,936,453)
Materials and contracts	(10,541,715)	(1,621,177)	0	0	(10,541,715)
Utility charges	(911,688)	(224,722)		0	(911,688)
Depreciation on non-current assets	(7,131,200)	0		0	(7,131,200)
Interest expenses	(102,989)	(7,320)		0	(102,989)
Insurance expenses	(1,342,900)	(853,381)		0	(1,342,900)
Other expenditure	(633,708)	(68,405)	0	0	(633,708)
Loss on asset disposals			0	0	0
	(32,600,653)	(5,102,662)	0	0	(32,600,653)
Non-cash amounts excluded from operating activities	7,131,200	(130,237)	0	0	7,131,200
<b>Amount attributable to operating activities</b>	(6,349,881)	4,051,310	(2,139,646)	0	(8,489,527)
<b>INVESTING ACTIVITIES</b>					
Non-operating grants, subsidies and contributions	19,555,173	1,078,355	3,579,352	0	23,134,525
Purchase land and buildings	(22,886,426)	(2,876,126)	0	0	(22,886,426)
Purchase plant and equipment			(225,826)	0	(225,826)
Purchase and construction of infrastructure-roads			(1,146,680)	0	(1,146,680)
Purchase and construction of infrastructure-other			(67,200)	0	(67,200)
Proceeds from disposal of assets			0	0	0
	(3,331,253)	(1,797,771)	2,139,646	0	(1,191,607)
<b>FINANCING ACTIVITIES</b>					
Repayment of debentures	(381,779)	(25,297)		0	(381,779)
Proceeds from new borrowings	1,000,000			0	1,000,000
Transfers to cash backed reserves (restricted assets)				0	0
Transfers from cash backed reserves (restricted assets)	474,476			0	474,476
<b>Amount attributable to financing activities</b>	1,092,697	(25,297)	0	0	1,092,697
<b>Budget deficiency before general rates</b>	(8,588,437)	2,228,242	0	0	(8,588,437)
<b>Estimated amount to be raised from general rates</b>	8,588,437	8,596,728		0	8,588,437
<b>Closing funding surplus/(deficit)</b>	3 (c) 0	10,824,970	0	0	0

SHIRE OF DERBY WEST KIMBERLEY  
STATEMENT OF BUDGET REVIEW  
(STATUTORY REPORTING PROGRAM)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

Note	Budget v Actual		Predicted		
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)
	\$	\$	\$	\$	\$
<b>OPERATING ACTIVITIES</b>					
Net current assets at start of financial year surplus/(deficit) Estimated	7,668,065	4,992,706	(2,675,359)	0	4,992,706
<b>Revenue from operating activities (excluding rates)</b>					
Governance	3,750	0		0	3,750
General purpose funding	3,375,611	827,620		0	3,375,611
Law, order, public safety	163,950	2,423	62,287	0	226,237
Health	706,516	186,307		0	706,516
Education and welfare	1,089,770	33,385		0	1,089,770
Housing	108,800	32,818		0	108,800
Community amenities	2,195,272	2,177,723		0	2,195,272
Recreation and culture	464,872	63,693	388,426	0	853,298
Transport	2,285,000	811,687		0	2,285,000
Economic services	57,000	43,728	85,000	0	142,000
Other property and services	82,504	18,438		0	82,504
	10,533,045	4,197,822	535,713	0	11,068,758
<b>Expenditure from operating activities</b>					
Governance	(1,670,237)	(153,246)		0	(1,670,237)
General purpose funding	(434,987)	(40,457)		0	(434,987)
Law, order, public safety	(770,307)	(78,948)		0	(770,307)
Health	(1,460,607)	(198,246)		0	(1,460,607)
Education and welfare	(858,372)	(183,645)		0	(858,372)
Housing	(597,445)	(90,554)		0	(597,445)
Community amenities	(4,082,207)	(395,294)		0	(4,082,207)
Recreation and culture	(6,663,225)	(772,182)		0	(6,663,225)
Transport	(9,934,288)	(776,112)		0	(9,934,288)
Economic services	(1,323,943)	(76,332)		0	(1,323,943)
Other property and services	(139,722)	(1,366,725)		0	(139,722)
	(27,935,340)	(4,131,741)	0	0	(27,935,340)
Non-cash amounts excluded from operating activities	7,131,200	(130,237)	0	0	7,131,200
<b>Amount attributable to operating activities</b>	<b>(2,603,030)</b>	<b>4,928,550</b>	<b>(2,139,646)</b>	<b>0</b>	<b>(4,742,676)</b>
<b>INVESTING ACTIVITIES</b>					
Non-operating grants, subsidies and contributions	19,555,173	1,078,355	3,579,352	0	23,134,525
Purchase land and buildings	(22,886,426)	(2,876,126)		0	(22,886,426)
Purchase plant and equipment	0	0	(225,826)	0	(225,826)
Purchase and construction of infrastructure - roads	0	0	(1,146,680)	0	(1,146,680)
Purchase and construction of infrastructure - other	0	0	(67,200)	0	(67,200)
Proceeds from disposal of assets	0	0		0	0
	(3,331,253)	(1,797,771)	2,139,646	0	(1,191,607)
<b>FINANCING ACTIVITIES</b>					
Repayment of borrowings	1,000,000	(25,297)	0	0	1,000,000
Proceeds from new borrowings	0	0	0	0	0
Transfers to cash backed reserves (restricted assets)	0	0	0	0	0
Transfers from cash backed reserves (restricted assets)	474,476	0	0	0	474,476
<b>Amount attributable to financing activities</b>	<b>1,474,476</b>	<b>(25,297)</b>	<b>0</b>	<b>0</b>	<b>1,474,476</b>
<b>Budget deficiency before general rates</b>	<b>(8,588,437)</b>	<b>2,228,242</b>	<b>0</b>	<b>0</b>	<b>(4,459,807)</b>
<b>Estimated amount to be raised from general rates</b>	<b>8,588,437</b>	<b>8,596,728</b>	<b>0</b>	<b>0</b>	<b>8,588,437</b>
<b>Closing Funding Surplus(Deficit)</b>	<b>0</b>	<b>10,824,970</b>	<b>0</b>	<b>0</b>	<b>4,128,630</b>

3 (c)

**SHIRE OF DERBY WEST KIMBERLEY  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**1. BASIS OF PREPARATION**

The budget review 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 of Derby West Kimberley to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget review 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 of Derby West Kimberley controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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.

**CRITICAL ACCOUNTING ESTIMATES**

The preparation of a budget review 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.

**ROUNDING OFF FIGURES**

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

**2022-23 ACTUAL BALANCES**

Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

**BUDGET COMPARATIVE FIGURES**

Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

**2. BUDGET AMENDMENTS**  
 Amendments to original budget since budget adoption. Surplus/Deficit

Program Name	GL Account Code	Description	Job Code	Description	Inc/Exp Analysis Summary	Classification	No Change - (Non Cash Items) Adjust	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
						Opening Surplus/Deficit		0	(2,675,359)	(2,675,359)	Decrease in opening surplus due to increased Flood Damage expenditure late June 2022. Offset by carry-over Flood Damage reimbursement in 2022-23.
General Purpose Funding	3030130	RATES - Rates General			General Rates	General Rates			(495,000)	(3,170,359)	Reallocate Rates revenue between Rates accounts - zero net effect.
General Purpose Funding	3030133	RATES - Rates Minimums			General Rates	General Rates	495,000			(2,675,359)	Reallocate Rates revenue between Rates accounts - zero net effect.
Law & Order	3050201	ANIMAL - Reimbursements			Operating Grants, Subsidies & Contributions	Operating Income	12,287			(2,663,072)	Additional income from animal control activities.
Law & Order	3050210	ANIMAL - Grants			Operating Grants, Subsidies & Contributions	Operating Income	50,000			(2,613,072)	Additional income from animal control activities.
Recreation & Culture	3110301	REC - Reimbursements - Other Recreation			Operating Grants, Subsidies & Contributions	Operating Income	78,438			(2,534,638)	Additional Other Recreational reimbursement
Recreation & Culture	5110300	LRCI - Grant Funding Pool upgrades as part of LRCI Funding			Non-Operating Grants, Subsidies & Contributions	Capital Income	67,200			(2,467,438)	Increase in cash - Pool upgrades as part of additional LRCI Funding
Recreation & Culture	4110290	LRCI - Grant Funding Pool upgrades as part of LRCI Funding	PC034	Pool upgrades as part of LRCI Funding	LRCI Funded project	Capital Expenditure			(67,200)	(2,534,638)	Decrease in cash - Pool upgrades additional expenditure ( LRCI funded).
Transport	4120140	Footpath and broken kerb - deferred	RC112	Footpath and broken kerb - deferred	Material & Contracts	Capital Expenditure		180,000		(2,354,638)	Decrease expenditure - Footpath and broken kerb works - deferred
Transport	5120212	Carry-Over Funding - Flood damage Reimbursement			Carry-Over Funding - Flood damage Reimbursement	Capital Income		2,511,769		157,133	Increase in available cash due to carry-over 2021-22 Flood Damage reimbursements
Transport	5120202	Carry-Over Funding - Roads	RR0305	Clarendon Street (RRG)	Carry-Over Funding - Roads	Capital Income		49,337		206,470	Increase in available cash due to carry-over Roads funding
Transport	5120204	Carry-Over Funding - Roads	RR0305	Clarendon Street	Carry-Over Funding - Roads	Capital Income		150,000		356,470	Increase in available cash due to carry-over Roads funding
Transport	5120202	Carry-Over Funding - Roads	RR0113	Fitzroy street	Carry-Over Funding - Roads	Capital Income		76,663		43,133	Increase in available cash due to carry-over Roads funding
Transport	5120204	Carry-Over Funding - Roads	R02113	Fitzroy street	Carry-Over Funding - Roads	Capital Income		142,331		575,464	Increase in available cash due to carry-over Roads funding
Transport	5120202	Carry-Over Funding - Roads	RR0158	Camballin Road	Carry-Over Funding - Roads	Capital Income		120,492		695,956	Increase in available cash due to carry-over Roads funding
Transport	5120210	Carry-Over Funding - Roads	RC158	Camballin Road	Carry-Over Funding - Roads	Capital Income		52,000		747,956	Increase in available cash due to carry-over Roads funding
Transport	5120210	Carry-Over Funding - Roads	RC020	Cherabun	Carry-Over Funding - Roads	Capital Income		22,000		769,956	Increase in available cash due to carry-over Roads funding
Transport	5120210	Carry-Over Funding - Roads	RC017	Fossal Downs	Carry-Over Funding - Roads	Capital Income		12,500		782,556	Increase in available cash due to carry-over Roads funding
Transport	5120210	Carry-Over Funding - Roads	RC014	Calwynyardah Noonkanbah (2021)	Carry-Over Funding - Roads	Capital Income		50,000		832,556	Increase in available cash due to carry-over Roads funding
Transport	5120210	Carry-Over Funding - Roads	RC165	Noonkanbah Mihijiddee (2021)	Carry-Over Funding - Roads	Capital Income		15,000		847,556	Increase in available cash due to carry-over Roads funding
Transport	5120210	Carry-Over Funding - Roads	RC081	Gee Gully Koorabye (19/20)	Carry-Over Funding - Roads	Capital Income		20,000		867,556	Increase in available cash due to carry-over Roads funding
Transport	5120210	Carry-Over Funding - Roads	RC081	Gee Gully Koorabye (18/19)	Carry-Over Funding - Roads	Capital Income		10,000		877,556	Increase in available cash due to carry-over Roads funding
Transport	4120158	Carry-Over Funding - Roads	RC024	Silent Grove upgrades	Carry-Over Funding - Roads	Capital Expenditure			(270,427)	607,129	Decrease in available cash due to carry-over Roads expenditure
Transport	4120158	Carry-Over Funding - Roads	RC171	Bell Gorge Rd upgrades	Carry-Over Funding - Roads	Capital Expenditure			0	607,129	Decrease in available cash due to carry-over Roads expenditure
Transport	4120158	Carry-Over Funding - Roads	RC099	Leamard Gorge upgrades	Carry-Over Funding - Roads	Capital Expenditure			(6,875)	597,254	Decrease in available cash due to carry-over Roads expenditure
Transport	4120158	Carry-Over Funding - Roads	RR0305	Clarendon Street	Carry-Over Funding - Roads	Capital Expenditure			0	597,254	Decrease in available cash due to carry-over Roads expenditure
Transport	4120158	Carry-Over Funding - Roads	R02035	Clarendon Street	Carry-Over Funding - Roads	Capital Expenditure			(121,403)	475,851	Decrease in available cash due to carry-over Roads expenditure
Transport	4120158	Carry-Over Funding - Roads	RR0113	Fitzroy street	Carry-Over Funding - Roads	Capital Expenditure			(24,663)	451,188	Decrease in available cash due to carry-over Roads expenditure
Transport	4120158	Carry-Over Funding - Roads	R02113	Fitzroy street	Carry-Over Funding - Roads	Capital Expenditure			(12,331)	438,857	Decrease in available cash due to carry-over Roads expenditure
Transport	4120158	Carry-Over Funding - Roads	RR0158	Camballin Road	Carry-Over Funding - Roads	Capital Expenditure			(10,021)	428,836	Decrease in available cash due to carry-over Roads expenditure
Transport	4120158	Carry-Over Funding - Roads	R02158	Camballin Road	Carry-Over Funding - Roads	Capital Expenditure			0	428,836	Decrease in available cash due to carry-over Roads expenditure
Transport	4120158	Carry-Over Funding - Roads	RC158	Camballin Road	Carry-Over Funding - Roads	Capital Expenditure			(10,000)	418,836	Decrease in available cash due to carry-over Roads expenditure
Transport	4120158	Carry-Over Funding - Roads	RC020	Cherabun	Carry-Over Funding - Roads	Capital Expenditure			(110,000)	308,836	Decrease in available cash due to carry-over Roads expenditure
Transport	4120158	Carry-Over Funding - Roads	RC017	Fossal Downs	Carry-Over Funding - Roads	Capital Expenditure			(63,000)	245,836	Decrease in available cash due to carry-over Roads expenditure
Transport	4120158	Carry-Over Funding - Roads	RC014	Calwynyardah Noonkanbah (2021)	Carry-Over Funding - Roads	Capital Expenditure			(250,000)	(4,164)	Decrease in available cash due to carry-over Roads expenditure
Transport	4120158	Carry-Over Funding - Roads	RC165	Noonkanbah Mihijiddee (2021)	Carry-Over Funding - Roads	Capital Expenditure			(75,000)	(79,164)	Decrease in available cash due to carry-over Roads expenditure
Transport	4120158	Carry-Over Funding - Roads	RC081	Gee Gully Koorabye (19/20)	Carry-Over Funding - Roads	Capital Expenditure			(60,000)	(139,164)	Decrease in available cash due to carry-over Roads expenditure
Transport	4120158	Carry-Over Funding - Roads	RC081	Gee Gully Koorabye (18/19)	Carry-Over Funding - Roads	Capital Expenditure			(30,000)	(169,164)	Decrease in available cash due to carry-over Roads expenditure
Transport	5120206	Fitzroy Crossing Carpark - LCR			Non-Operating Grants, Subsidies & Contributions	Capital Income		279,960		110,796	Increase in cash - Fitzroy Carpark upgrades as part of additional LRCI Funding
Transport	4120140	WATER - Reimbursements	OC020	Fitzroy Crossing - Carpark	LRCI Funded project	Capital Expenditure			(279,960)	(169,164)	Decrease in cash - Fitzroy upgrades additional expenditure ( LRCI funded).
Economic Services	3120701	WATER - Reimbursements			Reimbursement Income - Operating	Capital Expenditure		309,990		140,826	Increase in cash - Kimberly/Mineral Sands Insurance reimbursement
Economic Services	3120602	Department of Transport - additional income			Other Revenue	Operating Income	83,000			223,826	Additional income - Department of Transport licensing/gastation fees
Other Property & Services	2140202	Employee Costs			Employee Costs	Operating Expenditure			(281,033)	(55,207)	Reallocate Employee costs from Administration to Fitzroy Crossing Visitor Centre - net zero effect
Other Property & Services	2140202	Employee Costs			Employee Costs	Operating Expenditure			(49,180)	(104,387)	Reallocate Employee costs from Administration to Fitzroy Crossing Visitor Centre - net zero effect
Other Property & Services	2140202	Employee Costs			Employee Costs	Operating Expenditure			(2,300)	(106,687)	Reallocate Employee costs from Administration to Fitzroy Crossing Visitor Centre - net zero effect
Other Property & Services	2140202	Employee Costs			Employee Costs	Operating Expenditure			(7,300)	(114,187)	Reallocate Employee costs from Administration to Fitzroy Crossing Visitor Centre - net zero effect
Other Property & Services	2130200	Employee Costs			Employee Costs	Operating Expenditure		281033		166,846	Reallocate Employee costs from Administration to Fitzroy Crossing Visitor Centre - net zero effect
Other Property & Services	2130200	Employee Costs			Employee Costs	Operating Expenditure		49180		216,026	Reallocate Employee costs from Administration to Fitzroy Crossing Visitor Centre - net zero effect
Other Property & Services	2130200	Employee Costs			Employee Costs	Operating Expenditure		2300		218,326	Reallocate Employee costs from Administration to Fitzroy Crossing Visitor Centre - net zero effect
Other Property & Services	2130200	Employee Costs			Employee Costs	Operating Expenditure		7500		225,826	Reallocate Employee costs from Administration to Fitzroy Crossing Visitor Centre - net zero effect
Other Property & Services	4140330	Carry-Over Funding - Plant - Kubota F3690 72" Front Deck Mower s 2			Material & Contracts	Capital Expenditure			(40,000)	185,826	Decrease in available cash due to carry-over ( Plant expenditure Price includes trade ins P1827 and P107 \$15k)
Other Property & Services	4140330	Carry-Over Funding - Plant - Kubota B3150 HD Tractor & Implements			Material & Contracts	Capital Expenditure			(30,300)	155,526	Decrease in available cash due to carry-over ( Price includes trade in P903 \$15k)
Other Property & Services	4140330	Carry-Over Funding - Plant -Toyota Hiux Dual Cab Chassis as per Quote 35722			Material & Contracts	Capital Expenditure			(33,376)	122,150	Decrease in available cash due to carry-over
Other Property & Services	4140330	Carry-Over Funding - Plant -Toyota Hiux Dual Cab SR as per quote 35761			Material & Contracts	Capital Expenditure			(43,096)	79,054	Decrease in available cash due to carry-over
Other Property & Services	4140330	Carry-Over Funding - Plant -Toyota Landcruiser single cab tray back			Material & Contracts	Capital Expenditure			(54,786)	24,268	Decrease in available cash due to carry-over (net cost minus the trade-in).
Other Property & Services	4140330	Carry-Over Funding - Plant -Ranger Pod			Material & Contracts	Capital Expenditure			(24,265)	0	Decrease in available cash due to carry-over (Ranger Pod to come with vehicle).
<b>Amended Budget Cash Position as per Council Resolution</b>								<b>0</b>	<b>5,130,078</b>	<b>(5,130,078)</b>	<b>0</b>

**9 NEW AND EMERGING ITEMS FOR DISCUSSION**

- Nil.

**10 MATTERS FOR WHICH THE MEETING MAY BE CLOSED (CONFIDENTIAL MATTERS)****COMMITTEE RESOLUTION AC105/22****Moved: Cr Peter McCumstie****Seconded: Cr Geoff Haerewa**

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 Geoff Haerewa, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

**CARRIED 4/0****10.1 RATES OUTSTANDING SEPTEMBER 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 AC106/22****Moved: Cr Geoff Haerewa****Seconded: Cr Pat Riley****That the Audit Committee recommends that Council:**

- 1. RECEIVES the report on outstanding rates and service charge debts by financial year to the end of September 2022.**

In Favour: Crs Geoff Haerewa, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

**CARRIED 4/0**

*At 4:28 pm, Cr Pat Riley left the meeting.*

*At 4:28 pm, Cr Pat Riley returned to the meeting.*

**10.2 SUNDRY DEBTORS SEPTEMBER 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 AC107/22**

**Moved: Cr Peter McCumstie**

**Seconded: Cr Geoff Haerewa**

**That the Audit Committee recommends that Council:**

- 1. RECEIVES the information contained in the report detailing Sundry Debtors as at 30<sup>th</sup> September 2022.**

In Favour: Crs Geoff Haerewa, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

**CARRIED 4/0 BY ABSOLUTE MAJORITY**

**COMMITTEE RESOLUTION AC108/22**

**Moved: Cr Geoff Haerewa**

**Seconded: Cr Peter McCumstie**

That Council moves out of Closed Council into Open Council.

In Favour: Crs Geoff Haerewa, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

**CARRIED 4/0**



**11 DATE OF NEXT MEETING**

The next meeting of Audit Committee will be held Thursday, 17 November 2022 in the Council Chambers, Clarendon Street, Derby.

**12 CLOSURE OF MEETING**

The Presiding Member closed the meeting at 4:30pm.

**These minutes were confirmed at a meeting on**

17 November 2022  
.....

Signed:   
.....

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

Date: 17 November 2022  
.....