



**Shire of Derby /
West Kimberley**

CONFIRMED MINUTES

Audit Committee Meeting

Thursday, 20 April 2023

Date: Thursday, 20 April 2023

Time: 4:00pm

**Location: Council Chambers
Clarendon Street
Derby**



Order Of Business

| | | |
|-----------|---|------------|
| 1 | Declaration of Opening, Announcement of Visitors | 3 |
| 2 | Attendance via Telephone/Instantaneous Communications | 3 |
| 3 | Announcements by Presiding Person without Discussion | 3 |
| 4 | Disclosure of Interests | 3 |
| 4.1 | Declaration of Financial Interests | 4 |
| 4.2 | Declaration of Proximity Interests | 4 |
| 4.3 | Declaration of Impartiality Interests..... | 4 |
| 5 | Petitions, Deputations, Presentations and Submissions | 4 |
| 6 | Confirmation of Minutes of Previous Meetings | 4 |
| 7 | Reports | 5 |
| 7.1 | ANNUAL FINANCIAL REPORT 2021-2022 | 5 |
| 7.2 | ACCOUNTS FOR PAYMENT - MARCH 2023..... | 103 |
| 7.3 | STATEMENT OF FINANCIAL ACTIVITY - MARCH 2023 | 137 |
| 7.4 | Compliance Reports - Councillor Meeting Attendance..... | 171 |
| 7.5 | Compliance Reports - Council Minute Management..... | 177 |
| 8 | New Business of an Urgent Nature | 214 |
| 9 | New and Emerging Items for Discussion | 214 |
| 10 | Matters for which the Meeting may Be Closed (Confidential Matters) | 215 |
| 10.1 | RATES OUTSTANDING MARCH 2023 | 215 |
| 10.2 | SUNDRY DEBTORS MARCH 2023..... | 216 |
| 11 | Date of Next Meeting | 217 |
| 12 | Closure of Meeting | 217 |

**MINUTES OF SHIRE OF DERBY / WEST KIMBERLEY
AUDIT COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBERS, CLARENDON STREET, DERBY
ON THURSDAY, 20 APRIL 2023 AT 4:00PM**

- PRESENT:** Cr Geoff Haerewa (Shire President), Cr Peter McCumstie (Deputy Shire President) and Cr Keith Bedford (via MS Teams).
- IN ATTENDANCE:** Neil Hartley (Director of Strategic Business), Wayne Neate (Director Technical and Development Services), Christie Mildenhall (Acting Director of Community Services), Tamara Clarkson (Acting Director of Corporate Services)(via MS Teams) Mark Chadwick (Manager of Development Services - entered the meeting at 4:56pm) and Sarah Smith (Executive Services Coordinator).
- VISITORS:** Cr Paul White, Krushna Hirani – RSM Australia – Manager- Assurance & Advisory, Amit Kabra – RSM Australia – Partner and Reagan Lau – Office of Auditor General – Assistant Director.
- GALLERY:** Nil
- APOLOGIES:** Cr Andrew Twaddle
- APPROVED LEAVE OF ABSENCE:** Cr Pat Riley
- ABSENT:** Nil

1 DECLARATION OF OPENING, ANNOUNCEMENT OF VISITORS

The meeting was opened at 4:05pm by Geoff Haerewa.

2 ATTENDANCE VIA TELEPHONE/INSTANTANEOUS COMMUNICATIONS

An Elected Member may attend committee meetings by electronic means if the member is authorised to do so by the President or the Council. Electronic means attendance can only be authorised for up to half of the in-person meetings an individual Elected Member has attended in total, in the prior “rolling 12 months” period. Authorisation can only be provided if the location and the equipment to be used by the Elected Member are suitable to enable effectively, and where necessary confidential, engagement in the meeting’s deliberations and communications.

- Cr Keith Bedford.

3 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

- Nil

4 DISCLOSURE OF INTERESTS

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

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

4.1 Declaration of Financial Interests

- Nil.

4.2 Declaration of Proximity Interests

- Nil.

4.3 Declaration of Impartiality Interests

- Nil.

5 PETITIONS, DEPUTATIONS, PRESENTATIONS AND SUBMISSIONS

- Audit Exit Interview
 - Krushna Hirani – RSM Australia – Manager- Assurance & Advisory
 - Amit Kabra – RSM Australia – Partner
 - Reagan Lau – Office of Auditor General – Assistant Director

6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

COMMITTEE RESOLUTION AC37/23

Moved: Cr Peter McCumstie

Seconded: Cr Keith Bedford

That the Minutes of the Audit Committee Meeting held at the Council Chambers, Clarendon Street, Derby, on 23 March 2023 be CONFIRMED.

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

Against: Nil

CARRIED 3/0

7 REPORTS

7.1 ANNUAL FINANCIAL REPORT 2021-2022

File Number: 4105

Author: Tamara Clarkson, Acting Director of Corporate Services

Responsible Officer: Amanda Dexter, Chief Executive Officer

Authority/Discretion: Legislative

SUMMARY

To consider and accept the audited Annual Financial Report and the Office of the Auditor General's (OAG) Independent Audit Report of the Shire of Derby / West Kimberley for the financial year ended the 30 June 2022 (having been received by the Shire on 5 April 2023).

DISCLOSURE OF ANY INTEREST

Nil by Author or Responsible Officer.

BACKGROUND

Council is required to accept the Audited Financial Report which will be included as part of the Annual Report.

Each year, the Shire is required to produce its Annual Financial Report and send the report to the Shire's auditor by 30 September (Section 6.4 (3) of the *Local Government Act 1995*). The Office of Auditor General appointed RSM as the Shire's auditors. They have now completed the audit and have provided their Independent Auditor Report and Management Report.

Shire staff together with consultants, Moore Australia worked in collaboration to prepare the financial statements that were presented to the auditors.

STATUTORY ENVIRONMENT

The *Local Government Act 1995* sets out the requirements for the preparation of the annual financial report as follows:

Section 6.4 (1) and (2) requires the Shire to prepare an annual financial report for the preceding financial year which is to be presented in the manner and form prescribed.

Section 6.4 (3) requires the Shire to submit to its auditor the accounts balanced up to the last day of the preceding financial year and to submit the annual financial report by 30 September.

Section 5.53(2)(f) and 5.53(2)(h) requires the Shire to prepare an annual report that includes the financial report and auditor's report for the financial year.

Section 5.54 requires the Shire to accept the annual report for a financial year by no later than 31 December after that financial year; unless the auditor's report is not available in time, then it is to be accepted no later than two months after the auditor's report becomes available.

Regulation 51(2) of the *Local Government (Financial Management) Regulations 1996* requires a local government to submit a copy of the annual financial report to the Department within 30 days of Local Government receiving the auditor's opinion on the financial position and the results of the operations of the local government.

Regulation 10(1) of the *Local Government (Audit) Regulations 1996* requires the auditors to submit an audit report to the persons specified in section 7.9(1) of the LGA within 30 days of completing the audit.

Regulation 10(2) and 10(3) of the *Local Government (Audit) Regulations 1996* provides full details about what the auditor's report is required to report on. The report is to include any material matters that, in the opinion of the auditor, indicate significant adverse trends in the financial position or the financial management practices. It must also report on any matters indicating non-compliance with Part 6 of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*, or applicable financial controls in any other written law.

Regulation 10(4) of the *Local Government (Audit) Regulations 1996* considers where appropriate, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) of the *Local Government Act 1995* with the auditor's report.

All statutory requirements related to the Annual Financial Report 2021/2022 have been met.

POLICY IMPLICATIONS

The Annual Financial Statements are prepared in accordance with the Australian Accounting Standards and comply with the Shire's Significant Accounting Policy which provides requirements on how transactions are performed or treated in an accounting context.

FINANCIAL IMPLICATIONS

The Annual Financial Statements set out the operating results for the Shire for the year ended 30 June 2022 and the assets and liabilities as at that date, together with other relevant financial information.

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

CONSULTATION

Office of the Auditor General

RSM, contracted by OAG to conduct audit

Moore WA, the Shire's financial services provider

COMMENT

The independent audit report issued by OAG is an unqualified report.

RSM has 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 2021/22:

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 of the Financial Statement shows the extent to which operating expenditure has exceeded Operating Revenue during the financial year, resulting in an operating deficit of \$(256,569).

Statement of Financial Position

The Statement of Financial Position income of the Financial Statement total equity of \$327,780,339.

Statement of Changes in Equity

The Statement of Comprehensive Income of the Financial Statement shows the extent to which operating expenditure has exceeded Operating Revenue during the financial year, resulting in an operating surplus of \$256,569.

Statement of Cash Flows

The Statement of Cash Flows of the Financial Statement indicates a decrease in cash flow of \$2,401,120 over the financial year leaving a total balance of Cash and Cash equivalents being \$11,335,343.

Rate Setting Statement






The Rate Setting Statement of the Financial Statement show a total surplus to be carried through to the 2022/23 year of \$2,538,157.

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.

VOTING REQUIREMENT

Absolute majority

ATTACHMENTS

1. Annual Financial Report 2021/2022 [↓](#) 
2. Independent Auditor's Report - 30 June 2022 [↓](#) 
3. Financial Audit Management Letter Attachment A - 30 June 2022 [↓](#) 
4. Information Systems Management Letter Attachment B - 30 June 2022 [↓](#) 
5. Auditor's Closing Report - 30 June 2022 [↓](#) 

COMMITTEE RESOLUTION AC38/23

Moved: Cr Geoff Haerewa

Seconded: Cr Peter McCumstie

That the Audit Committee recommends that Council by an ABSOLUTE MAJORITY:

1. Adopts the audited Annual Financial Report 2021-2022; and
2. Notes the Independent Audit Report and Auditor's Closing Report and requires that the Chief Executive Officer reports to the Audit Committee through its meeting agenda Status Report, on progress being made with the Audit's Internal Control Findings, and that the CEO's priority for action should mirror those expressed by the auditor (vis. firstly 'significant', then 'moderate', then 'minor').

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

Against: Nil

CARRIED 3/0 BY ABSOLUTE MAJORITY

Krushna Hirani – RSM Australia – Manager- Assurance & Advisory, Amit Kabra – RSM Australia – Partner and Reagan Lau – Office of Auditor General – Assistant Director left the meeting at 4:49pm.

SHIRE OF DERBY/WEST KIMBERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

| | |
|---|----|
| Certification of Financial Report | 2 |
| Statement of Comprehensive Income by Nature or Type | 3 |
| Statement of Financial Position | 4 |
| Statement of Changes in Equity | 5 |
| Statement of Cash Flows | 6 |
| Rate Setting Statement | 7 |
| Index of Notes to the Financial Report | 8 |
| Independent Auditor's Report | 48 |

The Shire of Derby/West Kimberley conducts the operations of a local government with the following community vision:

A place where people want to live, invest, visit and return to.

Principal place of business:
30 Loch Street
Derby WA 6728

**SHIRE OF DERBY/WEST KIMBERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

*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 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Derby/West Kimberley at 30 June 2022 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 17 day of April 2023



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 2022**

| | NOTE | 2022 Actual \$ | 2022 Budget \$ | Restated* 2021 Actual \$ |
|---|------------|----------------------|----------------------|-----------------------------------|
| Revenue | | | | |
| Rates | 22(a),2(a) | 7,626,940 | 7,678,514 | 7,365,244 |
| Operating grants, subsidies and contributions | 2(a) | 9,707,898 | 5,971,350 | 9,572,828 |
| Fees and charges | 21(c),2(a) | 4,673,497 | 4,180,441 | 3,705,444 |
| Interest earnings | 2(a) | 163,817 | 225,000 | 261,755 |
| Other revenue | 2(a) | 757,070 | 156,254 | 669,882 |
| | | 22,929,222 | 18,211,559 | 21,575,153 |
| Expenses | | | | |
| Employee costs | | (8,412,576) | (9,498,560) | (6,868,307) |
| Materials and contracts | | (7,664,294) | (8,626,979) | (7,583,028) |
| Utility charges | | (839,837) | (884,529) | (909,609) |
| Depreciation | 8(a) | (7,806,061) | (7,131,200) | (7,268,331) |
| Finance costs | 2(b) | (442,451) | (135,801) | (354,941) |
| Insurance | | (1,161,903) | (1,167,763) | (979,070) |
| Other expenditure | 2(b) | (562,219) | (490,508) | (749,530) |
| | | (26,889,341) | (27,935,340) | (24,712,816) |
| | | (3,960,119) | (9,723,781) | (3,137,663) |
| Capital grants, subsidies and contributions | 2(a) | 3,630,762 | 22,040,788 | 1,054,897 |
| Profit on asset disposals | 8(b) | 73,329 | 0 | 28,788 |
| Loss on asset disposals | 8(b) | (6,505) | 0 | (199,314) |
| Loss on revaluation of Other infrastructure- footpaths | 7(a) | 0 | 0 | (1,394,281) |
| | | 3,697,586 | 22,040,788 | (509,910) |
| Net result for the period | 21(b) | (262,533) | 12,317,007 | (3,647,573) |
| Other comprehensive income for the period | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Changes in asset revaluation surplus | 14 | 519,102 | 0 | 146,235,551 |
| Total other comprehensive income for the period | | 519,102 | 0 | 146,235,551 |
| Total comprehensive income for the period | | 256,569 | 12,317,007 | 142,587,978 |

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

*Restated 2021 Actual refer to Note 27 Correction of Prior Period Error.

**SHIRE OF DERBY/WEST KIMBERLEY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022**

| | NOTE | 2022 \$ | Restated* 2021 \$ | Restated* 1 July 2020 \$ |
|--------------------------------------|------|--------------------|-------------------------|--------------------------------|
| CURRENT ASSETS | | | | |
| Cash and cash equivalents | 3 | 11,335,343 | 8,934,223 | 6,235,956 |
| Trade and other receivables | 4 | 2,191,887 | 2,625,530 | 3,824,167 |
| Inventories | 5 | 49,353 | 32,395 | 54,679 |
| TOTAL CURRENT ASSETS | | 13,576,583 | 11,592,148 | 10,114,802 |
| NON-CURRENT ASSETS | | | | |
| Trade and other receivables | 4 | 110,862 | 108,614 | 123,754 |
| Property, plant and equipment | 6 | 47,165,700 | 47,462,841 | 39,665,016 |
| Infrastructure | 7 | 285,983,108 | 285,681,107 | 153,313,640 |
| TOTAL NON-CURRENT ASSETS | | 333,259,670 | 333,252,562 | 193,102,410 |
| TOTAL ASSETS | | 346,836,253 | 344,844,710 | 203,217,212 |
| CURRENT LIABILITIES | | | | |
| Trade and other payables | 9 | 7,031,364 | 3,649,766 | 3,681,924 |
| Other liabilities | 10 | 2,611,951 | 1,001,277 | 529,572 |
| Borrowings | 11 | 381,779 | 368,840 | 373,274 |
| Employee related provisions | 12 | 691,514 | 578,267 | 558,741 |
| Other provisions | 13 | 130,237 | 0 | |
| TOTAL CURRENT LIABILITIES | | 10,846,845 | 5,598,150 | 5,143,511 |
| NON-CURRENT LIABILITIES | | | | |
| Borrowings | 11 | 2,684,742 | 3,066,521 | 3,435,361 |
| Employee related provisions | 12 | 59,355 | 159,406 | 81,031 |
| Other provisions | 13 | 5,464,972 | 8,496,863 | 9,621,517 |
| TOTAL NON-CURRENT LIABILITIES | | 8,209,069 | 11,722,790 | 13,137,909 |
| TOTAL LIABILITIES | | 19,055,914 | 17,320,940 | 18,281,420 |
| NET ASSETS | | 327,780,339 | 327,523,770 | 184,935,792 |
| EQUITY | | | | |
| Retained surplus | | 60,689,982 | 60,952,515 | 64,073,235 |
| Reserve accounts | 25 | 975,801 | 975,801 | 1,502,654 |
| Revaluation surplus | 14 | 266,114,556 | 265,595,454 | 119,359,903 |
| TOTAL EQUITY | | 327,780,339 | 327,523,770 | 184,935,792 |

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

*Restated 1 July 2020 refer to Note 27 Correction of Prior Period Error.

*Restated 30 June 2021 refer to Note 27 Correction of Prior Period Error.

SHIRE OF DERBY/WEST KIMBERLEY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

| | NOTE | RETAINED SURPLUS \$ | RESERVE ACCOUNTS \$ | REVALUATION SURPLUS \$ | TOTAL EQUITY \$ |
|--|--------|---------------------------|---------------------------|------------------------------|-----------------------|
| Balance as at 1 July 2020 | | 66,097,921 | 1,502,654 | 119,359,903 | 186,960,478 |
| Correction of prior period error | 27 | (2,024,686) | 0 | 0 | (2,024,686) |
| Restated balance at the beginning of the financial year | | 64,073,235 | 1,502,654 | 119,359,903 | 184,935,792 |
| Comprehensive income for the period | | | | | |
| Restated net result for the period | | (3,647,573) | 0 | 0 | (3,647,573) |
| Restated other comprehensive income for the period | 14, 27 | 0 | 0 | 146,235,551 | 146,235,551 |
| Total comprehensive income for the period | | (3,647,573) | 0 | 146,235,551 | 142,587,978 |
| Transfers from reserves | 25 | 526,853 | (526,853) | 0 | 0 |
| Restated balance as at 30 June 2021 | 27 | 60,952,515 | 975,801 | 265,595,454 | 327,523,770 |
| Comprehensive income for the period | | | | | |
| Net result for the period | | (262,533) | 0 | 0 | (262,533) |
| Other comprehensive income for the period | 14 | 0 | 0 | 519,102 | 519,102 |
| Total comprehensive income for the period | | (262,533) | 0 | 519,102 | 256,569 |
| Balance as at 30 June 2022 | | 60,689,982 | 975,801 | 266,114,556 | 327,780,339 |

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 2022**

| NOTE | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|--|-------------------------|----------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts | | | |
| Rates | 7,382,061 | 7,678,514 | 9,014,722 |
| Operating grants, subsidies and contributions | 9,658,549 | 4,543,559 | 9,545,810 |
| Fees and charges | 4,699,436 | 4,180,441 | 3,640,102 |
| Interest received | 163,817 | 225,000 | 261,755 |
| Goods and services tax received | 497,247 | 0 | 939,663 |
| Other revenue | 757,070 | 156,254 | 669,882 |
| | <u>23,158,180</u> | <u>16,783,768</u> | <u>24,071,934</u> |
| Payments | | | |
| Employee costs | (8,355,346) | (9,498,560) | (6,740,546) |
| Materials and contracts | (3,605,416) | (8,626,979) | (8,230,785) |
| Utility charges | (839,837) | (884,529) | (909,609) |
| Finance costs | (238,193) | (135,801) | (117,250) |
| Insurance paid | (1,161,903) | (1,167,763) | (979,070) |
| Goods and services tax paid | (629,855) | 0 | (846,763) |
| Other expenditure | (442,534) | (490,508) | (749,530) |
| | <u>(15,273,084)</u> | <u>(20,804,140)</u> | <u>(18,573,553)</u> |
| Net cash provided by (used in) operating activities | 15(b) 7,885,096 | (4,020,372) | 5,498,381 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Payments for purchase of property, plant & equipment | 6(a) (1,027,848) | (1,635,286) | (774,846) |
| Payments for construction of infrastructure | 7(a) (9,537,915) | (23,342,110) | (3,589,428) |
| Non-operating grants, subsidies and contributions | 5,329,129 | 22,040,788 | 1,828,621 |
| Proceeds from sale of property, plant & equipment | 8(b) 121,498 | 90,400 | 108,813 |
| Net cash provided by (used in) investing activities | (5,115,136) | (2,846,208) | (2,426,840) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Repayment of borrowings | 24(a) (368,840) | (368,840) | (373,274) |
| Net cash provided by (used in) financing activities | (368,840) | (368,840) | (373,274) |
| Net increase (decrease) in cash held | 2,401,120 | (7,235,420) | 2,698,267 |
| Cash at beginning of year | 8,934,223 | 8,934,223 | 6,235,956 |
| Cash and cash equivalents at the end of the year | 15(a) <u>11,335,343</u> | <u>1,698,803</u> | <u>8,934,223</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 2022

| | NOTE | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|--|-------|----------------------|----------------------|----------------------|
| NET CURRENT ASSETS - At start of financial year - surplus/(deficit) | 23(b) | 5,789,478 | 5,586,629 | 3,841,911 |
| OPERATING ACTIVITIES | | | | |
| Revenue from operating activities (excluding general rate) | | | | |
| Operating grants, subsidies and contributions | | 9,707,898 | 5,971,350 | 9,572,828 |
| Fees and charges | | 4,673,497 | 4,180,441 | 3,705,444 |
| Interest earnings | | 163,817 | 225,000 | 261,755 |
| Other revenue | | 757,070 | 156,254 | 669,882 |
| Profit on asset disposals | 8(b) | 73,329 | 0 | 28,788 |
| | | 15,375,611 | 10,533,045 | 14,238,697 |
| Expenditure from operating activities | | | | |
| Employee costs | | (8,412,576) | (9,498,560) | (6,868,307) |
| Materials and contracts | | (7,664,294) | (8,626,979) | (7,583,028) |
| Utility charges | | (839,837) | (884,529) | (909,609) |
| Depreciation | | (7,806,061) | (7,131,200) | (7,268,331) |
| Finance costs | | (442,451) | (135,801) | (354,941) |
| Insurance | | (1,161,903) | (1,167,763) | (979,070) |
| Other expenditure | | (562,219) | (490,508) | (749,530) |
| Loss on asset disposals | 8(b) | (6,505) | 0 | (199,314) |
| Loss on revaluation of non-current assets | | 0 | 0 | (1,394,281) |
| | | (26,895,846) | (27,935,340) | (26,306,411) |
| Non-cash amounts excluded from operating activities | 23(a) | 7,824,317 | 7,131,200 | 9,697,022 |
| Amount attributable to operating activities | | (3,695,918) | (10,271,095) | (2,370,692) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | | 3,630,762 | 22,040,788 | 1,054,897 |
| Proceeds from disposal of assets | 8(b) | 121,498 | 90,400 | 108,813 |
| Purchase of property, plant and equipment | 6(a) | (1,027,848) | (1,635,286) | (774,846) |
| Purchase and construction of infrastructure | 7(a) | (9,537,915) | (23,342,110) | (3,589,428) |
| Amount attributable to investing activities | | (6,813,503) | (2,846,208) | (3,200,564) |
| FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 24(a) | (368,840) | (368,840) | (373,274) |
| Transfers from reserves (restricted assets) | 25 | 0 | 221,000 | 526,853 |
| Amount attributable to financing activities | | (368,840) | (147,840) | 153,579 |
| Surplus/(deficit) before imposition of general rates | | (5,088,783) | (7,678,514) | (1,575,766) |
| Total amount raised from general rates | 22(a) | 7,626,940 | 7,678,514 | 7,365,244 |
| Surplus/(deficit) after imposition of general rates | 23(b) | 2,538,157 | 0 | 5,789,478 |

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

**SHIRE OF DERBY/WEST KIMBERLEY
FOR THE YEAR ENDED 30 JUNE 2022
INDEX OF NOTES TO THE FINANCIAL REPORT**

| | | |
|--|--|----|
| Note 1 | Basis of Preparation | 9 |
| Note 2 | Revenue and Expenses | 10 |
| Note 3 | Cash and Cash Equivalents | 12 |
| Note 4 | Trade and Other Receivables | 13 |
| Note 5 | Inventories | 13 |
| Note 6 | Property, Plant and Equipment | 14 |
| Note 7 | Infrastructure | 16 |
| Note 8 | Fixed Assets | 18 |
| Note 9 | Trade and Other Payables | 21 |
| Note 10 | Other Liabilities | 22 |
| Note 11 | Borrowings | 23 |
| Note 12 | Employee Related Provisions | 24 |
| Note 13 | Other Provisions | 25 |
| Note 14 | Revaluation Surplus | 26 |
| Note 15 | Notes to the Statement of Cash Flows | 27 |
| Note 16 | Contingent Liabilities | 28 |
| Note 17 | Related Party Transactions | 29 |
| Note 18 | Financial Risk Management | 32 |
| Note 19 | Events Occurring After the End of the Reporting Period | 35 |
| Note 20 | Other Significant Accounting Policies | 36 |
| Note 21 | Function and Activity | 37 |
| Information required by legislation | | |
| Note 22 | Rating Information | 40 |
| Note 23 | Rate Setting Statement Information | 43 |
| Note 24 | Borrowing and Lease Liabilities | 44 |
| Note 25 | Reserve accounts | 45 |
| Note 26 | Trust Funds | 46 |
| Note 27 | Correction of error | 47 |

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have 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.

Judgements and 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:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation of provisions

Comparative figures are, where appropriate, reclassified to be comparable with figures presented in the current year.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant 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 | Timing of revenue recognition |
|---|--|--------------------------------------|--|---|---|
| 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 | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared When assets are controlled |
| Grants with no contract commitments | General appropriations and contributions with no reciprocal commitment | No obligations | Not applicable | Not applicable | |
| 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 | On payment and issue of the licence, registration or approval |
| Property hire and entry | Use of halls and facilities | Single point in time | In full in advance | Refund if event cancelled within 7 days | 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 | Output method based on provision of service or completion of works |

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature or types of goods or services is provided in the table below:

For the year ended 30 June 2022

| Nature or type | Contracts with customers | Capital grant/contributions | Statutory Requirements | Other | Total |
|---|--------------------------|-----------------------------|------------------------|------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Rates | 0 | 0 | 7,626,940 | 0 | 7,626,940 |
| Operating grants, subsidies and contributions | 1,950,199 | 0 | 0 | 7,757,699 | 9,707,898 |
| Fees and charges | 2,684,303 | 0 | 1,867,455 | 121,739 | 4,673,497 |
| Interest earnings | 0 | 0 | 149,395 | 14,422 | 163,817 |
| Other revenue | 283,459 | 0 | 0 | 473,611 | 757,070 |
| Non-operating grants, subsidies and contributions | 542,284 | 3,088,478 | 0 | 0 | 3,630,762 |
| Total | 5,460,245 | 3,088,478 | 9,643,790 | 8,367,471 | 26,559,984 |

For the year ended 30 June 2021

| Nature or type | Contracts with customers | Capital grant/contributions | Statutory Requirements | Other | Total |
|---|--------------------------|-----------------------------|------------------------|------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Rates | 0 | 0 | 7,365,244 | 0 | 7,365,244 |
| Operating grants, subsidies and contributions | 3,069,500 | 0 | 0 | 6,503,328 | 9,572,828 |
| Fees and charges | 1,778,332 | 0 | 1,553,054 | 374,058 | 3,705,444 |
| Interest earnings | 0 | 0 | 238,542 | 23,213 | 261,755 |
| Other revenue | 315,505 | 0 | 0 | 354,377 | 669,882 |
| Non-operating grants, subsidies and contributions | 206,717 | 848,180 | 0 | 0 | 1,054,897 |
| Total | 5,370,054 | 848,180 | 9,156,840 | 7,254,976 | 22,630,050 |

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

2. REVENUE AND EXPENSES (Continued)

| | Note | 2022 Actual | 2022 Budget | 2021 Actual |
|--|-------|----------------|----------------|----------------|
| Interest earnings | | | | |
| Interest on reserve funds | | 0 | 0 | 17,511 |
| Rates instalment and penalty interest (refer Note 22(c)) | | 149,395 | 225,000 | 238,542 |
| Other interest earnings | | 14,422 | 0 | 5,702 |
| | | 163,817 | 225,000 | 261,755 |
| (b) Expenses | | | | |
| Auditors remuneration | | | | |
| - Audit of the Annual Financial Report | | 69,000 | 66,300 | 65,000 |
| - Other services | | 2,500 | 0 | 3,900 |
| | | 71,500 | 66,300 | 68,900 |
| Finance costs | | | | |
| Borrowings | 24(a) | 124,835 | 115,801 | 117,250 |
| Other | | 0 | 20,000 | 0 |
| Other provisions: unwinding of discount | 13 | 317,616 | 0 | 237,691 |
| | | 442,451 | 135,801 | 354,941 |
| Other expenditure | | | | |
| Impairment losses on rates receivables | | 30,179 | 0 | 228,658 |
| Impairment losses on receivables from contracts with customers | | 6,327 | 0 | 141,887 |
| Sundry expenses | | 525,713 | 490,508 | 378,985 |
| | | 562,219 | 490,508 | 749,530 |

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

3. CASH AND CASH EQUIVALENTS

| Note | 2022 | 2021 |
|--|-------------------|------------------|
| | \$ | \$ |
| Cash at bank and on hand | 10,359,542 | 7,661,934 |
| Term deposits | 975,801 | 1,272,289 |
| Total cash and cash equivalents | 11,335,343 | 8,934,223 |
| Held as | | |
| - Unrestricted cash and cash equivalents | 10,359,542 | 7,958,422 |
| - Restricted cash and cash equivalents | 975,801 | 975,801 |
| | 11,335,343 | 8,934,223 |

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 that are readily convertible to known amounts of cash and which are subject to an insignificant risk 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 financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. 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 and for which no liability has been recognised.

Details of restrictions on financial assets can be found at Note 15.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

4. TRADE AND OTHER RECEIVABLES

| Note | 2022 \$ | 2021 \$ |
|--|------------|------------|
| Current | | |
| Rates receivable | 1,779,222 | 2,274,863 |
| Trade and other receivables | 966,217 | 1,077,423 |
| GST receivable | 242,237 | 109,629 |
| Allowance for credit losses of trade and other receivables | (374,162) | (367,835) |
| Allowance for credit losses of rates receivables | (488,162) | (468,550) |
| Accrued income | 66,535 | 0 |
| | 2,191,887 | 2,625,530 |
| Non-current | | |
| Pensioner's rates and ESL deferred | 110,862 | 108,614 |
| | 110,862 | 108,614 |

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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 18.

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.

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.

5. INVENTORIES

| Current | 2022 \$ | 2021 \$ |
|--|------------|------------|
| Fuel and materials | 49,353 | 32,395 |
| | 49,353 | 32,395 |
| The following movements in inventories occurred during the year: | | |
| Balance at beginning of year | 32,395 | 54,679 |
| Inventories expensed during the year | (91,907) | (90,554) |
| Additions to inventory | 108,865 | 68,270 |
| Balance at end of year | 49,353 | 32,395 |

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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

6. 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.

| | Note | Land | Buildings | Total land and buildings | Furniture and equipment | Plant and equipment | Computer equipment | Total property, plant and equipment |
|--|------|-----------|------------|--------------------------|-------------------------|---------------------|--------------------|-------------------------------------|
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| *Restated balance at 1 July 2020 | 27 | 3,450,000 | 34,653,194 | 38,103,194 | 16,240 | 1,468,245 | 77,337 | 39,665,016 |
| Additions | | 0 | 665,726 | 665,726 | 31,169 | 77,951 | 0 | 774,846 |
| Disposals | | 0 | (276,226) | (276,226) | 0 | (3,113) | 0 | (279,339) |
| Revaluation increments / (decrements) transferred to revaluation surplus | | 763,000 | 8,731,138 | 9,494,138 | 0 | 0 | 0 | 9,494,138 |
| Depreciation | 8(a) | 0 | (950,099) | (950,099) | (3,863) | (265,758) | (29,084) | (1,248,804) |
| Transfers | | 0 | (974,185) | (974,185) | 48,253 | 31,169 | (48,253) | (943,016) |
| Restated balance at 30 June 2021 | 27 | 4,213,000 | 41,849,548 | 46,062,548 | 91,799 | 1,308,494 | 0 | 47,462,841 |
| Comprises: | | | | | | | | |
| Gross balance amount at 30 June 2021 | | 4,213,000 | 41,849,548 | 46,062,548 | 254,459 | 2,260,586 | 0 | 48,577,593 |
| Accumulated depreciation at 30 June 2021 | | 0 | 0 | 0 | (162,660) | (952,092) | 0 | (1,114,752) |
| Restated balance at 30 June 2021 | 27 | 4,213,000 | 41,849,548 | 46,062,548 | 91,799 | 1,308,494 | 0 | 47,462,841 |
| Additions | | 0 | 500,948 | 500,948 | 66,807 | 460,093 | 0 | 1,027,848 |
| Disposals | | 0 | 0 | 0 | 0 | (54,674) | 0 | (54,674) |
| Depreciation | 8(a) | 0 | (970,090) | (970,090) | (34,488) | (265,737) | 0 | (1,270,315) |
| Balance at 30 June 2022 | | 4,213,000 | 41,380,406 | 45,593,406 | 124,118 | 1,448,176 | 0 | 47,165,700 |
| Comprises: | | | | | | | | |
| Gross balance amount at 30 June 2022 | | 4,213,000 | 42,350,496 | 46,563,496 | 321,266 | 2,584,067 | 0 | 49,468,829 |
| Accumulated depreciation at 30 June 2022 | | 0 | (970,090) | (970,090) | (197,148) | (1,135,891) | 0 | (2,303,129) |
| Balance at 30 June 2022 | | 4,213,000 | 41,380,406 | 45,593,406 | 124,118 | 1,448,176 | 0 | 47,165,700 |

*At 30 June 2021, landfill assets were reclassified to Infrastructure, refer to Note 7 and Note 27.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

| Asset Class | Fair Value Hierarchy | Valuation Technique | Basis of Valuation | Date of Last Valuation | Inputs Used |
|--------------------------------|-----------------------------|---|-------------------------------|-------------------------------|---|
| (i) Fair Value | | | | | |
| Land and buildings | | | | | |
| 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 | Replacement cost method | Independent registered valuer | June 2021 | Perth based construction rates with appropriate district allowance applied to each location |
| (ii) Cost | | | | | |
| Furniture and equipment | | Not Applicable | At cost | July 2019 | Not Applicable |
| Plant and equipment | | Not Applicable | At cost | July 2019 | Not Applicable |

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

7. 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.

| | Note | Infrastructure - roads | Other infrastructure - drainage | Other infrastructure - footpaths | Other infrastructure - land & parks | Other infrastructure - wharf | Other infrastructure - airports | Other infrastructure - other structures | Other infrastructure - landfill assets | Total Infrastructure |
|--|------|------------------------|---------------------------------|----------------------------------|-------------------------------------|------------------------------|---------------------------------|---|--|----------------------|
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| *Restated balance at 1 July 2020 | 27 | 113,733,423 | 4,368,470 | 2,430,994 | 1,385,184 | 3,552,465 | 15,356,310 | 8,857,680 | 3,629,114 | 153,313,640 |
| Additions | | 3,396,131 | 0 | 273 | 7,040 | 73,693 | 0 | 112,291 | 0 | 3,589,428 |
| Revaluation increments / (decrements) transferred to revaluation surplus | | 105,229,595 | (2,298,096) | (192,005) | 2,123,530 | 17,705,999 | 13,467,942 | (128,506) | (659,628) | 135,248,831 |
| Revaluation (loss) / reversals transferred to profit or loss | | 0 | 0 | (1,394,281) | 0 | 0 | 0 | 0 | 0 | (1,394,281) |
| Depreciation | 8(a) | (3,338,465) | (666,807) | (69,614) | (109,362) | (187,146) | (912,029) | (598,973) | (137,131) | (6,019,527) |
| Transfers | | (12,774) | 0 | (191,231) | 0 | 37,445 | 988,890 | 120,686 | 0 | 943,016 |
| Restated balance at 30 June 2021 | 27 | 219,007,910 | 1,403,567 | 584,136 | 3,406,392 | 21,182,456 | 28,901,113 | 8,363,178 | 2,832,355 | 285,681,107 |
| 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 | 8,557,378 | 291,406,130 |
| Accumulated depreciation at 30 June 2021 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (5,725,023) | (5,725,023) |
| Restated balance at 30 June 2021 | 27 | 219,007,910 | 1,403,567 | 584,136 | 3,406,392 | 21,182,456 | 28,901,113 | 8,363,178 | 2,832,355 | 285,681,107 |
| Additions | | 7,701,714 | 1,042,267 | 201,190 | 36,681 | 200,529 | 5,880 | 349,654 | 0 | 9,537,915 |
| Revaluation increments / (decrements) transferred to revaluation surplus | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,210,251) | (1,210,251) |
| Impairment (losses) / reversals | 14 | (1,199,320) | (290,597) | 0 | 0 | 0 | 0 | 0 | 0 | (1,489,917) |
| Depreciation | 8(a) | (4,498,885) | (53,609) | (29,917) | (157,476) | (634,957) | (603,832) | (437,094) | (119,976) | (6,535,746) |
| Balance at 30 June 2022 | | 221,011,419 | 2,101,628 | 755,409 | 3,285,597 | 20,748,028 | 28,303,161 | 8,275,738 | 1,502,128 | 285,983,108 |
| Comprises: | | | | | | | | | | |
| Gross balance at 30 June 2022 | | 225,510,304 | 2,155,237 | 785,326 | 3,443,073 | 21,382,985 | 28,906,993 | 8,712,832 | 5,662,972 | 296,559,722 |
| Accumulated depreciation at 30 June 2022 | | (4,498,885) | (53,609) | (29,917) | (157,476) | (634,957) | (603,832) | (437,094) | (4,160,844) | (10,576,614) |
| Balance at 30 June 2022 | | 221,011,419 | 2,101,628 | 755,409 | 3,285,597 | 20,748,028 | 28,303,161 | 8,275,738 | 1,502,128 | 285,983,108 |

*Landfill assets have been reclassified from PPE as at 30 June 2021. Refer to Note 6 and Note 27.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

7. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

| Asset Class | Fair Value Hierarchy | Valuation Technique | Basis of Valuation | Date of Last Valuation | Inputs Used |
|--|-----------------------------|---|--|-------------------------------|---|
| (i) Fair Value | | | | | |
| Infrastructure - roads | Level 3 | Cost approach using current 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 current 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 current 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 current 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 current 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 current 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 current replacement cost | Independent valuation | June 2021 | Construction costs and current condition, residual values and remaining useful life assessments |
| Other infrastructure - landfill assets | Level 3 | Cost approach using depreciated replacement cost and using discounted cash flow methodology for make good estimates | Management valuation utilising independent estimates of future make good costs | June 2022 | Construction costs including discounted future make good cost estimates and remaining useful life estimates |

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

8. FIXED ASSETS

| (a) Depreciation | Note | 2022 Actual \$ | 2022 Budget \$ | Restated 2021 Actual \$ |
|---|------|----------------------|----------------------|----------------------------------|
| Buildings | 6(a) | 970,090 | 950,099 | 950,099 |
| Furniture and equipment | 6(a) | 34,488 | 4,067 | 3,863 |
| Plant and equipment | 6(a) | 265,737 | 265,759 | 265,758 |
| Computer equipment | 6(a) | 0 | 29,084 | 29,084 |
| Infrastructure - roads | 7(a) | 4,498,885 | 3,338,465 | 3,338,465 |
| Other infrastructure- drainage | 7(a) | 53,609 | 666,807 | 666,807 |
| Other infrastructure- footpaths | 7(a) | 29,917 | 69,614 | 69,614 |
| Other infrastructure - land & parks | 7(a) | 157,476 | 109,157 | 109,362 |
| Other infrastructure - wharf | 7(a) | 634,957 | 187,146 | 187,146 |
| Other infrastructure - airports | 7(a) | 603,832 | 912,029 | 912,029 |
| Other infrastructure - other structures | 7(a) | 437,094 | 598,973 | 598,973 |
| Other infrastructure - landfill assets | 7(a) | 119,976 | 0 | 137,131 |
| | | 7,806,061 | 7,131,200 | 7,268,331 |

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 |
| Infrastructure roads | 8 to 100 years |
| Other infrastructure - drainage | 40 years |
| Other infrastructure - footpaths | 26 years |
| Other infrastructure - land & parks | 25 years |
| Other infrastructure - wharf | 35 years |
| Other infrastructure - airports | 8 to 65 years |
| Other infrastructure - other structures | 10 to 50 years |
| Other infrastructure - landfill assets | 20 to 50 years |

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

8. FIXED ASSETS (Continued)

(b) Disposals of assets

| | 2022 Actual Net Book Value | 2022 Actual Sale Proceeds | 2022 Actual Profit | 2022 Actual Loss | 2022 Budget Net Book Value | 2022 Budget Sale Proceeds | 2022 Budget Profit | 2022 Budget Loss | 2021 Actual Net Book Value | 2021 Actual Sale Proceeds | 2021 Actual Profit | 2021 Actual Loss |
|---------------------|-------------------------------------|------------------------------------|--------------------------|------------------------|-------------------------------------|------------------------------------|--------------------------|------------------------|-------------------------------------|------------------------------------|--------------------------|------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 276,226 | 76,912 | 0 | (199,314) |
| Plant and equipment | 54,674 | 121,498 | 73,329 | (6,505) | 90,400 | 90,400 | 0 | 0 | 3,113 | 31,901 | 28,788 | 0 |
| | 54,674 | 121,498 | 73,329 | (6,505) | 90,400 | 90,400 | 0 | 0 | 279,339 | 108,813 | 28,788 | (199,314) |

The following assets were disposed of during the year.

| | 2022 Actual Net Book Value | 2022 Actual Sale Proceeds | 2022 Actual Profit | 2022 Actual Loss |
|------------------------------------|-------------------------------------|------------------------------------|--------------------------|------------------------|
| | \$ | \$ | \$ | \$ |
| Plant and Equipment | | | | |
| Governance | | | | |
| Toyota Prado GXL 2013 | 20,000 | 32,000 | 12,000 | 0 |
| Recreation and culture | | | | |
| Morbark Wood Chipper | 318 | 3,488 | 3,170 | 0 |
| Transport | | | | |
| Ford PX Ranger | 6,501 | 0 | 0 | (6,501) |
| Kubota F3680 Mower Vin | 2,200 | 5,691 | 3,491 | 0 |
| South Pacific Jet A1 fuel truck | 2,317 | 40,559 | 38,242 | 0 |
| Other property and services | | | | |
| Tractor 4wd | 2,085 | 2,081 | 0 | (4) |
| Toyota Camry Altise | 7,288 | 7,500 | 212 | 0 |
| Fuel trailer | 340 | 666 | 326 | 0 |
| Kubota Front end loader | 4,763 | 13,538 | 8,775 | 0 |
| Fuso Canter | 4,780 | 8,340 | 3,560 | 0 |
| Kubota mower | 4,082 | 7,635 | 3,553 | 0 |
| | 54,674 | 121,498 | 73,329 | (6,505) |

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

8. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either property, 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 indicators of 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 that are acquired between scheduled revaluation dates 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 revaluation date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure are 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.

At the end of each period the carrying amount for each asset class 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.

Revaluation (continued)

For property, plant and equipment and infrastructure, 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. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, 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 on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) 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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

9. TRADE AND OTHER PAYABLES

Current

| | |
|--------------------------------|--|
| Sundry creditors | |
| Prepaid rates | |
| Accrued payroll liabilities | |
| Other payables | |
| Accrued expenses | |
| Accrued interest on borrowings | |

| | 2022 | 2021 |
|--|------------------|------------------|
| | \$ | \$ |
| | 3,612,589 | 1,473,262 |
| | 164,192 | 902,464 |
| | 159,733 | 115,699 |
| | 265,482 | 564,083 |
| | 2,820,338 | 594,258 |
| | 9,030 | 0 |
| | 7,031,364 | 3,649,766 |

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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.

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 usually 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.

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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

10. OTHER LIABILITIES

Current

Contract liabilities
Capital grant/contributions liabilities

Reconciliation of changes in contract liabilities

Opening balance
Additions
Revenue from contracts with customers included as a contract liability at the start of the period

The Shire expects to satisfy the performance obligations from contracts with customers unsatisfied at the end of the reporting period to be satisfied within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
Additions
Revenue from capital grant/contributions held as a liability at the start of the period

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

| | 2022 | 2021 |
|---|------------------|------------------|
| | \$ | \$ |
| Contract liabilities | 124,860 | 227,553 |
| Capital grant/contributions liabilities | 2,487,091 | 773,724 |
| | <u>2,611,951</u> | <u>1,001,277</u> |
| Opening balance | 227,553 | 529,572 |
| Additions | 40,000 | 227,553 |
| Revenue from contracts with customers included as a contract liability at the start of the period | (142,693) | (529,572) |
| | <u>124,860</u> | <u>227,553</u> |
| Opening balance | 773,724 | 0 |
| Additions | 2,276,411 | 773,724 |
| Revenue from capital grant/contributions held as a liability at the start of the period | (563,044) | 0 |
| | <u>2,487,091</u> | <u>773,724</u> |
| Less than 1 year | 2,487,091 | 773,724 |

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 20(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

11. BORROWINGS

| | Note | 2022 | | | 2021 | | |
|---------------------------------|-------|---------|-------------|-----------|---------|-------------|-----------|
| | | Current | Non-current | Total | Current | Non-current | Total |
| Secured | | \$ | \$ | \$ | \$ | \$ | \$ |
| Debentures | | 381,779 | 2,684,742 | 3,066,521 | 368,840 | 3,066,521 | 3,435,361 |
| Total secured borrowings | 24(a) | 381,779 | 2,684,742 | 3,066,521 | 368,840 | 3,066,521 | 3,435,361 |

Secured liabilities and assets pledged as security

Debentures and bank overdrafts are secured by a floating charge over the assets of the Shire of Derby/West Kimberley.

The Shire of Derby/West Kimberley has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 20(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 18.

Details of individual borrowings required by regulations are provided at Note 24(a).

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

12. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Non-current provisions

Long Service Leave

| | 2022 | 2021 |
|--------------------|----------------|----------------|
| | \$ | \$ |
| Annual Leave | 364,110 | 306,559 |
| Long Service Leave | 327,404 | 271,708 |
| | <u>691,514</u> | <u>578,267</u> |
| Long Service Leave | 59,355 | 159,406 |
| | <u>59,355</u> | <u>159,406</u> |
| | <u>750,869</u> | <u>737,673</u> |

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

| | 2022 | 2021 |
|--|----------------|----------------|
| | \$ | \$ |
| Less than 12 months after the reporting date | 454,576 | 578,267 |
| More than 12 months from reporting date | 296,293 | 159,406 |
| | <u>750,869</u> | <u>737,673</u> |

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related 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 provisions 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.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

13. OTHER PROVISIONS

| | Note | Make good provisions \$ | Provision for Deferred Creditors - RAAF Curtin \$ | Total \$ |
|--|------|----------------------------|---|------------------|
| Restated opening balance at 1 July 2021 | | | | |
| Non-current provisions | 27 | 8,366,626 | 130,237 | 8,496,863 |
| | | 8,366,626 | 130,237 | 8,496,863 |
| Charged to profit or loss | | | | |
| - unwinding of discount | 2(b) | 317,616 | 0 | 317,616 |
| - Movement on revaluation of provision | 14 | (3,219,270) | 0 | (3,219,270) |
| Balance at 30 June 2022 | | 5,464,972 | 130,237 | 5,595,209 |
| Comprises | | | | |
| Current | | 0 | 130,237 | 130,237 |
| Non-current | | 5,464,972 | 0 | 5,464,972 |
| | | 5,464,972 | 130,237 | 5,595,209 |

Other provisions

Amounts which are reliably expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Make good provisions

Under the licence for the operation of the Shire of Derby-West Kimberley waste landfill site, the Shire has a legal obligation to restore the site.

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

The provision for future remediation costs 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 remediation provision at each reporting date.

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.

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

14. REVALUATION SURPLUS

| | 2022 Opening Balance | 2022 Revaluation Increment | 2022 Revaluation (Decrement) | Total Movement on Revaluation | 2022 Closing Balance | 2021 Opening Balance | 2021 Revaluation Increment | 2021 Revaluation (Decrement) | Total Movement on Revaluation | 2021 Closing Balance |
|---|----------------------------|----------------------------------|------------------------------------|-------------------------------------|----------------------------|----------------------------|----------------------------------|------------------------------------|-------------------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Revaluation surplus - Land - freehold land | 12,888,340 | 0 | 0 | 0 | 12,888,340 | 12,125,340 | 763,000 | 0 | 763,000 | 12,888,340 |
| Revaluation surplus - Buildings | 8,731,138 | 0 | 0 | 0 | 8,731,138 | 0 | 8,731,138 | 0 | 8,731,138 | 8,731,138 |
| Revaluation surplus - Plant and equipment | 748,903 | 0 | 0 | 0 | 748,903 | 748,903 | 0 | 0 | 0 | 748,903 |
| Revaluation surplus - Computer equipment | 18,880 | 0 | 0 | 0 | 18,880 | 18,880 | 0 | 0 | 0 | 18,880 |
| Revaluation surplus - Infrastructure - roads | 186,586,716 | 0 | (1,199,320) | (1,199,320) | 185,387,396 | 81,357,121 | 105,229,595 | 0 | 105,229,595 | 186,586,716 |
| Revaluation surplus - Other infrastructure- drainage | 2,778,257 | 0 | (290,597) | (290,597) | 2,487,660 | 5,076,353 | 0 | (2,298,096) | (2,298,096) | 2,778,257 |
| Revaluation surplus - Other infrastructure- footpaths | 0 | 0 | 0 | 0 | 0 | 192,005 | 0 | (192,005) | (192,005) | 0 |
| Revaluation surplus - Other infrastructure - land & parks | 4,451,496 | 0 | 0 | 0 | 4,451,496 | 2,327,966 | 2,123,530 | 0 | 2,123,530 | 4,451,496 |
| Revaluation surplus - Other infrastructure - wharf | 17,705,999 | 0 | 0 | 0 | 17,705,999 | 0 | 17,705,999 | 0 | 17,705,999 | 17,705,999 |
| Revaluation surplus - Other infrastructure - airports | 28,313,650 | 0 | 0 | 0 | 28,313,650 | 14,845,708 | 13,467,942 | 0 | 13,467,942 | 28,313,650 |
| Revaluation surplus - Other infrastructure - other structures | 2,539,121 | 0 | 0 | 0 | 2,539,121 | 2,667,627 | 0 | (128,506) | (128,506) | 2,539,121 |
| Revaluation surplus - Other infrastructure - landfill assets ¹ | 832,954 | 3,219,270 | (1,210,251) | 2,009,019 | 2,841,973 | 0 | 1,492,582 | (659,628) | 832,954 | 832,954 |
| | 265,595,454 | 3,219,270 | (2,700,168) | 519,102 | 266,114,556 | 119,359,903 | 149,513,786 | (3,278,235) | 146,235,551 | 265,595,454 |

¹ Movement in the revaluation surplus for landfill assets arise from the decrease in value of the assets along with a decrease in the make good provision associated with the landfill assets. Refer notes 7(a) and 13.

*Restated 30 June 2021 balance, refer to Note 27.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) 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:

| | Note | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|--|------|----------------------|----------------------|----------------------|
| Cash and cash equivalents | 3 | 11,335,343 | 1,698,803 | 8,934,223 |
| Restrictions | | | | |
| The following classes of financial 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 | 3 | 975,801 | 754,801 | 975,801 |
| | | <u>975,801</u> | <u>754,801</u> | <u>975,801</u> |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used: | | | | |
| Restricted reserve accounts | 25 | 975,801 | 754,801 | 975,801 |
| Total restricted financial assets | | <u>975,801</u> | <u>754,801</u> | <u>975,801</u> |

**(b) Reconciliation of Net Result to Net Cash Provided
By Operating Activities**

| | | | | |
|---|--|------------------|--------------------|------------------|
| Net result | | (262,533) | 12,317,007 | (3,647,573) |
| Non-cash items: | | | | |
| Depreciation/amortisation | | 7,806,061 | 7,131,200 | 7,268,331 |
| (Profit)/loss on sale of asset | | (66,824) | 0 | 170,526 |
| Loss on revaluation of fixed assets | | 0 | 0 | 1,394,281 |
| Changes in assets and liabilities: | | | | |
| (Increase)/decrease in trade and other receivables | | 431,395 | (70,844) | 1,117,829 |
| (Increase)/decrease in inventories | | (16,958) | 0 | 22,284 |
| Increase/(decrease) in trade and other payables | | 3,381,598 | 0 | 63,790 |
| Increase/(decrease) in employee related provisions | | 13,196 | 0 | 97,901 |
| Increase/(decrease) in other provisions | | 317,616 | 0 | 367,928 |
| Increase/(decrease) in other liabilities | | 1,610,674 | (1,356,947) | 471,705 |
| Non-operating grants, subsidies and contributions | | (5,329,129) | (22,040,788) | (1,828,621) |
| Net cash provided by/(used in) operating activities | | <u>7,885,096</u> | <u>(4,020,372)</u> | <u>5,498,381</u> |

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

| | | |
|--------------------------------------|--------------|------------|
| 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 | (45,175) | (49,532) |
| Total amount of credit unused | <u>4,825</u> | <u>468</u> |

Loan facilities

| | | |
|--|------------------|------------------|
| Loan facilities - current | 381,779 | 368,840 |
| Loan facilities - non-current | 2,684,742 | 3,066,521 |
| Total facilities in use at balance date | <u>3,066,521</u> | <u>3,435,361</u> |

Unused loan facilities at balance date

NIL

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

16. 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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

17. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

| Note | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|-------------------------------------|----------------------|----------------------|----------------------|
| Councillor 1 | | | |
| President's annual allowance | 62,727 | 62,727 | 62,727 |
| Meeting attendance fees | 23,231 | 23,231 | 22,125 |
| Annual allowance for ICT expenses | 1,333 | 1,333 | 0 |
| | 87,291 | 87,291 | 84,852 |
| Councillor 2 | | | |
| Deputy President's annual allowance | 4,637 | 15,682 | 15,682 |
| Meeting attendance fees | 17,325 | 17,325 | 16,500 |
| Annual allowance for ICT expenses | 1,333 | 1,333 | 0 |
| | 23,295 | 34,340 | 32,182 |
| Councillor 3 | | | |
| Meeting attendance fees | 17,325 | 17,325 | 16,500 |
| Annual allowance for ICT expenses | 1,333 | 1,333 | 0 |
| Travel and accommodation expenses | 0 | 0 | 2,591 |
| | 18,658 | 18,658 | 19,091 |
| Councillor 4 | | | |
| Meeting attendance fees | 5,076 | 17,325 | 16,500 |
| Other expenses | 275 | 0 | 0 |
| Annual allowance for ICT expenses | 0 | 1,333 | 1,333 |
| | 5,351 | 18,658 | 17,833 |
| Councillor 5 | | | |
| Meeting attendance fees | 17,325 | 17,325 | 16,500 |
| Annual allowance for ICT expenses | 1,333 | 1,333 | 0 |
| Travel and accommodation expenses | 0 | 0 | 120 |
| | 18,658 | 18,658 | 16,620 |
| Councillor 6 | | | |
| Meeting attendance fees | 1,071 | 17,325 | 16,500 |
| Annual allowance for ICT expenses | 82 | 1,333 | 0 |
| | 1,153 | 18,658 | 16,500 |
| Councillor 7 | | | |
| Meeting attendance fees | 17,325 | 17,325 | 16,500 |
| Annual allowance for ICT expenses | 1,333 | 1,333 | 0 |
| Travel and accommodation expenses | 1,698 | 0 | 2,019 |
| | 20,356 | 18,658 | 18,519 |
| Councillor 8 | | | |
| Meeting attendance fees | 17,325 | 17,325 | 16,500 |
| Annual allowance for ICT expenses | 1,333 | 1,333 | 0 |
| | 18,658 | 18,658 | 16,500 |
| Councillor 9 | | | |
| Meeting attendance fees | 17,325 | 17,325 | 16,500 |
| Annual allowance for ICT expenses | 1,333 | 1,333 | 0 |
| Travel and accommodation expenses | 4,970 | 0 | 0 |
| | 23,628 | 18,658 | 16,500 |
| Councillor 10 | | | |
| Meeting attendance fees | 12,249 | 0 | 0 |
| Deputy President's annual allowance | 11,045 | 0 | 0 |
| Annual allowance for ICT expenses | 942 | 0 | 0 |
| Travel and accommodation expenses | 2,557 | 0 | 0 |
| | 26,793 | 0 | 0 |
| Councillor 11 | | | |
| Meeting attendance fees | 12,249 | 0 | 0 |
| Annual allowance for ICT expenses | 942 | 0 | 0 |
| Travel and accommodation expenses | 5,228 | 0 | 0 |
| | 18,419 | 0 | 0 |
| | 262,260 | 252,237 | 238,597 |

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

17. RELATED PARTY TRANSACTIONS (Continued)

Fees, expenses and allowances to be paid or reimbursed to elected council members.

| | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|-------------------------------------|----------------------|----------------------|----------------------|
| President's annual allowance | 62,727 | 62,727 | 62,727 |
| Deputy President's annual allowance | 15,682 | 15,682 | 15,682 |
| Meeting attendance fees | 157,826 | 161,831 | 154,125 |
| Other expenses | 275 | 0 | 0 |
| Annual allowance for ICT expenses | 11,297 | 11,997 | 1,333 |
| Travel and accommodation expenses | 14,453 | 0 | 4,730 |
| | 262,260 | 252,237 | 238,597 |

(b) Key Management Personnel (KMP) Compensation

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

| | 2022 Actual \$ | 2021 Actual \$ |
|-------------------------------------|----------------------|----------------------|
| Short-term employee benefits | 1,299,541 | 1,388,739 |
| Post-employment benefits | 181,337 | 152,489 |
| Employee - other long-term benefits | 99,967 | 89,956 |
| Employee - termination benefits | 0 | 25,960 |
| Council member costs | 262,260 | 238,597 |
| | 1,843,105 | 1,895,741 |

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

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

Other long-term benefits

These amounts represent annual leave and long service leave entitlements 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).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

17. RELATED PARTY TRANSACTIONS (Continued)

(c) 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 guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

| | 2022 Actual | 2021 Actual |
|--|----------------|----------------|
| | \$ | \$ |
| Sale of goods and services | 2,316 | 4,566 |
| Purchase of goods and services | 841 | 38,740 |
| Amounts outstanding from related parties: | | |
| Trade and other receivables | 1,108 | 505 |
| Amounts payable to related parties: | | |
| Trade and other payables | 0 | 25,470 |

(d) 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 council 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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

18. 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 rates | Long term borrowings at variable rates | Sensitivity analysis | Utilise fixed interest rate borrowings |
| Credit risk | Cash and cash equivalents, trade receivables, financial assets and debt investments | 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, term deposits, and Treasury bonds 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 \$ |
|---------------------------|--|-----------------------------------|--------------------------------------|---|---------------------------------------|
| 2022 | | | | | |
| Cash and cash equivalents | 0.12% | 11,335,343 | 975,801 | 10,248,690 | 110,852 |
| 2021 | | | | | |
| Cash and cash equivalents | 0.16% | 8,934,223 | 1,272,289 | 7,588,849 | 73,085 |

Sensitivity

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

| | 2022 | 2021 |
|--|-------------|-------------|
| | \$ | \$ |
| Impact of a 1% movement in interest rates on profit and loss and equity* | 102,487 | 75,888 |

* 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 24(a).

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

18. 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. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages 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 loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

| | Less than 30 days past due | More than 30 days past due | More than 60 days past due | More than 90 days past due | Total |
|-----------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-----------|
| 30 June 2022 | | | | | |
| Trade and other receivables | | | | | |
| Expected credit loss | 2.87% | 2.87% | 2.87% | 74.13% | |
| Gross carrying amount | 426,735 | 23,922 | 29,389 | 486,171 | 966,217 |
| Loss allowance | 12,243 | 686 | 843 | 360,390 | 374,162 |
| 30 June 2021 | | | | | |
| 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) Credit risk

The loss allowances for trade receivables as at 30 June reconcile to the opening loss allowances as follows:

| | Trade and other receivables | |
|---|-----------------------------|----------------|
| | 2022 Actual | 2021 Actual |
| Opening loss allowance as at 1 July | \$ 367,835 | \$ 0 |
| Increase in loss allowance recognised in profit or loss during the year | 6,327 | 0 |
| Unused amount reversed | 0 | 367,835 |
| Closing loss allowance at 30 June | 374,162 | 367,835 |

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

18. 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 15(c).

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 |
|--------------------------|-------------------------|-------------------------------|-------------------------|------------------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ |
| <u>2022</u> | | | | | |
| Trade and other payables | 7,031,364 | 0 | 0 | 7,031,364 | 7,031,364 |
| Borrowings | 484,668 | 2,271,474 | 769,218 | 3,525,360 | 3,066,521 |
| | <u>7,516,032</u> | <u>2,271,474</u> | <u>769,218</u> | <u>10,556,724</u> | <u>10,097,885</u> |
| <u>2021</u> | | | | | |
| Trade and other payables | 3,649,766 | 0 | 0 | 3,649,766 | 3,649,766 |
| Borrowings | 484,644 | 2,339,353 | 1,186,008 | 4,010,005 | 3,435,361 |
| | <u>4,134,410</u> | <u>2,339,353</u> | <u>1,186,008</u> | <u>7,659,771</u> | <u>7,085,127</u> |

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

19. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

In January 2023 ex tropical cyclone Ellie caused significant flooding in the district with Fitzroy Crossing and the Shire's road network severely damaged.

A large number of Shire assets have been impacted with reduced services being provided to the community. The value of assets damaged or destroyed by the flooding is yet to be determined.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

20. 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) Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost 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).

i) 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.

j) 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 regularity 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.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

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
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

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

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

21. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

| Objective | Description |
|--|--|
| <p>Governance 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>General purpose funding To collect revenue to allow for the provision of services.</p> | Rates, general purpose government grants and interest revenue. |
| <p>Law, order, public safety 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>Health 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>Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.</p> | Year round care, housing for the aged and educational services. |
| <p>Housing Help ensure adequate housing.</p> | Management and maintenance of staff and rental housing. |
| <p>Community amenities 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>Recreation and culture 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>Transport 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>Economic services To help promote the Shire and its economic well being.</p> | Building control, saleyards, tourism and area promotion, standpipes and pest control. |
| <p>Other property and services 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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

21. FUNCTION AND ACTIVITY (Continued)

| (b) Income and expenses | 2022 Actual | 2022 Budget | Restated 2021 Actual |
|---|------------------------|------------------------|-------------------------------------|
| | \$ | \$ | \$ |
| Income excluding grants, subsidies and contributions | | | |
| Governance | 14,135 | 3,750 | 1,158 |
| General purpose funding | 7,885,151 | 7,923,414 | 7,646,679 |
| Law, order, public safety | 46,848 | 74,950 | 58,725 |
| Health | 24,846 | 45,019 | 49,966 |
| Education and welfare | 136 | 0 | 0 |
| Housing | 127,189 | 108,800 | 91,111 |
| Community amenities | 2,548,233 | 2,185,272 | 1,784,707 |
| Recreation and culture | 295,710 | 149,500 | 137,250 |
| Transport | 2,180,730 | 1,620,000 | 2,075,553 |
| Economic services | 98,658 | 57,000 | 78,149 |
| Other property and services | 73,017 | 72,504 | 107,815 |
| | 13,294,653 | 12,240,209 | 12,031,113 |
| Grants, subsidies and contributions | | | |
| General purpose funding | 7,452,624 | 3,130,711 | 6,137,770 |
| Law, order, public safety | 67,414 | 208,896 | 204,835 |
| Health | 672,002 | 661,497 | 571,058 |
| Education and welfare | 755,828 | 1,139,770 | 132,061 |
| Housing | 0 | 0 | 6,264 |
| Community amenities | 56,331 | 349,863 | 273 |
| Recreation and culture | 119,400 | 455,372 | 208,390 |
| Transport | 4,197,580 | 21,951,029 | 3,337,610 |
| Economic services | 17,481 | 105,000 | 5,686 |
| Other property and services | 0 | 10,000 | 23,778 |
| | 13,338,660 | 28,012,138 | 10,627,725 |
| Total Income | 26,633,313 | 40,252,347 | 22,658,838 |
| Expenses | | | |
| Governance | (1,424,067) | (1,670,237) | (1,214,318) |
| General purpose funding | (504,878) | (434,987) | (609,156) |
| Law, order, public safety | (620,158) | (770,307) | (645,066) |
| Health | (1,198,494) | (1,460,607) | (961,513) |
| Education and welfare | (991,245) | (858,372) | (722,644) |
| Housing | (340,853) | (597,445) | (755,789) |
| Community amenities | (3,810,233) | (4,082,207) | (5,607,718) |
| Recreation and culture | (5,635,089) | (6,663,225) | (5,527,611) |
| Transport | (10,671,138) | (9,934,288) | (8,996,488) |
| Economic services | (1,150,525) | (1,323,943) | (1,156,541) |
| Other property and services | (549,166) | (139,722) | (109,567) |
| Total expenses | (26,895,846) | (27,935,340) | (26,306,411) |
| Net result for the period | (262,533) | 12,317,007 | (3,647,573) |

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

21. FUNCTION AND ACTIVITY (Continued)

| | 2022 Actual | 2022 Budget | 2021 Actual |
|-----------------------------|--------------------|--------------------|------------------|
| (c) Fees and Charges | \$ | \$ | \$ |
| Governance | 1,557 | 3,750 | 836 |
| General purpose funding | 21,681 | 19,900 | 19,662 |
| Law, order, public safety | 26,087 | 43,700 | 27,393 |
| Health | 18,960 | 45,019 | 49,960 |
| Housing | 119,045 | 88,800 | 88,228 |
| Community amenities | 2,548,233 | 2,185,272 | 1,784,707 |
| Recreation and culture | 103,350 | 109,500 | 93,318 |
| Transport | 1,797,932 | 1,620,000 | 1,617,428 |
| Economic services | 23,736 | 56,000 | 14,648 |
| Other property and services | 12,916 | 8,500 | 9,264 |
| | <u>4,673,497</u> | <u>4,180,441</u> | <u>3,705,444</u> |
| (d) Total Assets | 2022 \$ | 2021 \$ | |
| Governance | 218,080 | 444,879 | |
| General purpose funding | 1,036,490 | 1,914,927 | |
| Law, order, public safety | 445,201 | 437,689 | |
| Health | 793,417 | 954,136 | |
| Education and welfare | 3,077,403 | 2,957,037 | |
| Housing | 9,473,455 | 9,634,125 | |
| Community amenities | 5,740,209 | 5,786,852 | |
| Recreation and culture | 20,719,513 | 21,026,205 | |
| Transport | 288,863,166 | 288,304,566 | |
| Economic services | 3,105,792 | 3,114,453 | |
| Other property and services | 3,069,374 | 2,311,419 | |
| Unallocated | 10,294,153 | 7,958,422 | |
| | <u>346,836,253</u> | <u>344,844,710</u> | |

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. RATING INFORMATION

(a) General Rates

| RATE TYPE | | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2020/21 | |
|---|------------------------|------------|----------------------|-------------------------|---------------------|----------------------|-------------------|----------------------|---------------------|---------------------|------------------|----------------------|----------------------|
| Rate Description | Basis of valuation | Rate in \$ | Number of Properties | Actual Rateable Value * | Actual Rate Revenue | Actual Interim Rates | Actual Back Rates | Actual Total Revenue | Budget Rate Revenue | Budget Interim Rate | Budget Back Rate | Budget Total Revenue | Actual Total Revenue |
| | | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| GRV General | Gross rental valuation | 0.1291 | 1,454 | 36,764,820 | 4,747,626 | 1,300 | (25) | 4,748,901 | 4,744,966 | 9,610 | 0 | 4,754,576 | 4,720,533 |
| UV General | Unimproved valuation | 0.0728 | 141 | 35,688,222 | 2,598,102 | (2,046) | (34,652) | 2,561,404 | 2,598,048 | 90 | 0 | 2,598,138 | 0 |
| UV Pastoral | Unimproved valuation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,049,515 |
| UV Mining | Unimproved valuation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 395,021 |
| Sub-Total | | | 1,595 | 72,453,042 | 7,345,728 | (746) | (34,677) | 7,310,305 | 7,343,014 | 9,700 | 0 | 7,352,714 | 7,165,069 |
| Minimum payment | | \$ | | | | | | | | | | | |
| GRV General | Gross rental valuation | 1,320 | 220 | 1,135,440 | 290,400 | 0 | 0 | 290,400 | 290,400 | 0 | 0 | 290,400 | 185,887 |
| UV General | Unimproved valuation | 610 | 140 | 332,296 | 85,400 | 0 | 0 | 85,400 | 85,400 | 0 | 0 | 85,400 | 0 |
| UV Pastoral | Unimproved valuation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,216 |
| UV Mining | Unimproved valuation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 61,110 |
| Sub-Total | | | 360 | 1,467,736 | 375,800 | 0 | 0 | 375,800 | 375,800 | 0 | 0 | 375,800 | 255,213 |
| | | | 1,955 | 73,920,778 | 7,721,528 | (746) | (34,677) | 7,686,105 | 7,718,814 | 9,700 | 0 | 7,728,514 | 7,420,282 |
| Discounts on general rates (Refer note 22(b)) | | | | | | | | (59,165) | | | | (50,000) | (55,038) |
| Total amount raised from general rates | | | | | | | | 7,626,940 | | | | 7,678,514 | 7,365,244 |
| (b) Total Rates | | | | | | | | 7,626,940 | | | | 7,678,514 | 7,365,244 |

* Rateable value is based on the value of properties at the time the rate is raised.

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 *Income for not-for-profit entities*.

SHIRE OF DERBY/WEST KIMBERLEY
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

22. RATING INFORMATION (Continued)

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

Rates Discounts

| Rate or Fee Discount Granted | Type | Discount % | Discount \$ | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ | Circumstances in which Discount is Granted |
|------------------------------|------|------------|-------------|----------------|----------------|----------------|---|
| Discount | Rate | 1.50% | 0 | 59,165 | 50,000 | 55,038 | A discount is offered to ratepayers whose payment of the full amount, including arrears and other charges is received on or before 21 days after the date appearing on the rate notice. The discount will apply to interim rates issued after the billing date. |
| | | | | 59,165 | 50,000 | 55,038 | |

Waivers or Concessions

| Rate or Fee and Charge to which the Waiver or Concession is Granted | Type | Waiver/Concession | Discount % | Discount \$ | 2022 Actual \$ | 2022 Budget \$ | 2021 Actual \$ |
|---|----------------|-------------------|------------|-------------|----------------|----------------|----------------|
| 50% of facility hire fees | Fee and charge | Waiver | 0.00% | 0 | 0 | 0 | 650 |
| | | | | | 0 | 0 | 650 |
| Total discounts/concessions (Note 22) | | | | | 59,165 | 50,000 | 55,688 |

| 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 |
|---|---|--|--------------------------------------|
| 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. | |

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

22. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

| Instalment Options | Date Due | Instalment Plan Admin Charge | Instalment Plan Interest Rate | Unpaid Rates Interest Rate |
|---------------------------|-----------------|-------------------------------------|--------------------------------------|-----------------------------------|
| | | \$ | % | % |
| Option One | | | | |
| Single full payment | 13/10/2021 | 0 | 0.00% | 7.00% |
| Option Two | | | | |
| First instalment | 13/10/2021 | 15 | 5.50% | 7.00% |
| Second instalment | 14/02/2022 | 15 | 5.50% | 7.00% |
| Option Three | | | | |
| First instalment | 13/10/2021 | 15 | 5.50% | 7.00% |
| Second instalment | 13/12/2021 | 15 | 5.50% | 7.00% |
| Third instalment | 14/02/2022 | 15 | 5.50% | 7.00% |
| Fourth instalment | 14/04/2022 | 15 | 5.50% | 7.00% |

| | 2022 Actual | 2022 Budget | 2021 Actual |
|-----------------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ |
| Interest on unpaid rates | 136,327 | 200,000 | 209,146 |
| Interest on instalment plan | 13,068 | 25,000 | 29,396 |
| Charges on instalment plan | 10,800 | 12,000 | 11,760 |
| | 160,195 | 237,000 | 250,302 |

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

23. RATE SETTING STATEMENT INFORMATION

| | | 2021/22 Budget | Restated 2020/21 |
|--|---|--------------------------------------|--------------------------------------|
| | 2021/22 (30 June 2022 Carried Forward) | (30 June 2022 Carried Forward) | (30 June 2021 Carried Forward) |
| Note | \$ | \$ | \$ |
| (a) Non-cash amounts excluded from operating activities | | | |
| 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> . | | | |
| Adjustments to operating activities | | | |
| Less: Profit on asset disposals | 8(b) (73,329) | 0 | (28,788) |
| Less: Movement in liabilities associated with restricted cash | 0 | 0 | 402,441 |
| Add: Loss on disposal of assets | 8(b) 6,505 | 0 | 199,314 |
| Add: Loss on revaluation of fixed assets | 7(a) 0 | 0 | 2,053,909 |
| Add: Depreciation | 8(a) 7,806,061 | 7,131,200 | 7,268,331 |
| Non-cash movements in non-current assets and liabilities: | | | |
| Pensioner deferred rates | (2,248) | 0 | 15,140 |
| Employee benefit provisions | (100,051) | 0 | 78,375 |
| Other provisions | 187,379 | 0 | 367,928 |
| Non-cash amounts excluded from operating activities | 7,824,317 | 7,131,200 | 10,356,650 |
| (b) Surplus/(deficit) after imposition of general rates | | | |
| 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. | | | |
| Adjustments to net current assets | | | |
| Less: Reserve accounts | 25 (975,801) | (754,801) | (975,801) |
| Add: Current liabilities not expected to be cleared at end of year | | | |
| - Current portion of borrowings | 11 381,779 | 381,779 | 368,840 |
| - Employee benefit provisions | 402,441 | 402,441 | 402,441 |
| Total adjustments to net current assets | (191,581) | 29,419 | (204,520) |
| Net current assets used in the Rate Setting Statement | | | |
| Total current assets | 13,576,583 | 3,595,574 | 11,592,148 |
| Less: Total current liabilities | (10,846,845) | (3,624,993) | (5,598,150) |
| Less: Total adjustments to net current assets | (191,581) | 29,419 | (204,520) |
| Net current assets used in the Rate Setting Statement | 2,538,157 | 0 | 5,789,478 |

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

24. BORROWING AND LEASE LIABILITIES

(a) Borrowings

| Purpose | Note | Loan | Actual | | | | | | Budget | | | | |
|--------------------------------------|------|------|------------------|----------------|------------------|------------------|----------------|------------------|------------------|------------------|----------------|------------------|------------------|
| | | | Principal at | New Loans | Principal | Principal at 30 | New Loans | Principal | Principal at | Principal at 1 | New Loans | Principal | Principal at |
| | | | 1 July 2020 | During 2020-21 | Repayments | June 2021 | During 2021-22 | Repayments | 30 June 2022 | July 2021 | During 2021-22 | Repayments | 30 June 2022 |
| | | | | | | | | | | | | | |
| Staff housing | | 136 | 97,299 | 0 | (22,023) | 75,276 | 0 | (23,491) | 51,785 | 75,276 | 0 | (23,491) | 51,785 |
| Staff housing | | 146 | 610,251 | 0 | (45,371) | 564,880 | 0 | (48,289) | 516,591 | 564,880 | 0 | (48,289) | 516,591 |
| Staff housing | | 148 | 280,734 | 0 | (18,112) | 262,622 | 0 | (18,934) | 243,688 | 262,622 | 0 | (18,934) | 243,688 |
| Civic Centre renovations | | 135 | 16,791 | 0 | (16,791) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Wharf fenders, boat ramp | | 145 | 218,673 | 0 | (25,278) | 193,395 | 0 | (27,044) | 166,351 | 193,395 | 0 | (27,044) | 166,351 |
| Derby wharf infrastructure | | 151 | 326,000 | 0 | (36,605) | 289,395 | 0 | (37,719) | 251,676 | 289,395 | 0 | (37,719) | 251,676 |
| Derby Airport Infrastructure & wharf | | 152 | 1,907,970 | 0 | (186,455) | 1,721,515 | 0 | (189,695) | 1,531,820 | 1,721,515 | 0 | (189,695) | 1,531,820 |
| Derby Visitors Centre | | 149 | 350,917 | 0 | (22,639) | 328,278 | 0 | (23,668) | 304,610 | 328,278 | 0 | (23,668) | 304,610 |
| Total Borrowings | 11 | | 3,808,635 | 0 | (373,274) | 3,435,361 | 0 | (368,840) | 3,066,521 | 3,435,361 | 0 | (368,840) | 3,066,521 |

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Borrowing Interest Repayments

| Purpose | Note | Loan | Function and activity | Institution | Interest Rate | Actual for year | Budget for year | Actual for |
|--------------------------------------|------|------|------------------------|-------------|---------------|---------------------|---------------------|--------------------------|
| | | | | | | ending 30 June 2022 | ending 30 June 2022 | year ending 30 June 2021 |
| | | | | | | \$ | \$ | \$ |
| Staff housing | | 136 | Housing | WATC* | 6.46% | (4,799) | (4,489) | (5,867) |
| Staff housing | | 146 | Housing | WATC* | 6.33% | (43,446) | (35,004) | (27,950) |
| Staff housing | | 148 | Housing | WATC* | 4.49% | (11,641) | (11,581) | (11,823) |
| Civic Centre renovations | | 135 | Recreation and culture | WATC* | 5.32% | 0 | 0 | (5) |
| Wharf fenders, boat ramp | | 145 | Transport | WATC* | 6.87% | (12,861) | (12,829) | (14,555) |
| Derby wharf infrastructure | | 151 | Transport | WATC* | 3.02% | (8,499) | (8,457) | (9,517) |
| Derby Airport Infrastructure & wharf | | 152 | Transport | WATC* | 1.72% | (29,037) | (28,965) | (32,114) |
| Derby Visitors Centre | | 149 | Economic services | WATC* | 4.49% | (14,552) | (14,476) | (15,419) |
| Total Interest Repayments | 2(b) | | | | | (124,835) | (115,801) | (117,250) |

* WA Treasury Corporation

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

25. RESERVE ACCOUNTS

| | 2022 Actual Opening Balance | 2022 Actual Transfer to | 2022 Actual Transfer (from) | 2022 Actual Closing Balance | 2022 Budget Opening Balance | 2022 Budget Transfer to | 2022 Budget Transfer (from) | 2022 Budget Closing Balance | 2021 Actual Opening Balance | 2021 Actual Transfer to | 2021 Actual Transfer (from) | 2021 Actual Closing Balance |
|--|--------------------------------------|-------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------|--------------------------------------|--------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by council | | | | | | | | | | | | |
| (a) Leave Reserve | 402,441 | 0 | 0 | 402,441 | 402,441 | 0 | 0 | 402,441 | 402,441 | 0 | 0 | 402,441 |
| (b) Office Building Reserve | 314,511 | 0 | 0 | 314,511 | 314,511 | 0 | (221,000) | 93,511 | 814,511 | 0 | (500,000) | 314,511 |
| (c) Airport Reserve | 28,456 | 0 | 0 | 28,456 | 28,456 | 0 | 0 | 28,456 | 28,456 | 0 | 0 | 28,456 |
| (d) Derby Wharf Maintenance Reserve | 3,721 | 0 | 0 | 3,721 | 3,721 | 0 | 0 | 3,721 | 3,721 | 0 | 0 | 3,721 |
| (e) Economic Development Reserve | 19,936 | 0 | 0 | 19,936 | 19,936 | 0 | 0 | 19,936 | 19,936 | 0 | 0 | 19,936 |
| (f) Fitzroy Crossing Recreation Hall Reserve | 46,771 | 0 | 0 | 46,771 | 46,771 | 0 | 0 | 46,771 | 46,771 | 0 | 0 | 46,771 |
| (g) Staff Housing Reserve | 159,965 | 0 | 0 | 159,965 | 159,965 | 0 | 0 | 159,965 | 159,965 | 0 | 0 | 159,965 |
| (h) Energy Developments Ltd West Kimberley Cement Donations Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,853 | 0 | (26,853) | 0 |
| | 975,801 | 0 | 0 | 975,801 | 975,801 | 0 | (221,000) | 754,801 | 1,502,654 | 0 | (526,853) | 975,801 |

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 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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

26. 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 2021 | Amounts Received | Amounts Paid | 30 June 2022 |
|--------------------|-------------|------------------|--------------|--------------|
| | \$ | \$ | \$ | \$ |
| Public open spaces | 295,981 | 0 | 0 | 295,981 |
| | 295,981 | 0 | 0 | 295,981 |

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

27. CORRECTION OF PRIOR PERIOD ERROR

Paragraph 17A of the *Local Government (Financial Management) Regulation 1996* was amended to require all physical non-current asset to be valued on a fair value basis with full implementation by June 2017. At the time of application landfill assets were omitted in error.

A provision for the rehabilitation of the Derby and Fitzroy Crossing landfill sites was recognised as at 1 July 2017 as a prior period error correction in the 2018-19 financial statements and an asset recognised for the same value of the provision.

Review of these calculations and associated accounting in the current year identified prior period errors in both the provision and the carrying amount of the landfill assets. The rehabilitation provision was overstated due to the use of incorrect projected costs. The landfill assets useful life was also incorrectly calculated from 1 July 2017 on initial take up instead of when the rehabilitation asset components were considered to have been first established (i.e. when the landfill sites started operating).

The Shire has retrospectively applied the corrections and adjustments to the carrying amount of the two landfill sites and their associated rehabilitation provisions. The impact of these adjustments is provided below.

The Shire reclassified the landfill asset from property, plant and equipment to infrastructure in 2020-21, but not the 2019-20 comparatives. The adjustments below also reclassify the landfill asset as at 1 July 2020 from property, plant and equipment to infrastructure for comparability purposes.

| Statement of Financial Position (Extract) | 30 June 2021 | Increase/ (Decrease) | 30 June 2021 (Restated) | 1 July 2020 | Increase/ (Decrease) | 1 July 2020 (Restated) |
|--|---------------------|---------------------------------|------------------------------------|--------------------|---------------------------------|-----------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Property, plant and equipment | 47,444,801 | 18,040 | 47,462,841 | 45,666,420 | (6,001,404) | 39,665,016 |
| Infrastructure | 291,233,418 | (5,552,311) | 285,681,107 | 149,684,526 | 3,629,114 | 153,313,640 |
| Non current other provisions | 11,332,588 | (2,835,725) | 8,496,863 | 9,969,121 | (347,604) | 9,621,517 |
| Net assets | 330,222,316 | (2,698,546) | 327,523,770 | 186,960,478 | (2,024,686) | 184,935,792 |
| Retained earnings | 63,069,114 | (2,116,599) | 60,952,515 | 66,097,921 | (2,024,686) | 64,073,235 |
| Revaluation surplus | 266,177,401 | (581,947) | 265,595,454 | 119,359,903 | 0 | 119,359,903 |
| Total equity | 330,222,316 | (2,698,546) | 327,523,770 | 186,960,478 | (2,024,686) | 184,935,792 |

| Statement of Comprehensive Income (Extract) | 2021 | Increase/ (Decrease) | 2021 (Restated) |
|--|-------------|---------------------------------|----------------------------|
| | \$ | \$ | \$ |
| <i>By Nature or Type</i> | | | |
| Depreciation | (7,414,109) | 145,778 | (7,268,331) |
| Finance costs | (117,250) | (237,691) | (354,941) |
| Net loss for the period | (3,555,660) | (91,913) | (3,647,573) |
| Other comprehensive income for the period | | | |
| Changes in asset revaluation surplus | 146,817,498 | (581,947) | 146,235,551 |
| Total other comprehensive income for the period | 146,817,498 | (581,947) | 146,235,551 |
| Total comprehensive income for the period | 143,261,838 | (673,860) | 142,587,978 |

| Note 13. Other provisions (Extract) | 30 June 2021 | Increase/ (Decrease) | 30 June 2021 (Restated) |
|---|---------------------|---------------------------------|------------------------------------|
| | \$ | \$ | \$ |
| Make good provision | 11,202,351 | (2,835,725) | 8,366,626 |
| Note 14. Revaluation surplus (Extract) | | | |
| Revaluation surplus - Reclamation asset | 1,414,901 | (581,947) | 832,954 |



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 Shire of Derby-West Kimberley

To the Councillors of the Shire of Derby-West Kimberley

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 2022, and the Statement of Comprehensive Income by Nature or Type, 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.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2022 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 for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter – Restatement of comparative figures

I draw attention to Note 27 of the financial report which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in this financial report.

My opinion is not modified in respect of this matter.

Other information

The Chief Executive Officer (CEO) is responsible for the preparing and the Council for overseeing, the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

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

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

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

The Chief Executive Officer of the Shire is responsible for:

- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- 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
- 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 responsibilities 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.

My independence and quality control relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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 2022 included in the annual report 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. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
April 2023

ATTACHMENT A

**SHIRE OF DERBY / WEST KIMBERLEY
 PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022
 FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT**

| INDEX OF FINDINGS | RATING | | |
|---|-------------|----------|-------|
| | Significant | Moderate | Minor |
| Findings identified in the current audit | | | |
| 1. Impairment assessment of roads | ✓ | | |
| 2. Revenue recognition (AASB 15 and AASB 1058) | ✓ | | |
| 3. Rehabilitation provision assessment | | ✓ | |
| 4. Fixed asset depreciation rates | | ✓ | |
| 5. Fixed asset additions | | | ✓ |
| 6. Revenue cut-off | | | ✓ |
| Matters outstanding from prior audits | | | |
| 7. Fixed asset management policy | ✓ | | |
| 8. Fixed asset capitalisation policy | ✓ | | |
| 9. Recognition of accrued expenses | ✓ | | |
| 10. Fixed asset capitalisation dates | | ✓ | |

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 give consideration to 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 could indicate the need for a modified audit opinion 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: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT

1. Impairment assessment of roads

Finding

Our review of the Shire's assessment of impairment indicators for Infrastructure – Roads revealed that certain assets that were damaged by floods should be impaired at 30 June 2022.

The Shire initially did not bring to account the financial impact of the impairment. The financial impact was assessed and addressed during the audit, with an impairment of \$1.5 million being brought to account by the Shire.

Rating: Significant

Implication

Failure to determine and bring to account impairment of assets may cause the Shire's financial statements to be misstated.

Recommendation

The Shire should conduct impairment assessments in a timely manner and bring to account any necessary adjustments to the carrying value of assets to minimise the risk of material misstatement in its financial statements.

Management comment

Flood damage occurs frequently, the Shire will review assets for impairment as part of the annual financial reporting process.

Responsible position: Director Corporate Services

Completion Date: Completed and ongoing on an annual basis.

ATTACHMENT A

SHIRE OF DERBY / WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT

2. Revenue recognition (AASB 15 and AASB 1058)

Finding

From our sample testing of revenue transactions, we identified for one transaction that the Shire has incorrectly applied *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of Not-for-Profit Entities*. The grant of \$1.1 million received was recognised as a revenue when the specific grant conditions have not been fulfilled which resulted in an overstatement of revenue and an understatement of contract liabilities.

The error was addressed during the audit with the necessary adjustments being subsequently recognised by the Shire.

Rating: Significant

Implication

Incorrect application of accounting standards may cause the Shire's financial statements to be misstated.

Recommendation

The Shire should review its interpretation and application of AASB 15 and AASB 1058 for grant revenue and amend its accounting treatment accordingly.

Management comment

Policy and process will be finalised in May 2023.

Responsible position: Director Corporate Services

Completion date: May 2023

ATTACHMENT A

SHIRE OF DERBY / WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT

3. Rehabilitation provision assessment

Finding

The external waste management plan used in the provision of landfill computation for Fitzroy Crossing and Derby for was generated in 2016 and 2014 respectively.

The Shire has not performed an assessment to determine if the cost and scope to remediate landfill sites are still appropriate since the last external waste management plan was developed back in 2016 for Fitzroy Crossing and 2014 for Derby.

Rating: Moderate

Implication

The valuation data and assumption used may be outdated which increases the risk of misstatement to the provision and landfill asset amounts in the financial statements.

Recommendation

The Shire should assess the assumptions used in its valuation model to ensure cost and scope of its obligation to rehabilitate and remediate landfill sites have not significantly changed annually to comply with AASB 137.59. Where there have been significant changes to the cost and scope identified, an updated external waste management plan and projected cost estimates should be obtained.

Management comment

The Shire will review the Waste Management Plan to ensure cost and scope of its obligation to rehabilitate and remediate landfill sites have not significantly changed.

Responsible position: Director Corporate Services
Completion date: Ongoing

ATTACHMENT A

SHIRE OF DERBY / WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT

4. Fixed asset depreciation rates

Finding

From our testing of depreciation expense, we noted several assets were being depreciated inconsistently and not in accordance with the Shire's depreciation policy:

- Two items of Buildings assets were depreciated over a useful life 50 and 62.5 years, instead of 25 - 40 years.
- Three items of Land & Parks assets were depreciated over 17 - 32 years, instead of 25 years.
- Three Other Structures were depreciated over 3.75 - 9 years, instead of 10 - 50 years.
- Three Wharf assets were depreciated over 10 and 34 years, instead of 35 years.

Rating: Moderate

Implication

Failure to apply the Shire's accounting policy on correct depreciation rates within the Fixed Asset Register increases the risk of Shire's financial statements being misstated.

Recommendation

The Shire should conduct a full review of the Fixed Asset Register to verify that the depreciation rates are consistent with the Shire's deprecation policy. The review should also include an evaluation of the asset's useful life.

Management comment

Matter has been included in the Asset Capitalisation Policy. Process change implemented on 1 April 2023.

Responsible position: Director Corporate Services

Completion Date: 01 April 2023

ATTACHMENT A

SHIRE OF DERBY / WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT

5. Fixed asset additions

Finding

During our fixed asset additions testing we noted 4 fixed assets had incorrectly capitalised GST into the Fixed Asset Register, with the GST error totalling \$138,422.

Rating: Minor

Implication

The capitalisation of GST into the Fixed Asset Register has resulted in an overstatement of the carrying amount of assets being reported in the financial statement and an incorrect Business Activity Statement submission to the Australian Tax Office.

Recommendation

The Shire should implement a procedure to ensure GST is excluded during the capitalisation process into the Fixed Asset Register.

Management comment

Matter has been included in the Asset Capitalisation Policy. Process change implemented on 1 April 2023.

Responsible position: Director Corporate Services

Completion Date: 01 April 2023

ATTACHMENT A

SHIRE OF DERBY / WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT

6. Revenue cut-off

Finding

From our review of fees & charges we noted transactions have been recorded in the incorrect period. The samples found to be recorded in the incorrect accounting period amounted to:

- \$38,179 incorrectly recorded in the financial year 2022, instead of 2023.
- \$101,245 incorrectly recorded in the financial year 2023, instead of 2022.

Rating: Minor**Implication**

Failure to correctly recognise revenue in correct period could result in the financial statements being misstated.

Recommendation

The Shire should develop year-end procedures to assist with identification and accrual of revenue for each reporting period.

Management comment:

Included in Debtors Finance Manual and Finance Officer's Training in April 2023.

Responsible position: Director Corporate Services**Completion date:** April 2023

ATTACHMENT A

SHIRE OF DERBY / WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT

Matters outstanding from prior audits

7. Fixed asset management policy

Finding

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.

We acknowledge the Shire has 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.

A similar finding was first raised in 2019-20 with the following management comment received in 2020-21:

2020-21 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 Person: Director Corporate Services

Completion Date: Ongoing

Rating: Significant (2020-21: Significant)

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.

ATTACHMENT A**SHIRE OF DERBY / WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT****Recommendation**

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

Management comment

Policy is expected to be finalised in June 2023.

Responsible position: Director Corporate Services

Completion Date: June 2023

ATTACHMENT A

**SHIRE OF DERBY / WEST KIMBERLEY
 PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022
 FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT**

8. Fixed asset capitalisation policy

Finding

We noted that the Shire does not have a formal policy for the capitalisation of assets with extended useful lives. During the current year audit the Shire advised that a formal policy and associated procedures for Asset capitalisation policy is still being developed.

A similar finding was first raised in 2018-19 with the following management comment received in 2020-21:

2020-21 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 Person: Director Corporate Services
Completion Date: Ongoing

Rating: Significant (2020-21: Significant)

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

Policy is expected to be finalised in June 2023.

Responsible position: Director Corporate Services
Completion Date: June 2023

ATTACHMENT A

SHIRE OF DERBY / WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT

9. Recognition of accrued expenses

Finding

We noted that the Shire's process for assessing and reviewing year-end accruals of disbursement payments is inadequate. From our review of subsequent disbursements made post 30 June 2022, 1 payment of \$320,419 relating to work performed for the 30 June 2022 year was left unaccrued at year end.

A similar finding was raised in 2020-21 with the following management comment received:

2020-21 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 Person: Director Corporate Services

Completion Date: 30 June 2022

Rating: Significant (2021: Moderate)

Implication

Without a process to review payments at or after year end to determine if an accrual should be processed, the financial statements may not include all accruals to accurately reflect the Shire's results and financial position at year end.

Recommendation

The Shire should develop procedures to assist with identification and accrual of invoices received after balance date to identify year end accruals.

Management comment

Included in Creditors Finance Manual and Finance Officer's Training May 2023.

Responsible position: Director Corporate Services

Completion Date: May 2023

ATTACHMENT A

SHIRE OF DERBY / WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE FINANCIAL AUDIT

10. Fixed asset capitalisation dates

Finding

From our review of a sample of 15 fixed asset additions, we noted 11 samples were capitalised on the incorrect date.

The assets were placed in service during the financial year however were only capitalised on the fixed asset register on 30 June 2022.

A similar finding was raised in 2020-21 with the following management comment received:

2020-21 Management comment

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

Responsible Person: Director Corporate Services

Completion Date: Ongoing

Rating: Moderate (2020-21: Minor)

Implication

The delay in the capitalisation of fixed assets would result in an understatement of depreciation expenses and consequently overstatement of the asset balances in the financial report.

Recommendation

The Shire should ensure fixed assets additions are regularly reviewed and capitalised as and when they are placed in service.

Management comment

Included in the Asset Capitalisation Policy. Process change implemented on 1 April 2023.

Responsible position: Director Corporate Services

Completion Date: 01 April 2023

ATTACHMENT B

SHIRE OF DERBY-WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT

| INDEX OF FINDINGS | RATING | | |
|--|-------------|----------|-------|
| | Significant | Moderate | Minor |
| Findings identified in the current audit | | | |
| 1. IT governance – Cyber security awareness training | | | ✓ |
| Findings unresolved from prior year audit | | | |
| 2. Financial application – User access management | ✓ | | |
| 3. IT governance - Standards, policies & procedures | | ✓ | |
| 4. IT governance and strategy | | ✓ | |
| 5. Physical and environmental security management | | ✓ | |
| 6. Business continuity management | | ✓ | |
| 7. Network access management | | ✓ | |
| 8. Risk management | | ✓ | |
| 9. Network security management | | | ✓ |
| 10. 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 give consideration to 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 could indicate the need for a modified audit opinion 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 2022****FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT****1. IT governance – Cyber security awareness training****Finding**

We identified there is currently no mandatory cyber security awareness training in place.

We acknowledge that there is a program underway to make cyber security awareness training mandatory for all staff once they are onboarded at the Shire.

Rating: Minor

Implications

Without mandatory training and awareness in relation to information / cyber security, staff members and contractors may not be aware of their information security related duties and responsibilities. This could lead to unintentional disclosures or loss of data, or successful cyber and social engineering attacks.

Recommendation

The Shire should:

- Develop and implement formal security awareness training, this should include targeted training for different users, e.g., executive management, privileged users, and contractors.
- Mandate information / cyber security training for all staff members and contractors.

Management comment

The Shire together with current IT provider, Managed IT, will implement mandatory all staff training.

Responsible person: Manager Governance and Administration

Completion date: Ongoing

ATTACHMENT B**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT****Finding unresolved from prior year audit****2. Financial application - User access management****Finding**

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

- There is no formal periodic review process in place to verify if generic / system accounts are still appropriate;
- 3 out of 20 generic / system accounts that are no longer needed should be disabled;
- 2 out of the 95 enabled SynergySoft accounts belonged to terminated employees;
- 4 additional enabled SynergySoft accounts are no longer needed should be disabled;
- There is no protocol to periodically review the segregation of duties matrix; and
- There were no user access reviews conducted during the audit period.

We acknowledge that the segregation of duties matrix has been created and was reviewed during the audit period.

A similar finding was raised in 2020-21 with the following management comment received:

2020-21 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. Recommendations (i) and (ii) will be addressed in the quarterly reviews:

- (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; and
- (ii) document and implement a segregation of duties review frequency.

Responsible person: Manager Administration and Managed IT

Completion date: Ongoing

Rating: Significant (2020-21 Rating: Significant)

Implication

- 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 user access and segregation of duties 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.

ATTACHMENT B**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT****Recommendation**

The Shire should:

- 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
- Document and implement a segregation of duties review frequency.

Management comment

Improvements have occurred since previous audit finding, review by Managed IT will continue.

Responsible person: Manager Governance and Administration

Completion date: Ongoing

ATTACHMENT B

SHIRE OF DERBY-WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT

3. IT governance - Standards, policies & procedures

Finding

We identified that the Shire has not:

- created formal policies / procedures / guidelines / governance documents for change management or identity and access management
- reviewed the "Internet and Email usage" policy since 2002 and no next review date or review frequency has been defined.

A similar finding was raised in 2020-21 with the following management comment received:

2020-21 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: Ongoing

Rating: Moderate (2020-21 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:

- Develop, document, review, approve and publish missing Policies / Procedures / Guidelines / Governance documents as required and ensure that these documents are appropriately governed
- Periodically review and update Policies / Procedures / Guidelines / Governance documents following any relevant internal or external changes.

Management comment

Policy Review occurs twice a year, policies identified as required are developed and implemented continually.

Responsible person: Manager Governance and Administration

Completion date: Ongoing

ATTACHMENT B

SHIRE OF DERBY-WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT

4. 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 IT strategic plan which aligns to the overall business strategy in place, however we acknowledge that an IT improvement roadmap was created for the 2021/2022 financial year with the third party service provider Managed IT and that project outcomes were reported to the Shire during the audit period.

A similar finding was raised in 2020-21 with the following management comment received:

2020-21 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: Ongoing

Rating: Moderate (2020-21 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:

- Develop an appropriate IT governance structure to govern and manage the strategic direction of IT with third party vendors
- Periodically review executive summary reports from Managed IT to ensure compliance with SLA.

Management comment

Due to an internal promotion, the role of Senior Governance Officer has been vacant for a period of time, this has resulted in a delay of progressing the IT strategy. Recruitment of a Governance Officer will allow progress of the strategy.

Responsible person: Manager Governance and Administration
Completion date: December 2023

ATTACHMENT B

SHIRE OF DERBY-WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT

5. Physical and environmental security management

Finding

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.

We further identified that there was flammable material in the Shire’s data centre / server room which poses a fire hazard.

A similar finding was raised in 2020-21 with the following management comment received:

2020-21 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

Rating: Moderate (2020-21 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.

ATTACHMENT B**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT****Recommendation**

The Shire should:

- Develop, document, and implement datacentre management policies and procedures which contain appropriate physical and environmental controls management
- Investigate and implement appropriate physical security measures to protect the data centre against unauthorised access and damage
- Investigate and implement appropriate environmental measures to protect physical sites and the data centre against environmental threats and damage.

Management comment

The Shire is looking to move server offsite in July 2023. Further security improvements will be considered in the 2023/24 annual budget preparation.

Responsible Person: Director Corporate Services
Completion Date: July 2023

ATTACHMENT B

SHIRE OF DERBY-WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT

6. Business continuity management

Finding

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

A similar finding was raised in 2020-21 with the following management comment received:

2020-21 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: Manager Administration

Completion date: 30 June 2023

Rating: Moderate (2020-21 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 impede 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

This will be developed and implemented.

Responsible person: Director Corporate Services

Completion date: June 2023

ATTACHMENT B

SHIRE OF DERBY-WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT

7. Network access management

Finding

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

- There is currently no periodic review process in place for generic / system accounts to verify if they are still appropriate;
- 3 out of 192 enabled Network AD accounts have not logged on in the past 6 months.
- 8 out of 192 enabled Network AD accounts that belonged to terminated employees
- There is 1 additional enabled Network AD account that is no longer needed and should be disabled.

We also identified that there is currently no periodic review process in place for Network AD accounts to verify if they are still appropriate and there were no user access reviews conducted during the audit period

A similar finding was raised in 2020-21 with the following management comment received:

2020-21 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: Ongoing

Rating: Moderate (2020-21 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

This continues to be addressed.

Responsible person: Manager Governance and Administration
Completion date: Ongoing

ATTACHMENT B

SHIRE OF DERBY-WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT

8. Risk management

Finding

While the Shire has a defined risk management policy, it was found to be missing key risk components (i.e. risk criteria etc.). We also noted there is no IT risk register in place.

A similar finding was raised in 2020-21 with the following management comment received:

2020-21 Management comment

Shire management will review and update the Shire's risk management policy to contain the following:

- a) risk assessment criteria*
- b) risk appetite and tolerance*
- c) improvement and mitigation strategies*
- d) risk management processes*

Additionally, the Shire will develop and document a risk register.

Responsible person: Manager Administration

Completion date: 31 December 2022

Rating: Moderate (2020-21 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:

- Review and update the Shire's risk management policy to ensure it contains the following key aspects:
 - a. risk assessment criteria
 - b. risk appetite and tolerance
 - c. improvement and mitigation strategies
 - d. risk management processes.
- Develop and document a risk register.

Management comment

The Shire has engaged consultants to assist with review and implementation of risk management compliance.

Responsible person: Director Corporate Services

Completion date: Ongoing

ATTACHMENT B

SHIRE OF DERBY-WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT

9. Network security management

Finding

During our audit we identified that:

- The network diagram and infrastructure has not been reviewed since June 2020 and does not have a next review date defined
- There is no periodic firewall review process in place
- There is no documented process in place to perform vulnerability assessments or penetration testing
- No security / penetration tests were conducted during the audit period.

We acknowledge that Managed IT performs monthly internal and external vulnerability scans, however the Shire does not have any process documented to define when and how vulnerability scans should occur.

A similar finding was raised in 2020-21 with the following management comment received:

2020-21 Management comment

The Shire will develop, document, and implement a formal vulnerability and security penetration testing policy / procedure to include:

- *requirements for periodic vulnerability scanning*
- *requirements for performance of penetration testing*
- *defined process to periodically review network diagrams and firewall rules*

Responsible person: Manager Administration

Completion date: 31 December 2022

Rating: Minor (2020-21 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.
- Define a process to periodically review network diagrams and firewall rules

ATTACHMENT B

SHIRE OF DERBY-WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT

Management comment

Managed IT continue to work with the Shire to develop a number of suitable policies relating to IT.

Responsible person: Manager Governance and Administration
Completion date: Ongoing

ATTACHMENT B

SHIRE OF DERBY-WEST KIMBERLEY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE INFORMATION SYSTEMS AUDIT

10. 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 acknowledge that the Shire has aligned the password parameters with the recommended better practise.

A similar finding was raised in 2020-21 with the following management comment received:

2020-21 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

Rating: Minor (2020-21 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 develop, document, and publish an appropriate password policy to govern password configuration and management.

Management comment

Managed IT continue to work with the Shire to improve IT security.

Responsible person: Manager Governance and Administration

Completion date: Ongoing



SHIRE OF DERBY / WEST KIMBERLEY

AUDITOR'S CLOSING REPORT

Year ended 30 June 2022

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



CONTENTS

| | |
|--|----|
| 1. Executive Summary | 3 |
| 2. Status of the Audit | 4 |
| 3. Key Areas of Audit Focus | 5 |
| 4. Internal Control Findings | 10 |
| 5. Identified Misstatements | 11 |
| 6. Other Significant Matters | 12 |
| Appendix 1 – Required Communication to Those Charged With Governance | 15 |
| Appendix 2 – Changes in accounting standards | 16 |



1. EXECUTIVE SUMMARY

The primary purpose of this Auditor’s Closing Report is to brief the Shire of Derby/West Kimberley (“the Shire” or “the Local Government”) on the results of our completed audit of financial statements for the year ended 30 June 2022.

Based on RSM’s recommendation, the Office of the Auditor General (OAG) intends to issue an unqualified auditor’s report on the financial statements for the year ending 30 June 2022. However, an Emphasis of Matter paragraph is included to draw attention to the readers to the restatement of the prior period error.

The audit procedures were designed to support our auditor’s opinion and cannot be expected to identify all weaknesses or inefficiencies in your systems and working practices.

Scope and Approach

There have been no changes in the audit scope or approach.

Matters of significance





Under section 24(1) of the Auditor General Act 2006, the Auditor General is required to report 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.

Our appreciation

We wish to express our appreciation for the cooperation provided by the Shire during the audit.

AMIT KABRA
 Director – Assurance & Advisory
 RSM Australia

REAGAN LAU
 Assistant Director – Financial Audit
 Office of Auditor General

| OVERALL SUMMARY | |
|---|--|
|  STATUS OF AUDIT 5 <i>Outstanding matters for audit completion</i> |  KEY AREAS OF AUDIT FOCUS 6 <i>Areas assessed as key risks</i> |
|  INTERNAL CONTROL OBSERVATIONS 20 <i>Improvements to the design and implementation of internal controls</i> |  IDENTIFIED MISSTATEMENTS 17 <i>Number of unadjusted misstatements identified during the audit</i> |

2. STATUS OF THE AUDIT

The following items relating to the completion of our audit procedures are outstanding at the date of the release of this report:

| Action | Responsibility | Due on/by |
|---|------------------------|------------------------|
| 1. Finalisation of Management letter points | RSM / Management / OAG | 20 April 2023 |
| 2. Receipt of the signed certification of financial report | Management | Prior to 14 April 2023 |
| 3. Receipt of signed management representation letter | Management | Prior to 14 April 2023 |
| 4. Completion of subsequent events procedures to the date of signing the audit report | RSM / Management | Prior to 14 April 2023 |
| 5. Issuing contract auditor's opinion to the Office of the Auditor General | RSM | Prior to 14 April 2023 |
| 6. Issue of signed auditor's report to the Local Government | OAG | Prior to 18 April 2023 |



3. KEY AREAS OF AUDIT FOCUS



In performing our audit, we have identified the following areas which we consider, in our professional judgment, of most significance in the audit of the financial report for the year ended 30 June 2022:

SIGNIFICANT RISK

1. Management override of controls

Summary of response

Our audit procedures, among other things, included:

- Testing journal entries recorded in the general ledger and adjustments on a sample basis based on data analytics to identify journal entries that exhibit characteristics of audit interest;
- Assessing accounting estimates for evidence of biases;
- Review unusual, significant transactions and related party transactions; and
- Conduct an unpredictability test.

Findings

Based on our work, nothing has come to our attention to indicate that there are not proper processes and controls to manage the risk of management override of controls and that material key estimates and judgments are properly assessed and recognised.

2. Rates revenue

Summary of response

Our audit procedures, among other things, included:

Control testing:

- Assessing the design, implementation and operating effectiveness of key internal controls operating within the revenue cycle.

Substantive testing:

- Reviewing rates receivables balances on a sample basis and performing subsequent receipt testing;
- Performing analytical procedures on rates through a detailed comparison with Landgate valuation data and approved rate in the dollar;
- Determining if the disclosures in the notes to the financial report related to revenue recognition policy are appropriate.

Findings

Based on our procedures, we are satisfied that rates revenue, in all material respects, has been accounted for under Australian Accounting Standards, to the extent that they are not inconsistent with the *Local Government Act 1995* (LG Act) and the *Local Government (Financial Management) Regulations 1996* (Financial Management Regulations).

3. KEY AREAS OF AUDIT FOCUS (CONTINUED)

SIGNIFICANT RISK

3. Revenue recognition – Grants, subsidies and contributions, fees and charges

Summary of response

Our audit procedures, among other things, included:

Control testing:

- Assessing the design, implementation and operating effectiveness of key internal controls operating within the revenue cycle;

Substantive testing:

- Performing test of details, on a sample basis, over fees and charges and grants, subsidies and contributions throughout the year and include transactions near year end to ensure they are correctly and completely accounted for in line with the Local Government’s revenue recognition policy;
- Performing calculation checks for contract liabilities related to grants, subsidies and contributions and vouching to agreements;
- Reviewing receivables balances on a sample basis and performing subsequent receipt testing;
- Performing testing on journal entries for any management override of internal controls related to revenue recognition.

Findings

Based on our procedures, other than the matters highlighted under section 4, we are satisfied that revenue, in all material respects, has been accounted for under Australian Accounting Standards, to the extent that they are not inconsistent with the Local Government Act 1995 (LG Act) and the Local Government (Financial Management) Regulations 1996 (Financial Management Regulations).

3. KEY AREAS OF AUDIT FOCUS (CONTINUED)

SIGNIFICANT RISK

4. Infrastructure and Property, Plant and Equipment

Summary of response

Our audit procedures, among other things, included:

Control testing:

- Assessing the design, implementation and operating effectiveness of key internal controls operating within the Infrastructure and Property, Plant and Equipment cycle, including application controls.

Substantive testing:

- Performing test of details, on a sample basis, material additions to Infrastructure, Property, Plant and Equipment (which includes works in progress) to ensure they qualify for capitalisation under AASB 116 *Property, plant and equipment*;
- Testing accuracy and completeness of data sets including reviewing useful lives, condition assessments and depreciation rates;
- Performing analytical procedures over the annual depreciation charge;
- Reviewing management impairment assessment for any indication of management bias;
- Reviewing the disclosures in the notes to the financial statements is appropriate.

Findings

A provision for rehabilitation of the Derby and Fitzroy Crossing landfill sites was recognised in 2018 and an associated asset recognised for the same value as provision. During the current year, a review of these calculations identified errors in both the provision and the fair value of the landfill assets. The Shire has retrospectively applied the corrections and restated the financial report from the 30 June 2020 onwards. The impact of the restatement is detailed under Note 27 of the financial statements.

Based on our procedures, other than the matter noted above and additional matters noted under section 4, we are satisfied that infrastructure and property, plant and equipment, in all material respects, have been accounted for under Australian Accounting Standards, to the extent that they are not inconsistent with the LG Act and the Financial Management Regulations.

3. KEY AREAS OF AUDIT FOCUS (CONTINUED)

5. Materials and contracts

Summary of response

Our audit procedures, among other things, included:

Control testing:

- Assessing the design, implementation and operating effectiveness of key internal controls operating within the purchasing and procurement cycle.

Substantive testing:

- Performing test of details, on a sample basis, over materials and contracts expense. The samples were selected from transactions occurring throughout the year and include transactions near year end to ensure they are correctly and completely accounted for in the correct period.
- Performing a search for unrecorded liabilities.

Findings

Based on our procedures, other than the matters highlighted under section 4 we are satisfied that Materials and contracts, in all material respects, have been accounted for under Australian Accounting Standards, to the extent that they are not inconsistent with the LG Act and the Financial Management Regulations.

6. Provision for rehabilitation

Summary of response

Our audit procedures, among other things, included:

Substantive testing :

- Review management's assessment to identify change in circumstances and any change required to the provision for remediation costs for the landfill.
- Review present value calculation for the provision for remediation costs;
- Checking the accounting treatment and entries for the provision and the associated rehabilitation asset, were applicable;
- Reviewing the disclosures in the notes to the financial statements is appropriate.
- Ensure prior misstatement is in line with AASB 108 – *Accounting Policies, Changes in Accounting Estimates and Errors*

Findings

Based on our procedures, other than the restatement of the provision as explained under point 4 above and the additional matters highlighted section 4 below, we are satisfied that provision for rehabilitation, in all material respects, has been accounted for under Australian Accounting Standards, to the extent that they are not inconsistent with the LG Act and the Financial Management Regulations.

3.KEY AREAS OF AUDIT FOCUS (CONTINUED)

Other critical disclosures within the financial statements

RSM has also audited the following critical disclosures in the financial statements by verifying the underlying calculations and auditing the evidence to support the amounts disclosed. Our findings are outlined in the below table.

| Description of disclosure | RSM Audit response | Findings |
|---|--|--|
| Related party disclosures | Reviewing the disclosures and supporting material to ensure compliance with AASB 124 <i>Related Party Disclosures</i> . Assessing the Local Government's internal controls around the identification and proper disclosure of related party transactions and the Elected Members' and Senior Officers' remuneration. | Our procedures regarding related parties did not identify any significant matters. |
| Areas subject to accounting estimates | <p>We have considered the areas of the Local Government's financial statements that are subject to estimation uncertainty, few are of sufficient quantum to be susceptible to material misstatement.</p> <p>We determined that the balances listed below include estimates that may be susceptible to material misstatement due to the measurement of the monetary amount.</p> <ul style="list-style-type: none"> ▪ Financial and non-financial assets- assessment of impairment indicators; ▪ Depreciation rates applied to Infrastructure and Property, Plant and Equipment; ▪ Landfill rehabilitation provision - discount rates, inflation rates and timing of future cash flows; ▪ Employee benefits provisions – the probability of leave vesting, discount rates, wage inflation rates and timing of future cash flows. <p>Our additional audit work encompassed performing more granular assessments regarding the risk that accounting estimates are materially misstated. In addition, we focused on appropriately responding to the levels of estimation uncertainty, complexity and subjectivity in the accounting estimate.</p> | Other than the restatement of the prior year figures in respect of the provision for rehabilitation of the Derby and Fitzroy Crossing landfill sites and the associated landfill assets, our procedures regarding accounting estimates did not identify any significant matters. |
| Capital and other commitments for expenditure | We will check the underlying calculations and review the evidence to support the amounts disclosed. | Our procedures regarding capital and other commitments for expenditure did not identify any significant matters. |

4. INTERNAL CONTROL FINDINGS

Based on our testing, we have included an update on the status of prior year findings as well as the following control weaknesses identified during the preliminary and final audit stages:

Current year

The following control weakness were identified during the financial statements audit:

| Findings | Rating | Status |
|--|-------------|--------|
| Financial statements audit | | |
| 1. Impairment Assessment of Roads | Significant | Open |
| 2. Revenue Recognition (AASB 15 and AASB 1058) | Significant | Open |
| 3. Rehabilitation Provision Assessment | Moderate | Open |
| 4. Fixed Asset Depreciation Rates | Moderate | Open |
| 5. Fixed Asset Additions | Minor | Open |
| 6. Revenue Cut-Off | Minor | Open |
| General computer controls review | | |
| 7. IT Governance – Cyber Security Awareness Training | Minor | Open |

Prior year

At the date of this report, thirteen recommendations noted in the prior year's audit remain open.

| Findings | Rating | Status |
|---|--------------------------|--------|
| Financial statements audit | | |
| 1. Fixed Asset Management Policy | Significant | Open |
| 2. Fixed Asset Capitalisation Policy | Significant | Open |
| 3. Recognition of Accrued Expenses | Significant ¹ | Open |
| 4. Fixed Asset Capitalisation Dates | Moderate ² | Open |
| 5. Management valuation inputs | Significant | Closed |
| 6. Asset Renewal Funding Ratio | Significant | Closed |
| 7. Completeness of long service leave provisions | Moderate | Closed |
| 8. Completeness of the Fixed Asset Register | Minor | Closed |
| General computer controls review | | |
| 9. Financial Application – User Access Management | Significant | Open |
| 10. IT Governance - Standards, Policies & Procedure | Moderate | Open |
| 11. IT Governance and Strategy | Moderate | Open |
| 12. Physical and Environmental Security Management | Moderate | Open |
| 13. Business Continuity Management | Moderate | Open |
| 14. Network Access Management | Moderate | Open |
| 15. Risk Management | Moderate ² | Open |
| 16. Network Security Management | Minor | Open |
| 17. Password Management | Minor | Open |

¹ – prior year was rating was Moderate, FY22 rating is Significant

² – prior year was rating was Minor, FY22 rating is Moderate

5. IDENTIFIED MISSTATEMENTS

Materiality

In line with OAG policy, we have not disclosed the amount of planning materiality. In assessing the risk profile of the Shire, and in consideration of the users of the financial report, we have adopted materiality guidelines in accordance with Australian Auditing Standards. The benchmark used to calculate the materiality is based on the Shire's total expenditure for the year ended 30 June 2022.

Adjusted Misstatements

The following adjustments were posted by management as a result of our audit.

| Description | Assets Dr/(Cr) \$ | Liabilities Dr/(Cr) \$ | Equity Dr/(Cr) \$ | Profit and Loss Dr/(Cr) \$ |
|---|-------------------------|------------------------------|-------------------------|----------------------------------|
| 1. To adjust for the incorrect capitalisation of GST in "Infrastructure - Roads" & "Infrastructure- Drainage" | (378,937) | - | - | 378,937 |
| 2. Reclassification adjustment to correct the entries of debiting revenue account for debt written off | - | - | - | 80,977 (80,977) |
| 3. Revenue of FY23 recognised incorrectly in FY22. | (38,179) | - | - | 38,179 |
| 4. Amount payable to RAAF Curtin as reclassified from non-current to current, as the amount is due on 30/6/2023 | - | (130,237) 130,237 | - | - |
| 5. Under accrual of liabilities | 320,419 | (320,419) | - | - |
| 6. Under accrual of other income | 6,235 | - | - | (6,235) |
| 7. Under recognition of revenue – revenue of FY22 wrongly recognised in FY23 | 95,010 | - | - | (95,010) |
| 8. Under accrual of credit card expenses | 5,222 | (40,070) | - | 34,848 |
| 9. Over recognition of revenue - Transfer of unutilised grant received to contract liabilities | - | (1,098,279) | - | 1,098,279 |
| 10. Impairment on drainage and roads due to flood damage | (1,489,917) | - | 1,489,917 | - |
| 11. Prior year restatement of rehabilitation assets and provision for rehabilitation | (5,534,271) | 4,952,324 | 581,947 | - |
| 12. Current year adjustment on rehabilitation assets and provision for rehabilitation | 3,757,276 | (636,650) | (2,870,420) | (250,206) |
| Total impact of adjusted misstatements | (3,257,142) | 2,856,906 | (798,556) | 1,198,792 |

6. OTHER SIGNIFICANT MATTERS

Additional effort for current year audit

We have incurred significant time and effort in the conducting current year audit due to inadequate closing of books at the year end. This is evident by the significant number of audit adjustments (both corrected and uncorrected) and the poor quality of the financial statements.

Areas of focus for FY23 audit

We aim to work closely with management for the FY23 audit. However, we expect that management fully commits to:

- Providing a robust fair value assessment of property, plant and equipment and infrastructure assets (as noted in the management letter finding);
- Obtain a revised valuation for the costs associated with the rehabilitation of landfill sites (as noted in the management letter finding);
- Ensure all management letter findings are appropriately addressed;
- Provide a quality set of financial statements with minimal to no audit adjustments; and
- Adhering to audit timings as agreed within the Audit Planning Memorandum;

Unadjusted Misstatements

The following unadjusted amounts have been identified during the conduct of our audit. The Shire has determined that these amounts are immaterial and do not require adjustment to the financial report. We concur with the Shire's determination.

| Description | Assets Dr/(Cr) \$ | Liabilities Dr/(Cr) \$ | Equity Dr/(Cr) \$ | Profit and Loss Dr/(Cr) \$ |
|---|-------------------------|------------------------------|-------------------------|----------------------------------|
| 1. Accrual of current year audit fee | - | (68,262) | - | 68,262 |
| 2. Client late adjustment – Accrual related to work FY23 (Partial of batch 13155) | (76,791) | 76,791 | - | - |
| 3. Client late adjustment – Accrual of May and June 2022 expenditure (Batch 13156) | - | 104,564 | - | (104,564) |
| 4. Overstatement of depreciation expenses | 359,024 | - | - | (359,024) |
| 5. Turnaround impact of prior year unadjusted misstatement – under recognition of revenue in prior year | - | - | (180,400) | 180,400 |
| Total – Net understatement of surplus for the year | 282,233 | 113,093 | (180,400) | (214,926) |

Disclosure Deficiencies in the Financial Statements





We did not identify any disclosure deficiencies in the financial statements for the year ended 30 June 2022.






APPENDICES

APPENDIX 1 – REQUIRED COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE

Under Australian Auditing Standards, we are required to communicate the following matters to the Chief Executive Officer and the Council:

| Matter | How we addressed this matter | Result |
|---|---|--|
| Independence | We have fully satisfied ourselves that we do not have any actual or perceived conflict of interest. |  |
| Subsequent events | Based on our work within the scope of our engagement, nothing came to our attention to indicate the subsequent events are not adequately disclosed or adjusted for within the financial report. |  |
| Compliance with laws and regulations | Based on our work within the scope of our engagement, nothing came to our attention to indicate the key controls around compliance with laws and regulations are ineffective. |  |
| Responsibilities relating to fraud | We did not become aware of any fraud during our audit. |  |

| Matter | How we addressed this matter | Result |
|--|---|---|
| External confirmations | There were no instances where management refused or denied us sending a request for external confirmation. |  |
| Contingent liabilities or commitments | Based on our work within the scope of our engagement, nothing came to our attention to indicate the contingent liabilities or commitments are not adequately disclosed within the financial report. |  |
| Going concern | No events or conditions have been identified during the audit that may cast doubt on the Local Government's ability to continue as a going concern for 12 months from the date of our auditor's report. |  |

APPENDIX 2 – CHANGES IN ACCOUNTING STANDARDS

| Standard or pronouncement | Description | Who does it affect | Effective date |
|--|--|--------------------|---|
| <p>AASB 2020-1 Amendment to Australian Accounting Standards – Classifications of Liabilities as Current or Non-Current</p> <p>AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date</p> | <p>This narrow-scope amendment to AASB 101 Presentation of Financial Statements clarifies that liabilities are classified as either current or non-current depending on the rights that exist at the end of the reporting period; and also clarifies the definition of settlement of liability.</p> <p>For example, a liability must be classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.</p> <p>AASB 2020-6 defers the mandatory effective date of amendments that were originally made in AASB 2020-1 so that the amendments are required to be applied for annual reporting periods beginning on or after 1 January 2023 instead of 1 January 2022.</p> | All entities | Annual reporting periods beginning on or after 1 January 2023 |
| <p>AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments</p> | <p>This amending standard makes narrow-scope amendments to several standards:</p> <ul style="list-style-type: none"> ▪ AASB 1: to simplify its application by a subsidiary that becomes a first-time adopter after its parent concerning the measurement of cumulative translation differences; ▪ AASB 3: updating the reference to the Conceptual Framework for Financial Reporting without changing the accounting requirements for business combinations; ▪ AASB 9: clarifying which fees an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability; ▪ AASB 116: requiring an entity to recognise the sales proceeds from selling items produced while preparing property, plant and equipment for its intended use, and the related cost, in profit or loss, instead of deducting the amounts received from the cost of the asset; ▪ AASB 137: specifying the costs that an entity includes when assessing whether a contract will be loss-making; and ▪ AASB 141: Remove the requirement to exclude cash flows from taxation when measuring fair value, thereby aligning the fair value measurement requirements in AASB 141 with those in other Australian Accounting Standards. | All entities | Annual reporting periods beginning on or after 1 January 2022 |

APPENDIX 2 – CHANGES IN ACCOUNTING STANDARDS (CONTINUED)

| Standard or pronouncement | Description | Who does it affect | Effective date |
|---|--|--------------------|---|
| AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates | This amending Standard impacts several standards: <ul style="list-style-type: none"> ▪ AASB 7: clarifying that information about measurement bases for financial instruments is expected to be material to an entity's financial statements; ▪ AASB 101: requiring entities to disclose their material accounting policy information rather than their significant accounting policies; ▪ AASB 108: clarifying how entities should distinguish changes in accounting policies and changes in accounting estimates. ▪ AASB 134: identifying material accounting policy information as a component of a complete set of financial statements; and ▪ AASB Practice Statement 2, guides how to apply the concept of materiality to accounting policy disclosures. | All entities | Annual reporting periods beginning on or after 1 January 2023 |

For more information, visit: www.rsm.global/australia/service/audit-and-assurance-services




RSM
RSM Australia Pty Ltd
Level 32, Exchange Tower
2 The Esplanade
Perth WA 6000
T +61 (08) 9261 9100
F +61 (08) 9261 9111
rsm.com.au

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network.

Each member of the RSM network is an independent accounting and consulting firm each of which practices in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction.

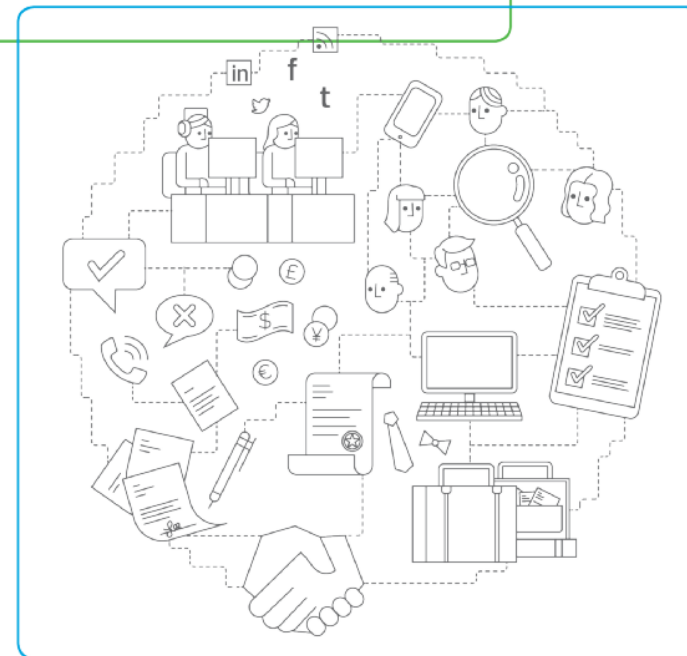
The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, 2nd Floor, London EC4N 6JJ.

The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

© RSM International Association

Liability limited by a scheme approved under professional standards legislation

HELPING YOU MOVE FORWARD
WITH CONFIDENCE



7.2 ACCOUNTS FOR PAYMENT - MARCH 2023

File Number: 5110 - Accounts Payable

Author: Lavenia Ratabua, Senior Finance Officer

Responsible Officer: Tamara Clarkson, 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 March 2023.

DISCLOSURE OF ANY INTEREST

Nil by Author or Responsible Officer.

BACKGROUND

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

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996

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

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

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

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

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

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

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

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

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

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

RISK MANAGEMENT CONSIDERATIONS

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

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

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
MARCH 2023**

| FUND | DETAILS | AMOUNT |
|--------------------------|--|-----------------------|
| MUNICIPAL ACCOUNT | | |
| EFT Payments | EFT 55377 - 55672 | \$1,885,676.49 |
| Municipal Cheques | CHQ 54827 - Cancelled | <i>Nil</i> |
| Direct Debits | Fees & Charges, Credit Card Payments, Payroll, Payroll Liabilities | \$1,237,707.43 |
| Manual Cheques | | <i>Nil</i> |
| TRUST ACCOUNT | | |
| EFT Payments | | <i>Nil</i> |
| Trust Cheques | | <i>Nil</i> |
| TOTAL | | \$3,123,383.92 |

Creditors Outstanding as at 31/03/2023

\$722,177.06

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. **ACCOUNTS FOR PAYMENT - MARCH 2023**  
2. **CREDIT CARD RECONCILIATION - MARCH 2023**  

COMMITTEE RESOLUTION AC39/23

Moved: Cr Peter McCumstie

Seconded: Cr Keith Bedford

That the Audit Committee recommends that Council:

1. **Notes the List of Accounts for March 2023 paid under Delegated Authority in accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996 attached to this report, totalling \$3,123,383.92.**

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

Against: Nil

CARRIED 3/0

REPORT TO COUNCIL – MARCH 2023**EFT PAYMENTS – MUNICIPAL ACCOUNT**

| PAYMENT ID | DATE | CREDITOR / INVOICE DETAILS | AMOUNT |
|-----------------|-------------------|--|--------------------|
| EFT55405 | 03/03/2023 | 4PARK PTY LTD T/AS FORPARK AUSTRALIA | \$1,531.20 |
| INV 60324 | 06/02/2023 | SENIOR ALL-ABILITIES SWING SEAT & CHAINS | \$1,531.20 |
| EFT55377 | 03/03/2023 | A & B TYRES | \$340.00 |
| INV 45572 | 20/01/2023 | CENTURY 27XMF DEEP CYCLE BATTERY | \$340.00 |
| EFT55452 | 10/03/2023 | A & B TYRES | \$4,285.00 |
| INV 45642 | 01/02/2023 | COMMERCIAL REPAIR KIT | \$100.00 |
| INV 45651 | 02/02/2023 | TOYO 245/65R17 TYRE | \$450.00 |
| INV 45667 | 03/02/2023 | PUNCTURE REPAIR | \$40.00 |
| INV 45688 | 07/02/2023 | 4X CENTURY C105 BATTERY | \$1,200.00 |
| INV 45692 | 07/02/2023 | PUNCTURE REPAIR | \$45.00 |
| INV 45706 | 08/02/2023 | PUNCTURE REPAIR | \$40.00 |
| INV 45735 | 13/02/2023 | PUNCTURE REPAIR | \$50.00 |
| INV 45749 | 14/02/2023 | ROTATION & BALANCE | \$80.00 |
| INV 45766 | 15/02/2023 | 2X HAULMAX 750R16 TYRES - TRAILER 1TCJ-533 | \$680.00 |
| INV 45798 | 21/02/2023 | CENTURY NS70L BATTERY | \$450.00 |
| INV 45802 | 21/02/2023 | 2X HAULMAX 12.5/80-18 TYRES FOR KW12 BACKHOE | \$1,150.00 |
| EFT55668 | 30/03/2023 | AARON GLOOR | \$431.67 |
| INV REIMB1603 | 16/03/2023 | UTILITY SUBSIDY | \$431.67 |
| EFT55378 | 03/03/2023 | ALFORD CONTRACTING | \$490.00 |
| INV 0623 | 09/02/2023 | REPLACE AND REPAIR 2X SLIDING DOOR ROLLERS | \$490.00 |
| EFT55381 | 03/03/2023 | ALTHAM PLUMBING CONTRACTORS | \$9,615.74 |
| INV 14898 | 06/02/2023 | EXCAVATE STORM WATER SUMP & DISPOSE OF MATERIAL | \$7,799.00 |
| INV 14931 | 14/02/2023 | WATER COOLER AT DEPOT | \$1,144.18 |
| INV 14938 | 15/02/2023 | GAS OVEN AND COOK TOP' | \$507.56 |
| INV 14949 | 17/02/2023 | CLEAR BLOCKAGE TO PAN IN FEMALE TOILETS | \$165.00 |
| EFT55616 | 30/03/2023 | ALTHAM PLUMBING CONTRACTORS | \$736.23 |
| INV 15099 | 10/03/2023 | REPAIR OUTLET FLANGE ON WATER TANK, MATERIALS | \$736.23 |
| EFT55380 | 03/03/2023 | AMANDA DEXTER | \$11,296.72 |
| INV REIMB1002 | 10/02/2023 | STAFF REIMBURSEMENT | \$4,047.72 |
| INV REIMB2002 | 20/02/2023 | STAFF REIMBURSEMENT | \$7,249.00 |
| EFT55446 | 03/03/2023 | ANDREW JAMES TWADDLE | \$1,554.86 |
| INV ALLOW2802 | 28/02/2023 | FEBRUARY 2023 COUNCILLOR SITTING FEES | \$1,554.86 |
| EFT55547 | 23/03/2023 | ARAC REFRIGERATION & AIR CONDITIONING | \$151.25 |
| INV 7917 | 10/03/2023 | REPAIR FITZROY LIBRARY AIR CON | \$151.25 |
| EFT55382 | 03/03/2023 | ASB MARKETING PTY LTD | \$4,819.28 |
| INV 13805 | 27/11/2022 | FTB PROMOTIONAL MATERIALS 2022/23 | \$4,819.28 |

| | | | |
|----------------|------------|--|--------------|
| EFT55618 | 30/03/2023 | ASK WASTE MANAGEMENT PTY LTD | \$20,823.75 |
| INV 915 | 02/02/2023 | FX FLOOD WASTE MANAGEMENT CONSULTANCY - AGRN 1044 | \$20,823.75 |
| EFT55626 | 30/03/2023 | AUSTRALIA DAY COUNCIL OF SOUTH AUSTRALIA INCORPORATED | \$7,570.00 |
| INV 1808 | 13/12/2022 | AUSTRALIA DAY SUPPLIES | \$7,570.00 |
| EFT55546 | 23/03/2023 | AUSTRALIA POST | \$58.62 |
| INV 1012166770 | 03/02/2023 | DERBY POSTAGE - JANUARY 2023 | \$58.62 |
| EFT55617 | 30/03/2023 | AUSTRALIA POST | \$584.02 |
| INV 1012237035 | 03/03/2023 | DERBY POSTAGE - FEBRUARY 2023 | \$584.02 |
| EFT55379 | 03/03/2023 | AUSTRALIAN INSTITUTE OF MANAGEMENT | \$1,872.00 |
| INV 7146557 | 10/02/2023 | THE NEW MANAGER - TRAINING | \$1,872.00 |
| EFT55383 | 03/03/2023 | AUSTRALIAN SERVICES UNION | \$284.90 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTION | \$284.90 |
| EFT55386 | 03/03/2023 | BIG SKY ENTERTAINMENT PTY LTD | \$3,434.36 |
| INV 5239 | 13/01/2023 | BIG SKY ENTERTAINMENT JANUARY HOLIDAY PROGRAM NIAA | \$3,434.36 |
| EFT55453 | 10/03/2023 | BLACKWOODS ATKINS - BROOME | \$387.80 |
| INV SI03846692 | 10/02/2023 | HEAVY DUTY INDUSTRIAL BENCH GRINDER 200MM | \$356.80 |
| INV SI03862736 | 13/02/2023 | WIRE WHEEL CRIMP 200X23MM UNIBORE 9072 | \$31.00 |
| EFT55389 | 03/03/2023 | BOC LIMITED | \$246.54 |
| INV 5005975003 | 29/01/2023 | MONTHLY GAS CYLINDER CHARGES | \$246.54 |
| EFT55625 | 30/03/2023 | BOC LIMITED | \$421.45 |
| INV 5006000905 | 28/02/2023 | MONTHLY GAS CYLINDER CHARGES | \$421.45 |
| EFT55549 | 23/03/2023 | BOOEASY PTY LTD | \$438.90 |
| INV 22395 | 06/02/2023 | BOOKINGS MONTHLY FEE - JANUARY 2023 | \$438.90 |
| EFT55620 | 30/03/2023 | BOOEASY PTY LTD | \$438.90 |
| INV 22537 | 08/03/2023 | BOOKINGS MONTHLY FEE - FEBRUARY 2023 | \$438.90 |
| EFT55551 | 23/03/2023 | BROOME FLORIST | \$150.00 |
| INV 398 | 28/02/2023 | MEDIUM WREATH FOR 81ST COMMEMORATION OF BROOME AIR RAID | \$150.00 |
| EFT55387 | 03/03/2023 | BROOME TOYOTA NORTH WEST MOTOR GROUP | \$1,128.00 |
| INV PI13069398 | 09/12/2022 | FULL SET BLACK DUCK CANVAS SEAT COVERS | \$840.00 |
| INV PI13069750 | 23/01/2023 | CHECK ASSY FRONT DOOR | \$157.04 |
| INV PI13069930 | 09/02/2023 | MATT SET FRONT | \$49.25 |
| INV PI13070048 | 21/02/2023 | BUFF KIT 2PCE FRONT AND REAR | \$81.71 |
| EFT55455 | 10/03/2023 | BROOME TOYOTA NORTH WEST MOTOR GROUP | \$1,671.63 |
| INV PI13069712 | 19/01/2023 | WHEEL DISC & FREIGHT | \$1,671.63 |
| EFT55515 | 17/03/2023 | BROOME TOYOTA NORTH WEST MOTOR GROUP | \$72,239.77 |
| INV RI11002101 | 06/01/2023 | 2022 TOYOTA HIACE COMMUTER BUS & REGISTRATION | \$72,239.77 |
| EFT55384 | 03/03/2023 | BUCKLEYS EARTHWORKS & PAVING PTY LTD | \$335,611.15 |
| INV 2671 | 30/11/2022 | FX VISITOR CARPARK REDEVELOPMENT & EMANUEL WAY STABILISATION | \$335,611.15 |
| EFT55514 | 17/03/2023 | BUCKLEYS EARTHWORKS & PAVING PTY LTD | \$24,999.64 |
| INV C5-2022 | 15/03/2023 | RETENTION RELEASE | \$24,999.64 |
| EFT55548 | 23/03/2023 | BUCKLEYS EARTHWORKS & PAVING PTY LTD | \$19,723.00 |
| INV 2685 | 17/02/2023 | AGRN 1044 - IMMEDIATE WORKS TO LEOPOLD FOR FUEL TRUCK ACCESS | \$14,190.00 |

| | | | |
|-----------------------|-------------------|--|---------------------|
| INV 2690 | 13/03/2023 | AGRN 1044 - IMMEDIATE REPAIR FOR FUEL TRUCK - CAMBALLIN RD | \$5,533.00 |
| EFT55619 | 30/03/2023 | BUCKLEYS EARTHWORKS & PAVING PTY LTD | \$17,292.00 |
| INV 2684 | 16/02/2023 | AGRN 1044 - VERGE COLLECTION FROM CAMBALLIN HOMES | \$17,292.00 |
| EFT55629 | 30/03/2023 | CATALYST IT AUSTRALIA PTY LTD | \$792.00 |
| INV 0302 | 01/10/2022 | KOHA HOSTING - OCT, NOV, DEC 2022 | \$792.00 |
| EFT55553 | 23/03/2023 | CEMETERIES & CREMATORIA ASSOCIATION OF WA INC | \$125.00 |
| INV 1362 | 12/10/2022 | ORDINARY MEMBERSHIP 2022-23 | \$125.00 |
| EFT55623 | 30/03/2023 | CHILDREN'S BOOK COUNCIL OF AUST | \$75.00 |
| INV 7954 | 02/01/2023 | ANNUAL MEMBERSHIP – CHILDREN'S BOOK COUNCIL WA 2023 | \$75.00 |
| EFT55554 | 23/03/2023 | CHRISTINE GEORGE | \$536.05 |
| INV REIMB0703 | 07/03/2023 | UTILITY SUBSIDY | \$536.05 |
| EFT55457 | 10/03/2023 | CISSY NUGGETT | \$1,000.00 |
| INV SITTING FEES-1003 | 10/03/2023 | FVFRWG SITTING FEES - 17/02/2023 | \$1,000.00 |
| EFT55517 | 17/03/2023 | CISSY NUGGETT | \$500.00 |
| INV SITTING FEES-1403 | 14/03/2023 | FVFRWG SITTING FEES - 17/02/2023 | \$500.00 |
| EFT55443 | 03/03/2023 | CLEANAWAY CO PTY LTD | \$116,724.65 |
| INV 19133740 | 10/08/2022 | LANDFILL MANAGEMENT - JUNE 2022 | \$116,724.65 |
| EFT55510 | 10/03/2023 | CLEANAWAY CO PTY LTD | \$230,141.76 |
| INV 19178305 | 31/01/2023 | DOMESTIC AND COMMERCIAL STREET BIN COLLECTION - JANUARY 2023 | \$96,173.08 |
| INV 19178306 | 31/01/2023 | LANDFILL MANAGEMENT - JANUARY 2023 | \$125,584.04 |
| INV 19178575 | 31/01/2023 | PUBLIC BIN COLLECTION - JANUARY 2023 | \$8,384.64 |
| EFT55388 | 03/03/2023 | CLEANING GARDENING & TREE SERVICES | \$12,117.60 |
| INV 10937 | 10/02/2023 | CLEANING OF FX VISITOR CENTRE - DECEMBER 2022 | \$12,117.60 |
| EFT55624 | 30/03/2023 | CLEANING GARDENING & TREE SERVICES | \$16,929.00 |
| INV 10946 | 03/03/2023 | CLEANING OF FX VISITOR CENTRE - FEBRUARY 2023 | \$16,929.00 |
| EFT55390 | 03/03/2023 | CMT BUILDING WA PTY LTD | \$202.95 |
| INV 0484 | 02/02/2023 | INSTALL PANIC BOLT, SUPPLY PANIC BOLT | \$202.95 |
| EFT55458 | 10/03/2023 | CMT BUILDING WA PTY LTD | \$14,847.25 |
| INV 0500 | 03/02/2023 | INSTALLATION OF S/CORE METAL CLAD DOORS | \$14,715.25 |
| INV 0524 | 25/02/2023 | REPAIR DOOR CLOSER | \$132.00 |
| EFT55555 | 23/03/2023 | CMT BUILDING WA PTY LTD | \$6,938.87 |
| INV 0543 | 28/02/2023 | MORTICE LOCK HANDLE & INSTALL METAL BAR ON 2X DOORS | \$1,683.62 |
| INV 0545 | 03/03/2023 | AIRPORT DONGA REMOVAL - PLANS AND APPROVALS | \$5,255.25 |
| EFT55665 | 30/03/2023 | COLLEEN BOLDISON | \$732.26 |
| INV REIMB2402 | 24/02/2023 | UTILITY SUBSIDY | \$732.26 |
| EFT55391 | 03/03/2023 | COMM PRO CONSULTANTS | \$2,025.00 |
| INV 0003 | 08/02/2023 | LGIS & DLGSC - DRAFT MASTER PLAN FX MPC | \$2,025.00 |
| EFT55556 | 23/03/2023 | COMM PRO CONSULTANTS | \$1,725.00 |
| INV 0005 | 06/03/2023 | FX MULTI-PURPOSE COMPLEX CONSULTANCY | \$920.00 |
| INV 0004 | 06/03/2023 | YOUTH PROGRAM PLANNING - CONSULTANCY | \$805.00 |
| EFT55627 | 30/03/2023 | COMM PRO CONSULTANTS | \$7,080.00 |
| INV 0006 | 09/03/2023 | AGRN 1044 - FX FLOOD HUB ORIENTATION CONSULTANCY | \$3,932.00 |

| | | | |
|--------------------|-------------------|---|--------------------|
| INV 0007 | 17/03/2023 | AGRN 1044 - FX FLOOD HUB ORIENTATION CONSULTANCY | \$3,148.00 |
| EFT55489 | 10/03/2023 | COMMERCIAL AQUATICS AUSTRALIA (WA) PTY LTD | \$27,340.50 |
| INV 28953 | 24/02/2023 | REPLACE ALL 8X FILTER FACE VALVES | \$3,745.50 |
| INV 28954 | 24/02/2023 | MAINTENANCE WORKS DERBY POOL | \$23,595.00 |
| EFT55622 | 30/03/2023 | COMPRESSED AIR INSTALLATIONS WA PTY LTD | \$9,382.23 |
| INV CAI-230556 | 10/03/2023 | COMPRESSOR INSPECTION & REPORT | \$9,382.23 |
| EFT55644 | 30/03/2023 | CONNECT CALL CENTRE SERVICES | \$1,361.37 |
| INV 113697 | 15/02/2023 | AFTER HOURS CALL CENTRE CHARGES - JANUARY 2023 | \$887.32 |
| INV 113890 | 15/03/2023 | AFTER HOURS CALL CENTRE CHARGES - FEBRUARY 2023 | \$474.05 |
| EFT55441 | 03/03/2023 | CORSIGN WA PTY LTD | \$2,970.00 |
| INV 70747 | 25/01/2023 | SUPPLY 10X RED & 10X WHITE CL1 REFLECTIVE TAPE | \$2,970.00 |
| EFT55397 | 03/03/2023 | DAIMLER TRUCKS | \$1,498.74 |
| INV XA980023086-01 | 31/01/2023 | SUPPLY ALTERNATOR | \$1,498.74 |
| EFT55522 | 17/03/2023 | DAVRIC AUSTRALIA | \$2,062.83 |
| INV 209654 | 14/12/2022 | SUPPLY STOCK FOR FITZROY CROSSING VISITOR CENTRE | \$2,062.83 |
| EFT55512 | 10/03/2023 | DEAN WILSON TRANSPORT PTY LTD | \$156.35 |
| INV 20216109 | 16/02/2023 | FREIGHT | \$156.35 |
| EFT55545 | 17/03/2023 | DEAN WILSON TRANSPORT PTY LTD | \$29.74 |
| INV 20216131 | 17/02/2023 | FREIGHT | \$29.74 |
| EFT55473 | 10/03/2023 | DEPARTMENT OF FIRE AND EMERGENCY SERVICES. | \$80,956.10 |
| INV 155189 | 21/02/2023 | 2022/23 ESL QTR 3 CONTRIBUTION | \$80,956.10 |
| EFT55521 | 17/03/2023 | DEPARTMENT OF PREMIER & CABINET | \$2,375.70 |
| INV 1002981 | 23/02/2023 | LOCAL LAW GAZETTAL PUBLICATION FEE | \$2,375.70 |
| EFT55393 | 03/03/2023 | DEPUTY CHILD SUPPORT REGISTRAR | \$278.05 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTION | \$278.05 |
| EFT55395 | 03/03/2023 | DERBY 4X4 & MARINE | \$329.86 |
| INV 31792-53626 | 01/02/2023 | AIR CON RE-GAS - ADD DYE & OIL, VACUUMED & GASED TO SPEC | \$329.86 |
| EFT55461 | 10/03/2023 | DERBY 4X4 & MARINE | \$883.73 |
| INV 31810-53579 | 03/02/2023 | SUPPLY KUN26 FRONT DIFF PLUG FOR 10KW | \$11.21 |
| INV 31837-53680 | 09/02/2023 | SUPPLY 50A ANDERSON CONNECTOR, POS & NEG BATTERY TERMINAL | \$36.78 |
| INV 31874-53723 | 15/02/2023 | SUPPLY H11 GLOBE 12V 55W PGJ19-2 | \$25.21 |
| INV 31938-53820 | 24/02/2023 | SUPPLY CENTURY HP BATTERY 55D23R | \$201.06 |
| INV 31939-53703 | 24/02/2023 | SUPPLY 6X OIL FILTERS, 2X AIR FILTERS, & 6X CAB FILTERS | \$609.47 |
| EFT55559 | 23/03/2023 | DERBY 4X4 & MARINE | \$234.96 |
| INV 31949-53827 | 27/02/2023 | SUPPLY KUN26 PRADO STARTER MOTOR | \$234.96 |
| EFT55541 | 17/03/2023 | DERBY BETTA HOME LIVING | \$149.00 |
| INV 20310014201 | 08/02/2023 | SUPPLY UNK IRONING BOARD | \$149.00 |
| EFT55394 | 03/03/2023 | DERBY BUILDING SUPPLIES | \$3,113.61 |
| INV 530125 | 09/01/2023 | PIPEGRIP FLUID, 250MM SAW AND 2X COIN BATTERY | \$49.68 |
| INV 530144 | 09/01/2023 | 4X SHIFTING SHOVELS AND 4X WELDING GLOVES | \$120.25 |
| INV 530156 | 10/01/2023 | SUPPLY 20L LSA TRUCK WASH, AND 20L LSA TRUCK WASH | \$182.03 |
| INV 530157 | 10/01/2023 | SUPPLY 40X 100PK CABLE TIES VARIOUS | \$326.67 |

| | | | |
|-----------------|-------------------|--|-------------------|
| INV 530177 | 10/01/2023 | SUPPLY 10X 20KG BAG HYLIME | \$140.00 |
| INV 530191 | 10/01/2023 | MAKITA CIRC SAW BLADE | \$34.65 |
| INV 530234 | 11/01/2023 | WATTYL KILLRUST SPRAY GLOSS WHITE 300G | \$16.94 |
| INV 530256 | 11/01/2023 | 2X 2PK D BATTERY AND 2X 30PK AA BATTERY | \$64.91 |
| INV 530362 | 13/01/2023 | BDS LOCKSET WRAP AND DOOR SOLID TIMBER INFILL | \$215.63 |
| INV 530364 | 13/01/2023 | SUPPLY 3PK ROLLER COVER MICRO FIBRE | \$16.91 |
| INV 530399 | 13/01/2023 | LOCKWOOD SINGLE CYLINDER DEAD-LATCH | \$172.00 |
| INV 530811 | 20/01/2023 | PVC TEE, COUPLING REPAIR AND 4X BUSHES | \$27.79 |
| INV 530816 | 20/01/2023 | SUPPLY CUP BRUSH MULTI THREAD | \$12.44 |
| INV 530799 | 20/01/2023 | 20KG BAG ADHESIVE TILE | \$39.95 |
| INV 530926 | 23/01/2023 | 6X STIHL SPARK PLUG | \$23.30 |
| INV 530928 | 23/01/2023 | HILLS TRIGGER SPRAYER AND 1L RUST CONVERTER | \$38.69 |
| INV 531159 | 27/01/2023 | DUCT TAPE AND 100PK CABLE TIES | \$41.83 |
| INV 531297 | 30/01/2023 | STORAGE CONTAINERS, MICRO FIBRE CLOTH & RUBBISH BAGS | \$199.84 |
| INV 531301 | 30/01/2023 | 6X 20L HYDROCHLORIC ACID | \$316.83 |
| INV 531452 | 01/02/2023 | STIHL MIST-BLOWER SR 450-Z 63.3CC, 12.8KG, 14L TANK | \$1,044.05 |
| INV 531504 | 02/02/2023 | 5X SUPER-SEAL TRIM-DECK EAVES 900MM | \$29.22 |
| EFT55459 | 10/03/2023 | DERBY BUILDING SUPPLIES | \$2,503.17 |
| INV 531671 | 06/02/2023 | ANGLE STEEL 6M BLACK | \$20.30 |
| INV 531707 | 07/02/2023 | STIHL IGNITION COIL, AIR FILTER & BELLOWS | \$245.89 |
| INV 531795 | 08/02/2023 | TRIO SCREEN DOOR CLOSER | \$21.42 |
| INV 532161 | 15/02/2023 | 4PK BRASS PADLOCK | \$33.20 |
| INV 532169 | 15/02/2023 | 5L PLASTIC FUEL CAN | \$19.95 |
| INV 532171 | 15/02/2023 | CC60RP CROMMELINS PLATE COMPACTOR | \$1,889.06 |
| INV 532206 | 16/02/2023 | HOOK S ZP | \$3.42 |
| INV 532213 | 16/02/2023 | PRO-QUIP FUEL CAN SPOUT SEAL PK3 | \$17.60 |
| INV 532249 | 17/02/2023 | 2X ZENITH BOLT DROP ZINC PLATED | \$16.20 |
| INV 532478 | 22/02/2023 | 2X BREMICK BOLT & NUT | \$9.44 |
| INV 532481 | 22/02/2023 | SUPATOOL MULTI GRIP PLIERS | \$12.94 |
| INV 532484 | 22/02/2023 | 2X STIHL MOWING HEAD AUTO CUT 46-2 CLAM PACK | \$97.35 |
| INV 532532 | 23/02/2023 | 6X PRESSURE REDUCING BUSHES | \$28.31 |
| INV 532634 | 24/02/2023 | WATTYL WEATHERGARD DECKING OIL 4L | \$88.09 |
| EFT55460 | 10/03/2023 | DERBY BUS SERVICE PTY LTD | \$1,050.00 |
| INV 20695 | 07/02/2023 | FREIGHT | \$1,050.00 |
| EFT55630 | 30/03/2023 | DERBY BUS SERVICE PTY LTD | \$1,308.00 |
| INV 20707 | 15/02/2023 | FREIGHT | \$1,165.00 |
| INV 20757 | 28/02/2023 | FREIGHT | \$143.00 |
| EFT55396 | 03/03/2023 | DERBY FUELS | \$427.50 |
| INV 223566 | 30/01/2023 | CATERING FOR AGENCY MEETING WITH GOVERNOR GENERAL | \$427.50 |
| EFT55462 | 10/03/2023 | DERBY FUELS | \$353.36 |
| INV 988894 | 03/02/2023 | 74.81L UNLEADED FOR SMALL PLANT OPERATIONS | \$176.93 |
| INV 992883 | 16/02/2023 | 74.6L UNLEADED FOR SMALL PLANT OPERATIONS | \$176.43 |

| | | | |
|-----------------|-------------------|--|-------------------|
| EFT55518 | 17/03/2023 | DERBY FUELS | \$4,906.50 |
| INV 226230 | 23/02/2023 | CATERING FOR YOUTH TRAINING DERBY | \$144.00 |
| INV 995264 | 24/02/2023 | CATERING FOR THURSDAY, FRIDAY & SATURDAY | \$2,320.00 |
| INV 226748 | 27/02/2023 | CATERING FOR PREMIER'S VISIT | \$122.50 |
| INV 227213 | 03/03/2023 | CATERING FOR THURSDAY, FRIDAY & SATURDAY 2-4/03/2023 | \$2,320.00 |
| EFT55560 | 23/03/2023 | DERBY FUELS | \$6,086.00 |
| INV 993655 | 20/02/2023 | CATERING FOR THURSDAY & SATURDAY 16-18/02/2023 | \$1,480.00 |
| INV 225993 | 21/02/2023 | CATERING FOR THURSDAY AND SATURDAY 09/02/2023 | \$1,476.00 |
| INV 995265 | 24/02/2023 | CATERING FOR ORDINARY COUNCIL MEETING 23/02/2023 | \$245.00 |
| INV 227799 | 09/03/2023 | CATERING FOR INTERNATIONAL WOMEN'S DAY | \$565.00 |
| INV 999512 | 10/03/2023 | CATERING FOR THURSDAY, FRIDAY & SATURDAY 09-11/03/2023 | \$2,320.00 |
| EFT55401 | 03/03/2023 | DERBY HARDWARE MITRE10 | \$125.87 |
| INV 10571216 | 20/01/2023 | SUPPLY HASP & STAPLE 180MM | \$19.99 |
| INV 10571627 | 30/01/2023 | SUPPLY 3X RAMSET DYNABOLT PLUS | \$5.97 |
| INV 10571771 | 02/02/2023 | SUPPLY SILICONE, TUPOINT DRILL & RIVETS | \$29.97 |
| INV 10571788 | 02/02/2023 | SUPPLY QUICKSPRAY GLOSS BLACK & FLAT BLACK, SELF-TAPPING SCREW PAN | \$69.94 |
| EFT55466 | 10/03/2023 | DERBY HARDWARE MITRE10 | \$1,218.30 |
| INV 10571831 | 03/02/2023 | 100PK TEK SCREWS | \$26.99 |
| INV 10571857 | 03/02/2023 | 100PK TEK SCREWS | \$19.99 |
| INV 10572131 | 08/02/2023 | 2X 400G SPRAY ZINC & 2X HINGE BUTT | \$59.96 |
| INV 10572164 | 08/02/2023 | 300G SILICONE KITCHEN/BATH | \$11.99 |
| INV 10572276 | 10/02/2023 | DRILL BIT 6X160MM | \$18.99 |
| INV 10572494 | 15/02/2023 | WELDCLASS TIP CLEANER AND EASY SNIP SHEARS | \$48.98 |
| INV 10572585 | 16/02/2023 | BRASS PADLOCK & 4X RAMSET DYNABOLT | \$26.95 |
| INV 10572765 | 20/02/2023 | DOOR BLOCK FOR ADMIN MEN'S TOILET | \$199.00 |
| INV 10572812 | 21/02/2023 | WALL PLUG GREEN BG50 | \$5.49 |
| INV 10572849 | 21/02/2023 | KELSO HAND TROLLEY P HANDLE 250KG & STAIR CLIMBER 350KG | \$451.00 |
| INV 10572911 | 23/02/2023 | SCREW METAL PK100 & FORM PLY 18MM 2400X1200 | \$127.99 |
| INV 10572960 | 24/02/2023 | 4L RUSTGUARD & BRUSH | \$124.99 |
| INV 10573132 | 27/02/2023 | 8.5KG GAS BOTTLE SWAP | \$95.98 |
| EFT55635 | 30/03/2023 | DERBY HARDWARE MITRE10 | \$467.17 |
| INV 10573161 | 27/02/2023 | 3X SOLENOID VALVE | \$104.97 |
| INV 10573192 | 28/02/2023 | 24X BOLT & NUT CUP, 24X NYLOC NUT & 24X WASHERS | \$40.08 |
| INV 10573257 | 01/03/2023 | 4X RAMSET DYNABOLT PLUS | \$13.16 |
| INV 10573306 | 02/03/2023 | DOOR BLOCK CORINTHIAN | \$199.00 |
| INV 10573314 | 02/03/2023 | 1L ULTRA ENAMEL TINT, 10PK MICRO FIBRE ROLLER COVER | \$74.97 |
| INV 10573335 | 02/03/2023 | 10L PLASTIC FUEL CAN | \$34.99 |
| EFT55562 | 23/03/2023 | DERBY MEDIA ABORIGINAL CORPORATION | \$5,500.00 |
| INV GRANT1703 | 17/03/2023 | GRANT APPLICATION FOR SDWK COMMUNITY GRANTS PROGRAM | \$5,500.00 |
| EFT55400 | 03/03/2023 | DERBY PROGRESSIVE SUPPLIES | \$4,558.73 |
| INV 058230 | 10/01/2023 | 7X CARTONS ROADSIDE LITTER BAG | \$482.67 |
| INV 058364 | 12/01/2023 | 10X CTN TOILET TISSUE | \$1,003.93 |

| | | | |
|-----------------|-------------------|--|--------------------|
| INV 058365 | 12/01/2023 | 1X CTN FLY SPRAY, AEROGARD TROPICAL & MOZZIE COILS | \$591.05 |
| INV 058423 | 12/01/2023 | 4X CTN PAPER TOWEL, & 4X CTN TOILET TISSUE | \$994.03 |
| INV 058425 | 12/01/2023 | 1X CTN 2000 ICE BAGS | \$199.68 |
| INV 059108 | 24/01/2023 | 8X CTN OPTIMUM HAND TOWEL | \$901.87 |
| INV 059192 | 25/01/2023 | 2X CARTONS 2L GOLDEN CIRCLE ORANGE JUICE | \$79.60 |
| INV 059471 | 01/02/2023 | 25L RIO DETERGENT | \$305.90 |
| EFT55465 | 10/03/2023 | DERBY PROGRESSIVE SUPPLIES | \$1,472.36 |
| INV 055578 | 18/11/2022 | 6X KG MOCCONA | \$316.12 |
| INV 059694 | 03/02/2023 | 10X PPE MASKS - KN95 5PC | \$132.00 |
| INV 059959 | 09/02/2023 | 10 CTNS TOILET TISSUE & 3X 5L HAND CLEAN | \$827.68 |
| INV 060537 | 17/02/2023 | EDCO MOP & BUCKET SET | \$99.83 |
| INV 060857 | 23/02/2023 | MOP BUCKET, HEAD AND HANDLE | \$96.73 |
| EFT55564 | 23/03/2023 | DERBY PROGRESSIVE SUPPLIES | \$474.95 |
| INV 060807 | 23/02/2023 | CARTONS OF CUPS, CONTAINERS AND FORKS | \$474.95 |
| EFT55464 | 10/03/2023 | DERBY SPORTSMEN'S CLUB INC | \$13,750.00 |
| INV 1505 | 08/02/2023 | 3RD QUARTER 2023 GOLF COURSE MAINTENANCE | \$13,750.00 |
| EFT55634 | 30/03/2023 | DERBY STOCK SUPPLIES | \$165.00 |
| INV 13068557 | 07/02/2023 | REMOVAL OF 1 ABANDONED VEHICLE | \$165.00 |
| EFT55561 | 23/03/2023 | DOUGLAS D'ANTOINE | \$21,856.00 |
| INV 001 | 16/03/2023 | EXECUTIVE OFFICER DUTIES - 13/02/2023 TO 17/03/2023 | \$21,856.00 |
| EFT55632 | 30/03/2023 | DREADNOUGHT EXPLORATION PTY LTD | \$266.71 |
| INV A901093 | 08/03/2023 | RATES REFUND FOR ASSESSMENT A901093 | \$266.71 |
| EFT55631 | 30/03/2023 | DYENAMIC SUBLIMATION WA PTY LTD | \$1,782.00 |
| INV DS19280 | 20/02/2023 | STAFF UNIFORM | \$1,782.00 |
| EFT55402 | 03/03/2023 | ELDERS LIMITED (DERBY BRANCH) | \$2,708.27 |
| INV IY82438 | 10/01/2023 | 208L CASTROL EDGE 0W-30 | \$2,562.47 |
| INV IY82437 | 10/01/2023 | 12X 450G CASTROL SPHEEROL EPL 2 GREASE | \$145.80 |
| EFT55468 | 10/03/2023 | ELDERS LIMITED (DERBY BRANCH) | \$558.70 |
| INV IY82975 | 22/02/2023 | 24X 450G & 20KG TUB CASTROL EPL-2 GREASE | \$558.70 |
| EFT55523 | 17/03/2023 | ELDERS LIMITED (DERBY BRANCH) | \$1,025.46 |
| INV IY83049 | 28/02/2023 | 3X 20L ROUNDUP ULTRAMAX | \$726.66 |
| INV IY83077 | 02/03/2023 | 3X 20L CASTROL ADBLUE DIESEL | \$298.80 |
| EFT55636 | 30/03/2023 | ELDERS LIMITED (DERBY BRANCH) | \$531.90 |
| INV IY82980 | 22/02/2023 | 3X ZEUS 5L PCT | \$531.90 |
| EFT55524 | 17/03/2023 | ENA GRAHAM | \$1,000.00 |
| INV 1 | 30/01/2023 | BOAB PAINTING WORKSHOP - 26/01/2023 | \$1,000.00 |
| EFT55566 | 23/03/2023 | EXURBAN PTY LTD | \$5,319.53 |
| INV URP-4322 | 04/03/2023 | TOWN PLANNING CONSULTANCY SERVICES - FEBRUARY 2023 | \$5,319.53 |
| EFT55638 | 30/03/2023 | EXURBAN PTY LTD | \$1,784.54 |
| INV URP-4305 | 04/02/2023 | TOWN PLANNING CONSULTANCY SERVICES - JANUARY 2023 | \$1,784.54 |
| EFT55472 | 10/03/2023 | FITZROY CROSSING ABORIGINAL OUTREACH | \$1,650.00 |
| INV GRANT2102 | 21/02/2023 | AGRN 1044 - FX FLOODS COMMUNITY RECOVERY QUICK GRANT | \$1,650.00 |

| | | | |
|-----------------------|-------------------|--|--------------------|
| EFT55404 | 03/03/2023 | FITZROY HARDWARE PTY LTD | \$293.00 |
| INV 176083 | 12/12/2022 | PADLOCK AND PADBOLT | \$37.00 |
| INV 176339 | 16/12/2022 | SUPPLIES FOR FX CHRISTMAS LIGHT COMP | \$250.00 |
| INV 177086 | 19/01/2023 | 2X HEAVY DUTY TARP | \$100.00 |
| INV 177147 | 20/01/2023 | 325G WATTYL BLACK BATT SPRAY PAINT | \$14.00 |
| INV 177375 | 24/01/2023 | 325G WATTYL BLACK MATT SPRAY PAINT & HEAVY DUTY TARP | \$114.00 |
| INV 177534 | 30/01/2023 | 4X TAPE TEFLON PINK | \$16.00 |
| INV 177704 | 02/02/2023 | BRASS GARDEN TAP MALE 1/2 | \$21.00 |
| INV 166407 | 05/02/2023 | NOTE - COMPRESSOR RETURNED | -\$259.00 |
| EFT55475 | 10/03/2023 | FITZROY HARDWARE PTY LTD | \$2,152.00 |
| INV 176462 | 20/12/2022 | MONTGOMERY 5 SHELF SHELVING UNIT | \$140.00 |
| INV 176831 | 11/01/2023 | HAIER BOTTOM MOUNT FRIDGE - BLACK | \$1,300.00 |
| INV 176945 | 16/01/2023 | HAIER 201L CHEST FREEZER | \$650.00 |
| INV 177954 | 09/02/2023 | TUBE TRI-PHOSUR, SLIDING DOOR KEEPER & 4 KEYED ALIKE CYLINDERS | \$47.00 |
| INV 178919 | 09/02/2023 | 25MM BALL VALVE | \$15.00 |
| EFT55476 | 10/03/2023 | FRANCIS THIRKELL | \$500.00 |
| INV SITTING FEES-1003 | 10/03/2023 | FVFRWG SITTING FEES - 17/02/2023 | \$500.00 |
| EFT55526 | 17/03/2023 | FRONTIER HELICOPTERS PTY LTD | \$45,361.80 |
| INV 0018 | 28/02/2023 | AGRN 1044 - HELICOPTER SERVICES FOR EVIDENTIARY COLLECTION 13-15/02/2023 | \$45,361.80 |
| EFT55403 | 03/03/2023 | FULTON HOGAN | \$3,590.40 |
| INV 17330007 | 13/02/2023 | 96X 20KG BAGS EZSTREET BIOBLEND | \$3,590.40 |
| EFT55474 | 10/03/2023 | FULTON HOGAN | \$3,590.40 |
| INV 17358774 | 20/02/2023 | 20KG BAGS EZSTREET BIOBLEND | \$3,590.40 |
| EFT55385 | 03/03/2023 | G BISHOPS TRANSPORT SERVICES PTY LTD | \$1,366.84 |
| INV B196397 | 20/01/2023 | FREIGHT | \$407.53 |
| INV B196958 | 27/01/2023 | FREIGHT | \$156.02 |
| INV B197373 | 01/02/2023 | FREIGHT | \$803.29 |
| EFT55454 | 10/03/2023 | G BISHOPS TRANSPORT SERVICES PTY LTD | \$2,835.18 |
| INV B197647 | 03/02/2023 | FREIGHT | \$1,402.43 |
| INV B198342 | 10/02/2023 | FREIGHT | \$79.90 |
| INV B198806 | 15/02/2023 | FREIGHT | \$1,352.85 |
| EFT55478 | 10/03/2023 | GALARIIN IMAGES | \$600.00 |
| INV 0003 | 31/01/2023 | PHOTOGRAPHER - AUSTRALIA DAY 2023 | \$600.00 |
| EFT55406 | 03/03/2023 | GEOFFREY ANDREW DAVIS | \$1,554.86 |
| INV ALLOW2802 | 28/02/2023 | FEBRUARY 2023 COUNCILLOR SITTING FEES | \$1,554.86 |
| EFT55409 | 03/03/2023 | GEOFFREY CHARLES HAEREWA | \$7,274.28 |
| INV ALLOW2802 | 28/02/2023 | FEBRUARY 2023 PRESIDENT SITTING FEES | \$7,274.28 |
| EFT55568 | 23/03/2023 | GEOFFREY CHARLES HAEREWA | \$2,072.09 |
| INV REIMB1303 | 13/03/2023 | COUNCILLOR REIMBURSEMENT | \$2,072.09 |
| EFT55456 | 10/03/2023 | GLASS CO KIMBERLEY | \$589.05 |
| INV 97880 | 21/02/2023 | REGLAZE ONSITE & REPLACE DIAMOND GRILLE SCREEN | \$589.05 |
| EFT55528 | 17/03/2023 | GREENFIELD TECHNICAL SERVICES | \$6,558.48 |

| | | | |
|-----------------|-------------------|---|--------------------|
| INV 3135 | 10/02/2023 | PROCUREMENT OF CONTRACTOR FOR FX AERODROME RECONSTRUCTION | \$687.23 |
| INV 3123 | 15/02/2023 | AGRN951 FLOOD DAMAGE WORKS - 01/01/2023 TO 31/01/2023 | \$3,326.40 |
| INV 3124 | 15/02/2023 | AGRN951 FLOOD DAMAGE WORKS - 01/01/2023 TO 31/01/2023 | \$2,544.85 |
| EFT55407 | 03/03/2023 | GUNGALLA MACKAY PTY LTD (ATS ALL-CRETE) | \$712.80 |
| INV 35175 | 25/01/2023 | SUPPLY 48X 20KG BAGS CEMENT | \$712.80 |
| EFT55567 | 23/03/2023 | GURAMA YANI U INC T/A FITZROY VALLEY MEN | \$4,051.23 |
| INV GRANT1703 | 17/03/2023 | SDWK COMMUNITY GRANTS PROGRAM | \$4,051.23 |
| EFT55399 | 03/03/2023 | HARDMAN ENTERPRISES PL T/AS DERBY PLUMBING AND GAS | \$3,248.30 |
| INV 22707 | 14/12/2022 | PUMP & DISCHARGE WATER IN SERVICE DUCT & REPLACE CISTERN | \$1,860.10 |
| INV 22705 | 10/02/2023 | SEAL LEAKS AND POTENTIAL LEAKS IN ROOF | \$489.50 |
| INV 22706 | 10/02/2023 | REFURBISHMENT OF CISTERN WITH NEW VALVES | \$898.70 |
| EFT55520 | 17/03/2023 | HARDMAN ENTERPRISES PL T/AS DERBY PLUMBING AND GAS | \$4,319.70 |
| INV 22827 | 23/02/2023 | REPLACE CISTERNS IN BOTH MALE & FEMALE TOILET | \$4,319.70 |
| EFT55563 | 23/03/2023 | HARDMAN ENTERPRISES PL T/AS DERBY PLUMBING AND GAS | \$3,256.00 |
| INV 22424 | 11/07/2022 | REPAIR LEAK IN EXTERNAL FEMALE TOILETS HAND BASINS | \$165.00 |
| INV 21653 | 24/08/2022 | PUMP DOWN & DISPOSE OF 8000L LIQUID & SOLID SEPTAGE | \$3,091.00 |
| EFT55633 | 30/03/2023 | HARDMAN ENTERPRISES PL T/AS DERBY PLUMBING AND GAS | \$330.00 |
| INV 22423 | 25/03/2022 | REPAIR LEAK UNDER KITCHEN SINK | \$165.00 |
| INV 22422 | 09/05/2022 | REPAIR LEAK IN SERVICE ROOM OUTSIDE AMENITIES BUILDING | \$165.00 |
| EFT55641 | 30/03/2023 | HART SPORT | \$1,285.00 |
| INV 20247493A | 06/03/2023 | HART PRO NETBALL RING | \$535.00 |
| INV 20247493C | 06/03/2023 | HART PRO NETBALL POSTS | \$750.00 |
| EFT55437 | 03/03/2023 | HARVEY NORMAN BROOME | \$15,281.00 |
| INV 194162 | 11/10/2022 | BOSCH KITCHEN PACKAGE | \$9,146.00 |
| INV 195363 | 20/10/2022 | BOSCH SERIES 6 FREESTANDING DISHWASHER | \$1,399.00 |
| INV 196958 | 01/11/2022 | BOSCH KITCHEN PACKAGE | \$4,736.00 |
| EFT55581 | 23/03/2023 | HARVEY NORMAN BROOME | \$415.00 |
| INV 201566 | 30/11/2022 | SAMSUNG MONITOR & USB 5IN1 ADAPTOR | \$415.00 |
| EFT55672 | 30/03/2023 | HARVEY NORMAN BROOME | \$807.00 |
| INV 204852 | 20/12/2022 | JBL PARTYBOX 310 SPEAKER & POPCORN MAKER | \$807.00 |
| EFT55410 | 03/03/2023 | HORIZON POWER - ACCOUNT PAYMENTS | \$19,374.51 |
| INV 150216 | 25/01/2023 | 4 LOCH ST, DERBY FOR 24/11/2022 TO 24/01/2023 | \$443.22 |
| INV 523100 | 01/02/2023 | CCTV AT BAOBAB WAY, DERBY FOR 01/01/2023 TO 31/01/2023 | \$71.04 |
| INV 393995 | 03/02/2023 | LOT 52 PANDANUS WAY, DERBY FOR 03/12/2022 TO 02/02/2023 | \$121.68 |
| INV 421738 | 03/02/2023 | 8 COOLIBAH WAY, DERBY FOR 03/12/2022 TO 02/02/2023 | \$121.97 |
| INV 312249 | 06/02/2023 | LOT 143 DERBY HIGHWAY FOR 05/01/2023 TO 03/02/2023 | \$4,248.29 |
| INV 321183 | 06/02/2023 | 30 CLARENDON ST, DERBY FOR 05/01/2023 TO 03/02/2023, | \$2,555.57 |
| INV 406259 | 07/02/2023 | LOC 26818 WHARF RD, DERBY FOR 07/12/2022 TO 06/02/2023 | \$7,099.77 |
| INV 207319 | 10/02/2023 | LOT 175 EMANUEL WAY, FX FOR 10/12/2022 TO 09/02/2023 | \$1,220.42 |
| INV 349785 | 10/02/2023 | LOT 231 GREAT NORTHERN HWY, FX FOR 10/12/2022 TO 09/02/2023 | \$269.79 |
| INV 421774 | 10/02/2023 | LOT 199 FORREST RD, FITZROY FOR 10/12/2022 TO 09/02/2023 | \$206.61 |
| INV 432919 | 14/02/2023 | B/19 WOOLLYBUTT CORNER 16/12/22 TO 02/02/23 & ESTABLISHMENT FEE | \$191.16 |

| | | | |
|-----------------|-------------------|---|--------------------|
| INV 152662 | 15/02/2023 | LOT 1326 GIBB RIVER ROAD, DERBY FOR 15/12/2022 TO 14/02/2023 | \$157.51 |
| INV 167790 | 15/02/2023 | LOT 1326 WINDJANA ROAD, DERBY FOR 15/12/2022 TO 14/02/2023 | \$840.52 |
| INV 335373 | 15/02/2023 | 7 MILLARD ST, DERBY FOR 15/12/2022 TO 14/02/2023 | \$1,699.38 |
| INV 416399 | 15/02/2023 | 11 CORKWOOD COURT, DERBY FOR 15/12/2022 TO 14/02/2023 | \$127.58 |
| EFT55479 | 10/03/2023 | HORIZON POWER - ACCOUNT PAYMENTS | \$820.11 |
| INV 554148 | 23/01/2023 | 1/20 CLARENDON ST, 02/12/2022 TO 20/01/2023 & ESTABLISHMENT FEE | \$108.06 |
| INV 551724 | 21/02/2023 | 5/1169 SHORT ST, DERBY FOR 21/12/2022 TO 20/02/2023 | \$100.17 |
| INV 551723 | 21/02/2023 | 4/9 ASHLEY ST, DERBY FOR 21/12/2022 TO 20/02/2023 | \$206.90 |
| INV 107820 | 27/02/2023 | A/84 DURACK ST, CAMBALLIN FOR 29/12/2022 TO 24/02/2023 | \$404.98 |
| EFT55642 | 30/03/2023 | HORIZON POWER - ACCOUNT PAYMENTS | \$34,499.54 |
| INV 220780 | 01/03/2023 | 1120 STREETLIGHTS FOR THE PERIOD 01/02/2023 TO 28/02/2023 | \$19,342.27 |
| INV 523100 | 01/03/2023 | CCTV AT BAOBAB WAY, DERBY FOR 01/02/2023 TO 28/02/2023 | \$64.18 |
| INV 333902 | 03/03/2023 | 24 LOCH ST, DERBY FOR 03/02/2023 TO 02/03/2023 | \$901.75 |
| INV 517343 | 03/03/2023 | LOC 26818 RESTAURANT & TOILETS WHARF RD, 03/02/23 TO 02/03/23 | \$167.94 |
| INV 172452 | 06/03/2023 | LOT 199 FORREST RD, FX FOR 04/02/2023 TO 02/03/2023 | \$844.87 |
| INV 166519 | 06/03/2023 | ASHLEY ST, DERBY FOR 04/02/2023 TO 02/03/2023 | \$3,537.05 |
| INV 321183 | 06/03/2023 | 30 CLARENDON ST, DERBY FOR 04/02/2023 TO 02/03/2023 | \$2,750.61 |
| INV 198764 | 09/03/2023 | LOT 128 GN HIGHWAY, FX FOR 09/02/2023 TO 08/03/2023 | \$1,415.21 |
| INV 203951 | 16/03/2023 | 3 LOCH ST, DERBY FOR 14/01/2023 TO 15/03/2023 | \$261.37 |
| INV 308420 | 20/03/2023 | 14 HARDMAN ST, DERBY FOR 18/01/2023 TO 17/03/2023 | \$1,785.31 |
| INV 328972 | 20/03/2023 | 30 JOHNSTON ST, DERBY FOR 18/01/2023 TO 17/03/2023 | \$3,176.02 |
| INV 541971 | 20/03/2023 | 35 CLARENDON ST, DERBY FOR 18/01/2023 TO 17/03/2023 | \$252.96 |
| EFT55408 | 03/03/2023 | HYDRECO HYDRALICS PTY LTD | \$523.45 |
| INV 134676 | 04/11/2022 | CONTROL KIT - SOLENOID 4 BANK 24V | \$523.45 |
| EFT55643 | 30/03/2023 | INFOCOUNCIL PTY LIMITED | \$786.50 |
| INV INFO-203053 | 21/02/2023 | INFOCOUNCIL TRAINING | \$786.50 |
| EFT55500 | 10/03/2023 | INTERNATIONAL QUADRATICS PTY LTD | \$731.50 |
| INV SINV-132109 | 20/10/2022 | SUPPLY SAFETY AND HAZARD SIGNS | \$731.50 |
| EFT55569 | 23/03/2023 | IRENE BROWN | \$284.85 |
| INV REIMB0103 | 01/03/2023 | LIQUOR LICENSE FOR KAPP OPENING NIGHT | \$119.50 |
| INV REIMB0703 | 07/03/2023 | AFTERNOON TEA FOR INTERNATIONAL WOMEN'S DAY | \$111.85 |
| INV REIMB1303 | 13/03/2023 | SUPPLY AFTERNOON TEA FOR INTERNATIONAL WOMEN'S DAY | \$53.50 |
| EFT55430 | 03/03/2023 | IXOM | \$253.70 |
| INV 6627788 | 31/01/2023 | JANUARY 2023 - CHLORINE GAS CYLINDER HIRE FEE | \$253.70 |
| EFT55669 | 30/03/2023 | IXOM | \$229.15 |
| INV 6640242 | 28/02/2023 | FEBRUARY 2023 - CHLORINE GAS CYLINDER HIRE FEE | \$229.15 |
| EFT55577 | 23/03/2023 | JACKSON SAINTY | \$204.25 |
| INV REIMB0203 | 02/03/2023 | STAFF REIMBURSEMENT | \$102.25 |
| INV REIMB1303 | 13/03/2023 | STAFF REIMBURSEMENT | \$102.00 |
| EFT55662 | 30/03/2023 | JACKSON SAINTY | \$346.17 |
| INV REIMB2003 | 20/03/2023 | UTILITY SUBSIDY | \$346.17 |
| EFT55467 | 10/03/2023 | JAMES BROWN | \$500.00 |

| | | | |
|-----------------------|-------------------|---|--------------------|
| INV SITTING FEES-1003 | 10/03/2023 | FVFRWG SITTING FEES - 17/02/2023 | \$500.00 |
| EFT55484 | 10/03/2023 | JERMAINE MULLER | \$1,000.00 |
| INV SITTING FEES-1003 | 10/03/2023 | FVFRWG SITTING FEES - 17 & 28/02/2023 | \$1,000.00 |
| EFT55531 | 17/03/2023 | JERMAINE MULLER | \$500.00 |
| INV SITTING FEES-1403 | 14/03/2023 | FVFRWG SITTING FEES - 14/03/2023 | \$500.00 |
| EFT55412 | 03/03/2023 | JILA PLUMBING | \$2,041.60 |
| INV 5252 | 06/02/2023 | DIG REMAINDER OF TRENCH FOR POWER CABLE | \$1,408.00 |
| INV 5278 | 16/02/2023 | LOCATE LEAK 600 DEEP, DIG UP & REPAIR | \$633.60 |
| EFT55646 | 30/03/2023 | JILA PLUMBING | \$492.80 |
| INV 5324 | 13/03/2023 | REPAIR INTERNAL LEAK, MATERIALS | \$492.80 |
| EFT55481 | 10/03/2023 | JILL BRAZIL CONSULTING | \$15,088.80 |
| INV 0067 | 14/02/2023 | ONSITE MENTORING AND TRAINING - JANUARY 2023 | \$15,088.80 |
| EFT55645 | 30/03/2023 | JILL BRAZIL CONSULTING | \$18,022.03 |
| INV 0068 | 02/03/2023 | ONSITE MENTORING AND TRAINING - FEBRUARY 2023 | \$18,022.03 |
| EFT55411 | 03/03/2023 | JOHN CAREY | \$236.50 |
| INV REIMB0408 | 04/08/2022 | UTILITY SUBSIDY | \$236.50 |
| EFT55482 | 10/03/2023 | JOHN CAREY | \$480.51 |
| INV REIMB2202 | 22/02/2023 | UTILITY SUBSIDY | \$480.51 |
| EFT55485 | 10/03/2023 | JONATHAN COX | \$1,000.00 |
| INV SITTING FEES-1003 | 10/03/2023 | FVFRWG SITTING FEES - 17 & 28/02/2023 | \$1,000.00 |
| EFT55483 | 10/03/2023 | JOSEPH ROSS | \$500.00 |
| INV SITTING FEES-1003 | 10/03/2023 | FVFRWG SITTING FEES - 28/02/2023 | \$500.00 |
| EFT55530 | 17/03/2023 | JOSEPH ROSS | \$500.00 |
| INV SITTING FEES-1403 | 14/03/2023 | FVFRWG SITTING FEES - 14/03/2023 | \$500.00 |
| EFT55429 | 03/03/2023 | JP GAULT PTY LTD | \$12,594.73 |
| INV 0065 | 05/02/2023 | CLEANING OF VARIOUS SHIRE LOCATIONS - JANUARY 2023 | \$12,594.73 |
| EFT55579 | 23/03/2023 | JP GAULT PTY LTD | \$13,881.73 |
| INV 0066 | 04/03/2023 | CLEANING OF VARIOUS SHIRE LOCATIONS - FEBRUARY 2023 | \$13,881.73 |
| EFT55586 | 23/03/2023 | JTAGZ | \$249.70 |
| INV 25697 | 20/02/2023 | 400 UNITS 75MM WRAPSTRAP BLUE & GREEN | \$249.70 |
| EFT55413 | 03/03/2023 | KEITH BEDFORD | \$1,554.86 |
| INV ALLOW2802 | 28/02/2023 | FEBRUARY 2023 COUNCILLOR SITTING FEES | \$1,554.86 |
| EFT55496 | 10/03/2023 | KEVIN OSCAR | \$1,000.00 |
| INV SITTING FEES-1003 | 10/03/2023 | FVFRWG SITTING FEES - 17 & 28/02/2023 | \$1,000.00 |
| EFT55666 | 30/03/2023 | KIMBERLEY COUNTRY DEPARTMENT STORE | \$3,141.50 |
| INV DB37551 | 10/01/2023 | STAFF UNIFORMS | \$799.73 |
| INV DB39720 | 16/02/2023 | STAFF UNIFORMS | \$134.70 |
| INV DB39715 | 16/02/2023 | STAFF UNIFORMS | \$134.70 |
| INV DB39716 | 16/02/2023 | STAFF UNIFORMS | \$134.70 |
| INV DB39303 | 04/03/2023 | STAFF UNIFORMS | \$244.63 |
| INV DB39324 | 04/03/2023 | STAFF UNIFORMS | \$299.69 |
| INV DB39325 | 04/03/2023 | STAFF UNIFORMS | \$604.49 |

| | | | |
|-----------------|-------------------|---|--------------------|
| INV DB39885 | 04/03/2023 | STAFF UNIFORMS | \$459.39 |
| INV DB40104 | 04/03/2023 | STAFF UNIFORMS | \$239.67 |
| INV DB40105 | 04/03/2023 | STAFF UNIFORMS | \$89.80 |
| EFT55414 | 03/03/2023 | KIMBERLEY FIRE SYSTEMS | \$850.21 |
| INV 16862 | 11/02/2023 | MAINTENANCE OF FIRE PROTECTION SYSTEMS & EQUIPMENT - FEBR 23 | \$850.21 |
| EFT55647 | 30/03/2023 | KIMBERLEY FIRE SYSTEMS | \$850.21 |
| INV 17096 | 10/03/2023 | MAINTENANCE OF FIRE PROTECTION SYSTEMS & EQUIPMENT - MAR 23 | \$850.21 |
| EFT55417 | 03/03/2023 | KIMBERLEY HIRE | \$1,156.56 |
| INV KH6029 | 31/07/2022 | HIRE OF PORTALOO - JULY 2022 | \$389.71 |
| INV KH6094 | 30/09/2022 | HIRE OF PORTALOO - SEPTEMBER 2022 | \$377.14 |
| INV KH6169 | 31/01/2023 | HIRE OF PORTALOO - JANUARY 2023 | \$389.71 |
| EFT55487 | 10/03/2023 | KIMBERLEY HIRE | \$389.71 |
| INV KH6059 | 31/08/2022 | HIRE OF PORTALOO - AUGUST 2022 | \$389.71 |
| EFT55415 | 03/03/2023 | KIMBERLEY HOME ELECTRICAL | \$318.00 |
| INV 23-00010316 | 09/02/2023 | 2X ELECTRIC FRYPAN FOR FX YOUTH TEAM | \$318.00 |
| EFT55532 | 17/03/2023 | KIMBERLEY HOME ELECTRICAL | \$968.60 |
| INV 23-00002295 | 12/01/2023 | 4X 4 SLICE TOASTERS FOR AUSTRALIA DAY BREAKFAST | \$279.80 |
| INV 23-00002600 | 13/01/2023 | 142L DEEP FREEZER FOR AUSTRALIA DAY | \$649.00 |
| INV 23-00006105 | 24/01/2023 | 4X 24PC COLOURED PENCILS | \$39.80 |
| EFT55649 | 30/03/2023 | KIMBERLEY HOME ELECTRICAL | \$1,896.00 |
| INV 23-00001966 | 11/01/2023 | 2X \$100 GIFT VOUCHERS - AUSTRALIA DAY PRIZES | \$200.00 |
| INV 23-00015327 | 02/03/2023 | 4X BANKSIA BEECH/IRONSTONE DESKS | \$1,696.00 |
| EFT55648 | 30/03/2023 | KIMBERLEY KRASH REPAIRS | \$1,000.00 |
| INV 9559-2 | 10/03/2023 | EXCESS DUE ON INSURANCE CLAIM | \$1,000.00 |
| EFT55416 | 03/03/2023 | KIMBERLEY SURVEYING PTY LTD | \$11,671.61 |
| INV 107 | 08/02/2023 | FX AERODROME GROUND SURVEY JANUARY 2023 | \$9,152.00 |
| INV 108 | 08/02/2023 | ADDITIONAL FLIGHT & STAND DOWN TIME FX AERODROME JANUARY 2023 | \$2,519.61 |
| EFT55488 | 10/03/2023 | KIMBERLEY TREE CARE | \$8,377.60 |
| INV 3062 | 21/02/2023 | REMOVE SUICIDE PALM AND STUMP | \$8,377.60 |
| EFT55418 | 03/03/2023 | KW REFRIGERATION & A/C | \$120.00 |
| INV 2998 | 14/02/2023 | REPAIR AIR CON AT SWITCHBOARD | \$120.00 |
| EFT55650 | 30/03/2023 | KW TILT & TOW | \$200.00 |
| INV T158 | 14/03/2023 | RETRIEVAL OF TRITON UTE CNR HOWELL & ROWAN STREET | \$200.00 |
| EFT55398 | 03/03/2023 | LANDGATE (WA LAND INFORMATION AUTHORITY) | \$42.15 |
| INV 381243 | 25/01/2023 | MINIMUM CHARGE - MINING TENEMENT | \$42.15 |
| EFT55463 | 10/03/2023 | LANDGATE (WA LAND INFORMATION AUTHORITY) | \$113.95 |
| INV 382025 | 17/02/2023 | MINIMUM CHARGE - GROSS RENTAL VALUATIONS | \$71.80 |
| INV 382289 | 24/02/2023 | MINIMUM CHARGE - MINING TENEMENT | \$42.15 |
| EFT55419 | 03/03/2023 | LAVENIA RATABUA | \$1,500.00 |
| INV REIMB1602 | 16/02/2023 | UTILITY SUBSIDY | \$1,500.00 |
| EFT55640 | 30/03/2023 | LUISA GAVIRIA | \$1,278.90 |
| INV REIMB2703 | 27/03/2023 | STAFF REIMBURSEMENT | \$1,278.90 |

| | | | |
|-----------------------|------------|--|-------------|
| EFT55571 | 23/03/2023 | LUKE LAWRENCE | \$1,391.50 |
| INV REIMB0703 | 07/03/2023 | UTILITY SUBSIDY | \$1,391.50 |
| EFT55653 | 30/03/2023 | LWOY'S CHINESE RESTAURANT | \$180.00 |
| INV 40 | 27/10/2022 | CATERING FOR ORDINARY COUNCIL MEETING - 27/10/2022 | \$180.00 |
| EFT55420 | 03/03/2023 | LYNETTE EVANS | \$1,554.86 |
| INV ALLOW2802 | 28/02/2023 | FEBRUARY 2023 COUNCILLOR SITTING FEES | \$1,554.86 |
| EFT55536 | 17/03/2023 | MANAGED IT PTY LTD | \$37,120.31 |
| INV 149690 | 30/01/2023 | SSL CERTIFICATE RENEWAL 1 YEAR | \$66.00 |
| INV 149736 | 01/02/2023 | MANAGED LICENSES - FEBRUARY 2023 | \$25,524.49 |
| INV 150482 | 13/02/2023 | ONSITE VISIT 16/01/2023 - 20/01/2023 | \$11,529.82 |
| EFT55655 | 30/03/2023 | MANAGED IT PTY LTD | \$27,045.72 |
| INV 150478 | 13/02/2023 | SUPPLY DLINK DSL-G225 MODEM ROUTER ADSL2 | \$142.95 |
| INV 150479 | 13/02/2023 | STARLINK SETUP KIT AND FIRST MONTH USAGE - FXVC | \$669.90 |
| INV 151260 | 01/03/2023 | MANAGED LICENSES - MARCH 2023 | \$26,232.87 |
| EFT55576 | 23/03/2023 | MARK CHADWICK | \$818.41 |
| INV REIMB0203 | 02/03/2023 | STAFF REIMBURSEMENT | \$818.41 |
| EFT55660 | 30/03/2023 | MARK CHADWICK | \$649.74 |
| INV REIMB2403 | 24/03/2023 | STAFF REIMBURSEMENT | \$33.80 |
| INV REIMB24032 | 24/03/2023 | UTILITY SUBSIDY | \$615.94 |
| EFT55421 | 03/03/2023 | MARKET CREATIONS AGENCY PTY LTD | \$3,850.00 |
| INV II35-3 | 31/01/2023 | COUNCILCONNECT WEBSITE SOLUTION SUPPORT 25 HOURS | \$3,850.00 |
| EFT55534 | 17/03/2023 | MARKET CREATIONS AGENCY PTY LTD | \$1,881.00 |
| INV IW02-21 | 28/02/2023 | KAPP 2023 - ARTWORK & PRINTING OF OUTDOOR BANNERS | \$1,881.00 |
| EFT55572 | 23/03/2023 | MARKET CREATIONS AGENCY PTY LTD | \$1,903.00 |
| INV IW02-20 | 31/01/2023 | ARTWORK DESIGN & PRINTING OF 5X PULL UP BANNERS | \$1,903.00 |
| EFT55422 | 03/03/2023 | MARKETFORCE | \$2,694.17 |
| INV 40809 | 03/01/2023 | NOV-22 EARLY SETTLEMENT DISC | -\$22.83 |
| INV 46509 | 25/01/2023 | ADVERTISEMENT IN THE BROOME ADVERTISER | \$250.36 |
| INV 46510 | 25/01/2023 | ADVERTISEMENT IN THE BROOME ADVERTISER | \$320.98 |
| INV 46511 | 25/01/2023 | ADVERTISEMENT IN THE WEST AUSTRALIAN | \$793.72 |
| INV 46512 | 25/01/2023 | ADVERTISEMENT IN THE WEST AUSTRALIAN | \$404.60 |
| INV 46513 | 25/01/2023 | ADVERTISEMENT IN THE WEST AUSTRALIAN | \$477.31 |
| INV 46514 | 25/01/2023 | ADVERTISEMENT IN THE WEST AUSTRALIAN | \$470.03 |
| EFT55656 | 30/03/2023 | MARKETFORCE | \$344.52 |
| INV 46827 | 23/02/2023 | ADVERTISEMENT IN THE BROOME ADVERTISER | \$344.52 |
| EFT55480 | 10/03/2023 | MARMINGEE HAND | \$500.00 |
| INV SITTING FEES-1003 | 10/03/2023 | FVFRWG SITTING FEES - 28/02/2023 | \$500.00 |
| EFT55529 | 17/03/2023 | MARMINGEE HAND | \$500.00 |
| INV SITTING FEES-1403 | 14/03/2023 | FVFRWG SITTING FEES - 14/03/2023 | \$500.00 |
| EFT55426 | 03/03/2023 | MARRA WORRA WORRA ABORIGINAL CORP | \$270.00 |
| INV 2711 | 10/02/2023 | STAFF ACCOMMODATION | \$270.00 |
| EFT55661 | 30/03/2023 | MARRA WORRA WORRA ABORIGINAL CORP | \$540.00 |

| | | | |
|-----------------|-------------------|--|-------------------|
| INV 2785 | 09/03/2023 | CONTRACTOR ACCOMMODATION | \$270.00 |
| INV 2786 | 09/03/2023 | AGRN 1044 - CONTRACTOR ACCOMMODATION | \$270.00 |
| EFT55423 | 03/03/2023 | MCLEODS BARRISTERS & SOLICITORS | \$713.03 |
| INV 127154 | 30/11/2022 | PREPARATION OF BUILDING ORDER FOR LOT 684 (20) RODGERS ST | \$713.03 |
| EFT55574 | 23/03/2023 | MCLEODS BARRISTERS & SOLICITORS | \$1,729.20 |
| INV 128765 | 28/02/2023 | SUBLEASE OF PORT OF DERBY - MPA FISH FARMS PTY LTD | \$1,729.20 |
| EFT55657 | 30/03/2023 | MCLEODS BARRISTERS & SOLICITORS | \$858.92 |
| INV 128506 | 28/02/2023 | SALE OF LAND FOR UNPAID RATES | \$858.92 |
| EFT55573 | 23/03/2023 | MECHANICS & TYRES PTY LTD | \$140.00 |
| INV 0762 | 02/02/2023 | DRAIN CONTAMINATED FUEL, FLUSH FILTER AND CARBY 1TCJ 533 | \$140.00 |
| EFT55535 | 17/03/2023 | MEGA CORE CLEANING | \$337.50 |
| INV 00081 | 08/03/2023 | CLEANING SERVICE | \$337.50 |
| EFT55470 | 10/03/2023 | MEGAN NESHODA | \$333.34 |
| INV REIMB2002 | 20/02/2023 | UTILITY SUBSIDY | \$333.34 |
| EFT55658 | 30/03/2023 | MOLLY PHILIPPS | \$560.63 |
| INV REIMB2403 | 24/03/2023 | UTILITY SUBSIDY | \$560.63 |
| EFT55491 | 10/03/2023 | MOORE AUSTRALIA (TAX) | \$1,155.00 |
| INV 3290 | 20/02/2023 | 2023 LOCAL GOVERNMENT ANNUAL BUDGET WORKSHOP | \$1,155.00 |
| EFT55659 | 30/03/2023 | MOORE AUSTRALIA (TAX) | \$9,460.00 |
| INV 428617 | 28/02/2023 | PROFESSIONAL SERVICES - COMPLETION OF 2023 BUDGET REVIEW | \$4,400.00 |
| INV 428623 | 28/02/2023 | STATEMENT OF FINANCIAL ACTIVITY - DECEMBER 2022 & JANUARY 2023 | \$5,060.00 |
| EFT55424 | 03/03/2023 | MOORE AUSTRALIA AUDIT (WA) | \$1,540.00 |
| INV 428236 | 31/01/2023 | AUDIT COMMUNITIES GRANT ACQUITTAL FOR YOUTH PROGRAM 2021/22 | \$1,540.00 |
| EFT55490 | 10/03/2023 | MT BARNETT STORE PTY LTD | \$760.00 |
| INV 569807 | 20/02/2023 | STAFF ACCOMMODATION | \$760.00 |
| EFT55492 | 10/03/2023 | NEIL HARTLEY | \$87.54 |
| INV REIMB2802 | 28/02/2023 | STAFF REIMBURSEMENT | \$87.54 |
| EFT55533 | 17/03/2023 | NORTH REGIONAL TAFE | \$690.94 |
| INV I0019831 | 02/03/2023 | FIRST AID & CPR SKILLS - STAFF TRAINING | \$690.94 |
| EFT55663 | 30/03/2023 | NORTH WEST LOCKSMITH | \$635.00 |
| INV ITR-2024 | 10/03/2023 | REPLACE DAMAGED LOCK ON DISABLED TOILET | \$535.00 |
| INV 27747 | 17/03/2023 | RESTRICTED KEY CUT - NW047 & 1X KL083 A9 | \$100.00 |
| EFT55493 | 10/03/2023 | NORTHERN METALWORK | \$6,600.00 |
| INV 450 | 20/02/2023 | FABRICATE 2 X FIRE PITS FOR DINNER TREE - FINAL PAYMENT 50% | \$6,600.00 |
| EFT55537 | 17/03/2023 | NORWESCOM TELECOMMUNICATIONS | \$550.00 |
| INV 51949 | 20/01/2023 | RECTIFY ALARM SOFTWARE COMMUNICATION ISSUES | \$550.00 |
| EFT55550 | 23/03/2023 | OFFICE NATIONAL BROOME (THE BOSS SHOP) | \$780.75 |
| INV 1058148 | 27/02/2023 | SUPPLY 8X BOXES OF 16 POSCA PAINT MARKER | \$550.00 |
| INV 1058305 | 28/02/2023 | KONICA & CANON - MONTHLY COPY CHARGE FEB 2023 | \$230.75 |
| EFT55621 | 30/03/2023 | OFFICE NATIONAL BROOME (THE BOSS SHOP) | \$67.94 |
| INV 1056037 | 31/01/2023 | KONICA & CANON - MONTHLY COPY CHARGE JAN 2023 | \$67.94 |
| EFT55495 | 10/03/2023 | OFFICE STAR | \$1,307.90 |

| | | | |
|-----------------------|-------------------|--|-------------------|
| INV 60894 | 28/02/2023 | SERVICE AGREEMENT FOR RICOH - POOL | \$254.10 |
| INV 60895 | 28/02/2023 | SERVICE AGREEMENT FOR RICOH - LIBRARY | \$264.00 |
| INV 60892 | 28/02/2023 | SERVICE AGREEMENT FOR RICOH - DEV SERVICES | \$267.52 |
| INV 60893 | 28/02/2023 | SERVICE AGREEMENT FOR RICOH ID #784 - DEPOT | \$522.28 |
| EFT55667 | 30/03/2023 | OFFICE STAR | \$932.36 |
| INV 60750 | 30/01/2023 | SERVICE AGREEMENT FOR RICOH IM C2000 | \$280.28 |
| INV 60752 | 31/01/2023 | SERVICE AGREEMENT FOR RICOH - DEPOT | \$421.08 |
| INV 61030 | 14/03/2023 | TRAVEL CHARGE TO DERBY FOR REPAIR TO RICOH MP C6004 | \$231.00 |
| EFT55428 | 03/03/2023 | ORD AGRICULTURAL EQUIPMENT | \$2,065.73 |
| INV OA14243 | 23/01/2023 | SUPPLY 4X PLATES, HOUSING, FAN AND HEX BOLT, FREIGHT | \$2,065.73 |
| EFT55494 | 10/03/2023 | ORD AGRICULTURAL EQUIPMENT | \$2,584.33 |
| INV OA14105 | 14/02/2023 | CARRY OUT SERVICE & TEST HYDRAULIC PUMP | \$2,584.33 |
| EFT55578 | 23/03/2023 | ORD AGRICULTURAL EQUIPMENT | \$2,273.35 |
| INV OA14555 | 28/02/2023 | SUPPLY HOSE, CASE, BINDING SCREWS & NUTS | \$2,273.35 |
| EFT55664 | 30/03/2023 | ORD AGRICULTURAL EQUIPMENT | \$1,040.51 |
| INV OA14411 | 08/02/2023 | 12X BLADE (H30T) & BOLT (M), 24X SPRING PLATES | \$1,040.51 |
| EFT55540 | 17/03/2023 | PATHWEST LABORATORY MEDICINE WA | \$26.95 |
| INV 306961 | 09/12/2022 | FREIGHT | \$26.95 |
| EFT55432 | 03/03/2023 | PATRICIA LISA RILEY | \$1,554.86 |
| INV ALLOW2802 | 28/02/2023 | FEBRUARY 2023 COUNCILLOR SITTING FEES | \$1,554.86 |
| EFT55477 | 10/03/2023 | PAUL GOSS | \$471.24 |
| INV REIMB2202 | 22/02/2023 | UTILITY SUBSIDY | \$471.24 |
| EFT55433 | 03/03/2023 | PAUL LESLIE WHITE | \$1,554.86 |
| INV ALLOW2802 | 28/02/2023 | FEBRUARY 2023 COUNCILLOR SITTING FEES | \$1,554.86 |
| EFT55497 | 10/03/2023 | PEARL COAST DISTRIBUTORS | \$1,755.15 |
| INV SI101722 | 01/02/2023 | SUPPLY CARTONS VARIOUS ICE CREAM & DRINKS | \$1,755.15 |
| EFT55431 | 03/03/2023 | PETER JOHN MCCUMSTIE | \$3,089.43 |
| INV TRAVEL0902 | 09/02/2023 | COUNCILLOR REIMBURSEMENT | \$227.76 |
| INV ALLOW2802 | 28/02/2023 | FEBRUARY 2023 DEPUTY PRESIDENT SITTING FEES | \$2,861.67 |
| EFT55670 | 30/03/2023 | PETER JOHN MCCUMSTIE | \$144.92 |
| INV TRAVEL1003 | 10/03/2023 | COUNCILLOR REIMBURSEMENT | \$144.92 |
| EFT55469 | 10/03/2023 | PETER MURRAY | \$500.00 |
| INV SITTING FEES-1003 | 10/03/2023 | FVFRWG SITTING FEES - 17/02/2023 | \$500.00 |
| EFT55486 | 10/03/2023 | PINDAN PRINTING - KIMBERLEY KOLORS | \$4,693.70 |
| INV 2348 | 23/02/2023 | VEHICLE GRAPHICS - YOUTH PROGRAM BUS | \$396.00 |
| INV 2347 | 23/02/2023 | VEHICLE GRAPHICS - YOUTH PROGRAM BUS | \$4,297.70 |
| EFT55570 | 23/03/2023 | PINDAN PRINTING - KIMBERLEY KOLORS | \$2,070.76 |
| INV 2364 | 28/02/2023 | SUPPLY 500X KAPP 2023 INFORMATION PACK | \$2,070.76 |
| EFT55539 | 17/03/2023 | PROMOTIONS WAREHOUSE | \$3,080.00 |
| INV 11826 | 21/02/2023 | SUPPLY 80 TSHIRTS, 50 STUBBY HOLDER, MUG & CAP, 100 KEYRINGS | \$3,080.00 |
| EFT55498 | 10/03/2023 | PROTECTOR FIRE SERVICES PTY LTD | \$357.50 |
| INV 10074365 | 31/12/2022 | 3.5KG CARBON DIOXIDE TYPE FIRE EXTINGUISHER | \$357.50 |

| | | | |
|-----------------------|------------|---|-------------|
| EFT55538 | 17/03/2023 | PROTECTOR FIRE SERVICES PTY LTD | \$5,207.44 |
| INV 10074477 | 31/12/2022 | CARRY OUT 6 MONTHLY SERVICE OF FIRE EQUIPMENT | \$5,207.44 |
| EFT55499 | 10/03/2023 | PUBLIC LIBRARIES WESTERN AUSTRALIA INC | \$200.00 |
| INV 00351 | 10/10/2022 | PLWA SUBSCRIPTION | \$200.00 |
| EFT55671 | 30/03/2023 | RAY WHITE DERBY | \$818.15 |
| INV A102322 | 07/03/2023 | RATES REFUND - OVERPAYMENT OF COUNCIL RATES A102322 | \$818.15 |
| EFT55435 | 03/03/2023 | RECHARGE PETROLEUM | \$8,885.27 |
| INV 673747 | 02/12/2022 | 4000L DIESEL TO FX YARD | \$8,685.16 |
| INV 693767 | 31/01/2023 | 24X 450G CARTRIDGES CASTROL PREMIUM HD GREASE | \$200.11 |
| EFT55580 | 23/03/2023 | RECHARGE PETROLEUM | \$11,926.17 |
| INV 00704013 | 24/02/2023 | 5997L DIESEL TO DERBY DEPOT | \$11,926.17 |
| EFT55427 | 03/03/2023 | RED TRIM MOTOR TRIMMING PTY LTD | \$5,516.50 |
| INV 1531 | 01/02/2023 | SUPPLY SEAT COVERS | \$5,516.50 |
| EFT55582 | 23/03/2023 | REMOTE AREA PLUMBING | \$9,075.00 |
| INV 0421 | 23/02/2023 | AGRN 1044 - VERGE COLLECTION - 20, 21 & 22/02/2023 | \$9,075.00 |
| EFT55501 | 10/03/2023 | REPCO A DIVISION OF GPC ASIA PACIFIC PTY LTD | \$305.80 |
| INV 4510389086 | 21/02/2023 | SUPPLY STARTER MOTOR | \$305.80 |
| EFT55425 | 03/03/2023 | RIGHT METAL FENCING PTY LTD | \$23,280.40 |
| INV 8918SM2 | 31/01/2023 | CUSTOM FENCE INCLUDING POSTS & RAILS, GATE MOTORS REMOTES | \$23,280.40 |
| EFT55575 | 23/03/2023 | RIGHT METAL FENCING PTY LTD | \$7,040.00 |
| INV 8918SM3 | 28/02/2023 | FREIGHT | \$7,040.00 |
| EFT55434 | 03/03/2023 | ROCK'S AUTOMOTIVE SERVICES PTY LTD | \$193.00 |
| INV 35037 | 25/01/2023 | SUPPLY 6X AIR FILTERS - HONDA GX390 | \$193.00 |
| EFT55436 | 03/03/2023 | ROWENA MOUDA | \$1,554.86 |
| INV ALLOW2802 | 28/02/2023 | FEBRUARY 2023 COUNCILLOR SITTING FEES | \$1,554.86 |
| EFT55504 | 10/03/2023 | ROYAL LIFE SAVING SOCIETY WA | \$796.80 |
| INV 197299 | 20/02/2023 | SUPPLY DEFIB BATTERY, 5X POCKET CPR MASK & 4X BUMBAG, | \$796.80 |
| EFT55583 | 23/03/2023 | ROYAL LIFE SAVING SOCIETY WA | \$1,188.00 |
| INV 198275 | 03/03/2023 | AGRN 1044 - REPAIR OF FX SWIMMING POOL | \$1,188.00 |
| EFT55502 | 10/03/2023 | RUSSELL CHESTNUT | \$1,000.00 |
| INV SITTING FEES-1003 | 10/03/2023 | FVFRWG SITTING FEES - 17 & 28/02/2023 | \$1,000.00 |
| EFT55542 | 17/03/2023 | RUSSELL CHESTNUT | \$500.00 |
| INV SITTING FEES-1403 | 14/03/2023 | FVFRWG SITTING FEES - 14/03/2023 | \$500.00 |
| EFT55471 | 10/03/2023 | S&E AUTOMOTIVE (EVIE MOLSON) | \$17,794.70 |
| INV 9425004 | 06/02/2023 | AGRN 1044 - EHO CONSULTANCY 23/01/2023 TO 05/02/2023 | \$11,552.20 |
| INV 9425031 | 20/02/2023 | EHO CONSULTANCY 13-17/02/23 | \$6,242.50 |
| EFT55525 | 17/03/2023 | S&E AUTOMOTIVE (EVIE MOLSON) | \$1,039.50 |
| INV 9424791 | 01/09/2022 | REMOTE ENVIRONMENTAL HEALTH CONSULTANCY | \$1,039.50 |
| EFT55637 | 30/03/2023 | S&E AUTOMOTIVE (EVIE MOLSON) | \$5,200.82 |
| INV 9425058 | 14/03/2023 | EHO CONSULTANCY 07-11/03/2023 | \$5,200.82 |
| EFT55503 | 10/03/2023 | SE RENTALS PTY LTD | \$185.90 |
| INV 107497 | 20/02/2023 | DERBY POOL PRINTER - RENTAL CONTRACT RICOH IM C2000 | \$185.90 |

| | | | |
|-------------------|-------------------|---|--------------------|
| EFT55565 | 23/03/2023 | SHANE EDWARDS | \$1,002.83 |
| INV REIMB0203 | 02/03/2023 | STAFF REIMBURSEMENT | \$251.48 |
| INV REIMB1403 | 14/03/2023 | STAFF REIMBURSEMENT | \$350.80 |
| INV REIMB2103 | 21/03/2023 | STAFF REIMBURSEMENT | \$212.78 |
| INV REIMB2103-2 | 21/03/2023 | STAFF REIMBURSEMENT | \$187.77 |
| EFT55584 | 23/03/2023 | SHOAL AIR PTY LTD | \$3,043.35 |
| INV 23012095 | 20/01/2023 | CHARTER FLIGHT FOR FX RETURN - STAFF & CONSULTANT | \$1,889.75 |
| INV 23020123 | 01/02/2023 | CHARTER FLIGHT DERBY-BROOME FOR STAFF | \$1,153.60 |
| EFT55438 | 03/03/2023 | SIGMA CHEMICALS | \$4,050.20 |
| INV 164590-01 | 11/01/2023 | 20X 10KG GRANULAR CHLORINE & 75MM PHOT 9 TUBE | \$1,749.00 |
| INV 166009-01 | 27/01/2023 | 30X 10KG GRANULAR CHLORINE & PALLET | \$2,301.20 |
| EFT55585 | 23/03/2023 | SKIPPERS CLEANING SERVICES | \$11,044.00 |
| INV 1566 | 28/02/2023 | CLEANING OF VARIOUS SHIRE BUILDINGS - FEBRUARY 2023 | \$10,560.00 |
| INV 1567 | 28/02/2023 | CLEANING OF 8X COUNSELLOR ROOMS - FEBRUARY 2023 | \$484.00 |
| EFT55440 | 03/03/2023 | SMITHFIELD GROUP PTY LTD | \$4,728.90 |
| INV A01542 | 31/01/2023 | SUPPLY AND INSTALL POWER FEED FROM POWER BOARD TO MAIN SHED | \$4,728.90 |
| EFT55505 | 10/03/2023 | SMITHFIELD GROUP PTY LTD | \$420.00 |
| INV A01550 | 06/02/2023 | BYPASS FAULTY PE CELL TRIPPING RCD AND RESTORE LIGHTING | \$420.00 |
| EFT55506 | 10/03/2023 | SPORTSWORLD OF WA | \$1,798.50 |
| INV 142397 | 28/02/2023 | RESTOCK GOGGLES AT DERBY POOL | \$1,798.50 |
| EFT55543 | 17/03/2023 | ST JOHN AMBULANCE BROOME | \$723.17 |
| INV FAINV01059699 | 24/02/2023 | FIRST AID SUPPLIES - YOUTH CENTRE | \$723.17 |
| EFT55652 | 30/03/2023 | STATE LIBRARY OF WA | \$45.06 |
| INV RI034748 | 16/03/2023 | FREIGHT RECOUP JANUARY TO JUNE 2023 | \$45.06 |
| EFT55507 | 10/03/2023 | STEVE ROSS | \$166.60 |
| INV REIMB2702 | 27/02/2023 | UTILITY SUBSIDY | \$166.60 |
| EFT55439 | 03/03/2023 | SUNNY INDUSTRIAL BRUSHWARE | \$2,402.40 |
| INV 26236 | 30/01/2023 | 84X SEGMENT 20 X 1 1/4" SQUARE DRIVE POLY" | \$2,402.40 |
| EFT55587 | 23/03/2023 | TAMEIKA JOHANSON-HOUCHEN | \$109.80 |
| INV REIMB1703 | 17/03/2023 | STAFF REIMBURSEMENT | \$109.80 |
| EFT55588 | 23/03/2023 | TARUNDA SUPERMARKET | \$149.35 |
| INV 10150598 | 24/01/2023 | CLEANING, KITCHEN SUPPLIES FOR FX VISITOR CENTRE | \$149.35 |
| EFT55509 | 10/03/2023 | TENNANT AUSTRALIA | \$383.65 |
| INV 919387516 | 24/02/2023 | SUPPLY SCREEN, VACFAN | \$383.65 |
| EFT55558 | 23/03/2023 | THE DERBY WEST KIMBERLEY AIR BRANCH CWA | \$1,128.75 |
| INV REIMB2102 | 21/02/2023 | CWA GOLD COIN DONATIONS COLLECTED DURING KAPP 2022 EXHIBITION | \$1,128.75 |
| EFT55527 | 17/03/2023 | THE FITZROY RIVER LODGE | \$4,669.50 |
| INV 329586 | 04/02/2023 | ACCOMMODATION AND MEALS FOR STAFF | \$419.00 |
| INV 326918 | 12/02/2023 | ACCOMMODATION AND MEALS FOR STAFF | \$4,250.50 |
| EFT55639 | 30/03/2023 | THE FITZROY RIVER LODGE | \$13,519.50 |
| INV 326918-2 | 11/11/2022 | ACCOMMODATION AND MEALS FOR STAFF | \$11,853.00 |
| INV 329428 | 04/02/2023 | ACCOMMODATION AND MEALS FOR STAFF | \$561.50 |

| | | | |
|-----------------|-------------------|--|--------------------|
| INV 329650-227 | 07/02/2023 | ACCOMMODATION AND MEALS FOR STAFF | \$1,105.00 |
| EFT55654 | 30/03/2023 | THE PIER GROUP PTY LTD T/AS CS LEGAL | \$1,652.40 |
| INV 031735 | 10/03/2023 | PROFESSIONAL FEES RATES ARREARS | \$1,652.40 |
| EFT55552 | 23/03/2023 | THE TRUSTEE FOR BIGTOP UNIT TRUST | \$5,656.61 |
| INV 19228 | 11/01/2023 | MARQUEE X2 AND TEARDROP BANNERS X3 | \$5,656.61 |
| EFT55445 | 03/03/2023 | TOOWOOMBA RSL SUB BRANCH INC | \$415.00 |
| INV 2301 | 08/02/2023 | SUPPLY 200X STEM POPPIES & 100X PIN ON | \$415.00 |
| EFT55444 | 03/03/2023 | TRAVELWORLD BROOME | \$5,828.25 |
| INV I000035538 | 16/09/2022 | BROOME-PERTH RETURN FLIGHTS FOR STAFF | \$5,828.25 |
| EFT55442 | 03/03/2023 | TRAVIS HAYTO INVESTMENTS TAS SOCO STUDIOS | \$3,014.00 |
| INV 3195 | 30/01/2023 | PHOTOGRAPHY & VIDEOGRAPHY SERVICES FOR JANUARY 2023 | \$3,014.00 |
| EFT55508 | 10/03/2023 | TRAVIS HAYTO INVESTMENTS TAS SOCO STUDIOS | \$11,000.00 |
| INV 3249 | 24/02/2023 | AGRN 1044 FLOOD RESPONSE IMAGERY 13-17/02/2023 | \$8,250.00 |
| INV 3267 | 27/02/2023 | SOCIAL MEDIA MANAGEMENT - FEBRUARY 2023 | \$2,750.00 |
| EFT55651 | 30/03/2023 | TUFFY'S PTY LTD T/A KIMBERLEY WASHROOM SERVICES | \$440.00 |
| INV 8675 | 10/02/2023 | SUPPLY AND SERVICE SANITARY UNITS - FEB 2023 | \$440.00 |
| EFT55447 | 03/03/2023 | TYREPOWER DERBY | \$230.00 |
| INV 116727 | 17/02/2023 | TYRE ROTATION, WHEEL BALANCE & WHEEL ALIGNMENT | \$230.00 |
| EFT55589 | 23/03/2023 | TYREPOWER DERBY | \$2,808.00 |
| INV 116760 | 01/03/2023 | SUPPLY 6X COOPER LT235/85R16 TYRES | \$2,808.00 |
| EFT55448 | 03/03/2023 | VISION POWER PTY LTD | \$607.20 |
| INV 15034 | 25/01/2023 | REPLACE FAULTY LED AND FLURO | \$367.95 |
| INV 15035 | 25/01/2023 | DISCONNECT 2X UN-USED POWER POINTS | \$239.25 |
| EFT55511 | 10/03/2023 | VISION POWER PTY LTD | \$2,652.20 |
| INV 15070 | 08/02/2023 | REPLACE 2X OUTLETS & RECTIFY ISSUE WITH OVEN | \$2,652.20 |
| EFT55516 | 17/03/2023 | WA COUNTRY HEALTH SERVICE | \$339.00 |
| INV N2081330 | 15/02/2023 | PRE-EMPLOYMENT MEDICAL | \$339.00 |
| EFT55449 | 03/03/2023 | WATER CORPORATION | \$99,173.85 |
| INV 9006980581 | 27/09/2022 | DAYCARE CENTRE AT 40-42 ASHLEY ST, DERBY FOR 23/07/2022 - 23/09/2022 | -\$1,308.86 |
| INV 9018700655 | 02/11/2022 | CENTRE AT FLYNN DR, FITZROY CROSSING FOR 01/11/2022 TO 31/12/2022 | \$247.54 |
| INV 9006973744 | 16/11/2022 | RESTAURANT AT JETTY ROAD, DERBY FOR 20/09/2022 TO 15/11/2022 | \$2,145.42 |
| INV 9006975053 | 16/11/2022 | TOILETS AT 49-55 CLARENDON ST, DERBY FOR 19/09/2022 TO 15/11/2022 | \$129.85 |
| INV 9006973840 | 16/11/2022 | OFFICES AT 24 LOCH ST, DERBY FOR 19/09/2022 TO 15/11/2022 | \$897.68 |
| INV 9006985833 | 16/11/2022 | MEDIUM STRIP RD VERGE 1 CLARENDON ST, 20/09/2022 TO 15/11/2022 | \$233.34 |
| INV 9006985841 | 16/11/2022 | MEDIUM STRIP GARDEN AT 1 CLARENDON ST, 20/09/2022 TO 15/11/2022 | \$551.01 |
| INV 9006973875 | 16/11/2022 | OFFICES AT 30 LOCH ST, DERBY FOR 19/09/2022 TO 15/11/2022 | \$3,300.64 |
| INV 9006973883 | 16/11/2022 | POOL AT 11 JOHNSTON ST, DERBY 20/09/2022 TO 15/11/2022 | \$8,197.80 |
| INV 9021175409 | 16/11/2022 | 1 / 20 CLARENDON ST, 20/09/2022 TO 15/11/2022 | \$386.48 |
| INV 9021175433 | 16/11/2022 | 2 / 20 CLARENDON ST, 20/09/2022 TO 15/11/2022 | \$270.27 |
| INV 9021175417 | 16/11/2022 | 3 / 20 CLARENDON ST, 20/09/2022 TO 15/11/2022 | \$357.90 |
| INV 9021175425 | 16/11/2022 | 4 / 20 CLARENDON ST, 20/09/2022 TO 15/11/2022 | \$341.93 |
| INV 9006973891 | 16/11/2022 | INFANT HEALTH CENTRE AT 36 LOCH ST, 19/09/2022 TO 15/11/2022 | \$49.38 |

| | | | |
|----------------|------------|---|-------------|
| INV 9021175396 | 16/11/2022 | 5 / 20 CLARENDON ST, 20/09/2022 TO 15/11/2022 | \$327.42 |
| INV 9021175329 | 16/11/2022 | 6 / 20 CLARENDON ST, 20/09/2022 TO 15/11/2022 | \$333.14 |
| INV 9022168905 | 16/11/2022 | ADD SERVICE RES AT 20 CLARENDON ST, 20/09/2022 TO 15/11/2022 | \$117.31 |
| INV 9006973699 | 16/11/2022 | MUSEUM AT 3 LOCH ST, 19/09/2022 TO 15/11/2022 | \$454.95 |
| INV 9006972290 | 16/11/2022 | TOILETS AT JETTY RD, 20/09/2022 TO 15/11/2022 | \$2,989.87 |
| INV 9006973904 | 16/11/2022 | LIBRARY AT 30-34 LOCH ST, 19/09/2022 TO 15/11/2022 | \$144.48 |
| INV 9006973947 | 16/11/2022 | YOUTH CENTRE AT HARDMAN ST, DERBY FOR 19/09/22 TO 15/11/22 | \$1,966.55 |
| INV 9006978422 | 17/11/2022 | HOUSE AT 11 HANSON ST, DERBY FOR 20/09/2022 TO 16/11/2022 | \$474.11 |
| INV 9006979679 | 17/11/2022 | RESERVE AT 6-8 ROWELL CT, DERBY FOR 20/09/2022 TO 16/11/2022 | \$2,055.80 |
| INV 9009765414 | 17/11/2022 | 4A ROWELL CT, DERBY FOR 20/09/2022 TO 16/11/2022 | \$260.75 |
| INV 9009765422 | 17/11/2022 | 4B ROWELL CT, DERBY FOR 20/09/2022 TO 16/11/2022 | \$321.71 |
| INV 9006986051 | 18/11/2022 | A / 20 MACDONALD WY, FX 22/09/2022 TO 17/11/2022 | \$333.14 |
| INV 9006986414 | 18/11/2022 | CENTRE AT 101 FALLON RD, FX FOR 22/09/2022 TO 17/11/2022 | \$14,698.84 |
| INV 9006986481 | 18/11/2022 | TOILETS AT FLYNN DR, FITZROY CROSSING FOR 22/09/22 TO 17/11/22 | \$4,237.46 |
| INV 9006986908 | 18/11/2022 | WORKSHOP RESIDENCE 175L EMANUEL WY, FX 22/09/22 TO 17/11/22 | \$201.57 |
| INV 9006987783 | 18/11/2022 | TOURIST BUREAU AT FLYNN DR, FX 22/09/2022 TO 17/11/2022 | \$242.86 |
| INV 9011140114 | 18/11/2022 | TRICKLE IRRIGATION AT FORREST RD, FX 22/09/2022 TO 17/11/2022 | \$48.96 |
| INV 9015670665 | 18/11/2022 | B 20 MACDONALD WY, FX 22/09/2022 TO 17/11/2022 | \$306.47 |
| INV 9017391459 | 18/11/2022 | 1 / 74 FALLON RD, FX 22/09/2022 TO 17/11/2022 | \$1,169.36 |
| INV 9017391467 | 18/11/2022 | 2 / 74 FALLON RD, FX 22/09/2022 TO 17/11/2022 | \$557.39 |
| INV 9017391475 | 18/11/2022 | 3 / 74 FALLON RD, FX 22/09/2022 TO 17/11/2022 | \$481.73 |
| INV 9006981517 | 21/11/2022 | 6 TOWER PL, DERBY FOR 23/09/2022 TO 21/11/2022 | \$2,300.81 |
| INV 9006984507 | 21/11/2022 | SPEEDWAY AT DERBY HWY FOR 23/09/2022 TO 18/11/2022 | \$297.89 |
| INV 9008757359 | 21/11/2022 | 8 KURRAJONG LOOP, DERBY FOR 21/09/2022 TO 18/11/2022 | \$580.79 |
| INV 9020549317 | 21/11/2022 | 19 WOOLLYBUTT CRN, DERBY 21/09/2022 TO 18/11/2022 | \$382.67 |
| INV 9008757615 | 21/11/2022 | 19 WOOLLYBUTT CRN, DERBY 21/09/2022 TO 18/11/2022 | \$315.99 |
| INV 9008757703 | 21/11/2022 | 4 WOOLLYBUTT CRN, DERBY FOR 21/09/2022 TO 18/11/2022 | \$256.94 |
| INV 9012616903 | 21/11/2022 | 14A (16) BLOODWOOD CR, DERBY 21/09/2022 TO 18/11/2022 | \$462.68 |
| INV 9012616911 | 21/11/2022 | 14B BLOODWOOD CR, DERBY FOR 21/11/2022 TO 18/11/2022 | \$540.78 |
| INV 9016645795 | 21/11/2022 | RESERVE AT 8 COOLIBAH WY, DERBY FOR 21/09/2022 TO 18/11/2022 | \$2,654.35 |
| INV 9018685299 | 21/11/2022 | RESERVE AT CORKWOOD CT, DERBY FOR 21/09/2022 TO 18/11/2022 | \$995.73 |
| INV 9018007711 | 21/11/2022 | RESERVE AT PANDANAS WAY, DERBY FOR 21/09/2022 TO 18/11/2022 | \$928.60 |
| INV 9006978123 | 22/11/2022 | CEMETERY 27017 WODEHOUSE ST, 23/09/2022 TO 19/11/2022 | \$1,219.49 |
| INV 9006981445 | 22/11/2022 | 7 TOWER PL, DERBY FOR 23/09/2022 TO 19/11/2022 | \$632.82 |
| INV 9006981541 | 22/11/2022 | 2 WODEHOUSE ST, DERBY FOR 23/09/2022 TO 19/11/2022 | \$295.04 |
| INV 9006983547 | 22/11/2022 | CENTRE AT 63-65 ASHLEY ST, DERBY FOR 23/09/2022 TO 19/11/2022 | \$5,080.83 |
| INV 9006984048 | 22/11/2022 | DEPOT AT 1-7 MILLARD ST, DERBY FOR 23/09/2022 TO 19/11/2022 | \$190.34 |
| INV 9009945968 | 22/11/2022 | A / 13 HOLMAN ST, 23/09/2022 TO 19/11/2022 | \$365.52 |
| INV 9009945976 | 22/11/2022 | 13 HOLMAN ST, DERBY FOR 23/09/2022 TO 19/11/2022 | \$312.18 |
| INV 9011212376 | 22/11/2022 | RESERVE AT STEEL ST, DERBY FOR 23/09/2022 TO 19/11/2022 | \$95.10 |
| INV 9006976646 | 22/11/2022 | 142 LOCH ST, DERBY (LOT 485 RES 16140) FOR 23/09/22 TO 19/11/22 | \$115.25 |
| INV 9006974376 | 22/11/2022 | SPORTS COMPLEX AT 153 LOCH ST, DERBY FOR 23/09/22 TO 19/11/22 | \$1,453.01 |

| | | | |
|----------------|------------|---|------------|
| INV 9006983598 | 24/11/2022 | CENTRE AT 53 ASHLEY ST, DERBY FOR 23/09/2022 TO 19/11/2022 | \$48.96 |
| INV 9006974368 | 24/11/2022 | TOILETS AT 153 LOCH ST, DERBY FOR 23/09/2022 TO 19/11/2022 | \$49.38 |
| INV 9006973875 | 25/01/2023 | OFFICES AT 30 LOCH ST, DERBY FOR 15/11/2022 TO 20/01/2023 | \$3,516.92 |
| INV 9006978422 | 25/01/2023 | 11 HANSON ST, DERBY FOR 16/11/2022 TO 20/01/2023 | \$436.11 |
| INV 9006979679 | 25/01/2023 | RESERVE AT 6-8 ROWELL CT, DERBY FOR 16/11/2022 TO 20/01/2023 | \$21.71 |
| INV 9006981445 | 25/01/2023 | 7 TOWER PL, DERBY FOR 19/11/2022 TO 20/01/2023 | \$826.90 |
| INV 9006981517 | 25/01/2023 | 6 TOWER PL, DERBY FOR 21/11/2022 TO 20/01/2023 | \$412.19 |
| INV 9006981541 | 25/01/2023 | 2 WODEHOUSE ST, DERBY FOR 19/11/2022 TO 20/01/2023 | \$269.55 |
| INV 9006983547 | 25/01/2023 | CENTRE AT 63-65 ASHLEY ST, DERBY FOR 19/11/2022 TO 20/01/2023 | \$3,101.19 |
| INV 9006983598 | 25/01/2023 | CENTRE AT 53 ASHLEY ST, DERBY FOR 19/11/2022 TO 20/01/2023 | \$47.36 |
| INV 9006984048 | 25/01/2023 | DEPOT AT 1-7 MILLARD ST, DERBY FOR 19/11/2022 TO 20/01/2023 | \$273.48 |
| INV 9006984507 | 25/01/2023 | SPEEDWAY AT DERBY HWY FOR 18/11/2022 TO 20/01/2023 | \$143.20 |
| INV 9006985833 | 25/01/2023 | MEDIUM STRIP ROAD VERGE 1 CLARENDON ST, 15/11/22 TO 20/01/23 | \$11.68 |
| INV 9006973883 | 25/01/2023 | SWIMMING POOL 11 JOHNSTON ST, DERBY FOR 15/11/22 TO 20/01/23 | \$2,553.59 |
| INV 9006985841 | 25/01/2023 | MEDIUM STRIP GARDEN 1 CLARENDON ST, 15/11/2022 TO 20/01/2023 | \$606.04 |
| INV 9008757359 | 25/01/2023 | 8 KURRAJONG LOOP, DERBY FOR 18/11/2022 TO 20/01/2023 | \$573.69 |
| INV 9020549317 | 25/01/2023 | 19 WOOLLYBUTT CRN, DERBY 18/11/2022 TO 20/01/2023 | \$318.42 |
| INV 9008757615 | 25/01/2023 | 19 WOOLLYBUTT CRN, DERBY 18/11/2022 TO 20/01/2023 | \$311.82 |
| INV 9008757703 | 25/01/2023 | 4 WOOLLYBUTT CRN, DERBY FOR 18/11/2022 TO 20/01/2023 | \$257.70 |
| INV 9009765414 | 25/01/2023 | 4A ROWELL CT, DERBY FOR 16/11/2022 TO 20/01/2023 | \$276.95 |
| INV 9009765422 | 25/01/2023 | 4B ROWELL CT, DERBY FOR 16/11/2022 TO 20/01/2023 | \$287.32 |
| INV 9009945968 | 25/01/2023 | A / 13 HOLMAN ST, DERBY 19/11/2022 TO 20/01/2023 | \$333.33 |
| INV 9009945976 | 25/01/2023 | B / 13 HOLMAN ST, DERBY 19/11/2022 TO 20/01/2023 | \$403.12 |
| INV 9011212376 | 25/01/2023 | RESERVE AT STEEL ST, DERBY FOR 19/11/2022 TO 20/01/2023 | \$19.58 |
| INV 9006973891 | 25/01/2023 | INFANT HEALTH CENTRE 36 LOCH ST, DERBY FOR 15/11/22 TO 20/01/23 | \$47.76 |
| INV 9012616903 | 25/01/2023 | 14A (16) BLOODWOOD CR, 18/11/2022 TO 20/01/2023 | \$475.69 |
| INV 9012616911 | 25/01/2023 | 14B BLOODWOOD CR, 18/11/2022 TO 20/01/2023 | \$554.10 |
| INV 9016645795 | 25/01/2023 | RESERVE AT 8 COOLIBAH WY, DERBY FOR 18/11/2022 TO 20/01/2023 | \$2,857.14 |
| INV 9018685299 | 25/01/2023 | RESERVE AT CORKWOOD CT, DERBY FOR 18/11/2022 TO 20/01/2023 | \$1,819.06 |
| INV 9021175409 | 25/01/2023 | 1 / 20 CLARENDON ST, DERBY FOR 15/11/2022 TO 20/01/2023 | \$313.28 |
| INV 9021175433 | 25/01/2023 | 2 / 20 CLARENDON ST, DERBY FOR 15/11/2022 TO 20/01/2023 | \$275.39 |
| INV 9021175417 | 25/01/2023 | 3 / 20 CLARENDON ST, DERBY FOR 15/11/2022 TO 20/01/2023 | \$324.30 |
| INV 9021175425 | 25/01/2023 | 4 / 20 CLARENDON ST, DERBY FOR 15/11/2022 TO 20/01/2023 | \$324.40 |
| INV 9021175396 | 25/01/2023 | 5 / 20 CLARENDON ST, DERBY FOR 15/11/2022 TO 20/01/2023 | \$342.90 |
| INV 9021175329 | 25/01/2023 | 6 / 20 CLARENDON ST, DERBY FOR 15/11/2022 TO 20/01/2023 | \$312.50 |
| INV 9006973904 | 25/01/2023 | LIBRARY AT 30-34 LOCH ST, DERBY FOR 15/11/2022 TO 20/01/2023 | \$147.70 |
| INV 9022168905 | 25/01/2023 | ADD SERVICE RES AT 20 CLARENDON ST, 15/11/2022 TO 20/01/2023 | \$114.98 |
| INV 9006973699 | 25/01/2023 | MUSEUM AT 3 LOCH ST, DERBY FOR 15/11/2022 TO 20/01/2023 | \$434.31 |
| INV 9006972290 | 25/01/2023 | TOILETS AT JETTY RD, DERBY FOR 15/11/2022 TO 20/01/2023 | \$471.54 |
| INV 9018700655 | 25/01/2023 | CENTRE AT FLYNN DR, FITZROY CROSSING FOR 01/01/2023 TO 28/02/2023 | \$10.31 |
| INV 9018007711 | 25/01/2023 | RESERVE AT PANDANAS WAY, DERBY FOR 18/11/2022 TO 20/01/2023 | \$844.81 |
| INV 9006973840 | 25/01/2023 | OFFICES AT 24 LOCH ST, DERBY FOR 15/11/2022 TO 20/01/2023 | \$1,460.09 |

| | | | |
|-----------------|-------------------|---|-----------------------|
| INV 9010053465 | 25/01/2023 | 1 / 9 ASHLEY ST, DERBY FOR 19/11/2022 TO 20/01/2023 | \$248.44 |
| INV 9010053473 | 25/01/2023 | 2 / 9 ASHLEY ST, DERBY FOR 19/11/2022 TO 20/01/2023 | \$320.83 |
| INV 9010053481 | 25/01/2023 | 3 / 9 ASHLEY ST, DERBY FOR 19/11/2022 TO 20/01/2023 | \$240.79 |
| INV 9010053502 | 25/01/2023 | 4 / 9 ASHLEY ST, DERBY FOR 19/11/2022 TO 20/01/2023 | \$247.96 |
| INV 9006973947 | 25/01/2023 | YOUTH CENTRE AT HARDMAN ST, DERBY FOR 15/11/2022 TO 20/01/2023 | \$2,428.65 |
| INV 9010053510 | 25/01/2023 | 5 / 9 ASHLEY ST, DERBY FOR 19/11/2022 TO 20/01/2023 | \$248.44 |
| INV 9010213182 | 25/01/2023 | 9 ASHLEY ST, DERBY FOR 19/11/2022 TO 20/01/2023 | \$44.57 |
| INV 9006974368 | 25/01/2023 | TOILETS AT 153 LOCH ST, DERBY FOR 19/11/2022 TO 20/01/2023 | \$47.76 |
| INV 9006974376 | 25/01/2023 | SPORTS COMPLEX AT 153 LOCH ST, DERBY FOR 19/11/2022 TO 20/01/2023 | \$494.42 |
| INV 9006975053 | 25/01/2023 | TOILETS AT 49-55 CLARENDON ST, DERBY FOR 15/11/2022 TO 20/01/2023 | \$109.70 |
| INV 9006978123 | 25/01/2023 | CEMETERY AT 27017 WODEHOUSE ST, 19/11/2022 TO 20/01/2023 | \$1,510.78 |
| EFT55451 | 03/03/2023 | WATTNOW ELECTRICAL | \$4,906.87 |
| INV 11395 | 15/02/2023 | REPLACE 7X FANS AND 5X CLIPPER LIGHTS | \$2,069.32 |
| INV 11397 | 15/02/2023 | SUPPLY & INSTALL 2X SURGE FILTERS | \$2,208.36 |
| INV 11402 | 17/02/2023 | REWIRE CHLORINE PUMP CABLING | \$629.19 |
| EFT55513 | 10/03/2023 | WATTNOW ELECTRICAL | \$5,089.28 |
| INV 11375 | 09/02/2023 | SUPPLY OF NEW LIGHT TRANSFORMERS | \$5,089.28 |
| EFT55450 | 03/03/2023 | WEST KIMBERLEY AUTO ELECTRICAL | \$26.50 |
| INV 10729 | 14/02/2023 | SUPPLY OIL PRESSURE SWITCH | \$26.50 |
| EFT55544 | 17/03/2023 | WEST KIMBERLEY AUTO ELECTRICAL | \$130.35 |
| INV 10836 | 24/02/2023 | SUPPLY 22NF330D-S4 BOSCH BATTERY | \$130.35 |
| EFT55392 | 03/03/2023 | WINC | \$1,559.70 |
| INV 9041399877 | 13/01/2023 | STATIONERY | \$136.29 |
| INV 9041399936 | 13/01/2023 | STATIONERY | \$376.94 |
| INV 9041407184 | 16/01/2023 | STATIONERY | \$4.68 |
| INV 9041518738 | 27/01/2023 | STATIONERY | \$982.17 |
| INV 9041521441 | 30/01/2023 | STATIONERY | \$59.62 |
| EFT55557 | 23/03/2023 | WINC | \$561.16 |
| INV 9041448789 | 19/01/2023 | STATIONERY | \$496.11 |
| INV 9041685394 | 13/02/2023 | STATIONERY | \$14.12 |
| INV 9041686740 | 14/02/2023 | STATIONERY | \$6.93 |
| INV 9041831269 | 28/02/2023 | STATIONERY | \$44.00 |
| EFT55628 | 30/03/2023 | WINC | \$4,035.72 |
| INV 9040916074 | 17/11/2022 | STATIONERY | \$297.17 |
| INV 9041422079 | 17/01/2023 | STATIONERY | \$603.00 |
| INV 9041436235 | 18/01/2023 | STATIONERY | \$524.70 |
| INV 9041701433 | 14/02/2023 | STATIONERY | \$2,056.44 |
| INV 9041770528 | 21/02/2023 | STATIONERY | \$496.11 |
| INV 9041818699 | 27/02/2023 | STATIONERY | \$58.30 |
| | | TOTAL | \$1,885,676.49 |

FEE PAYMENTS

| PAYMENT ID | DATE | CREDITOR / INVOICE DETAILS | AMOUNT |
|------------|------------|---|--------------|
| 942 | 01/03/2023 | CMD - CHEQUE OR MERCHANT DEPOSITS FEE | \$2.40 |
| 942 | 01/03/2023 | DOT - DOT PAYMENT | \$1,450.95 |
| 942 | 01/03/2023 | EXC - EXCESS TRANSACTIONS FEE | \$41.80 |
| 942 | 01/03/2023 | EXC - EXCESS TRANSACTIONS FEE | \$50.00 |
| 942 | 01/03/2023 | EXC - EXCESS TRANSACTIONS FEE | \$11.40 |
| 942 | 01/03/2023 | MER - MERCHANT FEES | \$29.95 |
| 942 | 01/03/2023 | MER - MERCHANT FEES | \$32.00 |
| 942 | 01/03/2023 | MER - MERCHANT FEES | \$154.46 |
| 942 | 02/03/2023 | DOT - DOT PAYMENT | \$340.30 |
| 942 | 02/03/2023 | GHAC - GREYHOUND AUST. COMMISSION | \$2,309.00 |
| 942 | 03/03/2023 | DOT - DOT PAYMENT | \$2,245.55 |
| 942 | 03/03/2023 | MER - MERCHANT FEES | \$66.20 |
| 942 | 03/03/2023 | MER - MERCHANT FEES | \$86.58 |
| 942 | 03/03/2023 | MER - MERCHANT FEES | \$231.28 |
| 942 | 06/03/2023 | EXC - EXCESS TRANSACTIONS FEE | \$77.00 |
| 942 | 06/03/2023 | EXC - EXCESS TRANSACTIONS FEE | \$94.71 |
| 942 | 07/03/2023 | DOT - DOT PAYMENT | \$1,777.65 |
| 942 | 07/03/2023 | EXC - EXCESS TRANSACTIONS FEE | -\$0.05 |
| 942 | 07/03/2023 | IINET - IINET 225211599 (\$109.99) | \$109.99 |
| 942 | 08/03/2023 | DOT - DOT PAYMENT | \$1,436.85 |
| 942 | 09/03/2023 | DOT - DOT PAYMENT | \$3,132.25 |
| 942 | 09/03/2023 | EXC - EXCESS TRANSACTIONS FEE | \$0.50 |
| 942 | 09/03/2023 | GHA - GREYHOUND AUSTRALIA | \$1,887.00 |
| 942 | 10/03/2023 | DOT - DOT PAYMENT | \$123.40 |
| 942 | 13/03/2023 | DOT - DOT PAYMENT | \$5,429.35 |
| 942 | 14/03/2023 | DOT - DOT PAYMENT | \$5,456.95 |
| 942 | 14/03/2023 | EXC - EXCESS TRANSACTIONS FEE | \$1.00 |
| 942 | 15/03/2023 | BEX - BPOINT FEES | \$32.58 |
| 942 | 15/03/2023 | DOT - DOT PAYMENT | \$2,368.25 |
| 942 | 16/03/2023 | DOT - DOT PAYMENT | \$5,177.35 |
| 942 | 16/03/2023 | GHA - GREYHOUND AUSTRALIA | \$2,881.00 |
| 942 | 17/03/2023 | DOT - DOT PAYMENT | \$1,273.50 |
| 942 | 20/03/2023 | DOT - DOT PAYMENT | \$706.50 |
| 942 | 21/03/2023 | DOT - DOT PAYMENT | \$1,205.65 |
| 942 | 22/03/2023 | DOT - DOT PAYMENT | \$1,142.30 |
| 942 | 23/03/2023 | DOT - DOT PAYMENT | \$1,485.25 |
| 942 | 23/03/2023 | GHA - GREYHOUND AUSTRALIA | \$4,105.00 |
| 942 | 24/03/2023 | DOT - DOT PAYMENT | \$212.70 |
| 942 | 27/03/2023 | BAS4 - ATO - BAS PAYMENT - PAYG WITHHOLDING | \$165,206.00 |
| 942 | 27/03/2023 | DOT - DOT PAYMENT | \$1,850.25 |

| | | | |
|---------------|------------|--|-------------|
| 942 | 28/03/2023 | DOT - DOT PAYMENT | \$2,907.75 |
| 942 | 29/03/2023 | DOT - DOT PAYMENT | \$941.40 |
| 942 | 30/03/2023 | DOT - DOT PAYMENT | \$627.00 |
| 942 | 30/03/2023 | GHAC - GREYHOUND AUST. COMMISSION | \$2,918.00 |
| 942 | 31/03/2023 | DOT - DOT PAYMENT | \$304.90 |
| DD20769.1 | 08/03/2023 | ANZ COMMERCIAL CARD SERVICES CENTRE | \$46,694.85 |
| INV 08032023 | 08/03/2023 | ADVANCE PAYMENT OF ANZ CREDIT CARD REQUIRED AS LIMIT REACHED | \$46,694.85 |
| DD20691.21 | 28/02/2023 | AUSTRALIAN RETIREMENT TRUST SUPER SAVINGS | \$943.40 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$943.40 |
| DD20723.22 | 14/03/2023 | AUSTRALIAN RETIREMENT TRUST SUPER SAVINGS | \$845.11 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$845.11 |
| DD20758.22 | 28/03/2023 | AUSTRALIAN RETIREMENT TRUST SUPER SAVINGS | \$866.15 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$866.15 |
| DD20691.17 | 28/02/2023 | AUSTRALIAN SUPER | \$4,617.75 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$499.31 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$539.84 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$3,578.60 |
| DD20723.16 | 14/03/2023 | AUSTRALIAN SUPER | \$5,271.64 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$4,130.61 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$101.88 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$499.31 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$539.84 |
| DD20758.18 | 28/03/2023 | AUSTRALIAN SUPER | \$5,106.11 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$499.31 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$546.57 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$4,060.23 |
| DD20691.1 | 28/02/2023 | AWARE SUPER | \$29,438.37 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$23,773.45 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$934.63 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$3,012.80 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$400.00 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$462.44 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$164.46 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$331.23 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$168.00 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$64.46 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$126.90 |
| DD20723.1 | 14/03/2023 | AWARE SUPER | \$30,891.48 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$25,622.36 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$934.63 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$3,182.19 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$400.00 |

| | | | |
|-------------------|-------------------|---|--------------------|
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$503.39 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$164.94 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | -\$331.23 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$168.00 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$64.46 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$182.74 |
| DD20758.1 | 28/03/2023 | AWARE SUPER | \$33,314.67 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$27,603.00 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$934.63 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$3,171.71 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$400.00 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$532.22 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$164.70 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$168.00 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$64.46 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$275.95 |
| DD20691.5 | 28/02/2023 | CBUS SUPERANNUATION | \$922.18 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$658.70 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$263.48 |
| DD20723.5 | 14/03/2023 | CBUS SUPERANNUATION | \$1,421.52 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$1,015.37 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$406.15 |
| DD20758.5 | 28/03/2023 | CBUS SUPERANNUATION | \$920.08 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$657.20 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$262.88 |
| DD20691.14 | 28/02/2023 | CHILD CARE SUPER | \$58.02 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$58.02 |
| DD20723.14 | 14/03/2023 | CHILD CARE SUPER | \$68.70 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$68.70 |
| DD20758.14 | 28/03/2023 | CHILD CARE SUPER | \$21.70 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$21.70 |
| DD20691.15 | 28/02/2023 | COLONIAL FIRST STATE INVESTMENTS LIMITED | \$450.80 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$109.95 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$340.85 |
| DD20723.17 | 14/03/2023 | COLONIAL FIRST STATE INVESTMENTS LIMITED | \$450.80 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$109.95 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$340.85 |
| DD20758.16 | 28/03/2023 | COLONIAL FIRST STATE INVESTMENTS LIMITED | \$300.61 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$227.29 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$73.32 |
| DD20691.4 | 28/02/2023 | ESSENTIAL SUPER | \$478.55 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$391.54 |

| | | | |
|-------------------|-------------------|--|-------------------|
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$87.01 |
| DD20723.4 | 14/03/2023 | ESSENTIAL SUPER | \$478.55 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$391.54 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$87.01 |
| DD20758.4 | 28/03/2023 | ESSENTIAL SUPER | \$478.55 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$391.54 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$87.01 |
| DD20691.18 | 28/02/2023 | FIRSTWRAP PLUS SUPER AND PENSION | \$1,154.48 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$329.85 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$824.63 |
| DD20723.19 | 14/03/2023 | FIRSTWRAP PLUS SUPER AND PENSION | \$1,154.48 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$329.85 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$824.63 |
| DD20758.19 | 28/03/2023 | FIRSTWRAP PLUS SUPER AND PENSION | \$1,154.48 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$329.85 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$824.63 |
| DD20691.16 | 28/02/2023 | FORMULAE1 PTY LTD ATF ISAIH4110 SUPERANNUATION FUND | \$348.39 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$99.54 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$248.85 |
| DD20723.18 | 14/03/2023 | FORMULAE1 PTY LTD ATF ISAIH4110 SUPERANNUATION FUND | \$348.28 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$99.51 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$248.77 |
| DD20758.17 | 28/03/2023 | FORMULAE1 PTY LTD ATF ISAIH4110 SUPERANNUATION FUND | \$348.28 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$99.51 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$248.77 |
| DD20691.13 | 28/02/2023 | GUILD SUPER | \$161.20 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$161.20 |
| DD20723.13 | 14/03/2023 | GUILD SUPER | \$178.88 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$178.88 |
| DD20758.13 | 28/03/2023 | GUILD SUPER | \$137.77 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$137.77 |
| DD20691.19 | 28/02/2023 | HOST PLUS SUPERANNUATION FUND | \$3,390.72 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$300.00 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$99.42 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$198.52 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$2,792.78 |
| DD20723.20 | 14/03/2023 | HOST PLUS SUPERANNUATION FUND | \$3,456.54 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$300.00 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$77.63 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$198.52 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$2,880.39 |
| DD20758.20 | 28/03/2023 | HOST PLUS SUPERANNUATION FUND | \$3,753.92 |

| | | | |
|-------------------|-------------------|--|-------------------|
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$300.00 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$111.67 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$198.52 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$3,143.73 |
| DD20691.6 | 28/02/2023 | IOOF PORTOFOLIO SERVICE SUPERANNUATION FUND | \$831.39 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$593.85 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$237.54 |
| DD20723.6 | 14/03/2023 | IOOF PORTOFOLIO SERVICE SUPERANNUATION FUND | \$1,321.40 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$943.86 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$377.54 |
| DD20758.6 | 28/03/2023 | IOOF PORTOFOLIO SERVICE SUPERANNUATION FUND | \$831.39 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$593.85 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$237.54 |
| DD20691.2 | 28/02/2023 | MACQUARIE WRAP EMPLOYER SUPERANNUATION | \$320.86 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$320.86 |
| DD20723.2 | 14/03/2023 | MACQUARIE WRAP EMPLOYER SUPERANNUATION | \$324.71 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$324.71 |
| DD20758.2 | 28/03/2023 | MACQUARIE WRAP EMPLOYER SUPERANNUATION | \$93.68 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$93.68 |
| DD20756.1 | 28/03/2023 | MANAGED IT PTY LTD | \$6,615.18 |
| INV 151261 | 01/03/2023 | MANAGED SERVICES FOR MARCH 2023 | \$6,615.18 |
| DD20691.8 | 28/02/2023 | MLC SUPER FUND | \$359.86 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$359.86 |
| DD20691.20 | 28/02/2023 | MLC MASTERKEY SUPER | \$338.40 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$338.40 |
| DD20723.21 | 14/03/2023 | MLC MASTERKEY SUPER | \$338.40 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$338.40 |
| DD20758.21 | 28/03/2023 | MLC MASTERKEY SUPER | \$338.40 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$338.40 |
| DD20723.8 | 14/03/2023 | MLC SUPER FUND | \$359.86 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$359.86 |
| DD20758.8 | 28/03/2023 | MLC SUPER FUND | \$359.77 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$359.77 |
| DD20723.15 | 14/03/2023 | PRIME SUPER P/L | \$147.37 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$147.37 |
| DD20758.15 | 28/03/2023 | PRIME SUPER P/L | \$151.99 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$151.99 |
| DD20691.3 | 28/02/2023 | Q SUPER | \$212.21 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$212.21 |
| DD20723.3 | 14/03/2023 | Q SUPER | \$216.47 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$216.47 |
| DD20758.3 | 28/03/2023 | Q SUPER | \$196.37 |

| | | | |
|-------------------|-------------------|---|-------------------|
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$196.37 |
| DD20691.12 | 28/02/2023 | REST SUPERANNUATION | \$3,327.44 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$2,801.88 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$161.19 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$131.79 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$232.58 |
| DD20723.12 | 14/03/2023 | REST SUPERANNUATION | \$3,255.77 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$2,816.70 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$70.25 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$130.83 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$237.99 |
| DD20758.12 | 28/03/2023 | REST SUPERANNUATION | \$3,120.21 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$2,595.44 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$122.91 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$131.41 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$270.45 |
| DD20691.7 | 28/02/2023 | STUDENT SUPER PROFESSIONAL SUPER | \$581.76 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$581.76 |
| DD20723.7 | 14/03/2023 | STUDENT SUPER PROFESSIONAL SUPER | \$601.44 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$601.44 |
| DD20758.7 | 28/03/2023 | STUDENT SUPER PROFESSIONAL SUPER | \$391.44 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$391.44 |
| DD20691.9 | 28/02/2023 | SUPERESTATE | \$86.15 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$86.15 |
| DD20723.9 | 14/03/2023 | SUPERESTATE | \$104.49 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$104.49 |
| DD20758.9 | 28/03/2023 | SUPERESTATE | \$61.42 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$61.42 |
| DD20691.10 | 28/02/2023 | THE EQUIPSUPER SUPERANNUATION FUND | \$485.79 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$485.79 |
| DD20723.10 | 14/03/2023 | THE EQUIPSUPER SUPERANNUATION FUND | \$493.30 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$493.30 |
| DD20758.10 | 28/03/2023 | THE EQUIPSUPER SUPERANNUATION FUND | \$518.44 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$518.44 |
| DD20766.1 | 21/03/2023 | THE SHELL COMPANY OF AUSTRALIA LIMITED | \$1,643.36 |
| INV FUEL - FEB23 | 28/02/2023 | SHELL FUEL - FEB 2023 | \$1,643.36 |
| DD20691.11 | 28/02/2023 | THE TRUSTEE FOR SUPER RETIREMENT FUND SELECT SUPER | \$769.27 |
| INV SUPER | 28/02/2023 | SUPERANNUATION | \$549.48 |
| INV DEDUCTION | 28/02/2023 | PAYROLL DEDUCTIONS | \$219.79 |
| DD20723.11 | 14/03/2023 | THE TRUSTEE FOR SUPER RETIREMENT FUND SELECT SUPER | \$769.27 |
| INV SUPER | 14/03/2023 | SUPERANNUATION | \$549.48 |
| INV DEDUCTION | 14/03/2023 | PAYROLL DEDUCTIONS | \$219.79 |

| | | | |
|---------------|------------|--|----------------|
| DD20758.11 | 28/03/2023 | THE TRUSTEE FOR SUPER RETIREMENT FUND SELECT SUPER | \$769.26 |
| INV SUPER | 28/03/2023 | SUPERANNUATION | \$549.47 |
| INV DEDUCTION | 28/03/2023 | PAYROLL DEDUCTIONS | \$219.79 |
| DD20720.1 | 28/03/2023 | WESTERN AUSTRALIAN TREASURY CORPORATION | \$41,646.73 |
| INV LOAN | 28/03/2023 | LOAN REPAYMENT | \$41,646.73 |
| NET PAY | 28/02/2023 | PAYROLL | \$230,797.97 |
| NET PAY | 14/03/2023 | PAYROLL | \$262,784.73 |
| NET PAY | 28/03/2023 | PAYROLL | \$270,590.62 |
| | | TOTAL | \$1,237,707.43 |

**The Shire Of Derby / West Kimberley
ANZ Corporate Credit Card Reconciliation
Period Reporting: 13/01/2023 - 12/02/2023**

| Card Holder : Amanda O'Halloran | | | | | | | | |
|---------------------------------|------------------------------------|-----------|-------------------|-----------|-------------------|-----------------|------------------|--|
| Date | Transaction Description | GST (Y/N) | Amount (GST Excl) | GST | Amount (GST Incl) | Account | Receipt Provided | Comments |
| 9/02/2023 | QANTAS AIRWAYS LTD (EC Mascot | Y | \$ 747.68 | \$ 74.77 | \$ 822.45 | 121407050.2100 | y | Return flights Broome Perth Geoff Haerewa - Flood meetings |
| 9/02/2023 | AVIS AUSTRALIA MASCOT | Y | \$ 207.74 | \$ 20.77 | \$ 228.51 | 121407050.2100 | y | Amanda Dexter Hire Car Meetings with Flood Recovery Coordinator (extended hire) |
| 8/02/2023 | MANGROVE RESORT BROOME | Y | \$ 33.22 | \$ 3.32 | \$ 36.54 | 121407050.2100 | y | Accommodation Amanda Dexter Meetings with Flood Recovery Coordinator |
| 8/02/2023 | AVIAIR PTY LTD KUNUNURRA | Y | \$ 62.73 | \$ 6.27 | \$ 69.00 | 121407040.2101 | y | Freight Dialysis supplies - emergency supplies |
| 8/02/2023 | MANGROVE RESORT BROOME | Y | \$ 16.36 | \$ 1.64 | \$ 18.00 | 121407050.2100 | y | Accommodation Geoff Haerewa in Broome with Governor General and attending various other flood related meetings in Broome. |
| 8/02/2023 | MANGROVE RESORT BROOME | Y | \$ 860.60 | \$ 86.06 | \$ 946.66 | 121407050.2100 | y | Accommodation Geoff Haerewa in Broome with Governor General and attending various other flood related meetings in Broome. |
| 6/02/2023 | Office National Broom Broome | Y | \$ 192.14 | \$ 19.21 | \$ 211.35 | 121407040.2101 | y | Supplies AGRN 1044 2140704 – Staff working remotely |
| 6/02/2023 | VIRGIN AUSTR7954403145521 BRISBANE | Y | \$ 2.46 | \$ 0.25 | \$ 2.71 | AD07-297-2100 | y | Flight for Tamara Clarkson flying Perth to Broome Sun 5th Feb 2023. Connecting to Derby Mon |
| 6/02/2023 | VIRGIN AUSTR7952183867232 BRISBANE | Y | \$ 253.65 | \$ 25.36 | \$ 279.01 | AD07-297-2100 | y | Flight for Tamara Clarkson flying Perth to Broome Sun 5th Feb 2023. Connecting to Derby Mon |
| 6/02/2023 | AVIAIR PTY LTD KUNUNURRA | Y | \$ 108.18 | \$ 10.82 | \$ 119.00 | AD07-297-2100 | y | Flight for Tamara Clarkson Flying Broome to Derby Monday 6th Feb |
| 6/02/2023 | QANTAS AIRWAYS LTD (EC Mascot | Y | \$ 693.94 | \$ 69.39 | \$ 763.33 | 121407050.2100 | y | Return flights Perth/Broome Travis Hayto |
| 6/02/2023 | AVIAIR PTY LTD KUNUNURRA | Y | \$ 108.18 | \$ 10.82 | \$ 119.00 | 121407050.2100 | y | Flight Derby-Broome 17/02/2023 Travis Hayto |
| 6/02/2023 | AVIAIR PTY LTD KUNUNURRA | Y | \$ 108.18 | \$ 10.82 | \$ 119.00 | 121407050.2100 | y | Flight Derby-Broome - 05/02/2023 - Amanda Dexter |
| 6/02/2023 | AVIAIR PTY LTD KUNUNURRA | Y | \$ 108.18 | \$ 10.82 | \$ 119.00 | 121407050.2100 | y | Flight Derby-Broome - 05/02/2023 - Geoff haerewa |
| 6/02/2023 | MANGROVE RESORT BROOME | Y | \$ 477.97 | \$ 47.80 | \$ 525.77 | 121407050.2100 | y | Accommodation Amanda Dexter Meetings with Flood Recovery Coordinator |
| 6/02/2023 | MANGROVE RESORT BROOME | Y | \$ 215.00 | \$ 21.50 | \$ 236.50 | 121407050.2100 | y | Accommodation Amanda Dexter Meetings with Flood Recovery Coordinator |
| 6/02/2023 | Matso's Broome Brewer Broome | Y | \$ 151.82 | \$ 15.18 | \$ 167.00 | 121407040.2101 | Y | Meals for Staff and ADF Personnel AGRN 1044 |
| 3/02/2023 | DRAGONFLY CAFE Broome | Y | \$ 20.62 | \$ 2.06 | \$ 22.68 | EX08-297-2100 | Y | CEO and Shire Pres - Meeting with DWER DG Broome |
| 3/02/2023 | DERBY FUELS DERBY | Y | \$ 67.73 | \$ 6.77 | \$ 74.50 | 121407050.2100 | Y | Amanda Dexter Hire Car Meetings with Flood Recovery Coordinator |
| 3/02/2023 | MANGROVE RESORT BROOME | Y | \$ 6,274.92 | \$ 627.49 | \$ 6,902.41 | PC06-297-2100 | y | LG Professionals Regional Professional Development Conference and management Challenge 2nd part payment |
| 2/02/2023 | AVIS AUSTRALIA MASCOT | Y | \$ 206.77 | \$ 20.68 | \$ 227.45 | 121407050.2100 | Y | Amanda Dexter Hire Car Meetings with Flood Recovery Coordinator |
| 1/02/2023 | WOOLWORTHS/131-135 LOCH S DERBY | Y | \$ 4.55 | \$ 0.45 | \$ 5.00 | 121407040.2101 | Y | Morning tea for Governor General visit |
| 1/02/2023 | WOOLWORTHS/131-135 LOCH S DERBY | N | \$ 3.00 | 0 | \$ 3.00 | 121407040.2101 | Y | Morning tea for Governor General visit |
| 1/02/2023 | AVIS AUSTRALIA MASCOT | Y | \$ 339.89 | \$ 33.99 | \$ 373.88 | 121407050.2100 | Y | Geoff Haerewa Hire Car Meetings with Flood Recovery Coordinator |
| 1/02/2023 | MANGROVE RESORT BROOME | Y | \$ 208.18 | \$ 20.82 | \$ 229.00 | 121407050.2100 | Y | Accommodation Amanda Dexter Meetings with Flood Recovery Coordinator |
| 1/02/2023 | QANTAS AIRWAYS LTD (EC Mascot | Y | \$ 370.15 | \$ 37.01 | \$ 407.16 | 121403090.2003 | y | Flight for Doug Davey A/ Manager of Infrastructure |
| 31/01/2023 | AVIAIR PTY LTD KUNUNURRA | Y | \$ 108.18 | \$ 10.82 | \$ 119.00 | 121403090.2003 | y | Flight for Doug Davey A/ Manager of Infrastructure |
| 30/01/2023 | DROPBOX*3PYTSDF9MNSC D02FD79 | Y | \$ 129.69 | \$ 12.97 | \$ 142.66 | 121402410.2100 | y | Business subscription for Dropbox |
| 30/01/2023 | AVIAIR PTY LTD KUNUNURRA | Y | -\$ 173.09 | -\$ 17.31 | -\$ 190.40 | 121407050.2100 | y | Partial refund - Return flights to Broome/Derby Simon Dexter |
| 27/01/2023 | DERBY FUELS DERBY | Y | \$ 52.73 | \$ 5.27 | \$ 58.00 | 121407040.2101 | Y | Lunch, Mia Davies, Emma Zirkel, David Homey, marty Aldridge, Meil Thomson, Melissa Price, Amanda Dexter, Wayne Neate, Andrew Twaddle |
| 27/01/2023 | WOOLWORTHS/131-135 LOCH S DERBY | Y | \$ 72.17 | \$ 7.22 | \$ 79.39 | 120402870.2101 | y | General stationary and kitchen supplies |
| 27/01/2023 | WOOLWORTHS/131-135 LOCH S DERBY | N | \$ 10.13 | 0 | \$ 10.13 | 80001-298-2101 | y | Water for Council Chambers |
| 27/01/2023 | DERBY FUELS DERBY | Y | \$ 84.09 | \$ 8.41 | \$ 92.50 | 121407040.2101 | Y | Lunch, Mia Davies, Emma Zirkel, David Homey, marty Aldridge, Meil Thomson, Melissa Price, Amanda Dexter, Wayne Neate, Andrew Twaddle |
| 25/01/2023 | MANGROVE RESORT BROOME | Y | \$ 344.73 | \$ 34.47 | \$ 379.20 | 121407050.2100 | Y | Accommodation in Broome (overnight) for Geoff Haerewa - return to Derby after flood emergency |
| 23/01/2023 | AVIAIR PTY LTD KUNUNURRA | Y | \$ 216.36 | \$ 21.64 | \$ 238.00 | 121407050.2100 | Y | Return flights to Broome/Derby Simon Dexter |
| 18/01/2023 | CONTINENTAL HOTEL BROOME BROOME | Y | \$ 40.91 | \$ 4.09 | \$ 45.00 | EP0020-298-2101 | Y | Meal for Sandra Mckendrick - youth Holiday Program |
| 18/01/2023 | CONTINENTAL HOTEL BROOME BROOME | Y | \$ 148.15 | \$ 14.81 | \$ 162.96 | EP0020-297-2100 | Y | Accommodation Sandra McKendrick Youth Holiday Program |
| 18/01/2023 | BP CARNARVON 6663 CARNARVON | Y | \$ 135.85 | \$ 13.58 | \$ 149.43 | P226.261.2261 | Y | Fuel KW01 |
| 17/01/2023 | JB HI FI BELMONT FOR CLOVERDALE | Y | \$ 34.55 | \$ 3.45 | \$ 38.00 | 121402210.2104 | Y | Adapters and USB drives for CEO |
| 17/01/2023 | AVIAIR PTY LTD KUNUNURRA | Y | \$ 1,298.18 | \$ 129.82 | \$ 1,428.00 | 121407050.2100 | Y | Broome to Derby return flight for stranded staff (see invoice for PAX) |
| 16/01/2023 | QANTAS AIRWAYS LTD (EC Mascot | Y | \$ 323.79 | \$ 32.38 | \$ 356.17 | 121407050.2100 | Y | Flight from Perth to Broome for Geoff Haerewa (20 January 2023) - return to Derby after flood emergency |
| 16/01/2023 | AVIAIR PTY LTD KUNUNURRA | Y | \$ 108.18 | \$ 10.82 | \$ 119.00 | 121407050.2100 | Y | Flight from Broome to Derby for Geoff Haerewa (21 January 2023) - return to Derby after flood emergency |

| | | | | | | | | |
|------------|----------------------------------|---|-----------------|-----------|------------------|-----------------|---|--|
| 16/01/2023 | JB HI FI CANNINGTON H CANNINGTON | Y | \$ 2,308.09 | \$ 230.81 | \$ 2,538.90 | 121402210.2104 | Y | Iphone and accessories for CEO |
| 16/01/2023 | Bentley Spices Bentley | N | \$ 76.44 | 0 | \$ 76.44 | EP0020-298-2101 | Y | Cone Heana Paste for Youth Holiday Program |
| | | | TOTAL \$ | | 18,870.29 | | | |

Card Holder : Wayne Neate

| Date | Transaction Description | GST (Y/N) | Amount (GST Excl) | GST | Amount (GST Incl) | Account | Receipt Provided | Comments |
|------------|---|-----------|-------------------|----------|-------------------|----------------|------------------|--|
| 8/02/2023 | Tool Kit Depot Keswick Termi | Y | \$ 164.91 | \$ 16.49 | \$ 181.40 | 120707860.2101 | y | AB Health Team - Leatherman Wave Plus Multi Tool unit with Nylon Sheath |
| 8/02/2023 | Tool Kit Depot Keswick Termi - 121407040? | Y | \$ 659.64 | \$ 65.96 | \$ 725.60 | 120502860.2101 | y | Ranger Team - Leatherman Wave Plus Multi Tool unit with Nylon Sheath x4 |
| 27/01/2023 | SEEK AU 51320634 MELBOURNE | Y | \$ 315.00 | \$ 31.50 | \$ 346.50 | PC07-303-2100 | Y | Job advertisement Admin - Community Development |
| 27/01/2023 | SEEK AU 51320909 MELBOURNE | Y | \$ 315.00 | \$ 31.50 | \$ 346.50 | PC07-303-2100 | Y | Job advertisement CSO and Tourism FX |
| 25/01/2023 | Mailchimp 678-9990141 | N | \$ 59.23 | 0 | \$ 59.23 | 121402410.2100 | Y | Order MC13511637 |
| 23/01/2023 | DERBY FUELS DERBY | Y | \$ 146.36 | \$ 14.64 | \$ 161.00 | 121407040.2101 | Y | Wayne Neate, Andrew Twaddle |
| 23/01/2023 | WOOLWORTHS/131-135 LOCH S DERBY | Y | \$ 23.64 | \$ 2.36 | \$ 26.00 | 121407040.2101 | Y | Lunch, Mia Davies, Emma Zirkel, David Homey, marty Aldridge, Meil Thomson, Melissa Price, Amanda Dexter, Wayne Neate, Andrew Twaddle |
| 23/01/2023 | DERBY FIREARM SUPPLI DERBY | Y | \$ 31.82 | \$ 3.18 | \$ 35.00 | 120502860.2101 | Y | .22 Laser bore sight |
| 23/01/2023 | WOOLWORTHS/131-135 LOCH S DERBY | Y | \$ 40.55 | \$ 4.05 | \$ 44.60 | 120502860.2101 | Y | Kitty Litter, zip lock bags, sistema containers |
| | | | TOTAL \$ | | 1,925.83 | | | |

Card Holder : Christie Mildenhall

| Date | Transaction Description | GST (Y/N) | Amount (GST Excl) | GST | Amount (GST Incl) | Account | Receipt Provided | Comments |
|------------|------------------------------------|-----------|-------------------|----------|-------------------|-----------------|------------------|--|
| 10/02/2023 | VIRGIN AUSTR7952184063355 BRISBANE | Y | \$ 243.25 | \$ 24.32 | \$ 267.57 | 121107090.2003 | YES | Return Flight Christie Mildenhall - Broome Perth - 24 February |
| 10/02/2023 | VIRGIN AUSTR7952184028925 BRISBANE | Y | \$ 243.25 | \$ 24.32 | \$ 267.57 | 121107090.2003 | YES | Flight Christie Mildenhall - Perth to Broome - 19 February |
| 23/01/2023 | POST DERBY LPO DE DERBY | N | \$ 340.00 | 0 | \$ 340.00 | EP0029-297-2100 | YES | Food Allowance for Fair Game Workers AW @\$85/day x 4 days 23-27/Jan |
| 23/01/2023 | POST DERBY LPO DE DERBY | Y | \$ 5.41 | \$ 0.54 | \$ 5.95 | EP0029-297-2100 | YES | Food Allowance for Fair Game Workers AW @\$85/day x 4 days 23-27/Jan |
| 23/01/2023 | POST DERBY LPO DE DERBY | N | \$ 340.00 | 0 | \$ 340.00 | EP0029-297-2100 | YES | Food Allowance for Fair Game Workers AW @\$85/day x 4 days 23-27/Jan |
| 23/01/2023 | POST DERBY LPO DE DERBY | Y | \$ 5.41 | \$ 0.54 | \$ 5.95 | EP0029-297-2100 | YES | Food Allowance for Fair Game Workers AW @\$85/day x 4 days 23-27/Jan |
| 23/01/2023 | POST DERBY LPO DE DERBY | N | \$ 340.00 | 0 | \$ 340.00 | EP0029-297-2100 | YES | Food Allowance for Fair Game Workers AW @\$85/day x 4 days 23-27/Jan |
| 23/01/2023 | POST DERBY LPO DE DERBY | Y | \$ 5.41 | \$ 0.54 | \$ 5.95 | EP0029-297-2100 | YES | Food Allowance for Fair Game Workers AW @\$85/day x 4 days 23-27/Jan |
| 18/01/2023 | WOOLWORTHS/131-135 LOCH S DERBY | N | \$ 20.26 | 0 | \$ 20.26 | EP0013-298-2101 | YES | 2 x 24 pack of water for Australia Day functions |
| 18/01/2023 | Skippers Aviation Subiaco | Y | \$ 456.75 | \$ 45.68 | \$ 502.43 | EP0020-297-2100 | YES | Flights for 1 Fair Game workers: Maneesh Kelly FX to Broome 27 JAN 2023 |
| 17/01/2023 | AVIAIR PTY LTD KUNUNURRA | Y | \$ 432.73 | \$ 43.27 | \$ 476.00 | EP0020-297-2100 | YES | Flights for 3 Fair Game Workers: Alexandra Wagner, Maneesh Kelly & Jacob Guidetti Derby>Perth 24/01/23 & Orphaned Flight Credit (valid 6 months # 2274183) |
| 16/01/2023 | Skippers Aviation Subiaco | Y | \$ 913.50 | \$ 91.35 | \$ 1,004.85 | EP0020-297-2100 | YES | Flights for 2 Fair Game workers: Alexandra Wagner & Jacob Guidetti FX to Broome 27 JAN 2023 |
| | | | TOTAL \$ | | 3,576.53 | | | |

| | |
|---|------------------|
| TOTAL PURCHASES FOR ABOVE STATED PERIOD \$ | 24,372.65 |
| PAYMENTS AND OTHER CREDITS -\$ | 190.40 |
| INTEREST CHARGES \$ | - |
| CLOSING BALANCE \$ | 24,563.05 |

7.3 STATEMENT OF FINANCIAL ACTIVITY - MARCH 2023**File Number:** 5179**Author:** Susan Krouzecky, Manager of Finance**Responsible Officer:** Tamara Clarkson, Acting Director of Corporate Services**Authority/Discretion:** Information**SUMMARY**

This report provides a summary of Council's financial position for the period ending 31 March 2023.

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 |
|-------------------|------------|-------------|---------------|--|
| Financial: | 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 Australia.

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. **Monthly Financial Report - March 2023**  
2. **Monthly Financial Management Information Report - March 2023.pdf**  

COMMITTEE RESOLUTION AC40/23

Moved: Cr Geoff Haerewa

Seconded: Cr Keith Bedford

That the Audit Committee recommends that Council:

1. **RECEIVES the Monthly Financial Management Report incorporating the Statement of Financial Activity for the period ending 31st March 2023.**

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

Against: Nil

CARRIED 3/0

**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
F +61 8 9225 6181

www.moore-australia.com.au

14 April 2023

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 31 MARCH 2023

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 31 March 2023 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 14 – 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 blue ink, appearing to read "David Tomasi".

David Tomasi
Managing Partner
[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
31 March 2023**

| Topic | Item | First Identified | Explanation | Action Required | Priority |
|---------------------------|----------------------|-------------------------|--|---|-----------------|
| Nature or Type categories | Allocations | March 2023 | New Nature or Type categories have been established to account for Cyclone Ellie. These categories require review to ensure they comply with the AAS and regulatory reporting requirements and any associated transactions are correctly reported. | Ensure Nature and Type categories comply with the <i>Local Government (Financial Management) Regulations 1996</i> and associated legislation. Setup of accounts and any posted transactions should also comply with the AAS. | Medium |
| Subsidiary ledgers | Outstanding | March 2023 | Although we acknowledge a provision for impairment of \$374,162 exists, the debtors aged trial balance includes invoices totalling \$1,958,786 outstanding for over 90 days and debtors with credit balances totalling \$45,173. | 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 |
| Disposal of assets | Proceeds allocation | December 2022 | Trade in value of disposed vehicles have been fully allocated against the asset account in error. We have amended this on face of the statements. | We recommend processing asset disposals at the time of disposal to recognise the profit or loss on disposal. | Medium |
| Disposal of Assets | Allocations | March 2023 | Disposal of asset transactions have occurred without budget allocations. | We recommend reviewing allocations and journal where necessary or amend budget. | Medium |
| Capital Expenditure | Allocations | March 2023 | Transactions that appear to be operating in nature have been allocated capital expenditure accounts. | We recommend allocations are reviewed and adjusted (where appropriate) to ensure correct allocations for capital acquisitions | Medium |
| Liabilities | Contract liabilities | December 2022 | Contract liabilities have not been adjusted in 2022/23. | We recommend recognising the revenue for unspent grants held as a liability when the performance obligations are met. | Medium |

Approval:  David Tomasi, Managing Partner

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

**Period Ending
31 March 2023**

| Topic | Item | First Identified | Explanation | Action Required | Priority |
|-----------------------|----------------------|-------------------------|---|--|-----------------|
| General Ledger | Allocations | March 2023 | Transactions have been allocated to incorrect IE codes for the applicable account type. For example: Operating expenditure has been allocated to a revenue and capital IE Codes The report has been adjusted on face value to correct the nature and type and account type. | We recommend allocations are reviewed and corrected to accurately report transactions by nature and type. | Medium |
| General ledger | Allocations | February 2023 | Accrued income has a balance of \$63,066. | We recommend reviewing accrued income ledger account and allocating accordingly. | Medium |
| Balance Sheet | Allocations | February 2023 | Clearing allocations from 2021/22 has incorrectly allocated \$22,111 from plant and equipment to borrowings opening balance. We have amended this on the face of the statements. | We recommend reviewing clearing accounts and correcting allocations where applicable. | Medium |
| Operating Expenditure | Allocations | February 2023 | Admin allocations have been under allocated by \$18,019. Housing has been under allocated by \$91,508. | We recommend the allocations be reviewed and adjusted (where appropriate) and ensure recoveries of administration and housing costs. | Medium |
| Operating expenditure | Depreciation | December 2022 | Depreciation has not been processed in 2022/23. | When the 2021/22 Annual Financial Statements have been finalised depreciation will be processed. | Low |
| Liabilities | Contract liabilities | December 2022 | Contract liabilities have not been adjusted in 2022/23. | We recommend recognising the revenue for unspent grants held as a liability when the performance obligations are met. | Medium |

Approval:  David Tomasi, Managing Partner

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

**Period Ending
31 March 2023**

| Topic | Item | First Identified | Explanation | Action Required | Priority |
|-----------------|-----------------|------------------|--|-----------------|------------|
| Funding Surplus | Opening Surplus | March 2023 | At the time of preparing the attached Statement of Financial Activity, the Annual Financial Report for 30 June 2022 has not been finalised, therefore the closing surplus may change from the current \$4,504,509 due to year end and audit adjustments. | None required. | Low |

Approval:  David Tomasi, Managing Partner

**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
F +61 8 9225 6181

www.moore-australia.com.au

14 April 2023

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 31 March 2023. 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 blue ink, appearing to read 'David Tomasi', written over a light blue horizontal line.

David Tomasi
Managing Partner
[Moore Australia \(WA\) Pty Ltd](#)

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

SHIRE OF DERBY-WEST KIMBERLEY
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 March 2023

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

TABLE OF CONTENTS

| | |
|--|----|
| Statement of Financial Activity by Nature or Type | 5 |
| Basis of Preparation | 6 |
| Note 1 Statement of Financial Activity Information | 7 |
| Note 2 Cash and Financial Assets | 8 |
| Note 3 Receivables | 9 |
| Note 4 Other Current Assets | 10 |
| Note 5 Payables | 11 |
| Note 6 Capital Acquisitions | 12 |
| Note 7 Borrowings | 14 |
| Note 8 Reserve Accounts | 15 |
| Note 9 Other Current Liabilities | 16 |
| Note 10 Operating grants and contributions | 17 |
| Note 11 Non operating grants and contributions | 18 |
| Note 12 Trust Fund | 19 |
| Note 13 Budget Amendments | 20 |
| Note 14 Explanation of Material Variances | 23 |

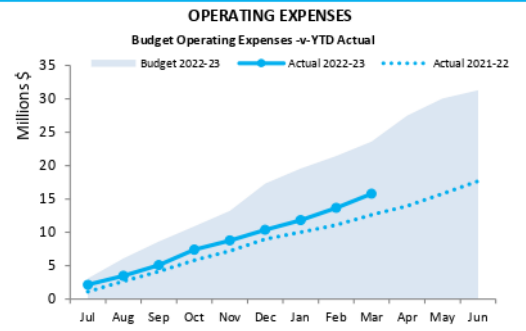
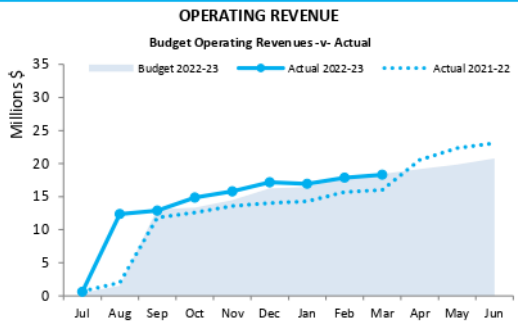
Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 1

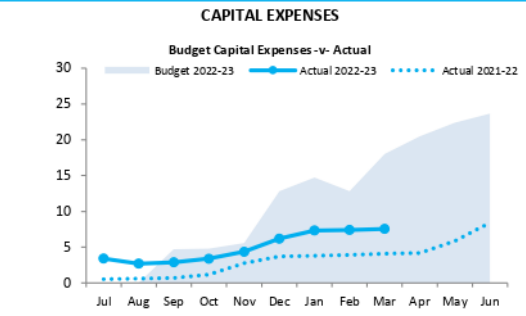
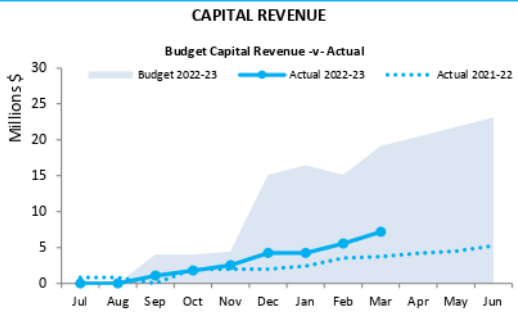
**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2023**

SUMMARY INFORMATION - GRAPHS

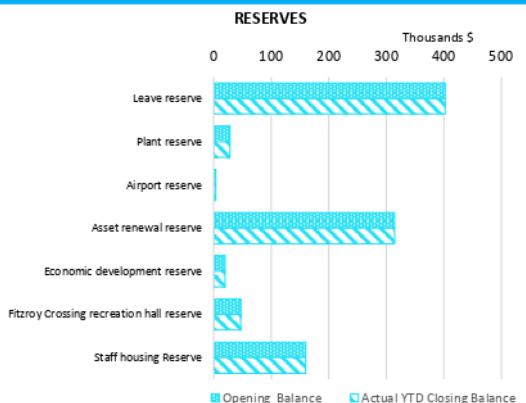
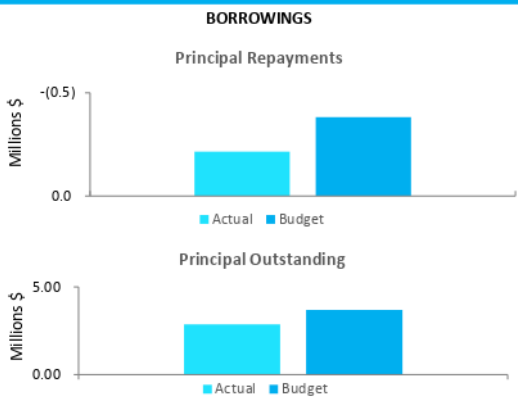
OPERATING ACTIVITIES



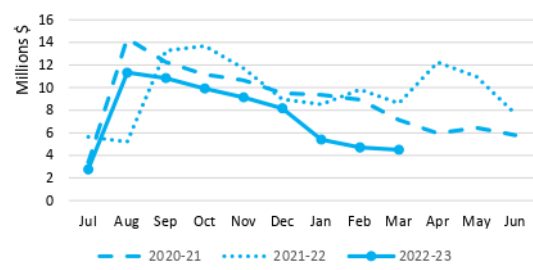
INVESTING ACTIVITIES



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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2023**

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

| Funding surplus / (deficit) | | | | |
|-----------------------------|----------------|----------------|----------------|-----------------|
| | Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$3.83 M | \$3.83 M | \$2.54 M | (\$1.29 M) |
| Closing | \$0.00 M | \$4.89 M | \$4.50 M | (\$0.38 M) |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|---------------------------|----------|------------|
| | \$6.77 M | % of total |
| Unrestricted Cash | \$5.79 M | 85.6% |
| Restricted Cash | \$0.98 M | 14.4% |

Refer to Note 2 - Cash and Financial Assets

| Payables | | |
|----------------|----------|---------------|
| | \$1.92 M | % outstanding |
| Trade Payables | \$0.72 M | |
| 0 to 30 Days | | 52.1% |
| Over 30 Days | | 47.9% |
| Over 90 Days | | 7.8% |

Refer to Note 5 - Payables

| Receivables | | |
|------------------|----------|---------------|
| | \$2.46 M | % Collected |
| Rates Receivable | \$1.11 M | 83.8% |
| Trade Receivable | \$2.46 M | % Outstanding |
| Over 30 Days | | 81.8% |
| Over 90 Days | | 77.2% |

Refer to Note 3 - Receivables

Key Operating Activities

| Amount attributable to operating activities | | | |
|---|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$3.39 M) | \$0.14 M | \$2.53 M | \$2.39 M |

Refer to Statement of Financial Activity

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

Refer to Statement of Financial Activity

| Operating Grants and Contributions | | |
|------------------------------------|----------|------------|
| YTD Actual | \$3.57 M | % Variance |
| YTD Budget | \$4.05 M | (11.9%) |

Refer to Note 10 - Operating Grants and Contributions

| Fees and Charges | | |
|------------------|----------|------------|
| YTD Actual | \$4.60 M | % Variance |
| YTD Budget | \$4.50 M | 2.2% |

Refer to Statement of Financial Activity

Key Investing Activities

| Amount attributable to investing activities | | | |
|---|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.53 M) | \$1.14 M | (\$0.35 M) | (\$1.49 M) |

Refer to Statement of Financial Activity

| Proceeds on sale | | |
|------------------|----------|---|
| YTD Actual | \$0.00 M | % |
| Amended Budget | \$0.00 M | |

Refer to Note 5 - Disposal of Assets

| Asset Acquisition | | |
|-------------------|-----------|---------|
| YTD Actual | \$7.54 M | % Spent |
| Amended Budget | \$23.66 M | 31.8% |

Refer to Note 6 - Capital Acquisitions

| Capital Grants | | |
|----------------|-----------|------------|
| YTD Actual | \$7.19 M | % Received |
| Amended Budget | \$22.19 M | 32.4% |

Refer to Note 6 - Capital Acquisitions

Key Financing Activities

| Amount attributable to financing activities | | | |
|---|----------------|----------------|-----------------|
| Amended Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$0.09 M | (\$0.22 M) | (\$0.22 M) | \$0.00 M |

Refer to Statement of Financial Activity

| Borrowings | |
|----------------------|----------|
| Principal repayments | \$0.22 M |
| Interest expense | \$0.07 M |
| Principal due | \$2.85 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 31 MARCH 2023****NATURE OR TYPE DESCRIPTIONS****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.

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 31 MARCH 2023**

BY NATURE OR TYPE

| | Ref | Amended Budget | YTD Budget | YTD Actual | Variance \$ | Variance % | Var. |
|---|------|---------------------|---------------------|---------------------|--------------------|------------------|------|
| | Note | (a) | (b) | (c) | (c) - (b) | ((c) - (b))/(b) | |
| Opening funding surplus / (deficit) | 1(c) | \$ 3,826,049 | \$ 3,826,049 | \$ 2,538,157 | \$ (1,287,892) | % (33.66%) | ▼ |
| Revenue from operating activities | | | | | | | |
| Rates | | 8,598,322 | 8,598,322 | 8,602,726 | 4,404 | 0.05% | |
| Operating grants, subsidies and contributions | 10 | 5,562,685 | 4,048,452 | 3,567,135 | (481,317) | (11.89%) | ▼ |
| Fees and charges | | 5,136,913 | 4,500,066 | 4,599,529 | 99,463 | 2.21% | |
| Interest earnings | | 184,538 | 151,357 | 180,960 | 29,603 | 19.56% | |
| Other revenue | | 1,276,503 | 1,106,925 | 1,365,781 | 258,856 | 23.39% | ▲ |
| | | 20,758,961 | 18,405,122 | 18,316,131 | (88,991) | (0.48%) | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (9,890,025) | (7,643,078) | (7,232,233) | 410,845 | 5.38% | |
| Materials and contracts | | (10,942,130) | (8,014,394) | (5,821,569) | 2,192,825 | 27.36% | ▲ |
| Utility charges | | (911,688) | (632,043) | (595,415) | 36,628 | 5.80% | |
| Depreciation on non-current assets | | (7,131,200) | (5,348,398) | 0 | 5,348,398 | 100.00% | ▲ |
| Interest expenses | | (102,989) | (51,445) | (59,616) | (8,171) | (15.88%) | |
| Insurance expenses | | (1,482,254) | (1,288,179) | (1,444,271) | (156,092) | (12.12%) | ▼ |
| Other expenditure | | (818,208) | (635,757) | (631,167) | 4,590 | 0.72% | |
| | | (31,278,494) | (23,613,294) | (15,784,271) | 7,829,023 | (33.16%) | |
| Non-cash amounts excluded from operating activities | 1(a) | 7,131,200 | 5,348,398 | 0 | (5,348,398) | (100.00%) | ▼ |
| Amount attributable to operating activities | | (3,388,333) | 140,226 | 2,531,860 | 2,391,634 | 1705.56% | |
| Investing activities | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 11 | 23,134,525 | 19,123,632 | 7,185,166 | (11,938,466) | (62.43%) | ▼ |
| Payments for property, plant and equipment and infrastructure | 6 | (23,664,938) | (17,985,846) | (7,535,342) | 10,450,504 | 58.10% | ▲ |
| Amount attributable to investing activities | | (530,413) | 1,137,786 | (350,176) | (1,487,962) | (130.78%) | |
| Financing Activities | | | | | | | |
| 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) | (215,332) | (215,332) | 0 | 0.00% | |
| Transfer to reserves | 8 | (1,000,000) | 0 | 0 | 0 | 0.00% | |
| Amount attributable to financing activities | | 92,697 | (215,332) | (215,332) | 0 | 0.00% | |
| Closing funding surplus / (deficit) | 1(c) | 0 | 4,888,729 | 4,504,509 | (384,220) | 7.86% | |

KEY INFORMATION

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

Refer to Note 14 for an explanation of the reasons for the variance.

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

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 5

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2023**

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 POLICES

CRITICAL ACCOUNTING ESTIMATES

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

The estimates and associated assumptions are based on historical experience and various other factors 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 12 April 2023

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

**NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Non-cash items excluded from operating activities

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

| | Notes | Amended Budget | YTD Budget (a) | YTD Actual (b) |
|--|-------|------------------|------------------|----------------|
| Non-cash items excluded from operating activities | | \$ | \$ | \$ |
| Adjustments to operating activities | | | | |
| Add: Depreciation on assets | | 7,131,200 | 5,348,398 | 0 |
| Total non-cash items excluded from operating activities | | 7,131,200 | 5,348,398 | 0 |

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

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

| | | Amended Budget Opening 30 June 2022 | Last Year Closing 30 June 2022 | Year to Date 31 Mar 2023 |
|--|---|-------------------------------------|--------------------------------|--------------------------|
| Adjustments to net current assets | | | | |
| Less: Reserves - restricted cash | 8 | (501,325) | (975,801) | (975,801) |
| Add: Borrowings | 7 | 618,221 | 381,779 | 166,447 |
| Add: Provisions employee related provisions | 8 | 402,441 | 402,441 | 402,441 |
| Total adjustments to net current assets | | 519,337 | (191,581) | (406,913) |

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

| | | | | |
|--|------|----------------|------------------|------------------|
| Current assets | | | | |
| Cash and cash equivalents | 2 | 2,513,171 | 11,335,343 | 5,793,092 |
| Financial assets at amortised cost | 2 | 0 | 0 | 975,801 |
| Rates receivables | 3 | 1,372,036 | 1,290,181 | 1,112,411 |
| Receivables | 3 | 966,341 | 901,706 | 2,458,524 |
| Other current assets | 4 | 60,573 | 49,353 | 87,504 |
| Less: Current liabilities | | | | |
| Payables | 5 | (4,234,970) | (7,031,364) | (1,915,761) |
| Borrowings | 7 | (618,221) | (381,779) | (166,447) |
| Other liabilities | 9 | 0 | (2,611,951) | (2,611,951) |
| Provisions | 9 | (578,267) | (821,751) | (821,751) |
| Less: Total adjustments to net current assets | 1(b) | 519,337 | (191,581) | (406,913) |
| Closing funding surplus / (deficit) | | 0 | 2,538,157 | 4,504,509 |

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 31 MARCH 2023

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 | 3,644,520 | 0 | 3,644,520 | 0 | ANZ | Variable | Nil |
| CBA Bank Acc - Fitzroy Deposits | Cash and cash equivalents | 124,660 | 0 | 124,660 | 0 | CBA | Nil | Nil |
| Municipal Investment Account | Cash and cash equivalents | 2,022,162 | 0 | 2,022,162 | 0 | ANZ | Variable | Nil |
| Reserve Bank Account | Financial assets at amortised cost | 0 | 975,801 | 975,801 | 0 | ANZ | 2.98% | Jul-23 |
| Trust Cash at Bank | Cash and cash equivalents | 0 | 0 | 0 | 295,981 | ANZ | Nil | Nil |
| Total | | 5,793,092 | 975,801 | 6,768,893 | 295,981 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 5,793,092 | 0 | 5,793,092 | 295,981 | | | |
| Financial assets at amortised cost | | 0 | 975,801 | 975,801 | 0 | | | |
| | | 5,793,092 | 975,801 | 6,768,893 | 295,981 | | | |

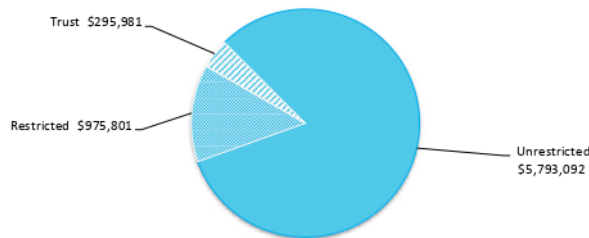
KEY INFORMATION

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

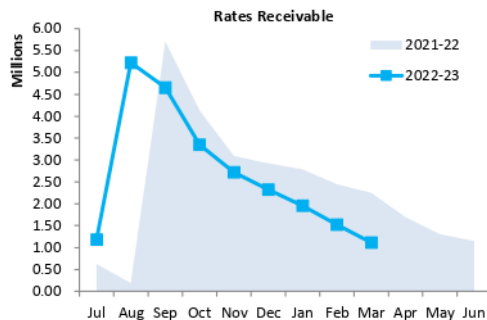


Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

| Rates receivable | 30 June 2022 | 31 Mar 2023 |
|--|------------------|------------------|
| | \$ | \$ |
| Opening rates arrears | 2,274,863 | 1,290,181 |
| Levied | 7,626,940 | 8,602,726 |
| Less - collections | (8,611,622) | (8,292,334) |
| Gross rates collectable | 1,290,181 | 1,600,573 |
| Allowance for impairment of rates receivable | (488,162) | (488,162) |
| Net rates collectable | 802,019 | 1,112,411 |
| % Collected | 87% | 83.8% |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|----------|---------|---------|---------|-----------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (45,173) | 503,725 | 117,485 | 875 | 1,958,786 | 2,535,698 |
| Percentage | (1.8%) | 19.9% | 4.6% | 0% | 77.2% | |
| Balance per trial balance | | | | | | |
| Sundry receivable | | | | | | 2,535,698 |
| GST receivable | | | | | | 172,222 |
| Allowance for impairment of receivables from contracts with customers | | | | | | (374,162) |
| Rates pensioner rebates | | | | | | 14,895 |
| Other receivables | | | | | | 46,805 |
| Accrued income | | | | | | 63,066 |
| Total receivables general outstanding | | | | | | 2,458,524 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

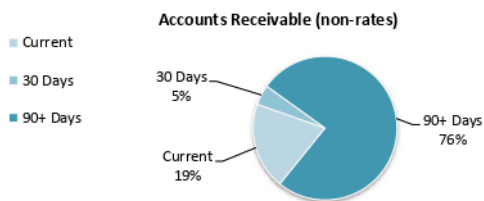
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 31 MARCH 2023**

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

| | Opening Balance 1 July 2022 | Asset Increase | Asset Reduction | Closing Balance 31 Mar 2023 |
|-----------------------------------|-----------------------------------|-------------------|--------------------|-----------------------------------|
| Other current assets | \$ | \$ | \$ | \$ |
| Inventory | | | | |
| Fuel | 23,017 | 96,845 | (64,726) | 55,136 |
| Stock on hand | 26,336 | 6,032 | 0 | 32,368 |
| Total other current assets | 49,353 | 102,877 | (64,726) | 87,504 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 10

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

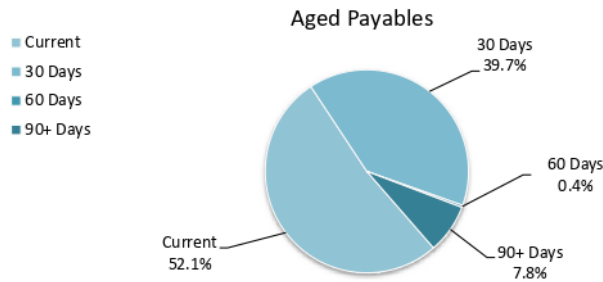
**OPERATING ACTIVITIES
NOTE 5
PAYABLES**

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 376,298 | 286,753 | 2,656 | 56,470 | 722,177 |
| Percentage | 0% | 52.1% | 39.7% | 0.4% | 7.8% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | 722,177 |
| ATO liabilities | | | | | | 118,413 |
| Other payables | | | | | | 532,815 |
| Accrued expenses | | | | | | 373,201 |
| Payroll creditors | | | | | | 3,651 |
| Prepaid rates | | | | | | 165,504 |
| Total payables general outstanding | | | | | | 1,915,761 |

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 31 MARCH 2023**

**INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS**

| Capital acquisitions | Amended | | YTD Actual | YTD Actual Variance |
|--|-------------------|-------------------|------------------|------------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Buildings | 1,936,513 | 1,186,513 | 286,401 | (900,112) |
| Plant & Equipment | 743,761 | 743,761 | 273,302 | (470,459) |
| Infrastructure Roads | 16,942,964 | 12,763,872 | 6,507,346 | (6,256,526) |
| Infrastructure - Wharf | 100,000 | 100,000 | 0 | (100,000) |
| Infrastructure Other | 3,941,700 | 3,191,700 | 468,293 | (2,723,407) |
| Payments for Capital Acquisitions | 23,664,938 | 17,985,846 | 7,535,342 | (10,450,504) |
| Capital Acquisitions Funded By: | | | | |
| | \$ | \$ | \$ | \$ |
| Capital grants and contributions | 22,190,462 | 17,985,846 | 7,185,166 | (10,800,680) |
| 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 | 0 | 0 | 350,176 | 350,176 |
| Capital funding total | 23,664,938 | 17,985,846 | 7,535,342 | (10,450,504) |

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

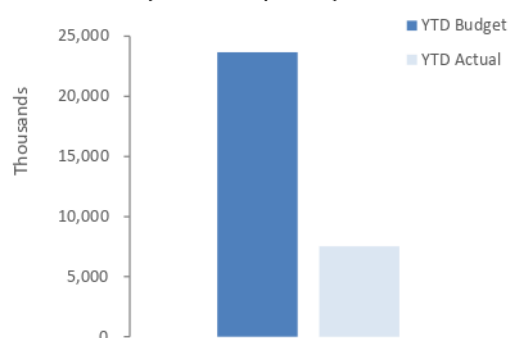
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

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.

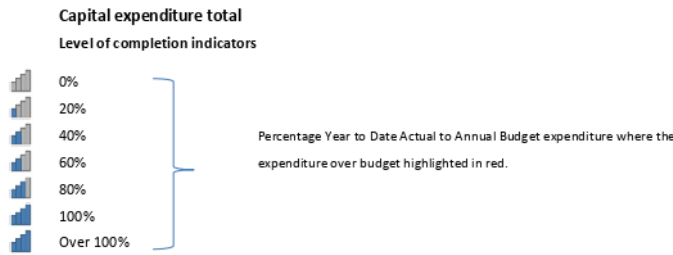
Payments for Capital Acquisitions



Please refer to the compilation report

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

**INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS (CONTINUED)**



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

| | | Amended | | | |
|-------------------------------|---|--|---------------------|---------------------|-------------------------------|
| Account Description | | Current Budget | Year to Date Budget | Year to Date Actual | Variance (Under)/Over |
| Capital Expenditure | | | | | |
| Buildings | | | | | |
| | 4080710 | WELFARE - Building (Capital) | 40,089 | 40,089 | 20,207 (19,882) |
| | 4090110 | STF HOUSE - Building (Capital) | 1,440,300 | 690,300 | 151,717 (538,583) |
| | 4110210 | SWIM AREAS - Building (Capital) | 0 | 0 | 38,981 38,981 |
| | 4110310 | REC - Other Rec Facilities Building (Capital) | 5,000 | 5,000 | 0 (5,000) |
| | 4120110 | ROADC - Building (Capital) | 397,000 | 397,000 | 69,909 (327,091) |
| | 4120610 | AERO - Building (Capital) | 35,424 | 35,424 | 4,778 (30,646) |
| | 4140210 | ADMIN - Building (Capital) | 0 | 0 | 809 809 |
| | 4090210 | OTH HOUSE - Building (Capital) | 6,300 | 6,300 | 0 (6,300) |
| | 4100710 | COM AMEN - Building (Capital) | 12,400 | 12,400 | 0 (12,400) |
| | Buildings Total | | 1,936,513 | 1,186,513 | 286,401 (900,112) |
| Plant & Equipment | | | | | |
| | 4050230 | ANIMAL - Plant & Equipment (Capital) | 0 | 0 | 22,060 22,060 |
| | 4070730 | OTH HEALTH - Plant & Equipment (Capital) | 75,100 | 75,100 | 12,250 (62,850) |
| | 4110530 | LIBRARY - Plant & Equipment (Capital) | 0 | 0 | 6,083 6,083 |
| | 4140230 | ADMIN - Plant and Equipment (Capital) | 143,342 | 143,342 | 3,707 (139,635) |
| | 4140330 | PWO - Plant and Equipment (Capital) | 247,326 | 247,326 | 220,083 (27,243) |
| | 4120130 | ROADC - Plant & Equipment (Capital) | 277,992 | 277,992 | 9,119 (268,873) |
| | Plant & Equipment Total | | 743,761 | 743,761 | 273,302 (470,459) |
| Infrastructure Roads | | | | | |
| | 4120140 | ROADC - Roads Built Up Area - Council Funded | 1,557,960 | 1,061,460 | 1,688,005 626,545 |
| | 4120142 | ROADC - Roads Outside BUA - Gravel - Council Funded | 1,308,302 | 1,112,802 | 497,356 (615,446) |
| | 4120144 | ROADC - Roads Built Up Area - Roads to Recovery | 702,402 | 560,235 | 657,792 97,557 |
| | 4120146 | ROADC - Roads Outside BUA - Gravel - Roads to Recovery | 231,428 | 173,571 | 0 (173,571) |
| | 4120148 | ROADC - Roads Built Up Area - Regional Road Group | 372,016 | 277,662 | 43,366 (234,296) |
| | 4120156 | ROADC - Roads Built Up Area - Flood Damage | 467,387 | 350,540 | 115,011 (235,529) |
| | 4120158 | ROADC - Roads Outside BUA - Gravel - Flood Damage | 11,840,613 | 8,880,460 | 3,505,816 (5,374,644) |
| | Infrastructure Roads Total | | 16,942,964 | 12,763,872 | 6,507,346 (6,256,526) |
| | Infrastructure Parks & Ovals Total | | 0 | 0 | 0 0 |
| Infrastructure - Wharf | | | | | |
| | 4120790 | WATER - Infrastructure Other (Capital) | 100,000 | 100,000 | 0 (100,000) |
| Infrastructure Other | | | | | |
| | 4050390 | OLOPS - Infrastructure Other (Capital) | 0 | 0 | 25 25 |
| | 4120190 | ROADC - Infrastructure Other (Capital) | 431,000 | 431,000 | 154,599 (276,401) |
| | 4120690 | AERO - Infrastructure Other (Capital) - Aerodromes | 3,000,000 | 2,250,000 | 25,160 (2,224,840) |
| | 4110290 | SWIM AREAS - Infrastructure Other (Capital) | 503,700 | 503,700 | 288,509 (215,191) |
| | 4110390 | REC - Infrastructure Other (Capital) | 7,000 | 7,000 | 0 (7,000) |
| | Infrastructure Other Total | | 3,941,700 | 3,191,700 | 468,293 (2,723,407) |
| | Grand Total | | 23,664,938 | 17,985,846 | 7,535,342 (10,450,504) |

Please refer to the compilation report

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

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 |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Housing | | | | | | | | | | |
| Staff Housing | 136 | 51,785 | 0 | 0 | (12,326) | (25,057) | 39,459 | 26,728 | (1,673) | (2,947) |
| Staff Housing | 146 | 516,591 | 0 | 0 | (51,394) | (51,394) | 465,197 | 465,197 | (31,900) | (31,900) |
| Staff Housing | 148 | 243,688 | 0 | 0 | (9,787) | (19,794) | 233,901 | 223,894 | (5,471) | (10,722) |
| Staff Housing | | 0 | 0 | 1,000,000 | 0 | 0 | 0 | 1,000,000 | 0 | 0 |
| Transport | | | | | | | | | | |
| Wharf Fenders and boat ramp | 145 | 166,351 | 0 | 0 | (14,223) | (28,934) | 152,128 | 137,417 | (5,714) | (10,940) |
| Refinance Derby Airport and wharf | 152 | 1,531,820 | 0 | 0 | (76,936) | (192,991) | 1,454,884 | 1,338,829 | (11,665) | (25,669) |
| Derby wharf infrastructure | 151 | 251,676 | 0 | 0 | (38,432) | (38,867) | 213,244 | 212,809 | (3,800) | (7,309) |
| Economic services | | | | | | | | | | |
| Derby visitors centre | 149 | 304,610 | 0 | 0 | (12,234) | (24,742) | 292,376 | 279,868 | (6,838) | (13,402) |
| Total | | 3,066,521 | 0 | 1,000,000 | (215,332) | (381,779) | 2,851,189 | 3,684,742 | (67,061) | (102,889) |
| Current borrowings | | 381,779 | | | | | 166,447 | | | |
| Non-current borrowings | | 2,684,742 | | | | | 2,684,742 | | | |
| | | 3,066,521 | | | | | 2,851,189 | | | |

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

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.

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 14

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

**OPERATING ACTIVITIES
NOTE 8
RESERVE ACCOUNTS**

Reserve accounts

| Reserve name | Opening Balance | Budget Transfers In (+) | Actual Transfers In (+) | Budget Transfers Out (-) | Actual Transfers Out (-) | Budget Closing Balance | Actual YTD Closing Balance |
|--|-----------------|-------------------------|-------------------------|--------------------------|--------------------------|------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by Council | | | | | | | |
| 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 | 19,936 | 1,000,000 | 0 | 0 | 0 | 1,019,936 | 19,936 |
| 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 |
| | 975,801 | 1,000,000 | 0 | (474,476) | 0 | 1,501,325 | 975,801 |

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 15

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

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 31 Mar 2023 |
|--|------|-----------------------------------|--|-----------------------|------------------------|-----------------------------------|
| | | \$ | | \$ | \$ | \$ |
| Other current liabilities | | | | | | |
| Other liabilities | | | | | | |
| - Contract liabilities | | 124,860 | 0 | 0 | 0 | 124,860 |
| - Capital grant/contribution liabilities | | 2,487,091 | 0 | 0 | 0 | 2,487,091 |
| Total other liabilities | | 2,611,951 | 0 | 0 | 0 | 2,611,951 |
| Employee Related Provisions | | | | | | |
| Annual leave | | 364,110 | 0 | 0 | 0 | 364,110 |
| Long service leave | | 327,404 | 0 | 0 | 0 | 327,404 |
| Total Employee Related Provisions | | 691,514 | 0 | 0 | 0 | 691,514 |
| Other Provisions | | | | | | |
| - RAAF Curtain | | 130,237 | 0 | 0 | 0 | 130,237 |
| Total Other Provisions | | 130,237 | 0 | 0 | 0 | 130,237 |
| Total other current liabilities | | 3,433,702 | 0 | 0 | 0 | 3,433,702 |

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 10 and 11

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

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 (As revenue) | Liability | Current Liability | Amended Budget Revenue | YTD Budget | YTD Revenue Actual |
| | 1 July 2022 | | | 31 Mar 2023 | 31 Mar 2023 | | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Operating grants and subsidies | | | | | | | | |
| General purpose funding | | | | | | | | |
| GEN PUR - Financial Assistance Grant - General | 0 | 0 | 0 | 0 | 0 | 1,787,278 | 1,212,807 | 1,340,459 |
| GEN PUR - Financial Assistance Grant - Roads | 0 | 0 | 0 | 0 | 0 | 446,640 | 342,068 | 282,639 |
| GEN PUR - Financial Assistance Grant - Aboriginal Access | 0 | 0 | 0 | 0 | 0 | 286,667 | 213,021 | 215,000 |
| Law, order, public safety | | | | | | | | |
| ANIMAL - Grants | 0 | 0 | 0 | 0 | 0 | 50,000 | 50,000 | 50,000 |
| FIRE - Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 83,750 |
| Health | | | | | | | | |
| PEST - Grants | 0 | 0 | 0 | 0 | 0 | 7,500 | 5,625 | 4,212 |
| OTH HEALTH - Grants | 0 | 0 | 0 | 0 | 0 | 625,000 | 468,750 | 414,427 |
| Education and welfare | | | | | | | | |
| WELFARE - Grants | 37,707 | 0 | 0 | 37,707 | 37,707 | 970,000 | 772,500 | 279,956 |
| WELFARE - Other Income | 0 | 0 | 0 | 0 | 0 | 310,000 | 310,000 | 0 |
| FAMILIES - Grant Funding | 25,000 | 0 | 0 | 25,000 | 25,000 | 0 | 0 | 0 |
| Community amenities | | | | | | | | |
| COM AMEN - Grants | 10,000 | 0 | 0 | 10,000 | 10,000 | 0 | 0 | 0 |
| Recreation and culture | | | | | | | | |
| REC - Grants | 0 | 0 | 0 | 0 | 0 | 321,964 | 160,982 | 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 | 3,000 | 0 |
| OTH CUL - Grants - Other Culture | 13,813 | 0 | 0 | 13,813 | 13,813 | 30,000 | 7,500 | 23,155 |
| 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 |
| State Wharfinger House | 15,000 | 0 | 0 | 15,000 | 15,000 | 0 | 0 | 0 |
| Transport | | | | | | | | |
| ROADC - Other Grants - Roads/Streets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,290 |
| | 124,860 | 0 | 0 | 124,860 | 124,860 | 4,964,049 | 3,546,253 | 2,805,220 |
| Operating contributions | | | | | | | | |
| Governance | | | | | | | | |
| MEMBERS - Reimbursements | 0 | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 7,396 |
| General purpose funding | | | | | | | | |
| RATES - Reimbursement of Debt Collection Costs | 0 | 0 | 0 | 0 | 0 | 45,000 | 25,002 | 42,115 |
| OTH GOV - Reimbursements | 0 | 0 | 0 | 0 | 0 | 400 | 400 | 397 |
| Law, order, public safety | | | | | | | | |
| FIRE - Reimbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,830 |
| ANIMAL - Reimbursements | 0 | 0 | 0 | 0 | 0 | 12,287 | 12,287 | 12,287 |
| OLOPS - Reimbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,457 |
| Health | | | | | | | | |
| HEALTH - Reimbursements | 0 | 0 | 0 | 0 | 0 | 1,500 | 1,125 | 8,270 |
| OTH HEALTH - Reimbursements | 0 | 0 | 0 | 0 | 0 | 2,260 | 1,695 | 1,491 |
| Education and welfare | | | | | | | | |
| WELFARE - Reimbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,870 |
| FAMILIES - Reimbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,923 |
| Recreation and culture | | | | | | | | |
| REC - Reimbursements - Other Recreation | 0 | 0 | 0 | 0 | 0 | 138,000 | 138,000 | 147,509 |
| LIBRARY - Reimbursements Lost Books | 0 | 0 | 0 | 0 | 0 | 200 | 200 | 69 |
| LIBRARY - Contributions & Donations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,923 |
| HERITAGE - Contributions & Donations | 0 | 0 | 0 | 0 | 0 | 1,999 | 1,500 | 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 |
| HALLS - Reimbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,845 |
| Transport | | | | | | | | |
| AERO - Reimbursements - Aerodromes | 0 | 0 | 0 | 0 | 0 | 11,000 | 11,000 | 17,513 |
| AERO - Other Income Relating to Aerodromes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,156 |
| WATER - Reimbursements | 0 | 0 | 0 | 0 | 0 | 309,990 | 309,990 | 411,827 |
| Other property and services | | | | | | | | |
| PRIVATE - Private Works Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,566 |
| ADMIN - Reimbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,863 |
| PWO - Other Reimbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,500 |
| AGRN 1044 - Recovery - DRAFWA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,273 |
| AGRN 1044 - Recovery - Contributions and Donations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 |
| | 0 | 0 | 0 | 0 | 0 | 598,636 | 502,199 | 761,915 |

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 17

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

NOTE 10
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Unspent operating grant, subsidies and contributions liability | | | | | Operating grants, subsidies and contributions revenue | | |
|----------|--|-------------|--------------|-------------|-----------|---|-----------|-----------|
| | Liability | Increase in | Decrease in | Liability | Current | Amended | YTD | YTD |
| | 1 July 2022 | Liability | Liability | 31 Mar 2023 | Liability | Budget | Budget | Revenue |
| | \$ | \$ | (As revenue) | \$ | \$ | \$ | \$ | \$ |
| TOTALS | 124,860 | 0 | 0 | 124,860 | 124,860 | 5,562,685 | 4,048,452 | 3,567,135 |

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 18

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

NOTE 11
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Capital grant/contribution liabilities | | | | | Non operating grants, subsidies and contributions revenue | | |
|--|--|-----------------------|------------------------------------|------------------|-------------------|---|-------------------|--------------------|
| | Liability | Increase in Liability | Decrease in Liability (As revenue) | Liability | Current Liability | Amended Budget Revenue | YTD Budget | YTD Revenue Actual |
| | 1 July 2022 | | | 31 Mar 2023 | 31 Mar 2023 | | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Non-operating grants and subsidies | | | | | | | | |
| General purpose funding | | | | | | | | |
| ROADC - Financial Assistance Grants -- Roads | 0 | 0 | 0 | 0 | 0 | 350,000 | 262,500 | 556,566 |
| Law, order, public safety | | | | | | | | |
| OLOPS - Grants | 25,697 | 0 | 0 | 25,697 | 25,697 | 0 | 0 | 0 |
| Health | | | | | | | | |
| OTH HEALTH - Capital Grants | 0 | 0 | 0 | 0 | 0 | 75,100 | 75,100 | 0 |
| Education and welfare | | | | | | | | |
| WELFARE - Grants | 16,193 | 0 | 0 | 16,193 | 16,193 | 0 | 0 | 0 |
| Recreation and culture | | | | | | | | |
| SWIM AREAS - Grant | 0 | 0 | 0 | 0 | 0 | 503,700 | 503,700 | 0 |
| SWIM AREAS - Grants | 238,802 | 0 | 0 | 238,802 | 238,802 | 0 | 0 | 0 |
| Transport | | | | | | | | |
| ROADC - Regional Road Group Grants (MR WA) | 0 | 0 | 0 | 0 | 0 | 1,276,680 | 1,019,133 | 0 |
| ROADC - Roads to Recovery - Grants | 449,349 | 0 | 0 | 449,349 | 449,349 | 1,389,716 | 1,115,370 | 0 |
| ROADC - Other Grants -- Roads/Streets | 94,672 | 0 | 0 | 94,672 | 94,672 | 979,960 | 804,960 | 338,937 |
| ROADC - Other Grants -- Footpaths | 0 | 0 | 0 | 0 | 0 | 436,000 | 327,000 | 0 |
| ROADC - Other Grants -- Aboriginal Roads | 0 | 0 | 0 | 0 | 0 | 611,600 | 504,100 | 174,333 |
| ROADC - Other Grants - Flood Damage | 1,098,279 | 0 | 0 | 1,098,279 | 1,098,279 | 0 | 0 | 0 |
| ROADC - Other Grants -- Flood Damage | 0 | 0 | 0 | 0 | 0 | 14,511,769 | 11,511,769 | 6,014,829 |
| AERO - Grants -- Aerodromes | 19,785 | 0 | 0 | 19,785 | 19,785 | 3,000,000 | 3,000,000 | 100,501 |
| WATER - Grants | 54,334 | 0 | 0 | 54,334 | 54,334 | 0 | 0 | 0 |
| Economic services | | | | | | | | |
| TOUR - Grants | 489,980 | 0 | 0 | 489,980 | 489,980 | 0 | 0 | 0 |
| | 2,487,091 | 0 | 0 | 2,487,091 | 2,487,091 | 23,134,525 | 19,123,632 | 7,185,166 |

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 19

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

**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 | 31 Mar 2023 |
| | \$ | \$ | \$ | \$ |
| 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 | 20

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

NOTE 13
BUDGET AMENDMENTS

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

| GL Code | Description | Council Resolution | Classification | Increase in | Decrease in | Amended Budget Running Balance |
|------------------------|--|--------------------|--------------------------|-------------------|----------------|-----------------------------------|
| | | | | Available Cash | Available Cash | |
| | | | | \$ | \$ | \$ |
| Budget adoption | | | | | | |
| | | | Opening Surplus(Deficit) | 0 | (3,842,016) | (3,842,016) |
| 3030130 | RATES - Rates General | AC104/22 | Operating Revenue | 0 | (495,000) | (4,337,016) |
| 3030133 | RATES - Rates Minimums | AC104/22 | Operating Revenue | 495,000 | 0 | (3,842,016) |
| 3050201 | ANIMAL - Reimbursements | AC104/22 | Operating Revenue | 12,287 | 0 | (3,829,729) |
| 3050210 | ANIMAL - Grants | AC104/22 | Operating Revenue | 50,000 | 0 | (3,779,729) |
| 3110301 | REC - Reimbursements - Other Recreation | AC104/22 | Operating Revenue | 78,436 | 0 | (3,701,293) |
| 5110300 | LRCI - Grant Funding *Pool upgrades as part of LRCI Funding | AC104/22 | Capital Revenue | 67,200 | 0 | (3,634,093) |
| 4110290 | LRCI - Grant Funding *Pool upgrades as part of LRCI Funding | AC104/22 | Capital Expenses | 0 | (67,200) | (3,701,293) |
| 4120140 | Footpath and broken kerb - deferred | AC104/22 | Capital Expenses | 180,000 | 0 | (3,521,293) |
| 5120212 | Carry-Over Funding - Flood damage Reimbursement | AC104/22 | Capital Revenue | 2,511,769 | 0 | (1,009,524) |
| 5120202 | Carry-Over Funding - Roads | AC104/22 | Capital Revenue | 49,337 | 0 | (960,187) |
| 5120204 | Carry-Over Funding - Roads | AC104/22 | Capital Revenue | 150,000 | 0 | (810,187) |
| 5120202 | Carry-Over Funding - Roads | AC104/22 | Capital Revenue | 76,663 | 0 | (733,524) |
| 5120204 | Carry-Over Funding - Roads | AC104/22 | Capital Revenue | 142,331 | 0 | (591,193) |
| 5120202 | Carry-Over Funding - Roads | AC104/22 | Capital Revenue | 120,492 | 0 | (470,701) |
| 5120210 | Carry-Over Funding - Roads | AC104/22 | Capital Revenue | 52,000 | 0 | (418,701) |
| 5120210 | Carry-Over Funding - Roads | AC104/22 | Capital Revenue | 22,000 | 0 | (396,701) |
| 5120210 | Carry-Over Funding - Roads | AC104/22 | Capital Revenue | 12,600 | 0 | (384,101) |
| 5120210 | Carry-Over Funding - Roads | AC104/22 | Capital Revenue | 50,000 | 0 | (334,101) |
| 5120210 | Carry-Over Funding - Roads | AC104/22 | Capital Revenue | 15,000 | 0 | (319,101) |
| 5120210 | Carry-Over Funding - Roads | AC104/22 | Capital Revenue | 20,000 | 0 | (299,101) |
| 5120210 | Carry-Over Funding - Roads | AC104/22 | Capital Revenue | 10,000 | 0 | (289,101) |
| 4120158 | Carry-Over Funding - Roads | AC104/22 | Capital Expenses | 0 | (270,427) | (559,528) |
| 4120158 | Carry-Over Funding - Roads | AC104/22 | Capital Expenses | 0 | (9,875) | (569,403) |
| 4120158 | Carry-Over Funding - Roads | AC104/22 | Capital Expenses | 0 | (121,403) | (690,806) |
| 4120158 | Carry-Over Funding - Roads | AC104/22 | Capital Expenses | 0 | (24,663) | (715,469) |
| 4120158 | Carry-Over Funding - Roads | AC104/22 | Capital Expenses | 0 | (12,331) | (727,800) |
| 4120158 | Carry-Over Funding - Roads | AC104/22 | Capital Expenses | 0 | (10,021) | (737,821) |
| 4120158 | Carry-Over Funding - Roads | AC104/22 | Capital Expenses | 0 | (10,000) | (747,821) |
| 4120158 | Carry-Over Funding - Roads | AC104/22 | Capital Expenses | 0 | (110,000) | (857,821) |
| 4120158 | Carry-Over Funding - Roads | AC104/22 | Capital Expenses | 0 | (63,000) | (920,821) |
| 4120158 | Carry-Over Funding - Roads | AC104/22 | Capital Expenses | 0 | (250,000) | (1,170,821) |
| 4120158 | Carry-Over Funding - Roads | AC104/22 | Capital Expenses | 0 | (75,000) | (1,245,821) |
| 4120158 | Carry-Over Funding - Roads | AC104/22 | Capital Expenses | 0 | (60,000) | (1,305,821) |
| 4120158 | Carry-Over Funding - Roads | AC104/22 | Capital Expenses | 0 | (30,000) | (1,335,821) |
| 5120206 | Fitzroy Crossing Carpark LRCI | AC104/22 | Capital Revenue | 279,960 | 0 | (1,055,861) |
| 4120140 | Fitzroy Crossing - Carpark | AC104/22 | Capital Expenses | 0 | (279,960) | (1,335,821) |
| 3120701 | WATER - Reimbursements | AC104/22 | Capital Expenses | 309,990 | 0 | (1,025,831) |
| 3120502 | Department of Transport - additional income | AC104/22 | Operating Revenue | 85,000 | 0 | (940,831) |
| 2140202 | Employee Costs | AC104/22 | Operating Expenses | 0 | (281,033) | (1,221,864) |
| 2140202 | Employee Costs | AC104/22 | Operating Expenses | 0 | (49,180) | (1,271,044) |
| 2140202 | Employee Costs | AC104/22 | Operating Expenses | 0 | (2,300) | (1,273,344) |
| 2140202 | Employee Costs | AC104/22 | Operating Expenses | 0 | (7,500) | (1,280,844) |
| 2130200 | Employee Costs | AC104/22 | Operating Expenses | 281,033 | 0 | (999,811) |
| 2130200 | Employee Costs | AC104/22 | Operating Expenses | 49,180 | 0 | (950,631) |
| 2130200 | Employee Costs | AC104/22 | Operating Expenses | 2,300 | 0 | (948,331) |
| 2130200 | Employee Costs | AC104/22 | Operating Expenses | 7,500 | 0 | (940,831) |
| 4140330 | Carry-Over Funding - Plant - Kubota F3690 72" Front Deck Mower x 2 | AC104/22 | Capital Expenses | 0 | (40,000) | (980,831) |
| 4140330 | Carry-Over Funding - Plant - Kubota B3150 HD Tractor & Impliments | AC104/22 | Capital Expenses | 0 | (30,300) | (1,011,131) |
| 4140330 | Carry-Over Funding - Plant -Toyota Hilux Dual Cab Chassis as per Quote 35722 | AC104/22 | Capital Expenses | 0 | (33,376) | (1,044,507) |
| 4140330 | Carry-Over Funding - Plant -Toyota Hilux Dual Cab SR as per quote 35761 | AC104/22 | Capital Expenses | 0 | (43,096) | (1,087,603) |
| 4140330 | Carry-Over Funding - Plant -Toyota Landcruiser single cab tray back | AC104/22 | Capital Expenses | 0 | (54,788) | (1,142,392) |
| 4140330 | Carry-Over Funding - Plant -Ranger Pod | AC104/22 | Capital Expenses | 0 | (24,265) | (1,166,657) |
| 2030114 | RATES - Debt Collection Expenses | AC08/23 | Operating Expenses | 19,193 | 0 | (1,147,464) |
| 2030118 | RATES - Rates Write Off | AC08/23 | Operating Expenses | 0 | (180,000) | (1,327,464) |
| 2040109 | MEMBERS - Members Travel and Accommodation | AC08/23 | Operating Expenses | 0 | (35,000) | (1,362,464) |
| 2040211 | Members check | AC08/23 | Operating Expenses | 0 | (12,500) | (1,374,964) |
| 2040221 | OTH GOV - Information Systems | AC08/23 | Operating Expenses | 0 | (5,000) | (1,379,964) |
| 2040223 | OTH GOV - LGIS Risk Expenditure | AC08/23 | Operating Expenses | 0 | (15,000) | (1,394,964) |
| 2040230 | OTH GOV - Insurance | AC08/23 | Operating Expenses | 0 | (5,328) | (1,400,292) |
| 2050104 | FIRE - Training & Development | AC08/23 | Operating Expenses | 0 | (300) | (1,400,592) |
| 2050105 | FIRE - Recruitment | AC08/23 | Operating Expenses | 0 | (7,000) | (1,407,592) |
| 2050117 | FIRE - Relief Ranger Services | AC08/23 | Operating Expenses | 0 | (10,000) | (1,417,592) |
| 2050203 | ANIMAL - Uniforms | AC08/23 | Operating Expenses | 0 | (2,100) | (1,419,692) |
| 2050204 | ANIMAL - Training & Development | AC08/23 | Operating Expenses | 8,000 | 0 | (1,411,692) |
| 2050205 | ANIMAL - Recruitment | AC08/23 | Operating Expenses | 0 | (14,000) | (1,425,692) |
| 2050205 | ANIMAL - Recruitment | AC08/23 | Operating Expenses | 0 | (8,200) | (1,433,892) |
| 2050209 | ANIMAL - Travel & Accommodation | AC08/23 | Operating Expenses | 0 | (3,000) | (1,436,892) |
| 2050216 | ANIMAL - Relief Ranger Services | AC08/23 | Operating Expenses | 0 | (12,000) | (1,448,892) |
| 2050220 | ANIMAL - Communication Expenses | AC08/23 | Operating Expenses | 2,200 | 0 | (1,446,692) |
| 2050285 | ANIMAL - Legal Expenses | AC08/23 | Operating Expenses | 9,000 | 0 | (1,437,692) |
| 2050286 | ANIMAL - Expensed Minor Asset Purchases | AC08/23 | Operating Expenses | 0 | (6,000) | (1,443,692) |
| 2050287 | ANIMAL - Other Expenditure | AC08/23 | Operating Expenses | 6,000 | 0 | (1,437,692) |
| 2050288 | ANIMAL - Other Expenditure | AC08/23 | Operating Expenses | 0 | (500) | (1,438,192) |
| 2050298 | ANIMAL - Staff Housing Costs Allocated | AC08/23 | Operating Expenses | 0 | (5,678) | (1,443,870) |

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 21

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

NOTE 13
BUDGET AMENDMENTS

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

| GL Code | Description | Council Resolution | Classification | Increase in | Decrease in | Amended Budget Running Balance |
|---------|--|--------------------|--------------------|-------------------|----------------|-----------------------------------|
| | | | | Available Cash | Available Cash | |
| | | | | \$ | \$ | \$ |
| 2050305 | OLOPS - Recruitment | AC08/23 | Operating Expenses | 0 | (3,000) | (1,446,870) |
| 2050398 | OLOPS - Staff Housing Costs Allocated | AC08/23 | Operating Expenses | 0 | (1,000) | (1,447,870) |
| 2050530 | ESL BFB - Insurances | AC08/23 | Operating Expenses | 0 | (3,954) | (1,451,824) |
| 2050630 | ESL SES - Insurances | AC08/23 | Operating Expenses | 0 | (3,072) | (1,454,896) |
| 2050687 | ESL SES - Other Goods and Services | AC08/23 | Operating Expenses | 0 | (5,000) | (1,459,896) |
| 2050688 | ESL SES - Other Goods and Services | AC08/23 | Operating Expenses | 0 | (2,000) | (1,461,896) |
| 2050688 | ESL SES - Other Goods and Services | AC08/23 | Operating Expenses | 0 | (1,000) | (1,462,896) |
| 2070403 | HEALTH - Uniforms | AC08/23 | Operating Expenses | 0 | (1,000) | (1,463,896) |
| 2070405 | HEALTH - Recruitment | AC08/23 | Operating Expenses | 0 | (15,000) | (1,478,896) |
| 2070412 | HEALTH - Analytical Expenses | AC08/23 | Operating Expenses | 0 | (10,000) | (1,488,896) |
| 2070703 | OTH HEALTH - Uniforms | AC08/23 | Operating Expenses | 0 | (2,000) | (1,490,896) |
| 2070709 | OTH HEALTH - Travel & Accommodation | AC08/23 | Operating Expenses | 0 | (13,000) | (1,503,896) |
| 2070740 | OTH HEALTH - Advertising & Promotion | AC08/23 | Operating Expenses | 0 | (4,000) | (1,507,896) |
| 2070752 | OTH HEALTH - Consultants | AC08/23 | Operating Expenses | 0 | (50,000) | (1,557,896) |
| 2080703 | WELFARE - Uniforms | AC08/23 | Operating Expenses | 0 | (3,000) | (1,560,896) |
| 2080705 | WELFARE - Recruitment | AC08/23 | Operating Expenses | 0 | (2,000) | (1,562,896) |
| 2080709 | WELFARE - Travel & Accommodation | AC08/23 | Operating Expenses | 0 | (10,000) | (1,572,896) |
| 2080787 | WELFARE - Other Expenses | AC08/23 | Operating Expenses | 0 | (1,500) | (1,574,396) |
| 2100616 | PLAN - Postage and Freight | AC08/23 | Operating Expenses | 0 | (5,000) | (1,579,396) |
| 2100652 | PLAN - Consultants | AC08/23 | Operating Expenses | 0 | (25,000) | (1,604,396) |
| 2110187 | HALLS - Other Expenses | AC08/23 | Operating Expenses | 4,000 | 0 | (1,600,396) |
| 2110204 | SWIM AREAS - Training & Conferences | AC08/23 | Operating Expenses | 5,000 | 0 | (1,595,396) |
| 2110287 | SWIM AREAS - Other Expenses | AC08/23 | Operating Expenses | 4,000 | 0 | (1,591,396) |
| 2110221 | SWIM AREAS - Information Technology | AC08/23 | Operating Expenses | 0 | (9,000) | (1,600,396) |
| 2110352 | REC - Consultants | AC08/23 | Operating Expenses | 0 | (8,500) | (1,608,896) |
| 2120252 | ROADM - Consultants | AC08/23 | Operating Expenses | 0 | (20,000) | (1,628,896) |
| 2120730 | WATER - Insurance | AC08/23 | Operating Expenses | 0 | (127,000) | (1,755,896) |
| 2140710 | SDWK - Flood Recovery Quick Grants | AC08/23 | Operating Expenses | 0 | (4,500) | (1,760,396) |
| 2140219 | ADMIN - Information Technology Contract Services | AC08/23 | Operating Expenses | 0 | (25,000) | (1,785,396) |
| 3030121 | RATES - Account Enquiry Charges | AC08/23 | Operating Revenue | 1,000 | 0 | (1,784,396) |
| 3030122 | RATES - Reimbursement of Debt Collection Costs | AC08/23 | Operating Revenue | 0 | (35,000) | (1,819,396) |
| 3030123 | RATES - Special Payment Arrangement | AC08/23 | Operating Revenue | 225 | 0 | (1,819,171) |
| 3030131 | RATES - Rates Levied - Interim | AC08/23 | Operating Revenue | 12,300 | 0 | (1,806,871) |
| 3030132 | RATES - Rates Levied - Back Rated | AC08/23 | Operating Revenue | 1,470 | 0 | (1,805,401) |
| 3030135 | RATES - Other Income Relating To Rates | AC08/23 | Operating Revenue | 1,250 | 0 | (1,804,151) |
| 3030138 | RATES - Discount on Rates Levied | AC08/23 | Operating Revenue | 0 | (3,885) | (1,808,036) |
| 3030145 | RATES - Penalty Interest Received | AC08/23 | Operating Revenue | 0 | (53,912) | (1,861,948) |
| 3030147 | RATES - Pensioner Deferred Interest Received | AC08/23 | Operating Revenue | 2,138 | 0 | (1,859,810) |
| 3030220 | GEN PUR - Charges - Photocopying / Faxing | AC08/23 | Operating Revenue | 50 | 0 | (1,859,760) |
| 3030221 | GEN PUR - Charges - Sale Of Electoral Rolls, Minutes, Local Laws | AC08/23 | Operating Revenue | 50 | 0 | (1,859,710) |
| 3030246 | GEN PUR - Interest Earned - Municipal Funds | AC08/23 | Operating Revenue | 40,000 | 0 | (1,819,710) |
| 3030247 | GEN PUR - Penalty Interest - Sundry Debtors | AC08/23 | Operating Revenue | 7,400 | 0 | (1,812,310) |
| 3030210 | GEN PUR - Financial Assistance Grant - General | AC08/23 | Operating Revenue | 0 | (510,607) | (2,322,917) |
| 3030211 | GEN PUR - Financial Assistance Grant - Roads | AC08/23 | Operating Revenue | 28,352 | 0 | (2,294,565) |
| 3030215 | GEN PUR - Financial Assistance Grant - Aboriginal Access Roads | AC08/23 | Operating Revenue | 0 | (7,919) | (2,302,484) |
| 3040101 | MEMBERS - Reimbursements | AC08/23 | Operating Revenue | 1,000 | 0 | (2,301,484) |
| 3040120 | MEMBERS - Council Chamber Hire | AC08/23 | Operating Revenue | 550 | 0 | (2,300,934) |
| 3040135 | MEMBERS - Other Income | AC08/23 | Operating Revenue | 730 | 0 | (2,300,204) |
| 3040201 | OTH GOV - Reimbursements | AC08/23 | Operating Revenue | 400 | 0 | (2,299,804) |
| 3040220 | OTH GOV - Fees & Charges | AC08/23 | Operating Revenue | 50 | 0 | (2,299,754) |
| 3100121 | SAN - Domestic Services (Additional) | AC08/23 | Operating Revenue | 0 | (33,000) | (2,332,754) |
| 3110335 | REC - Other Income | AC08/23 | Operating Revenue | 53,811 | 0 | (2,278,943) |
| 3110301 | REC - Reimbursements - Other Recreation | AC08/23 | Operating Revenue | 59,564 | 0 | (2,219,379) |
| 3120601 | AERO - Reimbursements - Aerodromes | AC08/23 | Operating Revenue | 11,000 | 0 | (2,208,379) |
| 3120620 | AERO - Airport Landing Fees & Charges | AC08/23 | Operating Revenue | 164,000 | 0 | (2,044,379) |
| 3120735 | WATER - Other Income | AC08/23 | Operating Revenue | 1,000,000 | 0 | (1,044,379) |
| | Transfer to reserve - Economic Development Reserve (Rec) | AC08/23 | Capital Expenses | 0 | (1,000,000) | (2,044,379) |
| 4080710 | Derby Youth Centre - Kitchen Upgrade (Capital) | AC08/23 | Capital Expenses | 0 | (8,655) | (2,053,034) |
| 4080710 | Derby Youth Centre - Kitchen Upgrade (Capital) | AC08/23 | Capital Expenses | 0 | (11,434) | (2,064,468) |
| 4090110 | Woollybutt 19A (Staff Housing) - Building (Capital) | AC08/23 | Capital Expenses | 5,000 | 0 | (2,059,468) |
| 4090110 | Bloodwood 14 (Staff Housing) - Building (Capital) | AC08/23 | Capital Expenses | 5,000 | 0 | (2,054,468) |
| 4090110 | Bloodwood 16 (Staff Housing) - Building (Capital) | AC08/23 | Capital Expenses | 5,000 | 0 | (2,049,468) |
| 4090110 | Holman Street 13A (Staff Housing) - Building (Capital) | AC08/23 | Capital Expenses | 55,000 | 0 | (1,994,468) |
| 4090110 | Holman Street 13B (Staff Housing) - Building (Capital) | AC08/23 | Capital Expenses | 20,000 | 0 | (1,974,468) |
| 4090110 | Rowell Street 4A (Staff Housing) - Building (Capital) | AC08/23 | Capital Expenses | 10,000 | 0 | (1,964,468) |
| 4090110 | Ashley Street 9 (Common Groh) - Building (Capital) | AC08/23 | Capital Expenses | 0 | (65,300) | (2,029,768) |
| 4100710 | Fitzroy Crossing Public Toilets - Building (Capital) | AC08/23 | Capital Expenses | 10,000 | 0 | (2,019,768) |
| 4110310 | Derby Recreation Centre - Building (Capital) | AC08/23 | Capital Expenses | 10,000 | 0 | (2,009,768) |
| 4120110 | Derby Depot - Building (Capital) | AC08/23 | Capital Expenses | 0 | (5,000) | (2,014,768) |
| 4120130 | Trailer For Ride On | AC08/23 | Capital Expenses | 6,606 | 0 | (2,008,162) |
| 4120190 | Wheel Stops | AC08/23 | Capital Expenses | 30,000 | 0 | (1,978,162) |
| 4120610 | Fitzroy Airport Terminal - Building (Capital) | AC08/23 | Capital Expenses | 0 | (35,424) | (2,013,586) |
| 4120130 | Construction - Streets, Roads, Bridges & Depots | AC08/23 | Capital Expenses | 140,279 | 0 | (1,873,307) |
| 4120130 | Construction - Streets, Roads, Bridges & Depots | AC08/23 | Capital Expenses | 94,373 | 0 | (1,778,934) |
| 4120130 | Construction - Streets, Roads, Bridges & Depots | AC08/23 | Capital Expenses | 37,749 | 0 | (1,741,185) |
| 4120140 | Guildford Street (Capital) | AC08/23 | Capital Expenses | 178,000 | 0 | (1,563,185) |

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 22

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

NOTE 13
BUDGET AMENDMENTS

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

| GL Code | Description | Council Resolution | Classification | Increase in | Decrease in | Amended Budget |
|---------|---|--------------------|--------------------|----------------|----------------|-----------------|
| | | | | Available Cash | Available Cash | Running Balance |
| | | | | \$ | \$ | \$ |
| 4120140 | Forrest Road (Capital) | AC08/23 | Capital Expenses | 180,000 | 0 | (1,383,185) |
| 2050100 | FIRE - Employee Costs | AC08/23 | Operating Expenses | 0 | (5,921) | (1,389,106) |
| 2050100 | FIRE - Employee Costs | AC08/23 | Operating Expenses | 3,611 | 0 | (1,385,495) |
| 2050200 | ANIMAL - Employee Costs | AC08/23 | Operating Expenses | 0 | (7,560) | (1,393,055) |
| 2050200 | ANIMAL - Employee Costs | AC08/23 | Operating Expenses | 4,516 | 0 | (1,388,539) |
| 2050300 | OLOPS - Employee Costs | AC08/23 | Operating Expenses | 0 | (1,322) | (1,389,861) |
| 2050304 | OLOPS - Training & Development | AC08/23 | Operating Expenses | 901 | 0 | (1,388,960) |
| 2070400 | HEALTH - Employee Costs | AC08/23 | Operating Expenses | 51,918 | 0 | (1,337,042) |
| 2070400 | HEALTH - Employee Costs | AC08/23 | Operating Expenses | 12,579 | 0 | (1,324,463) |
| 2070700 | OTH HEALTH - Employee Costs | AC08/23 | Operating Expenses | 79,459 | 0 | (1,245,004) |
| 2070700 | OTH HEALTH - Employee Costs | AC08/23 | Operating Expenses | 37,677 | 0 | (1,207,327) |
| 2080700 | WELFARE - Employee Costs | AC08/23 | Operating Expenses | 0 | (16,917) | (1,224,244) |
| 2080700 | WELFARE - Employee Costs | AC08/23 | Operating Expenses | 38,351 | 0 | (1,185,893) |
| 2110100 | HALLS - Employee Costs | AC08/23 | Operating Expenses | 0 | (1,740) | (1,187,633) |
| 2110100 | HALLS - Employee Costs | AC08/23 | Operating Expenses | 76 | 0 | (1,187,557) |
| 2110200 | SWIM AREAS - Salaries | AC08/23 | Operating Expenses | 74,356 | 0 | (1,113,201) |
| 2110200 | SWIM AREAS - Salaries | AC08/23 | Operating Expenses | 24,111 | 0 | (1,089,090) |
| 2110300 | REC - Employee Costs | AC08/23 | Operating Expenses | 25,269 | 0 | (1,063,821) |
| 2110300 | REC - Employee Costs | AC08/23 | Operating Expenses | 13,732 | 0 | (1,050,089) |
| 2110500 | LIBRARY - Employee Costs | AC08/23 | Operating Expenses | 42,377 | 0 | (1,007,712) |
| 2110500 | LIBRARY - Employee Costs | AC08/23 | Operating Expenses | 12,290 | 0 | (995,422) |
| 2110600 | HERITAGE - Employee Costs | AC08/23 | Operating Expenses | 0 | (1,740) | (997,162) |
| 2110600 | HERITAGE - Employee Costs | AC08/23 | Operating Expenses | 76 | 0 | (997,086) |
| 2110700 | OTH CUL - Employee Costs | AC08/23 | Operating Expenses | 217,605 | 0 | (779,481) |
| 2110700 | OTH CUL - Employee Costs | AC08/23 | Operating Expenses | 63,414 | 0 | (716,067) |
| 2130200 | TOUR - Employee Costs | AC08/23 | Operating Expenses | 90,826 | 0 | (625,241) |
| 2130200 | TOUR - Employee Costs | AC08/23 | Operating Expenses | 28,227 | 0 | (597,014) |
| 2140200 | ADMIN - Employee Costs Executive Services | AC08/23 | Operating Expenses | 241,652 | 0 | (355,362) |
| 2140200 | ADMIN - Employee Costs Executive Services | AC08/23 | Operating Expenses | 101,482 | 0 | (253,880) |
| 2140202 | ADMIN - Employee Costs Corporate Services | AC08/23 | Operating Expenses | 214,060 | 0 | (39,820) |
| 2140202 | ADMIN - Employee Costs Corporate Services | AC08/23 | Operating Expenses | 102,602 | 0 | 62,782 |
| 2140300 | PWO - Employee Costs | AC08/23 | Operating Expenses | 352,214 | 0 | 414,996 |
| 2140300 | PWO - Employee Costs | AC08/23 | Operating Expenses | 138,399 | 0 | 553,395 |
| 2140328 | PWO - Supervision | AC08/23 | Operating Expenses | 137,544 | 0 | 690,939 |
| 2140328 | PWO - Supervision | AC08/23 | Operating Expenses | 37,404 | 0 | 728,343 |
| 2140252 | ADMIN - Consultants | AC08/23 | Operating Expenses | 0 | (60,000) | 668,343 |
| 3140235 | ADMIN - Other Income Relating to Administration | AC08/23 | Operating Revenue | 0 | (557,713) | 110,630 |
| 2140705 | Recovery TC Ellie - Other Expenses | AC08/23 | Operating Expenses | 0 | (110,630) | 0 |
| | | | | 9,506,546 | (9,506,546) | 0 |

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 23

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

OPERATING ACTIVITIES
NOTE 14
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) | \$ | % | | | | |
| | (1,287,892) | (33.66%) | ▼ | | Timing | |
| Revenue from operating activities | | | | | | |
| Operating grants, subsidies and contributions | (481,317) | (11.89%) | ▼ | | Timing | |
| Other revenue | 258,856 | 23.39% | ▲ | Timing | | |
| Expenditure from operating activities | | | | | | |
| Materials and contracts | 2,192,825 | 27.36% | ▲ | Timing | | |
| Depreciation on non-current assets | 5,348,398 | 100.00% | ▲ | Pending review | | |
| Insurance expenses | (156,092) | (12.12%) | ▼ | | Timing | |
| Non-cash amounts excluded from operating activities | (5,348,398) | (100.00%) | ▼ | | Timing | |
| Investing activities | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | (11,938,466) | (62.43%) | ▼ | | Timing | |
| Payments for property, plant and equipment and infrastructure | 10,450,504 | 58.10% | ▲ | Timing | | |

Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 1

Management Information Report
Period Ending 31/03/ 2023

MANAGEMENT COMMENTS

| Issue | Priority | Management Comments |
|--|-----------------|---|
| New Nature or Type categories have been established to account for Cyclone Ellie. These categories require review to ensure they comply with the AAS and regulatory reporting requirements and any associated transactions are correctly reported. | Medium | Pending review and adjustment by April 2023 |
| Although we acknowledge a provision for impairment of \$374,162 exists, the debtors aged trial balance includes invoices totalling \$1,958,786 outstanding for over 90 days and debtors with credit balances totalling \$45,173. | Medium | Outstanding debts have been reviewed and identified: <ol style="list-style-type: none"> 1. Under negotiation 2. In the liquidation process 3. On payment arrangement with the Shire 4. CS Legal for further legal action. Credit balance is currently being reviewed. |
| Trade in value of disposed vehicles have been fully allocated against the asset account in error. We have amended this on face of the statements. | Medium | Assets and Disposal under review and will be amended in April 2023 |
| Disposal of asset transactions have occurred without budget allocations. | Medium | Assets and Disposal under review and will be amended in April 2023 |
| Transactions that appear to be operating in nature have been allocated capital expenditure accounts. | Medium | Pending review and adjustment by April 2023 |
| Contract liabilities have not been adjusted in 2022/23. | Medium | Align with 2021-22 Audit |

| | | |
|--|---------------|---|
| Transactions have been allocated to incorrect IE codes for the applicable account type. For example: Operating expenditure has been allocated to a revenue and capital IE Codes The report has been adjusted on face value to correct the nature and type and account type. | Medium | Pending review and adjustment by April 2023 |
| Accrued income has a balance of \$63,066. | Medium | Align with 2021-22 Audit |
| Clearing allocations from 2021/22 has incorrectly allocated \$22,111 from plant and equipment to borrowings opening balance. We have amended this on the face of the statements. | Medium | Pending review and adjustment by April 2023 |
| Admin allocations have been under allocated by \$18,019. Housing has been under allocated by \$91,508. | Medium | Pending review and adjustment April 2023 |
| Depreciation has not been processed in 2022/23. | Low | Pending completion of 2021/22 Annual Financial Report |
| Contract liabilities have not been adjusted in 2022/23. | Medium | Pending review and adjustment April 2023 |

7.4 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.

In accordance with regulation 14D of the Local Government (Administration) Regulations 1996 Council may approve the holding of any Ordinary or Special Council Meeting by electronic means (vis. telephone, video conference or other means of instantaneous communication).

Council cannot authorise more than half of its Council meetings, to be held electronically, in any rolling 12 months period.

A Councillor may attend council or committee meetings by electronic means if the member is authorised to do so by the President or the Council. Electronic means attendance can only be authorised for up to half of the Shire's in-person meetings they have attended in total, in any rolling 12 months prior period. Authorisation can only be provided if the location and the equipment to be used by the Councillor are suitable to enable effective, and where necessary confidential, engagement in the meeting's deliberations and communications.

DISCLOSURE OF ANY INTEREST

Nil by Author and Responsible Officer.

BACKGROUND

The Councillor Meeting Attendance Reports 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 and Local Government (Administration) – Amendment Regulations 2022.

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
 - (iii) while the member is suspended under section 5.117(1)(a)(iv) or Part 8; or
 - (iiii) 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.]

Local Government Act 1995 – Local Government (Administration) – Amendment Regulations 2022

Regulation 7 inserts additional provisions for meetings that are conducted entirely by electronic means under regulation 14D. Regulation 14D provides for a meeting of council or committee to be conducted by electronic means outside of a declared state of emergency. Regulation 14D(1) defines a relevant period in relation to the backward-looking test used to calculate how many electronic meetings a local government has conducted over the previous 12 months relative to the proposed meeting, and the 50% cap provided by regulation 14D(2A). Subsection 14D(2)(a)(ii) is amended to require the mayor, president or council to consider the requirements under subregulation 14D(2B) in deciding whether to conduct an electronic meeting. Regulation 14D(2B) requires the local government to consider the suitability of a person's location and their equipment with respect to effective communication and confidential matters during a meeting.

Regulation 14D(2A) applies the 50% cap to the number of electronic meetings that a local government (council) may authorise outside of an emergency situation under subregulation (2)(c) over a 12-month period. The backward-looking test used to determine how many meetings have

already been held by electronic means in the preceding 12 months applies in the same way it does for electronic attendance at in-person meetings.

Regulation 14D(2B) inserts the criteria that the authorising authority (the mayor, president or council) are required to consider before deciding to hold an electronic meeting. The authorising authority is required to consider each council or committee member’s ability to maintain confidentiality during closed parts of the meeting and the suitability of each person’s intended location and equipment to enable effective engagement in council deliberations. The authorising authority must have regard to these matters when deciding to hold and authorise electronic meetings. Electronic meetings held outside of emergency circumstances under subregulation 2(c) may only be approved by council.

Subregulations 14D(5)(a) and (b) insert subsections (6) to (8) that apply to closed parts of electronic meetings. Subsection (6) requires each member in attendance to make a declaration that they can maintain confidentiality during the closed part of the meeting. Subsection (7) requires that if a member makes a confidentiality declaration but is unable to maintain confidentiality subsequent to the declaration, they are required to leave prior to the closed part of the meeting. Subsection (8) requires a member’s declaration to be recorded in the meeting minutes.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

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

RISK MANAGEMENT CONSIDERATIONS

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

CONSULTATION

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

COMMENT

There is no compliance concerns noted for this reporting period.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. Council Meeting Attendance Table - 22/23  
2. Council Meeting Attendance - Electronic - 22/23  

COMMITTEE RESOLUTION AC41/23

Moved: Cr Peter McCumstie

Seconded: Cr Keith Bedford

That the Audit Committee:

1. **RECEIVES** the information contained in the reports detailing Councillor meeting attendance (including via electronic means).

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

Against: Nil

CARRIED 3/0



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 | 23 | 30 | 27 | 25 | 29 |
|-------------|------------|------------|------------|------------|------------|------|------|------------|------------|------|------|------|
| | 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 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ Phone | | | |
| P McCumstie | LOA | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ Phone | ✓ | | | |
| K Bedford | ✓ Phone | LOA | LOA | LOA | LOA | LOA | ✓ | ✓ Phone | A | | | |
| R Mouda | ✓ | ✓ | A | ✓ | ✓ Phone | LOA | ✓ | LOA | LOA | | | |
| P Riley | A | ✓ Phone | A | ✓ Phone | A | ✓ | ✓ | ✓ Phone | ✓ | | | |
| P White | ✓ | LOA | LOA | A | ✓ | ✓ | ✓ | A | ✓ | | | |
| A Twaddle | ✓ | ✓ | ✓ | ✓ Phone | ✓ | ✓ | ✓ | ✓ | ✓ | | | |
| G Davis | ✓ Phone | ✓ | ✓ Phone | ✓ Phone | ✓ Phone | ✓ | ✓ | ✓ Phone | ✓ | | | |
| L Evans | A | ✓ | ✓ | A | ✓ | LOA | LOA | LOA | LOA | | | |

Derby
 ☎ (08) 9191 0999
 ✉ sdwk@sdwk.wa.gov.au

30 Loch Street
 PO Box 94, Derby WA 6728

Fitzroy Crossing
 ☎ (08) 9191 5355
 ✉ sdwk@sdwk.wa.gov.au

Flynn Drive
 PO Box 101, Fitzroy Crossing

ABN: 96 934 203 062 www.sdwk.wa.gov.au

| MONTH | Oct-22 | Oct-22 | Nov-22 | Dec-22 | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Oct-23 |
|---------------|-----------|-----------|----------|-----------|---------------|-----------|----------|-----------|----------|-----------|--------------|-----------|----------|---------------|------------|
| TYPE/LOCATION | SCM - DBY | OCM - DBY | OCM - FX | OCM - DBY | Special - DBY | OCM - DBY | OCM - FX | OCM - DBY | OCM - FX | OCM - DBY | OCM - Remote | OCM - DBY | OCM - FX | Special - DBY | OCM - DBY* |
| NAME | | | | | | | | | | | | | | | |
| G Haerewa | P | P | P | P | P | P | O | | | | | | | | |
| P McCumstie | P | P | P | P | O | O | P | | | | | | | | |
| K Bedford | LOA | LOA | LOA | P | O | O | A | | | | | | | | |
| R Mouda | P | O | LOA | P | LOA | LOA | LOA | | | | | | | | |
| P Riley | O | A | P | P | O | O | P | | | | | | | | |
| P White | A | P | P | P | O | A | P | | | | | | | | |
| A Twaddle | O | P | P | P | P | P | P | | | | | | | | |
| G Davis | O | O | P | P | O | O | P | | | | | | | | |
| L Evans | A | P | LOA | LOA | LOA | LOA | LOA | | | | | | | | |

| | |
|-----|--------------------|
| P | : IN-PERSON |
| O | : ONLINE |
| A | : APOLOGY |
| LOA | : LEAVE OF ABSENCE |

* Inclusion depends on date not conflicting with 12 months rolling period.

| Physical Attendance | Online Attendance | Apology* | LOA* | Total Attendance | Physically In Attendanc | NAME |
|---------------------|-------------------|----------|------|------------------|-------------------------|-----------|
| 6 | 1 | 0 | 0 | 7 | 86 | G Haerewa |
| 5 | 2 | 0 | 0 | 7 | 71 | McCumstie |
| 1 | 2 | 1 | 3 | 3 | 33 | K Bedford |
| 2 | 1 | 0 | 4 | 3 | 67 | R Mouda |
| 3 | 3 | 1 | 0 | 6 | 50 | P Riley |
| 4 | 1 | 2 | 0 | 5 | 80 | P White |
| 6 | 1 | 0 | 0 | 7 | 86 | A Twaddle |
| 3 | 4 | 0 | 0 | 7 | 43 | G Davis |
| 1 | 0 | 1 | 5 | 1 | 100 | L Evans |

*Not counted in attendance %

*Measured using "rolling 12 months

7.5 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

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

RISK MANAGEMENT CONSIDERATIONS

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

CONSULTATION

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

COMMENT

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

1. **Actions - April 2023**  

COMMITTEE RESOLUTION AC42/23

Moved: Cr Geoff Haerewa

Seconded: Cr Keith Bedford

That the Audit Committee:

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

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

Against: Nil

CARRIED 3/0

| | | |
|--------------------------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| | Officer: | |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

| Meeting | Officer/Director | Section | Subject |
|--|--------------------------------|----------------------|---|
| Council 25/03/2021 | Neate, Wayne Dexter, Amanda | Development Services | Policy H2 - Traders and Stall Holders Permits (revised) |
| RESOLUTION 24/21 | | | |
| Moved: Cr Rowena Mouda | | | |
| Seconded: Cr Paul White | | | |
| That Council: | | | |
| <ol style="list-style-type: none"> 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. | | | |
| <u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford | | | |
| <u>Against:</u> Nil | | | |
| CARRIED 8/0 | | | |
| <p><i>17 May 2021 - 3:49 PM - Robert Paull</i> Further report to Council on outcome of advertising <i>10 Sep 2021 - 4:14 PM - Robert Paull</i> Report to be prepared for the 28 October 2021 Council meeting. <i>10 Aug 2022 - 11:04 AM - Sarah Smith</i> Action reassigned to Neate, Wayne by: Smith, Sarah for the reason: Rob Paull has left the organisation <i>12 Aug 2022 - 10:49 AM - Wayne Neate</i> 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</p> | | | |

| | | |
|--------------------------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| | Officer: | |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

| 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: | | | |
| <ol style="list-style-type: none"> Endorses the Workshop Report – 22 July 2021 – Shire of Derby/West Kimberley Aboriginal Empowerment Strategy; Authorise the CEO to commence a Request for Quote process, to seek out an external consultancy with expertise to support Councillors and the Executive with strategic direction setting and policy development to the Aboriginal Empowerment Strategy; and Endorse the scoping and development of a senior Aboriginal identified position within the SDWK to operationalise empowerment strategies including economic development and communications. | | | |
| <u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Chris Kloss, Andrew Twaddle, Rowena Mouda, Pat Riley and Keith Bedford | | | |
| <u>Against:</u> Nil | | | |
| CARRIED 8/0 | | | |
| <p><i>10 Sep 2021 - 4:12 PM - Sarah Smith</i> Action reassigned to O'Halloran, Amanda by: Smith, Sarah for the reason: Sarah Tobias is an external consultant</p> <p><i>16 Mar 2022 - 11:30 AM - Amanda Dexter</i> 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.</p> <p><i>16 Mar 2022 - 11:34 AM - Amanda Dexter</i> 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</p> <p><i>9 Jun 2022 - 4:02 PM - Amanda Dexter</i> 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.</p> <p><i>12 Aug 2022 - 11:09 AM - Amanda Dexter</i> 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.</p> <p><i>12 Aug 2022 - 11:10 AM - Amanda Dexter</i></p> | | | |

| | | |
|-----------------------------|-------------------|---------------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| | Officer: | |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

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 |
| RESOLUTION 160/21 | | | |
| Moved: Cr Peter McCumstie | | | |
| Seconded: Cr Keith Bedford | | | |
| That Council: | | | |
| <ol style="list-style-type: none"> Endorse the principle and thrust of the Fitzroy Crossing Airport Funding Plan and request the CEO to coordinate its finalisation at the earliest opportunity; 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 Notes that a separate report on Curtin and Derby airports, including asset and operational cost considerations at those sites, will be forthcoming. | | | |
| <u>In Favour:</u> Crs Geoff Haerewa, Paul White, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford, Linda Evans and Peter McCumstie | | | |
| <u>Against:</u> Nil | | | |
| CARRIED 8/0 | | | |
| <p><i>15 Dec 2021 - 9:53 AM - Neil Hartley</i> 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).</p> <p><i>7 Feb 2022 - 7:28 AM - Neil Hartley</i> 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.</p> <p><i>3 Jun 2022 - 10:35 AM - Neil Hartley</i> 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.</p> <p><i>7 Sep 2022 - 8:36 AM - Neil Hartley</i></p> | | | |

| | | |
|---|---|--|
| <p>Outstanding</p> <p>Action Sheets Report</p> | <p>Division:</p> <p>Committee:</p> <p>Officer:</p> | <p>Date From:</p> <p>Date To:</p> <p>Printed: 14 April 2023 3:12 PM</p> |
|---|---|--|

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.
 17 Nov 2022 - 4:32 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Apr 2024 To: 30 Apr 2024
 Reason: Project is progressing. For example, the Funding Agreements have been executed by the parties; the Project Manager has been appointed. One of the grant pre-conditions, a Geotechnical Assessment has been organised and will be commenced on 28 November 2022. An independent assessment/peer review is also a grant pre-condition and the RFQ for for that service has now closed but the successful contractor has not as yet been selected.
 6 Feb 2023 - 8:35 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Apr 2024 To: 30 Apr 2024
 Reason: Independent Reviewer appointed (grant pre-condition) (AMS Australia) and protocols settled for review to be undertaken; Geo Technical survey undertaken (grant pre-condition); Specifications and Tender Documents being prepared. Delays and logistical difficulties expected in light of Cyclone Ellie but no change to final completion date expected at this point in time.
 7 Mar 2023 - 2:47 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Apr 2024 To: 30 Apr 2025
 Reason: Project now delayed by Cyclone Ellie and application for 12 months deferral submitted. Project will progress to Full Tender Specification stage, with the view to calling tenders at the earliest reasonable opportunity.

| 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 |
| RESOLUTION 159/21 | | | |
| Moved: Cr Paul White | | | |
| Seconded: Cr Geoff Davis | | | |
| That Council: | | | |
| <ol style="list-style-type: none"> 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. | | | |

| | | |
|--------------------------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| | Officer: | |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

| |
|--|
| <p>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;</p> <p>4. Notes that the eventual lease renegotiations with Kimberley Mineral Sands will need to accommodate a mutually agreed position on jetty insurance;</p> <p>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);</p> <p>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;</p> <p>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</p> <p>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.</p> <p><u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford, Linda Evans and Peter McCumstie</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;">CARRIED 9/0</p> <p><i>31 Mar 2022 - 2:37 PM - Neil Hartley</i> 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.</p> <p><i>5 Dec 2022 - 2:26 PM - Neil Hartley</i> Revised Target Date changed by: Hartley, Neil From: 30 Jun 2023 To: 30 Jun 2023 Reason: KMS has agreed to fund the Replacement Value Insurance Premiums for the time being. Can revert to Removal of Debris Insurance once KMS ceases paying the premium.</p> <p><i>3 Apr 2023 - 8:40 AM - Neil Hartley</i> Revised Target Date changed by: Hartley, Neil From: 30 Jun 2023 To: 30 Jun 2024 Reason: KMS has agreed to fund the Replacement Value Insurance Premiums for the time being, with no change to that position anticipated until its Broome Road Train (Gubinge Road) application has been decided. Shire can revert to Removal of Debris Insurance once KMS ceases paying the premium.</p> |
|--|

| Meeting | Officer/Director | Section | Subject |
|----------------------------|------------------------------------|---------|---|
| Audit Committee 24/03/2022 | Clarkson, Tamara Dexter, Amanda | Reports | Long Term Financial Plan - 2022-23 to 2036-37 |

| | | |
|--------------------------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| | Officer: | |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

COMMITTEE RESOLUTION AC24/22

Moved: Cr Peter McCumstie
Seconded: Cr Keith Bedford

That the Audit Committee recommend that Council:

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

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

CARRIED 3/0

12 Aug 2022 - 11:17 AM - Amanda Dexter
 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
13 Feb 2023 - 3:34 PM - Sarah Smith
 Action reassigned to Clarkson, Tamara by: Smith, Sarah for the reason: Alan Thornton no longer at SDWK

| Meeting | Officer/Director | Section | Subject |
|----------------------------|------------------------------------|--|--|
| Audit Committee 24/03/2022 | Clarkson, Tamara Dexter, Amanda | Matters for which the Meeting May Be Closed (Confi | Kimberley Mineral Sands - Debt Write-Off |

COMMITTEE RESOLUTION AC28/22

Moved: Cr Peter McCumstie
Seconded: Cr Keith Bedford

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

- 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

| | | |
|-----------------------------|------------|---------------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| | Officer: | |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

| |
|---|
| <p><u>Against:</u> Nil</p> <p style="text-align: right;">CARRIED 3/0 BY ABSOLUTE MAJORITY</p> <p><i>3 May 2022 - 2:11 PM - Neil Hartley</i> 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.</p> <p><i>3 Jun 2022 - 10:29 AM - Neil Hartley</i> 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.</p> <p><i>4 Jul 2022 - 9:31 AM - Neil Hartley</i> 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.</p> <p><i>7 Sep 2022 - 8:39 AM - Neil Hartley</i> 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.</p> <p><i>13 Feb 2023 - 3:34 PM - Sarah Smith</i> Action reassigned to Clarkson, Tamara by: Smith, Sarah for the reason: Alan Thornton no longer at SDWK</p> |
|---|

| 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 |
| COMMITTEE RESOLUTION AC54/22 | | | |
| Moved: Cr Peter McCumstie | | | |
| Seconded: Cr Geoff Haerewa | | | |
| That the Audit Committee; | | | |
| <ol style="list-style-type: none"> 1. Receives the information contained in the report detailing the Royal Life-Saving Safety Assessment and Improvement Plan. 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. | | | |
| <u>In Favour:</u> | Crs Geoff Haerewa, Keith Bedford, Peter McCumstie, Pat Riley and Andrew Twaddle | | |
| <u>Against:</u> | Nil | | |

| | | |
|---|---|--|
| <p>Outstanding</p> <p>Action Sheets Report</p> | <p>Division:</p> <p>Committee:</p> <p>Officer:</p> | <p>Date From:</p> <p>Date To:</p> <p>Printed: 14 April 2023 3:12 PM</p> |
|---|---|--|

CARRIED 5/0

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 32 identified actions now completed.

1 Nov 2022 - 10:42 AM - Christie Mildenhall
 26/32 items completed.

16 Mar 2023 - 11:28 AM - Christie Mildenhall
 Four actions remain outstanding, two of which are underway.

Since last update major risk identified relating to the chlorine gas system has been addressed and rectified. The other significant risk relating to the equipotential bonding has been addressed, with the certification required scheduled for next week.

| Meeting | Officer/Director | Section | Subject |
|--------------------|---------------------------------|--------------------|--|
| Council 29/06/2022 | Hartley, Neil Dexter, Amanda | Executive Services | WA Grants Commission Submission - Change of Distribution Methodology |

RESOLUTION 75/22

Moved: Cr Paul White
Seconded: Cr Peter McCumstie

That Council:

- 1. Endorse the draft WA Grants Commission submission;**
- 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**
- 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.**

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

Against: Nil

CARRIED 5/0

| | | |
|---|---|--|
| <p>Outstanding</p> <p>Action Sheets Report</p> | <p>Division:</p> <p>Committee:</p> <p>Officer:</p> | <p>Date From:</p> <p>Date To:</p> <p>Printed: 14 April 2023 3:12 PM</p> |
|---|---|--|

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.

6 Feb 2023 - 8:28 AM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 30 Jun 2023 To: 30 Jun 2023
 Reason: Awaiting communications with Grants Commission. Assessment by Commission is expected to be concluded prior to the notification of the 2023/24 grant allocations.

7 Mar 2023 - 2:45 PM - Neil Hartley
 Revised Target Date changed by: Hartley, Neil From: 30 Jun 2023 To: 30 Jun 2024
 Reason: State Government has delayed appointment of Grants Commission members, so still awaiting fromal communications. Assessment by Commission is not now expected until after 2023/24 grant allocations have been announced. Minor possibility of some "financial acknowledgement" in 2023/24 grants.

| 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 |

RESOLUTION 110/22

Moved: Cr Andrew Twaddle
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

| | | |
|--|--|---|
| <p>Outstanding</p> <p>Action Sheets Report</p> | <p>Division:</p> <p>Committee:</p> <p>Officer:</p> | <p>Date From:</p> <p>Date To:</p> <p>Printed: 14 April 2023 3:12 PM</p> |
|--|--|---|

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

3 Nov 2022 - 4:38 PM - Wayne Neate
 Revised Target Date changed by: Neate, Wayne From: 8 Sep 2022 To: 30 Jan 2023
 Reason: All letters agreeing to indemnify Shire have been recieved from all property Owners. Currently advertising proposal and will await outcome of advertising.

| Meeting | Officer/Director | Section | Subject |
|--|---------------------------------|--------------------|--|
| Council 27/10/2022 | Hartley, Neil Dexter, Amanda | Executive Services | Fitzroy Crossing Swimming Pool - Lease Extension |
| RESOLUTION 134/22 | | | |
| Moved: Cr Linda Evans | | | |
| Seconded: Cr Rowena Mouda | | | |
| That Council: | | | |
| <ol style="list-style-type: none"> Notes that the current lease to the WA State Government is in “holding over” and that the Fitzroy Crossing Swimming Pool provides a valuable service to the Fitzroy Crossing community at an affordable cost to the Shire; and Instructs the CEO to provide a letter of extension of the existing lease to the WA State Government on the same terms and conditions, for up to 10+10 years. | | | |
| <u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Linda Evans and Peter McCumstie | | | |
| <u>Against:</u> Nil | | | |
| CARRIED 7/0 | | | |
| <small>17 Nov 2022 - 12:12 PM - Neil Hartley</small> | | | |

| | | |
|---|---|--|
| <p>Outstanding</p> <p>Action Sheets Report</p> | <p>Division:</p> <p>Committee:</p> <p>Officer:</p> | <p>Date From:</p> <p>Date To:</p> <p>Printed: 14 April 2023 3:12 PM</p> |
|---|---|--|

Revised Target Date changed by: Hartley, Neil From: 10 Nov 2022 To: 31 Dec 2022
 Reason: Draft letter of extension for the existing lease has been forwarded to the State Government. Awaiting a response.
6 Feb 2023 - 8:06 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 31 Dec 2022 To: 31 Mar 2023
 Reason: Department of Education has informally agreed to the extension. Awaiting its advice as to how best to formalise that matter.
7 Mar 2023 - 2:48 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 31 Mar 2023 To: 30 Apr 2023
 Reason: Original Lease did not have Minister's Endorsement so cannot be extended. Likely we will need to initiate an entirely new lease. Awaiting a position from the Department of Housing.
3 Apr 2023 - 8:43 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Apr 2023 To: 31 Jul 2023
 Reason: Department of Housing liaising with State Crown Solicitor's Office, with the view to developing a new lease.

| Meeting | Officer/Director | Section | Subject |
|---|--------------------------------|---|---|
| Audit Committee 17/11/2022 | Gloor, Aaron Dexter, Amanda | Matters for which the Meeting May Be Closed (Confi) | Aboriginal Communities - Waste & ESL Debt Write-Off |
| COMMITTEE RESOLUTION AC116/22 | | | |
| Moved: Cr Geoff Haerewa | | | |
| Seconded: Cr Peter McCumstie | | | |
| That the Audit Committee Recommends to Council: | | | |
| 1. Writes off the waste, ESL, legal and interest charges on each assessment totalling \$68,597.76. | | | |
| <u>In Favour:</u> Crs Geoff Haerewa, Peter McCumstie and Andrew Twaddle | | | |
| <u>Against:</u> Nil | | | |
| CARRIED 3/0 BY ABSOLUTE MAJORITY | | | |

| Meeting | Officer/Director | Section | Subject |
|--------------------------|---------------------------------|--------------------|---|
| Council 24/11/2022 | Hartley, Neil Dexter, Amanda | Executive Services | Derby Port - Leasing of Jetty Areas 2 and 3 to MPA Fish Farms Pty Ltd |
| RESOLUTION 151/22 | | | |

| | | |
|----------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| | Officer: | |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

Moved: Cr Geoff Davis
 Seconded: Cr Peter McCumstie

That Council;

1. Authorise the commencement of the process of disposition of property in accordance with Section 3.58 of the Local Government Act by giving local public notice of its intention to lease area 3 and 2 of the Derby Jetty Goods Shed at the Derby Port, to MPA Fish Farms Pty Ltd;
2. Subject to no objections being received by the close of the submission period, Council authorise the Chief Executive Officer to negotiate a lease which will include the following;
 - i) Lease Areas 2 and 3 of the Goods Shed;
 - ii) Period to be from 1 July 2023 for a two year term, but to be extendible in two year increments at the Shire's sole discretion, with the ultimate term being no longer than to the period to 29 June 2040 when the Head Lease expires (noting that the Lessee may wish to propose an end term earlier than 29 June 2029);
 - iii) Lessee to pay for all costs associated with preparing the lease including but not limited to legal, advertising and survey fees;
 - iv) Rental fee to commence at:
 - a. Area 2 - \$32,130pa(+GST); and
 - b. Area 3 - \$16,300pa(+GST);
 - v) Additional Conditions: to be consistent with the existing Head Lease; to require Head Lessor endorsement; to incorporate any operational or other restrictions that result from the Kimberley Mineral Sands Lease; that normal commercial conditions for a port type lease are to apply; and to be consistent with Council Policy (ES2) Establishment of Commercial Leases; and
3. Notes that the lease will be executed and the common seal affixed in accordance with Delegation 1.1.33 (Applying Common Seal).

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

Against: Nil

CARRIED 6/0

5 Dec 2022 - 2:11 PM - Neil Hartley

| | | |
|---|---|--|
| <p>Outstanding</p> <p>Action Sheets Report</p> | <p>Division:</p> <p>Committee:</p> <p>Officer:</p> | <p>Date From:</p> <p>Date To:</p> <p>Printed: 14 April 2023 3:12 PM</p> |
|---|---|--|

Revised Target Date changed by: Hartley, Neil From: 8 Dec 2022 To: 31 Mar 2023
 Reason: No submissions received from consultation advertising.
 Lessee has agreed to new lease fee (as per Valuation).
 Lease documentation under preparation.
 6 Feb 2023 - 8:04 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 31 Mar 2023 To: 30 Apr 2023
 Reason: No submissions received from consultation advertising.
 Lessee has agreed to new lease fee (as per Valuation).
 Lease documentation under preparation.
 7 Mar 2023 - 2:42 PM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Apr 2023 To: 30 Apr 2023
 Reason: Draft lease prepared. Change of Company Ownership also being progressed, but should still meet expected timeline.
 3 Apr 2023 - 8:46 AM - Neil Hartley

Revised Target Date changed by: Hartley, Neil From: 30 Apr 2023 To: 31 May 2023
 Reason: Change of Ownership lease transfer progressing through a Deed of Agreement. Now using Kimberley Ports Authority's preferred lease document for the base of the new lease. Some delays expected as a result of the change in lease documentation style and content.

| Meeting | Officer/Director | Section | Subject |
|--|--------------------------------|----------------------|---------------------------------------|
| Council 24/11/2022 | Neate, Wayne Dexter, Amanda | Development Services | Making the New Parking Local Law 2022 |
| <p>RESOLUTION 153/22</p> <p>Moved: Cr Andrew Twaddle</p> <p>Seconded: Cr Peter McCumstie</p> <p>That Council In accordance with section 3.12(4) of the Local Government Act 1995, make the Parking Local Law 2022:</p> <ol style="list-style-type: none"> 1. Instruct officers In accordance with section 3.12(5) of the Local Government Act 1995 to publish the Parking Local Law 2022 in the <i>Government Gazette</i>; 2. Instruct officers In accordance with section 3.12(5) of the Local Government Act 1995 to write to the Minister for Local Government in accordance with the Department of Local Government requirements and; 3. In accordance with sections 3.12(6) of the Local Government Act 1995 after its publication in the <i>Government Gazette</i>, local public notice be given; <ol style="list-style-type: none"> a) stating the title of the Parking Local Law 2022; b) summarizing the purpose and effect of the Parking Local Law 2022 (specifying the day on which it comes into operation); and | | | |

| | | |
|----------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| Action Sheets Report | Committee: | Date To: |
| | Officer: | Printed: 14 April 2023 3:12 PM |

c) advising that the Parking Local Law 2022 is published on the Shire’s official website and provide copies of the Local Law at the Shire offices for inspection or for the public to obtain a copy.

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

Against: Nil

CARRIED 6/0

| Meeting | Officer/Director | Section | Subject |
|--|----------------------------------|-----------------------------------|--|
| Council 24/11/2022 | Edwards, Shane Martin, Stuart | Community and Recreation Services | Garnduwa User Agreement - Fitzroy Crossing Gym |
| RESOLUTION 154/22 | | | |
| Moved: Cr Paul White | | | |
| Seconded: Cr Peter McCumstie | | | |
| That Council | | | |
| <ol style="list-style-type: none"> 1. Endorses the 2022/23 Garnduwa Amboorny Wirnan Aboriginal Corporation User Agreement as provided in Attachment 1; 2. Approves the user agreement fees for the gymnasium area of the Fitzroy Crossing Recreation Centre to be included into the Schedule of Fees and Charges; 3. Require Garnduwa Amboorny Wirnan Aboriginal Corporation to undertake a deep clean of the space prior to installing new equipment; and 4. Approves the advertisement of the intention to impose the fee as required in Section 6.19 to the <i>Local Government Act 1995</i>. | | | |
| <u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie | | | |
| <u>Against:</u> Nil | | | |
| CARRIED 6/0 BY ABSOLUTE MAJORITY | | | |

| Meeting | Officer/Director | Section | Subject |
|---------|------------------|---------|---------|
|---------|------------------|---------|---------|

| | | |
|---|---|--|
| <p>Outstanding</p> <p>Action Sheets Report</p> | <p>Division:</p> <p>Committee:</p> <p>Officer:</p> | <p>Date From:</p> <p>Date To:</p> <p>Printed: 14 April 2023 3:12 PM</p> |
|---|---|--|

| | | | |
|--|--|---|--|
| <p>Council 24/11/2022</p> | <p>Edwards, Shane Martin, Stuart</p> | <p>Matters for which the Meeting May Be Closed (Confi</p> | <p>Nominations - Community Citizen of the Year Awards 2023</p> |
| <p>RESOLUTION 155/22</p> <p>Moved: Cr Paul White Seconded: Cr Andrew Twaddle</p> <p>That Council</p> <ol style="list-style-type: none"> 1. Determines Nominee B as the recipient of the 2023 Community Citizen of the Year for the Shire of Derby / West Kimberley. 2. Determines Nominee C as the recipient of the 2023 Senior Community Citizen of the Year for the Shire of Derby / West Kimberley. 3. Determines Nominee B as the recipient of the 2023 Youth Community Citizen of the Year for the Shire of Derby / West Kimberley. 4. Determines the Nominee A as the recipient of the 2023 Active Citizenship Award for the Shire of Derby / West Kimberley. <p><u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;">CARRIED 6/0</p> | | | |

| Meeting | Officer/Director | Section | Subject |
|--|----------------------------------|-----------|--|
| Council 24/11/2022 | Dexter, Amanda Dexter, Amanda | Amendment | Amendment - FITZROY CROSSING ADMINISTRATION CENTRE - UNSAFE WORK ENVIRONMENT |
| <p>RESOLUTION 150/22</p> <p>Moved: Cr Paul White Seconded: Cr Andrew Twaddle</p> <p>This recommendation was changed and workshopped by Council at the 24 November 2022 Ordinary Council Meeting and is now put for consideration.</p> <p>That Council:</p> | | | |

| | | |
|----------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| | Officer: | |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

1. Express its appreciation to the Shire's Fitzroy Crossing staff for endeavouring to maintain a workable service to the Fitzroy Crossing community, notwithstanding the extremely difficult circumstances that presently prevails in that location, and express its empathy to staff and their families for any physical and psychological violence or stress suffered by them as a direct consequence of elevated violence within the Fitzroy Crossing community; Council accepts that it needs to take appropriate actions to protect its employees;
2. The actions of the Chief Executive Officer to immediately close the Fitzroy Crossing Administration & Visitors Centre to the public are to remain in place, until such time that a safe work environment consistent with the expectations of the Work Health and Safety Act 2020 can be provided for the Shire's staff;
3. Notes that in regard to (2), the Shire's customer services will be provided by appointment, other arrangement or via remote access where that is available;
4. Notes that the WA State Government has a direct responsibility through the WA Police force's Policing Pillars to maintain a safe environment in Fitzroy Crossing, the Shire considers the situation in Fitzroy Crossing to be akin to an "Emergency Situation" and therefore requires WA Police to more satisfactorily meet those responsibilities, particularly the following key pillars not being maintained to date:
 - (a) Pillar #1 - Enforce the Law; and
 - (b) Pillar #2 - Prevent Crime;
 - (c) Pillar #3 - Manage and Coordinate Emergencies - Coordinate multi-agency approaches to manage emergencies.
5. Authorises an immediate emergency 2022/23 budget allocation for the purpose of improving security and community/employee safety at the Shire's Fitzroy Crossing Administration, Library and Visitors Centre Building and its surrounds, and at Shire owned employee homes in Fitzroy Crossing in the immediate term as per the CEO's delegated authority. Funds to be allocated at the Chief Executive Officer's discretion so as to maximise safety but in a suitably cost conscious manner, reported monthly to council;
6. Requires the President and CEO to immediately and actively engage with the WA State Government Agencies to:
 - (a) secure additional Police and other government resources for Fitzroy Crossing;
 - (b) secure State Government grant funds to meet the costs outlined in (5); and
 - (c) secure the necessary State (and Federal) Government services to address the existing issues within Fitzroy Crossing and to have those services remain until community concerns are addressed to meet community expectations;
7. Requires that the President and the CEO actively engage the media in all of its forms and across the widest practical levels, to draw to the attention of Fitzroy Crossing stakeholders that the Council is actively engaging in strategic discussions, taking direct action where it can, and redirecting its

| | | |
|---|--|---|
| <p>Outstanding</p> <p>Action Sheets Report</p> | <p>Division:</p> <p>Committee:</p> <p>Officer:</p> | <p>Date From:</p> <p>Date To:</p> <p>Printed: 14 April 2023 3:12 PM</p> |
|---|--|---|

limited resource capacities to addressing the situation. Also, to highlight the Shire is actively engaging with the WA State Government to directly assist with addressing the issues within Fitzroy Crossing; and

8. Requires that the President and CEO arrange for suitable public consultation to occur in the district, to invite contributions from relevant stakeholders, particularly the local community and government agencies.

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

Against: Nil

CARRIED 6/0

RESOLUTION 150/22

Moved: Cr Paul White
Seconded: Cr Andrew Twaddle

This recommendation was changed and workshopped by Council at the 24 November 2022 Ordinary Council Meeting and is now put for consideration.

That Council:

- 1. Express its appreciation to the Shire’s Fitzroy Crossing staff for endeavouring to maintain a workable service to the Fitzroy Crossing community, notwithstanding the extremely difficult circumstances that presently prevails in that location, and express its empathy to staff and their families for any physical and psychological violence or stress suffered by them as a direct consequence of elevated violence within the Fitzroy Crossing community; Council accepts that it needs to take appropriate actions to protect its employees;**
- 2. The actions of the Chief Executive Officer to immediately close the Fitzroy Crossing Administration & Visitors Centre to the public are to remain in place, until such time that a safe work environment consistent with the expectations of the Work Health and Safety Act 2020 can be provided for the Shire’s staff;**
- 3. Notes that in regard to (2), the Shire’s customer services will be provided by appointment, other arrangement or via remote access where that is available;**

| | | |
|---|--|---|
| <p>Outstanding</p> <p>Action Sheets Report</p> | <p>Division:</p> <p>Committee:</p> <p>Officer:</p> | <p>Date From:</p> <p>Date To:</p> <p>Printed: 14 April 2023 3:12 PM</p> |
|---|--|---|

4. Notes that the WA State Government has a direct responsibility through the WA Police force’s Policing Pillars to maintain a safe environment in Fitzroy Crossing, the Shire considers the situation in Fitzroy Crossing to be akin to an “Emergency Situation” and therefore requires WA Police to more satisfactorily meet those responsibilities, particularly the following key pillars not being maintained to date:
 - (a) Pillar #1 - Enforce the Law; and
 - (b) Pillar #2 - Prevent Crime;
 - (c) Pillar #3 - Manage and Coordinate Emergencies - Coordinate multi-agency approaches to manage emergencies.
 5. Authorises an immediate emergency 2022/23 budget allocation for the purpose of improving security and community/employee safety at the Shire’s Fitzroy Crossing Administration, Library and Visitors Centre Building and its surrounds, and at Shire owned employee homes in Fitzroy Crossing in the immediate term as per the CEO’s delegated authority. Funds to be allocated at the Chief Executive Officer’s discretion so as to maximise safety but in a suitably cost conscious manner, reported monthly to council;
 6. Requires the President and CEO to immediately and actively engage with the WA State Government Agencies to:
 - (a) secure additional Police and other government resources for Fitzroy Crossing;
 - (b) secure State Government grant funds to meet the costs outlined in (5); and
 - (c) secure the necessary State (and Federal) Government services to address the existing issues within Fitzroy Crossing and to have those services remain until community concerns are addressed to meet community expectations;
 7. Requires that the President and the CEO actively engage the media in all of its forms and across the widest practical levels, to draw to the attention of Fitzroy Crossing stakeholders that the Council is actively engaging in strategic discussions, taking direct action where it can, and redirecting its limited resource capacities to addressing the situation. Also, to highlight the Shire is actively engaging with the WA State Government to directly assist with addressing the issues within Fitzroy Crossing; and
 8. Requires that the President and CEO arrange for suitable public consultation to occur in the district, to invite contributions from relevant stakeholders, particularly the local community and government agencies.
- In Favour: Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie
- Against: Nil
- CARRIED 6/0**

| | | |
|--------------------------------------|-------------------------------------|--------------------------------|
| Outstanding | Division: Committee: Officer: | Date From: Date To: |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

14 Apr 2023 - 8:50 AM - Sarah Smith
Continuing to progress

| Meeting | Officer/Director | Section | Subject |
|--|--------------------------------|--|---|
| Council 8/12/2022 | Neate, Wayne Dexter, Amanda | Matters for which the Meeting May Be Closed (Confi | Awarding of Tender 6-2022 Kerbside Collection of Waste and Management of Landfill sites |
| <p>RESOLUTION 163/22</p> <p>Moved: Cr Geoff Davis Seconded: Cr Andrew Twaddle</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Awards the of Tender 6-2022 to Cleanaway Industrial solutions “Alternative proposal” for the Kerbside Collection of waste and Landfill Management subject to the negotiations with the Chief Executive Officer; 2. Notes the legal advice received on the contract as submitted by Civic Legal; 3. Delegate Authority the Chief Executive Officer to; <ol style="list-style-type: none"> (a) Negotiate the best possible position for the Shire relative to the proposed contract and in light of the legal advice received; and (b) Explore with Cleanaway any modifications that might be possible within the proposed “alternative” tender submitted, with the view to locating any cost reductions achievable (even if those reductions result in service level reductions); 4. Instruct the Chief Executive Officer to provide advice to Council no later than the February 2024 Ordinary Council Meeting, inclusive of: <ol style="list-style-type: none"> (a) Any modifications to the service levels outlined in Tender 6-2022 with any significant changes bought before Council as soon as practicable; (b) Any modifications to the proposed contract as submitted by Cleanaway; and (c) Budgeting options to accommodate any added costs beyond the existing 2022/23 contract rate (which would be considered as part of the Councillor workshop program for the 2023/24 budget). <p><u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford and Peter McCumstie.</p> <p><u>Against:</u> Nil</p> | | | |

| | | |
|-----------------------------|-------------------|---------------------------------------|
| Outstanding | Division: | Date From: |
| Action Sheets Report | Committee: | Date To: |
| | Officer: | Printed: 14 April 2023 3:12 PM |

CARRIED 8/0

| Meeting | Officer/Director | Section | Subject |
|---|-------------------------------|---------|--------------------------------|
| Audit Committee 16/02/2023 | Bone, Jamie Dexter, Amanda | Reports | Compliance Audit Return - 2022 |
| THE ITEM WAS NOT FOUND (BOOKMARK: PDF2_ReportName_11038) CHECK THE INTEGRITY OF THE ITEM IN THE MINUTES DOCUMENT | | | |
| DOCUMENT: \\SDWK-APP02\INFOCOUNCIL\DOCUMENTS\COMMITTEES\MINUTES\AC_20230216_MIN_2258_AT.DOCX Resolution not found | | | |

| Meeting | Officer/Director | Section | Subject |
|--|--------------------------------|---|-------------------------------|
| Audit Committee 16/02/2023 | Gloor, Aaron Dexter, Amanda | Matters for which the Meeting May Be Closed (Confi) | Dead Tenements Debt Write-Off |
| COMMITTEE RESOLUTION AC19/23 | | | |
| Moved: Cr Peter McCumstie | | | |
| Seconded: Cr Geoff Haerewa | | | |
| That the Audit Committee Recommends that Council | | | |
| 1. Writes off the balance of rates, charges and penalty interest levied and accrued on dead mining tenements; | | | |
| Assess No | Total Balance | Lot No | |
| A900350 | \$20,548.83 | E80/4066 | |
| A900298 | \$8,110.83 | E04/1771 | |
| A900800 | \$7,423.36 | E04/2177 | |
| A900297 | \$1,994.26 | PEP04/464 | |
| A803630 | \$1,399.58 | M04/202 | |

| | | |
|-----------------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| | Officer: | |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

| | | |
|-------------------|--|---|
| A900431 | \$614.61 | E04/1937 |
| | <u>\$40,091.47</u> | |
| <u>In Favour:</u> | Crs Geoff Haerewa, Keith Bedford, Peter McCumstie and Andrew Twaddle | |
| <u>Against:</u> | Nil | |
| | | CARRIED 4/0 BY ABSOLUTE MAJORITY |

| Meeting | Officer/Director | Section | Subject |
|--|--|--|--|
| Audit Committee 16/02/2023 | Gloor, Aaron Dexter, Amanda | Matters for which the Meeting May Be Closed (Confi | Aboriginal Communities - Rates Write-off and exemption |
| COMMITTEE RESOLUTION AC20/23 | | | |
| Moved: Cr Geoff Haerewa | | | |
| Seconded: Cr Peter McCumstie | | | |
| That the Audit Committee recommend that Council | | | |
| <ol style="list-style-type: none"> 1. Impairs the ESL, legal, Rates & interest charges on A600276, A900616, A600153 & A300605 totalling \$198,524.44 2. Approves the conversion of A600276, A600153 & A300605 to Non-Rateble/Exempt – UV 3. Upholds and re-endorses Councils decision 059/2017 to convert A900616 to Non-Rateble/Exempt – UV | | | |
| <u>In Favour:</u> | Crs Geoff Haerewa, Keith Bedford, Peter McCumstie and Andrew Twaddle | | |
| <u>Against:</u> | Nil | | |
| | | | CARRIED 4/0 BY ABSOLUTE MAJORITY |

| Meeting | Officer/Director | Section | Subject |
|---------|------------------|---------|---------|
|---------|------------------|---------|---------|

| | | |
|--|---|--|
| <p>Outstanding</p> <p>Action Sheets Report</p> | <p>Division:</p> <p>Committee:</p> <p>Officer:</p> | <p>Date From:</p> <p>Date To:</p> <p>Printed: 14 April 2023 3:12 PM</p> |
|--|---|--|

| | | | |
|---|--|--|---|
| <p>Audit Committee 16/02/2023</p> | <p>Gloor, Aaron Dexter, Amanda</p> | <p>Matters for which the Meeting May Be Closed (Confi)</p> | <p>Local Government Act (LGA) Sales - Rates Debt 3+ Years</p> |
| <p>COMMITTEE RESOLUTION AC21/23</p> <p>Moved: Cr Geoff Haerewa Seconded: Cr Keith Bedford</p> <p>That the Audit Committee recommends that Council:</p> <p>1. Approve the commencement of LGA sale proceedings against the following properties; A100000, A100760, A101040, A103320, A103950, A105880, A900275, A108150, A108151, A108152, A108153</p> <p><u>In Favour:</u> Crs Geoff Haerewa, Keith Bedford, Peter McCumstie and Andrew Twaddle</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;">CARRIED 4/0</p> | | | |

| Meeting | Officer/Director | Section | Subject |
|---|--|--|---|
| <p>Audit Committee 16/02/2023</p> | <p>Gloor, Aaron Dexter, Amanda</p> | <p>Matters for which the Meeting May Be Closed (Confi)</p> | <p>Looma Community - Rates Write-off and Refund</p> |
| <p>COMMITTEE RESOLUTION AC22/23</p> <p>Moved: Cr Geoff Haerewa Seconded: Cr Peter McCumstie</p> <p>That the Audit Committee recommend that Council</p> <p>1. Impairs the ESL, Rates & interest charges outstanding on the community of \$18,440.36. 2. Declines the request to refund rates and ESL charges (\$44,683.01) already paid prior to the 12/13 FY.</p> <p><u>In Favour:</u> Crs Geoff Haerewa, Keith Bedford, Peter McCumstie and Andrew Twaddle</p> | | | |

| | | |
|----------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| | Officer: | |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

Against: Nil

CARRIED 4/0 BY ABSOLUTE MAJORITY

| Meeting | Officer/Director | Section | Subject |
|--|----------------------------------|-----------------------------------|---|
| Council 23/02/2023 | Neshoda, Megan Dexter, Amanda | Community and Recreation Services | User Agreement - Garnduwa Amboorny Wirnan Aboriginal Corporation - Fitzroy Crossing undercover courts and canteen |
| RESOLUTION 09/23 | | | |
| Moved: Cr Peter McCumstie | | | |
| Seconded: Cr Keith Bedford | | | |
| That Council | | | |
| <ol style="list-style-type: none"> 1. Authorises the CEO to enter into a User Agreement with Garnduwa Amboorny Wirnan Aboriginal Corporation for the use of the Fitzroy Crossing undercover courts, kiosk and one (1) storage cage for two hours per day, five (5) days per week, noting the standard facility User Agreement is currently under review and may be an amended version of the agreement provided as Attachment 1. 2. Endorses a fee of \$937.50 be charged to Garnduwa Amboorny Wirnan Aboriginal Corporation for the use of the undercover courts, kiosk and one (1) storage cage for a twelve month period. | | | |
| <u>In Favour:</u> Crs Geoff Haerewa, Geoff Davis, Andrew Twaddle, Pat Riley, Keith Bedford and Peter McCumstie | | | |
| <u>Against:</u> Nil | | | |
| CARRIED 6/0 BY ABSOLUTE MAJORITY | | | |

| Meeting | Officer/Director | Section | Subject |
|-------------------------|----------------------------------|-----------------------------------|---|
| Council 23/02/2023 | Neshoda, Megan Dexter, Amanda | Community and Recreation Services | Community Development Grants Assessment |
| RESOLUTION 10/23 | | | |

| | | |
|--|--|---|
| <p>Outstanding</p> <p>Action Sheets Report</p> | <p>Division:</p> <p>Committee:</p> <p>Officer:</p> | <p>Date From:</p> <p>Date To:</p> <p>Printed: 14 April 2023 3:12 PM</p> |
|--|--|---|

Moved: Cr Peter McCumstie
Seconded: Cr Andrew Twaddle

That Council:

1. **APPROVES Derby Media Aboriginal Corporation (6DBY) funding request of \$5,000 (ex GST) for the Larrkardi Session project.**
2. **APPROVES Guruama Yani U Inc. funding request of \$3,682.94 (ex GST) for the Preseason Training project.**
3. **DECLINES Pandanus Park Aboriginal Corporation funding request of \$5,000 (ex GST) for the Prevention project.**

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

Against: Nil

CARRIED 6/0

| Meeting | Officer/Director | Section | Subject |
|--------------------|---------------------------------|--------------------|---|
| Council 30/03/2023 | Hartley, Neil Dexter, Amanda | Executive Services | Derby Port - Head Lease Management by Kimberley Ports Authority |

RESOLUTION 16/23

Moved: Cr Geoff Davis
Seconded: Cr Andrew Twaddle

That Council:

1. **Notes the progress made with the Shire’s compliance requirements of the Derby Port’s Head Lease and Management Agreement and requires the Chief Executive Officer to continue, wherever possible, to make progress on those matters moving forward;**
2. **Notes the relatively modest but continuously improving financial position the Shire has in more recent years managed to achieve for the Derby Port, and advises the Kimberley Ports Authority that in those instances where funds limit the ability of the Shire to make progress, that these will be considered as part of the adoption of the Derby Port Masterplan (anticipated by June 2023) and the Council’s 2023/24 budget.**

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

Against: Nil

CARRIED 5/0

| | | |
|--------------------------------------|-------------------------------------|--------------------------------|
| Outstanding | Division: Committee: Officer: | Date From: Date To: |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

| |
|--|
| |
|--|

| Meeting | Officer/Director | Section | Subject |
|--|---------------------------------|--------------------|---|
| Council 30/03/2023 | Hartley, Neil Dexter, Amanda | Executive Services | Fitzroy Crossing Airport Fees - Ex Tropical Cyclone Ellie |
| <p>RESOLUTION 17/23</p> <p>Moved: Cr Andrew Twaddle Seconded: Cr Geoff Davis</p> <p>That Council by Absolute Majority:</p> <ol style="list-style-type: none"> 1. Authorises a waiver/refund of airport fees (aircraft landing and aircraft parking) at its Fitzroy Crossing and Derby Airports for the months of January and February 2023, for private and commercial aircraft, conditional on those aircraft being used to directly assisting with the response/recovery efforts of Ex Tropical Cyclone Ellie, and that the use of those aircraft were provided within the district on a “free of all charges” basis; 2. Notes that whilst only two aircraft owners have indicated a possibility of seeking a fee refund thus far, there is no restriction on applicant or aircraft numbers, but Council does require that the Chief Executive Officer manage the waiver/refund authority outlined in (1) through a process which can suitably authenticate aircraft that meet the conditions of a waiver/refund, and that applications for refunds/rebates are received by the Shire before 30 April 2023 so they can be processed within the 2022/23 financial year; and 3. Requires that the details of the refunds/wavers (as required by regulation 42 of the Local Government (Finance Management) Regulations) be suitably included in the Shire’s 2022/23 annual financial report. <p><u>In Favour:</u> Crs Geoff Haerewa, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;">CARRIED 5/0 BY ABSOLUTE MAJORITY</p> | | | |

| Meeting | Officer/Director | Section | Subject |
|--------------------|------------------|--------------------|--|
| Council 30/03/2023 | Hartley, Neil | Executive Services | ELECTED MEMBER ELECTION FOR SHIRE OF DERBY/WEST KIMBERLEY - APPOINTMENT OF ELECTORAL COMMISSIONER AS RETURNING OFFICER |

| | | |
|--------------------------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| | Officer: | |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

Dexter, Amanda

RESOLUTION 18/23

Moved: Cr Andrew Twaddle
Seconded: Cr Geoff Davis

That Council by ABSOLUTE MAJORITY:

1. Declare in accordance with Section 4.20 of the Local Government Act 1995, the WA Electoral Commissioner to be responsible for the conduct of the 2023 Shire of Derby/West Kimberley ordinary election, together with any other elections or polls which may also be required;
2. Confirm, consistent with Section 4.61 of the Local Government Act 1995, that the method of conducting the election continue to be by *in-person voting*, and include the requirement for the Electoral Commissioner to undertake on-site early voting at the district’s remote communities, where that is reasonable to do so; and
3. Requires the CEO to include for Council’s future consideration, a \$29,000 (\$26,000 + ≈10%) allocation in the Shire’s draft 2023/24 budget for Electoral Commission costs to undertake the Council’s 2023 election, plus a suitable allocation to accommodate other normally budgeted elections costs.

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

Against: Nil

CARRIED 5/0 BY ABSOLUTE MAJORITY

| Meeting | Officer/Director | Section | Subject |
|--------------------|---------------------------------|--------------------|---|
| Council 30/03/2023 | Hartley, Neil Dexter, Amanda | Executive Services | DERBY PORT - LEASING OF JETTY AREAS 2 AND 3 TO MPA FISH FARMS PTY LTD |

RESOLUTION 19/23

Moved: Cr Geoff Davis
Seconded: Cr Pat Riley

That Council:

| | | |
|--------------------------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| | Officer: | |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

1. Notes that no submissions were received in response to the recent local public notice of Council’s intention to lease Areas 2 and 3 of the Derby Jetty Goods Shed at the Derby Port, to MPA Fish Farms Pty Ltd;
 2. Notes the new ownership arrangements of MPA Fish Farms Pty Ltd and endorses the CEO’s and President’s recent actions in regard to the current lease’s assignment. Also, notes that a formal Deed of Assignment will be executed between the Shire and MPA Fish Farms Pty Ltd for the remainder of the current lease (expiring 30 June 2023);
 3. Requires the CEO to negotiate a new Lease with MPA Fish Farms Pty Ltd, to commence on 1 July 2023, and for it to be generally consistent with Council’s resolution of 24 November 2022; and
 4. Notes that the lease will be executed and the common seal affixed in accordance with Delegation 1.1.33 (Applying Common Seal).
- In Favour: Crs Geoff Haerewa, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie
- Against: Nil
- CARRIED 5/0**

| Meeting | Officer/Director | Section | Subject |
|---|---------------------------------|--------------------|---|
| Council 30/03/2023 | Hartley, Neil Dexter, Amanda | Corporate Services | CONDUCTING ELECTRONIC COUNCIL AND COMMITTEE MEETINGS, AND ATTENDANCE BY ELECTRONIC MEANS POLICY |
| RESOLUTION 21/23 | | | |
| Moved: Cr Geoff Davis | | | |
| Seconded: Cr Pat Riley | | | |
| That Council: | | | |
| <ol style="list-style-type: none"> 1. Adopt the attached policy titled “(C11) Conducting Electronic Council and Committee Meetings, and Attendance by Electronic Means”; 2. Designate future 2023 Council and Committee meetings as electronic on an “as needed” basis by specific Council resolution; and 3. Consider at the time of setting the 2024 Council/Committee Meeting Schedule, whether to allocate any of those meetings (up to the 50% cap) as “electronic meetings”. | | | |

| | | |
|----------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| Action Sheets Report | Committee: | Date To: |
| | Officer: | Printed: 14 April 2023 3:12 PM |

| | | |
|-------------------|---|--------------------|
| <u>In Favour:</u> | Crs Geoff Haerewa, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie | CARRIED 5/0 |
| <u>Against:</u> | Nil | |

| Meeting | Officer/Director | Section | Subject |
|---|---|--------------------|--|
| Council 30/03/2023 | Delvin, Ron Neate, Wayne | Technical Services | Award of Tender T8-2022 for the reconstruction of Alfonsas Street, Derby |
| RESOLUTION 22/23 | | | |
| Moved: Cr Andrew Twaddle | | | |
| Seconded: Cr Geoff Davis | | | |
| That Council; | | | |
| <ol style="list-style-type: none"> 1. Award Tender T8-2022 Alfonsas Street, Derby Reconstruction and Drainage improvements to Buckley’s Earthmoving and Paving (BEP); and 2. Reallocate \$150,000 from Road Maintenance – Gravel outside BUA 121202130 to allow the work to be completed. | | | |
| <u>In Favour:</u> | Crs Geoff Haerewa, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie | | CARRIED 5/0 |
| <u>Against:</u> | Nil | | |

| Meeting | Officer/Director | Section | Subject |
|------------------------------------|-----------------------------|--------------------|-------------------------------------|
| Council 30/03/2023 | Ross, Steve Neate, Wayne | Technical Services | Proposed Purchase of Light Vehicles |
| RESOLUTION 23/23 | | | |
| Moved: Cr Geoff Davis | | | |
| Seconded: Cr Andrew Twaddle | | | |

| | | |
|--|---|--|
| <p>Outstanding</p> <p>Action Sheets Report</p> | <p>Division:</p> <p>Committee:</p> <p>Officer:</p> | <p>Date From:</p> <p>Date To:</p> <p>Printed: 14 April 2023 3:12 PM</p> |
|--|---|--|

That Council;

1. Approves an amendment to the 2022/23 budget with an increase of \$225,000 for the replacement of light vehicles;
2. Agrees to include \$290,000 in the 2023/24 budget for the replacement of light vehicles; and
3. Instructs the Chief Executive Officer to immediately order the replacement of vehicles due in 2023/24, and for those vehicle due for replacement in 2024/25, to order those in July/August 2023 as per the attached "Proposed Plant Replacement".

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

Against: Nil

CARRIED 5/0 ABSOLUTE MAJORITY

14 Apr 2023 - 12:08 PM - Steve Ross
 Revised Target Date changed by: Ross, Steve From: 13 Apr 2023 To: 31 Jul 2023
 Reason: Item 1 completed.

14 Apr 2023 - 12:08 PM - Steve Ross
 Revised Target Date changed by: Ross, Steve From: 31 Jul 2023 To: 31 Jul 2023
 Reason: Item 1 complete.

14 Apr 2023 - 12:11 PM - Steve Ross
 Revised Target Date changed by: Ross, Steve From: 31 Jul 2023 To: 31 Jul 2023
 Reason: Item 2. Quotation issued for the vehicles for the 23/24 year closes on Vendor Panel 19/4/23 with orders being completed by the end of the month

14 Apr 2023 - 12:12 PM - Steve Ross
 Revised Target Date changed by: Ross, Steve From: 31 Jul 2023 To: 31 Jul 2023
 Reason: Item 3 Quotation will be issued on Vendor Panel early July, and expect all purchases of vehicles be complete by the end of July

| Meeting | Officer/Director | Section | Subject |
|--|-----------------------------|--------------------|--|
| Council 30/03/2023 | Delvin, Ron Neate, Wayne | Technical Services | Award of Tender T9-2022 for Camballin Road reshaping and Re-sheeting |
| RESOLUTION 24/23 | | | |
| Moved: Cr Andrew Twaddle | | | |
| Seconded: Cr Pat Riley | | | |
| That Council: | | | |
| 1. Award Tender T9-2022 Camballin Road Reshape and Re-sheet works to Buckley's Earthmoving and Paving (BEP); and | | | |

| | | |
|--------------------------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| | Officer: | |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

2. Authorise the CEO to negotiate a reduced scope of work with BEP in order to keep the cost of the project within the available budget amount.

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

Against: Nil

CARRIED 5/0

| Meeting | Officer/Director | Section | Subject |
|---|-----------------------------|--------------------|---|
| Council 30/03/2023 | Delvin, Ron Neate, Wayne | Technical Services | Award of Tender T10-2022 for Fairfield Leopold Road Reshaping and Re-Sheeting |
| RESOLUTION 25/23 | | | |
| Moved: Cr Andrew Twaddle | | | |
| Seconded: Cr Pat Riley | | | |
| That Council; | | | |
| <ol style="list-style-type: none"> Award Tender T10-2021 Fairfield –Leopold Road Reshape and Re-sheet works to Buckley’s Earthmoving and Paving (BEP); and Authorise the CEO to negotiate a reduced scope of work with BEP in order to keep the cost of the project within the available budget amount. | | | |
| <u>In Favour:</u> Crs Geoff Haerewa, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie | | | |
| <u>Against:</u> Nil | | | |
| CARRIED 5/0 | | | |

| Meeting | Officer/Director | Section | Subject |
|---------------------------------|-----------------------------|--------------------|---|
| Council 30/03/2023 | Delvin, Ron Neate, Wayne | Technical Services | Award of Tender T11-2022 for the Calwynyardah-Noonkanbah Road Reshaping and Re-sheeting |
| RESOLUTION 26/23 | | | |
| Moved: Cr Andrew Twaddle | | | |

| | | |
|--------------------------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| | Officer: | |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

Seconded: Cr Geoff Davis

That Council;

- Award Tender T11-2022 Calwynyardah-Noonkanbah Road Reshape and Re-sheet works to Buckley’s Earthmoving and Paving (BEP); and**
- Authorise the CEO to negotiate a reduced scope of work with BEP in order to keep the cost of the project within the available budget amount.**

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

Against: Nil

CARRIED 5/0

| Meeting | Officer/Director | Section | Subject |
|--------------------|--------------------------------|----------------------|--|
| Council 30/03/2023 | Neate, Wayne Dexter, Amanda | Development Services | Final Adoption of the 2022 Local Emergency Management Arrangements |

RESOLUTION 27/23

Moved: Cr Pat Riley

Seconded: Cr Andrew Twaddle

That Council:

- Adopt the Local Emergency Management Arrangements (LEMA), in accordance with the requirement of the *Emergency Management Act 2005* as it has now been approved by the Local Emergency Management Committee following minor amendments; and**
- Request the Chief Executive Officer to forward a copy of the LEMA to the State Emergency Management Committee.**

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

Against: Nil

CARRIED 5/0

| | | |
|--------------------------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| | Officer: | |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

| Meeting | Officer/Director | Section | Subject |
|---|--------------------------------|----------------------|--|
| Council 30/03/2023 | Neate, Wayne Dexter, Amanda | Development Services | Final Adoption of the 2022 Local Recovery Plan |
| RESOLUTION 28/23 | | | |
| Moved: Cr Andrew Twaddle | | | |
| Seconded: Cr Pat Riley | | | |
| That Council: | | | |
| <ol style="list-style-type: none"> 1. Adopt the Local Recovery Plan (LRP), in accordance with the requirement of the Emergency Management Act 2005 as it has now been approved by the Local Emergency Management Committee following minor amendments. 2. Request the Chief Executive Officer to forward a copy of the LRP to the State Emergency Management Committee. | | | |
| <u>In Favour:</u> Crs Geoff Haerewa, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie | | | |
| <u>Against:</u> Nil | | | |
| | | | CARRIED 5/0 |

| Meeting | Officer/Director | Section | Subject |
|---|--------------------------------|----------------------------------|--|
| Council 30/03/2023 | Neate, Wayne Dexter, Amanda | New Business Of An Urgent Nature | Additional Requirements to Parking Local Law |
| RESOLUTION 30/23 | | | |
| Moved: Cr Andrew Twaddle | | | |
| Seconded: Cr Pat Riley | | | |
| That Council; | | | |
| <ol style="list-style-type: none"> 1. Provide a copy of the Australian Standard 1742: Manual of Uniform Traffic Control Devices: as 11-1989: Parking Control available to view, free of charge, at the front counter of Derby Administration Office, Loch Street, Derby and on the Shire website; and | | | |

| | | |
|----------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| Action Sheets Report | Committee: | Date To: |
| | Officer: | Printed: 14 April 2023 3:12 PM |

2. Authorise the Shire President, to provide a copy of the Council Resolution to the Joint Standing Committee on Delegated Legislation advising of the action taken under dot point one.

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

Against: Nil

CARRIED 5/0 BY ABSOLUTE MAJORITY

| Meeting | Officer/Director | Section | Subject |
|---|---------------------------------|---------|---|
| Audit Committee 23/03/2023 | Hartley, Neil Dexter, Amanda | Reports | Ex Tropical Cyclone Ellie Impacts - Modifications of a Temporary Nature to Purchasing Policy and CEO Delegation |
| COMMITTEE RESOLUTION AC27/23 | | | |
| Moved: Cr Geoff Haerewa | | | |
| Seconded: Cr Peter McCumstie | | | |
| That the Audit Committee recommends that Council authorise, by Absolute Majority, as proposed in the Background of this report, changes of a temporary nature to: | | | |
| <ol style="list-style-type: none"> 1. Shire Policy AF1 (<i>Procurement of Goods and Services</i>) and 2. Delegation 1.1.18 (<i>Tenders for Goods And Services – Accepting and Rejecting Tenders; Varying Contracts; Exercising Contract Extension Options</i>), | | | |
| in order to accommodate expedient purchasing requirements in response to the impacts of Ex Tropical Cyclone Ellie. <u>In Favour:</u> Crs Geoff Haerewa, Peter McCumstie, Pat Riley and Andrew Twaddle | | | |
| <u>Against:</u> Nil | | | |
| CARRIED 4/0 BY ABSOLUTE MAJORITY | | | |

| Meeting | Officer/Director | Section | Subject |
|----------------------------|------------------|---------|---|
| Audit Committee 23/03/2023 | Hartley, Neil | Reports | Audit Committee - Modifications to Role, Membership, Title and Meeting Cycle. |

| | | |
|----------------------|-------------------------------------|--------------------------------|
| Outstanding | Division: Committee: Officer: | Date From: Date To: |
| Action Sheets Report | | Printed: 14 April 2023 3:12 PM |

Dexter, Amanda

COMMITTEE RESOLUTION AC28/23

Moved: Cr Geoff Haerewa
Seconded: Cr Peter McCumstie

That Audit Committee recommends that Council by Absolute Majority:

1. endorse the Audit & Risk Committee’s Terms of Reference (as provided in the attachment); and
2. requires that the Terms of Reference be reviewed as part of the appointment process for the new Audit & Risk Committee (which will occur at a October or November 2023 Council Meeting, following the October 2023 Council Elections).

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

CARRIED 4/0 BY ABSOLUTE MAJORITY

| Meeting | Officer/Director | Section | Subject |
|----------------------------|------------------------------------|---------|---|
| Audit Committee 23/03/2023 | Krouzecky, Susan Dexter, Amanda | Reports | STATEMENT OF FINANCIAL ACTIVITY - FEBRUARY 2023 |

COMMITTEE RESOLUTION AC30/23

Moved: Cr Geoff Haerewa
Seconded: Cr Peter McCumstie

That the Audit Committee recommends that Council:

1. RECEIVES the Monthly Financial Management Report incorporating the Statement of Financial Activity for the period ending 28th February 2023.
In Favour: Crs Geoff Haerewa, Peter McCumstie, Pat Riley and Andrew Twaddle

Against: Nil

CARRIED 4/0

| | | |
|----------------------|------------|--------------------------------|
| Outstanding | Division: | Date From: |
| | Committee: | Date To: |
| Action Sheets Report | Officer: | Printed: 14 April 2023 3:12 PM |

| |
|--|
| |
|--|

| Meeting | Officer/Director | Section | Subject |
|--|------------------------------------|---------|--------------------------------------|
| Audit Committee 23/03/2023 | Krouzecky, Susan Dexter, Amanda | Reports | ACCOUNTS FOR PAYMENT - FEBRUARY 2023 |
| COMMITTEE RESOLUTION AC31/23 | | | |
| Moved: Cr Geoff Haerewa | | | |
| Seconded: Cr Peter McCumstie | | | |
| That the Audit Committee recommends that Council: | | | |
| <ol style="list-style-type: none"> Notes the List of Accounts for February 2023 paid under Delegated Authority in accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996 attached to this report, totalling \$2,720,426.58 | | | |
| <u>In Favour:</u> Crs Geoff Haerewa, Peter McCumstie, Pat Riley and Andrew Twaddle | | | |
| <u>Against:</u> Nil | | | |
| | | | CARRIED 4/0 |

8 NEW BUSINESS OF AN URGENT NATURE

- Nil.

9 NEW AND EMERGING ITEMS FOR DISCUSSION

- Nil.

10 MATTERS FOR WHICH THE MEETING MAY BE CLOSED (CONFIDENTIAL MATTERS)**COMMITTEE RESOLUTION AC43/23****Moved: Cr Geoff Haerewa****Seconded: Cr Keith Bedford**

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

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

Against: Nil

CARRIED 3/0**10.1 RATES OUTSTANDING MARCH 2023**

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 AC44/23**Moved: Cr Geoff Haerewa****Seconded: Cr Keith Bedford****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 March 2023.**

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

Against: Nil

CARRIED 3/0

Mark Chadwick entered the meeting at 4:56pm.

10.2 SUNDRY DEBTORS MARCH 2023

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 AC45/23

Moved: Cr Peter McCumstie

Seconded: Cr Keith Bedford

That the Audit Committee recommends that Council:

- 1. RECEIVES the information contained in the report detailing Sundry Debtors as at 31 March 2023.**

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

Against: Nil

CARRIED 3/0 BY ABSOLUTE MAJORITY

COMMITTEE RESOLUTION AC46/23

Moved: Cr Geoff Haerewa

Seconded: Cr Keith Bedford

That Council moves out of Closed Council into Open Council.

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

Against: Nil

CARRIED 3/0

11 DATE OF NEXT MEETING

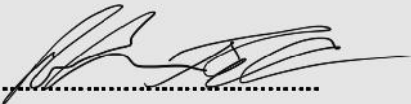
The next meeting of Audit Committee will be held Thursday, 18 May 2023 in the Council Chambers, Clarendon Street, Derby.

12 CLOSURE OF MEETING

The Presiding Member closed the meeting at 4:57pm.

These minutes were confirmed at a meeting on

18 May 2023
.....

Signed: 
.....

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

Date: 18 May 2023
.....