



**Shire of Derby /
West Kimberley**

AGENDA

Audit Committee Meeting Thursday, 20 April 2023

I hereby give notice that a Audit Committee Meeting will be held on:

Date: Thursday, 20 April 2023

Time: 4:00pm

**Location: Council Chambers
Clarendon Street
Derby**

Amanda Dexter

Chief Executive Officer



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1 DECLARATION OF OPENING, ANNOUNCEMENT OF VISITORS**2 ATTENDANCE VIA TELEPHONE/INSTANTANEOUS COMMUNICATIONS**

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.

3 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**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**4.2 Declaration of Proximity Interests****4.3 Declaration of Impartiality Interests****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**RECOMMENDATION**

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

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 exceed 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 exceed 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. **Auditor's Closing Report - 30 June 2022**  

RECOMMENDATION

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.**

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

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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
	<u>(5,115,136)</u>	<u>(2,846,208)</u>	<u>(2,426,840)</u>
Net cash provided by (used in) investing activities			
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	24(a) (368,840)	(368,840)	(373,274)
	<u>(368,840)</u>	<u>(368,840)</u>	<u>(373,274)</u>
Net cash provided by (used in) financing activities			
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
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**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

	2022 \$	2021 \$
Current		
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 AI 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
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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
	\$	\$
Sundry creditors	3,612,589	1,473,262
Prepaid rates	164,192	902,464
Accrued payroll liabilities	159,733	115,699
Other payables	265,482	564,083
Accrued expenses	2,820,338	594,258
Accrued interest on borrowings	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

	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>
Reconciliation of changes in contract liabilities		
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>
Reconciliation of changes in capital grant/contribution liabilities		
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>
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	2,487,091	773,724

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.

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
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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
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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
	\$	\$
	364,110	306,559
	327,404	271,708
	691,514	578,267
	59,355	159,406
	59,355	159,406
	750,869	737,673

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
	\$	\$
	454,576	578,267
	296,293	159,406
	750,869	737,673

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
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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
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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
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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 NIL

**SHIRE OF DERBY/WEST KIMBERLEY
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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
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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
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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
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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
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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
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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
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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
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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	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
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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	New Loans	Principal	Principal at
			1 July 2020	During 2020-21	Repayments During 2020-21	June 2021	During 2021-22	Repayments During 2021-22	30 June 2022	1 July 2021	During 2021-22	Repayments During 2021-22	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
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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



SHIRE OF DERBY / WEST KIMBERLEY

AUDITOR'S CLOSING REPORT

Year ended 30 June 2022

THE POWER OF BEING UNDERSTOOD
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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




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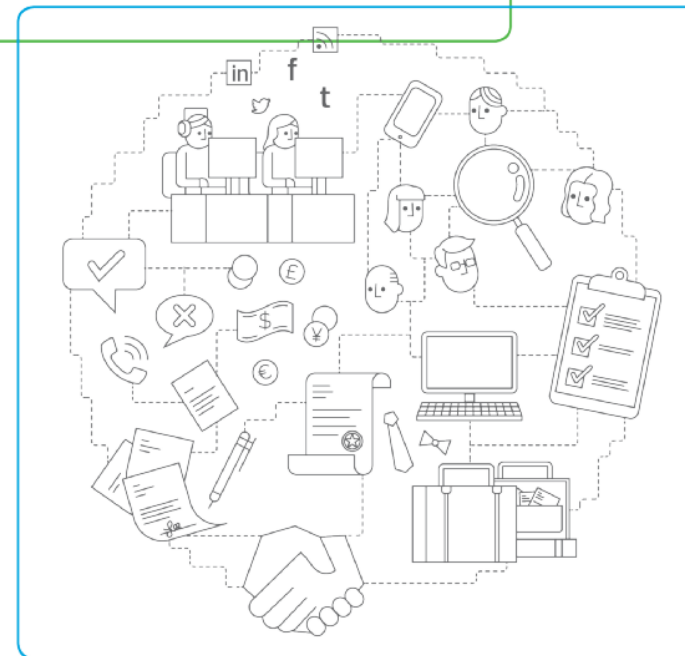
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7.2 ACCOUNTS FOR PAYMENT - MARCH 2023**File Number:** 5110 - Accounts Payable**Author:** Lavenia Ratabua, Senior Finance Officer**Responsible Officer:** Tamara Clarkson, Acting Director of Corporate Services**Authority/Discretion:** Information**SUMMARY**

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
Legal & Compliance: 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	Rare	Minor	Low	Expenditure to only be incurred in accordance with budget parameters, which have been structured on financial viability and sustainability principles.

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

Internal consultation within the Corporate Services Department.

COMMENT

All municipal fund expenditure included in the list of payments is incurred in accordance with the 2022-23 Annual Budget as adopted by Council at its meeting held 28 July 2022 (Resolution 94/22) and subsequently revised or has been authorised in advance by the President or by resolution of Council as applicable.

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

**REPORT TO COUNCIL
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**  

RECOMMENDATION

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.**

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	BOOKEASY PTY LTD	\$438.90
INV 22395	06/02/2023	BOOKINGS MONTHLY FEE - JANUARY 2023	\$438.90
EFT55620	30/03/2023	BOOKEASY 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 & GASSED 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, CABBALLIN 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*3PYTSD9MNM5C 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

7.2 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**  

RECOMMENDATION

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.**

**Moore Australia**

Level 15, Exchange Tower,
2 The Esplanade, Perth, WA 6000
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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

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**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**

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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".

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

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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

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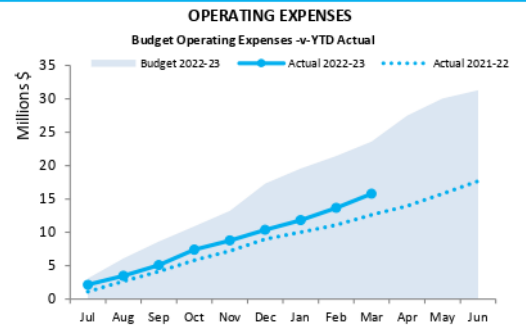
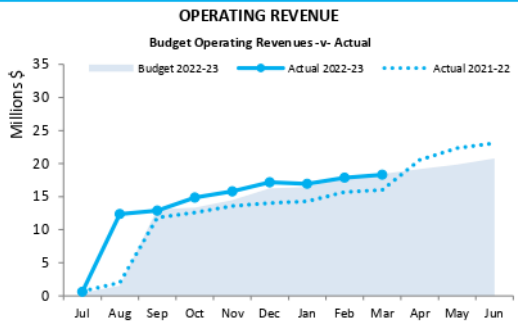
Please refer to the compilation report

SHIRE OF DERBY-WEST KIMBERLEY | 1

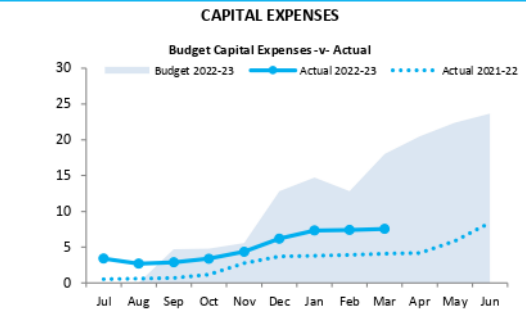
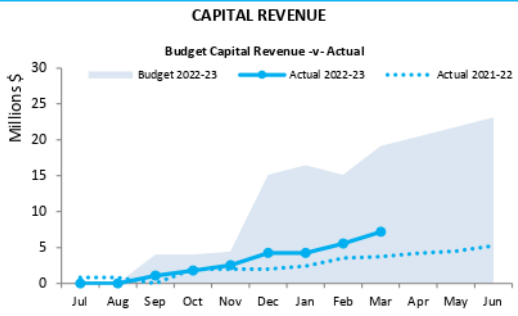
**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2023**

SUMMARY INFORMATION - GRAPHS

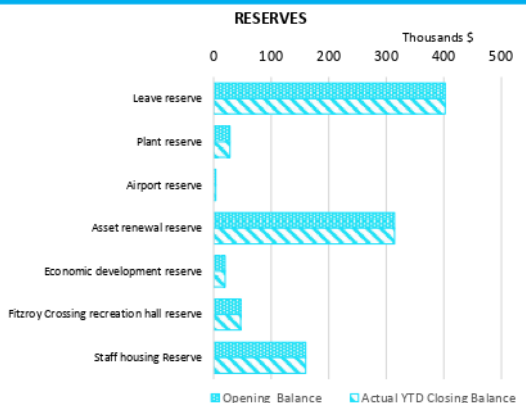
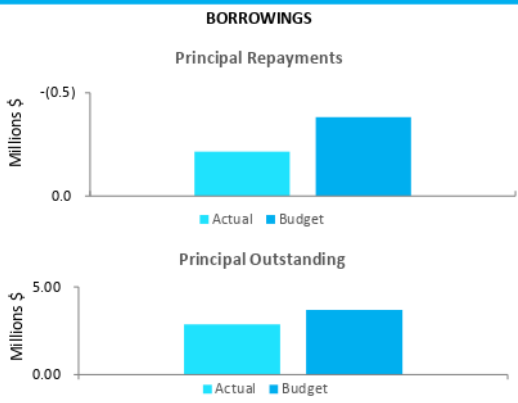
OPERATING ACTIVITIES



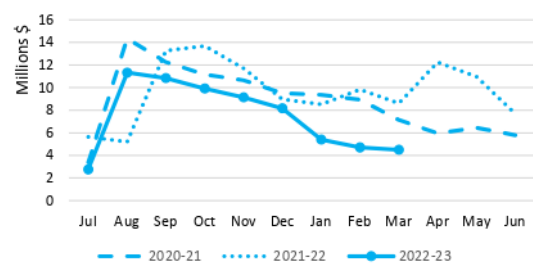
INVESTING ACTIVITIES



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			

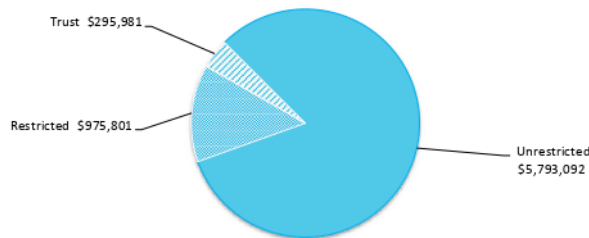
KEY INFORMATION

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.

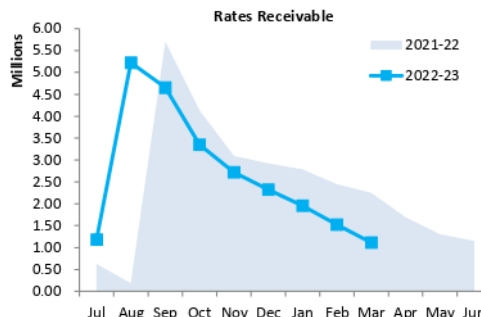


Please refer to the compilation report

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

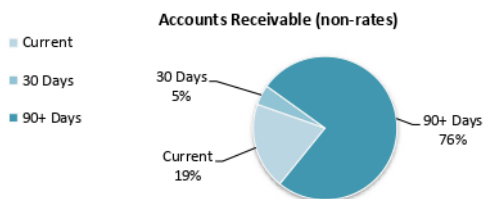
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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**

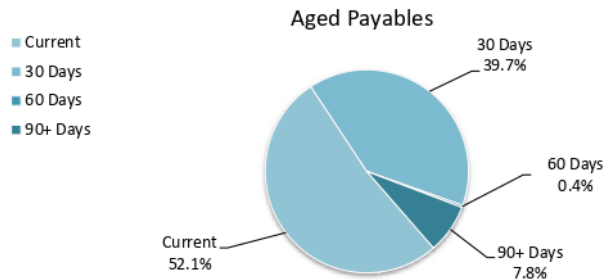
**OPERATING ACTIVITIES
NOTE 5
PAYABLES**

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

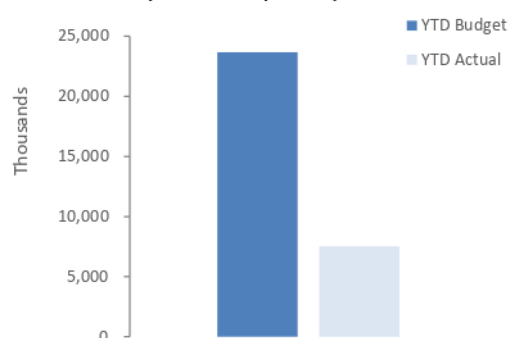
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

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.

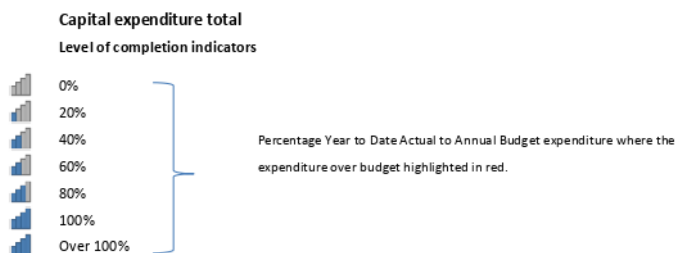
Payments for Capital Acquisitions



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

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

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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 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2023	Current Liability 31 Mar 2023	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
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

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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 Running Balance
				Available Cash	Available Cash	
				\$	\$	\$
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

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**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

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

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 effectively, 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  

RECOMMENDATION

That the Audit Committee:

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



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 | 30 Loch Street
 ✉ sdwk@sdwk.wa.gov.au | PO Box 94, Derby WA 6728

Fitzroy Crossing
 ☎ (08) 9191 5355 | Flynn Drive
 ✉ sdwk@sdwk.wa.gov.au | 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**  

RECOMMENDATION

That the Audit Committee:

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

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: Committee: Officer:	Date From: Date To:
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>			

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

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>
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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:
Action Sheets Report	Committee:	Date To:
	Officer:	Printed: 14 April 2023 3:12 PM

Against: Nil

CARRIED 3/0 BY ABSOLUTE MAJORITY

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

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

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

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

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

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

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

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

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>
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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			
<i>17 Nov 2022 - 12:12 PM - Neil Hartley</i>			

<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>
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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:	
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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>
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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
RESOLUTION 153/22			
Moved: Cr Andrew Twaddle			
Seconded: Cr Peter McCumstie			
That Council In accordance with section 3.12(4) of the Local Government Act 1995, make the Parking Local Law 2022:			
<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 			

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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
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<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>
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<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>			

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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>
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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>
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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:
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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 (Confidential)	Awarding of Tender 6-2022 Kerbside Collection of Waste and Management of Landfill sites
RESOLUTION 163/22			
Moved: Cr Geoff Davis			
Seconded: Cr Andrew Twaddle			
That Council:			
<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). 			
<u>In Favour:</u> Crs Geoff Haerewa, Paul White, Geoff Davis, Andrew Twaddle, Rowena Mouda, Pat Riley, Keith Bedford and Peter McCumstie.			
<u>Against:</u> Nil			

Outstanding	Division: Committee: Officer:	Date From: Date To:
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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.DOCK 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	

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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 (Conf)	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-Rateable/Exempt – UV 3. Upholds and re-endorses Councils decision 059/2017 to convert A900616 to Non-Rateable/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
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<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>
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<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>			

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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			

Outstanding	Division:	Date From:
	Committee:	Date To:
	Officer:	
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Moved: Cr Peter McCumstie
Seconded: Cr Andrew Twaddle

That Council:

- APPROVES Derby Media Aboriginal Corporation (6DBY) funding request of \$5,000 (ex GST) for the Larrkardi Session project.**
- APPROVES Guruama Yani U Inc. funding request of \$3,682.94 (ex GST) for the Preseason Training project.**
- 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:			
<ol style="list-style-type: none"> 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; 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. 			
<u>In Favour:</u> Crs Geoff Haerewa, Geoff Davis, Andrew Twaddle, Pat Riley and Peter McCumstie			
<u>Against:</u> Nil			
CARRIED 5/0			

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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

<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>
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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:

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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”. 			

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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 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			
<u>Against:</u> Nil			
CARRIED 5/0			

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			

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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			

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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			

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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

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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 			

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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.

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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

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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

9 NEW AND EMERGING ITEMS FOR DISCUSSION

10 MATTERS FOR WHICH THE MEETING MAY BE CLOSED (CONFIDENTIAL MATTERS)**RECOMMENDATION**

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:

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.

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.

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