



**Shire of Derby /
West Kimberley**

CONFIRMED MINUTES

Ordinary Council Meeting Friday, 15 December 2023

Date: Friday, 15 December 2023

Time: 5:30pm

**Location: Council Chambers
Clarendon Street
Derby**



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**MINUTES OF SHIRE OF DERBY / WEST KIMBERLEY
ORDINARY COUNCIL MEETING
HELD AT THE COUNCIL CHAMBERS, CLARENDON STREET, DERBY
ON FRIDAY, 15 DECEMBER 2023 AT 5:30PM**

PRESENT: Mr Peter McCumstie (President), Cr Geoff Haerewa (Deputy President), Cr Brett Angwin, Cr Paul Bickerton, Cr Geoff Davis, Cr Brian Ellison, Cr Wayne Foley, Cr Kerrissa O'Meara, Cr Andrew Twaddle.

IN ATTENDANCE: Amanda Dexter (Chief Executive Officer), Tamara Clarkson (Deputy Chief Executive Officer), Wayne Neate (Director, Technical and Development Services), Neil Hartley (Director, Strategic Business – via MS Teams), Sarah Smith (Executive Services Coordinator), Noelene Bain (Executive Services Project Officer), Elizabeth Mason (Executive Services Project Manager), Paul Nuttall (Consultant), Kylie Hartley (Media Officer – via MS Teams) and Steven Tweddie (Consultant – via MS Teams).

VISITORS: Nil

GALLERY: Terri Buckley and Peter Jackson.

APOLOGIES: Nil

APPROVED LEAVE OF ABSENCE: Nil

ABSENT: Nil

1 DECLARATION OF OPENING, ANNOUNCEMENTS OF VISITORS

The meeting was opened at 5:34pm by Mr Peter McCumstie – President.

2 ACKNOWLEDGEMENT OF COUNTRY

In the spirit of reconciliation, the Shire of Derby/West Kimberley acknowledges the traditional custodians of country throughout the Shire and their connection to land, sea and community.

The Shire of Derby/West Kimberley would also like to pay respect to the past, present and future traditional custodians and Elders of this nation and the continuation of cultural, spiritual and educational practices of Aboriginal and Torres Strait Islander peoples.

3 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.

- Nil.

4 DISCLOSURE OF INTERESTS**4.1 Declaration of Financial Interests**

- Nil.

4.2 Declaration of Proximity Interests

- Nil.

4.3 Declaration of Impartiality Interests

- Nil.

5 APPLICATIONS FOR LEAVE OF ABSENCE

- Nil.

6 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

- Nil.

7 PUBLIC TIME**7.1 Public Question Time**

- Nil.

7.2 Public Statements

- **Peter Jackson – Buckley’s Earthworks and Paving**

Thank you to the Shire for the ongoing support and all the projects that we completed in collaboration. It was a big year that ended well and we look forward to working together next year.

Special thanks to Wayne Neate (Director of Technical and Development Services) for his assistance with the Flood Damage Works and Projects.

8 PETITIONS, DEPUTATIONS, PRESENTATIONS AND SUBMISSIONS

- Nil.

9 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

- Nil.

10 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

RESOLUTION 143/23

Moved: Cr Geoff Haerewa

Seconded: Cr Geoff Davis

That the Minutes of the Ordinary Meeting of the Shire of Derby/West Kimberley held at the Karrayilli Adult Education Centre in Fitzroy Crossing, on 30 November 2023 be CONFIRMED.

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0

11 RECOMMENDATIONS AND REPORTS OF COMMITTEES**11.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 23 NOVEMBER 2023****File Number: 4110****Author: Sarah Smith, Executive Services Coordinator****Responsible Officer: Amanda Dexter, Chief Executive Officer****Authority/Discretion: Information****SUMMARY**

For Council to receive the minutes of the Audit Committee Meeting held on 23 November 2023.

ATTACHMENTS**1. Minutes of the Audit Committee Meeting held on 23 November 2023****RESOLUTION 144/23****Moved: Cr Geoff Davis****Seconded: Cr Kerrissa O'Meara****That Council:**

- 1. Receive the Minutes of the Audit Committee Meeting held on 23 November 2023 and the recommendations therein be adopted.**

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0**COMMITTEE RESOLUTION AC93/23****Moved: Cr Geoff Haerewa****Seconded: Cr Brett Angwin****That the Audit Committee recommends that Council:**

- 1. Receives the Monthly Financial Management Report incorporating the Statement of Financial Activity for the period ending 31 October 2023.**

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

Against: Nil

CARRIED 4/0

COMMITTEE RESOLUTION AC94/23**Moved: Cr Peter McCumstie****Seconded: Cr Brett Angwin****That the Audit Committee recommends that Council:****Receive the information contained in the report detailing outstanding rates and sundry debtors as at 31 October 2023.****In Favour: Crs Geoff Haerewa, Peter McCumstie, Andrew Twaddle and Brett Angwin****Against: Nil****CARRIED 4/0****COMMITTEE RESOLUTION AC95/23****Moved: Cr Geoff Haerewa****Seconded: Cr Brett Angwin****That the Audit Committee recommends that Council:**

- 1. Notes the List of Accounts for October 2023 paid under Delegated Authority in accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996 attached to this report, totalling \$5,121,826.36.**

In Favour: Crs Geoff Haerewa, Peter McCumstie, Andrew Twaddle and Brett Angwin**Against: Nil****CARRIED 4/0**

11.2 MINUTES OF THE AUDIT & RISK COMMITTEE MEETING HELD ON 13 DECEMBER 2023**File Number: 4110****Author: Sarah Smith, Executive Services Coordinator****Responsible Officer: Amanda Dexter, Chief Executive Officer****Authority/Discretion: Administrative****SUMMARY**

For Council to receive the minutes of the Audit & Risk Committee Meeting held on 13 December 2023.

ATTACHMENTS**1. Minutes of the Audit & Risk Committee Meeting held on 13 December 2023****RESOLUTION 145/23****Moved: Cr Andrew Twaddle****Seconded: Cr Paul Bickerton****That Council:**

- 1. Receives the Minutes of the Audit & Risk Committee Meeting held on 13 December 2023 and the recommendations therein be adopted.**

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0**COMMITTEE RESOLUTION AC100/23****Moved: Cr Geoff Davis****Seconded: Cr Brett Angwin**

That the Audit & Risk Committee recommends that Council by Simple Majority receives the CEO's Regulation 17 System and Procedures Review.

In Favour: Mr Peter McCumstie, Cr Brett Angwin and Cr Geoff Davis

Against: Nil

CARRIED 3/0**COMMITTEE RESOLUTION AC101/23****Moved: Cr Brett Angwin****Seconded: Cr Geoff Davis**

That the Audit & Risk Committee recommends that Council receive the information contained in the report detailing outstanding rates and sundry debtors as at 30 November 2023.

In Favour: Mr Peter McCumstie, Cr Brett Angwin and Cr Geoff Davis

Against: Nil

CARRIED 3/0

REPORTS**12 CORPORATE SERVICES****12.1 COUNCIL POLICY - REVIEW OF ELECTED MEMBER TRAINING AND PROFESSIONAL DEVELOPMENT****File Number: 4160****Author: Janyce Smith, Governance Administration Officer****Responsible Officer: Tamara Clarkson, Deputy Chief Executive Officer****Authority/Discretion: Legislative****SUMMARY**

A review of the policy for Elected Member training and professional development has been undertaken for the purpose of ensuring that the Shire of Derby/West Kimberley's compliance with section 5.128 of the *Local Government Act 1995* (the Act).

This review accommodates the requirement for the policy to be reviewed after the election held on 21 October 2023.

This report recommends that the policy updates/modifications proposed by this review, be adopted.

DISCLOSURE OF ANY INTEREST

Nil by author.

BACKGROUND

As part of the review of the Act there was significant focus on the need for training of elected members, commencing with basic training at the stage candidates nominate for local government elections. On 9 August 2019, amendments were made to the Act that require a policy to be prepared and adopted (by absolute majority) by each local government in relation to continuing professional development of elected members. Additionally, the policy is to be available on the local government's website and the policy is to be reviewed after each ordinary election (i.e. every two years).

Council Members are to successfully complete the legislated training within 12 months of being elected and this mandatory training is valid for five years.

Part 8 of the *Western Australia Salaries and Allowances Act 1975, Determination of the Salaries and Allowances Tribunal for Local Government Chief Executive Officers and Elected Members* (6 April 2023), provides guidelines for expenses and how reimbursements are to be calculated.

Attached is a copy of the proposed policy modifications. There are two (2) outcome types:

Yellow highlights	Minor changes - including terminology, typographical, formatting, pronunciation improvements and linkage to legislation and other related documents.
Green highlights	Changes warranting Council's specific consideration.

STATUTORY ENVIRONMENT

The *Local Government Act 1995* regulates the ability of a local government to delegate the exercise of its powers or discharge its duties under the Act.

Local Government Act 1995 S 2.7(2)(b) Role of Council - outlines that one of the roles of Council is to "determine the local government's policies".

Local Government Act 1995 S 5.128 Policy for continuing professional development - outlines that Council "must prepare and adopt a policy* in relation to the continuing professional development of council members" one of the roles of Council is to "determine the local government's policies. *Absolute majority required, and "A local government must review the policy after each ordinary election."

Local Government Act 1995 S 5.98 Fees etc for council members – outlines Council Member entitlements to be reimbursed for prescribed expenses they have incurred whilst performing a function in their capacity as a Council Member.

Local Government (Administration) Regulations 1966 Part 10 Training – outlines the minimum requirements and timeframes in which council members must complete regulated training.

Local Government (Administration) Regulations 1966 Reg 31 Expenses to be reimbursed – outlines prescribed expenses that are to be reimbursed whilst performing in their capacity as a Council Member.

Local Government (Administration) Regulations 1966 Reg 32 Expenses that may be approved for reimbursement – outlines prescribed expenses that may be reimbursed whilst performing a function in their capacity as a Council Member.

Western Australia Salaries and Allowances Act 1975, Determination of the Salaries and Allowances Tribunal for Local Government Chief Executive Officers and Elected Members Part 8 Expenses to be reimbursed – outlines expenses for which Council Members are entitled to be reimbursed, including vehicle expenses to be calculated at the same rate as section 30.6 of the *Local Government Officers' (Western Australia) Award 2021* and that reimbursement of travel and accommodations costs to be reimburses under the *Public Service Award 1922*.

POLICY IMPLICATIONS

As detailed in the report.

FINANCIAL IMPLICATIONS

Budget allocation for Elected Member training and professional development has been included in the 2023/24 Annual Budget.

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
Organisation's Operations: Inefficiency and inconsistency can occur if policy positions are not set, or not consistently followed.	Possible	Minor	Low	Regular review of policies, and ongoing induction and training of staff to ensure policies are consistently applied.

CONSULTATION

Internal consultation has been undertaken based on a model template and suggested policy modifications are minor.

COMMENT

The table below outlines the changes that are considered particularly worthy of specific note, in particular to the reflect the current Salaries and Allowances Tribunal Determination and to align some language within the policy to that of relevant Acts:

TITLE	CHANGE	REASONING
C2 Elected Member and Employee Training and Professional Development	Removed reference to employee	Removed reference to employee as requirements are provided in a CEO Directive.
Legislated Training for Elected members	Minor typographical changes proposed. Included relevant information regarding the exemptions to training.	To clarify the mandatory training required within 12 months of being elected and exemptions from training details.
Kilometre Allowance	New subheading and included relevant determination and new Elected Member Claim Form.	To clarify where the kilometre payments rates originate from.

TITLE	CHANGE	REASONING
Intrastate and Interstate Travel	New subheading and included relevant determination.	To clarify where the rates originate from and how they are applied.
Reasonable Expenses	New subheading and included relevant information and new Elected Member Claim Form.	To clarify what may be considered as reasonable expenses.
Reimbursement of Meals	New subheading and included relevant information and new Elected Member Claim Form.	To clarify when reimbursements for meals can be claimed.
Employees	Removed reference to employees	Removed reference to employees as requirements are provided in a CEO Directive.
Policy Details – Legislation	Minor amendments and changes to the legislation.	Condensed legislation to refer to relevant sections of the Acts and Regulations. Included the SAT determination and Awards.
Policy Details – Related Documents	Minor amendments	Included relevant documents and policies and the new Elected Member Travel Claim Form.

The previous two claim forms that were used by Elected Members to seek reimbursement have now been superseded by the attached “C2 Elected Member Travel Claim Form”. The form has been developed to comply with the schedule of rates in the *Local Government Officers’ (Western Australia) Award 2021* and the *Public Service Award 1992* as set by the Western Australian Salaries and Allowances Tribunal. An annual review of the form will be undertaken by officers to ensure that correct rates are applied as by the yearly determination from the Western Australian and Salaries Tribunal.

VOTING REQUIREMENT

Absolute majority

ATTACHMENTS

1. C2 Elected Member Travel Claim Form
2. Draft C2 Elected Member Training and Professional Development

RESOLUTION 146/23

Moved: Cr Geoff Davis

Seconded: Cr Brett Angwin

That Council by ABSOLUTE MAJORITY Adopts the policy C2 Elected Member Training and Professional Development.

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0 BY ABSOLUTE MAJORITY



Shire of Derby / West Kimberley

C2 ELECTED MEMBER TRAVEL CLAIM FORM

PART A – Elected Member Details

Name:			
Creditor Code:			
Name of bank account holder(s):			
BSB:		Account Number:	
Phone:		Email:	

PART B – Expense Claim for Kilometres Travelled

Date and town of departure:	
Date and town of return:	
Number of kms travelled:	
Conference <input type="checkbox"/> Training <input type="checkbox"/> Meeting <input type="checkbox"/> Other <input type="checkbox"/> (please specify):	
Please provide further details of all amounts being claimed for this trip:	
Date and town of departure:	
Date and town of return:	
Number of kms travelled:	
Conference <input type="checkbox"/> Training <input type="checkbox"/> Meeting <input type="checkbox"/> Other <input type="checkbox"/> (please specify):	
Please provide further details of all amounts being claimed for this trip:	

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Shire of Derby / West Kimberley

PART C – AMOUNT OF CLAIM					
Kilometres Claim					
Size of vehicle engine (cc) North of 23.5 South Latitude	Over 2600cc & Electric Vehicles <input type="checkbox"/> 103.52 cents per km	Over 1600cc to 2600cc <input type="checkbox"/> 74.12 cents per km	1600cc and under <input type="checkbox"/> 61.21 cents per km		
Total kms claimed:		Total amount claimed for kms (km x c/km ÷ 100):		\$	
Travel Claim					
Shire provided accommodation	No. of days		Daily Rate *as per schedule	\$	\$
Own provided accommodation	No. of days		Daily Rate *as per schedule	\$	\$
Taxi Fares:					\$
Other Expenditure (parking/meals):					\$
TOTAL AMOUNT CLAIMED					\$
Supporting evidence (receipts, map of travel route etc.) of amounts being claimed are attached <input type="checkbox"/>					

PART D – Declaration			
This claim is for reimbursement of travel expenses that were incurred while undertaking business on behalf of the Shire of Derby/West Kimberley.			
I declare that the information provided on this form is true and correct to the best of my knowledge and that these expenses have not already been claimed or reimbursed through other sources.			
Elected Member Signature:		Date:	
Authorising Officer Name:			
Authorising Officer Signature:		Date:	

DETAILS OF PAYMENT AND ACCOUNT COSTING				
Account No.	Cost Centre (If applicable)	Line Item or IE Code	GST	Total Amount
Processed	Amount Paid	Processed By	Date	

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SCHEDULE FOR TRAVEL CLAIMS

Expense Claims for Kilometres Travelled:

As per s30.6 of the *Local Government Officers' (Western Australia) Award 2021*, issued by the Western Australian Industrial Relations Commission of the **6 April 2023** determination of the Western Australian Salaries and Allowances Tribunal – Local Government Chief Executive Officers and Elected Members.

Engine displacement (in cubic centimetres)

	Over 2600cc	Over 1600cc to 2600cc & Electric Vehicles	1600cc and under	
Metropolitan Area	93.97	67.72	55.85	cents per km
South West Land Division	95.34	68.66	56.69	cents per km
North of the 23.5 Latitude	103.52	74.12	61.21	cents per km
Rest of the State	99.01	70.87	58.37	cents per km

Schedule of Travel Reimbursement Costs:

Intrastate and interstate travel and accommodation costs incurred will be reimbursed at the same rates as the Schedule I of the *Public Service Award 1992* of the **6 April 2023** determination of the Western Australian Salaries and Allowances Tribunal – Local Government Chief Executive Officers and Elected Members.

Shire provided accommodation

WA South of 26 South Latitude

Claim	Daily Allowance
Incidentals	\$14.55
Total	\$14.55

WA North of 26 South Latitude

Claim	Daily Allowance
Incidentals	\$21.70
Total	\$21.70

Interstate

Claim	Daily Allowance
Incidentals	\$21.70
Total	\$21.70

Own provided accommodation

WA South of 26 South Latitude

Claim	Daily Allowance
Incidentals	\$14.55
Accommodation not in Hotel or Motel	\$93.65
Total	\$108.20

WA North of 26 South Latitude

Claim	Daily Allowance
Incidentals	\$21.70
Accommodation not in Hotel or Motel	\$128.25
Total	\$149.95

Interstate

Claim	Daily Allowance
Incidentals	\$21.70
Accommodation not in Hotel or Motel	\$128.25
Total	\$149.95

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Reimbursement calculation for part day claim:

If reimbursement claim for 'part of day' is made, calculation will be used as per s.54(4) of the *Public Service Award 1992*, relevant to the departure and arrival times.

If departure is:

- Before 8.00am - 100% of the daily rate.
- 8.00am or later but prior to 1.00pm - 90% of the daily rate.
- 1.00pm or later but prior to 6.00pm - 75% of the daily rate.
- 6.00pm or later - 50% of the daily rate.

If arrival is:

- 8.00am or later but prior to 1.00pm - 10% of the daily rate.
- 1.00pm or later but prior to 6.00pm - 25% of the daily rate.
- 6.00pm or later but prior to 11.00pm - 50% of the daily rate.
- 11.00pm or later - 100% of the daily rate.

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(C2) ELECTED MEMBER ~~AND EMPLOYEE~~ TRAINING AND PROFESSIONAL DEVELOPMENT

POLICY OBJECTIVE

This ~~Pp~~policy describes the Shire of Derby/West Kimberley's approach to enabling Elected Members to meet their Local Government Act obligations in relation to Elected Member training, and gives effect to the legislative requirement to adopt a continuing professional development ~~Pp~~policy.

This ~~Pp~~policy also provides guidance on training and professional development that is not of a statutory nature, by supporting the attendance by Elected Members ~~and Employees~~ at conferences, seminars and relevant training courses that contribute to their ongoing professional, skills, and knowledge development (and to detail the relevant expenses to be paid by the Shire associated with such attendance).

POLICY STATEMENT

Where the benefits to the Council, or the organisation, can be clearly identified, Council encourages and will fund the attendance of Elected Members ~~and Employees~~ at training events. Training can take several forms, including formal qualifications; and on and off-site short courses, events, seminars, and conferences.

Training is required to relate to the professional development of Shire of Derby/West Kimberley representatives. Training related to for example, local government leadership, town planning, strategic planning, financial management, corporate governance, risk management, conflict resolution, emergency management, and public sector management, are all considered to be relevant.

Where possible, training should be conducted through a registered training organisation. Examples of organisations that provide training relating to the professional development of Elected ~~Members and Employees~~, includes, but is not restricted to:

1. Western Australian Local Government Association (WALGA);
2. Australian Local Government Association (ALGA);
3. Local Government ~~Professionals~~ Managers Australia (WA ~~and national~~);
4. Australian Institute of Management;
5. Australian Institute of Company Directors; and
6. Institute of Public Administration Australia.

Where training is provided by a non registered training organisation, Chief Executive Officer to provide approval.

Legislated Training for Elected Members

Section 5.126 of the *Local Government Act 1995* (the Act) - (Training for Council Members), requires that each Elected Member must complete training in accordance with *the Regulation 35 of the Local Government (Administration) Regulations 1996 (the Regulations)*. The *Local Government (Administration) Regulations 1996* requires Elected Members to complete a 'Council Member Essentials' course consisting of five modules. Elected Members are to successfully complete the course 'Council Member Essentials' (consisting of five modules), within 12 months of being elected. This mandatory training is valid for five years.

Training is required to be completed (and passed) by all Elected Members within 12 months of taking office and is valid for five years. Non-compliance with the requirements to complete the mandatory training is an offence under s5.126(d) of the Act.



Under Regulation 36 of the *Regulations* an Elected Member is exempt from the requirements outlined in s5.126(1) of the Act if they have passed either of the following courses within five years ending immediately before the day on which they commenced their current term of office:

- Council Member Essentials
- 52756WA Diploma of Local Government (Council Member) or
- The Elected member passed the course titled LGASS002 Council Member Skill Set before 1 July 2019 and within a period of five years ending immediately before the day on which the Elected Member commences their term of office.

A report must be prepared for the training completed by Elected Members in that financial year. The CEO must publish this report on the Shire's website by the end of July of every year.

Training completed by Elected Members each financial year is required to be published on the Shire's website by the 31 July each year in accordance with s5.127 of the Act.

Following each ordinary election, Elected Members will be provided with information on training options from approved suitable training providers. Elected Members will be able to select a training option to meet their learning style and availability.

Unless otherwise resolved by Council, training that an Elected Member is required to complete under section Ss5.126 of the Act will be paid for separately by the Shire and will not be subtracted from any budget allocation provided for additional (non-legislated) training for Elected Members.

Additional (Non-Legislated) Training and Professional Development for Elected Members

Subject to sufficient funds being available in the Shire's Budget for this purpose, Elected Members are encouraged to attend:

1. Western Australian Local Government Association's (WALGA) Annual Local Government Week Convention;
2. WALGA's Kimberley Zone Meetings;
3. Up to two separate conferences/seminars/training events of significant importance to the Shire each financial year;
4. Other relevant conferences or seminars in addition to the above, but only following a request being submitted by the Elected Member to the Chief Executive Officer, for presentation to Council for its consideration of approval;
5. ALGA's Annual National Assembly of Local Government (President and Deputy President only); and
6. Developing Northern Australia Conference

On return from any conference attended (excluding the Annual Local Government Week Conference and WA Local Government Association Kimberley Country Zone Meetings), Councillors Elected Members shall provide a written report to Council on the benefits of attendance to both themselves and the Council.

Councillor Elected Member Authorisation to attend Conferences/Seminars/Training Events

To expedite consideration of attendance, training requests are to be submitted in the first instance, to the CEO. The CEO is authorised to approve, if considered to meet this Policy, Councillor Elected Member applications to attend conferences/seminars/training events.

Where an Elected Member is seeking to attend more than two training events in a financial year, or an event interstate or outside of Australia, the request is required to be the subject of a separate report to Council for its consideration.



Where an Elected Member's request for training is declined by the CEO under this Policy, the Elected Member can require request that the matter be referred to Council for determination.

Where the CEO considers special circumstances apply in relation to an Elected Member's training application, the CEO may refer the application to Council for its consideration.

Elected Member Travel Arrangements and Acceptable Costs of Attendance

The cost of travel and accommodation, including meals and any other business-related costs (e.g. telephone calls) for the Elected Member delegates shall be met by the Shire.

To best control expenditure, expenses are to be prepaid through the Shire's Purchase Order system or approved Corporate Purchasing/Credit Card, where practical.

The only Elected Member partner costs that will be met by the Shire will be for the relevant event's official function (e.g. Local Government Week Dinner).

Kilometre Allowance

Where travel by road is appropriate, Elected Members should, where it is practical to do so, utilise one of the Shire's fleet vehicles. Should a vehicle not be available, the use of a private vehicle to attend meetings or conferences in Broome and Fitzroy Crossing (and other areas when authorised by the CEO/Council) is permissible.

Expense claims for the kilometres travelled are to be submitted to the CEO on the Elected Member Travel Claim Form and payment will be made on the rates per kilometre in accordance with s30.6 of the Local Government Officers' (Western Australia) Award 2021, Australian Taxation Office issued by the Western Australian Industrial Relations Commission as at the date of the current determination of the Western Australian Salaries and Allowances Tribunal – Local Government Chief Executive Officers and Elected Members provisions.

A contribution to fuel costs where an Elected Member travels with a third party will be considered on submission of a reimbursement claim Elected Member Travel Claim Form with supporting receipts (noting that where travel is with a third party, a per kilometre claim for travel is not permitted).

Intrastate and Interstate Travel

Intrastate and interstate travel and accommodation costs incurred will be reimbursed at cost, or at the same rates as the Schedule 1 of the Public Service Award 1992 as at the date of the current determination of the Western Australian Salaries and Allowances Tribunal – Local Government Chief Executive Officers and Elected Members.

Expenses will generally be reimbursed from the time an Elected Member leaves home to attend an event to the time the Elected Member returns home. If a reimbursement claim for 'part of day' is made, calculation will be used as per s.54(4) of the Public Service Award 1992, relevant to the departure and arrival times.

Should an Elected Member extend a visit by leaving prior to the time necessary to arrive for the event or return after the time at which the Elected Member could have returned following the event, reimbursement will be paid:

- For the days of the Conference and Training event only; and
- For the costs of travel to and from the airport to the accommodation to be used for the Conference and Training.



A \$50.00 per night allowance can be claimed if in lieu of taking up the option of Shire funded accommodation, an Elected Member instead arranges to stay with family or friends.

If an Elected Member chooses to stay with family or friends instead of Shire funded accommodation, reimbursement will be made in accordance with the rates of "Accommodation Involving an Overnight Stay at Other Than a Hotel or Motel" as set in Schedule 1 of the Public Service Award 1992.

Reasonable Expenses

Nothing prevents an Elected Member from being reimbursed for any reasonable expenses incurred whilst attending conferences or training.

Reimbursement of reasonable expenses will be considered on the submission of a completed Elected Member Travel Claim Form and relevant receipt/s.

Reasonable expenses may include but are not limited to:

- Meals and drinks for the Elected Member only.
- Transport travel- taxi, Uber or public transport.
- Entry fees.

Reimbursement of Meals

A meal allowance in accordance with the Australian Taxation Office can be claimed (in lieu of actual meal costs expense claim). When meals are included provided and have been paid for as part of the attendance registration fee or accommodation costs, then claims for meals at alternative venues are not permitted.

Where meals are not provided by the Shire, the actual cost of meals will be reimbursed to Elected Members upon receipt of a completed Elected Member Travel Claim Form and relevant receipt/s.

Employees

Employee attendance at conferences/seminars/courses is considered to be an important component of their ongoing education and training, and the securing of operational benefits to the Shire and its community.

During the budget preparation process, the CEO shall propose an allocation of funds sought for conferences/seminars/courses for the ensuing financial year. Council's strategic consideration will be given to the budget request in the normal manner.

The CEO is thereafter responsible for managing the budgeted allocation in a responsible manner, and having in place an organisational training plan and an approvals process for staff wishing requesting to undertake training and attending conferences, etc. (including where an employee negotiates attendance at a conference, seminar or training courses as part of their salary package, that such arrangements may differ from this Policy).

If the CEO wishes to attend an event that is uniquely different from the budgeted proposal for the CEO's position, a prior application must be submitted to Council for its determination.



Shire of Derby / West Kimberley

Policy Details			
Original Adoption date:	29 October 2020 (Item 10.7, Res. 184/20)	Review Frequency (Annual/Bi-ennial):	S5.128 - As soon as reasonably practical after the next bi-ennial local government elections.
		Next Review Due:	November 2025
Policy Implementing Officer or Team:	Executive Services Coordinator	Policy Reviewer:	Director — Corporate & Community Services Deputy Chief Executive Officer
Legislative Head of Power (Act, Regulation, or Local Law):	<p>Part 2, Div. 2 Local Government Act 1995</p> <p>S5.126 of the Part 5, Div. 10 Local Government Act 1995 (Training for Council Members) requires that each council member must complete training in accordance with regulations.</p> <p>S5.127 of the Local Government Act (Report on training) requires that each financial year, a report must be prepared for the training completed by council members in that financial year. The CEO must publish the report on the website by 31 July each year.</p> <p>S5.128 of the Local Government Act (Policy for continuing professional development) requires that every WA local government must prepare and adopt ("Absolute majority required") a policy in relation to the continuing professional development of council members. The Policy must comply with any prescribed requirements relating to the form or content of a policy under this section. The CEO must publish an up-to-date version of the policy on the Shire's official website. The Council must at least review the policy after each ordinary election.</p> <p>Cl.35 of the Part 10 Local Government (Administration) Regulations 1996 (Training for council members) requires that a council member completes and passes (within 12 months of being elected) the Council Member Essentials course (and which consists of the following modules):</p> <ul style="list-style-type: none"> (i) Understanding Local Government; (ii) Serving on Council; (iii) Meeting Procedures; (iv) Conflicts of Interest; and (v) Understanding Financial Reports and Budgets. <p>Reg 31, 32, & 37 Local Government (Administration) Regulations 1966</p> <p>Salaries and Allowances Tribunal determination for Local Government Chief Executive Officers and Elected Members</p> <p>Local Government Officers' (Western Australia) Award 2011</p> <p>Public Service Award 1992</p>		
Related Documents (other Policies, Operational Procedures, Delegations, etc.):	<p>C1 Elected Member and Chief Executive Officer Attendance at Events And Functions.</p> <p>Elected Member Training and Development Register</p> <p>Code of conduct (Council Members, Committee Members and Candidates)</p> <p>C2 Elected Member Travel Claim Form</p>		



Shire of Derby / West Kimberley

	Note: This Policy replaced AF24—Attendance at Conferences, Seminars and Training.	
Version Control Council Meeting Review Details:		
Review #:	Council Meeting Date:	Item/Resolution#:
1.	24 June 2021	Item 11.2 Res. 57/21
2.	24 February 2022	Item 11.5 Res. 07/22
3.	Xx December 2023	Item xxx Res. xx/23

Review

12.2 STATEMENT OF FINANCIAL ACTIVITY - NOVEMBER 2023**File Number:** 5179**Author:** Lavenia Ratabua, Senior Finance Officer**Responsible Officer:** Tamara Clarkson, Deputy Chief Executive Officer**Authority/Discretion:** Information**SUMMARY**

This report provides a summary of Council's financial position for the period ending 30 November 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 2023/24 Annual Budget as adopted by Council at its meeting held 17 August 2023 (Resolution No. 79/23 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: The Shire is exposed to a number of financial risks. Most of these risks exist in respect to recurrent revenue streams which are required to meet current service levels. Any reduction in these revenue stream into the future is likely to have an impact on the Shire's ability to meet service levels or asset renewal funding requirements, unless the Shire can replace this revenue or alternatively reduce costs.	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.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS**1. Monthly Financial Report - November 2023**

RESOLUTION 147/23

Moved: Cr Andrew Twaddle

Seconded: Cr Brett Angwin

That Council:

- 1. Receives the Monthly Financial Management Report incorporating the Statement of Financial Activity for the period ending 30 November 2023.**

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0

**Moore Australia**

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8 December 2023

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

Dear Amanda

**MATTERS IDENTIFIED DURING COMPILATION OF STATUTORY MONTHLY FINANCIAL REPORT FOR
THE PERIOD ENDED 30 NOVEMBER 2023**

We advise we have completed the compilation of your statutory monthly financial report for the period ended 30 November 2023 and identified certain matters additional to those identified in the compilation report we wish to bring to your attention.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report and we draw your attention to the note regarding basis of preparation. Other matters which arise during our compilation we wish to bring to your attention are raised in the following pages of this letter along with suggestions to resolve these issues.

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.

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

Yours sincerely

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



Shire of Derby/West Kimberley

Period ended 30 November 2023

Topic	Item	First Identified	Explanation	Action Required	Priority
General ledger	Allocations	October 2023	Flood related expenditure has been expended as operating expenditure (materials and contracts) during the 23/24 financial year with no corresponding budget allocation.	We recommend reviewing allocations to confirm the expenditure is operating and not capital. Should the allocation be correct a budget amendment is required to authorise further expenditure.	High
General ledger	Contract liabilities	October 2023	Grant revenue is being receipted direct to contract liability without reviewing performance obligations.	We recommend recognising the revenue for unspent grants held as a liability when the performance obligations are met	High
Subsidiary ledgers	Outstanding	October 2023	Although we acknowledge a provision for impairment of \$374,162 exists, the debtors aged trial balance includes invoices totalling \$541,837 outstanding for over 90 days and debtors with credit balances totalling \$27,929. A significant portion of this receivable may be impaired at 30 June 2023.	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 long outstanding debtors be reviewed to ensure they are still collectible. We recommend debtors with credit balances be investigated and remedied.	Medium
General Ledger	Allocations	July 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 to correct the nature and account type. Correcting journals have not yet been posted.	We recommend allocations are reviewed and corrected to accurately report transactions by nature.	Medium
Operating expenditure	Depreciation	July 2023	Depreciation has not been processed in 2023/24.	When the 2022/23 Annual Financial Report has been finalised depreciation will be processed.	Low
Funding Statements	Opening surplus	November 2023	At the time of preparing the attached Statement of Financial Activity, the Annual Financial Report has not been finalised, therefore the opening surplus may change from the current \$7,180,637 due to year end audit adjustments	None required.	Low



8 December 2023

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

Dear Amanda

Moore Australia

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COMPILATION REPORT TO SHIRE OF DERBY/WEST KIMBERLEY

We have compiled the accompanying special purpose financial report of Shire of Derby/West Kimberley which comprise the statement of financial position as at 30 November 2023, the statement of financial activity, notes providing statement of financial activity supporting information, explanation of material variances for the year then ended and a summary of material accounting policy information. These have been prepared in accordance with *Local Government Act 1995* and associated regulations as described in Note 1 to the financial report. The specific purpose for which the special purpose financial statements have been prepared is also set out in Note 1 of the financial report. We have provided the supplementary information Shire of Derby/West Kimberley as at 30 November 2023 and for the period then ended based on the records of Shire of Derby/West Kimberley

THE RESPONSIBILITY OF SHIRE OF DERBY/WEST KIMBERLEY

The CEO of Shire of Derby/West Kimberley is solely responsible for information contained in the special purpose financial report and supplementary information, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial report was prepared.

OUR RESPONSIBILITY

On the basis of information provided by Shire of Derby/West Kimberley we have compiled the accompanying special purpose financial report in accordance with the requirements of *APES 315 Compilation of Financial Information* and the *Local Government Act 1995*, associated regulations and to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial report except for the matters of non-compliance with the basis of preparation identified with Note 1 of the financial report. We have complied with the relevant ethical requirements of *APES 110 Code of Ethics for Professional Accountants*.

Supplementary information attached to the financial report has been extracted from the records of Shire of Derby/West Kimberley and information presented in the special purpose financial report.

ASSURANCE DISCLAIMER

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial report was compiled exclusively for the benefit of Shire of Derby/West Kimberley who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, the special purpose financial report may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial report.

NOTE REGARDING BASIS OF PREPARATION

We draw attention to Note 1 to the financial report where matters of non-compliance with the basis of preparation have been detailed. Supplementary information is provided for management information purposes and does not comply with the disclosure requirements of the Australian Accounting Standards.

Russell Barnes
Director
[Moore Australia \(WA\) Pty Ltd](#)

Moore Australia (WA) Pty Ltd trading as agent – ABN 99 433 544 961.
An independent member of Moore Global Network Limited - members in principal cities throughout the world.
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Page 1 of 1

SHIRE OF DERBY-WEST KIMBERLEY**MONTHLY FINANCIAL REPORT****(Containing the required statement of financial activity and statement of financial position)****For the period ended 30 November 2023*****LOCAL GOVERNMENT ACT 1995******LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*****TABLE OF CONTENTS**

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SHIRE OF DERBY-WEST KIMBERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	8,687,508	8,687,508	8,687,576	68	0.00%	
Rates excluding general rates	450,580	450,580	412,592	(37,988)	(8.43%)	▼
Grants, subsidies and contributions	2,267,154	944,600	1,423,826	479,226	50.73%	▲
Fees and charges	5,541,756	3,700,229	3,656,250	(43,979)	(1.19%)	▼
Interest revenue	187,000	77,905	112,987	35,082	45.03%	▲
Other revenue	667,520	278,125	220,015	(58,110)	(20.89%)	▼
	17,801,518	14,138,947	14,513,246	374,299	2.65%	
Expenditure from operating activities						
Employee costs	(14,140,787)	(5,979,080)	(5,405,026)	574,054	9.60%	▲
Materials and contracts	(12,547,595)	(5,225,770)	(11,518,037)	(6,292,267)	(120.41%)	▼
Utility charges	(765,175)	(318,645)	(352,995)	(34,350)	(10.78%)	▼
Depreciation	(7,500,000)	(3,124,900)	0	3,124,900	100.00%	▲
Finance costs	(89,360)	(15,587)	2,451	18,038	115.72%	▲
Insurance	(1,776,469)	(1,776,392)	(1,156,762)	619,630	34.88%	▲
Other expenditure	(682,589)	(284,365)	(282,699)	1,666	0.59%	
	(37,501,975)	(16,724,739)	(18,713,068)	(1,988,329)	(11.89%)	
Non-cash amounts excluded from operating activities	2(b) 7,500,000	3,124,900	0	(3,124,900)	(100.00%)	▼
Amount attributable to operating activities	(12,200,457)	539,108	(4,199,822)	(4,738,930)	(879.03%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	28,120,710	11,716,945	2,761,860	(8,955,085)	(76.43%)	▼
	28,120,710	11,716,945	2,761,860	(8,955,085)	(76.43%)	
Outflows from investing activities						
Payments for property, plant and equipment	(10,369,146)	(4,320,410)	(1,143,360)	3,177,050	73.54%	▲
Payments for construction of infrastructure	(24,410,472)	(10,170,960)	(3,245,467)	6,925,493	68.09%	▲
	(34,779,618)	(14,491,370)	(4,388,827)	10,102,543	69.71%	
Amount attributable to investing activities	(6,658,908)	(2,774,425)	(1,626,967)	1,147,458	41.36%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new debentures	10,000,000	0	0	0	0.00%	
	10,000,000	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(395,335)	(40,072)	(40,072)	0	0.00%	
Transfer to reserves	(483,324)	0	0	0	0.00%	
	(878,659)	(40,072)	(40,072)	0	0.00%	
Amount attributable to financing activities	9,121,341	(40,072)	(40,072)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	9,738,024	9,738,024	7,180,637	(2,557,387)	(26.26%)	▼
Amount attributable to operating activities	(12,200,457)	539,108	(4,199,822)	(4,738,930)	(879.03%)	▼
Amount attributable to investing activities	(6,658,908)	(2,774,425)	(1,626,967)	1,147,458	41.36%	▲
Amount attributable to financing activities	9,121,341	(40,072)	(40,072)	0	0.00%	
Surplus or deficit after imposition of general rates	0	7,462,635	1,313,776	(6,148,859)	(82.40%)	▼

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF DERBY-WEST KIMBERLEY
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

	Actual 30 June 2023	Actual as at 30 November 2023
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	11,819,686	4,650,183
Trade and other receivables	2,490,091	5,939,915
Inventories	50,780	39,420
Other assets	22,457	0
TOTAL CURRENT ASSETS	14,383,014	10,629,518
NON-CURRENT ASSETS		
Trade and other receivables	118,798	118,798
Property, plant and equipment	47,315,124	48,458,485
Infrastructure	288,483,815	291,729,281
TOTAL NON-CURRENT ASSETS	335,917,737	340,306,564
TOTAL ASSETS	350,300,751	350,936,082
CURRENT LIABILITIES		
Trade and other payables	5,041,076	3,716,423
Other liabilities	565,346	4,003,364
Borrowings	237,288	197,216
Employee related provisions	1,022,595	1,022,595
TOTAL CURRENT LIABILITIES	6,866,305	8,939,598
NON-CURRENT LIABILITIES		
Other liabilities	895,996	895,996
Borrowings	2,447,455	2,447,455
Employee related provisions	97,550	97,550
Other provisions	4,637,382	4,637,382
TOTAL NON-CURRENT LIABILITIES	8,078,383	8,078,383
TOTAL LIABILITIES	14,944,688	17,017,981
NET ASSETS	335,356,063	333,918,101
EQUITY		
Retained surplus	67,541,169	66,103,207
Reserve accounts	975,801	975,801
Revaluation surplus	266,839,093	266,839,093
TOTAL EQUITY	335,356,063	333,918,101

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

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

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.

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 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, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated of fair value of provisions

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 07 December 2023

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening	Actual as at	Actual as at
		1 July 2023	30 June 2023	30 November 2023
		\$	\$	\$
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents		12,346,041	11,819,686	4,650,18
Trade and other receivables		1,888,134	2,490,091	5,939,91
Inventories		59,048	50,780	39,42
Other assets		0	22,457	
		14,293,223	14,383,014	10,629,51
Less: current liabilities				
Trade and other payables		(3,290,325)	(5,041,076)	(3,716,42)
Other liabilities		0	(565,346)	(4,003,36)
Borrowings		(395,335)	(237,288)	(197,21)
Employee related provisions		(691,514)	(1,022,595)	(1,022,59)
		(4,377,174)	(6,866,305)	(8,939,59)
Net current assets		9,916,049	7,516,709	1,689,92
Less: Total adjustments to net current assets	2(c)	(178,025)	(336,072)	(376,14)
Closing funding surplus / (deficit)		9,738,024	7,180,637	1,313,77

(b) Non-cash amounts 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*.

	Adopted Budget Estimates 30 June 2024	YTD Budget Estimates (a)	YTD Actual (b)
	\$	\$	\$
Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Add: Depreciation	7,500,000	3,124,900	
Total non-cash amounts excluded from operating activities	7,500,000	3,124,900	

(c) Current assets and liabilities excluded from budgeted deficiency

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

	Adopted Budget Opening	Actual as at	Actual as at
	1 July 2023	30 June 2023	30 November 2023
	\$	\$	\$
Adjustments to net current assets			
Less: Reserve accounts	(975,801)	(975,801)	(975,80)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	395,335	237,288	197,21
- Current portion of employee benefit provisions held in reserve	402,441	402,441	402,44
Total adjustments to net current assets	(178,025)	(336,072)	(376,14)

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.

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2023-24 year is \$30,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Rates excluding general rates	(37,988)	(8.43%)	▼
Interims for UV mining properties.			
Grants, subsidies and contributions	479,226	50.73%	▲
YTD Budget is profiled as 5/12th of the annual budget.			
FAGS funding, AGRN 1044 received.			
Fees and charges	(43,979)	(1.19%)	▼
YTD Budget is profiled as 5/12th of the annual budget excluding domestic and commercial collection fees.			
Bulk Handling Facility fees.			
Interest revenue	35,082	45.03%	▲
YTD Budget is profiled as 5/12th of the annual budget.			
Interest earnings are higher than the YTD budget.			
Other revenue	(58,110)	(20.89%)	▼
YTD Budget is profiled as 5/12th of the annual budget.			
Licensing commission and other recreation reimbursements received.			
Expenditure from operating activities			
Employee costs	574,054	9.60%	▲
YTD Budget is profiled as 5/12th of the annual budget.			
Materials and contracts	(6,292,267)	(120.41%)	▼
YTD Budget is profiled as 5/12th of the annual budget.			
Unbudgeted expenditure for flood damage AGRN 1044.			
Utility charges	(34,350)	(10.78%)	▼
YTD Budget is profiled as 5/12th of the annual budget.			
AGRN 1044 - Recovery - Workers Camp			
Depreciation	3,124,900	100.00%	▲
YTD Budget is profiled as 5/12th of the annual budget. Depreciation not processed as 2023 Annual Financial Report is not yet finalised.			
Finance costs	18,038	115.72%	▲
Loan Interest Repayments			
Insurance	619,630	34.88%	▲
Staff Housing, WATER - Insurance, AERO - Building Operations.			
Non-cash amounts excluded from operating activities	(3,124,900)	(100.00%)	▼
Depreciation not processed as 2023 Annual Financial Report is not yet finalised.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(8,955,085)	(76.43%)	▼
YTD Budget is profiled as 5/12th of the annual budget.			
Funding not yet received: Various road grants, Staff Housing \$1.2m, Recreation \$2.2m, Flood AGRN \$12m			
Outflows from investing activities			
Payments for property, plant and equipment	3,177,050	73.54%	▲
YTD Budget is profiled as 5/12th of the annual budget.			
Plant purchases, staff housing.			
Payments for construction of infrastructure	6,925,493	68.09%	▲
YTD Budget is profiled as 5/12th of the annual budget.			
Road flood damage works.			
Surplus or deficit at the start of the financial year	(2,557,387)	(26.26%)	▼
Refer to note 2(a) for detail of differences.			
Surplus or deficit after imposition of general rates	(6,148,859)	(82.40%)	▼
Due to variances described above			

SHIRE OF DERBY-WEST KIMBERLEY**SUPPLEMENTARY INFORMATION****TABLE OF CONTENTS**

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**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

1 KEY INFORMATION

Funding Surplus or Deficit Components

	Funding surplus / (deficit)			
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$9.74 M	\$9.74 M	\$7.18 M	(\$2.56 M)
Closing	\$0.00 M	\$7.46 M	\$1.31 M	(\$6.15 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$4.65 M	% of total
Unrestricted Cash	\$3.67 M	79.0%
Restricted Cash	\$0.98 M	21.0%

Refer to 3 - Cash and Financial Assets

Payables		
	\$3.72 M	% Outstanding
Trade Payables	\$2.81 M	
0 to 30 Days		74.6%
Over 30 Days		25.4%
Over 90 Days		3.2%

Refer to 8 - Payables

Receivables		
	\$2.48 M	% Collected
Rates Receivable	\$3.31 M	65.1%
Trade Receivable	\$2.48 M	% Outstanding
Over 30 Days		65.7%
Over 90 Days		19.4%

Refer to 6 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$12.20 M)	\$0.54 M	(\$4.20 M)	(\$4.74 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$8.69 M	% Variance
YTD Budget	\$8.69 M	0.0%

Refer to 9 - Rate Revenue

Grants and Contributions		
YTD Actual	\$1.42 M	% Variance
YTD Budget	\$0.94 M	50.7%

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$3.66 M	% Variance
YTD Budget	\$3.70 M	(1.2%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$6.66 M)	(\$2.77 M)	(\$1.63 M)	\$1.15 M

Refer to Statement of Financial Activity

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

Asset Acquisition		
YTD Actual	\$3.25 M	% Spent
Adopted Budget	\$24.41 M	(86.7%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$2.76 M	% Received
Adopted Budget	\$28.12 M	(90.2%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$9.12 M	(\$0.04 M)	(\$0.04 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.04 M)
Interest expense	\$0.00 M
Principal due	\$2.64 M

Refer to 10 - Borrowings

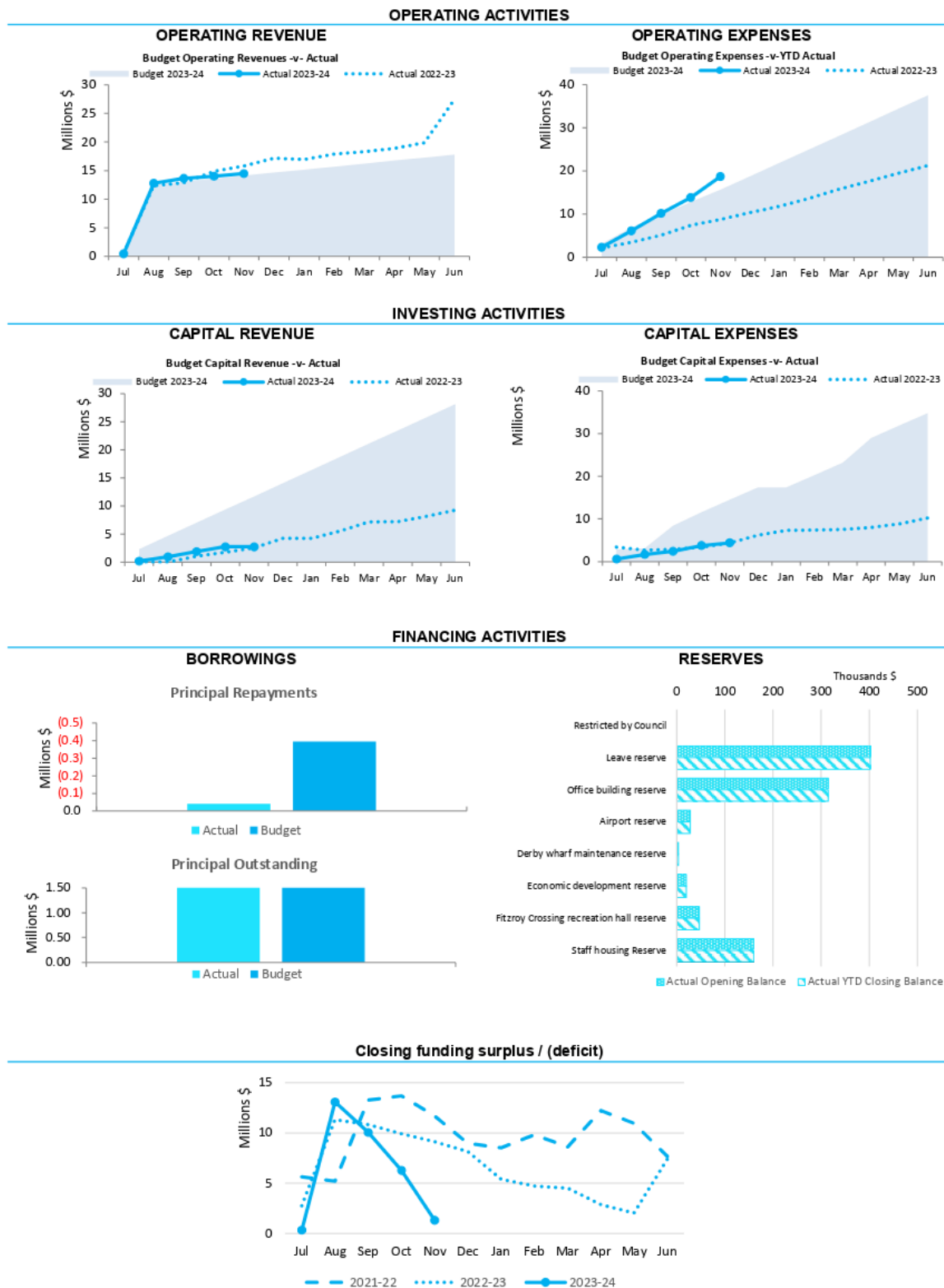
Reserves	
Reserves balance	\$0.98 M
Interest earned	\$0.00 M

Refer to 4 - Cash Reserves

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

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

2 KEY INFORMATION - GRAPHICAL



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

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash On Hand	Cash and cash equivalents	2,450	0	2,450	0	Cash on Hand	Nil	Nil
Municipal Bank Account	Cash and cash equivalents	1,455,080	0	1,455,080	0	ANZ	Variable	Nil
CBA Bank Acc - Fitzroy Deposits	Cash and cash equivalents	140,846	0	140,846	0	CBA	Nil	Nil
Municipal Investment Account	Cash and cash equivalents	2,076,006	0	2,076,006	0	ANZ	Variable	Nil
Reserve Bank Account	Financial assets at amortised cost	0	975,801	975,801	0	ANZ	4.83%	Jan-24
Trust Cash at Bank	Cash and cash equivalents	0	0	0	295,981	ANZ	Nil	Nil
Total		3,674,382	975,801	4,650,183	295,981			
Comprising								
Cash and cash equivalents		3,674,382	0	3,674,382	295,981			
Financial assets at amortised cost		0	975,801	975,801	0			
		3,674,382	975,801	4,650,183	295,981			

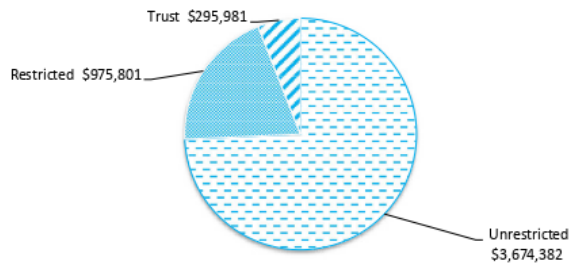
KEY INFORMATION

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.



**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfer s In (+)	Actual Transfer s Out (-)	Actual Y Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	402,441	0	0	0	402,441	402,441	0	0	0	402,441
Office building reserve	314,511	0	0	0	314,511	314,511	0	0	0	314,511
Airport reserve	28,456	0	0	0	28,456	28,456	0	0	0	28,456
Derby wharf maintenance reserve	3,721	0	0	0	3,721	3,721	0	0	0	3,721
Economic development reserve	19,936	0	0	0	19,936	19,936	0	0	0	19,936
Fitzroy Crossing recreation hall reserve	46,771	0	0	0	46,771	46,771	0	0	0	46,771
Staff housing Reserve	159,965	0	483,324	0	643,289	159,965	0	0	0	159,965
	975,801	0	483,324	0	1,459,125	975,801	0	0	0	975,801

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	9,097,000	3,790,400	975,286	(2,815,114)
Plant & Equipment	1,272,146	530,010	168,074	(361,931)
Acquisition of property, plant and equipment	10,369,146	4,320,410	1,143,360	(3,177,051)
Infrastructure Roads	17,445,488	7,268,925	3,101,982	(4,166,941)
Infrastructure Footpaths	79,734	33,220	0	(33,220)
Infrastructure Drainage	8,000	3,330	0	(3,330)
Infrastructure Parks & Ovals	100,000	41,665	0	(41,665)
Infrastructure Airports	3,000,000	1,250,000	0	(1,250,000)
Infrastructure - Wharf	50,000	20,830	0	(20,830)
Infrastructure Other	3,727,250	1,552,990	143,485	(1,409,505)
Acquisition of infrastructure	24,410,472	10,170,960	3,245,467	(6,925,495)
Total capital acquisitions	34,779,618	14,491,370	4,388,827	(10,102,541)
Capital Acquisitions Funded By:				
Capital grants and contributions	28,120,710	11,716,945	2,761,860	(8,955,085)
Borrowings	5,000,000	0	0	0
Contribution - operations	1,658,908	2,774,425	1,626,967	(1,147,451)
Capital funding total	34,779,618	14,491,370	4,388,827	(10,102,541)

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.

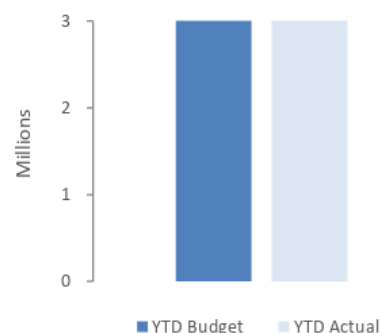
Initial recognition and measurement for assets held at cost

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



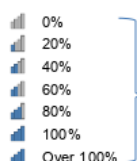
**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

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

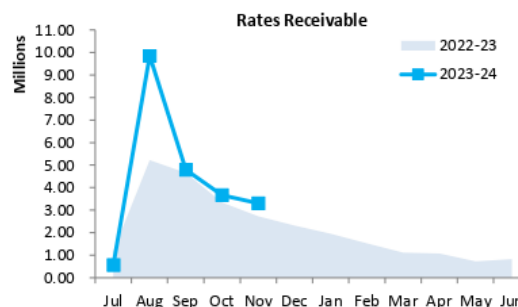
		Current	Adopted	Year to Date	Year to Date	Variance
		Budget	Year to Date	Actual	(Under)/Over	
Account Description						
Capital Expenditure						
Buildings						
4050210	ANIMAL - Building (Capital)	5,000	2,080	0	(2,080)	
4090110	STF HOUSE - Building (Capital)	7,290,000	3,037,500	80,272	(2,957,227)	
4110110	HALLS - Building (Capital)	0	0	786	786	
4110210	SWIM AREAS - Building (Capital)	407,000	169,580	377,057	207,477	
4110610	HERITAGE - Building (Capital)	210,000	87,495	0	(87,495)	
4120110	ROADC - Building (Capital)	0	0	52,499	52,499	
4130210	TOUR - Building (Capital)	20,000	8,330	440	(7,890)	
4140210	ADMIN - Building (Capital)	0	0	9,460	9,460	
4140310	PWO - Building (Capital)	45,000	18,750	0	(18,750)	
4140311	PWO - Building Derby & Fitroy New Accommodation (Capital)	1,120,000	466,665	452,328	(14,337)	
4040110	MEMBERS - Building (Capital)	0	0	279	279	
4120610	AERO - Building (Capital)	0	0	2,165	2,165	
Buildings Total		9,097,000	3,790,400	975,286	(2,815,112)	
Plant & Equipment						
4040130	MEMBERS - Plant & Equipment (Capital)	0	0	22,105	22,105	
4040240	OTH GOV - Furniture & Equipment (Capital)	100,000	41,665	2,559	(39,106)	
4070430	HEALTH - Plant & Equipment (Capital)	0	0	20,150	20,150	
4070730	OTH HEALTH - Plant & Equipment (Capital)	46,682	19,450	0	(19,450)	
4080730	WELFARE - Plant & Equipment (Capital)	50,644	21,100	0	(21,100)	
4110330	REC - Plant & Equipment (Capital)	0	0	29,615	29,615	
4120130	ROADC - Plant & Equipment (Capital)	183,633	76,500	41,160	(35,340)	
4140230	ADMIN - Plant and Equipment (Capital)	39,418	16,420	2,049	(14,371)	
4140330	PWO - Plant and Equipment (Capital)	851,769	354,875	50,436	(304,439)	
Plant & Equipment Total		1,272,146	530,010	168,074	(361,937)	
Infrastructure Roads						
4120140	ROADC - Roads Built Up Area - Council Funded	912,000	379,995	45,446	(334,550)	
4120142	ROADC - Roads Outside BUA - Gravel - Council Funded	3,379,284	1,408,025	397,648	(1,010,378)	
4120156	ROADC - Roads Built Up Area - Flood Damage	0	0	7,615	7,615	
4120158	ROADC - Roads Outside BUA - Gravel - Flood Damage	0	0	2,651,273	2,651,273	
4120175	ROADC - Airports (Capital)	350,000	145,830	0	(145,830)	
4120176	ROADC - EPAR Works AGRN 951 (Capital)	2,500,000	1,041,665	0	(1,041,665)	
4120177	ROADC - Emergency Works AGRN 1044 (Capital)	9,845,800	4,102,415	0	(4,102,415)	
4120178	ROADC - Reseal Streets Derby & FX (Capital)	260,000	108,330	0	(108,330)	
4120179	ROADC - DBCA Funds Works (Capital)	198,404	82,665	0	(82,665)	
Infrastructure Roads Total		17,445,488	7,268,925	3,101,982	(4,166,944)	
Infrastructure Footpaths						
4120171	ROADC - Footpath Repairs (Capital)	79,734	33,220	0	(33,220)	
Infrastructure Footpaths Total		79,734	33,220	0	(33,220)	
Infrastructure Drainage						
4120164	ROADC - Drainage (Capital)	8,000	3,330	0	(3,330)	
Infrastructure Drainage Total		8,000	3,330	0	(3,330)	
Infrastructure Parks & Ovals						
4090170	STF HOUSE -- Infrastructure Parks & Garden (Capital)	100,000	41,665	0	(41,665)	
Infrastructure Parks & Ovals Total		100,000	41,665	0	(41,665)	
Infrastructure Airports						
4120691	AERO -- Infrastructure Airport (Capital)	3,000,000	1,250,000	0	(1,250,000)	
Infrastructure Airports Total		3,000,000	1,250,000	0	(1,250,000)	
Infrastructure - Wharf						
4120791	WATER -- Infrastructure Wharf (Capital)	50,000	20,830	0	(20,830)	
Infrastructure - Wharf Total		50,000	20,830	0	(20,830)	
Infrastructure Other						
4040290	OTH GOV - Infrastructure Other (Capital)	185,000	77,080	59,357	(17,723)	
4090190	STF HOUSE - Infrastructure Other (Capital)	500,000	208,330	0	(208,330)	
4110290	SWIM AREAS - Infrastructure Other (Capital)	0	0	7,618	7,618	
4110370	REC - Infrastructure Parks & Gardens (Capital)	220,000	91,665	41,349	(50,316)	
4110390	REC - Infrastructure Other (Capital)	2,377,250	990,505	12,226	(978,279)	
4120190	ROADC - Infrastructure Other (Capital)	75,000	31,250	9,435	(21,816)	
4120690	AERO - Infrastructure Other (Capital) - Aerodromes	10,000	4,165	13,500	9,335	
4120710	WATER - Building (Capital)	20,000	8,330	0	(8,330)	
4120790	WATER - Infrastructure Other (Capital)	40,000	16,665	0	(16,665)	
4140390	PWO - Infrastructure Other (Capital)	300,000	125,000	0	(125,000)	
Infrastructure Other Total		3,727,250	1,552,990	143,485	(1,409,505)	
Grand Total		34,779,618	14,491,370	4,388,827	(10,102,544)	

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

OPERATING ACTIVITIES

6 RECEIVABLES

Rates receivable	30 Jun 2023	30 Nov 2023
	\$	\$
Opening arrears previous years	2,274,863	814,816
Levied this year	8,668,941	9,100,168
Less - collections to date	(9,975,058)	(6,455,845)
Gross rates collectable	968,746	3,459,139
Allowance for impairment of rates receivable	(153,930)	(153,930)
Net rates collectable	814,816	3,305,209
% Collected	91.1%	65.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(27,929)	987,033	1,272,874	22,676	541,837	2,796,491
Percentage	(1.0%)	35.3%	45.5%	0.8%	19.4%	
Balance per trial balance						
Trade receivables						2,796,491
Other receivables						(38,700)
GST receivable						346,099
Allowance for credit losses of rates and statutory receivables						(153,930)
Allowance for credit losses of trade receivables						(374,160)
Accrued income						(95,011)
Total receivables general outstanding						2,480,779

Amounts shown above include GST (where applicable)

KEY INFORMATION

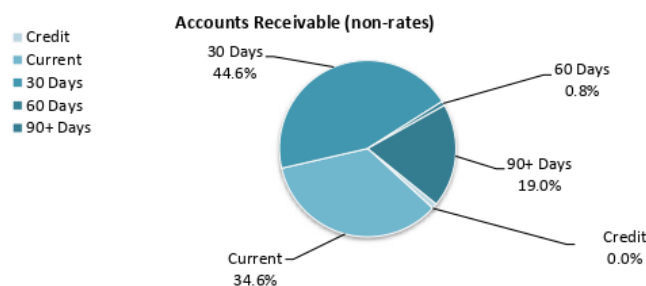
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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.



**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

OPERATING ACTIVITIES

7 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 Nov 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	32,270	63,323	(74,985)	20,608
Stock on hand	18,510	302	0	18,812
Other assets				
Accrued income	22,457	0	(22,457)	0
Total other current assets	73,237	63,625	(97,442)	39,420
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.

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

OPERATING ACTIVITIES

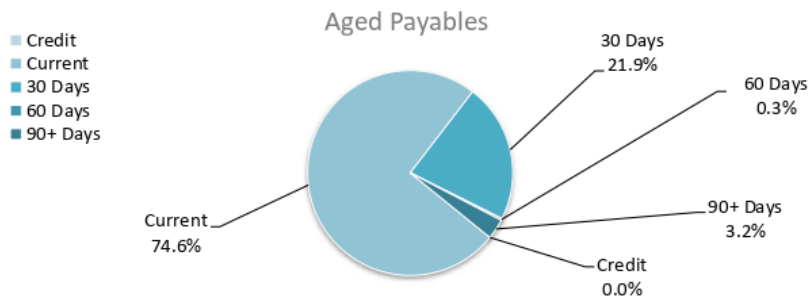
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	2,097,761	617,410	9,179	89,021	2,813,37
Percentage	0.0%	74.6%	21.9%	0.3%	3.2%	
Balance per trial balance						
Sundry creditors						2,813,37
ATO liabilities						51,99
Other payables						702,80
Accrued expenses						29,12
Payroll creditors						3,65
Prepaid rates						115,47
Total payables general outstanding						3,716,42

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.



**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

OPERATING ACTIVITIES

9 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Budget Interim Rate Revenue \$	Total Revenue \$	Rate Revenue \$	YTD Actual Interim Rate Revenue \$	Total Revenue \$
Gross rental value									
Gross Rental Value	0.1407	1,402	39,386,474	5,543,269	0	5,543,269	5,543,269	0	5,543,269
Unimproved value									
Unimproved Value	0.0835	151	37,667,732	3,144,239	0	3,144,239	3,144,307	0	3,144,307
Sub-Total		1,553	77,054,206	8,687,508	0	8,687,508	8,687,576	0	8,687,576
Minimum payment									
Minimum Payment \$									
Gross rental value									
Gross Rental Value	1,596	273	1,270,616	435,708	0	435,708	435,708	(1,682)	434,026
Unimproved value									
Unimproved Value	620	137	298,933	84,872	0	84,872	84,872	(34,409)	50,463
Sub-total		410	1,569,549	520,580	0	520,580	520,580	(36,091)	484,489
Discount						(70,000)			(71,897)
Total general rates						9,138,088			9,100,160

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Staff housing	136	26,728	0	0	(13,149)	(26,728)	13,579	0	(575)	(1,300)
Staff housing	146	465,197	0	0	(26,923)	(54,699)	438,274	410,498	9,303	(28,599)
Staff housing	148	223,894	0	0	0	(20,693)	223,894	203,201	(13,857)	(9,820)
Staff housing		0	0	5,000,000	0	0	0	5,000,000	0	0
Wharf fenders, boat ramp	145	137,417	0	0	0	(30,956)	137,417	106,461	611	(8,910)
Derby wharf infrastructure	151	212,809	0	0	0	(40,049)	212,809	172,760	841	(6,120)
Derby airport infrastructure & wharf	152	1,338,829	0	0	0	(196,344)	1,338,829	1,142,485	5,045	(22,310)
Derby visitors centre	149	279,868	0	0	0	(25,866)	279,868	254,002	1,083	(12,270)
Disaster Recovery, Flood Damage and Fitzroy Crossing Airstrip Refurbishment Project		0	0	5,000,000	0	0	0	5,000,000	0	0
Total		2,684,742	0	10,000,000	(40,072)	(395,335)	2,644,670	12,289,407	2,451	(89,360)
Current borrowings		395,335					197,216			
Non-current borrowings		2,289,407					2,447,454			
		2,684,742					2,644,670			

All debenture repayments were financed by general purpose revenue.

New borrowings 2023-24

Particulars	Amount Borrowed Actual	Amount Borrowed Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used) Actual	Amount (Used) Budget	Balance Unspent
	\$	\$				\$	%	\$	\$	\$
Disaster Recovery, Flood Damage and Fitzroy Crossing Airstrip Refurbishment Project	0	5,000,000	WATC	Short term	3	0		0	(5,000,000)	
Staff Housing Project	0	5,000,000	WATC	Short term	3	0		0	(5,000,000)	
	0	10,000,000				0		0	(10,000,000)	

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.

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

OPERATING ACTIVITIES

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 November 2023 \$
Other current liabilities						
Other liabilities						
Contract liabilities		565,346	0	3,438,018	0	4,003,364
Total other liabilities		565,346	0	3,438,018	0	4,003,364
Employee Related Provisions						
Provision for annual leave		516,935	0	0	0	516,935
Provision for long service leave		505,660	0	0	0	505,660
Total Provisions		1,022,595	0	0	0	1,022,595
Total other current liabilities		1,587,941	0	3,438,018	0	5,025,959

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue		
	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
Grants and subsidies			
GEN PUR - Financial Assistance Grant - General	0	0	119,302
GEN PUR - Financial Assistance Grant - Roads	0	0	34,701
GEN PUR - Financial Assistance Grant - Aboriginal Access Roads	0	0	336,667
PEST - Grants	5,000	2,080	16,533
OTH HEALTH - Grants	625,000	260,415	240,012
WELFARE - Grants	970,000	404,165	68,919
LIBRARY - Grant - Regional Library Services	4,000	1,665	0
REC - Grants	321,964	134,150	0
OTH CUL - Grants - Other Culture	10,000	4,165	0
OTH CUL - Sculptures on the Marsh - Grant	100,000	41,665	6,710
ROADC - Regional Road Group Grants (MRWA)	0	0	0
ROADC - Other Grants - Roads/Streets	7,290	3,035	0
ROADM - Street Lighting Subsidy	0	0	20,479
AGRN 1044 - Recovery - DRAFWA	0	0	387,522
	2,043,254	851,340	1,230,845
Contributions			
RATES - Reimbursement of Debt Collection Costs	50,000	20,830	13,810
MEMBERS - Reimbursements	0	0	7,824
OTH GOV - Reimbursements	0	0	620
ANIMAL - Reimbursements	15,000	6,250	168
FIRE - Reimbursements	10,000	4,165	0
HEALTH - Reimbursements	1,500	625	0
OTH HEALTH - Reimbursements	1,500	625	0
FIRE - Commissions	5,000	2,080	0
LIBRARY - Fees & Charges	0	0	55
HERITAGE - Contributions & Donations	0	0	211
REC - Reimbursements - Other Recreation	0	0	0
SWIM AREAS - Reimbursements	0	0	45
OTH CUL - Contributions & Donations - Other Culture	0	0	2,916
AERO - Reimbursements - Aerodromes	0	0	4,126
WATER - Reimbursements	0	0	159,834
TOUR - Contributions & Donations	20,000	8,330	0
TOUR - Commission	5,000	2,080	0
TOUR - Other Income Relating to Tourism & Area Promotion	14,000	5,830	0
TOUR - Project Other (Souvenir Sales)	0	0	91
BUILD - Commission - BSL & CTF	400	165	0
PRIVATE - Private Works Income	15,000	6,250	2,636
ADMIN - Reimbursements	17,000	7,085	15
PWO - Other Reimbursements	15,000	6,250	0
POC - Reimbursement.	2,500	1,040	0
AGRN 1044 - Recovery - Contributions and Donations	7,000	2,915	0
LIBRARY - Other Grants	5,000	2,080	0
OTH CUL - Grants - Other Culture	20,000	8,330	0
OTH CUL - Sculptures on the Marsh - Grant	20,000	8,330	630
	223,900	93,260	192,981
TOTALS	2,267,154	944,600	1,423,826

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grants, subsidies and contributions revenue		
	Adopted Budget	YTD	YTD Revenue
	Revenue	Budget	Actual
	\$	\$	\$
Capital grants and subsidies			
OTH GOV - Capital Grants	92,500	38,540	0
OTH HEALTH - Grants	0	0	0
OTH HEALTH - Capital Grants	30,000	12,500	0
WELFARE - Grants	0	0	0
STF HOUSE - Capital Grants	1,200,000	500,000	0
OTH CUL - Grants - Other Culture	0	0	2,000
REC - Capital Grants	2,217,750	924,065	0
REC - Grants	0	0	0
ROADC - Other Grants - Roads/Streets	0	0	336,577
HREC -- Capital Grants	210,000	87,500	0
ROADC - Grant AGRN 591 & 1044	12,345,800	5,144,085	0
ROADC - Regional Road Group Grants (MR WA)	810,000	337,500	0
ROADC - Roads to Recovery - Grants	595,545	248,140	0
ROADC - Other Grants -- Roads/Streets	5,445,915	2,269,130	0
ROADC - Regional Road Group Grants (MRWA)	252,399	105,165	0
ROADC - Other Grants -- Flood Damage	600,000	250,000	1,847,489
ROADC - Other Grants -- Footpaths	79,734	33,220	0
ROADC - Other Grants -- Aboriginal Roads	500,000	208,330	0
ROADC - Other Grants - Aboriginal Roads	281,067	117,110	0
AERO - Grants -- Aerodromes	3,000,000	1,250,000	0
WTF Grant Capital	110,000	45,830	0
PWO - Grant Capital	350,000	145,830	0
AGRN 1044	0	0	400,000
SWIM AREAS	0	0	175,794
	28,120,710	11,716,945	2,761,860

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

14 TRUST FUND

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

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 30 Nov 2023
	\$	\$	\$	\$
Public open spaces	295,981	0	0	295,981
	295,981	0	0	295,981

12.3 ACCOUNTS FOR PAYMENT - NOVEMBER 2023

File Number: 5110 - Accounts Payable

Author: Lavenia Ratabua, Senior Finance Officer

Responsible Officer: Tamara Clarkson, Deputy Chief Executive Officer

Authority/Discretion: Information

SUMMARY

Council to note the list of accounts paid under delegated authority during the month of November 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

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 the <i>Local Government Act 1995</i> , a local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure is authorised in advance by an absolute majority of Council.	Rare	Minor	Low	Expenditure to only be incurred in accordance with budget parameters, which have been structured on financial viability and sustainability principles.

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 2023-24 Annual Budget as adopted by Council at its meeting held 17 August 2023 (Resolution 79/23) 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
NOVEMBER - 2023**

FUND	DETAILS	AMOUNT
MUNICIPAL ACCOUNT		
EFT Payments	EFT 57601 - EFT 57882	\$ 4,142,836.57
Municipal Cheques	CHQ	\$ -
Direct Debits	Fees & Charges, Credit Card Payments, Payroll, Payroll Liabilities	\$ 1,248,408.09
Manual Cheques	CHQ	\$ 10,212.42
TRUST ACCOUNT		
EFT Payments		<i>Nil</i>
Trust Cheques		<i>Nil</i>
TOTAL		\$ 5,401,457.08

Creditors Outstanding as at 30/11/2023

\$ 2,813,370.81

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. **November 2023 - List of Paid Accounts**
2. **November 2023 - Credit Card Reconciliation**

RESOLUTION 148/23

Moved: Cr Geoff Davis

Seconded: Cr Brett Angwin

That Council:

- 1. Notes the List of Accounts for November 2023 paid under Delegated Authority in accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996 attached to this report, totalling \$5,401,457.08.**

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0

REPORT TO COUNCIL – NOVEMBER 2023

EFT PAYMENTS – MUNI ACCOUNT

PAYMENT ID	DATE	CREDITOR / INVOICE DETAILS	AMOUNT
EFT57718	14/11/2023	4PARK PTY LTD T/AS FORPARK AUSTRALIA	\$45,483.90
INV 62166	27/10/2023	SUPPLY OF REPLACEMENT PLAYGROUND EQUIPMENT	\$45,483.90
EFT57703	14/11/2023	A & B TYRES	\$730.00
INV 48339	02/10/2023	PUNCTURE REPAIR	\$80.00
INV 48350	03/10/2023	SUPPLY CENTURY N70LMF BATTERY	\$200.00
INV 48378	05/10/2023	SUPPLY 2X KUMHO 215/60R16 TYRES, WHEEL ALIGNMENT	\$350.00
INV 48482	14/10/2023	PUNCTURE REPAIR	\$60.00
INV 48506	17/10/2023	PUNCTURE REPAIR	\$40.00
EFT57746	17/11/2023	A & B TYRES	\$455.00
INV 48590	20/10/2023	SUPPLY MICKEY THOMPSON 265/70R17 TYRE	\$455.00
EFT57603	03/11/2023	A PLUS EVENTS HIRE & STYLING	\$13,487.32
INV 459	06/10/2023	AGRN 1044 - STRONGER TOGETHER - CATERING HIRE & SUPPLIES	\$13,487.32
EFT57809	17/11/2023	AARON GLOOR	\$120.00
INV REIMB1511	15/11/2023	STAFF REIMBURSEMENT	\$120.00
EFT57641	10/11/2023	ACOR CONSULTANTS PTY LTD	\$14,096.50
INV 102000671	31/10/2023	AGRN 1044 - FEATURE SURVEY FOR EASTERN HUB - VARIATION	\$14,096.50
EFT57826	24/11/2023	AIRPORT LIGHTING SPECIALISTS PTY LTD	\$1,039.50
INV IN25620	09/11/2023	MOS COMPLIANT WHITE WIND SOCK FOR FITZROY AERODROME	\$1,039.50
EFT57642	10/11/2023	ALISTAIR HOBBS	\$500.00
INV SITTING FEES-0711	07/11/2023	FVFRW GROUP SITTING FEES - 07/11/2023	\$500.00
EFT57753	17/11/2023	ALLWEST BUILDING APPROVALS	\$462.00
INV 9714	06/11/2023	CDC (BA024341 & BA024342) POOL & FENCE	\$462.00
EFT57747	17/11/2023	ALPHA DIVISION SECURITY SERVICES	\$7,040.00
INV SDWK0016	22/10/2023	SECURITY SERVICES - YOUTH CENTRE 02-15/10/2023	\$3,520.00
INV SDWK0017	04/11/2023	SECURITY SERVICES - YOUTH CENTRE 16-29/10/2023	\$3,520.00
EFT57643	10/11/2023	ALTHAM PLUMBING CONTRACTORS	\$732.25
INV 16425	02/11/2023	DUG UP WATER LEAK, REPAIRED	\$732.25
EFT57750	17/11/2023	ALTHAM PLUMBING CONTRACTORS	\$4,417.54

INV 16127	31/08/2023	INSPECT OPERATION OF SEPTICS & TOILETS, MATERIALS	\$2,169.93
INV 16177	07/09/2023	DISCONNECT WATER & WASTE AT WASH TROUGH, MATERIALS	\$179.03
INV 16179	07/09/2023	REPAIR LEAKING WATER PIPE IN TOP RAFTER OF STORAGE SHED	\$511.83
INV 16397	30/10/2023	REPAIR LEAK TO FRONT OF PROPERTY, MATERIALS	\$399.56
INV 16445	07/11/2023	EXCAVATE PLOT 447P - 20/10/2023	\$308.00
INV 16451	07/11/2023	EXCAVATE PLOT 731P - 27/10/2023	\$308.00
INV 16457	07/11/2023	EXCAVATE PLOT 858C - 10/11/2023	\$308.00
INV 16466	08/11/2023	SERVICE MALE TOILETS CISTERN, REMOVE DEBRIS, MATERIALS	\$233.19
EFT57827	24/11/2023	ALTHAM PLUMBING CONTRACTORS	\$308.00
INV 16471	09/11/2023	EXCAVATE PLOT 732P - 09/11/2023	\$308.00
EFT57749	17/11/2023	AMANDA DEXTER	\$962.09
INV REIMB1311	13/11/2023	STAFF REIMBURSEMENT	\$962.09
EFT57699	10/11/2023	ANDREW JAMES TWADDLE	\$100.00
INV REIMB 0111	01/11/2023	REFUND OF NOMINATION FEE 23/24	\$100.00
EFT57742	14/11/2023	ANDREW JAMES TWADDLE	\$1,554.86
INV ALLOW3110	31/10/2023	OCTOBER 2023 COUNCILLOR SITTING FEES	\$1,554.86
EFT57804	17/11/2023	ANDREW SHERIDAN MELVILLE	\$524.53
INV REIMB0311	03/11/2023	STAFF REIMBURSEMENT	\$524.53
EFT57752	17/11/2023	ARAC REFRIGERATION & AIR CONDITIONING	\$216.70
INV 9412	08/11/2023	AGRN 1044 - CLEAR BLOCKED AIRCON DRAIN	\$216.70
EFT57684	10/11/2023	ARREANNA HOBBS	\$500.00
INV SITTING FEES-0711	07/11/2023	FVFRW GROUP SITTING FEES - 07/11/2023	\$500.00
EFT57602	03/11/2023	ASB MARKETING PTY LTD	\$3,346.75
INV 27281	24/10/2023	SUPPLY OXYGEN BOTTLES, MUGS, TEMP TATTOOS, FREIGHT	\$3,346.75
EFT57754	17/11/2023	ASHLEY ARCIDIACONO	\$33,358.52
INV 1869	07/11/2023	INSTALLATION OF 2X HONOUR BOARDS	\$484.00
INV 1871	07/11/2023	PROGRESS CLAIM 50% YOUTH CENTRE DERBY	\$32,874.52
EFT57601	03/11/2023	AUSTRALIA PACIFIC VALUERS PTY LTD ITF THE APV UNIT TRUST T/AS APV VALUERS & ASSET MANAGEMENT	\$34,595.00
INV 568	24/10/2023	APV - ROAD VALUATION 2023/24	\$34,595.00
EFT57751	17/11/2023	AUSTRALIA PACIFIC VALUERS PTY LTD ITF THE APV UNIT TRUST T/AS APV VALUERS & ASSET MANAGEMENT	\$2,035.00
INV 577	31/10/2023	INFRASTRUCTURE ASSETS VALUATION 2023 - FINAL REPORT	\$2,035.00
EFT57644	10/11/2023	AUSTRALIA POST	\$638.57
INV 1012809287	03/11/2023	AUSTRALIA POST - OCTOBER 2023 CHARGES	\$638.57

EFT57862	24/11/2023	AUSTRALIAN INSTITUTE OF MANAGEMENT EDUCATION AND TRAINING	\$1,500.00
INV 230219	31/10/2023	LEADER TRAINING - ROWAN SCOTT	\$1,500.00
EFT57748	17/11/2023	AUSTRALIAN NAME BADGE	\$1,069.19
INV 1826	09/11/2023	SUPPLY 73X DOMED MAGNETIC NAME BADGE FOR STAFF	\$1,069.19
EFT57645	10/11/2023	AUSTRALIAN SERVICES UNION	\$236.50
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$236.50
EFT57828	24/11/2023	AUSTRALIAN SERVICES UNION	\$236.50
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$236.50
EFT57647	10/11/2023	BBB CATERING PTY LTD	\$7,892.50
INV 5970	27/10/2023	STRONGER TOGETHER - BBB PIPELINER CARAVAN HIRE	\$7,892.50
EFT57605	03/11/2023	BEYOND POTENTIAL GROUP PTY LTD	\$990.00
INV 0150	13/10/2023	INTERNAL CLEAN 3/20 CLARENDON	\$990.00
EFT57607	03/11/2023	BHAVESH MODI	\$475.00
INV REIMB2610	26/10/2023	STAFF REIMBURSEMENT	\$475.00
EFT57778	17/11/2023	BOB HOOGLAND	\$2,893.17
INV REIMB0811	08/11/2023	STAFF REIMBURSEMENT	\$2,893.17
EFT57711	14/11/2023	BOC LIMITED	\$241.19
INV 5006210553	29/10/2023	DERBY DEPOT - MONTHLY GAS CYLINDER CHARGES - OCTOBER 2023	\$241.19
EFT57755	17/11/2023	BOOEASY PTY LTD	\$822.80
INV 23588	08/11/2023	BOOKINGS MONTHLY FEE - OCTOBER 2023	\$438.90
INV 23537	08/11/2023	BOOKINGS MONTHLY FEE - OCTOBER 2023	\$383.90
EFT57875	24/11/2023	BRADY AUSTRALIA PTY LTD TAS SETON AUSTRALIA	\$224.58
INV 9354671972	14/11/2023	SUPPLY AED POLY & FIRST AID POLY	\$224.58
EFT57646	10/11/2023	BRETT ANGWIN	\$100.00
INV REIMB 0111	01/11/2023	REFUND OF NOMINATION FEE 23/24	\$100.00
EFT57704	14/11/2023	BRETT ANGWIN	\$485.89
INV ALLOW3110	31/10/2023	OCTOBER 2023 COUNCILLOR SITTING FEES	\$485.89
EFT57648	10/11/2023	BRIAN ELISON	\$100.00
INV REIMB 0111	01/11/2023	REFUND OF NOMINATION FEE 23/24	\$100.00
EFT57705	14/11/2023	BRIAN ELISON	\$485.89
INV ALLOW3110	31/10/2023	OCTOBER 2023 COUNCILLOR SITTING FEES	\$485.89
EFT57758	17/11/2023	BROOME TOYOTA NORTH WEST MOTOR GROUP	\$2,393.91
INV PI13072657	10/08/2023	SUPPLY PRECLEANER ASSY & HUB SET AUTOMATIC	\$1,037.51
INV JC14099438	30/08/2023	SUPPLY & FIT EXCHANGE AUDIO UNIT	\$1,356.40

EFT57606	03/11/2023	BROOME VETERINARY HOSPITAL	\$650.00
INV 300274	11/10/2023	SPEY 21-35KG FEMALE DOG IMINTJI COMMUNITY	\$650.00
EFT57604	03/11/2023	BUCKLEYS EARTHWORKS & PAVING PTY LTD	\$196,275.75
INV 2756-2	19/10/2023	AGRN 1044 - ROAD CONSTRUCTION & SAND PADS - 01-15/10/23	\$196,275.75
EFT57706	14/11/2023	BUCKLEYS EARTHWORKS & PAVING PTY LTD	\$393,712.00
INV 2759	31/10/2023	ROAD CONSTRUCTION FOR TEMPORARY ACCOMMODATION -31/10/2023	\$20,108.00
INV 2760	31/10/2023	SAND PADS FOR TEMPORARY ACCOMMODATION - 31/10/2023	\$373,604.00
EFT57830	24/11/2023	BUCKLEYS EARTHWORKS & PAVING PTY LTD	\$80,815.90
INV 2740	22/08/2023	FLOOD DAMAGE REINSTATEMENT AGRN 951 07-20/08/23	\$4,261.40
INV 2761	08/11/2023	SAND PADS FOR TEMPORARY ACCOMMODATION UNITS 01-06/11/23	\$76,554.50
EFT57707	14/11/2023	BUILDING AND ENERGY	\$2,225.31
INV PERMIT 3108	31/08/2023	BSL - AUGUST 2023	\$1,103.40
INV PERMIT 3009	30/09/2023	BSL - SEPTEMBER 2023	\$665.27
INV PERMIT 3110	31/10/2023	BSL - OCTOBER 2023	\$456.64
EFT57759	17/11/2023	BUNNINGS GROUP LIMITED	\$443.15
INV 2210-00181049	10/09/2023	SUPPLY EQUIPMENT FOR SCHOOL HOLIDAY PROGRAM	\$443.15
EFT57833	24/11/2023	BUNNINGS GROUP LIMITED	\$2,562.04
INV 2210-00517009	24/09/2023	AGRN 1044 - SUPPLIES FOR STRONGER TOGETHER	\$2,562.04
EFT57611	03/11/2023	CARTER, CHRISSY	\$4,559.00
INV 27102023	27/10/2023	AGRN 1044 - FACE PAINTERS & CRAZY HAIR HALLOWEEN DISCO 27/10/23	\$4,559.00
EFT57763	17/11/2023	CENTURION TRANSPORT CO PTY LTD	\$670.09
INV SI0562895	24/09/2023	AGRN 1044 - STRONGER TOGETHER - FREIGHT FOR KITE KINETICS	\$670.09
EFT57710	14/11/2023	CHRIS HAMMER	\$349.71
INV REIMB0311	03/11/2023	UTILITY SUBSIDY REIMBURSEMENT	\$349.71
EFT57608	03/11/2023	CHRISTINE GEORGE	\$3,199.17
INV REIMB2010	20/10/2023	STAFF REIMBURSEMENT	\$1,529.92
INV REIMB2110	20/10/2023	UTILITY SUBSIDY REIMBURSEMENT	\$206.75
INV 1	25/10/2023	CONSULTANCY SERVICES 12-25/10/2023	\$1,462.50
EFT57761	17/11/2023	CIVIC LEGAL	\$136.62
INV 512086	31/10/2023	PROFESSIONAL SERVICE - LEGAL ADVICE	\$136.62
EFT57822	17/11/2023	CLEANAWAY CO PTY LTD	\$15,682.34
INV 19253341	31/10/2023	LANDFILL MANAGEMENT DERBY - OCTOBER 2023	\$15,682.34
EFT57709	14/11/2023	CLEANING GARDENING & TREE SERVICES	\$412.50
INV 45	02/11/2023	DEEP CLEAN CHANGE ROOMS 24/03/2023	\$330.00

INV 46	02/11/2023	CLEAN DISABLED TOILETS 24/03/2023	\$82.50
EFT57760	17/11/2023	CLEANING GARDENING & TREE SERVICES	\$116.00
INV 44	31/10/2023	AGRN 1044 - CLEAN UPSTAIRS BATHROOM, FX 23/10/23	\$116.00
EFT57834	24/11/2023	CLEANING GARDENING & TREE SERVICES	\$28,047.15
INV 53	17/11/2023	CLEANING VISITOR CENTRE - OCTOBER 2023	\$28,047.15
EFT57651	10/11/2023	CMT BUILDING WA PTY LTD	\$12,542.52
INV 0943	24/10/2023	WINDOW LOCKS & ELECTRICAL WORKS	\$3,347.70
INV 0944	24/10/2023	WINDOW LOCKS & ELECTRICAL WORKS	\$3,267.74
INV 0958	31/10/2023	CANTEEN - PAINTING. SUPPLY AND INSTALL OF DISPENSERS	\$4,597.73
INV 0960	31/10/2023	HIRE OF DEMOUNTABLE FITZROY CROSSING - OCTOBER 2023	\$1,329.35
EFT57712	14/11/2023	CMT BUILDING WA PTY LTD	\$373,434.42
INV 0941	24/10/2023	POOL REFURBISHMENT WORKS AS PER T05-2023	\$372,732.76
INV 0957	31/10/2023	REPLACED DOOR, DOOR WRAP AND INSTALLED EXISTING LOCKS.	\$701.66
EFT57835	24/11/2023	CMT BUILDING WA PTY LTD	\$1,069.97
INV 0972	14/11/2023	BOARD UP HOLES & SECURE GARNDUWA BUILDING	\$1,069.97
EFT57610	03/11/2023	COMM PRO CONSULTANTS	\$11,943.80
INV 0021	23/10/2023	AGRN 1044 - FLOOD RECOVERY CONSULTANCY	\$11,943.80
EFT57855	24/11/2023	CONNECT CALL CENTRE SERVICES	\$483.34
INV 115586	15/11/2023	OVERCALLS FEE FOR CONTRACT CA0415 - OCTOBER 2023	\$483.34
EFT57815	17/11/2023	COUNTRYMAN RUBBISH REMOVAL	\$2,806.64
INV 1031	09/11/2023	LITTER COLLECTION IN FITZROY CROSSING 31/10 - 08/11/23	\$2,806.64
EFT57670	10/11/2023	CROSSING INN	\$36,210.00
INV 42952	20/10/2023	ACCOMMODATION - CANCELLATION FEE	\$250.00
INV 43107	20/10/2023	ACCOMMODATION 11-14/09/2023	\$1,000.00
INV 43109	20/10/2023	ACCOMMODATION 05-14/09/2023	\$2,500.00
INV 43136	20/10/2023	ACCOMMODATION 13-17/09/2023	\$1,250.00
INV 43137	20/10/2023	ACCOMMODATION 15-17/09/2023	\$750.00
INV 43215	20/10/2023	ACCOMMODATION 04/10/2023	\$460.00
INV 43042	20/10/2023	ACCOMMODATION 01-17/09/2023	\$4,250.00
INV 43046	20/10/2023	ACCOMMODATION 01-17/09/2023	\$4,250.00
INV 43047	20/10/2023	ACCOMMODATION 31-08 - 17/09/2023	\$4,500.00
INV 43080	20/10/2023	ACCOMMODATION 31/08 - 17/09/2023	\$4,500.00
INV 43081	20/10/2023	ACCOMMODATION 31/08 - 17/09/2023	\$4,500.00
INV 43083	20/10/2023	ACCOMMODATION 31/08 - 17/09/2023	\$4,500.00

INV 43097	20/10/2023	ACCOMMODATION 04-07/09/2023	\$1,000.00
INV 43101	20/10/2023	ACCOMMODATION 08-17/09/2023	\$2,500.00
EFT57783	17/11/2023	CROSSING INN	\$440.00
INV 43288	20/10/2023	ACCOMMODATION 04/10/2023	\$440.00
EFT57714	14/11/2023	DAMIEN JAMES	\$250.00
INV REIMB0311	03/11/2023	FX GYM KEY BOND REFUND	\$250.00
EFT57701	10/11/2023	DEAN WILSON TRANSPORT PTY LTD	\$91.75
INV 20220792	28/10/2023	FREIGHT	\$91.75
EFT57846	24/11/2023	DEPARTMENT OF FIRE AND EMERGENCY SERVICES.	\$76,435.04
INV 156551	21/11/2023	2023/24 ESL Q2 CONTRIBUTION	\$76,435.04
EFT57768	17/11/2023	DEPARTMENT OF PLANNING, LANDS AND HERITAGE	\$353.00
INV REIMB0811	08/11/2023	DAP FEE INCREASE DIFFERENCE COLLECTED FROM APPLICANT	\$353.00
EFT57653	10/11/2023	DEPUTY CHILD SUPPORT REGISTRAR	\$703.24
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$703.24
EFT57837	24/11/2023	DEPUTY CHILD SUPPORT REGISTRAR	\$703.24
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$703.24
EFT57839	24/11/2023	DERBY 4X4 & MARINE	\$303.38
INV 34547-56653	06/11/2023	SUPPLY CENTURY BATTERY	\$280.50
INV 34553-56661	06/11/2023	SUPPLY TRAILER PLUG	\$22.88
EFT57654	10/11/2023	DERBY BUILDING SUPPLIES	\$139.68
INV 549290	23/10/2023	SUPPLY 2X FUNNEL	\$25.86
INV 549594	27/10/2023	SUPPLY MAKITA BACKING PAD HOOK & LOOP	\$86.14
INV 549877	01/11/2023	NOVEMBER 2023 SMALL PURCHASES - TRIO SCREEN DOOR CLOSER.	\$26.51
INV 549887	01/11/2023	NOVEMBER 2023 SMALL PURCHASES - FLAT WASHERS AND NYLON NUTS	\$1.17
EFT57713	14/11/2023	DERBY BUILDING SUPPLIES	\$2,599.47
INV 549837	01/11/2023	SUPPLY STIHL CHAIN	\$41.17
INV 550004	03/11/2023	SUPPLY 6X STIHL CHAIN	\$215.43
INV 550143	06/11/2023	SUPPLY STEEL MATERIALS TO CONSTRUCT PUMP SHELTER	\$2,317.91
INV 550169	07/11/2023	SUPPLY MAKITA DISCS	\$24.96
EFT57838	24/11/2023	DERBY BUILDING SUPPLIES	\$2,315.42
INV 550204	07/11/2023	SUPPLY 44X BREMICK BOLT & 4X VATER RIBBED INSERT	\$126.59
INV 550254	08/11/2023	SUPPLY DRILL MET 13PC SET	\$25.26
INV 550321	09/11/2023	SUPPLY 6X 50MM UPVC SLIP-FIX COUPLINGS	\$1,227.98
INV 550324	09/11/2023	SUPPLY BREMICK NUTS & BOLTS	\$6.02

INV 550397	10/11/2023	SUPPLY 2X STIHL SCREWDRIVER	\$26.85
INV 550607	14/11/2023	SUPPLY STIHL NYLON LINE & LUBE	\$304.01
INV 550618	14/11/2023	SUPPLY DEADBOLT	\$37.99
INV 550578	14/11/2023	SUPPLY 4X LIGHT GLOBES	\$30.62
INV 550592	14/11/2023	SUPPLY LOCK SLID DOOR	\$108.54
INV 550606	14/11/2023	SUPPLY 2X KEY SILCA & KWIKSET	\$20.00
INV 550777	17/11/2023	SUPPLY 10X SILCA KEY	\$50.00
INV 550782	17/11/2023	SUPPLY BAR & CUTTER LUBE AND DOUBLE-SIDED TAPE	\$32.69
INV 550922	20/11/2023	SUPPLY 5X 20L HYDROCHLORIC ACID	\$318.87
EFT57655	10/11/2023	DERBY BUS SERVICE PTY LTD	\$121.00
INV 00021608	31/10/2023	2 LARGE FRAME PHOTOS FROM HARVEY NORMAN	\$121.00
EFT57656	10/11/2023	DERBY FUELS	\$1,051.13
INV 1077854	21/10/2023	CATERING FOR COUNCILLOR ELECTIONS 21/10/2023	\$267.50
INV 1079793	27/10/2023	COUNCIL DINNER 26/10/2023	\$525.00
INV 1080082	27/10/2023	100L UNLEADED	\$258.63
EFT57764	17/11/2023	DERBY FUELS	\$6,540.00
INV 1079794	27/10/2023	CATERING FOR THURSDAY TO SATURDAY LATE NIGHT 26-28/10/2023	\$3,270.00
INV 1082117	03/11/2023	CATERING FOR SATURDAY YOUTH PROGRAM	\$960.00
INV 1082118	03/11/2023	CATERING FOR THURSDAY & FRIDAY YOUTH PROGRAM	\$2,310.00
EFT57615	03/11/2023	DERBY HARDWARE MITRE10	\$21.99
INV 10591414	27/10/2023	SUPPLY POLYTUBE	\$21.99
EFT57660	10/11/2023	DERBY HARDWARE MITRE10	\$3,142.90
INV 10589303	26/09/2023	SUPPLY 128X 20KG BAGS PRE-MIX ASPHALT ROAD SEAL REPAIR	\$3,008.00
INV 10591257	25/10/2023	SUPPLY SCREEN DOOR CLOSURE	\$22.99
INV 10591298	25/10/2023	SUPPLY BOLTS & NUTS	\$4.99
INV 10591582	30/10/2023	SUPPLY DRILL MASONRY	\$8.99
INV 10591732	01/11/2023	NOVEMBER 2023 SMALL PURCHASES - SOLVENT CEMENT & PRIMING FLUID	\$97.93
EFT57716	14/11/2023	DERBY HARDWARE MITRE10	\$105.96
INV 10591845	02/11/2023	SUPPLY SPRAY ZINC SHIELD 400G	\$15.99
INV 10591828	02/11/2023	SUPPLY ENTRANCE SET CYCLO JURA	\$89.97
EFT57770	17/11/2023	DERBY HARDWARE MITRE10	\$596.90
INV 10591352	26/10/2023	SUPPLY CLEANING EQUIPMENT	\$596.90
EFT57843	24/11/2023	DERBY HARDWARE MITRE10	\$1,457.72
INV 10592175	08/11/2023	SUPPLY PANIC BOLT OFFSET	\$118.00

INV 10592176	08/11/2023	SUPPLY PANIC BOLT OFFSET	\$118.00
INV 10592185	08/11/2023	SUPPLY QUICK SPRAY GLOSS	\$11.99
INV 10592263	09/11/2023	SUPPLY 2X BOLT AND NUT WASHER	\$7.98
INV 10592322	10/11/2023	SUPPLY 1L CAR WASH	\$11.99
INV 10592331	10/11/2023	SUPPLY HUSQVARNA TRIMMER HEAD	\$49.99
INV 10592451	13/11/2023	SUPPLY 2X SPRAY ZINC 400G	\$31.98
INV 10592481	13/11/2023	SUPPLY 15X REUSABLE RATSACK BAIT STATION	\$479.85
INV 10592482	13/11/2023	SUPPLY 1.8M LADDER	\$279.00
INV 10592531	14/11/2023	SUPPLY 2X RAKES	\$89.98
INV 10592506	14/11/2023	SUPPLY 2X PADBOLT	\$11.98
INV 10592571	15/11/2023	SUPPLY HOLES AW	\$29.99
INV 10592663	16/11/2023	SUPPLY 2X 2.7MM VORTEX TRIMLINE X 167M	\$198.00
INV 10592672	16/11/2023	SUPPLY PHILLIPS SCREWDRIVER BIT	\$18.99
EFT57829	24/11/2023	DERBY LICENCED POST OFFICE	\$88.00
INV 1251	31/10/2023	DLPO MONTHLY ACCOUNT - OCT 2023	\$88.00
EFT57613	03/11/2023	DERBY PROGRESSIVE SUPPLIES	\$544.24
INV 076387	10/10/2023	SUPPLY 30X DISPENSER PART FOR 110224 SPARE RUBBER TUBE	\$544.24
EFT57657	10/11/2023	DERBY PROGRESSIVE SUPPLIES	\$1,206.42
INV 077218	24/10/2023	SUPPLY 12X AIRWICK AIR FRESHENER	\$86.71
INV 077229	24/10/2023	SUPPLY 8 CTN 1PLY TOILET PAPER	\$1,119.71
EFT57841	24/11/2023	DERBY PROGRESSIVE SUPPLIES	\$1,184.81
INV 077483	26/10/2023	CUPS, BOWLS CONTAINERS & LIDS FOR LATE NIGHT PROGRAM	\$515.48
INV 077691	31/10/2023	SUPPLY 10X SPARE BOTTLE & RUBBER TUBE	\$313.60
INV 077993	03/11/2023	KITCHEN SUPPLIES	\$355.73
EFT57614	03/11/2023	DERBY STOCK SUPPLIES	\$3,437.50
INV 13069460	18/10/2023	TRANSPORT OF 4X LIGHTING TOWERS BROOME - FX	\$3,437.50
EFT57659	10/11/2023	DERBY STOCK SUPPLIES	\$17,875.00
INV 13069484	26/10/2023	AGRN 1044 - CLEAN-UP ACTIVITIES POST FLOOD	\$17,875.00
EFT57769	17/11/2023	DERBY STOCK SUPPLIES	\$17,187.50
INV 13069485	26/10/2023	CONVEY, LOAD & REMOVE SKIP BINS TO MORNINGTON WILDLIFE	\$17,187.50
EFT57658	10/11/2023	DISASTER RELIEF AUSTRALIA	\$110,000.00
INV 0205	04/10/2023	AGRN 1044 - CLEAN-UP PROJECT WORKS MORNINGTON & FX	\$110,000.00
EFT57765	17/11/2023	DOUGLAS D'ANTOINE	\$8,004.51
INV 016	03/11/2023	EXECUTIVE OFFICER DUTIES FOR FVFRWG - 16 TO 29/10/23	\$8,004.51

EFT57661	10/11/2023	DWA INDUSTRIAL RESOURCES PTY LTD	\$3,201.00
INV 2022838	10/10/2023	INSPECT & SECURE DAMAGED ROOF SHEETING	\$2,359.50
INV 2022860	19/10/2023	REPLACE FAN BLADE, FAN SHROUD & HOSE	\$390.50
INV 2022861	19/10/2023	REPAIR HYDRAULIC LEAK, REPLACE FAN SHROUD & HOSE	\$451.00
EFT57771	17/11/2023	DWA INDUSTRIAL RESOURCES PTY LTD	\$251.90
INV 2022925	09/11/2023	CUT & SUPPLY 4X STEEL PLATE	\$251.90
EFT57766	17/11/2023	DYNAMIC GIFT INTERNATIONAL PTY LTD	\$3,844.50
INV ORD51733	18/10/2023	SUPPLY 500X BENDIGO ENAMEL MUG	\$3,844.50
EFT57873	24/11/2023	E & MJ ROSHER PTY LTD	\$1,893.75
INV 1466118	10/11/2023	SUPPLY 3X SEAL KIT, FREIGHT	\$1,893.75
EFT57717	14/11/2023	ELDERS LIMITED (DERBY BRANCH)	\$869.42
INV IY86706	31/10/2023	SUPPLY 20L ROUNDUP, SUPPLY 20L ROUNDUP	\$385.44
INV IY86721	02/11/2023	2.4X3M SHEETS 25X25X3.15MM WELD MESH, GALVANISED	\$483.98
EFT57845	24/11/2023	ELDERS LIMITED (DERBY BRANCH)	\$204.61
INV IY86949	21/11/2023	SUPPLY BRAKE FLUID & DEX III	\$204.61
EFT57616	03/11/2023	ENVIRONMENTAL HEALTH AUSTRALIA (NSW) INC	\$550.00
INV 5317	03/10/2023	SUBSCRIPTION - I'M ALERT FOOD SAFETY PROGRAM JUL-23 TO JUN-24	\$550.00
EFT57774	17/11/2023	EXURBAN PTY LTD	\$12,162.09
INV URP-4434	02/11/2023	GENERAL TOWN PLANNING CONSULTANCY SERVICES OCTOBER 2023	\$12,162.09
EFT57618	03/11/2023	FERVOR	\$4,565.32
INV 301429-2	19/10/2023	STRONGER TOGETHER - FEE FOR ADDITIONAL CHEF	\$4,565.32
EFT57848	24/11/2023	FLOWERS ON SAVILLE STREET	\$1,475.00
INV 061	11/11/2023	SUPPLY 16X REMEMBRANCE DAY WREATHS	\$1,475.00
EFT57617	03/11/2023	FMG PILBARA PTY LTD	\$5,327.68
INV A901183	25/10/2023	RATES REFUND FOR ASSESSMENT A901183	\$5,327.68
EFT57847	24/11/2023	FMG PILBARA PTY LTD	\$601.67
INV A901174	15/05/2023	RATES REFUND FOR ASSESSMENT A901174	\$601.67
EFT57649	10/11/2023	G BISHOPS TRANSPORT SERVICES PTY LTD	\$847.94
INV B226289	20/10/2023	FREIGHT	\$847.94
EFT57831	24/11/2023	G BISHOPS TRANSPORT SERVICES PTY LTD	\$1,306.21
INV B227657	01/11/2023	FREIGHT	\$1,306.21
EFT57850	24/11/2023	GARRARDS PTY LTD	\$636.77
INV PEI-1064435	08/11/2023	AQUA-K-OTHRINE 2L FOR MOSQUITO PROGRAM	\$636.77
EFT57719	14/11/2023	GEOFFREY ANDREW DAVIS	\$1,554.86

INV ALLOW3110	31/10/2023	OCTOBER 2023 COUNCILLOR SITTING FEES	\$1,554.86
EFT57849	24/11/2023	GEOFFREY ANDREW DAVIS	\$536.23
INV TRAVEL2610	26/10/2023	TRAVEL CLAIM: FITZROY 28/09 & 26/10/2023	\$536.23
EFT57722	14/11/2023	GEOFFREY CHARLES HAEREWAA	\$5,895.34
INV ALLOW3110	31/10/2023	OCTOBER 2023 PRESIDENT SITTING FEES	\$5,895.34
EFT57708	14/11/2023	GLASS CO KIMBERLEY	\$295.90
INV 99794	13/09/2023	SUPPLY & INSTALL PERSPEX SCREEN TO TOILET WINDOW	\$295.90
EFT57664	10/11/2023	GREENFIELD TECHNICAL SERVICES	\$104,959.52
INV 3682	17/10/2023	PACKAGE 2 - AGRN951 FLOOD DAMAGE WORKS 23/09-06/10/23	\$7,901.52
INV 3683	17/10/2023	AGRN 1044 - CONSTRUCTION MANAGEMENT PACKAGE 3 02-15/10/23	\$18,480.00
INV 3679	17/10/2023	AGRN 1044 - CONSTRUCTION MANAGEMENT PACKAGE 3 02-15/10/23	\$38,236.56
INV 3648	18/10/2023	AGRN 1044 - CONSTRUCTION MANAGEMENT PACKAGE 1 - SEP 2023	\$7,290.05
INV 3649	18/10/2023	AGRN 1044 - CONSTRUCTION MANAGEMENT PACKAGE 2 - SEP 2023	\$3,257.42
INV 3650	18/10/2023	AGRN 1044 - FLOOD DAMAGE REINSTATEMENT PACKAGE 3 - SEP 2023	\$16,418.38
INV 3654	18/10/2023	PACKAGE 1 - AGRN951 FLOOD DAMAGE WORKS - SEPTEMBER 2023	\$3,863.43
INV 3655	18/10/2023	PACKAGE 2 - AGRN951 FLOOD DAMAGE WORKS - SEPTEMBER 2023	\$4,232.16
INV 3694	20/10/2023	PACKAGE 2 - AGRN951 FLOOD DAMAGE WORKS - 07-20/10/2023	\$5,280.00
EFT57720	14/11/2023	GREENFIELD TECHNICAL SERVICES	\$22,472.88
INV 3696	03/11/2023	AGRN 1044 - CONSTRUCTION MANAGEMENT PACKAGE 3 16-29/10/23	\$22,472.88
EFT57851	24/11/2023	GREENFIELD TECHNICAL SERVICES	\$20,417.25
INV 3701	03/11/2023	AGRN 1044 - CONSTRUCTION MANAGEMENT PACKAGE 3 16-29/10/23	\$20,417.25
EFT57756	17/11/2023	HALLIDAY ENTERPRISES PL T/A BK SIGNS & PROMOTIONS	\$60.50
INV 26199	09/11/2023	DESIGN, SUPPLY & ENGRAVE SILVER PLATE	\$60.50
EFT57612	03/11/2023	HARDMAN ENTERPRISES PL T/AS DERBY PLUMBING AND GAS	\$4,713.50
INV 25487	26/10/2023	AGRN 1044 - SUPPLY 2X SKIP BINS	\$4,713.50
EFT57715	14/11/2023	HARDMAN ENTERPRISES PL T/AS DERBY PLUMBING AND GAS	\$913.00
INV 25518	31/10/2023	REPAIR HOSE TAPS, CISTERN & SINK SPOUT	\$401.50
INV 25519	31/10/2023	EXPOSE & REPAIR LEAK	\$511.50
EFT57840	24/11/2023	HARDMAN ENTERPRISES PL T/AS DERBY PLUMBING AND GAS	\$291.50
INV 25668	16/11/2023	REPLACE MINI STOP ON KITCHEN WALL	\$291.50
EFT57738	14/11/2023	HARVEY NORMAN BROOME	\$8,699.00
INV 243702	13/09/2023	AGRN 1044 - GLASS 3 DOOR FRIDGE FOR STRONGER TOGETHER EVENT	\$8,699.00
EFT57817	17/11/2023	HARVEY NORMAN BROOME	\$12,607.80

INV 249559	22/10/2023	SUPPLY 4X COUNCILLOR IPAD, KEYBOARDS & PENCILS	\$12,607.80
EFT57780	17/11/2023	HEATHER ZOETELIEF	\$26.50
INV REIMB1411	14/11/2023	STAFF REIMBURSEMENT	\$26.50
EFT57666	10/11/2023	HELEN THOMAS	\$500.00
INV SITTING FEES-0711	07/11/2023	FVFRW GROUP SITTING FEES - 07/11/2023	\$500.00
EFT57679	10/11/2023	HELENE PTY LTD LO-GO APPOINTMENTS	\$5,500.00
INV H3041	23/10/2023	PERMANENT PLACEMENT FEE - MANAGER OF INFRASTRUCTURE	\$5,500.00
EFT57665	10/11/2023	HOATH REFRIGERATION & AIRCONDITIONING	\$59,506.58
INV 3269	25/10/2023	REPLACE AIRCONS	\$59,506.58
EFT57721	14/11/2023	HOATH REFRIGERATION & AIRCONDITIONING	\$492.14
INV 3263	24/10/2023	REPLACE FAN MOTOR, OEM CONDENSER FAN MOTOR	\$492.14
EFT57621	03/11/2023	HORIZON POWER - ACCOUNT PAYMENTS	\$60.05
INV 564352	23/10/2023	2/1169 SHORT ST DERBY FOR 13/10/2023 TO 19/10/2023	\$60.05
EFT57668	10/11/2023	HORIZON POWER - ACCOUNT PAYMENTS	\$7,095.88
INV 424950	04/10/2023	LOT 26818 WHARF RD, DERBY FOR 05/09/2023 TO 03/10/2023	\$187.62
INV 312249	05/10/2023	LOT 143 DERBY HIGHWAY FOR 06/09/2023 TO 04/10/2023	\$3,040.22
INV 406259	06/10/2023	LOC 26818 WHARF RD, DERBY FOR 05/08/2023 TO 05/10/2023	\$3,868.04
EFT57781	17/11/2023	HORIZON POWER - ACCOUNT PAYMENTS	\$17,656.00
INV 432919	04/10/2023	19B WOOLLYBUTT CORNER, DERBY FOR 03/08/2023 TO 03/10/2023	\$254.60
INV 517343	03/11/2023	LOC 26818 WHARF RD, DERBY FOR 04/10/2023 TO 02/11/2023	\$111.64
INV 333902	03/11/2023	24 LOCH ST, DERBY FOR 04/10/2023 TO 02/11/2023	\$838.93
INV 172452	06/11/2023	LOT 199 FORREST RD, FX FOR 05/10/2023 TO 03/11/2023	\$5,469.68
INV 166519	06/11/2023	ASHLEY ST, DERBY FOR 05/10/2023 TO 03/11/2023	\$4,302.65
INV 321183	06/11/2023	30 CLARENDON ST, DERBY 05/10/2023 TO 03/11/2023	\$3,410.50
INV 198764	09/11/2023	LOT 128 GN HIGHWAY, FX FOR 10/10/2023 TO 08/11/2023	\$1,822.85
INV 539113	10/11/2023	UNIT 2/74 FALLON RD, FX FOR 12/09/2023 TO 09/11/2023	\$374.52
INV 401732	10/11/2023	UNIT 3/74 FALLON RD, FX FOR 12/09/2023 TO 09/11/2023	\$782.78
INV 203951	15/11/2023	3 LOCH ST, DERBY FOR 15/09/2023 TO 14/11/2023	\$287.85
EFT57852	24/11/2023	HORIZON POWER - ACCOUNT PAYMENTS	\$32,494.58
INV 523100	01/11/2023	CCTV AT BAOBAB WAY. 01/10/23 TO 31/10/23.	\$71.04
INV 220780	01/11/2023	DERBY STREET LIGHTS. 01/10/23 TO 31/10/23.	\$20,725.72
INV 424950	03/11/2023	LOT 26818 WHARF RD, DERBY FOR 04/10/2023 TO 02/11/2023	\$183.40
INV 312249	06/11/2023	LOT 143 DERBY HIGHWAY FOR 05/10/2023 TO 03/11/2023	\$3,883.16
INV 163224	10/11/2023	LOT 99999 FALLON RD, FX FOR 12/09/2023 TO 09/11/2023	\$277.76

INV 163546	10/11/2023	LOT 32 AIRPORT RD, FX FOR 12/09/2023 TO 09/11/2023	\$1,061.83
INV 104620	17/11/2023	UNIT B/277 CLARENDON ST, DERBY FOR 19/09/2023 TO 16/11/2023	\$224.06
INV 328972	17/11/2023	30 JOHNSTON ST, DERBY FOR 19/09/2023 TO 16/11/2023	\$3,204.38
INV 308420	17/11/2023	14 HARDMAN ST, DERBY FOR 19/09/2023 TO 16/11/2023	\$1,744.33
INV 442971	17/11/2023	UNIT A/277 CLARENDON ST, DERBY FOR 19/09/2023 TO 16/11/2023	\$682.84
INV 541971	17/11/2023	35 CLARENDON ST, DERBY FOR 19/09/2023 TO 16/11/2023	\$364.67
INV 406063	22/11/2023	20 CLARENDON ST, DERBY FOR 22/09/2023 TO 21/11/2023	\$71.39
EFT57667	10/11/2023	HULLS DIESEL SERVICES PTY LTD	\$6,855.70
INV 0019	19/10/2023	CARRY OUT WORK	\$6,855.70
EFT57620	03/11/2023	HUTCHINSON REAL ESTATE (RENT)	\$1,125.90
INV A900187	13/10/2023	RATES REFUND FOR ASSESSMENT A900187	\$1,125.90
EFT57782	17/11/2023	IGO NEWSEARCH PTY LTD	\$1,892.97
INV A901036	10/11/2023	RATES REFUND FOR ASSESSMENT A901036	\$261.86
INV A901037	10/11/2023	RATES REFUND FOR ASSESSMENT A901037	\$261.86
INV A901050	10/11/2023	RATES REFUND FOR ASSESSMENT A901050	\$257.01
INV A901038	10/11/2023	RATES REFUND FOR ASSESSMENT A901038	\$261.86
INV A901018	10/11/2023	RATES REFUND FOR ASSESSMENT A901018	\$222.35
INV A901019	10/11/2023	RATES REFUND FOR ASSESSMENT A901019	\$14.82
INV A901081	10/11/2023	RATES REFUND FOR ASSESSMENT A901081	\$613.21
EFT57878	24/11/2023	ILLION TENDERLINK	\$180.40
INV 590177	08/11/2023	T01-2023/24 FITZROY CROSSING TOWN OVAL LIGHTING	\$180.40
EFT57723	14/11/2023	IRENE BROWN	\$138.29
INV REIMB3010	30/10/2023	STAFF REIMBURSEMENT	\$138.29
EFT57784	17/11/2023	IRENE BROWN	\$126.00
INV REIMB1011	10/11/2023	STAFF REIMBURSEMENT	\$126.00
EFT57785	17/11/2023	ITVISION	\$1,375.00
INV 39203	27/10/2023	SYNERGYSOFT RATES - WA INTERIM RATING 30-31/10/2023	\$1,375.00
EFT57810	17/11/2023	IXOM	\$211.42
INV 6733033	31/10/2023	SERVICE FEE - 5 X PACKAGING - CHLORINE 70KG	\$211.42
EFT57787	17/11/2023	JACK MCALISTER GUGERI	\$101.50
INV REIMB1311	13/11/2023	STAFF REIMBURSEMENT	\$101.50
EFT57779	17/11/2023	JACOB CHARTERS	\$116.00
INV REIMB1311	13/11/2023	STAFF REIMBURSEMENT	\$116.00
EFT57786	17/11/2023	JANE AUFDERHEIDE	\$319.90

INV 15706	16/10/2023	SUPPLY NEOPRENE MAT COMBO	\$319.90
EFT57724	14/11/2023	JASPER BENTHIEN	\$3,458.03
INV 9010	23/10/2023	AGRN 1044 - STRONGER TOGETHER CONTRACT SERVICE	\$3,458.03
EFT57857	24/11/2023	JAXX AND MAXX SERVICES	\$2,420.00
INV 213	30/10/2023	BASKETBALL COURT CLEAN	\$2,420.00
EFT57624	03/11/2023	JILA GALLERY	\$362.00
INV 0019	20/10/2023	CATERING PIZZA 28/07/2023	\$171.00
INV 0022	20/10/2023	CATERING 15/09/2023	\$191.00
EFT57672	10/11/2023	JILA PLUMBING	\$958.26
INV 5643	19/10/2023	DIG UP & REPAIR LEAK	\$754.15
INV 00005685	01/11/2023	REPLACED INLET VALVE ON MALE TOILET	\$204.11
EFT57856	24/11/2023	JILA PLUMBING	\$165.00
INV 5707	13/11/2023	UNBLOCK URINAL	\$165.00
EFT57671	10/11/2023	JOSEPH ROSS	\$500.00
INV SITTING FEES-0711	07/11/2023	FVFRW GROUP SITTING FEES - 07/11/2023	\$500.00
EFT57788	17/11/2023	JULIA WILSON	\$87.00
INV REIMB1311	13/11/2023	STAFF REIMBURSEMENT	\$87.00
EFT57853	24/11/2023	K2 AUDIOVISUAL PTY LTD	\$15,309.25
INV 10021	13/11/2023	HARDWARE AND INSTALLATION - COUNCIL CHAMBERS	\$15,309.25
EFT57725	14/11/2023	KEITH BEDFORD	\$1,068.97
INV ALLOW3110	31/10/2023	OCTOBER 2023 COUNCILLOR SITTING FEES	\$1,068.97
EFT57797	17/11/2023	KENNEDY INVESTMENTS WA P/L (LANCELIN BOBCAT HIRE)	\$9,350.00
INV 662	17/10/2023	FIREBREAKS ON NON-COMPLIANT PROPERTIES	\$9,350.00
EFT57727	14/11/2023	KERRISSA O'MEARA	\$485.89
INV ALLOW3110	31/10/2023	OCTOBER 2023 COUNCILLOR SITTING FEES	\$485.89
EFT57794	17/11/2023	KERRISSA O'MEARA	\$100.00
INV REIMB 0111	01/11/2023	REFUND OF NOMINATION FEE 23/24	\$100.00
EFT57789	17/11/2023	KIMBERLEY CAR HIRE	\$17,980.00
INV 00005936	31/10/2023	31 DAY HIRE OF TOYOTA PRADO 01/10/23 TO 01/11/23	\$3,410.00
INV 00005935	31/10/2023	31 DAY HIRE OF 4WD HILUX & 4WD FORTUNER - 01/10-01/11/23	\$6,820.00
INV 00005934	31/10/2023	31 DAY HIRE 4WD HILUX DUAL CAP X2 - 01/10/23 TO 01/11/23.	\$7,750.00
EFT57631	03/11/2023	KIMBERLEY COUNTRY DEPARTMENT STORE	\$1,148.09
INV DB47355	25/10/2023	STAFF UNIFORMS	\$240.00
INV DB47142	26/10/2023	STAFF UNIFORMS	\$908.09

EFT57807	17/11/2023	KIMBERLEY COUNTRY DEPARTMENT STORE	\$4,180.14
INV DB47346	09/11/2023	STAFF UNIFORMS	\$729.30
INV DB46918	11/11/2023	STAFF UNIFORMS	\$409.65
INV DB47367	11/11/2023	STAFF UNIFORMS	\$564.25
INV DB47424	11/11/2023	STAFF UNIFORMS	\$839.04
INV DB47444	11/11/2023	STAFF UNIFORMS	\$434.30
INV DB46998	11/11/2023	STAFF UNIFORMS	\$529.45
INV DB47360	11/11/2023	STAFF UNIFORMS	\$224.50
INV DB47834	14/11/2023	STAFF UNIFORMS	\$449.65
EFT57869	24/11/2023	KIMBERLEY COUNTRY DEPARTMENT STORE	\$3,885.65
INV DB47490	18/11/2023	STAFF UNIFORMS	\$989.13
INV DB47700	18/11/2023	STAFF UNIFORMS	\$845.10
INV DB47178	18/11/2023	STAFF UNIFORMS	\$519.45
INV DB47480	18/11/2023	COUNCILLOR UNIFORMS 2X9	\$918.17
INV DB47426	20/11/2023	STAFF UNIFORMS	\$613.80
EFT57772	17/11/2023	KIMBERLEY ELECTRICAL CONTRACTORS	\$165.00
INV 26480	08/11/2023	RECTIFY POWER PROBLEM IN KITCHEN	\$165.00
EFT57844	24/11/2023	KIMBERLEY ELECTRICAL CONTRACTORS	\$223.85
INV 26482	10/11/2023	REPLACE DAMAGED 20MM BOX	\$223.85
EFT57726	14/11/2023	KIMBERLEY FIRE SYSTEMS	\$850.21
INV 18994	31/10/2023	AS1851.2012 - MAINTENANCE OF FIRE PROTECTION - OCTOBER 2023	\$850.21
EFT57790	17/11/2023	KIMBERLEY FIRE SYSTEMS	\$850.21
INV 19019	02/11/2023	AS1851.2012 - MAINTENANCE OF FIRE PROTECTION - NOVEMBER 2023	\$850.21
EFT57795	17/11/2023	KIMBERLEY HIRE	\$8,744.68
INV KH6208	31/03/2023	HIRE OF DINGO WITH ATTACHMENTS 27/03/2023	\$554.40
INV KH6212	30/04/2023	HIRE OF MOBILE CHILLER 19-20/04/2023	\$880.00
INV KH6213	30/04/2023	HIRE OF 100 CHAIRS INCL. TRAILER	\$726.00
INV KH6256	30/06/2023	HIRE OF LIGHT TOWER 22/06/2023	\$660.00
INV KH6276	31/07/2023	HIRE OF 2X LIGHT TOWERS 01/07/2023	\$880.00
INV KH6341	30/09/2023	HIRE OF VARIOUS ITEMS FOR SCULPTURE EVENT 09/09/2023	\$3,740.00
INV KH6346	30/09/2023	HIRE OF SEWER CONNECT PORTALOO 14-30/09/2023, DELIVERY	\$817.14
INV KH6384	31/10/2023	HIRE OF SEWER CONNECT PORTALOO - OCTOBER 2023	\$487.14
EFT57793	17/11/2023	KIMBERLEY HOME ELECTRICAL	\$299.00
INV 23-00072788	26/10/2023	SUPPLY 20L URN	\$299.00

EFT57792	17/11/2023	KIMBERLEY KRASH REPAIRS	\$1,515.00
INV 9756-1	09/11/2023	REPLACE WINDSCREEN & CALIBRATE SENSORS	\$1,350.00
INV 9757-1	09/11/2023	REPLACE & DETAIL BONDED GLASS	\$165.00
EFT57757	17/11/2023	KIMBERLEY PHARMACY SERVICES PTY LTD	\$701.02
INV 48124	19/06/2023	GIRLS ROOM AND PROGRAM RESTOCK 15/06/2023	\$701.02
EFT57675	10/11/2023	KIMBERLEY TREE CARE	\$1,815.00
INV 1466	13/10/2023	REMOVE 2 LARGE PALMS AS PER QUOTE QU-2557	\$1,815.00
EFT57796	17/11/2023	KIMBERLEY TREE CARE	\$12,783.10
INV 3235	02/11/2023	REMOVE LARGE MAHOGANY FROM KNOWSLEY EAST	\$4,867.50
INV 3236	02/11/2023	REMOVE & PRUNE TREES AS PER QUOTE QU-2565	\$4,258.10
INV 1536	03/11/2023	REMOVE 2X TREES & GRIND 2X STUMPS	\$3,272.50
INV 3239	03/11/2023	GRIND 2X PALM STUMPS	\$385.00
EFT57859	24/11/2023	KIMBERLEY TREE CARE	\$1,072.50
INV 1519	17/11/2023	CUT BACK BRANCHES AROUND FLAGS	\$1,072.50
EFT57673	10/11/2023	KULBARDI HILL CONSULTING	\$10,014.40
INV 246	19/10/2023	INTERPRETIVE SIGNAGE - FINAL PROGRESS PAYMENT	\$10,014.40
EFT57767	17/11/2023	LANDGATE (WA LAND INFORMATION AUTHORITY)	\$183.66
INV 388175	24/10/2023	GROSS RENTAL VALUATIONS CHARGEABLE - SCHEDULE G2023/10	\$122.06
INV 388232	25/10/2023	MINING TENEMENT SCHEDULE M2023/10	\$61.60
EFT57625	03/11/2023	LANDMARK BROOME	\$1,265.66
INV 909663271	03/10/2023	SUPPLY RETIC PARTS	\$1,265.66
EFT57678	10/11/2023	LEAMY CONSTRUCTION	\$24,145.00
INV 3550	27/10/2023	SUPPLY & INSTALL CRACKER DUST & GRAVEL TO SCULPTURES	\$24,145.00
EFT57619	03/11/2023	LG COMMUNITY PARTNERS PTY LTD	\$12,540.00
INV SDWK-11-2023	08/09/2023	FINANCIAL CONSULTING FOR WEEK ENDED 08/09/2023	\$4,180.00
INV SDWK-16-2023	13/10/2023	FINANCIAL CONSULTING FOR WEEK ENDED 13/10/2023	\$4,180.00
INV SDWK-17-2023	20/10/2023	FINANCIAL CONSULTING FOR WEEK ENDED 20/10/2023	\$4,180.00
EFT57777	17/11/2023	LG COMMUNITY PARTNERS PTY LTD	\$8,360.00
INV SDWK-19-2023	03/11/2023	FINANCIAL CONSULTING FOR WEEK ENDED 03/11/2023	\$4,180.00
INV SDWK-20-2023	10/11/2023	FINANCIAL CONSULTING FOR WEEK ENDED 10/11/2023	\$4,180.00
EFT57801	17/11/2023	LGISWA - LGIS PROPERTY	\$553,791.06
INV 100-154675-02	01/10/2023	2023-24 LISTED OVERLEAF	\$553,791.06
EFT57728	14/11/2023	LUKE LAWRENCE	\$84.00
INV REIMB3010	30/10/2023	REIMBURSE PURCHASE FROM DERBY GUNS & AMMO	\$84.00

EFT57799	17/11/2023	MANAGED IT PTY LTD	\$44,663.32
INV 160314	11/09/2023	SUPPLY 3X MICROSOFT SURFACE PRO 8	\$9,768.10
INV 162609	25/10/2023	6X DELL LATITUDE LAPTOPS, 4X DOCKS & MONITORS	\$11,836.00
INV 162610	25/10/2023	3X DELL LATITUDE LAPTOPS, DOCK, MONITORS & ADAPTERS	\$6,140.71
INV 162611	25/10/2023	FREIGHT FOR LAPTOP SETS	\$1,073.59
INV 162671	01/11/2023	CITRIX LICENSING FOR OCTOBER 2023	\$4,220.96
INV 162674	01/11/2023	CLOUD SERVER HOSTING FOR NOVEMBER 2023	\$7,403.00
INV 162694	04/11/2023	CITRIX LICENSING FOR NOVEMBER 2023	\$4,220.96
EFT57863	24/11/2023	MANAGED IT PTY LTD	\$28,448.84
INV 162672	01/11/2023	MANAGED LICENSES FOR NOVEMBER 2023	\$28,448.84
EFT57798	17/11/2023	MANGKAJA ARTS RESOURCE AGENCY	\$5,303.00
INV 9820	25/09/2023	AGRN 1044 - ARTWORKS FOR FITZROY SERVICE WORKERS CAMP	\$5,303.00
EFT57729	14/11/2023	MARAMARA (WA) PTY LTD	\$69,623.58
INV 26984	31/07/2023	MAINTENANCE GRADING AS PER CONTRACT C1-2021	\$87,536.65
CNO 27325	16/10/2023	CREDIT - CLAIM OF MAINTENANCE GRADING	-\$17,913.07
EFT57680	10/11/2023	MARKET CREATIONS AGENCY PTY LTD	\$2,464.00
INV IY90-33	20/09/2023	AGRN 1044 - PRINTING 6X FLOOD HUB BANNERS FOR FX	\$2,464.00
EFT57861	24/11/2023	MARKET CREATIONS AGENCY PTY LTD	\$4,493.50
INV IW02-34	13/11/2023	KAPP CORFLUTE & BANNER DESIGN & PRINT	\$4,493.50
EFT57669	10/11/2023	MARMINGEE HAND	\$750.00
INV SITTING FEES-0711	07/11/2023	FVFRW GROUP SITTING FEES - 07/11/2023	\$750.00
EFT57682	10/11/2023	MARRA WORRA WORRA FITZROY WORKERS CAMP	\$1,000.00
INV 3505	20/10/2023	AGRN 1044 - ACCOMMODATION 16-20/10/2023	\$1,000.00
EFT57866	24/11/2023	MCLEODS BARRISTERS & SOLICITORS	\$4,949.98
INV 132415	31/10/2023	MAINTENANCE RESPONSIBILITIES FOR DERBY PORT	\$4,949.98
EFT57681	10/11/2023	MECHANICS & TYRES PTY LTD	\$280.50
INV 3102	26/10/2023	SUPPLY BOSCH 105D31R BATTERY	\$280.50
EFT57800	17/11/2023	MECHANICS & TYRES PTY LTD	\$781.05
INV 3201	03/11/2023	SERVICE LANDCRUISER	\$505.65
INV 3227	07/11/2023	SUPPLY BOSCH BATTERY	\$275.40
EFT57864	24/11/2023	MECHANICS & TYRES PTY LTD	\$90.00
INV 1586	15/05/2023	PUNCTURE REPAIR 4WD TYRE	\$55.00
INV 1588	15/05/2023	REPLACE BROKEN VALVE 2X TRAILER TYRE	\$35.00
EFT57773	17/11/2023	MEGAN NESHODA	\$131.74

INV REIMB0811	08/11/2023	STAFF REIMBURSEMENT	\$131.74
EFT57622	03/11/2023	MICHELE ILLY	\$398.09
INV REIMB0610	06/10/2023	STAFF REIMBURSEMENT	\$398.09
EFT57627	03/11/2023	MOMAR AUSTRALIA PTY LTD	\$2,089.23
INV 212476	06/10/2023	SUPPLY VARIOUS CHEMICALS, FREIGHT	\$2,089.23
EFT57730	14/11/2023	MOORE AUSTRALIA (TAX)	\$1,155.00
INV 3745	06/09/2023	NUTS AND BOLTS WORKSHOP 24/11/2023 LIVESTREAM ATTENDANCE	\$1,155.00
EFT57802	17/11/2023	MOORE AUSTRALIA (TAX)	\$59,999.50
INV 432774	31/10/2023	PROFESSIONAL SERVICES RE 2023-24 ANNUAL BUDGET	\$8,661.40
INV 432775	31/10/2023	COMPILATION OF STATEMENT OF FINANCIAL ACTIVITY	\$5,060.00
INV 432777	31/10/2023	PROFESSIONAL SERVICES RE ON-DEMAND ACCOUNTING SUPPORT SERVICES	\$22,078.10
INV 432778	31/10/2023	RE COMPILATION OF 2022-23 ANNUAL FINANCIAL REPORT	\$24,200.00
EFT57628	03/11/2023	MUHAMMAD SIDDIQUE	\$189.80
INV REIMB2710	27/10/2023	UTILITY SUBSIDY REIMBURSEMENT	\$189.80
EFT57805	17/11/2023	NGIYALI ROADHOUSE	\$2,685.26
INV 1339127	07/11/2023	ASSORTED SALADS AND SANDWICHES	\$2,068.00
INV 751529	07/11/2023	AGRN 1044 - CATERING FOR FVFRWG MEETING 08/11/2023	\$403.15
INV 1339248	07/11/2023	AGRN 1044 – FUEL TO ATTEND MEETING 07/11/2023	\$65.99
INV 1339246	07/11/2023	AGRN 1044 – FUEL TO ATTEND MEETING 07/11/2023	\$148.12
EFT57867	24/11/2023	NGIYALI ROADHOUSE	\$161.15
INV 1339699	09/11/2023	FINGER FOOD & CAKE PLATTER	\$161.15
EFT57858	24/11/2023	NORTH REGIONAL TAFE	\$10,376.15
INV I0021744	26/10/2023	COURSE FEES FOR WHS REPRESENTATIVES COURSE X3	\$4,200.00
INV I0021871	09/11/2023	COURSE FEES FOR LICENSE TO OPERATE A FORKLIFT X8	\$1,986.40
INV I0021935	16/11/2023	COURSE FEES - 4WD TRAINING SKILL SET X6	\$3,720.00
INV I0021986	20/11/2023	COURSE FEES FOR PROVIDE CPR SKS	\$14.73
INV I0022009	21/11/2023	COURSE FEES FOR 4X FIRST AID SKILL SET & 6X PROVIDE CPR SKS	\$455.02
EFT57629	03/11/2023	NORTH WEST LOCKSMITH	\$3,360.00
INV ITR-2852	27/10/2023	AGRN 1044 - FX LOCK REPAIRS	\$3,360.00
EFT57731	14/11/2023	NORTH WEST LOCKSMITH	\$1,940.00
INV ITR-2829	23/10/2023	REKEY ALL KEY ACCESS LOCKS	\$1,940.00
EFT57630	03/11/2023	NORTH WEST POOLS PTY LTD	\$195.73
INV REIMB2310	23/10/2023	REFUND OF BA024341 DOUBLE PAYMENT	\$195.73
EFT57868	24/11/2023	NORTHERN RURAL SUPPLIES PTY LTD	\$133.50

INV YE00429	17/11/2023	SUPPLY 20KG POULTRY MIX & 40KG FEED LAYER	\$133.50
EFT57832	24/11/2023	OFFICE NATIONAL BROOME (THE BOSS SHOP)	\$1,154.26
INV 1075503	31/10/2023	2291 KONICA COPY COUNT CHARGES	\$169.80
INV 1075523	31/10/2023	MONTHLY SERVICE CONTRACT FOR KONICA & CANON - OCTOBER 2023	\$887.46
INV 1077217	21/11/2023	WRISTBANDS FOR CHRISTMAS ENTRY / SECURITY	\$97.00
EFT57808	17/11/2023	OFFICE STAR	\$13,573.34
INV 62590	25/10/2023	RICOH IM C4510 DIGITAL COLOUR MFD	\$12,387.54
INV 62591	30/10/2023	RICOH IM C2000/C2500 BLACK TONER FOR FLOOD HUB COPIER	\$1,185.80
EFT57732	14/11/2023	OFFICEWORKS LTD	\$80.95
INV 610249840	25/10/2023	SUPPLY 10X SIGN HOLDERS, FREIGHT	\$80.95
EFT57685	10/11/2023	OLIVE KNIGHT	\$2,000.00
INV 19102023	19/10/2023	AGRN 1044 - STRONGER TOGETHER PERFORMANCE 07/10/2023	\$2,000.00
EFT57865	24/11/2023	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD	\$2,090.00
INV 1675635	31/10/2023	SUBSCRIPTION - CAREERS AT COUNCIL	\$2,090.00
EFT57842	24/11/2023	OPERATING DEPARTMENT OF EDUCATION AND TRAINING	\$60,197.52
INV REIMB2510	06/11/2023	21/22 INVOICES ASSOCIATED WITH FX COST SHARING AGREEMENT.	\$60,197.52
EFT57683	10/11/2023	ORD AGRICULTURAL EQUIPMENT	\$61.91
INV OA15962	12/09/2023	SUPPLY CAP (WASHER TANK) FREIGHT	\$61.91
EFT57806	17/11/2023	ORD AGRICULTURAL EQUIPMENT	\$2,170.29
INV OA16285	27/10/2023	PARTS FOR GRASS CATCHER OF F3690 MOWERS.	\$2,170.29
EFT57803	17/11/2023	OUTBACK ELECTRICAL & AIRCON SERVICES	\$5,592.37
INV 7582	06/11/2023	FLUSH AC DRAIN, CHECK FITTINGS & INSULATION	\$343.75
INV 7584	06/11/2023	SUPPLY AND INSTALL NEW AIRCON TO OFFICE SPACE	\$5,248.62
EFT57687	10/11/2023	OXQUIP GROUP PTY LTD	\$21,275.00
INV 14977	06/10/2023	SUPPLY WATER TANK & PUMP	\$21,275.00
EFT57735	14/11/2023	PATRICIA LISA RILEY	\$1,068.97
INV ALLOW3110	31/10/2023	OCTOBER 2023 COUNCILLOR SITTING FEES	\$1,068.97
EFT57688	10/11/2023	PATRICK GREEN	\$500.00
INV SITTING FEES-0711	07/11/2023	FVFRW GROUP SITTING FEES - 07/11/2023	\$500.00
EFT57733	14/11/2023	PAUL ANTHONY BICKERTON	\$485.89
INV ALLOW3110	31/10/2023	OCTOBER 2023 COUNCILLOR SITTING FEES	\$485.89
EFT57811	17/11/2023	PAUL ANTHONY BICKERTON	\$100.00
INV REIMB 0311	03/11/2023	REFUND OF NOMINATION FEE 23/24	\$100.00
EFT57632	03/11/2023	PAUL FROMONT	\$1,707.78

INV REIMB2510	25/10/2023	STAFF REIMBURSEMENT	\$1,707.78
EFT57736	14/11/2023	PAUL LESLIE WHITE	\$1,068.97
INV ALLOW3110	31/10/2023	OCTOBER 2023 COUNCILLOR SITTING FEES	\$1,068.97
EFT57812	17/11/2023	PEARL COAST DISTRIBUTORS	\$2,311.22
INV SI127225	05/10/2023	KIOSK RESTOCK	\$2,311.22
EFT57689	10/11/2023	PETER JOHN MCCUMSTIE	\$100.00
INV REIMB 0111	01/11/2023	REFUND OF NOMINATION FEE 23/24	\$100.00
EFT57734	14/11/2023	PETER JOHN MCCUMSTIE	\$4,820.32
INV ALLOW3110	31/10/2023	OCTOBER 2023 PRESIDENT SITTING FEES	\$4,240.61
INV TRAVEL0111	01/11/2023	TRAVEL CLAIM: DERBY-FX RETURN TO ATTEND FORUM 31/10 - 01/11/23	\$579.71
EFT57814	17/11/2023	PETER OHALLORAN	\$315.00
INV 96	24/10/2023	REPLACE PRESSURE SWITCH FOR PUMP	\$315.00
EFT57791	17/11/2023	PINDAN PRINTING - KIMBERLEY KOLORS	\$224.68
INV 3116	31/10/2023	NAME PLAQUES	\$224.68
EFT57694	10/11/2023	PLUM OAK PTY LTD	\$56,760.00
INV 84.23	24/10/2023	AGRN 1044 - DAILY TOWN BUS RUN - SEPTEMBER & OCTOBER 2023	\$56,760.00
EFT57775	17/11/2023	PRIORITY 1 FIRE AND SAFETY	\$440.00
INV 521	02/11/2023	BREATHING APPARATUS TRAINING - 24/08/2023	\$440.00
EFT57813	17/11/2023	PROMOTIONS WAREHOUSE	\$12,842.50
INV 13980	27/09/2023	500X 3 IN 1 CHARGER, 500X SPORTS BOTTLE & 500X NOTEBOOK	\$12,842.50
EFT57633	03/11/2023	RAY WHITE DERBY	\$3,338.96
INV A900190	25/10/2023	RATES REFUND FOR ASSESSMENT A900190	\$2,242.03
INV A900182	25/10/2023	RATES REFUND FOR ASSESSMENT A900182	\$1,096.93
EFT57870	24/11/2023	RAY WHITE DERBY	\$16,100.27
INV 14185	03/11/2023	9 TOWER PLACE BOND INCL. PET BOND & RENT 07-14/11/2023	\$3,217.12
INV 14186	03/11/2023	9 TOWER PLACE RENT 15/11 - 14/12/2023	\$2,498.51
INV 14187	03/11/2023	15A KNOWSLEY STREET RENT 15/11 - 14/12/2023	\$1,412.20
INV 14188	03/11/2023	15B KNOWSLEY STREET RENT 15/11 - 14/12/2023	\$1,412.20
INV 14225	08/11/2023	33 KNOWSLEY STREET EAST BOND INCL. PET BOND & RENT 07-14/11/23	\$2,317.14
INV 14226	08/11/2023	33 KNOWSLEY STREET EAST RENT 15/11 - 14/12/2023	\$1,738.10
INV 14484	20/11/2023	26 DELEWARR STREET BOND & RENT 17/11 - 16/12/2023	\$3,505.00
EFT57691	10/11/2023	RECHARGE PETROLEUM	\$22,643.50
INV 00821464	04/10/2023	10,000L DIESEL TO DERBY DEPOT	\$22,643.50
EFT57693	10/11/2023	REMOTE AREA PLUMBING	\$710.01

INV 105	01/11/2023	AGRN 1044 - ART HANGING FITZROY CROSSING SERVICE WORKERS CAMP	\$710.01
EFT57871	24/11/2023	ROBERT SIMONS	\$813.82
INV REIMB2011	20/11/2023	UTILITY SUBSIDY REIMBURSEMENT	\$813.82
EFT57690	10/11/2023	ROCK'S AUTOMOTIVE SERVICES PTY LTD	\$1,090.00
INV 36155	05/10/2023	SUPPLY PARTS FOR PRADO, FREIGHT	\$1,090.00
EFT57872	24/11/2023	RONALD PIUS DELVIN	\$1,500.00
INV REIMB1311	13/11/2023	UTILITY SUBSIDY REIMBURSEMENT	\$1,500.00
EFT57662	10/11/2023	RONNIE JIMBIDEE	\$1,000.00
INV SITTING FEES-0108	01/08/2023	FVFRW GROUP SITTING FEES - 01/08/2023	\$500.00
INV SITTING FEES-0711	07/11/2023	FVFRW GROUP SITTING FEES - 07/11/2023	\$500.00
EFT57737	14/11/2023	ROWENA MOUDA	\$1,068.97
INV ALLOW3110	31/10/2023	OCTOBER 2023 COUNCILLOR SITTING FEES	\$1,068.97
EFT57818	17/11/2023	ROYAL LIFE SAVING SOCIETY WA	\$21.45
INV 160470	14/11/2023	BRONZE MEDALLION - BRADLEY ENGELBRECHT 02/09/2023	\$21.45
EFT57692	10/11/2023	RUSSELL CHESTNUT	\$750.00
INV SITTING FEES-0711	07/11/2023	FVFRW GROUP SITTING FEES - 07/11/2023	\$750.00
EFT57816	17/11/2023	RUSSELL CHESTNUT	\$250.00
INV REIMB0611	06/11/2023	BOND RETURN - GYM KEY	\$250.00
EFT57740	14/11/2023	SALTYS KITCHEN & CATERING	\$3,978.40
INV 0009	12/10/2023	FLOOD RELIEF WRISTBANDS X 146, FUEL & MEALS REIMBURSEMENT	\$3,978.40
EFT57686	10/11/2023	SAND CLEANING SOLUTIONS PTY LTD	\$27,505.00
INV 203	13/10/2023	SUPPLY CAVALLUCCIO SAND CLEANING MACHINE, FREIGHT	\$27,505.00
EFT57695	10/11/2023	SARAH SMITH	\$72.70
INV REIMB3110	31/10/2023	STAFF REIMBURSEMENT	\$72.70
EFT57739	14/11/2023	SKIPPERS CLEANING SERVICES	\$13,200.00
INV 1652	31/10/2023	CLEANING OF VARIOUS SHIRE BUILDINGS - OCTOBER 2023	\$13,200.00
EFT57819	17/11/2023	SKIPPERS CLEANING SERVICES	\$33,051.22
INV 1654	31/10/2023	CLEANING OF VISITOR CENTRE X 8	\$1,548.80
INV 1653	31/10/2023	CLEANING OF VARIOUS SHIRE BUILDINGS - OCTOBER 2023	\$31,502.42
EFT57874	24/11/2023	ST JOHN AMBULANCE BROOME	\$2,631.96
INV FAINV01140168	21/11/2023	FIRST AID ORDER - CAR KITS AND MISC.	\$2,631.96
EFT57650	10/11/2023	STACEY DAVIES	\$560.16
INV REIMB2510	25/10/2023	UTILITY SUBSIDY REIMBURSEMENT	\$560.16

EFT57820	17/11/2023	STEVEN TWEEDIE	\$704.00
INV 3-2023/2024	29/10/2023	CONSULTANCY SERVICES - GOVERNANCE ADVICE	\$704.00
EFT57877	24/11/2023	STEVEN TWEEDIE	\$4,307.33
INV 4-2023/2024	19/11/2023	COUNCIL MEMBER INDUCTION AND 1 DAY GOVERNANCE SUPPORT	\$4,307.33
EFT57639	03/11/2023	SUNNYHURST WINES PTY LTD	\$1,945.00
INV 21	19/10/2023	WINE PROVISION FOR FERVOR EVENT	\$1,945.00
EFT57609	03/11/2023	SUNRISE CAR HIRE BROOME PTY LTD	\$5,165.00
INV 18782	08/10/2023	AGRN 1044 - STRONGER TOGETHER - CAR HIRE BM33526	\$705.00
INV 18784	08/10/2023	AGRN 1044 - STRONGER TOGETHER - CAR HIRE 1HEX928	\$495.00
INV 18786	08/10/2023	AGRN 1044 - STRONGER TOGETHER - CAR HIRE 1GWU651	\$725.00
INV 18787	08/10/2023	AGRN 1044 - STRONGER TOGETHER - CAR HIRE 1GWU954	\$615.00
INV 18788	09/10/2023	AGRN 1044 - STRONGER TOGETHER - CAR HIRE 1GSR733	\$870.00
INV 18789	09/10/2023	AGRN 1044 - STRONGER TOGETHER - CAR HIRE 1GWK294	\$1,755.00
EFT57860	24/11/2023	TAMARA CLARKSON	\$3,281.84
INV REIMB1511	15/11/2023	STAFF REIMBURSEMENT	\$3,281.84
EFT57635	03/11/2023	TAMEIKA JOHANSON-HOUCHEN	\$5,340.05
INV REIMB2510-2	25/10/2023	STAFF REIMBURSEMENT	\$4,107.70
INV REIMB2510-3	25/10/2023	STAFF REIMBURSEMENT	\$292.90
INV REIMB2510-4	25/10/2023	STAFF REIMBURSEMENT	\$821.75
INV REIMB2510-1	25/10/2023	STAFF REIMBURSEMENT	\$117.70
EFT57879	24/11/2023	TANIA FROMONT	\$89.98
INV REIMB1411	14/11/2023	STAFF REIMBURSEMENT	\$89.98
EFT57636	03/11/2023	TARUNDA SUPERMARKET	\$786.79
INV 10143754	25/10/2023	FOOD SUPPLIES FOR HALLOWEEN EVENT	\$786.79
EFT57823	17/11/2023	TARUNDA SUPERMARKET	\$486.49
INV 10146963	02/11/2023	FOOD SUPPLIES FOR FX YOUTH PROGRAM	\$321.61
INV 30148861	06/11/2023	SUPPLY ROLLS, ONIONS & PLATES	\$164.88
EFT57880	24/11/2023	TARUNDA SUPERMARKET	\$540.95
INV 40167013	10/11/2023	FOOD SUPPLIES FOR REMEMBRANCE DAY SERVICE 11/11/2023	\$540.95
EFT57623	03/11/2023	TEAM GLOBAL EXPRESS PTY LTD	\$576.04
INV P69065490	22/10/2023	FREIGHT	\$576.04
EFT57854	24/11/2023	TEAM GLOBAL EXPRESS PTY LTD	\$610.71
INV P69065532	29/10/2023	FREIGHT	\$610.71
EFT57697	10/11/2023	TELSTRA LIMITED	\$630.94

INV 1718873800	27/10/2023	SERVICES AND EQUIPMENT RENTAL TO 19/11/2023	\$74.94
INV 4275260810	27/10/2023	SATELLITE PHONE BILL - OCTOBER 2023	\$556.00
EFT57821	17/11/2023	TELSTRA LIMITED	\$14,563.75
INV 4275260919	02/11/2023	MOBILE PHONE SERVICE - OCTOBER 2023	\$38.00
INV 4174249435	04/11/2023	MOBILE PHONE SERVICE - OCTOBER 2023	\$1,275.20
INV 0463459000	12/11/2023	LANDLINE AND INTERNET BILL - OCTOBER 2023	\$13,250.55
EFT57696	10/11/2023	THE BEER FARM PTY LTD	\$758.14
INV 5014285	29/09/2023	AGRN 1044: FITZROY CROSSING EVENT - OCTOBER 2023	\$758.14
EFT57663	10/11/2023	THE FITZROY RIVER LODGE	\$800.00
INV 337554-2310	23/10/2023	CATERING FOR FX BRIDGE ALLIANCE MOVIE NIGHT EVENT	\$750.00
INV 343039-1	31/10/2023	KEY REPLACEMENT CHARGE - ROOM 21 BAKER BOYS	\$50.00
EFT57776	17/11/2023	THE FITZROY RIVER LODGE	\$315.00
INV 345354	02/11/2023	ACCOMMODATION P MCCUMSTIE 31/10/2023 - WATER FORUM	\$315.00
EFT57626	03/11/2023	THE LULUS PTY LTD	\$2,750.00
INV 330-2	31/08/2023	THE LULUS PERFORMANCE - FX STRONGER TOGETHER 07/10/2023	\$2,750.00
EFT57634	03/11/2023	THE MANGROVE RESORT HOTEL	\$279.00
INV 389470	23/10/2023	ACCOMMODATION 20/10/2023 FX YOUTH TEAM LEADER	\$279.00
EFT57637	03/11/2023	TRAVELWORLD BROOME	\$1,173.85
INV I000039721	04/09/2023	FLIGHT PERTH-BROOME & TRAVEL MANAGEMENT FEE	\$152.90
INV I000040273	23/10/2023	BROOME-PERTH RETURN 04/12/2023 - MICROCHIP TRAINING	\$618.00
INV I000040310	25/10/2023	AGRN 1044 - STRONGER TOGETHER - FLIGHTS	\$236.79
INV I000040334	25/10/2023	AGRN 1044 - STRONGER TOGETHER - FLIGHTS	\$166.16
EFT57698	10/11/2023	TRAVELWORLD BROOME	\$1,264.78
INV I000040313	25/10/2023	PERTH-BROOME-DERBY RETURN 01/10/2023	\$1,264.78
EFT57824	17/11/2023	TRAVELWORLD BROOME	\$1,554.28
INV I000040223	19/10/2023	FLIGHTS PERTH-BROOME X3 30/06/2023	\$73.73
INV I000040430	01/11/2023	FLIGHT TO PERTH FOR TRAINING. 04/12/2023	\$126.00
INV I000040469	03/11/2023	STAFF ACCOMMODATION	\$1,354.55
EFT57881	24/11/2023	TRAVELWORLD BROOME	\$1,577.55
INV I000040601	15/11/2023	AGRN 1044 - ACCOMMODATION X3	\$1,096.50
INV I000040612	17/11/2023	CAR HIRE - 06-11/11/2023	\$481.05
EFT57741	14/11/2023	TRAVIS HAYTO INVESTMENTS TAS SOCO STUDIOS	\$10,835.00
INV 4231	30/10/2023	AGRN 1044 - STRONGER TOGETHER - FESTIVAL PHOTOGRAPHY	\$10,835.00
EFT57876	24/11/2023	TRAVIS HAYTO INVESTMENTS TAS SOCO STUDIOS	\$2,997.50

INV 4256	31/10/2023	SOCIAL MEDIA MANAGEMENT - OCTOBER 2023	\$2,997.50
EFT57676	10/11/2023	TUFFY'S PTY LTD T/A KIMBERLEY WASHROOM SERVICES	\$640.00
INV 9461	20/10/2023	SUPPLY AND SERVICE SANITARY DISPOSAL UNITS - OCTOBER 2023	\$640.00
EFT57638	03/11/2023	TYREPOWER DERBY	\$1,552.00
INV 118057	11/10/2023	SUPPLY 4X LT235/85R16 120/116S 10PR TYRES	\$1,552.00
EFT57743	14/11/2023	VISION POWER PTY LTD	\$1,735.43
INV 16492	26/10/2023	FIX ISSUE WITH BORE PUMP	\$1,610.84
INV 16497	27/10/2023	REPLACE RCD AND MAIN SWITCH, MATERIALS	\$124.59
EFT57700	10/11/2023	WATER CORPORATION	\$1,620.63
INV 9006973744	05/10/2023	WATER AT JETTY RD DERBY LOT 325 RES 26818	\$1,620.63
EFT57882	24/11/2023	WATTNOW ELECTRICAL	\$2,975.39
INV 12259	31/10/2023	REPAIR, RE-ROUTING AND TIDYING OF CABLES	\$2,975.39
EFT57744	14/11/2023	WAYNE FOLEY	\$485.89
INV ALLOW3110	31/10/2023	OCTOBER 2023 COUNCILLOR SITTING FEES	\$485.89
EFT57825	17/11/2023	WAYNE FOLEY	\$100.00
INV REIMB 0111	01/11/2023	REFUND OF NOMINATION FEE 23/24	\$100.00
EFT57677	10/11/2023	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	\$259.99
INV SI-007701	31/10/2023	COURIER COST FOR FACEMASKS BEING PROVIDED BY WALGA	\$259.99
EFT57652	10/11/2023	WINC	\$596.29
INV 9043669665	16/10/2023	STATIONERY ITEMS FOR FX FLOOD HUB	\$308.79
INV 9043723819	23/10/2023	SUPPLY LAMINATING POUCHES	\$287.50
EFT57762	17/11/2023	WINC	\$429.29
INV 9043374721	08/09/2023	STATIONERY ITEMS FOR FX VISITOR CENTRE, FREIGHT	\$425.60
INV 9043388913	11/09/2023	STATIONERY ITEMS FOR FX VISITOR CENTRE	\$3.69
EFT57836	24/11/2023	WINC	\$2,330.57
INV 9043815108	02/11/2023	STATIONERY ITEMS FOR ADMIN	\$699.01
INV 9043820524	02/11/2023	STATIONERY ITEMS FOR ADMIN	\$1,261.26
INV 9043821657	03/11/2023	STATIONERY ITEMS FOR ADMIN	\$178.17
INV 9043888415	10/11/2023	STATIONERY ITEMS FOR DEPOT	\$192.13
EFT57745	14/11/2023	WURTH AUSTRALIA PTY LTD	\$579.26
INV 4320727302	03/11/2023	VARIOUS TOOLS & CONSUMABLES	\$579.26
EFT57640	03/11/2023	YOUNG'S EARTHMOVING PTY LTD	\$643,007.20
INV 2944	23/08/2023	RFT T03-2022 FLOOD DAMAGE REINSTATEMENT 29-07 - 11/08/23	\$149,219.40
INV 2946	29/08/2023	RFT T03-2022 FLOOD DAMAGE REINSTATEMENT 12-25/08/23	\$81,506.70

INV 2987	09/10/2023	AGRN 1044 - FLOOD DAMAGE IMMEDIATE REINSTATEMENT 18/09 - 01/10/23	\$107,239.00
INV 2988	09/10/2023	AGRN 1044 - FLOOD DAMAGE IMMEDIATE REINSTATEMENT 18/09 - 01/10/2023	\$155,053.80
INV 2998	18/10/2023	AGRN 1044 - FLOOD DAMAGE IMMEDIATE REINSTATEMENT 02-15/10/2023	\$149,988.30
EFT57702	10/11/2023	YOUNG'S EARTHMOVING PTY LTD	\$186,410.40
INV 2999	18/10/2023	AGRN 1044 - FLOOD DAMAGE IMMEDIATE REINSTATEMENT 02-15/10/2023	\$146,053.60
INV 3006	24/10/2023	RFT T03-2022 FLOOD DAMAGE REINSTATEMENT 07-20/10/2023	\$40,356.80
		TOTAL	\$4,142,836.57

CHQ PAYMENTS – MUNI ACCOUNT

MANUAL CHEQUE – MUNI ACCOUNT

PAYMENT ID	DATE	CREDITOR / INVOICE DETAILS	AMOUNT
313	08/11/2023	NITRO INC	\$10,212.42
INV 13898	19/09/2023	PDF Productivity - 3 Year	\$10,212.42
		TOTAL	\$10,212.42

FEE PAYMENTS – MUNI ACCOUNT

PAYMENT ID	DATE	CREDITOR / INVOICE DETAILS	AMOUNT
950	06/11/2023	BAS4 - ATO - BAS PAYMENT - PAYG WITHHOLDING	\$102,774.00
950	09/11/2023	BAS4 - ATO - BAS PAYMENT - PAYG WITHHOLDING	\$109,958.00
950	23/11/2023	BAS4 - ATO - BAS PAYMENT - PAYG WITHHOLDING	\$107,990.00
950	15/11/2023	BEX - BPOINT FEES	\$41.97
950	06/11/2023	BPY - BPAY FEES	\$227.15
950	01/11/2023	CMD - CHEQUE OR MERCHANT DEPOSITS FEE	\$6.00

950	02/11/2023	DOT - DOT PAYMENT	\$2,740.75
950	03/11/2023	DOT - DOT PAYMENT	\$1,086.35
950	06/11/2023	DOT - DOT PAYMENT	\$2,266.95
950	08/11/2023	DOT - DOT PAYMENT	\$2,656.10
950	09/11/2023	DOT - DOT PAYMENT	\$3,964.15
950	10/11/2023	DOT - DOT PAYMENT	\$7,060.15
950	13/11/2023	DOT - DOT PAYMENT	\$2,737.45
950	15/11/2023	DOT - DOT PAYMENT	\$1,593.85
950	16/11/2023	DOT - DOT PAYMENT	\$2,174.00
950	17/11/2023	DOT - DOT PAYMENT	\$10,527.65
950	20/11/2023	DOT - DOT PAYMENT	\$2,738.30
950	01/11/2023	DOT - DOT PAYMENT	\$9,644.60
950	22/11/2023	DOT - DOT PAYMENT	\$4,870.75
950	23/11/2023	DOT - DOT PAYMENT	\$912.75
950	24/11/2023	DOT - DOT PAYMENT	\$1,803.10
950	27/11/2023	DOT - DOT PAYMENT	\$1,687.35
950	29/11/2023	DOT - DOT PAYMENT	\$2,905.05
950	30/11/2023	DOT - DOT PAYMENT	\$1,970.70
950	01/11/2023	EXC - EXCESS TRANSACTIONS FEE	\$15.80
950	01/11/2023	EXC - EXCESS TRANSACTIONS FEE	\$0.60
950	06/11/2023	EXC - EXCESS TRANSACTIONS FEE	\$77.00
950	01/11/2023	EXC - EXCESS TRANSACTIONS FEE	\$1.50
950	15/11/2023	EXC - EXCESS TRANSACTIONS FEE	\$18.00
950	01/11/2023	EXC - EXCESS TRANSACTIONS FEE	\$1.95
950	01/11/2023	EXC - EXCESS TRANSACTIONS FEE	\$1.95
950	01/11/2023	EXC - EXCESS TRANSACTIONS FEE	\$0.55
950	21/11/2023	EXC - EXCESS TRANSACTIONS FEE	\$2.00
950	19/11/2023	EXC - EXCESS TRANSACTIONS FEE	\$0.10
950	01/11/2023	EXC - EXCESS TRANSACTIONS FEE	\$35.15
950	01/11/2023	EXC - EXCESS TRANSACTIONS FEE	\$105.20
950	02/11/2023	GHA - GREYHOUND AUSTRALIA	\$1,514.00
950	09/11/2023	GHA - GREYHOUND AUSTRALIA	\$6,351.00
950	16/11/2023	GHA - GREYHOUND AUSTRALIA	\$3,859.30
950	23/11/2023	GHA - GREYHOUND AUSTRALIA	\$6,911.39

950	30/11/2023	GHA - GREYHOUND AUSTRALIA	\$4,300.00
950	06/11/2023	ICMSFE - RANGER FEES (ICMSFE FP)	\$83.50
950	06/11/2023	ICMSFE - RANGER FEES (ICMSFE FP)	\$83.50
950	06/11/2023	ICMSFE - RANGER FEES (ICMSFE FP)	\$83.50
950	07/11/2023	IINET - IINET 225211599 (\$109.99)	\$109.99
950	03/11/2023	MER - MERCHANT FEES	\$572.49
950	03/11/2023	MER - MERCHANT FEES	\$1,601.64
950	01/11/2023	MER - MERCHANT FEES	\$29.95
950	01/11/2023	MER - MERCHANT FEES	\$32.00
950	01/11/2023	MER - MERCHANT FEES	\$206.35
DD21359.1	03/11/2023	ANZ COMMERCIAL CARD SERVICES CENTRE	\$49,689.31
INV 03112023	03/11/2023	Credit Card Advance Payment - 03/11/2023	\$49,689.31
DD21425.1	06/11/2023	ANZ COMMERCIAL CARD SERVICES CENTRE	\$38,643.37
INV ANZ AOH	06/11/2023	COMMERCIAL CREDIT CARD FOR 13/09/2023 TO 12/10/2023	\$22,527.74
INV ANZ AOH	06/11/2023	COMMERCIAL CREDIT CARD FOR 13/09/2023 TO 12/10/2023	\$8,268.55
INV ANZ WNE	06/11/2023	COMMERCIAL CREDIT CARD FOR 13/09/2023 TO 12/10/2023	\$2,603.65
INV ANZ TIE	06/11/2023	COMMERCIAL CREDIT CARD FOR 13/09/2023 TO 12/10/2023	\$2,973.37
INV ANZ LAR	06/11/2023	COMMERCIAL CREDIT CARD FOR 13/09/2023 TO 12/10/2023	\$2,270.06
DD21425.2	06/11/2023	ANZ COMMERCIAL CARD SERVICES CENTRE	-\$38,643.37
INV ANZ CREDIT	06/11/2023	Offset Advance Payment 04/10/2023 & 03/11/2023	-\$38,643.37
DD21367.2	07/11/2023	AUSTRALIAN RETIREMENT TRUST SUPER SAVINGS	\$1,667.24
INV SUPER	07/11/2023	SUPERANNUATION	\$1,397.41
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$269.83
DD21402.2	21/11/2023	AUSTRALIAN RETIREMENT TRUST SUPER SAVINGS	\$1,806.07
INV SUPER	21/11/2023	SUPERANNUATION	\$1,536.24
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$269.83
DD21367.17	07/11/2023	AUSTRALIAN SUPER	\$6,052.74
INV SUPER	07/11/2023	SUPERANNUATION	\$5,176.96
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$130.97
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$499.31
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$245.50
DD21402.12	21/11/2023	AUSTRALIAN SUPER	\$6,478.62
INV SUPER	21/11/2023	SUPERANNUATION	\$5,546.71
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$187.10

INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$499.31
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$245.50
DD21367.1	07/11/2023	AWARE SUPER	\$36,060.32
INV SUPER	07/11/2023	SUPERANNUATION	\$29,753.64
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$934.63
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$3,537.27
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$400.00
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$473.95
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$186.06
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$498.00
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$276.77
DD21402.1	21/11/2023	AWARE SUPER	\$34,762.64
INV SUPER	21/11/2023	SUPERANNUATION	\$28,875.44
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$934.63
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$3,264.11
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$300.00
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$435.63
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$178.07
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$498.00
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$276.76
DD21367.11	07/11/2023	BRIGHTER SUPER SUNCORP EMPLOYEE SUPER PLAN	\$1,847.16
INV SUPER	07/11/2023	SUPERANNUATION	\$1,446.40
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$400.76
DD21402.11	21/11/2023	BRIGHTER SUPER SUNCORP EMPLOYEE SUPER PLAN	\$1,847.17
INV SUPER	21/11/2023	SUPERANNUATION	\$1,446.41
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$400.76
DD21367.3	07/11/2023	CBUS SUPERANNUATION	\$957.25
INV SUPER	07/11/2023	SUPERANNUATION	\$689.22
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$268.03
DD21402.3	21/11/2023	CBUS SUPERANNUATION	\$957.25
INV SUPER	21/11/2023	SUPERANNUATION	\$689.22
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$268.03
DD21367.22	07/11/2023	ESSENTIAL SUPER	\$607.87
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$107.27

INV SUPER	07/11/2023	SUPERANNUATION	\$500.60
DD21402.22	21/11/2023	ESSENTIAL SUPER	\$928.44
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$163.84
INV SUPER	21/11/2023	SUPERANNUATION	\$764.60
DD21367.19	07/11/2023	FIRSTWRAP PLUS SUPER AND PENSION	\$1,165.64
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$326.38
INV SUPER	07/11/2023	SUPERANNUATION	\$839.26
DD21402.19	21/11/2023	FIRSTWRAP PLUS SUPER AND PENSION	\$1,165.64
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$326.38
INV SUPER	21/11/2023	SUPERANNUATION	\$839.26
DD21367.18	07/11/2023	FORMULAE1 PTY LTD ATF ISAIAH4110 SUPERANNUATION FUND	\$604.47
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$171.58
INV SUPER	07/11/2023	SUPERANNUATION	\$432.89
DD21402.18	21/11/2023	FORMULAE1 PTY LTD ATF ISAIAH4110 SUPERANNUATION FUND	\$436.68
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$122.30
INV SUPER	21/11/2023	SUPERANNUATION	\$314.38
DD21367.14	07/11/2023	FUTURE SUPER	\$334.27
INV SUPER	07/11/2023	SUPERANNUATION	\$334.27
DD21402.14	21/11/2023	FUTURE SUPER	\$334.28
INV SUPER	21/11/2023	SUPERANNUATION	\$334.28
DD21367.16	07/11/2023	GANESHA SUPER	\$719.11
INV SUPER	07/11/2023	SUPERANNUATION	\$719.11
DD21402.16	21/11/2023	GANESHA SUPER	\$719.11
INV SUPER	21/11/2023	SUPERANNUATION	\$719.11
DD21367.8	07/11/2023	GUILD SUPER	\$481.04
INV SUPER	07/11/2023	SUPERANNUATION	\$481.04
DD21402.8	21/11/2023	GUILD SUPER	\$259.93
INV SUPER	21/11/2023	SUPERANNUATION	\$259.93
DD21367.20	07/11/2023	HOST PLUS SUPERANNUATION FUND	\$4,236.27
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$300.00
INV SUPER	07/11/2023	SUPERANNUATION	\$3,582.46
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$115.68
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$238.13

DD21402.20	21/11/2023	HOST PLUS SUPERANNUATION FUND	\$3,847.81
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$300.00
INV SUPER	21/11/2023	SUPERANNUATION	\$3,219.26
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$90.42
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$238.13
DD21367.13	07/11/2023	ING SUPERANNUATION FUND	\$325.83
INV SUPER	07/11/2023	SUPERANNUATION	\$325.83
DD21402.13	21/11/2023	ING SUPERANNUATION FUND	\$325.83
INV SUPER	21/11/2023	SUPERANNUATION	\$325.83
DD21367.21	07/11/2023	MACQUARIE WRAP EMPLOYER SUPERANNUATION	\$2,952.47
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$826.69
INV SUPER	07/11/2023	SUPERANNUATION	\$2,125.78
DD21402.21	21/11/2023	MACQUARIE WRAP EMPLOYER SUPERANNUATION	\$2,884.86
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$807.76
INV SUPER	21/11/2023	SUPERANNUATION	\$2,077.10
DD21375.1	08/11/2023	MANAGED IT PTY LTD	\$6,615.18
INV 162673	01/11/2023	Managed Services for November 2023	\$6,615.18
DD21367.5	07/11/2023	MLC SUPER FUND	\$393.95
INV SUPER	07/11/2023	SUPERANNUATION	\$393.95
DD21402.5	21/11/2023	MLC SUPER FUND	\$393.95
INV SUPER	21/11/2023	SUPERANNUATION	\$393.95
DD21367.15	07/11/2023	ONEPATH LIFE- ANZ SUPER ADVANTAGE	\$650.93
INV SUPER	07/11/2023	SUPERANNUATION	\$650.93
DD21402.15	21/11/2023	ONEPATH LIFE- ANZ SUPER ADVANTAGE	\$650.93
INV SUPER	21/11/2023	SUPERANNUATION	\$650.93
DD21367.9	07/11/2023	PRIME SUPER P/L	\$327.80
INV SUPER	07/11/2023	SUPERANNUATION	\$327.80
DD21402.9	21/11/2023	PRIME SUPER P/L	\$250.43
INV SUPER	21/11/2023	SUPERANNUATION	\$250.43
DD21367.23	07/11/2023	Q SUPER	\$303.44
INV SUPER	07/11/2023	SUPERANNUATION	\$303.44
DD21402.23	21/11/2023	Q SUPER	\$393.84
INV SUPER	21/11/2023	SUPERANNUATION	\$393.84
DD21367.12	07/11/2023	REST SUPERANNUATION	\$6,411.85

INV SUPER	07/11/2023	SUPERANNUATION	\$5,511.74
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$395.14
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$220.33
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$284.64
DD21402.17	21/11/2023	REST SUPERANNUATION	\$5,349.36
INV SUPER	21/11/2023	SUPERANNUATION	\$4,528.53
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$395.14
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$141.05
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$284.64
DD21367.4	07/11/2023	STUDENT SUPER PROFESSIONAL SUPER	\$444.98
INV SUPER	07/11/2023	SUPERANNUATION	\$444.98
DD21402.4	21/11/2023	STUDENT SUPER PROFESSIONAL SUPER	\$444.98
INV SUPER	21/11/2023	SUPERANNUATION	\$444.98
DD21367.10	07/11/2023	THE CRESCENT WEALTH SUPER FUND	\$455.70
INV SUPER	07/11/2023	SUPERANNUATION	\$455.70
DD21402.10	21/11/2023	THE CRESCENT WEALTH SUPER FUND	\$951.06
INV SUPER	21/11/2023	SUPERANNUATION	\$684.76
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$266.30
DD21367.6	07/11/2023	THE EQUIPSUPER SUPERANNUATION FUND	\$1,145.71
INV SUPER	07/11/2023	SUPERANNUATION	\$845.71
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$300.00
DD21402.6	21/11/2023	THE EQUIPSUPER SUPERANNUATION FUND	\$1,145.70
INV SUPER	21/11/2023	SUPERANNUATION	\$845.70
INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$300.00
DD21393.1	21/11/2023	THE SHELL COMPANY OF AUSTRALIA LIMITED	\$4,641.25
INV 8821339	31/10/2023	SHELL FUEL - OCTOBER 2023	\$4,641.25
DD21429.1	30/11/2023	THE SHELL COMPANY OF AUSTRALIA LIMITED	\$2,346.20
INV FUEL - NOV23	30/11/2023	SHELL FUEL - NOVEMBER 2023	\$2,346.20
DD21367.7	07/11/2023	THE TRUSTEE FOR SUPER RETIREMENT FUND SELECT SUPER	\$823.18
INV SUPER	07/11/2023	SUPERANNUATION	\$592.69
INV DEDUCTION	07/11/2023	PAYROLL DEDUCTION	\$230.49
DD21402.7	21/11/2023	THE TRUSTEE FOR SUPER RETIREMENT FUND SELECT SUPER	\$823.18
INV SUPER	21/11/2023	SUPERANNUATION	\$592.69

INV DEDUCTION	21/11/2023	PAYROLL DEDUCTION	\$230.49
DD21424.1	30/11/2023	WATER CORPORATION	\$2,283.08
INV 9021175409	30/11/2023	1 / 20 Clarendon St, Derby 19/09/23 to 12/11/23	\$356.39
INV 9021175433	30/11/2023	2 / 20 Clarendon St, Derby 19/09/23 to 12/11/23	\$270.46
INV 9021175417	30/11/2023	3 / 20 Clarendon St, Derby 19/09/23 to 12/11/23	\$372.01
INV 9021175425	30/11/2023	4 / 20 Clarendon St, Derby 19/09/23 to 12/11/23	\$354.43
INV 9021175396	30/11/2023	5 / 20 Clarendon St, Derby 19/09/23 to 12/11/23	\$352.48
INV 9021175329	30/11/2023	6 / 20 Clarendon St, Derby 19/09/23 to 12/11/23	\$512.63
INV 9022168905	30/11/2023	20 Clarendon St, Derby 19/09/23 to 12/11/23	\$64.68
DD21424.2	23/11/2023	WATER CORPORATION	\$250.33
INV 9018700655	23/11/2023	Flynn Dr, Fitzroy Crossing 01/11/23 to 31/12/23	\$250.33
DD21411.1	28/11/2023	WESTERN AUSTRALIAN TREASURY CORPORATION	\$14,011.69
INV LOAN	28/11/2023	LOAN REPAYMENT	\$14,011.69
PE07.11.2023	07/11/2023	NET PAY	\$314,724.88
PE21.11.2023	21/11/2023	NET PAY	\$307,383.66
		TOTAL	\$1,248,408.09

**The Shire Of Derby / West Kimberley
ANZ Corporate Credit Card Reconciliation
Period Reporting: 13/09/2023 to 12/10/2023**

Card Holder : Amanda O' Halloran

Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments
12/10/2023	PROSURA RENTAL INSURAN MILTON	Y	\$ 103.85	-10.39	\$ 114.24	121407090.2100	Yes	AGRN 1044 - (Credit) Car insurance - Executive Officer - FVFRWG
12/10/2023	QANTAS AIRWAYS LTD (EC Mascot	Y	\$ 1,140.05	114.00	\$ 1,254.05	121407090.2100	Yes	AGRN 1044 - Flights for Executive Officer - FVFRWG - Meetings DFES and others
12/10/2023	QANTAS AIRWAYS LTD (EC Mascot	Y	\$ 13.64	1.36	\$ 15.00	121407090.2100	Yes	AGRN 1044 - Seat Selection for Executive Officer - FVFRWG - Meetings DFES and others
12/10/2023	BALI HAI RESORT PTY CABLE BEACH	Y	\$ 1,363.64	136.36	\$ 1,500.00	121407050.2100	Yes	AGRN 1044 - Accommodation - Project Manager
12/10/2023	PAGODA RESORT SPA COMO	Y	\$ 598.89	59.89	\$ 658.78	121407050.2100	Yes	AGRN 1044 - Accommodation for Executive Officer
12/10/2023	EZICOATES HIRE Mascot	Y	\$ 481.38	48.14	\$ 529.52	121407150.2101	Yes	AGRN 1044 - Hire of Lighting Tower FX Stronger Together Event
11/10/2023	VIRGIN AUSTRALIA 7952191521729 BRISBANE	Y	\$ 548.96	54.90	\$ 603.86	AD08-291-2100	Yes	Flights for Annual Conference - Senior Finance Officer
11/10/2023	PROSURA RENTAL INSURAN MILTON	Y	\$ 106.25	10.62	\$ 116.87	121407090.2100	Yes	AGRN 1044 - Car insurance - Executive Officer - FVFRWG
11/10/2023	NORTH SIDE RENTAL WELSHPOOL	Y	\$ 111.27	11.13	\$ 122.40	121407150.2101	Yes	Car Hire - Senior Customer Service & Tourism Officer
9/10/2023	COLES EXPRESS 6960 FITZROY CRSNG	Y	\$ 104.26	10.43	\$ 114.69	121407040.2101	Yes	AGRN 1044 - Diesel for Generator
9/10/2023	TARUNDA SUPERMARKET FITZROY CROSS	Y	\$ 160.91	16.09	\$ 177.00	121407150.2101	Yes	AGRN 1044 - Gas - Outback Kitchen
9/10/2023	United Diamond Tools BIBRA LAKE	Y	\$ 184.55	18.45	\$ 203.00	121404180.2101	Yes	Stone Polishing Materials for Commemorative works
9/10/2023	COLES EXPRESS 6960 FITZROY CRSNG	Y	\$ 54.55	5.45	\$ 60.00	121407040.2101	Yes	AGRN 1044 - Ice - Bungardi - Ourreach Bungardi
9/10/2023	COLES EXPRESS 6960 FITZROY CRSNG	Y	\$ 78.66	7.87	\$ 86.53	121407150.2101	Yes	AGRN 1044 - Unleaded Fuel for generators
9/10/2023	COLES EXPRESS 6960 FITZROY CRSNG	Y	\$ 121.92	12.19	\$ 134.11	121407040.2101	Yes	AGRN 1044 - Diesel Generator to assist Ourreach Bungardi
9/10/2023	COLES EXPRESS 6960 FITZROY CRSNG	Y	\$ 37.23	3.72	\$ 40.95	121407040.2101	Yes	AGRN 1044 - Ice - Bungardi - Ourreach Bungardi
9/10/2023	Fish Outback Stores Fitzroy Cross	Y	\$ 363.55	36.35	\$ 399.90	121407150.2101	Yes	AGRN1 1044 - 2 x yeti ramblers one gallon jugs
6/10/2023	BROOME PRIVATE TRANSIT BROOME	Y	\$ 4,030.00	403.00	\$ 4,433.00	121407130.2700	Yes	AGRN 1044 - Hire of Toyota Coaster for FX Stronger Together Event
6/10/2023	BROOME PRIVATE TRANSIT BROOME	N	\$ 88.66	0.00	\$ 88.66	121407130.2700	Yes	AGRN 1044 - Hire of Toyota Coaster Credit Card fee
6/10/2023	Woolworths Online BELLA VISTA	Y	\$ 350.60	35.06	\$ 385.66	121407130.2700	Yes	AGRN 1044 - Food supplies for the Fitzroy Crossing Stronger Together Event
6/10/2023	Woolworths Online BELLA VISTA	N	\$ 77.07	0.00	\$ 77.07	121407130.2700	Yes	AGRN 1044 - Food supplies for the Fitzroy Crossing Stronger Together Event
6/10/2023	AIRPORTRENTALS.COM SYDNEY	Y	\$ 66.96	6.70	\$ 73.66	121407130.2700	Yes	AGRN 1044 - Car Hire - Stronger Together FX Event
6/10/2023	KMART MULGRAVE	Y	\$ 174.32	17.43	\$ 191.75	PC07-298-2101	Yes	Cleaning & Kitchen Items for 20 Mimosa House
6/10/2023	BROOME TIME RESORT BROOME	Y	\$ 36.36	3.64	\$ 40.00	120401090.2100	Yes	Late check out fee - Accommodation Peter McCumstie 02/10/2023
6/10/2023	KMART MULGRAVE	Y	\$ 36.36	-3.64	\$ 40.00	121407150.2101	Yes	AGRN - 1044 Credit - Supplies for FX stronger together even
6/10/2023	KMART MULGRAVE	Y	\$ 130.91	13.09	\$ 144.00	120401650.2101	Yes	AGRN 1044 - Food supplies for the Fitzroy Crossing Stronger Together Event
5/10/2023	BWS LIQUOR/131-135 LOCH S DERBY	Y	\$ 103.64	10.36	\$ 114.00	121407150.2101	Yes	AGRN 1044 - FX Stronger Together Event - Alcohol
5/10/2023	LIQUOR @ RUSTYS DERBY	Y	\$ 109.09	10.91	\$ 120.00	121407150.2101	Yes	AGRN 1044 - FX Stronger Together Event - Alcohol
5/10/2023	WWW.WEBJET.COM.AU MELBOURNE	Y	\$ 973.33	97.33	\$ 1,070.66	121407150.2101	Yes	AGRN 1044 - Return Flights for Customer Service Staff - Perth to Broome FX Stronger Together Event
5/10/2023	HARVEY NORMAN AV/IT BROOME	Y	\$ 135.45	13.55	\$ 149.00	121407150.2101	Yes	AGRN 1044 - Phillips Hand Held Garment Steamer
5/10/2023	KMART MULGRAVE	Y	\$ 35.45	3.55	\$ 39.00	121407150.2101	Yes	AGRN 1044 - Hand Held Garment Steamer
5/10/2023	KMART MULGRAVE	Y	\$ 326.82	32.68	\$ 359.50	121407150.2101	Yes	AGRN 1044 - Cooking equipment for FEVOR - FX Stronger Together Event
4/10/2023	KMART MULGRAVE	Y	\$ 14.55	-1.45	\$ 16.00	121407150.2101	Yes	AGRN 1044 - Credit - Supplies for FX stronger together even
4/10/2023	EAST PERTH SUITES EAST PERTH	Y	\$ 244.64	24.46	\$ 269.10	121407050.2101	Yes	AGRN 1044 - Handover in Perth - Accommodation Amanda Dexter
3/10/2023	DERBY LODGE Derby	Y	\$ 1,250.00	125.00	\$ 1,375.00	120402510.2100	Yes	Accommodation for SOCO Studios media team - October content trip - FX Extravaganza 'Stronger together' event
3/10/2023	DERBY LODGE Derby	Y	\$ 1,250.00	125.00	\$ 1,375.00	120402510.2100	Yes	Accommodation for SOCO Studios media team - October content trip - FX Extravaganza 'Stronger together' event
3/10/2023	Starlink Australia PTY LT Sydney	Y	\$ 379.09	37.91	\$ 417.00	121402210.2100	Yes	Subscription for 3 starlink units
3/10/2023	KMART MULGRAVE	Y	\$ 293.64	29.36	\$ 323.00	121407150.2101	Yes	AGRN 1044 - Event Supplies for FX stronger Together
2/10/2023	HIVO SUBSCRIPTION MOSMAN PARK	Y	\$ 99.00	9.90	\$ 108.90	121407150.2101	Yes	AGRN 1044 - Digital Asset Management System 1 month subscription - to be used for photobank for FX Celebration Event and art exhibition
2/10/2023	BROOME TIME RESORT BROOME	Y	\$ 218.25	21.83	\$ 240.08	120401090.2100	Yes	Accommodation Peter McCumstie 02/10/2023
2/10/2023	Skippers Aviation Subiaco	Y	\$ 456.75	45.68	\$ 502.43	121407150.2101	Yes	AGRN 1044 - Cancelled Flight held in credit for upcoming flight request
2/10/2023	QANTAS AIRWAYS LTD (EC Mascot	Y	\$ 548.91	54.89	\$ 603.80	AD06-291-2100	Yes	Annual State Conference for Senior Finance Officer
2/10/2023	WOOLWORTHS/131-135 LOCH S DERBY	Y	\$ 124.32	12.43	\$ 136.75	EP0025-298-2101	Yes	Voucher and award for Proud Achievers Staff Event
2/10/2023	WOOLWORTHS/131-135 LOCH S DERBY	N	\$ 9.50	0.00	\$ 9.50	EP0025-298-2101	Yes	Voucher and award for Proud Achievers Staff Event
2/10/2023	WOOLWORTHS/131-135 LOCH S DERBY	N	\$ 111.90	0.00	\$ 111.90	EP0025-298-2101	Yes	Voucher and award for Proud Achievers Staff Event
2/10/2023	WOOLWORTHS/131-135 LOCH S DERBY	N	\$ 809.50	0.00	\$ 809.50	EP0025-298-2101	Yes	Voucher and award for Proud Achievers Staff Event
2/10/2023	SAMPEY MEATS PTY LTD DERBY	N	\$ 45.00	0.00	\$ 45.00	EP0025-298-2101	Yes	Voucher and award for Proud Achievers Staff Event
27/09/2023	RAM SOUTH HEDLAND SOUTH HEDLAND	Y	\$ 258.36	25.84	\$ 284.20	120401090.2100	Yes	Accommodation - Peter McCumstie WALGA Local Government Convention 2023

25/09/2023	SP MAYFAIR AUSTRALIA	DONCASTER EAS	Y	\$	2,667.45	266.75	\$	2,934.20	121101870.2101	Yes	55 Tressel & Round Black Tablecloths for Civic Centre
25/09/2023	LOCAL GOVERNEMENT MANA	MT HAWTHORN	Y	-\$	136.36	-13.64	-\$	150.00	121402410.2100	Yes	Credit - Young Professional Membership renewal for Executive Services Coordinator - FY23/24
25/09/2023	DERBY FUELS	DERBY	Y	\$	285.25	28.53	\$	313.78	P22-6-261-2261	Yes	Diesel Fuel for KW01
25/09/2023	MANGROVE RESORT	BROOME	Y	\$	910.64	91.06	\$	1,001.70	120401090.2100	Yes	Accommodation Heoff Haerewa Kimberley Economic Forum
25/09/2023	CARNARVON MOTEL WA	CARNARVON	Y	\$	141.82	14.18	\$	156.00	120401090.2100	Yes	Accommodation: Peter McCumstie WALGA Local Government Convention 2023
22/09/2023	Crown Metropol Perth	Burswood	Y	\$	130.19	13.02	\$	143.21	120401090.2100	Yes	Meals for Geoff Haerewa WALGA convention
22/09/2023	GREAT ESTN MOTOR LDG	RIVERVALE	Y	\$	687.27	68.73	\$	756.00	120401090.2100	Yes	Accommodation: Peter McCumstie WALGA Local Government Convention 2023
22/09/2023	CARNARVON MOTEL WA	CARNARVON	Y	\$	144.55	14.45	\$	159.00	120401090.2100	Yes	Accommodation: Peter McCumstie WALGA Local Government Convention 2023
20/09/2023	RAM SOUTH HEDLAND	SOUTH HEDLAND	Y	\$	335.87	33.59	\$	369.46	120401090.2100	Yes	Accommodation for Cr Peter McCumstie in South Headland - WALGA Local Government Convention 2023
18/09/2023	CARNARVON MOTEL WA	CARNARVON	Y	\$	144.55	14.45	\$	159.00	120401090.2100	Yes	Accommodation: Peter McCumstie WALGA Local Government Convention 2023
18/09/2023	TELSTRA PAYBYPHONE	MELBOURNE	Y	\$	1,620.45	162.05	\$	1,782.50	121302900.2100	Yes	Visitor Centre Telephone Bill
14/09/2023	WANEWSDTI	Osborne Park	Y	\$	76.36	7.64	\$	84.00	121402410.2100	Yes	West Australian Newspaper Subscription
14/09/2023	EZI*Recycled Mats	Tweed Heads S	Y	\$	2,039.91	203.99	\$	2,243.90	121407150.2101	Yes	AGRN 1044 - Fitzroy Crossing Festival - Stronger Together Event - Recycled Mats for seating and stalls
13/09/2023	DERBY LODGE	Derby	Y	\$	1,000.00	100.00	\$	1,100.00	120402510.2100	Yes	Accommodation for Director of Strategic Business 11th - 15th October Agenda Briefing/Councillors Forum
				TOTAL		\$	30,796.29				

ard Holder : Wayne Neate

Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments
9/10/2023	AVIS AUSTRALIA MASCOT	Y	\$ 1,493.77	149.38	\$ 1,643.15	120707090.2003	Yes	Car Hire for AEHF Support Officer and Senior Ranger to attend IEH training Perth
25/09/2023	Mailchimp 678-9990141	Y	\$ 76.82	7.68	\$ 84.50	121402410.2100	Yes	Marketing Software Subscription - Order MC15903333
21/09/2023	MANDOON ESTATE CAVERSHAM	Y	\$ 796.36	79.64	\$ 876.00	120502090.2003	Yes	Accommodation for Ranger Services Coordinator to attend the WARA training Conference
TOTAL					\$ 2,603.65			

ard Holder : Christie Mildenhall

Date	Transaction Description		GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments
2/10/2023	SP BATTERY MATE	KINGS PARK	Y	\$ 40.82	4.08	\$ 44.90	EP0019-298-2101	Yes	Wall Mount Bracket Docking Charging Station for Dyson V6
29/09/2023	Woolworths Online	BELLA VISTA	Y	\$ 539.95	54.00	\$ 593.95	121407150.2101	Stat Dec	AGRN 1044 - Food supplies for the Fitzroy Crossing Stronger Together Event
25/09/2023	BIGW ONLINE	BELLA VISTA	Y	\$ 393.64	39.36	\$ 433.00	121102510.2101	Yes	Huggies Little Swimmers Nappies - 10x small, 10x large for Pool Kiosk
22/09/2023	AWARDS AND TROPHIES	MILTON	Y	\$ 710.47	71.05	\$ 781.52	EP0025-298-2101	Yes	Awards and trophies for service and Proud Achievers staff event
19/09/2023	KMART	MULGRAVE	Y	-\$ 18.18	-1.82	-\$ 20.00	EP0019-298-2101	Yes	School holiday program equipment - FX Youth program
18/09/2023	KMART	MULGRAVE	Y	\$ 1,036.36	103.64	\$ 1,140.00	EP0019-298-2101	Yes	School holiday program equipment - FX Youth program
				TOTAL		\$ 2,973.37			

ard Holder : Tamara Clarkson

Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments
11/10/2023	PEPPERSMANTRABKFREE SURFERS PARAD	Y	\$ 960.45	96.05	\$ 1,056.50	AD06-291-2100	Stat Dec	Accommodation for Taneisha Taylor DOT training
11/10/2023	BROOME TIME RESORT BROOME	Y	\$ 1,031.42	103.14	\$ 1,134.56	121403090.2003	Stat Dec	Accommodation for SDWK apprentice in Broome for TAFE
9/10/2023	HARVEY NORMAN AV/IT BROOME	Y	\$ 71.82	7.18	\$ 79.00	121403150.2101	Yes	Web cam for Director of Tech. & Development Services Computer
				TOTAL	\$ 2,270.06			

TOTAL PURCHASES FOR ABOVE STATED PERIOD \$ 38,643.37
 PAYMENTS AND OTHER CREDITS \$ 38,643.37
 INTEREST CHARGES \$ -
 CLOSING BALANCE \$ -



ANZ BUSINESS ONE

STATEMENT PERIOD: 13/09/23 to 12/10/23

ACCOUNT NUMBER:

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

SHIRE OF DERBY WEST KIMBERLEY
SHIRE OF DERBY WEST KIMBERLEY
MYRA HENRY
30 LOCH ST
DERBY WA 6728

YOUR ANZ ACCOUNT SUMMARY

Opening Balance	\$24,023.69
Purchases, Cash Advances & Other Debits	\$38,983.61
Interest Charges	\$0.00
Payments & Other Credits	\$48,530.57
Closing balance	\$14,476.73

PAYMENT SUMMARY	
Monthly Payment	\$290.00
Due Date	06/11/2023
Minimum Amount Due	\$290.00

Account Credit Limit	\$50,000.00
Available Account Credit at Statement Date	\$35,523.27

YOUR PAYMENT OPTIONS



ANZ Internet Banking

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



BPAY Payments - Biller Code 6007

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



ANZ Phone Banking

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



By Mail

Tear off this slip and mail to GPO BOX 607, Melbourne, VIC 3001



CardPay Direct

To ask about setting up a convenient direct debit payment please call **13 22 73**.



Direct Credit via EFT

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

Account Number

Account Name SHIRE OF DERBY WEST KIMBERLEY

Amount Paid

Due Date 06/11/2023

ANZ 100007410101

ANZ BUSINESS ONE

ACCOUNT NUMBER:

Interest Rates

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

Opening Account Balance**\$24,023.69**

Cardholder Name: C MILDENHALL

Cardholder Number:

Spend Cap: \$5,000.00

Date	Description	Amount	Default GST*
13/09/2023	KMART MULGRAVE	1,140.00	103.63
15/09/2023	KMART MULGRAVE	20.00CR	
19/09/2023	AWARDS AND TROPHIES MILTON	781.52	71.04
21/09/2023	BIGW ONLINE BELLA VISTA	433.00	39.36
27/09/2023	WOOLWORTHS ONLINE BELLA VISTA	593.95	53.99
28/09/2023	SP BATTERY MATE KINGS PARK	44.90	4.08
Sub-total		2,973.37	272.10

Cardholder Name: AMANDA O'HALLORAN

Cardholder Number:

Spend Cap: \$50,000.00

Date	Description	Amount	Default GST*
11/09/2023	DERBY LODGE DERBY	1,100.00	100.00
11/09/2023	EZI*RECYCLED MATS TWEED HEADS S	2,243.90	203.99
12/09/2023	WANEWSDTI OSBORNE PARK	84.00	7.63
14/09/2023	TELSTRA PAYBYPHONE MELBOURNE	1,782.50	162.04
15/09/2023	CARNARVON MOTEL WA CARNARVON	159.00	14.45
15/09/2023	RAM SOUTH HEDLAND SOUTH HEDLAND	369.46	33.58
20/09/2023	CARNARVON MOTEL WA CARNARVON	159.00	14.45
20/09/2023	GREAT ESTN MOTOR LDG RIVERVALE	756.00	68.72

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

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

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

ANZ BUSINESS ONE**ACCOUNT NUMBER:**

Date	Description	Amount	Default GST*
20/09/2023	CROWN METROPOL PERTH BURSWOOD	143.21	13.01
20/09/2023	CARNARVON MOTEL WA CARNARVON	156.00	14.18
21/09/2023	LOCAL GOVERNEMENT MANA MT HAWTHORN	150.00CR	
21/09/2023	MANGROVE RESORT BROOME	1,001.70	91.06
21/09/2023	DERBY FUELS DERBY	313.78	28.52
22/09/2023	SP MAYFAIR AUSTRALIA DONCASTER EAS	2,934.20	266.74
22/09/2023	RAM SOUTH HEDLAND SOUTH HEDLAND	284.20	25.83
28/09/2023	SAMPEY MEATS PTY LTD DERBY	45.00	4.09
28/09/2023	WOOLWORTHS/131-135 LOCH S DERBY	809.50	73.59
28/09/2023	WOOLWORTHS/131-135 LOCH S DERBY	111.90	10.17
28/09/2023	WOOLWORTHS/131-135 LOCH S DERBY	146.25	13.29
28/09/2023	QANTAS AIRWAYS LTD (EC MASCOT	603.80	54.89
29/09/2023	SKIPPERS AVIATION SUBIACO	502.43	45.67
29/09/2023	BROOME TIME RESORT BROOME	240.08	21.82
29/09/2023	HIVO SUBSCRIPTION MOSMAN PARK	108.90	9.90
29/09/2023	EAST PERTH SUITES EAST PERTH	269.10	24.46
30/09/2023	KMART MULGRAVE	323.00	29.36
30/09/2023	STARLINK AUSTRALIA PTY LT SYDNEY	417.00	37.90
01/10/2023	DERBY LODGE DERBY	1,375.00	125.00
01/10/2023	DERBY LODGE DERBY	1,375.00	125.00
01/10/2023	KMART MULGRAVE	16.00CR	
02/10/2023	KMART MULGRAVE	359.50	32.68
02/10/2023	KMART MULGRAVE	39.00	3.54
02/10/2023	HARVEY NORMAN AV/IT BROOME	149.00	13.54
02/10/2023	WWW.WEBJET.COM.AU MELBOURNE	1,070.66	97.33
02/10/2023	KMART MULGRAVE	40.00CR	
02/10/2023	KMART MULGRAVE	144.00	13.09
03/10/2023	LIQUOR @ RUSTYS DERBY	120.00	10.90
03/10/2023	BWS LIQUOR/131-135 LOCH S DERBY	114.00	10.36
03/10/2023	BROOME TIME RESORT BROOME	40.00	3.63
03/10/2023	KMART MULGRAVE	191.75	17.43
03/10/2023	AIRPORTRENTALS.COM SYDNEY	73.66	6.69
04/10/2023	WOOLWORTHS ONLINE BELLA VISTA	462.73	42.06
04/10/2023	BROOME PRIVATE TRANSIT BROOME	4,521.66	411.06
05/10/2023	FISH OUTBACK STORES FITZROY CROSS	399.90	36.35
06/10/2023	COLES EXPRESS 6960 FITZROY CRSNG	40.95	3.72
06/10/2023	COLES EXPRESS 6960 FITZROY CRSNG	134.11	12.19
06/10/2023	COLES EXPRESS 6960 FITZROY CRSNG	86.53	7.86
06/10/2023	COLES EXPRESS 6960 FITZROY CRSNG	60.00	5.45
06/10/2023	UNITED DIAMOND TOOLS BIBRA LAKE	203.00	18.45
06/10/2023	TARUNDA SUPERMARKET FITZROY CROSS	177.00	16.09
07/10/2023	COLES EXPRESS 6960 FITZROY CRSNG	114.69	10.42
09/10/2023	NORTHSIDE RENTAL WELSHPOOL	122.40	11.12
09/10/2023	PROSURA RENTAL INSURAN MILTON	116.87	10.62
09/10/2023	EZI*COATES HIRE MASCOT	529.52	48.13

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

ANZ BUSINESS ONE**ACCOUNT NUMBER:**

Date	Description	Amount	Default GST*
09/10/2023	PAGODA RESORT SPA COMO	658.78	59.88
09/10/2023	BALI HAI RESORT PTY CABLE BEACH	1,500.00	136.36
09/10/2023	QANTAS AIRWAYS LTD (EC MASCOT	15.00	1.36
09/10/2023	QANTAS AIRWAYS LTD (EC MASCOT	1,254.05	114.00
09/10/2023	PROSURA RENTAL INSURAN MILTON	114.24CR	
10/10/2023	VIRGIN AUSTR7952191521729 BRISBANE	603.86	54.89
Sub-total		30,796.29	2,828.54

Cardholder Name: WAYNE NEATE

Cardholder Number:

Spend Cap: \$5,000.00

Date	Description	Amount	Default GST*
18/09/2023	MANDOON ESTATE CAVERSHAM	876.00	79.63
23/09/2023	MAILCHIMP 678-9990141	84.50	7.68
	INCL OVERSEAS TXN FEE 2.46 AUD		
05/10/2023	AVIS AUSTRALIA MASCOT	1,643.15	149.37
Sub-total		2,603.65	236.68

Cardholder Name: TAMARA CLARKSON

Cardholder Number:

Spend Cap: \$20,000.00

Date	Description	Amount	Default GST*
05/10/2023	HARVEY NORMAN AV/IT BROOME	79.00	7.18
06/10/2023	BROOME TIME RESORT BROOME	1,134.56	103.14
09/10/2023	PEPPERSMANTRABKFREE SURFERS PARAD	1,056.50	96.04
Sub-total		2,270.06	206.36

Account Number:

Date	Description	Amount	Default GST*
04/10/2023	PAYMENT THANKYOU 252049	48,190.33CR	
Sub-total		48,190.33CR	

Total GST payable this statement*

\$3,543.68

Closing Account Balance**\$14,476.73**

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

ANZ BUSINESS ONE

ACCOUNT NUMBER:

IMPORTANT MESSAGES

YOUR AGREED PAYMENT WILL BE DEBITED FROM YOUR ACCOUNT ON 06/11/23
 ENSURE THAT YOUR ACCOUNT HAS SUFFICIENT FUNDS AT START OF BUSINESS ON YOUR DUE DATE AS SHOWN ON YOUR STATEMENT.
 FOR ADVICE ON YOUR TAX AFFAIRS,INCLUDING PREVIOUS REWARDS FEES CHARGED TO YOUR ACCOUNT,PLEASE CONSULT YOUR TAX
 ADVISER.
 ANY QUESTIONS: PLEASE CALL 1800 032 481, MONDAY TO FRIDAY, 8AM TO 8PM(AET)

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

12.4 ANNUAL FINANCIAL REPORT 2022-2023**File Number: 4105****Author: Tamara Clarkson, Deputy Chief Executive Officer****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 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 2022/2023 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 2023 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 2023. There are five primary financial statements which have been prepared to finalise the report for 2022/23:

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 on page 3 shows the extent to which Operating Expenditure has not exceeded Operating Revenue during the 2022/23 financial year, resulting in an operating surplus of \$6,117,222.

Changes in asset revaluation has resulted in a surplus of \$16,720,901 with the Total Comprehensive Income for the period being \$22,838,123.

Statement of Financial Position

The Statement of Financial Position on page 4 shows total equity of \$350,618,462.

Statement of Cash Flows

The Statement of Cash Flows on page 6 indicates a decrease in cash flow of \$491,457 over the financial year leaving a total balance of Cash and Cash equivalents being \$10,843,886.

Statement of Financial Activity

The Statement of Financial Activity on page 7 shows a total surplus to be carried through to the 2023/24 year of \$6,613,054 after the imposition of general rates.

The Audit and Risk 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 2022/2023**
2. **Financial Audit Management Letter Attachment A - 30 June 2023**
3. **Information Systems Management Letter Attachment B - 30 June 2023**

4. Auditor's Closing Report - 30 June 20223**RESOLUTION 149/23****Moved: Cr Geoff Haerewa****Seconded: Cr Brett Angwin****That Council by an ABSOLUTE MAJORITY:**

- 1. Adopts the audited Annual Financial Report 2022-2023; and**
- 2. Notes the Independent Audit Report and Auditor's Closing Report.**

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0 BY ABSOLUTE MAJORITY

SHIRE OF DERBY/WEST KIMBERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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

A friendly and diverse place with awesome opportunities.

Principal place of business:
30 Loch Street
Derby WA 6728

Draft subject to infrastructure revaluation, lease disclosure and audit.

**SHIRE OF DERBY/WEST KIMBERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Derby/West Kimberley has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 15th day of December 2023



Chief Executive Officer

Amanda Dexter

Name of Chief Executive Officer

SHIRE OF DERBY/WEST KIMBERLEY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
Revenue				
Rates	2(a),24	8,668,941	8,588,437	7,626,940
Grants, subsidies and contributions	2(a)	11,260,515	5,565,182	9,707,898
Fees and charges	2(a)	5,788,836	5,003,258	4,673,497
Interest revenue	2(a)	249,316	188,912	163,817
Other revenue	2(a)	1,271,219	694,155	757,070
		27,238,827	20,039,944	22,929,222
Expenses				
Employee costs	2(b)	(10,052,651)	(11,936,453)	(8,412,576)
Materials and contracts		(10,342,414)	(10,541,715)	(7,664,294)
Utility charges		(823,784)	(911,688)	(839,837)
Depreciation		(7,764,982)	(7,131,200)	(7,806,061)
Finance costs	2(b)	(368,364)	(102,989)	(442,451)
Insurance		(1,444,271)	(1,342,900)	(1,161,903)
Other expenditure		(446,625)	(633,708)	(562,219)
		(31,243,091)	(32,600,653)	(26,889,341)
		(4,004,264)	(12,560,709)	(3,960,119)
Capital grants, subsidies and contributions	2(a)	10,217,670	19,555,173	3,630,762
Profit on asset disposals		68,800	0	73,329
Loss on asset disposals		0	0	(6,505)
Loss on revaluation of Other infrastructure- footpaths	9(a)	(164,984)	0	0
		10,121,486	19,555,173	3,697,586
Net result for the period	23(b)	6,117,222	6,994,464	(262,533)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	16,720,901	0	519,102
Total other comprehensive income for the period	16	16,720,901	0	519,102
Total comprehensive income for the period		22,838,123	6,994,464	256,569

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

**SHIRE OF DERBY/WEST KIMBERLEY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	NOTE	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents	3	10,843,886	11,335,343
Trade and other receivables	5	2,207,236	2,125,352
Other financial assets	4(a)	975,801	0
Inventories	6	50,780	49,353
Other assets	7	313,412	66,535
TOTAL CURRENT ASSETS		14,391,115	13,576,583
NON-CURRENT ASSETS			
Trade and other receivables	5	118,798	110,862
Property, plant and equipment	8	47,313,725	47,165,700
Infrastructure	9	304,315,196	285,983,108
TOTAL NON-CURRENT ASSETS		351,747,719	333,259,670
TOTAL ASSETS		366,138,834	346,836,253
CURRENT LIABILITIES			
Trade and other payables	11	4,993,032	7,031,364
Other liabilities	12	1,192,405	2,611,951
Borrowings	13	237,288	381,779
Employee related provisions	14	963,120	691,514
Other provisions	15	56,144	130,237
TOTAL CURRENT LIABILITIES		7,441,989	10,846,845
NON-CURRENT LIABILITIES			
Borrowings	13	2,447,455	2,684,742
Employee related provisions	14	97,550	59,355
Other provisions	15	5,533,378	5,464,972
TOTAL NON-CURRENT LIABILITIES		8,078,383	8,209,069
TOTAL LIABILITIES		15,520,372	19,055,914
NET ASSETS		350,618,462	327,780,339
EQUITY			
Retained surplus		66,807,204	60,689,982
Reserve accounts	27	975,801	975,801
Revaluation surplus	16	282,835,457	266,114,556
TOTAL EQUITY		350,618,462	327,780,339

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

**SHERE OF DERBY/WEST KIMBERLEY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		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	16	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
Comprehensive income for the period					
Net result for the period		6,117,222	0	0	6,117,222
Other comprehensive income for the period	16	0	0	16,720,901	16,720,901
Total comprehensive income for the period		6,117,222	0	16,720,901	22,838,123
Balance as at 30 June 2023		66,807,204	975,801	282,835,457	350,618,462

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 2023**

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		9,152,480	7,382,061
Grants, subsidies and contributions		10,684,509	9,658,549
Fees and charges		5,454,604	4,699,436
Interest revenue		249,316	163,817
Goods and services tax received		2,385,653	497,247
Other revenue		1,271,219	757,070
		29,197,781	23,158,180
Payments			
Employee costs		(9,624,967)	(8,355,346)
Materials and contracts		(12,744,963)	(3,605,416)
Utility charges		(823,784)	(839,837)
Finance costs		720,035	(238,193)
Insurance paid		(1,444,271)	(1,161,903)
Goods and services tax paid		(2,269,702)	(629,855)
Other expenditure		(267,667)	(442,534)
		(26,455,319)	(15,273,084)
Net cash provided by operating activities	17(b)	2,742,462	7,885,096
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,438,004)	(1,027,848)
Payments for construction of infrastructure	9(a)	(9,389,749)	(9,537,915)
Capital grants, subsidies and contributions		8,838,124	5,329,129
Proceeds for financial assets at amortised cost		(975,801)	0
Proceeds from sale of property, plant & equipment		113,289	121,498
Net cash (used in) investing activities		(2,852,141)	(5,115,136)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(381,778)	(368,840)
Net cash (used in) financing activities		(381,778)	(368,840)
Net increase (decrease) in cash held		(491,457)	2,401,120
Cash at beginning of year		11,335,343	8,934,223
Cash and cash equivalents at the end of the year	17(a)	10,843,886	11,335,343

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

**MUNICIPALITY OF DERBY/WEST KIMBERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	8,238,056	8,156,707	7,310,305
Rates excluding general rates	24	430,885	431,730	316,635
Grants, subsidies and contributions		11,260,515	5,565,182	9,707,898
Fees and charges		5,788,836	5,003,258	4,673,497
Interest revenue		249,316	188,912	163,817
Other revenue		1,271,219	694,155	757,070
Profit on asset disposals		68,800	0	73,329
		27,307,627	20,039,944	23,002,551
Expenditure from operating activities				
Employee costs		(10,052,651)	(11,936,453)	(8,412,576)
Materials and contracts		(10,342,414)	(10,541,715)	(7,664,294)
Utility charges		(823,784)	(911,688)	(839,837)
Depreciation		(7,764,982)	(7,131,200)	(7,806,061)
Finance costs		(368,364)	(102,989)	(442,451)
Insurance		(1,444,271)	(1,342,900)	(1,161,903)
Other expenditure		(446,625)	(633,708)	(562,219)
Loss on asset disposals		0	0	(6,505)
Loss on revaluation of non-current assets		(164,984)	0	0
		(31,408,075)	(32,600,653)	(26,895,846)
Non-cash amounts excluded from operating activities	25(a)	9,053,917	7,131,200	7,824,317
Amount attributable to operating activities		4,953,469	(5,429,509)	3,931,022
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		10,217,670	19,555,173	3,630,762
Proceeds from disposal of assets		113,289	0	121,498
		10,330,959	19,555,173	3,752,260
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(1,438,004)	(1,772,342)	(1,027,848)
Purchase and construction of infrastructure	9(a)	(9,389,749)	(21,114,084)	(9,537,915)
		(10,827,753)	(22,886,426)	(10,565,763)
Amount attributable to investing activities		(496,794)	(3,331,253)	(6,813,503)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	26(a)	0	1,000,000	0
Transfers from reserve accounts	27	0	474,476	0
		0	1,474,476	0
Outflows from financing activities				
Repayment of borrowings	26(a)	(381,778)	(381,779)	(368,840)
		(381,778)	(381,779)	(368,840)
Amount attributable to financing activities		(381,778)	1,092,697	(368,840)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(b)	2,538,157	7,668,065	5,789,478
Amount attributable to operating activities		4,953,469	(5,429,509)	3,931,022
Amount attributable to investing activities		(496,794)	(3,331,253)	(6,813,503)
Amount attributable to financing activities		(381,778)	1,092,697	(368,840)
Surplus or deficit after imposition of general rates	25(b)	6,613,054	0	2,538,157

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

**SHIRE OF DERBY/WEST KIMBERLEY
FOR THE YEAR ENDED 30 JUNE 2023
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**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

BASIS OF PREPARATION

The financial report of the Shire of Derby-West Kimberley which is a Class 2 local government 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 *Local Government Act 1995*, 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 *Leases* 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 28 of the 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

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2020-6 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date*
- AASB 2021-7a *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]*
- AASB 2022-3 *Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15 Revenue from Contracts with Customers*

These amendments have no material impact on the current annual financial report

New accounting standards for application in future years

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

- AASB 2014-10 *Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- AASB 2022-5 *Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- AASB 2022-6 *Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
- AASB 2022-7 *Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*
- AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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
Grants, subsidies and contributions	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
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges - sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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 of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	8,668,941	0	8,668,941
Grants, subsidies and contributions	1,739,755	0	0	9,520,760	11,260,515
Fees and charges	3,779,935	0	1,948,894	60,007	5,788,836
Interest revenue	0	0	134,037	115,279	249,316
Other revenue	895,047	0	0	376,172	1,271,219
Capital grants, subsidies and contributions	8,832,321	1,385,349	0	0	10,217,670
Total	15,247,058	1,385,349	10,751,872	10,072,218	37,456,497

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	7,626,940	0	7,626,940
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 revenue	0	0	149,395	14,422	163,817
Other revenue	283,459	0	0	473,611	757,070
Capital 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

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual \$	2022 Actual \$
Interest revenue		
Trade and other receivables overdue interest	134,037	149,395
Other interest revenue	115,279	14,422
	249,316	163,817

The 2023 original budget estimate in relation to:
Trade and other receivables overdue interest was \$178,912.

Fees and charges relating to rates receivable
Charges on instalment plan

	11,625	10,800
--	--------	--------

The 2023 original budget estimate in relation to:
Charges on instalment plan was \$12,000.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	89,832	69,000
- Other assurance services – grant acquittals	9,300	2,500
	99,132	71,500

Employee Costs

Employee benefit costs	8,219,908	6,563,716
Other employee costs	1,832,743	1,848,860
	10,052,651	8,412,576

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	101,868	124,835
Other provisions: unwinding of discount	266,496	317,616
	368,364	442,451

Other expenditure

Impairment losses on rates and statutory receivables	334,232	30,179
Impairment losses on trade receivables	178,958	6,327
	513,190	36,506

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

3. CASH AND CASH EQUIVALENTS

Note	2023 \$	2022 \$
Cash at bank and on hand	10,843,886	10,359,542
Term deposits	0	975,801
Total cash and cash equivalents	10,843,886	11,335,343
Held as		
- Unrestricted cash and cash equivalents	9,651,481	7,747,591
- Restricted cash and cash equivalents	1,192,405	3,587,752
	10,843,886	11,335,343

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

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 reserve accounts, 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.

4. OTHER FINANCIAL ASSETS

(a) Current assets

	2023 \$	2022 \$
Financial assets at amortised cost	975,801	0
	975,801	0
Other financial assets at amortised cost		
Term deposits	975,801	0
	975,801	0
Held as		
- Restricted other financial assets at amortised cost	975,801	0
	975,801	0

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire 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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 22 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 20.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

5. TRADE AND OTHER RECEIVABLES

Note	2023	2022
	\$	\$
Current		
Rates and statutory receivables	1,285,777	1,779,222
Trade receivables	1,323,265	966,217
GST receivable	126,286	242,237
Allowance for expected credit losses of rates and statutory receivables	(153,930)	(488,162)
Allowance for expected credit losses of trade receivables 20(b)	(374,162)	(374,162)
	<u>2,207,236</u>	<u>2,125,352</u>
Non-current		
Rates and statutory receivables	118,798	110,862
	<u>118,798</u>	<u>110,862</u>

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Note	30 June 2023 Actual	30 June 2022 Actual	1 July 2021 Actual
	\$	\$	\$
Allowance for expected credit losses of trade receivables	(374,162)	(374,162)	(374,162)
Total trade and other receivables from contracts with customers	<u>(374,162)</u>	<u>(374,162)</u>	<u>(374,162)</u>

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

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.

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 20.

**SHIRE OF DERBY/WEST KIMBERLEY
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6. INVENTORIES

Note	2023	2022
	\$	\$
Current		
Fuel and materials	32,270	23,017
Visitor centre stock	18,510	26,336
	50,780	49,353
The following movements in inventories occurred during the year:		
Balance at beginning of year	49,353	32,395
Inventories expensed during the year	(127,520)	(91,907)
Additions to inventory	128,947	108,865
Balance at end of year	50,780	49,353

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 2023**

7. OTHER ASSETS

Other assets - current

Prepayments

Accrued income

2023	2022
\$	\$
22,457	0
290,955	66,535
313,412	66,535

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments and accrued income which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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8. PROPERTY, PLANT AND EQUIPMENT

a) Movements in Balances

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

	Land	Buildings	Total land and buildings not subject to operating lease	Total land and buildings	Furniture and equipment	Plant and equipment	PPE - work in progress	Total property, plant and equipment
	\$	\$	\$		\$	\$	\$	\$
Balance at 1 July 2021	4,213,000	41,849,548	46,062,548	46,062,548	91,799	1,308,494	0	47,462,841
Additions	0	500,948	500,948	500,948	66,807	460,093	0	1,027,848
Disposals	0	0	0	0	0	(54,674)	0	(54,674)
Depreciation	0	(970,090)	(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	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	46,563,496	321,266	2,584,067	0	49,468,829
Accumulated depreciation at 30 June 2022	0	(970,090)	(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	45,593,406	124,118	1,448,176	0	47,165,700
Additions	0	689,996	689,996	689,996	18,333	720,952	8,723	1,438,004
Disposals	0	0	0	0	0	(44,489)	0	(44,489)
Depreciation	0	(972,558)	(972,558)	(972,558)	(27,056)	(245,876)	0	(1,245,490)
Transfers	0	0	0	0	(115,395)	115,395	0	0
Balance at 30 June 2023	4,213,000	41,097,844	45,310,844	45,310,844	0	1,994,158	8,723	47,313,725
Comprises:								
Gross balance amount at 30 June 2023	4,213,000	43,040,491	47,253,491	47,253,491	0	3,507,887	8,723	50,770,101
Accumulated depreciation at 30 June 2023	0	(1,942,647)	(1,942,647)	(1,942,647)	0	(1,513,729)	0	(3,456,376)
Balance at 30 June 2023	4,213,000	41,097,844	45,310,844	45,310,844	0	1,994,158	8,723	47,313,725

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. 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	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	2	Replacement cost method	Independent registered valuer	June 2021	Perth based construction rates with appropriate district allowance applied to each location
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 by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		Not Applicable	At cost	N/A	Not Applicable
Plant and equipment		Not Applicable	At cost	N/A	Not Applicable

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	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	0	0	0	0	0	0	0	(1,210,251)	(1,210,251)
Impairment (losses) / reversals	(1,199,320)	(290,597)	0	0	0	0	0	0	(1,489,917)
Depreciation	(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
Additions	8,988,387	0	0	0	21,070	0	380,292	0	9,389,749
Revaluation increments / (decrements) transferred to revaluation surplus	16,189,298	(192,935)	0	0	0	0	0	(369,548)	15,626,815
Revaluation (loss) / reversals transferred to profit or loss	0	0	(164,984)	0	0	0	0	0	(164,984)
Depreciation	(4,528,839)	(46,356)	(29,917)	(157,515)	(634,957)	(603,828)	(438,150)	(79,930)	(6,519,492)
Balance at 30 June 2023	241,660,265	1,862,337	560,508	3,128,082	20,134,141	27,699,333	8,217,880	1,052,650	304,315,196
Comprises:									
Gross balance at 30 June 2023	300,068,278	3,310,286	1,213,222	3,443,073	21,404,055	28,906,994	9,093,125	4,835,382	372,274,415
Accumulated depreciation at 30 June 2023	(58,408,013)	(1,447,949)	(652,714)	(314,991)	(1,269,914)	(1,207,661)	(875,245)	(3,782,732)	(67,959,219)
Balance at 30 June 2023	241,660,265	1,862,337	560,508	3,128,082	20,134,141	27,699,333	8,217,880	1,052,650	304,315,196

**SHIRE OF DERBY/WEST KIMBERLEY
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FOR THE YEAR ENDED 30 JUNE 2023**

9. 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	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure- drainage	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure- footpaths	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - land & parks	3	Cost approach using current replacement cost	Independent registered valuer	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - wharf	3	Cost approach using current replacement cost	Independent registered valuer	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - airports	3	Cost approach using current replacement cost	Independent registered valuer	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - other structures	3	Cost approach using current replacement cost	Independent registered valuer	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - landfill assets	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 2023**

10. FIXED ASSETS

(a) Depreciation

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

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2023	2022
	\$	\$
Plant and equipment	499,864	420,960
Other infrastructure - other structures	2,849	2,849
	502,713	423,809

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NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

10. 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 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.

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

Revaluation

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

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 consistent with *Financial Management Regulation 17A(2)* which requires land, buildings, investment properties, infrastructure and vested improvements to be shown at fair value.

Revaluation (continued)

For land, buildings and infrastructure increases in the carrying amount arising on revaluation of asset classes 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.

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.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

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 or losses on disposal

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.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

11. TRADE AND OTHER PAYABLES

Current

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

2023	2022
\$	\$
1,734,343	3,612,589
162,222	164,192
277,616	159,733
458,035	265,482
2,352,807	2,820,338
8,009	9,030
4,993,032	7,031,364

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. (guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related 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 from the Shire's ordinary course of business. 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 measured at the end of the financial year. 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 income for the prepaid rates that have

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

Current

	2023 \$	2022 \$
Contract liabilities	84,860	124,860
Capital grant/contributions liabilities	1,107,545	2,487,091
	1,192,405	2,611,951

Reconciliation of changes in contract liabilities

Opening balance	124,860	227,553
Additions	0	40,000
Revenue from contracts with customers included as a contract liability at the start of the period	(40,000)	(142,693)
	84,860	124,860

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$84,860 (2022: \$124,860)

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

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	2,487,091	773,724
Additions	877,558	2,276,411
Revenue from capital grant/contributions held as a liability at the start of the period	(2,257,104)	(563,044)
	1,107,545	2,487,091

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	1,107,545	2,487,091
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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 by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, 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 22(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF DERBY/WEST KIMBERLEY
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FOR THE YEAR ENDED 30 JUNE 2023**

13. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Unsecured loan		237,288	2,447,455	2,684,743	381,779	2,684,742	3,066,521
Total secured borrowings	26(a)	237,288	2,447,455	2,684,743	381,779	2,684,742	3,066,521

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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 22(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

Information regarding exposure to risk can be found at Note 20.

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NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023	2022
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	516,935	364,110
Long service leave	446,185	327,404
	963,120	691,514
Total current employee related provisions	963,120	691,514
Non-current provisions		
Employee benefit provisions		
Long service leave	97,550	59,355
	97,550	59,355
Total non-current employee related provisions	97,550	59,355
Total employee related provisions	1,060,670	750,869

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:

	Note	2023	2022
		\$	\$
Amounts are expected to be settled on the following basis:			
Less than 12 months after the reporting date		364,110	454,576
More than 12 months from reporting date		696,560	296,293
		1,060,670	750,869

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.

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15. OTHER PROVISIONS

	Make good provisions	Provision for Deferred Creditors - RAAF Curtin	Other liabilities	Total
	\$	\$	\$	\$
Opening balance at 1 July 2022				
Current provisions	0	130,237	0	130,237
Non-current provisions	5,464,972	0	0	5,464,972
	5,464,972	130,237	0	5,595,209
 Additional provision	(1,094,086)	0	952,140	(141,946)
Amounts transferred	0	(130,237)	0	(130,237)
Charged to profit or loss				
- unwinding of discount	266,496	0	0	266,496
Balance at 30 June 2023	4,637,382	0	952,140	5,589,522
 Comprises				
Current	0	0	56,144	56,144
Non-current	4,637,382	0	895,996	5,533,378
	4,637,382	0	952,140	5,589,522

Other provisions

Amounts which are 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.

Provisions

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

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

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

16. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	12,888,340	0	12,888,340	12,888,340	0	12,888,340
Revaluation surplus - Buildings	8,731,138	0	8,731,138	8,731,138	0	8,731,138
Revaluation surplus - Plant and equipment	748,903	0	748,903	748,903	0	748,903
Revaluation surplus - Computer equipment	18,880	0	18,880	18,880	0	18,880
Revaluation surplus - Infrastructure - roads	185,387,396	16,189,298	201,576,694	186,586,716	(1,199,320)	185,387,396
Revaluation surplus - Other infrastructure- drainage	2,487,660	(192,935)	2,294,725	2,778,257	(290,597)	2,487,660
Revaluation surplus - Other infrastructure - land & parks	4,451,496	0	4,451,496	4,451,496	0	4,451,496
Revaluation surplus - Other infrastructure - wharf	17,705,999	0	17,705,999	17,705,999	0	17,705,999
Revaluation surplus - Other infrastructure - airports	28,313,650	0	28,313,650	28,313,650	0	28,313,650
Revaluation surplus - Other infrastructure - other structures	2,539,121	0	2,539,121	2,539,121	0	2,539,121
Revaluation surplus - Other infrastructure - landfill assets	2,841,973	724,538	3,566,511	832,954	2,009,019	2,841,973
	266,114,556	16,720,901	282,835,457	265,595,454	519,102	266,114,556

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

17. 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	2023 Actual \$	2022 Actual \$
Cash and cash equivalents	3	10,843,886	11,335,343
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	1,192,405	3,587,752
- Financial assets at amortised cost	4	975,801	0
		<u>2,168,206</u>	<u>3,587,752</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	975,801	975,801
Contract liabilities	12	84,860	124,860
Capital grant liabilities	12	1,107,545	2,487,091
Total restricted financial assets		<u>2,168,206</u>	<u>3,587,752</u>

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

Net result		6,117,222	(262,533)
Non-cash items:			
Depreciation/amortisation		7,764,982	7,806,061
(Profit)/loss on sale of asset		(68,800)	(66,824)
Loss on revaluation of fixed assets		164,984	0
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(89,820)	431,395
(Increase)/decrease in other assets		(246,877)	0
(Increase)/decrease in inventories		(1,427)	(16,958)
Increase/(decrease) in trade and other payables		(2,038,332)	3,381,598
Increase/(decrease) in employee related provisions		309,801	13,196
Increase/(decrease) in other provisions		1,088,399	317,616
Increase/(decrease) in other liabilities		(1,419,546)	1,610,674
Capital grants, subsidies and contributions		(8,838,124)	(5,329,129)
Net cash provided by/(used in) operating activities		<u>2,742,462</u>	<u>7,885,096</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	(36,630)	(45,175)
Total amount of credit unused	<u>13,370</u>	<u>4,825</u>

Loan facilities

Loan facilities - current	237,288	381,779
Loan facilities - non-current	2,447,455	2,684,742
Total facilities in use at balance date	<u>2,684,743</u>	<u>3,066,521</u>

Unused loan facilities at balance date	<u>NIL</u>	<u>NIL</u>
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**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

18. CONTINGENT LIABILITIES

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

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

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

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	62,727	62,727	62,727
President's meeting attendance fees	23,231	23,231	23,231
President's ICT expenses	1,333	1,333	1,333
	87,291	87,291	87,291
Deputy President's annual allowance	15,682	15,682	15,682
Deputy President's meeting attendance fees	17,325	17,325	17,325
Deputy President's ICT expenses	1,333	1,333	1,333
Deputy President's travel and accommodation expenses	5,124	0	0
	39,464	34,340	34,340
All other council member's meeting attendance fees	121,275	121,275	117,270
All other council member's expenses	0	0	275
All other council member's ICT expenses	0	0	8,631
All other council member's annual allowance for ICT expenses	9,331	9,331	0
All other council member's travel and accommodation expenses	5,255	0	14,453
	135,861	130,606	140,629
19(b)	262,616	252,237	262,260

(b) Key Management Personnel (KMP) Compensation

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

Short-term employee benefits	1,358,330	1,299,541
Post-employment benefits	180,291	181,337
Employee - other long-term benefits	152,906	99,967
Council member costs	262,616	262,260
	1,954,143	1,843,105

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.

Council member costs

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

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

19. RELATED PARTY TRANSACTIONS

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:

	2023 Actual \$	2022 Actual \$
Sale of goods and services	1,365	2,316
Purchase of goods and services	5,960	841
Amounts outstanding from related parties:		
Trade and other receivables	0	1,108

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 and are detailed in Notes 19(a) and 19(b)

ii. Other Related Parties

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

20. 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 department under policies approved by the council. The finance department 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
	%	\$	\$	\$	\$
2023					
Cash and cash equivalents	0.00%	10,843,886	0	10,711,659	132,227
Financial assets at amortised cost - term deposits	0.23%	975,801	975,801	0	0
2022					
Cash and cash equivalents	0.12%	11,335,343	975,801	10,248,690	110,852

Sensitivity

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

	2023	2022
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	107,117	102,487

* 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 26(a).

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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20. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. 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.

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 Financial Instruments simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2022 or 1 July 2023 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2023 and 30 June 2022 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2023					
Trade 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 2022					
Trade 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

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

20. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade, other receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Trade receivables		Other receivables		Contract Assets	
	2023 Actual	2022 Actual	2023 Actual	2022 Actual	2023 Actual	2022 Actual
Opening loss allowance as at 1 July	\$ 374,162	\$ 367,835	\$ 0	\$ 0	\$ 0	\$ 0
Increase in loss allowance recognised in profit or loss during the year	178,958	6,327	0	0	0	0
Unused amount reversed	(178,958)	0	0	0	0	0
Closing loss allowance at 30 June	374,162	374,162	0	0	0	0

Trade, other 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 rates and statutory receivables, trade, other receivables and contract assets are presented as net impairment losses within other expenditure. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration.

The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

20. 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 17(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
	\$	\$	\$	\$	\$
2023					
Trade and other payables	4,993,032	0	0	4,993,032	4,993,032
Borrowings	298,009	1,973,466	769,218	3,040,693	2,684,743
	<u>5,291,041</u>	<u>1,973,466</u>	<u>769,218</u>	<u>8,033,725</u>	<u>7,677,775</u>
2022					
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>

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

21. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the end of the reporting period.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

12. 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 report 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 revenue

Interest revenue 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 *Fair Value Measurement* 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 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 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

23. 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
Governance To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
Health To provide an operational framework for environmental and community health.	Food quality and pest control, inspection of abattoir and operation of child health clinic, analytical testing and environmental health administration.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Year round care, housing for the aged and educational services.
Housing Help ensure adequate housing.	Management and maintenance of staff and rental housing.
Community amenities To provide services required by the community.	Rubbish collections, recycling, refuse site operations, litter control, administration of the town planning scheme, cemetery operations, public toilet facilities, sewerage and protection of the environment.
Recreation and culture To establish and effectively manage infrastructure and resources which help the social well being of the community.	Maintenance and operation of the Town Hall, the aquatic centre, recreation centre, library, community arts program, cultural activities and various services.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, footpaths, street lighting, traffic management and airport. Purchase and disposal of Council's road plant, parking control and police licensing.
Economic services To help promote the Shire and its economic well being.	Building control, saleyards, tourism and area promotion, standpipes and pest control.
Other property and services To monitor and control the Shire's overheads operating accounts.	Private works operations, plant repairs and operation costs, stock and materials, property leases and rental, salaries and wages for council employees.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

23. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses	2023 Actual \$	2022 Actual \$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	12,846	14,135
General purpose funding	8,994,007	7,885,151
Law, order, public safety	63,797	46,848
Health	44,314	24,846
Education and welfare	7,993	136
Housing	142,696	127,189
Community amenities	2,912,968	2,548,233
Recreation and culture	612,911	295,710
Transport	2,948,003	2,180,730
Economic services	69,003	98,658
Other property and services	238,575	73,017
	16,047,113	13,294,653
Grants, subsidies and contributions and capital grants, subsidies and contributions		
General purpose funding	9,454,466	7,452,624
Law, order, public safety	133,750	67,414
Health	702,988	672,002
Education and welfare	354,839	755,828
Community amenities	150,000	56,331
Recreation and culture	640,163	119,400
Transport	9,521,726	4,197,580
Economic services	489,980	17,481
Other property and services	30,272	
	21,478,184	13,338,660
Total Income	37,525,297	26,633,313
Expenses		
Governance	(1,731,448)	(1,424,067)
General purpose funding	(275,051)	(504,878)
Law, order, public safety	(837,484)	(620,158)
Health	(1,268,693)	(1,198,494)
Education and welfare	(1,410,299)	(991,245)
Housing	(530,511)	(340,853)
Community amenities	(3,923,983)	(3,810,233)
Recreation and culture	(6,387,705)	(5,635,089)
Transport	(10,773,200)	(10,671,138)
Economic services	(1,244,851)	(1,150,525)
Other property and services	(3,024,850)	(549,166)
Total expenses	(31,408,075)	(26,895,846)
Net result for the period	6,117,222	(262,533)
(c) Total Assets		
Governance	91,910	218,080
General purpose funding	1,284,359	1,036,490
Law, order, public safety	489,318	445,201
Health	456,983	793,417
Education and welfare	3,283,975	3,077,403
Housing	9,329,838	9,473,455
Community amenities	2,760,786	5,740,209
Recreation and culture	20,361,012	20,719,513
Transport	310,631,888	288,863,166
Economic services	3,316,528	3,105,792
Other property and services	3,748,569	3,069,374
Unallocated	10,383,668	10,294,153
	366,138,834	346,836,253

SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

24. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
GRV General	Gross rental valuation	0.13404	1,406	38,899,633	5,214,185	1,710	5,215,895	5,205,472	0	5,205,472	4,748,901
UV General	Unimproved valuation	0.07950	145	37,129,781	2,951,743	70,418	3,022,161	2,951,235	0	2,951,235	2,561,404
Total general rates			1,551	76,029,414	8,165,928	72,128	8,238,056	8,156,707	0	8,156,707	7,310,305
Minimum payment											
				\$							
GRV General	Gross rental valuation	1,520	270	1,255,818	410,400	0	410,400	407,360	0	407,360	290,400
UV General	Unimproved valuation	590	143	308,625	84,370	0	84,370	84,370	0	84,370	85,400
Total minimum payments			413	1,564,443	494,770	0	494,770	491,730	0	491,730	375,800
Total general rates and minimum payments			1,964	77,593,857	8,660,698	72,128	8,732,826	8,648,437	0	8,648,437	7,686,105
Discounts							(63,885)			(60,000)	(59,165)
Total Rates							8,668,941			8,588,437	7,626,940
Rate instalment interest							24,153			25,000	13,068
Rate overdue interest	Note 2(a)						109,884			153,912	136,327

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

25. DETERMINATION OF SURPLUS OR DEFICIT

		2022/23 (30 June 2023)	2022/23 Budget (30 June 2023)	2021/22 (30 June 2022)
	Note	Carried Forward)	Carried Forward)	Carried Forward)
		\$	\$	\$
(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 Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(68,800)	0	(73,329)
Add: Loss on disposal of assets		0	0	6,505
Add: Loss on revaluation of fixed assets	9(a)	164,984	0	0
Add: Depreciation	10(a)	7,764,982	7,131,200	7,806,061
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(7,936)	0	(2,248)
Employee benefit provisions		38,195	0	(100,051)
Other provisions		1,162,492	0	187,379
Non-cash amounts excluded from operating activities		9,053,917	7,131,200	7,824,317
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity 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	27	(975,801)	(501,325)	(975,801)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13	237,288	618,221	381,779
- Employee benefit provisions		402,441	402,441	402,441
Total adjustments to net current assets		(336,072)	519,337	(191,581)
Net current assets used in the Statement of Financial Activity				
Total current assets		14,391,115	4,912,121	13,576,583
Less: Total current liabilities		(7,441,989)	(5,431,458)	(10,846,845)
Less: Total adjustments to net current assets		(336,072)	519,337	(191,581)
Surplus or deficit after imposition of general rates		6,613,054	0	2,538,157

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
		Principal at	New Loans	Principal	Principal at	New Loans	Principal	Principal at	Principal at 1	New Loans	Principal	Principal at
Purpose	Note	1 July 2021	During 2021-22	Repayments During 2021-22	30 June 2022	During 2022-23	Repayments During 2022-23	30 June 2023	July 2022	During 2022-23	Repayments During 2022-23	30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Staff housing		75,276	0	(23,491)	51,785	0	(25,057)	26,728	51,785	0	(25,057)	26,728
Staff housing		564,880	0	(48,289)	516,591	0	(51,394)	465,197	516,591	0	(51,394)	465,197
Staff housing		262,622	0	(18,934)	243,688	0	(19,794)	223,894	243,688	0	(19,794)	223,894
Staff housing		0	0	0	0	0	0	0	0	1,000,000	0	1,000,000
Wharf fenders, boat ramp		193,395	0	(27,044)	166,351	0	(28,934)	137,417	166,351	0	(28,934)	137,417
Derby wharf infrastructure		289,395	0	(37,719)	251,676	0	(38,866)	212,810	251,676	0	(38,867)	212,809
Derby Airport Infrastructure & wharf		1,721,515	0	(189,695)	1,531,820	0	(192,991)	1,338,829	1,531,820	0	(192,991)	1,338,829
Derby Visitors Centre		328,278	0	(23,668)	304,610	0	(24,742)	279,868	304,610	0	(24,742)	279,868
Total		3,435,361	0	(368,840)	3,066,521	0	(381,778)	2,684,743	3,066,521	1,000,000	(381,779)	3,684,742
Borrowing Finance Cost Payments												
		Loan	Institution	Interest Rate	Date final	Actual for year	Budget for	Actual for year				
Purpose	Note	Number			payment is due	ending 30 June 2023	year ending 30 June 2023	ending 30 June 2022				
						\$	\$	\$				
Staff housing		136	WATC	6.46%	May-2024	(2,798)	(2,947)	(4,799)				
Staff housing		146	WATC	6.33%	Mar-2030	(31,060)	(31,900)	(43,446)				
Staff housing		148	WATC	4.49%	Jun-2032	(10,717)	(10,722)	(11,641)				
Staff housing		NEW	WATC	3.90%	NA	0	0	0				
Wharf fenders, boat ramp		145	WATC	6.87%	Jun-2027	(10,934)	(10,940)	(12,861)				
Derby wharf infrastructure		151	WATC	3.02%	Jun-2028	(7,303)	(7,303)	(8,499)				
Derby Airport Infrastructure & wharf		152	WATC	1.73%	Dec-2029	(25,660)	(25,660)	(29,037)				
Derby Visitors Centre		149	WATC	4.49%	Jun-2032	(13,396)	(13,402)	(14,552)				
Total						(101,868)	(102,874)	(124,835)				
Total Finance Cost Payments						(101,868)	(102,874)	(124,835)				

* WA Treasury Corporation

(b) New Borrowings - 2022/23

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2023 Actual	2023 Budget	2023 Actual	2023 Budget		
					\$	\$	\$	\$	\$	\$
Staff housing	WATC	Unsecured loan	10	-	0	1,000,000	0	1,000,000	0	0
					0	1,000,000	0	1,000,000	0	0

* WA Treasury Corporation

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

7. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 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	(314,511)	0	314,511	0	0	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	(159,965)	0	159,965	0	0	159,965
	975,801	0	0	975,801	975,801	0	(474,476)	501,325	975,801	0	0	975,801

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

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 account	Purpose of the reserve account
Restricted by council	
(a) Leave Reserve	To be used to fund annual and long service leave requirements.
(b) Office Building Reserve	To be used to fund the new Derby administration building
(c) Airport Reserve	To be used to fund airport capital works, primarily bitumen resealing
(d) Derby Wharf Maintenance Reserve	To be used to carry out wharf maintenance
(e) Economic Development Reserve	To promote economic development within the Shire
(f) Fitzroy Crossing Recreation Hall Reserve	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	To be used for the construction of staff housing

**SHIRE OF DERBY/WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

28. 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 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
Public open spaces	295,981	0	0	295,981
	295,981	0	0	295,981

ATTACHMENT**SHIRE OF DERBY / WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT**

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Impairment Assessment of Roads	No	✓			✓
2. Revenue Recognition (AASB 15 and AASB 1058)	No	✓			✓
3. Rehabilitation Provision Assessment	No	✓			✓
4. Fixed Asset Management Policy	No	✓			✓
5. Fixed Asset Capitalisation Policy	No	✓			✓
6. Review of Infrastructure Revaluation and Inputs	No	✓			N/A
7. Fixed Asset Depreciation Rates	No		✓		✓
8. GST capitalised on fixed Asset Additions	No		✓		✓
9. Revenue Cut-Off	No		✓		✓
10. Expected Credit Losses Model	No		✓		N/A
11. Reconciliation of Landgate Valuation of Rateable Properties	No		✓		N/A

Key to ratings

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

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT**SHIRE OF DERBY / WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT**

The ratings included are preliminary ratings and could be modified pending other findings being identified, rated and the consideration of them collectively on the ratings and any potential impact on the audit opinion.

ATTACHMENT**SHIRE OF DERBY / WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****1. Impairment Assessment of Roads****Finding**

As noted in the 2021-22 signed financial statement under subsequent events, certain roads assets were damaged by floods. The Shire engaged APV to conduct a revaluation exercise to value the roads category.

RSM noted the valuer conducted a sampled approach to physical sight roads to allocate a condition rating and relied upon management to provide condition rating for assets not sighted by the valuer, which was factored in determining the fair value of roads.

After further investigation it was noted the Shire did not update the condition rating of the roads impacted by the floods. The financial impact was assessed and addressed during the audit, with an impairment of \$4.5 million being brought to account by the Shire.

A similar finding was first raised in 2021-22.

Rating: Significant (2021-22: Significant)**Implication**

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

Recommendation

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

Management comment

In a year where no valuation was undertaken then yes, recognition of impairment of roads would be required due to flood damaged roads. However, in 2022/23 a full valuation of road infrastructure assets was undertaken and management does not believe that impairment recognition was required or appropriate in these circumstances.

Responsible position: Deputy Chief Executive Officer & Director Technical and Development Services

Completion date: Ongoing

ATTACHMENT**SHIRE OF DERBY / WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****2. Revenue Recognition (AASB 15 and AASB 1058)****Finding**

From our sample testing of revenue transactions, we identified two transactions that the Shire has incorrectly applied *AASB 15 Revenue from Contracts with Customers* and *AASB 1058 Income of Not-for-Profit Entities*.

- a. Capital Grants of \$0.9 million received was recognised as a revenue when the specific grant conditions have not been fulfilled which resulted in an overstatement of revenue and an understatement of contract liabilities.
- b. Grant of \$0.3 million received and recognised as deferred revenue under AASB 15 (specific performance obligation) upon further review the grant should be recognised under AASB 1058. The initial accounting treatment resulted in an overstatement of liability and understatement of revenue.

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

A similar finding was first raised in 2021-22.

Rating: Significant (2021-22: Significant)

Implication

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

Recommendation

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

Management comment

Due to reduced staff resources, the treatment of grant funds received was undertaken at end of financial year. We now have the resources to understand and address the treatment of grant funding as it is received during the financial.

Responsible position: Deputy Chief Executive Officer

Completion date: Ongoing

ATTACHMENT**SHIRE OF DERBY / WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****3. Rehabilitation Provision Assessment****Finding**

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

Since the last plan was developed, the cost estimates have been increased in line with inflationary increases. The Shire has not performed a formal re-assessment to determine if the cost and scope to remediate landfill sites are still appropriate since the last external waste management plan was developed back in 2016 for Fitzroy Crossing and 2014 for Derby.

A similar finding was first raised in 2021-22.

Rating: Significant (2021-22: Moderate)**Implication:**

The valuation data and assumption used may be outdated which increases the risk of misstatement to the provision and landfill asset amounts in the financial statements. This assumes more significance, in light of the significant inflationary pressures experienced over the last 12-18 months.

Recommendation:

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

Management comment:

In 2023/24, we will investigate the need for and the cost of the revision of waste management plans for inclusion in the 24/25 budget.

Responsible person: Director Technical and Development Services

Completion date: 31 March 2024

ATTACHMENT**SHIRE OF DERBY / WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****4. Fixed Asset Management Policy****Finding**

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

We acknowledge the Shire has advised that a formal policy and associated procedures for fixed asset management have been developed to help ensure the existence and safeguarding of fixed assets but has not yet been approved for implementation.

A similar finding was first raised in 2019-20. **Rating: Significant (2021-22: Moderate)**

Implication:

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

- a. errors and omissions remaining undetected;
- b. incorrect depreciation expense; and
- c. undetected theft or misplacement.

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

Recommendation:

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

Management comment:

The draft policy that was proposed and provided to RSM, has been incorporated in to the existing Council Policy F3 Significant Accounting Policies. This will be reviewed by Council in the policy review in early 2024. Further, a full review of depreciation rates and our approach to depreciation will be undertaken.

Responsible person: Deputy Chief Executive Officer

Completion date: 31 March 2024

ATTACHMENT**SHIRE OF DERBY / WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****5. Fixed Asset Capitalisation Policy****Finding**

We noted that the Shire does not have a formal policy for the capitalisation of fixed assets with extended useful lives. During the current year audit the Shire advised that a formal policy and associated procedures for Asset capitalisation policy has been developed but has not yet been approved for implementation.

A similar finding was first raised in 2018-19.

Rating: Significant (2021-22: Significant)

Implication

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

- a. errors and omissions remaining undetected;
- b. incorrect depreciation expense; and
- c. undetected theft or misplacement.

Recommendation

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

Management comment

The draft policy that was proposed and provided to RSM, has been incorporated in to the existing Council Policy F3 Significant Accounting Policies. This will be reviewed by Council in the policy review in early 2024. Further, a full review of depreciation rates and our approach to depreciation will be undertaken.

Responsible person: Deputy Chief Executive Officer

Completion date: 31 March 2024

ATTACHMENT**SHIRE OF DERBY / WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****6. Review of Infrastructure Revaluation and Inputs****Finding**

During our year-end review of the roads, drainage and footpath infrastructure valuation carried out on 30 June 2023, we observed a significant increase in the valuation of assets held by the Shire. Upon further investigation and discussions with the Valuer, we noted that:

- a. There were input/calculation errors in the workings provided, resulting in a material adjustment of ~\$17.7 million to Infrastructure assets;
- b. It was not evident that the damage rating to the Shire's infrastructure was factored into the valuation provided, (also refer to Finding 1);
- c. The revaluation of footpath and drainage infrastructure was recorded under roads infrastructure, without derecognising the old valuation of footpath and drainage assets. This resulted in the drainage and footpath assets being recorded twice in the Shire's accounts.

Rating: Significant**Implication**

Without appropriate understanding of the assumptions applied in valuations performed on the Shire's assets there is an increased risk that the valuation adopted may be incorrect resulting in the Shire's financial statements being materially misstated.

Recommendation

The Shire adopt a process of reviewing valuation outcomes involving an understanding of underlying assumptions, examination of large movements, along with challenging the valuer's assessment as appropriate. Adoption of the valuation should only occur once management has gathered sufficient evidence to validate the recommended valuation with evidence of review and sign-off maintained.

Management comment

Management agrees that reasonable checks will occur with infrastructure valuation in future.

Responsible position: Deputy Chief Executive Officer

Completion date: Ongoing

ATTACHMENT**SHIRE OF DERBY / WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****7. Fixed Asset Depreciation Rates****Finding**

From our testing over depreciation expenses, we noted several assets were not being depreciated in accordance with the depreciation policy:

- Per the depreciation policy, the useful life of Buildings is 40 years, however 69 out of a total of 94 Buildings were depreciated over a longer useful life (up to 107.5 years); a further 11 out of 94 Buildings were depreciated over a shorter useful life (as low as 12.7 years).
- All Wharf infrastructure was depreciated over a useful life of 10-34 years, instead of 34 years.
- All Parks and Gardens infrastructure was depreciated over 8.8 to 61.7 years, instead of 25 years.

The depreciation policy outlines the original useful life over which the assets are depreciated over. However, these useful lives are re-assessed at every revaluation exercise to reflect as 'remaining useful life'. As a result, the actual period over which the assets are being depreciated are out of sync with the formal policy.

A similar finding was first raised in 2021-22.

Rating: Moderate (2021-22: Moderate)**Implication**

We recommend that the Shire review its depreciation policy and update, where required, the useful lives of the various asset categories to bring them in line with the actual useful lives over which the assets are being depreciated over.

Recommendation

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

Management comment

A full review of depreciation rates and our approach to depreciation will be undertaken.

Responsible person: Deputy Chief Executive Officer

Completion date: 30 June 2024

ATTACHMENT**SHIRE OF DERBY / WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****8. GST capitalised on fixed Asset Additions****Finding**

From our testing over fixed asset additions, we identified 5 samples out of 41 tested where GST totalling \$4,792 was capitalised into the Fixed Asset Register instead of claiming this back through the Business Activity Statement (BAS). Amount identified was immaterial hence no adjustment has been proposed.

A similar finding was first raised in 2021-22.

Rating: Moderate (2021-22: Minor)

Implication

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

It also effectively means that the Shire has not claimed the cash of \$4,792 that it is entitled to.

Recommendation

The Shire should review its processes and controls to ensure that transactions that involve GST are appropriately coded and accounted for. The Shire should also ensure that staff involved in recording the transactions are trained and reminded of the importance of correct coding as it has a direct cash impact on the finances of the Shire.

Management comment

Management agrees with this recommendation.

Responsible person: Deputy Chief Executive Officer

Completion date: 30 June 2024

ATTACHMENT**SHIRE OF DERBY / WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****9. Revenue Cut-Off****Finding**

From our review of fees & charges we noted transactions worth \$0.2 million have been incorrectly recorded in FY2024 instead of FY2023.

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

A similar finding was first raised in 2021-22.

Rating: Moderate (2021-22: Minor)

Implication

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

Recommendation

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

Management comment

Procedures are in place, additional staff training and resourcing will support this in end of financial year processing.

Responsible person: Deputy Chief Executive Officer

Completion date: 30 June 2024

ATTACHMENT**SHIRE OF DERBY / WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****10. Expected Credit Losses Model (ECL)****Finding**

During our testing of sundry debtors and rates debtors, we noted the Shire wrote off \$178,000 and \$334,000 respectively in the current year on account of doubtful debts. The Shire did not revisit ECL model at year end which should take into account the write-offs history including the current year.

Further, during our sampling testing for rates, we identified 3 samples with a higher risk of being unrecoverable, that were not factored into the ECL at 30 June 2023 and our testing of Sundry Debtors, identified 1 sample with a higher risk of being unrecoverable, that was not factored into the ECL at 30 June 2023.

Overall, taking into account the update to the write-offs in the current year and the residual risk in respect of the specific debtors, we have concluded that the provision for debtors was not materially misstated.

Rating: Moderate**Implication**

The Shire's receivable balance recognised in the Shire's financial statements is materially misstated.

Recommendation

The Shire should review its ECL model on an annual basis to take into account the latest history available. The Shire should also review the debtor listing and consider specific provision, if required.

Management comment

Management agrees that there are unresolved issues with aged debts and these will be investigated and appropriately treated, including changes to ECL model if required.

Responsible person: Deputy Chief Executive Officer

Completion date: 30 June 2024

ATTACHMENT**SHIRE OF DERBY / WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****11. Reconciliation of Landgate Valuation of Rateable Properties****Finding**

During our reconciliation rates revenue, RSM noted that the valuation of GRV Residential and Commercial rateable properties between the Landgate report and the Shire's Synergy system did not reconcile by \$396,897.

Rating: Moderate**Implication**

Potential misstatement in property valuation uploaded that will impact the rates issued and revenue recognised.

Recommendation

It is recommended the Shire implements and maintains a formal reconciliation of Landgate valuations to values uploaded within the Synergy system. This should be performed for all Landgate valuation uploads with the requirement being reflected in the Shire's underlying policy and procedures.

Management comment

Management agrees that a formal reconciliation will be implemented.

Responsible person: Deputy Chief Executive Officer

Completion date: 30 June 2024

ATTACHMENT**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Financial Application – User Access Management	No	✓			✓
2. Network Access Management	No		✓		✓
3. IT Governance - Standards, Policies & Procedures	No		✓		✓
4. IT Governance and Strategy	No		✓		✓
5. Risk Management	No		✓		✓
6. Physical and Environmental Security Management	No		✓		✓
7. Business Continuity Management	No		✓		✓
8. Network Security Management	No			✓	✓
9. Password Management	No			✓	✓
10. IT Governance – Cyber Security Awareness Training	No			✓	✓

Key to ratings

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

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

ATTACHMENT**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

The ratings included are preliminary ratings and could be modified pending other findings being identified, rated and the consideration of them collectively on the ratings and any potential impact on the audit opinion.

ATTACHMENT**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****1. Financial Application – User Access Management**

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

- 8 enabled accounts belonged to terminated employees and should have been disabled.
- The following previous year findings (2021-22) remain unresolved in this audit period:
 - There is no formal periodic review process in place to verify if generic or system accounts are still appropriate.
 - There is no protocol to periodically review the segregation of duties matrix.
 - There were no user access reviews conducted during the audit period.

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

This finding was first identified in 2021-22.

Rating: Significant (2021-22: Significant)

Implication

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

Recommendation

The Shire should:

- Regularly review and monitor user access to the SynergySoft to ensure it is still appropriate and needed. Appropriate records of these reviews should be retained, and accounts not needed should be removed or disabled. This should include unused generic accounts and terminated employee accounts.
- Document and implement a segregation of duties review procedure including frequency of review.

Management comment

Regular review does occur; however it is not documented by a formal process. The Shire is working with IT provider to develop, implement and will continue to be reviewed.

Responsible person: Deputy Chief Executive Officer

Completion date: 30 June 2024

ATTACHMENT**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****2. Network Access Management**

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

- 28 enabled accounts have not logged on in the past 6 months.
- 18 enabled accounts that have never logged on and are older than 6 months.
- 2 enabled accounts were identified as belonging to terminated employees.
- The following previous year findings (2021-22) remain unresolved in this audit period:
 - There is no process established to govern the periodic review of generic or system accounts during the audit period.
 - There is no process established to govern the periodic review of Network AD accounts or user access to validate if appropriate during the audit period.

We acknowledge that the Shire plans to establish formal periodic review process to implement periodic reviews of all accounts in the Network AD.

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

This finding was first identified in 2021-22.

Rating: Moderate (2021-22: Moderate)

Implication

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

Recommendation

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

- Onboarding and offboarding of users, including privileged and generic accounts.
- Privileged and generic account management.
- Performing periodic user access reviews.
- Deactivate inactive and dormant account.

Management comment

Regular review does occur; however it is not documented by a formal process. The Shire is working with IT provider to develop, implement and will continue to be reviewed.

Responsible person: Deputy Chief Executive Officer

Completion date: 30 June 2024

ATTACHMENT**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****3. IT Governance - Standards, Policies & Procedures**

We identified that the following policies are in a draft yet to be endorsed by the Shire's Council:

- D-CP4 Information and Communications Technology CEO Directive - NEW DRAFT 310323
- D-CP5 Asset Management_Policy
- D-CP6 Cookie_Policy
- D-CP7 Data_Classification_Policy
- D-CP8 Information_Security_Committee_Policy
- D-CP9 Information_Security_Risk_Assessment_Policy
- D-CP10 Security_Incident_Response_Policy
- D-CP11 Service_Provider_Security_Policy
- D-CP12 Human_Resource_Security_Policy
- D-CP13 HR_Corrective_Action_Procedure.

This finding was first identified in 2021-22.

Rating: Moderate (2021-22: Moderate)

Implication

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

Recommendation

The Shire should:

- Develop, document, review, approve and publish missing Policies, Procedures, Guidelines, and Governance documents as required.

Management comment

Management agrees and as noted, draft policies exist. The Shire has been working towards achieving this recommendation with support from current IT provider, Managed IT.

Responsible person: Deputy Chief Executive Officer and Manager Corporate Services

Completion date: Ongoing in 2024

ATTACHMENT**SHIRE OF DERBY-WEST KIMBERLEY
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023
FINDINGS IDENTIFIED DURING THE FINAL AUDIT****4. IT Governance and Strategy**

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

We identified that the Shire does not have an up-to-date IT strategic plan which aligns to the overall business strategy in place.

This finding was first identified in 2021-22.

Rating: Moderate (2021-22: Moderate)

Implication

Without appropriate and defined IT strategic plan, the Shire may not be able to effectively align IT with business strategies, increasing the risk of sub-optimal achievement in relation to business plans and initiatives.

Recommendation

The Shire should develop an IT strategic plan to ensure alignment of IT strategy to overall business strategy.

Management comment

Progress on the development of a strategy has occurred and will continue in 2024.

Responsible person: Deputy Chief Executive Officer and Manager Corporate Services

Completion date: 30 June 2024

ATTACHMENT**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****5. Risk Management**

We identified that the Shire has yet to develop an IT risk register.

We acknowledge that the Information Security Risk Assessment policy is pending official endorsement by the Shire's Council.

This finding was first identified in 2021-22.

Rating: Moderate (2021-22: Moderate)

Implication

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

Recommendation

The Shire should:

- Ensure that there is a current risk management policy.
- Develop and maintain a risk register.

Management comment

Risk Management Framework including a policy and register is scheduled for 2024.

Responsible person: Deputy Chief Executive Officer and Manager Corporate Services

Completion date: 30 June 2024

ATTACHMENT**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****6. Physical and Environmental Security Management**

We identified the following issues in the physical and environmental security management of the Shire's datacentre / server room is still outstanding:

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

We further identified that there was flammable material in the Shire's data centre, (server room) which poses a fire hazard.

We acknowledge that the Shire's intend on migrating all IT systems to a cloud-based platform by the end of 2023.

This finding was first identified in 2021-22.

Rating: Moderate (2021-22: Moderate)

Implication

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

Recommendation

The Shire should:

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

Management comment

The Shire's server was moved to cloud based storage in 2023.

Responsible person: Deputy Chief Executive Officer

Completion date: complete

ATTACHMENT**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****7. Business Continuity Management**

We identified that the Shire has yet to develop a Disaster Recovery Plan (Plan).

We acknowledge that the service provider (Managed IT) is in the processing of developing a DRP for the Shire.

This finding was first identified in 2021-22.

Rating: Moderate (2021-22: Moderate)

Implication

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

Recommendation

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

Management comment

The Business Continuity Plan has been endorsed and was provided. The Shire will continue to work with Managed IT to develop and implement the Disaster Recovery Plan. Review will occur.

Responsible person: Deputy Chief Executive Officer

Completion date: 30 June 2024

ATTACHMENT**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****8. Network Security Management**

During our audit we identified that the following finding is outstanding:

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

We acknowledge that Managed IT performs monthly internal and external vulnerability scans, however the Shire does not have any process documented to define the scope, method, and frequency of vulnerability scans.

Through engagement, we noted that there was a prioritisation of the supporting network policies that have been drafted and will be submitted to the Shire's Council for endorsement.

This finding was first identified in 2021-22.

Rating: Minor (2021-22: Minor)

Implication

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

Recommendation

The Shire should:

- Develop, document, and implement a formal vulnerability and security penetration testing policy or procedure. This document should contain the requirements for periodic vulnerability scanning and penetration testing requirements to be performed.
- Define a process to periodically review network diagrams and firewall rules.

Management comment

Regular review does occur; however, it is not documented by a formal process. The Shire is working with IT provider to develop, implement and will continue to be reviewed.

Responsible person: Deputy Chief Executive Officer

Completion date: 30 June 2024

ATTACHMENT**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****9. Password Management**

We identified that the Shire's formal password policy in place to enforce strong password settings within the IT environment is still outstanding.

We acknowledge that the Shire has aligned the password parameters with the recommended better practice and the draft password policy is pending official endorsement from the Shire's Council.

This finding was first identified in 2021-22.

Rating: Minor (2021-22: Minor)

Implication

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

Recommendation

The Shire should develop, document, and publish an appropriate password policy to govern password configuration and management.

Management comment

This will be developed and implemented.

Responsible person: Deputy Chief Executive Officer

Completion date: 30 June 2024

ATTACHMENT**SHIRE OF DERBY-WEST KIMBERLEY****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****10. IT Governance – Cyber Security Awareness Training**

We identified that the mandatory cyber security awareness training is still outstanding.

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

This finding was first identified in 2021-22.

Rating: Minor (2021-22: Minor)

Implication

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

Recommendation

The Shire should:

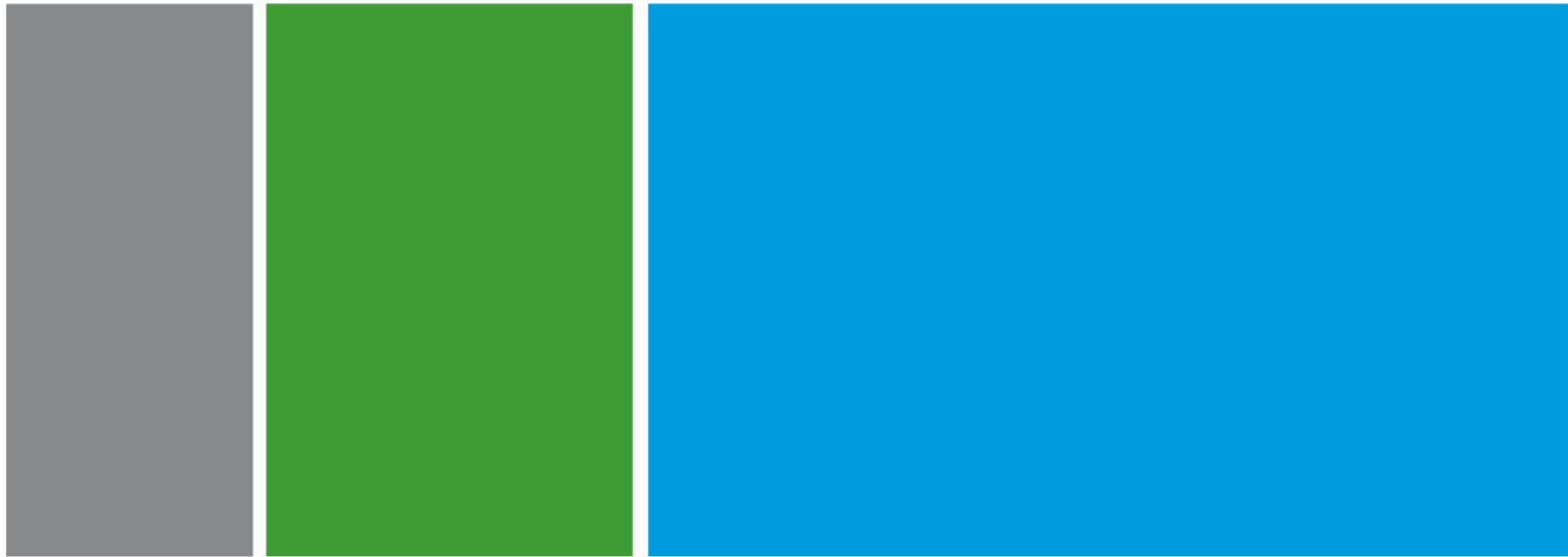
- Develop and implement formal security awareness training, this should include targeted training for different users, e.g., executive management, privileged users, and contractors.
- Mandate information / cyber security training for all staff members and contractors.

Management comment

Mandatory cyber security awareness training was achieved in November 2023. Moving forward, it will be compulsory element of new staff inductions and an annual refresher course for existing staff.

Responsible person: Deputy Chief Executive Officer

Completion date: November 2023 and ongoing.



SHIRE OF DERBY / WEST KIMBERLEY

AUDITOR'S CLOSING REPORT

Year ended 30 June 2023

THE POWER OF BEING UNDERSTOOD
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RSM

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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 2023.

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 2023.

The date that entities provided their annual financial report to the Office has been recorded for purposes of reporting to Parliament. The Shire's financial report was received and considered to be audit-ready on 25 October 2023.

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

Mark Ambrose
Senior Director – Financial Audit
Office of Auditor General

OVERALL SUMMARY	
<div></div> <div>STATUS OF AUDIT</div> <div>8</div> <div>Outstanding matters for audit completion</div>	<div></div> <div>KEY AREAS OF AUDIT FOCUS</div> <div>6</div> <div>Areas assessed as key risks</div>
<div></div> <div>INTERNAL CONTROL OBSERVATIONS</div> <div>21</div> <div>Improvements to the design and implementation of internal controls</div>	<div></div> <div>IDENTIFIED MISSTATEMENTS</div> <div>8</div> <div>Number of adjusted misstatements identified during the audit</div>

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 / OAG	Immediate
2. Final review of the financial statements	OAG	Immediate
3. Final review of file by the Signing Officer (OAG)	OAG	14 December 2023
4. Receipt of the signed certification of financial report	Management	15 December 2023
5. Receipt of signed management representation letter	Management	15 December 2023
6. Completion of subsequent events procedures to the date of signing the audit report	RSM / Management	15 December 2023
7. Issuing contract auditor's opinion to the Office of the Auditor General	RSM	15 December 2023
8. Issue of signed auditor's report to the Local Government	OAG	Upto 3 working days of receipt of contract auditor's opinion



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:

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.

3. KEY AREAS OF AUDIT FOCUS (CONTINUED)

2. Revenue recognition – Grants, subsidies and contributions

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

During the year, we noted revenue recognition of certain grants were incorrectly assessed and accounted as noted below:

- a. Wharf lease agreement receipt of \$1m was fully recognised as revenue in the current year, instead of recognising as per the lease term when the assets / services are provided. This has resulted in an overstatement of the revenue by \$1 million. This has since been adjusted (refer Section 5, adjusted misstatement 6);
- b. Capital grants unspent at year-end were incorrectly recognised as revenue. This has resulted in an overstatement of revenue by \$0.9 million. This has since been adjusted (refer Section 5, adjusted misstatement 8);
- c. Management recognised an operating grant under AASB 15 due to milestone identified. Upon a detailed review the milestone assessed by management were not specific to be recognised under AASB 15. As a result, the revenue was overstated by \$0.3 million. This has since been adjusted (refer Section 5, adjusted misstatement 7);

We have also identified improvement opportunities in relation to the accounting of grant revenue. These have been listed under Section 4 below.

Overall, as all the matters identified have been adjusted by management, based on our procedures, 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)

3. 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, other than the matters highlighted under sections 4 below 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 LG Act and the Financial Management Regulations.

4. 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, 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.

3. KEY AREAS OF AUDIT FOCUS (CONTINUED)

SIGNIFICANT RISK

5. 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, investment property, 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 test of details, on a sample basis over the annual depreciation charge;
- Reviewing fair value estimates of infrastructure valuation report of the independent valuer, testing reconciliations to general ledger, and assessing the scope, competency, and methodology of the valuation to determine fair values, including consideration of significant assumptions, methods and data utilised;
- Checking the accounting treatment and entries for revaluation adjustments;
- Performing test of details, on a sample basis, infrastructure and building valuation assets to ensure the inputs used in the valuation report are accurate and in line with the methodology used by the independent valuer;
- Reviewing management impairment assessment for any indication of management bias;
- Reviewing the disclosures in the notes to the financial statements is appropriate.

3. KEY AREAS OF AUDIT FOCUS (CONTINUED)

During the year, certain classes of infrastructure assets, namely roads, footpaths and drainage were valued by independent valuer, Asset Valuer Pro (APV). We have noted a number of issues concerning the valuation and are noted below:

- d. The valuer used incorrect rates and condition rating in arriving at the gross replacement cost and fair values. This has resulted in an overstatement of the fair value by \$17.7 million. This has since been adjusted (refer Section 5, adjusted misstatement 1);
- e. We note that condition rating provided to the valuer in respect of roads did not account for the damage which has occurred during the current year floods. As a result, the value of the infrastructure roads was overstated by \$4.5 million. This has since been adjusted (refer Section 5, adjusted misstatement 2);
- f. Management did not record the results of the revaluation to the appropriate sub-categories of infrastructure assets. The correct recording has resulted in a decrease in the asset value by \$0.4 million. This has since been adjusted (refer Section 5, adjusted misstatement 3).

We have also identified a number of improvement opportunities in relation to the accounting of PPE and Infrastructure asset. These have been listed under Section 4 below.

Overall, as all the matters identified have been adjusted by management, based on our procedures, 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.

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 fair value estimates of rehabilitation cost, testing reconciliations to general ledger, and assessing the scope, competency, and methodology of the valuation to determine fair values, including consideration of significant assumptions, methods and data utilised;
- 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 matters noted below and highlighted under sections 4 and 5 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. Provision of doubtful debts – Excepted credit loss model assumptions used. <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>	Based on our procedures, we identified various significant matters highlighted in section 4 and 5 in relation impairment assessment, depreciation, and revaluation.
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 weaknesses were identified during the financial statements audit:

Findings	Rating	Status
Financial statements audit		
1. Review of Infrastructure Revaluation and Inputs	Significant	Open
2. Expected Credit Losses Model	Moderate	Open
3. Reconciliation of Landgate Valuation of Rateable Properties	Moderate	Open

Prior year

At the date of this report, eighteen (18) recommendations noted in the prior year's audit remains open in the current year.

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	Significant ¹	Open
4. Fixed Asset Depreciation Rates	Moderate	Open
5. GST Capitalised on Fixed Asset Additions	Moderate ²	Open
6. Revenue Cut-Off	Moderate ²	Open
7. Fixed Asset Management Policy	Significant	Open
8. Fixed Asset Capitalisation Policy	Significant	Open
9. Recognition of Accrued Expenses	Significant	Closed
10. Fixed Asset Capitalisation Dates	Moderate	Closed

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

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

Findings	Rating	Status
General computer controls review		
11. Financial Application – User Access Management	Significant	Open
12. Network Access Management	Moderate	Open
13. IT Governance - Standards, Policies & Procedures	Moderate	Open
14. IT Governance and Strategy	Moderate	Open
15. Risk Management	Moderate	Open
16. Physical and Environmental Security Management	Moderate	Open
17. Business Continuity Management	Moderate	Open
18. Network Security Management	Minor	Open
19. Password Management	Minor	Open
20. IT Governance – Cyber Security Awareness Training	Minor	Open

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 2023.

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 valuation errors on roads (incorrect unit rates and condition ratings)	(17,714,851)	-	17,714,851	-
2. To recognise impairment of assets due to flood damage	(4,516,179)	-	4,516,179	-
3. To re-allocate infrastructure valued but not recognised in the correct categories (Drainage and Footpaths)	(357,920)	-	192,936	164,984
4. To reverse out a canceled creditor payment journal, intended for July 2023 but posted to June 2023	(526,354)	526,354	-	-
5. Revenue cut-off (revenue of FY23 recognised in FY24)	117,767	-	-	(117,767)
6. Wharf lease - Revenue deferred to be accounted in accordance with the lease term	-	(952,140)	-	952,140
7. Incorrect operating grant revenue treatment (initial recognised under AASB 15 but should be under AASB 1058)	-	250,500	-	(250,500)
8. Incorrect capital grant revenue treatment – unspent funds at year-end incorrectly recognised as revenue	-	(877,559)	-	877,559
Total impact of adjusted misstatements	(22,997,537)	(1,052,845)	22,423,966	1,626,416

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. Net Reversal of prior year accruals	-	-	(36,302)	36,302

Disclosure Deficiencies in the Financial Statements

Noting that RSM has made (and management has accepted) some recommendations in relation to disclosures contained in the financial statements, we have not identified any material deficiencies in disclosures contained in the financial statements.

6. OTHER SIGNIFICANT MATTERS

Additional effort for current year audit

We have incurred additional time and effort in the current year audit due to;

- the various misstatements noted in the accounting of infrastructure assets including mistakes in the valuation performed by the independent valuer; and
- incorrect revenue recognition for various grant.

The list of adjustments arising have resulted in a reduction in the surplus for the year by \$1.6m and are detailed in Section 5 above.

Our cost estimate for the additional time and effort is in the range of \$11, 000 to \$13,000.

Areas of focus for FY24 audit

We aim to work closely with management for the FY24 audit. However, we expect that management fully commits to:





- Obtain a revised valuation for the costs associated with the rehabilitation of landfill sites (as noted in the management letter finding);
- Adhere to audit timelines as proposed in the Audit planning memorandum;
- Ensure all management letter findings are appropriately addressed, including assessment of revenue recognition of grant revenue;
- Provide a quality set of financial statements with minimal to no audit adjustments.






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
AASB 101 Presentation of Financial Statements	AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as current of non-current	AASB 2020-1 amends AASB 101 and require a liability to be classified as current when entities do not have a substantive right to defer settlements at the end of the reporting period for at least 12 months. This may affect the classification of some liabilities between current and non-current.	Periods beginning on or after 1 January 2023.
AASB 7 Financial Instruments: Disclosures AASB 101 Presentation of Financial Statements AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors AASB Practice Statement 2	AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates	Amendments to AASB 101 will require disclosure of <i>material</i> accounting policy information, instead of <i>significant</i> accounting policies. The term 'significant' has never been defined in Australian Accounting Standards unlike 'material', thus the amendment attempts leverage the existing definition of material with guidance to assist financial statement preparers determine appropriate accounting policy disclosures. Changes to AASB Practice Statement 2 supplement the amendments to AASB 101 by providing guidance on how to identify material accounting policy information. Amendments to AASB 108 seek to clarify the definition of an accounting estimate, making it easier to differentiate it from an accounting policy given the difference between treatment and disclosure requirements are different. The amendments clarify that 'Accounting estimates are monetary amounts in financial statements that are subject to measurement uncertainty', explaining that a change in an input or a measurement technique used in <i>developing</i> an accounting estimate is considered a change in an accounting estimate.	Period beginning on or after 1 January 2023.
AASB 1049 Whole of Government and General Government Sector Financial Reporting AASB 1054 Australian Additional Disclosures AASB 1060 General Purpose Financial Statements – Simplified Disclosures	AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards	The amendments aim to help entities provide accounting policy disclosures that are more useful to the users of their financial statements the certain Australian Accounting Standards. These amendments are for consistency with amendments made by AASB 2021-2 as described above. Specifically, AASB 2021-6 amends: <ul style="list-style-type: none">AASB 1049 <i>Whole of Government and General Government Sector Financial Reporting</i> - Requirement for entities to disclose their material accounting policy information rather than their significant accounting policies;AASB 1054 <i>Australian Additional Disclosures</i> – Amendments reflect the updated accounting policy terminology used in AASB 101 Presentation of Financial Statements; andAASB 1060 <i>General Purpose Financial Statements</i> – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities – Amendments to require entities to disclose their material accounting policy information rather than their significant accounting policies and to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements.	Period beginning on or after 1 January 2023.

APPENDIX 2 – CHANGES IN ACCOUNTING STANDARDS (CONTINUED)

Standard or pronouncement	Description	Who does it affect	Effective date
AASB 13 Fair Value Measurement	AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities	<p>AASB 2022-10 amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. Specifically, for such an asset, the standard:</p> <ul style="list-style-type: none"> a) specifies that the entity is required to consider whether the asset's highest and best use differs from its current use only when, at the measurement date, it is: <ul style="list-style-type: none"> i. classified as held for sale or held for distribution to owners in accordance with AASB 5 Non-current Assets Held for Sale and Discontinued Operations; or ii. highly probable that the asset will be used for an alternative purpose to its current use; b) clarifies that the asset's use is 'financially feasible' if market participants would be willing to invest in the asset's service capacity, considering both the capability of the asset to be used to provide needed goods or services to beneficiaries and the resulting cost of those goods or services; c) specifies that, if both the market selling price of a comparable asset and some market participant data required to measure the fair value of the asset are not observable, an entity uses its own assumptions as a starting point in developing unobservable inputs and adjusts those assumptions to the extent that reasonably available information indicates that other market participants (including, but not limited to, other not-for-profit public sector entities) would use different data; and d) provides guidance on how the cost approach is to be applied to measure the asset's fair value, including guidance on the nature of costs to include in the replacement cost of a reference asset and on the identification of economic obsolescence. 	Period beginning on or after 1 January 2024

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





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13 EXECUTIVE SERVICES

13.1 PROPOSAL FOR RENEWABLE ENERGY FACILITY - HORIZON POWER SOLAR/WIND FARM

File Number: 4190

Author: Neil Hartley, Director - Strategic Business

Responsible Officer: Amanda Dexter, Chief Executive Officer

Authority/Discretion: Executive

SUMMARY

In order to allow more renewable systems to be connected to the Derby grid, Horizon Power is seeking to develop a “Renewable Energy Facility” somewhere in or near to the Derby Townsite. The three possible locations that are the subject of this report are all sites which are on land vested in the Shire of Derby/West Kimberley.

Horizon Power has already installed solar panels and solar batteries in Derby and this is an extension of the initiative.

This report has considered the two site options suggested by Horizon Power and recommends that Council support in-principle the development of a new Renewable Energy Facility on Site Option 2, being portion of Crown Reserve 1326 being Lot 3000 on DP49875 in LR3138/641 Derby Highway, Derby subject to all applicable planning, building and health requirements being suitably addressed and ongoing community support being demonstrated by the preparation and implementation of a suitable Renewable Energy Facility Community Consultation Plan.

DISCLOSURE OF ANY INTEREST

Nil by Author or Responsible Officer.



BACKGROUND

Horizon Power is the State-owned electricity service and infrastructure provider throughout regional Western Australia. Horizon Power has funded the roll-out of several past programs to increase the amount of electricity generated by renewable systems such as roof-top solar panels, community batteries, and wind/solar farms. Council has previously endorsed the provision of solar panels on Shire buildings and a battery at Nicholson Oval (Loch Street).

Following the recent customer engagement forum held in Derby, Horizon Power has begun a desktop assessment to explore suitable land parcels for the proposed renewable energy facility (as land forms a critical part of the viability and success of the project).

The current optimal engineering design requires useable land size of at least 60hectares to accommodate planting of renewable mixes of solar and battery, and at least 120hectares for renewable mixes of wind, solar and battery. Horizon Power is seeking to access larger parcels of land (greater than 120hectares) to allow for contingencies such as heritage sites, or flora and fauna buffer zones, which may be identified during due diligence surveys of the land, lay down areas and site amenities if required, as well as potential future expansion.

As with any government initiative, this project is subject to Horizon Power's feasibility analysis, business cases and funding approval. However, having land ready to progress is integral in Horizon Power receiving funding approval for the project. Horizon's preliminary desktop analysis has shown that the following land may be suitable, and it now seeks the Shire's advice and comments on them:

Legal Description, Tenure, and Shire Zoning	Indicative Land Area	Horizon Power Questions to the Shire of Derby/West Kimberley
<p>Site #1 –</p> <p>Reserve 1326 Lot 502 on DP 415231 LR3174/277</p> <p>Management Order to Shire of Derby/West Kimberley</p> <p>Shire of Derby-West Kimberley TPS No. 5 Parks and Recreation</p> <p>Draft Shire of Derby-West Kimberley LPS No. 9 Reserve for Environmental Conservation</p>		<ol style="list-style-type: none"> 1. Would the Shire support land excision so a new management order can be issue to Horizon Power for electricity purposes? Approx. 129HA subject to survey. 2. Are the existing laneway/tracks within Lot 502 a requirement or can be used as part of the land area for development? 3. Is the Shire willing to support the development of renewable energy facility e.g. solar farm, battery energy storage system etc on the land 4. Are there any other interests/matters that Horizon Power should be aware of in pursuing this site? 5. Are there any requirements/restrictions to the intended land use e.g. flood?
<p>Site #2 –</p> <p>Reserve 1326 Lot 3000 on DP49875 in LR3138/641</p> <p>Management Order to Shire of Derby/West Kimberley</p> <p>Shire of Derby-West Kimberley TPS No. 5 Zone Rural – Public utility permitted</p> <p>Draft Shire of Derby-West Kimberley LPS No. 9 Zone Rural - Renewable Energy Facility is not permitted unless the local government has exercised its discretion by</p>		<ol style="list-style-type: none"> 1. Would the Shire support land excision so a new management order can be issue to Horizon Power for electricity purposes? Approx. 107HA subject to survey. 2. Are the existing laneway/tracks within Lot 3000 a requirement or can be used as part of the land area for development. 3. Is the Shire willing to support the development of renewable energy facility e.g. solar farm, battery energy storage system etc on the land? 4. Are there any other interests/matters that Horizon Power should be aware of in pursuing this site? 5. Are there any requirements/restrictions to the intended land use e.g. flood?

granting
development
approval

Officer comments on the above proposals are outlined below:

Site	Officer Comment
#1	<p>The proposed development cannot be supported and approved by Council under the land's proposed 'Environmental Conservation' reserve classification in the Shire's proposed new Local Planning Scheme No.9 as it is not consistent with the following objectives of this new reserve classification:</p> <ul style="list-style-type: none"> • <i>To identify areas with biodiversity and conservation value, and to protect those areas from development and subdivision; and</i> • <i>To identify and protect areas of biodiversity conservation significance within National Parks and State and other conservation reserves.</i> <p>Given that preparation of Local Planning Scheme No.9 is well advanced, a formal amendment to Local Planning Scheme No.9 will be required following its final approval and gazettal in the first half of 2024 to accommodate the proposed development, a process that is likely to take anywhere from 12 to 15 months to complete before Horizon Power can make application to the Shire for approval to commence the proposed works.</p>
#2	<p>The proposed development can be supported and approved by Council under the land's current and proposed 'Rural' zoning classification in the Shire's current Town Planning Scheme No.5 and proposed new Local Planning Scheme No.9 subject to Horizon Power addressing all the relevant town planning requirements. As the proposed development is classed as a public work that will be undertaken by a State Government agency, the Shire's formal development approval is not required. Notwithstanding this fact, Horizon Power has an obligation under section 6 of the <i>Planning and Development Act 2005</i> to demonstrate the proposed development is consistent with the standards and requirements of the Shire's local planning framework and cannot proceed with any works until the Shire has confirmed in writing that it is acceptable.</p>

STATUTORY ENVIRONMENT

Local Government Act S 2.7 (Role of council) outlines that the Council governs the local government's affairs, and is responsible for the performance of the local government's functions. It is also charged with overseeing the allocation of the local government's finances and resources; and determining the local government's policies.

POLICY IMPLICATIONS

Nil applicable.

FINANCIAL IMPLICATIONS

It is not anticipated that there will be any financial impost on the Shire in regard to this proposal if either of the sites is selected and an excision/new management order is issued to Horizon Power,

although there will no doubt be officer time consumed as part of the state government's land governance processes.

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	1.2 Capable, inclusive and effective organisation	1.2.2 Provide strong governance
3. Economy	3.1 Industry and business development and growth	3.1.1 Encourage and support appropriate and sustainable investment
4. Environment	4.3 Sustainability	4.3.1 Commit to sustainable environmental practices

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Community: Risk of community not supporting the use of these lands for a solar/wind farm.	Possible	Moderate	Medium	Keep community informed of the purpose of the land usage.

CONSULTATION

Community consultation would be warranted in light of the significance of the proposal however is not a mandatory requirement under the Shire's proposed new Local Planning Scheme No.9 which is likely to be in full legal effect when the development is ready to proceed. It is anticipated that Horizon Power will already have a Community Consultation Plan in place, but it would be appropriate for Council to reinforce the need for local consultation to occur.

Horizon Power to consult with Department of Planning Lands and Heritage regarding the proposed use in relation to the existing Management Order, to ensure it aligns with the uses permitted by the Land Administration Act.

COMMENT

The potential benefits of the Renewable Energy Facility will include the overall environmental benefit of a reduction in use of fossil fuels (saved from the current power generation facility), and a hopeful improved reliability of power supply in Derby in the event of road flooding restricting the supply of fossil fuels to Derby's Horizon Power generation facility.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

Nil

RESOLUTION 150/23**Moved: Cr Andrew Twaddle****Seconded: Cr Paul Bickerton****That Council:**

- 1. Support in-principle the development of a Horizon Power Renewable Energy Facility on Site Option 2 being portion of Crown Reserve 1326 being Lot 3000 on DP49875 in LR3138/641 Derby Highway, Derby subject to all applicable planning, building and health requirements being suitably addressed and ongoing community support being demonstrated;**
- 2. Require Horizon Power to prepare and submit a suitable Renewable Energy Facility Community Consultation Plan to the Shire's Chief Executive Officer for consideration and endorsement and implementation thereafter to the local government's satisfaction; and**
- 3. Supports the principle of a land excision occurring with respect to the relevant portion of Crown Reserve 1326 (i.e. Site Option 2) so a new Crown reserve with a management order in favour of Horizon Power for electricity supply purposes can be issued, and authorise the Chief Executive Officer to investigate and progress to completion this process with Horizon Power and the Lands Division of the Department of Planning, Lands and Heritage.**

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0

13.2 2022/2023 ANNUAL REPORT - ANNUAL GENERAL MEETING OF ELECTORS**File Number: 5151****Author: Tamara Clarkson, Deputy Chief Executive Officer****Responsible Officer: Amanda Dexter, Chief Executive Officer****Authority/Discretion: Executive****SUMMARY**

Council to consider and adopt the draft 2022-23 Annual Report and set the date for the Annual Electors Meeting.

DISCLOSURE OF ANY INTEREST

Nil by Author and Responsible Officer.

BACKGROUND

The statutory Annual Report is prepared to advise community on the activities of the local government and includes the audited Annual Financial Report.

The audited Annual Financial Report was presented to the Audit and Risk Committee of 13 December 2023 and is presented to Council for endorsement at this meeting, 15 December 2023.

The local government is required to prepare, adopt and advertise the annual report prior to the Annual Meeting of Electors.

The draft Annual Report is attached.

STATUTORY ENVIRONMENT

Local Government Act S. 5.53 and 5.54 (Annual reports) requires that local governments must prepare an annual report for each financial year and adopt it* no later than 31 December after that financial year. The Act sets out the required contents of the report (for example, a report from the president; an overview of the plan for the future of the district; the financial report for the financial year; and the auditor's report; amongst others).

* Absolute majority required.

Local Government Act S. 5.55 (Notice of annual reports) requires that local public notice of the availability of the annual report be provided as soon as practicable after the report has been accepted by Council, and **Local Government Act S.5.55A (Publication of annual reports)** requires the annual report to be posted onto shire's official website within 14 days after the report has been accepted by Council.

Local Government Act S. 5.27 (Electors' general meetings) requires such a meeting to be held at least once every financial year, but not more than 56 days after the Council accepts the annual report.

Local Government Act S. 5.29 (Convening electors' meetings) outlines that at least 14 days' notice of the date, time, place and purpose of the meeting must be given.

Local Government Act S. 5.33 (Decisions made at electors' meetings) require that all decisions made at an electors' meeting are to be considered at the next practicable ordinary council meeting. If at a meeting of the council a local government makes a decision in response to a

decision made at an electors' meeting, the reasons for the decision are to be recorded in the minutes of the council meeting.

The Local Government (Administration) Regulations #16. (Matters to be discussed at general meeting) outline that the matters to be discussed at a general electors' meeting are, firstly, the contents of the annual report for the previous financial year and then any other general business.

POLICY IMPLICATIONS

There are no policy implications that relate to this report.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

STRATEGIC AREA	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: Failure to prepare and adopt the Annual Financial Report would result in non-compliance with its statutory responsibilities under the Local Government Act 1995	Rare	Moderate	Low	Schedule the Annual Meeting of Electors to meet the requirements of the Local Government Act.

CONSULTATION

The draft Annual Report will be advertised in consultation with the advertising requirement for the Annual Meeting of Electors. Copies will be available on Shire website, Noticeboards and at the Library. Statutory advertising is required to be carried out requiring the Chief Executive Officer to convene an electors' meeting by giving at least 14 days' local public notice.

COMMENT

Where it can be managed to occur, it is considered best practice to hold the Annual Meeting of Electors in the same calendar year that the financial year ended.

Following adoption of the annual report, Council is required to present the report, together with audited annual financials to the Annual Electors Meeting.

The annual electors meeting is to be held no later than 56 days after Council accepts the Annual Report for the previous financial year.

Therefore, it is the Officer's recommendation to adopt the draft annual report and advertise the Annual Electors Meeting will be held on Thursday 8 February 2024 at 4.30pm in the Council Chambers, Derby.

VOTING REQUIREMENT

Absolute majority

ATTACHMENTS

1. Draft 2022/23 Annual Report Content

SUSPENSION OF STANDING ORDERS

RESOLUTION 151/23

Moved: Cr Andrew Twaddle

Seconded: Cr Geoff Davis

A motion was moved that Council suspend standing orders.

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0

RESUMPTION OF STANDING ORDERS

RESOLUTION 152/23

Moved: Cr Geoff Davis

Seconded: Cr Andrew Twaddle

A motion was moved that Council resume standing orders.

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0

RESOLUTION 153/23**Moved: Cr Geoff Davis****Seconded: Cr Kerrissa O'Meara****That Council by ABSOLUTE MAJORITY:**

- 1. Approves the content of the attached draft of the Shire of Derby/West Kimberley 2022/23 Annual Report;**
- 2. Authorises the Shire President and the Chief Executive Officer to make minor administrative amendments as required; and**
- 3. Approves the Annual General Meeting of Electors to commence at 4.30pm on 8 February 2024 in Council Chambers, Derby.**

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0

Annual Report 2022/23

Acknowledgement of Country

In the spirit of reconciliation, the Shire of Derby/West Kimberley acknowledges the traditional custodians of country throughout the Shire and their connection to land, sea and community.

The Shire of Derby/West Kimberley would also like to pay respect to the past, present and future traditional custodians and Elders of this nation and the continuation of cultural, spiritual and educational practices of Aboriginal and Torres Strait Islander peoples.

Our Community and Aboriginal Heritage

The area now known as the Shire of Derby/West Kimberley has a diverse Aboriginal Australian heritage.

Across this area a large number of language and cultural groups have a long history that predates European contact.

Traditionally, prior to contact, Aboriginal people from the Bunuba, Bardi, Jawi, Ngarinyin, Worrorra, Nyikina, Mangala, Unggumi, Bunuba, Walmajarri, Kija, Warrwa, Gooniyandi, Oogardang, Oomeday, Yow Jabi and Wangkatjunga language groups (among others) would interact for lore and ceremonial business.

The Shire of Derby/West Kimberley looks forward to an ongoing partnership with Aboriginal organisations to improve the wellbeing of our Aboriginal communities and residents.

Our Wider Community

Our Shire is home to over 7075 people living in 54 communities across the vast West Kimberley. These people all contribute to the district in some form, like helping in the community, running pastoral stations and other businesses, and otherwise participating in making the place we live in a little bit better each year.

The Gibb River Road, the mighty Fitzroy River, the Devonian Reef and the amazing Horizontal Waterfalls are just a few of the incredible assets that make up our 118,560 square kilometres.

Our Annual Report

The Shire of Derby/West Kimberley is very pleased to be able to present this annual report for the 2022/23 financial year. The report highlights our activities and achievements, and our challenges, over that 12-month period.

The most significant impact during 2022/23, has been ex-Tropical Cyclone Ellie, which in January 2023, dumped a record level of rainfall in our district. The low slowly tracked west across the West Kimberley resulting in significant rainfall and flooding. Rainfall totals over 500mm were recorded in the Fitzroy River Catchment causing major flooding along the Fitzroy River. Flood Levels peaked at Fitzroy Crossing, reaching a record level of 15.81m. The resultant community disruption and structural damage was considerable, with many homes and people's personal property and their belongings, and pastoral fences and stock being damaged, washed away, or destroyed. Even the Fitzroy River Bridge at Fitzroy Crossing was damaged beyond repair and needed to be completely rebuilt. The impact on the Fitzroy Crossing townsite community bordered on being catastrophic, and resulted in defence force assistance, and state and federal government financial support packages being put into place. The financial cost of the damage will likely reach \$1,000,000,000 and the community impact will last for decades, coming to terms with tragedy of lives lost and personal and social upheaval. The impact on the Shire's operations will also be measurably impacted for several years, with previous financial and staffing resources and priorities needing to be urgently changed to enable the Shire to provide the required levels of support to our community's immediate and longer-term needs

Whilst the impacts of this flood touched everybody's work at the Shire, our core business must continue, and our strategic goal of continual improvement must also continue to be reached for. The information in this report sets out a snapshot of the Shire's progress over this period. We may not have achieved what we set out to do before ex-Tropical Cyclone Ellie visited, but we have still made meaningful progress none-the-less.

This report is organised to align with our Strategic Community Plan 2021-2031 and associated documents. These plans highlight the strategic vision for the Derby/West Kimberley Shire based on our vision and values.

- Leadership and Governance
- Community
- Economy
- Environment

Our annual report focuses on the key projects delivered in 2022/23, under each theme, documenting our progress towards realising our community vision:

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

We will work towards our vision whilst demonstrating these values:

- We are proud of who we are and where we live
- We will create a positive legacy for our children and children's children
- We will go about our business with integrity, transparency and authenticity
- We value and respect what our community has to say and will strive to make things happen
- We are proud of value the knowledge of our diverse and strong people and cultures
- We value our relationships and will work with others to achieve common goals and gain maximum impact

- We are proud of and committed to the responsible preservation of our unique natural environment and making sure our build environment reflects our current and future needs
- We are open for and encourage business, industry and all aspects of community development, particularly our thriving arts and cultural scene

A copy of the Strategic Community Plan 20221-2031 can be downloaded from our website:
<https://www.sdwk.wa.gov.au/council/integrated-planning-reporting/strategies-plans-reports.aspx>

Our financial statements have been certified by an independent auditor.

Quick Facts for 2022/23

Became the Shire of Derby/West Kimberley: 1961 (West Kimberley Road District in 1884)

Total Area: 119,842 square kilometres

Total Population: 7075

Number of Rateable Properties: 1963

Rates Revenue 2022/23: \$9.4M

Total Revenue 2022/23: \$28.1M

Total Assets 2022/23: \$351M

Books Loaned or Renewed: 3641

Dog and Cats Registered: Cats 56, Dogs 520

Waste Landfilled: 8,000 Tonnes

Waste Diverted: 10,400 Tonnes

Total Length of Roads: 2,872.01kms

Flights into our Derby Airports: 4632

Flights into our Fitzroy Crossing Airports: 3552

Vessel Attendances to our Derby Port: 492

President and Chief Executive Officers' Report

The community and the Shire have both needed to endure the unprecedented weather event in the form of ex-Tropical Cyclone Ellie, dumping more rain in the catchment areas of the Fitzroy River than anyone can remember, and causing more flood damage than has ever been recorded. The impact was devastating on many in our communities, particularly the Fitzroy Crossing and Camballin areas of our Shire, with many houses destroyed and a great deal of property lost to the floods. The Shire itself was also severely disrupted and it needed to change priorities, change its operations, and change its focus to ensure the response and recovery operations were undertaken. The CEO's time for the latter half of the financial year for example, has almost entirely refocused on flood response and recovery, resulting in other employees needing to also modify their roles and functions to support those efforts.

The consequential impacts of COVID-19, like higher prices, slower delivery of many of the products we use, and the shortage of staff members are also still with us today and continuing to impact us during 2022/23. For example, lawn mowers for parks and gardens are taking about two years to arrive, and motor vehicles not much less.

These are all challenges that the Shire has needed to manage over the 12-month reporting period so even with this catastrophic flood and COVID-19 playing out, the Shire's Strategic Plan continues to guide the organisation and the services we provide, and we have still managed to continue, and even in some instances, improve our service levels. For example, our internal goal of improving efficiencies and service levels through the recording of processes and procedures continued, and we will make further gains in 2023/24.

We also continue to work together with our neighbouring local governments through the work of the Kimberley Regional Group (KRG), with enhanced community safety and an emphasis on growth through economic development being two priorities.

The Presidents of the KRG remain united and continue their lobbying of our state and federal politicians for a 'better deal' for all of our Kimberley residents. The Presidents continue to impress upon our federal politicians, the unique challenges being faced by Kimberley communities and we have successfully encouraged federal politicians to visit the Kimberley over the 2022/23 financial year. We can only hope that they honour their words of support and we see the Kimberley receive its fair share of support from our state and federal governments. It is simply not possible for the Shire on its own, to service all of the community's needs from its own limited resource raising capacities.

Economic development continues to be part of the foundation of maintaining the district's financial wellbeing. It provides local jobs, and enables local businesses to contribute to the community. We outlined last year of our hopes for Kimberley Mineral Sands' lease (KMS) and its use of the Derby Port. The eventual outcome was not our preference, with Broome being the preferred port, but there is still a good chance that we will benefit from the Thunderbird mine through local employment generation and local business opportunities. KMS to its credit, continues to honour its commitment to fund additional lease payments negotiated and if that changes, it will likely be the Foreign Investment Review Board that causes that change, not KMS itself.

Our achievements and successes are only possible by building and working collaboratively with our partners. We would like to acknowledge our local partners: the Aboriginal PBC's; the Aboriginal corporations and local State and Federal government agencies; our local State and Federal members; our many community, sporting and cultural, environmental and not-for-profit partners and agencies; and our amazing volunteers.

We would also like to acknowledge and thank our Councillors and staff for all they have achieved this year, and particularly as those achievements that were made during an incredibly disruptive period. Notwithstanding the challenges put in our way, there is a great

deal to be positive about and the resilience shown by all has demonstrated what can be done when we work cooperatively together to 'get the job done'.

In conclusion, thank you to our residents, ratepayers and businesses. You all play such a valuable role in contributing, and in therefore making the Derby/West Kimberley district what it is today. The Shire in doing its part, commits to continuing to work hard on maintaining our strategic position of being.... *'A place where people want to live, invest, visit and return to'*

Councillors

President – Cr Geoff Haerewa

Term Expires 2025

Committees, advisory groups, working groups and external bodies

- Audit Committee
- CEO Recruitment and Performance Review Committee
- Commercial Committee
- Shire of Derby/West Kimberley Recovery Committee
- Local Government Development Assessment Panel (DAP)
- Local Emergency Management Committee
- Derby/West Kimberley Liquor Accord
- Derby Aboriginal Corporation Alliance (DACA)
- Kimberley Zone Representative
- Kimberley Regional Group Representative
- Regional Collaborative Group Board
- Youth Portfolio – Derby
- Education Portfolio – Derby & Fitzroy Crossing
- Regional Projects Portfolio – Derby
- Community Safety Portfolio – Derby
- Sport and Recreation Portfolio – Derby & Fitzroy Crossing

Deputy President – Cr Peter McCumstie

Term Expires 2025

Committees, advisory groups, working groups and external bodies

- Audit Committee
- CEO Recruitment and Performance Review Committee
- Local Government Development Assessment Panel (DAP)
- Kimberley Zone Representative
- District Health Advisory Council for Derby
- Derby Aboriginal Health Service – Local Advisory Committee
- Aged and Seniors – Derby

Cr Paul White

Term Expires 2023

Committees, advisory groups, working groups and external bodies

- CEO Recruitment and Performance Review committee
- Commercial Committee
- Local Government Development Assessment Panel (DAP)
- Regional Road Group
- Roadwise Committee
- Chamber of Commerce and Small Business Portfolio

Cr Keith Bedford

Term Expires 2023

Committees, advisory groups, working groups and external bodies

- Audit Committee
- CEO Recruitment and Performance Review committee
- Shire of Derby/West Kimberley Recovery Committee

Cr Rowena Mouda

Term Expires 2023

Committees, advisory groups, working groups and external bodies

- CEO Recruitment and Performance Review committee

Cr Pat Riley

Term Expires 2023

Committees, advisory groups, working groups and external bodies

- Audit Committee
- CEO Recruitment and Performance Review committee

Cr Linda Evans

Retired 26 June 2023

On 10 July 2023 the Electoral Commission approved the Shire's request for permission of the vacancy to remain unfilled until the next ordinary election on 21 October 2023. Approval was given under section 4.17(2) of the Local Government Act 1995 to defer filling this vacancy.

Committees, advisory groups, working groups and external bodies:

- CEO Recruitment and Performance Review Committee
- Commercial Committee
- Pastoralist Portfolio
 - Pastoralist and Graziers Association (PGA)
 - Kimberley Pilbara Cattlemen's Association (KPCA)

Cr Andrew Twaddle

Term Expires 2025

Committees, advisory groups, working groups and external bodies

- Audit Committee
- CEO Recruitment and Performance Review committee
- Commercial Committee
- Shire of Derby/West Kimberley Recovery Committee
- Local Government Development Assessment Panel (DAP)
- Local Emergency Management Committee
- Derby/West Kimberley Liquor Accord
- Pastoralists and Graziers Association (PGA)
- Kimberley Pilbara Cattlemen's Association (KPCA)

Elected Members Attendance at Council Meetings

Elected Members attended the following Ordinary and Special Council Meetings Council meetings during the 2022/23 year:



MEETING ATTENDANCE

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

Councillor	25	25	29	13	27	24	5	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	LOA	✓	A
R Mouda	✓	✓	A	✓	✓ Phone	LOA	✓	LOA	LOA	LOA	✓	A
P Riley	A	✓ Phone	A	✓ Phone	A	✓	✓	✓ Phone	✓	LOA	LOA	LOA
P White	✓	LOA	LOA	A	✓	✓	✓	A	✓	✓	✓	✓
A Twaddle	✓	✓	✓	✓ Phone	✓	✓	✓	✓	✓	✓	✓	✓
G Davis	✓ Phone	✓	✓ Phone	✓ Phone	✓ Phone	✓	✓	✓ Phone	✓	✓ Phone	✓	✓
L Evans	A	✓	✓	A	✓	LOA	LOA	LOA	LOA	LOA	A	Resigned



Shire Staff

Chief Executive Officer - Amanda Dexter
 Director, Strategic Business – Neil Hartley
 Director, Technical and Development Services – Wayne Neate
 Acting Director, Community Services – Christie Mildenhall
 Acting Director, Corporate Services – Tamara Clarkson

PHOTOS TO BE ATTACHED

The 2021/22 Year in Review

Page 13 from 20/21 Annual Report here (the Strategic Plan Framework)

COMMUNITY**Alcohol Harm Minimisation**

This year the Shire continued to facilitate the Derby/West Kimberley Liquor Accord. Consisting of liquor licensees, relevant government departments and the Shire, it was a challenging year for the Accord, particularly as it considered liquor restriction levels in the immediate aftermath of the Fitzroy Valley floods. Community safety, community expectations and the availability of stock proved to be a tricky juggling act.

During the year, the Shire provided feedback into consultations around proposed amendments to the Banned Drinkers' Register (BDR) and advocated for improvements to be made to ensure the BDR was achieving the desired outcomes. These changes are expected to come into effect in late 2023.

As part of the Kimberley Zone, the Shire continued to advocate for the standardisation of liquor restrictions across the Kimberley, rather than the town-dependent ones which currently exist.

Aquatics and Recreation

The Derby Memorial Swimming Pool had a number of upgrades throughout the year to address maintenance and safety concerns at the ageing pool. Works included the repainting and re-grouting of the two-pool bowls and surrounds; the removal of non-compliant diving blocks; repair and replacement of piping; replacement of lane ropes; remediation works to metal structures around the facility; replacement of shade cover; installation of a new pool pump and upgrades to the chlorine gas system and chemical storage areas to ensure legislative compliance. A new pool hoist – which includes a platform, sling and wheelchair – were also installed to improve the pools accessibility.

Unfortunately, the administration and first aid building at Fitzroy Crossing Swimming Pool suffered damage as a result of an arson incident. This meant the pool was closed for a period of time while structural assessments were undertaken. The pool was able to reopen late in the wet season, once a temporary first aid room was installed. Works commenced on refurbishing the building in June.

Throughout the year a number of new programs were introduced in the aquatics and recreation area. These included an adult swim squad; 'dive-in' movies and pool discos; junior soccer program; regular youth nights and the new community sporting organisation capacity building project which will be delivered over the next three years thanks to funding from the Department of Local Government, Sport and Cultural Industries. We also continued with Dash and Splash events; swimming lessons; bronze medallion training and aqua aerobics; as well as providing facilities for the various sporting activities across the towns.

Australia Day Events

Every year the Shire recognises the contribution of community members through the Auspire Community Citizen of the Year Awards which are presented at the Australia Day breakfast.

The 2023 recipients were:

- Citizen of the Year - Anthony Collard
- Citizen of the Year (Youth) - Paris Millar
- Citizen of the Year (Senior) - Vivienne Welch
- Active Citizen (Group or Event) of the Year - CWA Soup Kitchen

This year's events were supported with funding from the National Australia Day Council. For the first time, the Derby Memorial Swimming Pool hosted an Australia Day Community Pool Party, which was attended by around 200 people. The event featured food, giveaways and the ever-popular pool inflatable.

Community Grants and Sponsorship

The Shire's Community Funding Scheme provides small grants to community-based organisations to run events and projects in the community which meet the priorities of the community as identified in the Strategic Community Plan. This year the Shire supported 13 events and projects to the value of \$46,000.

In the wake of the Fitzroy Crossing floods, a small grants program was implemented to assist community organisations to purchase equipment and supplies to assist them undertake urgent works post floods. There were six grants awarded totalling \$9,000.

Derby and Fitzroy Crossing Expos

Despite the heat, the Derby and Fitzroy Crossing Expos were again well attended, with around 45 stalls participating and 320 people coming through the doors. Lots of interactive exhibitions, food and music were on show.

Disability Access and Inclusion Report

The Shire is committed to progressing our Disability Access and Inclusion Plan (DAIP), and throughout the year, continued to deliver strategies identified in the DAIP which seeks to improve accessibility and inclusivity on our community.

Of particular note were events held in Derby and Fitzroy Crossing to acknowledge the International Day of People with Disability. In Derby the Shire supported Far North Community Services in the delivering an event at the Derby Airport which attracted over 230 community members and service providers from across the Kimberley. The Shire also extended our advocacy by hosting the first International Day of People with Disability event in Fitzroy Crossing. Both events saw community members engaging with activities, accessing services and information, and enjoying a vibrant social setting for the day.

Other achievements for the year include:

- Installation of an access hoist for the Derby Memorial Swimming Pool;
- Staff training to increase awareness of disability and improve engagement by front line staff; and
- Working with disability advocacy groups to enhance community engagement and consultation practices.

Environmental and Sustainability Projects

In partnership with the Keep Australia Beautiful Council WA (KABC), the Shire of Derby/West Kimberley proudly celebrated Keep Australia Beautiful Week by hosting a successful Community Clean-Up event at the Derby Port and at the Fitzroy Crossing Recreation Precinct. In efforts from community organisations and individuals, we were able to collect over 100kg of litter in Derby, as well as additional collection of Containers for Change eligible products which were donated to community groups.

Another key achievement, in partnership with the KABC, has been the introduction of the Adopt-a-Spot litter prevention program. The Shire has actively promoted the initiatives and has supported a number of community groups with registering and launching their projects.

This year the Shire continued to partner with the Derby Landcare Group to support positive contributions towards the environment, demonstrating our commitment to fostering sustainability. Through this alliance, collaborative efforts have been made to increase awareness and improve management of cane toads within Derby and the surrounding communities. With support from Mount Gibson Iron, the Shire has been able to secure and make a number of cane toad traps accessible to community members. These traps have been well received and play a key part in building the communities understanding of the importance of cane toad management.

Fitzroy Crossing Flood Recovery

The Kimberley floods, triggered by ex-Tropical Cyclone Ellie, caused significant damage and had far-reaching effects on the region. The flooding resulted in widespread destruction of infrastructure, including roads, bridges, and buildings, particularly in low-lying areas. Homes and businesses were inundated, leading to property damage and loss of livelihoods for many residents. Agricultural land and livestock were also affected, impacting the region's economy.

The floods had profound effects across the Shire on its local communities, causing displacement, emotional distress, and disruption of daily life.

The response efforts focused on addressing immediate needs, ensuring the safety and welfare of residents, and laying the groundwork for long-term recovery. Community resilience and solidarity played a crucial role as people rallied together to support one another during this challenging period. The response also highlighted the importance of preparedness and coordination among government agencies, emergency services, and community organizations in managing natural disasters.

The Shire collaborated closely with state emergency management agencies, including the Department of Fire and Emergency Services (DFES), to ensure a coordinated and effective response. We also engaged with volunteer groups, community organizations, and neighbouring local governments to pool resources and expertise. This collaborative approach was essential in addressing the multifaceted challenges posed by the flooding, including supply chain disruptions, potential public health risks and the challenging Kimberley environment.

Under the Emergency Management Act 2005, local governments are responsible for leading recovery. In early February, the Shire established the Local Recovery Coordination Group to coordinate local recovery efforts and connect community and not-for-profit organisations. The Shire also established the Recovery Hub in Fitzroy Crossing to provide a 'one-stop-shop' for impacted people and business to access support services. Agencies working

together in the Hub are DFES, the Department of Communities (DoC), National Emergency Management Agency (NEMA), Legal Aid and SDWK community recovery officers.

The Fitzroy Crossing Flood Hub is a resource center designed to provide support and assistance to individuals, families, and communities affected by the flood. More specifically the flood hub represents the following:

- Centralised information and resources centre
- Coordination of resources
- Immediate assistance
- Assessment and referral
- Community support
- Access to recovery assistance programs
- Resilience building
- Community engagement and advocacy.

Each week, Flood Hub community recovery officers provide a pop-up Flood Hub outreach service throughout a number of communities impacted by the floods. Outreach activities are an opportunity to ensure community engagement with those who are unable to attend the Flood Hub, providing recovery support, information of services and advocacy.

SDWK recovery support activities and advocacy coordinated through the Local Recovery Coordinator:

- Clean-up and waste removal activities completed throughout 11 communities
- Recovery activities undertaken at private residential properties and Department of Communities properties across Fitzroy Crossing and Camballin which has included:
 - Building condition and Structural Engineer reporting
 - Clean-up and waste removal
 - Septic jet wash and removal of waste
 - Silt and dirt build up removal
 - Electrical infrastructure repairs and re-establishment of power for residents
 - Demolishment of five residential properties (Camballin)
- Coordination and community engagement to maximise DoC's Journey Home planning activities
- Advocate for residents undergoing refurbishment and rebuild activities through engaging representative and a board member of Master Builders WA to attend the region
- Advocate and coordinate social and emotional wellbeing services through community outreach and referrals
- In consultation with DFES, undertake wet season preparedness planning, community consultation and planning to provide resilience, resources and community-led discussions to address their needs and emerging issues.

Heritage

This year a number of the heritage sites within the Shire received a temporary makeover to support the production of Population 11, a TV production for STAN. This included the Wharfinger House Museum and the Jetty Woolshed. Negotiations were undertaken with the Heritage Council of Western Australia to enable the temporary modifications to the heritage sites as part of the makeover. Production of the series was successfully completed and the sites were returned to their original condition, and reopened to the public.

Other heritage related activities have included a condition assessment and report for the Wharfinger House museum to help to understand the maintenance and preservation requirements for the place, and to enable the prioritisation of maintenance tasks.

Kimberley Art and Photographic Prize

In July, Derby Airport hosted the 51st Kimberley Art and Photographic Prize (KAPP) exhibition.

The awards, this year curated by Derby resident Denis Jokovich, featured 144 art pieces and 77 photographs which were entered in one of the 13 categories.

Judges Sharyn Egan, Simon Gilby and Chrissy Carter awarded the year's overall Kimberley Art Prize to Michael MacRae, a teacher from Fitzroy Crossing, for his piece 'To You Scattered Bodies Go'. Michael's piece was an interpretation of the splendour of the five languages groups from Fitzroy Crossing. The Kimberley Photographic winner went to Phillip McKenzie, for his piece, 'The Red Road', that portrays the beauty of the Kimberley roads. As an acquisitional competition, these two pieces have been added to the Shire's art collection.

Throughout the two-week exhibition a number of special events were held, including a VIP cocktail party for artists and sponsors; an artist-in-residence workshop with Roxanne Anderson; Parents and Bubs' morning tea, and a Senior's morning tea.

We would like to acknowledge and thank all our sponsors for their ongoing support of the KAPP.

Library Services

The Shire's Library Services continued to be a valuable resource for residents, offering access to a diverse range of books, digital resources and educational materials – although Fitzroy Crossing Library has been running at a significantly reduced capacity as a result of the floods and damage caused by ex-Tropical Cyclone Ellie.

The libraries serve as a hub for community engagement hosting children's and infant's programs, including rhyme-time story-time, chess, art and craft and Lego sessions. Additionally, the library provided computer and internet access, supporting digital literacy and ensuring equal opportunities for information and education. The dedicated library staff played a vital role in connecting community members with knowledge and fostering a love for reading and learning.

During the year, the Shire was able to bring a live performance (Snowy and the Seven Cool Dudes) by JALLY Entertainment, to both Derby and Fitzroy school kids and community members with both performances having roughly 120 attendees.

Thanks to funding from the National Children's Book Council Book Week, the Shire was able to deliver a regional tour by children's author Sally Murphy. Sally visited schools including, Derby District High School, Holy Rosary School, Kimberley School of the Air, Fitzroy Valley District High School and Looma, Bayulu, Muludja and Wangkatjungka Remote Community Schools.

Sculptures on the Marsh

The Shire continued to implement further phases of the Sculptures on the Marsh project throughout the 2022/2023 financial year, following the awarding of a generous grant in April 2022 from the Build Better Region Fund.

The objective was to install four sculptures that would not only beautify the marsh area, but also serve as symbols of creativity and unity.

Situated on the north side of the marsh, the 'Brolgas' was installed in August 2022, a stunning addition to the public art collection in the Shire. Designed by local artist Mark Norval, this sculpture captures the elegance and grace of the iconic Australian bird, the Brolga. Standing tall and majestic, the sculpture has become an instantly popular with locals and visitors alike.

On the south side of the marsh, the 'Family' sculpture was unveiled in June 2023. Also designed by Mark Norval, this sculpture depicts a family unit, symbolizing the strength and unity that characterise the local community.

The Shire is eagerly anticipating the completion of the remaining two installations over the next year.

Volunteering

Volunteering continues to play a crucial role in our communities, often with little recognition. To mark International Volunteer Day on 5 December, the Shire hosted a Thank-a-Volunteer Day in Derby and Fitzroy Crossing. Volunteers from organisations across the Shire who generously donate their time, were treated to a scrumptious meal to share stories of their experiences volunteering and to thank them for their contributions. This event was supported with funding from Volunteering WA.

Youth Services

The Shire continued to deliver a range of youth activities and programs in Derby and Fitzroy Crossing. The drop-in programs focus on providing a safe and supportive environment for young people to learn new skills, participate in recreational activities and form meaningful connections. The diverse program offerings included sports clinics, arts and crafts workshops, outdoor adventures and cultural experiences. By offering these programs, the Shire aims to promote personal development, social inclusion and the overall well-being of the youth in the community. Through targeted interventions, the Youth Services team aimed to address the unique challenges faced by young individuals, promote their personal growth and enhance their social and emotional well-being. The team also worked closely with local schools, community organisations and stakeholders to create a supportive network for the youth.

The youth teams in both towns provided pivotal roles in the flood recovery, particular in Fitzroy Crossing where staff came back from leave early, to ensure young people staying at the evacuation centre had activities to keep them entertained while they were unable to go home. Both programs experience an influx of new participants as people were displaced from their homes and staying in temporary accommodation in town.

During the year we were fortunate to secure three years of funding from Rio Tinto as a contribution towards the employment of a Youth Services Coordinator to oversee the youth programs in Derby and Fitzroy Crossing, along with providing strategic advice on youth related issues across the Shire.

ENVIRONMENT

Aboriginal Environmental Health Unit (AEHU)

The Shire's Aboriginal Environmental Health Unit (AEHU) consists of a Coordinator, Senior Officer and three trainees. The trainees are currently completing a Certificate II in Indigenous Environment Health.

The AEHU team is regularly involved in education programs, mosquito management, personal health and hygiene, housing hygiene, domestic animal health, animal de-sexing programs, housing audits, clinical referrals, safe bathroom inspections, quarterly housing inspections and attending various events throughout the year.

The AEHU services the following communities: Looma, New Looma, Mowanjum, Pandanus Park, Karmulinunga, Burrinunga, Djimungnud, Budalah, Kupungarri, Imintji, Jalmadangah, Djimung Nguda, Budulah, Tirralintji, Ngallagunda and Dodnun.

This year the team was heavily involved in the Kimberley flood recovery after ex-Tropical Cyclone Ellie passed through the region causing extensive damage to roads, bridges, infrastructure and housing. A large number of community houses were affected and the team assisted with various tasks in what was a particularly busy period (with many of the tasks falling outside the team's usual scope of work).

The AEHU were successful in seeking grant funding administered by the Department of Primary Industries and Regional Development (DPIRD) through its Animal Welfare Grant Program. The grant of \$32,031 will enable the AEHU to carry out a de-sexing program over a 12-month period. The program offers free de-sexing of animals, preventative health care, and veterinary attention to animals in the Shire's remote Aboriginal communities.

The AEHU team were an integral part of the implementation of the council-endorsed mosquito management plan. The focus is on education, surveillance and treatment of hotspot breeding areas. The team also continues to assist community members to control the ectoparasite (tick) in domestic animals by supplying appropriate treatments.

The team was represented at the Kimberley and Pilbara Environmental Health Forum held in Broome in 2023, with a presentation highlighting the Shire's multifaceted approach to environmental health within communities.

Derby Airport

Operations of Derby Airport continue and the Shire has continued to be focused on minimising the airport's financial losses, whilst maintaining its operational capacity. There is work still to be done with asset management improvements, like the entrance road, but from a financial perspective, annual losses have continued to be reduced year on year for the last few years, to the point where further reductions will now rely largely on the district's ability to attract new and additional business, rather than further reducing costs or increasing user charges.

Fitzroy Crossing Airport

Operations were anything but normal for 2022/23, primarily due to the ex-Tropical Cyclone Ellie recovery activities. Defence Force activities were prioritised and hundreds of helicopter and response aircraft landings occurred in January and February 2023 (including flights at Derby Airport). From a financial perspective, as these aircraft pay landing fees, for probably the first time ever, the Fitzroy Crossing Airport operated in surplus over that two-month period.

The \$3,000,000 refurbishment scheduled for 2023 was deferred and rescheduled for 2024, due to the flood event and its impacts on the availability of civic contractors and sourcing materials, and bridge access to the temporary airstrip north of Fitzroy Crossing townsite.

Building Services

The Shire continued to have a decline in building application approvals on the previous year. It is important to note however, the approval levels in the previous year included an influx of solar panel applications as the result of Government subsidised renewable energy incentives. Building permits issued for the financial year 21/22 totalled 79, with permits issued for the financial year 22/23 being 39.

Development applications marginally declined also, on the previous year's activity, with the financial year 21/22 having 20 development approvals issued and for financial year 22/23 being 11. The Shire is still, when compared to many other metropolitan and regional local governments, having low building application numbers.

Enquiry levels have increased both in the Building and Development space and it is expected that formal applications will increase in the next years reporting period.

The process of issuing a Certificate of Design Compliance for uncertified building permit applications, continued with a contract arrangement with external building practitioners, to ensure statutory timeframes for processing were met.

A Memorandum of Understanding was established with the Town of Victoria Park to provide advice on building enquires, when required.

A plan is currently underway to train additional staff to perform the administrative functions both internally and of the building surveyor, along with a review of the current administrative process in place. In addition, Project Officers have been appointed to follow through with legislative compliance for the numerous illegal and derelict buildings within the Shire.

Environmental Health

During the 2022/23 reporting period, the Shire's Environmental Health Officer (EHO) experienced challenges in ensuring community health and safety, primarily due to the impact of ex-Tropical Cyclone Ellie which created widespread flooding and damage of property in January 2023 which affected multiple communities and their people. This report highlights the EHO's work and the new challenges faced this year.

Environmental Health

The ex-Tropical Cyclone Ellie flooding created significant environmental and public health challenges, which included:

- Contamination of water sources, which necessitated more frequent water sampling;
- An increase in the mosquito population due to stagnant water, heightening the potential for the spread of mosquito-borne diseases;
- Floodwaters potentially compromising the safety of food premises, caravan parks and camping grounds; and
- Difficulty accessing remote locations, particularly Fitzroy Crossing and Gibb River, due to damaged roads and infrastructure.

Response to the Flooding

- The EHO increased the frequency of water sampling to ensure the potability of water;
- Intensified mosquito and arbovirus surveillance efforts were carried out, including enhancing the sentinel chicken program;
- Specialised inspections were conducted to assess the flood impact on food premises, caravan parks, camping grounds and public buildings; and
- The Shire coordinated with other departments to address road and infrastructure damages, ensuring that remote communities were not isolated and received necessary health services.

Core Functions

Food premise inspections were maintained despite the challenging weather conditions and remote Aboriginal community stores were carried out with increased support from external teams.

Wastewater Installations

The flooding impacted the wastewater installations:

- An increase in the number of onsite wastewater system applications was observed; and
- A total of 34 of the existing wastewater systems were affected by the floodwaters, necessitating repairs, pump outs or replacements.

Public Health Education and Awareness

- The Shire escalated its public health education efforts, especially regarding the risks posed by floodwaters, contaminated water sources, and disease vectors; and
- The use of social media as a communication tool increased providing real-time updates to the community about flood-impacted areas and health precautions.

Ranger Services

Towards the end of the year, the Rangers launched their 'Look After Your Mate, Shut the Gate', promotion which will run into future years to educate against allowing dogs to wander the streets.

Ranger Services continues its education and information program to the public on requirements across a range of topics including animal management, fire hazard mitigation, cyclone preparedness, litter management and nuisance control.

The goal continues to be to deliver positive outcomes within the community through education and enforcement. There has been a solid focus in process improvement and consistency of service delivery to the members of the community. Fire hazard inspections and animal ownership education will be two of the higher priority areas the Ranger team will work on next year.

The Shire continues its zero tolerance for dogs that attack people and will have no hesitation in imposing penalties on their owners which may potentially lead to prosecution in the courts. The most common jobs we do revolve around impounded dogs and cats.

Town Planning

The Shire continued to use a planning consultant; and there was a noted increase in enquiries regarding communities affected by the floods from relevant agencies, which are being separately captured for Disaster Recovery Financial Assistance claims.

The number of Development Applications received and completed in 2022/23 was 10, to a value of \$5,763,000.

Planning Scheme Review

The Planning and Development Act 2005 requires that local planning schemes be reviewed periodically. A new Local Planning Scheme will be the statutory document that controls the use and development of land within the whole of the Shire of Derby/West Kimberley. Council previously resolved to prepare a new Local Planning Scheme (LPS No. 9) to supersede both LPS No.5, No.7 and Interim Development Order No. 9 and which will continue to be progressed. LPS9 was advertised in May 2023 and a report on the submissions received will be considered by Council later in 2023-24.

Transport and Safe Infrastructure

The department continued to deliver its normal service in the towns of Fitzroy Crossing, Camballin and Derby in regards to verge management, parks and gardens and patching etc. It also delivered its continued maintenance programme across the Shire with all of the roads being serviced by Council's appointed contractor.

The majority of the capital programme was completed in the first half of the financial year with the flooding in January 2023 significantly impacting on the delivery of the programme with the Shire employing every available resource to ensure all of our roads were opened as early as possible to ensure a 'business as usual operation' where feasible. This meant that even a Main Roads Western Australia crew were employed to open some of the Shire roads to ensure tourism access was not hindered.

The highlights of the capital program are listed below:

- Damage as the result of AGRN 907 was completed;
- The majority of AGRN951 works were completed prior to the end of June;
- Event AGRN1044 occurred in the middle of the reporting year, with most opening up works completed, and eight roads fully reinstated from the event prior to the end of June;
- Fitzroy street reconstruction complete - \$418,597;

- Partial reconstruction of sections and full re-sealing of Clarendon St complete - \$459,360;
- Derby reseal programme was completed in the early part of the financial year - \$641,412;
- Fitzroy Crossing Visitor Centre carpark was reconstructed and completed - \$790,026;
- Lighting and other infrastructure such as the rotunda at the Fitzroy Crossing Visitor Centre carpark were also completed;
- Various sections of Emanuel Way were asphalted to minimise ongoing maintenance due to additional truck movements - \$353,241;
- Yurabi Road formation and bitumen repairs were completed - \$339,099 (please note these works were then significantly impacted by the January 2023 flood and the subsequent detour operation);
- Re-sheeting and drainage improvements on Camballin road complete - \$506,010;
- Re-sheeting and drainage works on Calwynyardah-Noonkanbah road completed - \$750,020; and
- Works were carried out on Silent Grove, Lennard Gorge and Bell Creek roads at a value of \$362,000.

Waste Management

Derby Waste Management Facility is landfilling an average of 6,200 tonnes per annum and diverting 9,200 tonnes per annum.

The Fitzroy Crossing Waste Management Facility manages a much lower quantity of waste, with an average of 1,800 tonnes per annum being landfilled and 1,200 tonnes per annum diverted.

This year there was a significant increase in household water-damaged waste received due to the floods in Fitzroy Crossing.

Derby Port

Operations continued as normal and include sizeable volumes of goods moving through the port, including for example, some 22,000,000litres of fuel.

The lease management responsibilities saw the transferal in full from the WA Department of Transport to the Kimberley Ports Authority (KPA). With this change of management, the Shire is now being required to meet several of its historic lease obligations, which has increased the staff time in the management of the port. KPA undertook some major repair work to the northern abutment with some funding for the project supplied by the Shire, and Horizon Power commenced the replacement of the old electricity supply line to the port, including the provision of new lights along Jetty Road (which will be completed in 2023/24).

The first additional payment negotiated as part of the Kimberley Mineral Sands lease was paid in 2022/23. That payment of \$1,000,000 was made conditionally, so is subject to the federal government's Foreign Investment Review Board approving KMS's application for its foreign business' partnership arrangements.

ECONOMY

Annual Budget

The Annual Budget is required to be prepared each year and adopted by Council by 31 August.

The 2022/23 budget delivers on the strategies adopted by the Council and maintains a high level of service across all programs while ensuring continued focus on roads. The budget is limited in providing adequate capital renewal and identifying a strategy to improve this situation has remained the focus of the administration.

Challenges the Shire has had to consider in framing the budget included:

- The economic outlook remains uncertain;
- Activity is starting to return to normal following the impacts of COVID-19;
- Community expectations on the Shire's capacity to continuously provide or contribute significantly to community and sporting infrastructure; and
- The ratepayer and residents' lack of ability to and/or propensity to want to pay for the use of facilities or to attend events.

The budget is fiscally responsible and provides for the maintenance of service levels, ongoing focus on road infrastructure and the financing of port and airport capital works.

The main features of the budget include:

- Endeavouring to transition back following the setbacks to revenue and expenditure arising from COVID-19;
- 3.8% increase in GRV and 9.2% increase in UV rates;
- The Shire continues to regularly review strategic and financial plans to ensure service levels support the Shire's ongoing rating strategy to ensure transparency and ongoing sustainability; and
- Expenditure on road infrastructure is a major component of Council's capital works strategy to increase the investment in roads across the Shire.

Human Resources

A concerted effort has been made in this budget to contain staff costs, however additional staff are required to maintain and develop Council's facilities and services to the community. In an effort to ensure the best possible value for money outcome for the community, the People and Culture Team have been focused on retention and have implemented a number of strategies to improve the Shires employment turn over.

Road transport infrastructure remained a feature of the budget with \$21 million allocated for various road construction, drainage and other infrastructure.

Financial Summary Snapshot at a Glance

- Total Operating Expenditure for 2022/23 was \$28.8M
- Employee wage costs for permanent and casual employees was \$10.2M
- 118 employees at 30 June 2023
- Rates and charges comprised \$14.1M of the total income received
- Council's total grant funding for 2022/23 was \$23.2M
- A \$10.5M capital works program was delivered
- Council borrowings are \$2.6M at the end of the year

Tourism***Derby Visitor Centre***

The Derby Visitor Centre continued to service tourists and locals with bookings and information relating to Kimberley adventures.

The closure of the centre for the wet season/Christmas period, and the impact of the devastating ex-Tropical Cyclone Ellie floods, impacted numbers early into the new year.

The Visitor Centre reopened in time for the 2023 tourist season supported by our amazing Shire staff.

The staff at the Visitor Centre continued to provide excellent, current and relevant information to tourists and the wider community.

Although heavily impacted by ex-Tropical Cyclone Ellie, the tourist numbers continued to increase through 2023 and a high number of visitors frequented the centre to purchase souvenirs, travel maps and have a yarn with our local team.

Fitzroy Crossing Visitor Centre

The Fitzroy Crossing Visitor Centre provides assistance in local government services, providing resources and support to all residents across the Fitzroy Valley. The team additionally provides access to Department of Transport services for the community where travel to major regional locations is difficult. The Visitor Centre continues to excel in its role as the prime source of comprehensive guidance for tourists. Offering tailored information and local expertise, the centre serves as a pivotal resource, ensuring visitors enjoy a memorable and informed experience within the region.

In early 2023, Fitzroy Crossing was impacted by ex-Tropical Cyclone Ellie and associated flooding, this saw a significant impact to the community, infrastructure and tourism. The library service located within the Visitor Centre, was transformed into a vital Flood Hub Centre, a place where communities members were able to access a number of services to assist them through their recovery journey. While the natural event affected tourism numbers, the establishment of the Flood Hub within the Visitor Centre served as a focal point for various local, state, and federal government agencies. These agencies, led by the Shire of Derby/West Kimberley, collaborated to enhance community engagement, providing a spectrum of essential services including social and emotional wellbeing support, accommodation assistance and funding resources.

LEADERSHIP AND GOVERNANCE**Community and Commercial Operations**

Derby Airport has had several of its commercial leases renegotiated and extended. A greater emphasis has been placed on minimising the annual operating loss at Derby Airport and while full cost recovery is not possible to be achieved, every reasonable effort to lower the ratepayer subsidy is being explored, including now charging landing fees to the Royal Flying Doctor service.

Fitzroy Crossing Airport, whilst smaller than Derby's, provides a valuable health service and also is home to a local helicopter service. The Shire was able to secure \$3,000,000 in grants from the State and Federal governments to refurbish the worst parts of this airstrip, but this work was deferred due to the flooding that occurred in the area. An updated "post-flood" grant application has been lodged with the view to securing sufficient funds to fully refurbish the airstrip and elevate it to make it future flood-proof. If we can secure the additional funds, it will ensure the airstrip stays safe to users for future years.

Derby Port is operated by the Shire under a lease arrangement with the State Government. The port has numerous users and 2022/23 saw a renegotiation with Kimberley Mineral Sands (KMS) and its lease finalised, inclusive of an agreement for the position where we would receive port contributions even if KMS does not use the Derby Port. KMS has in fact chosen to export from the Broome Port for its Thunderbird Mine, but there is still the chance that any additional KMS mines might export from Derby. The company MPA Fish Farms, which leased part of the jetty for its barramundi farm operations, was sold to Tassal. The Shire is in negotiations with Tassal to maintain the lease.

The Shire has applied to Main Roads WA to take over the ownership of Jetty Road, which if successful, will mean that one of the Shire's busiest roads will no longer be a Shire responsibility to maintain. Discussions are ongoing.

The Shire has numerous leases it manages, including housing, port, airport (ground and terminal) and community group facilities. A number of these expired and were renegotiated during the 2022/23-year period.

A submission was lodged with the WA Grants Commission, arguing that the Shire deserved a higher level of grant funding than it currently receives. Whilst the Commission's decision did not favour the Shire, ongoing discussions are occurring with the Grants Commission on how it might be able to assist the Shire's finances into the future.

Continuous Improvement

Work continues on our internal workflow procedures so we can progressively and continuously improve our efficiency levels. New software to help plan, store and display internal processes was secured to help manage this. Process mapping will be a focus of the organisation for the next couple of years. It will help standardisation of services and minimise corporate knowledge loss due to our existing high levels of staff turnover. So far, we have almost 100 processes underway or completed, with consistent and continuous progress being made.

Corporate Compliance Calendar and Process Mapping

The compliance calendar system (which acts as a governance reminder system and retains corporate knowledge) continued during 2022/23. Work has also continued on the mapping of processes, which will allow the Shire's operational processes to be refined and recorded, and for these processes to be stored digitally for long term use by Shire staff. A dedicated software package, called Promapp, has been procured and the development of the many Shire processes are progressively being written up. It will take a couple of years to complete this process mapping task, but once it is, it will standardise procedures, improve staff efficiency, improve consistency of actions, and reduce the loss of corporate knowledge when staff unfortunately leave our workplace.

Council Meetings

To improve community access to council meetings and provide a more efficient meeting process for Council Member that attend meetings remotely, the audio/visual system that had been previously installed into the Derby Council Chamber and meeting room at the Fitzroy Crossing Visitor Centre, continues to be well-used. The system provides for improved audio for those attending and TV screens enable them to see any other Councillors attending remotely. From 1 January 2025, Council Meetings will be broadcast live on the web, providing the opportunity for people not able to attend meetings in person, to view the meeting from any device they have.

Customer Service

The Shire of Derby/West Kimberley administration office continues to provide local government services to our community residents. The team assist with all Shire-related queries and provide information on a broad range of services.

The Customer Service team also provide the invaluable Department of Transport services four days a week and transact Greyhound bookings on behalf of our community.

The Customer Service Charter guides the team in providing excellent customer service to all.

Cyber Security

The Shire's information communications and technology systems already have a multi-factor authentication system in place, plus security software that protects against 'attack' by parties endeavouring to break into our system. Recent large scale and well promoted public company breaches highlight the need for vigilance in this area by the Shire, to ensure its records are safe and it is a high priority for our IT teams to keep up-to-date on.

Delegations and Policies

Following the 2021 full Shire-policy manual review, the policies have progressed through their annual reviews, where approximately half of the policies were again reviewed and reconfirmed, ensuring they have remained current and relevant. During the year, additional policies are considered and existing ones reviewed on an 'as-needed' basis.

Financial Sustainability

Fees and Charges

A review of the entire schedule of Shire fees and charges occurs annually as part of the budget process. Waste collection service fees was also a concentration point, as waste collection charges income is well below the cost of the service provided. Waste collection fees will be reviewed annually over the next several years, with the view to achieving over the longer term a 'full cost recovery' outcome for the Shire if that is considered practical.

Freedom of Information

In accordance with section 96 and 97 of the Freedom of Information Act 1992, the Shire is required to publish an information statement that details the process for applying for information under the Act, as well as information that the Shire provides outside the Act. This document is

reviewed annually and available from the Shire's administration office or website. During 2022/23 the Shire received two Freedom of Information applications, which were both provided access. The Act requires that all applications are responded to within 45 days with which the Shire is compliant.

Governance and Compliance

The annual Department of Local Government Compliance Audit Return (CAR) is required to be completed annually by every local government in Western Australia. The CAR process is a time-consuming, but valuable internal auditing tool to ensure compliance occurs and the significance of compliance is reinforced throughout the organisation. Notwithstanding the extensive nature of the audit, there were only three areas of non-compliance located by officers (covering three questions out of 94 questions in total). Officers will continue to work towards improved governance standards across the Shire's operations.

National Competition Policy – Compliance

In 1995 the Council of Australian Governments entered into a number of agreements, collectively known as the National Competition Policy. Local government is affected mainly where it operates significant business activities which compete, or could compete, with private sector businesses. Local government is also affected where Local Laws unnecessarily affect competition. The Shire is required to comply with certain policies contained within the National Competition Policy Statement and report on progress in connection with the National Competitive Neutrality Principles and review of Local Laws. Each local government must report its progress in achieving National Competition Policy reforms in its annual report broadly under the following categories:

- Competitive Neutrality
- Legislation Review
- Structural Reform

Competitive Neutrality

This principle deals with ensuring that government business operations have no advantage or disadvantage in comparison with the private sector. The policy dictates that competitive neutrality should apply to all business activities which generate a user pays income of over \$200,000 unless it can be shown that it is not in the public interest. In this regard, no significant new business activities for the purposes of competitive neutrality were initiated or considered during the year and no non-compliance allegations were made.

Legislation Review

The Shire of Derby/West Kimberley introduced one new local law, the Parking Local Law 2022, which was gazetted 15 Feb 2023.

The Local Government Act 1995 requires all existing Local Laws to be reviewed every eight years. As part of this process the intention to review Local Laws is advertised in the media giving residents and ratepayers the opportunity to comment on any proposed changes, additions or deletions to the Shire's Local Laws.

Structural Reform

The Shire of Derby/West Kimberley did not undertake any structural reform during the 2022/23 financial year.

Register of Complaints

Section 5.121 of the Local Government Act 1995 requires the complaints officer of the local government to maintain a register of complaints which records all complaints that result in an action under section 5.110 (6)(b) or (c). For the purposes of section 5.53(2) (hb) of the Local Government Act 1995 it is advised that the Shire of Derby/West Kimberley received zero complaints during this period.

People and Culture***Training***

Continuing the strong push for staff development, the Shire emphasises training and development from within. The improved induction process includes essential training from day one, including an online Work Health and Safety module and cultural awareness. Group training in 2022/23 covered local government introduction, Synergy records and financial training, report writing/agendas and minutes, Mental Health First Aid, CPR and First Aid Training, Area Warden and Fire Extinguisher training. Webinar sessions addressed financial security, mental well-being and leadership development.

Recruitment

In the past year, the Shire of Derby/West Kimberley has welcomed a total of 73 new team members, marking a significant stride in workforce expansion since January 2023. The recruitment efforts strategically targeted key areas that historically posed challenges in finding suitable candidates. This targeted approach has not only filled critical gaps but has also fortified the Shire's capabilities in specific hard-to-fill positions.

As of the latest report, the Shire's workforce now comprises 118 dedicated staff members, ensuring comprehensive coverage across nearly all functional areas. This growth in personnel is a testament to the Shire's commitment to building a robust and diverse team to address the unique demands of the community.

The Shire takes pride in achieving an impressive retention rate of 126.03%, showcasing its dedication to retaining talent and fostering a workplace environment that encourages long-term commitment and professional development. This retention rate reflects the Shire's success in creating a workplace culture that values and nurtures its employees, ultimately contributing to the organisation's overall stability and success. In tandem with this expansion, the Shire acknowledges a turnover rate of 39.81%, a metric closely monitored for continuous improvement strategies. However, this turnover rate is not unexpected given the highly transient nature of our community.

Payments to Employees

A requirement under section 19B of the Local Government (Administration) Regulations is that the annual report is to contain details of the number of employees of the local government entitled to an annual salary including allowances of \$130,000 or more.

Salary & Allowances	
Salary Range	2022/23
130,000 to 139,999	
140,000 to 149,999	4
150,000 to 159,999	
160,000 to 169,999	2
170,000 to 179,999	
180,000 to 189,999	
190,000 to 199,999	
200,00 to 209,999	
210,000 to 219,999	
220,000 to 229,999	1
230,000 to 239,999	
240,000 to 249,999	
250,000 to 259,999	

P.R.O.U.D Achievers - Peer Nominated Staff Recognition Awards

The Shire of Derby/West Kimberley launched its PROUD achiever's employee recognition program, which is designed to acknowledge and celebrate employees embodying the core values of the organisation. The program fosters a positive and inclusive work culture, encouraging staff to exemplify the values in their daily work.

PROUD Achievers stands for: (P) Proud of who we are and where we live, (R) Responsible preservation of our environment, (O) Open to business, industry, and community development, (U) Understanding and valuing diverse cultures and knowledge, (D) Demonstrating integrity, transparency, and authenticity.

Nomination Categories:

PROUD Achiever – recognises individuals exceeding expectations, demonstrating dedication and a willingness to take on challenges.

PROUD Team – acknowledges teams consistently going the extra mile and achieving outstanding results.

- Committed to Culture Champion: Celebrates employees actively promoting and embodying organisational values, diversity, and a positive atmosphere.
- Respect and Relationships: Acknowledges individuals excelling in communication, actively listening to colleagues, and fostering empathy.
- Knowledge and Integrity: Recognises employees taking initiative, being proactive in identifying opportunities for improvement, and contributing to a more efficient and innovative workplace.
- Legacy and Community: Appreciates individuals demonstrating exceptional mentorship qualities, offering guidance and support to peers.
- Rising Star Award: Their exceptional talent, dedication, and unwavering commitment to the Shire of Derby/West Kimberley has set them on a trajectory for a brilliant future. As they ascend to new heights, they inspire us all with their potential and promise.
- Boab Impact Leadership Award: This award is presented to an individual who, through their dedication, passion, and contributions, has become a true leader in our organisation and community. This person embodies our values, inspires others, and has made a lasting impact through their long-term commitment and service.

Staff had approximately 10 working days to submit their votes which were received and collated by People and Culture. Over 150 votes were submitted by staff members across the various categories.

The awards were presented at an all staff event where food and drinks were provided and everyone was encouraged to attend.

The response to the P.R.O.U.D Achievers awards was extremely positive and it will be considered as a bi-annual event in the future.

Work Health and Safety

The appointment of a Senior Work Health and Safety Officer demonstrates a commitment to increased awareness of workplace health and safety. The Work Health and Safety Committee, led by the Senior Work Health and Safety Officer, have updated hazard and near-miss reporting forms and accident and incident forms. New Health and Safety Representatives (HSRs) have been appointed and trained, meeting bi-monthly to discuss all safety areas. The Senior Work Health and Safety Officer is actively working through the organisation's action plan, supplied by LGIS (insurer) after a safety audit, creating a network of colleagues for enhanced safety measures.

Public Interest Disclosure

In accordance with the requirements of the Public Interest Disclosure Act 2003, the Shire of Derby/West Kimberley has established procedures to facilitate the making of disclosures under the Act. These procedures set out the processes in respect to protected disclosures, generally to protect people from reprisal for making protected disclosures, and to provide guidance on investigations. The Shire reviewed its document on rights and obligations under the Public Interest Disclosures Act 2003 and the updated document is now available on the Shire's website. In the 2022/23 financial year, no disclosures relating to improper conduct were made to the Shire and therefore no disclosures were referred to the Ombudsman.

Records Management

The Shire of Derby/West Kimberley remains committed to accurate record keeping practices in accordance with best practice and in compliance with the State Records Act 2000. The Shire's adopted recordkeeping plan remains in compliance with State Records Office expectations.

Register of Gifts

Elected members and employees of the Shire to disclose any gift or contribution to travel received over \$200.00 in writing to the Chief Executive Officer within 10 days of receipt.

The Chief Executive Officer keeps a register of gifts which is made available on the Shire's website during the year. The register is also available for public inspection at the Shire's Administration office.

State and Federal Government Legislation

The State Government is progressing numerous legislative changes to the Local Government Act, which the Council and the administration have been accommodating. The most significant proposal in 2022/23 was to change the future election process for the election of President, from being elected by Council, to being elected by the community, with this change coming into effect for the 2023 elections.

A further change, to commence from 1 January 2025, is to require the Shire to live stream its council meetings. Whilst the Shire already has good quality video and internet capabilities in the Derby Council Chamber (and at Fitzroy Crossing), enhancements are required to that equipment to enable live streaming to occur. Once available, community members will be able to listen to, and see, the council meetings, which are held monthly, with times/dates for those meetings advertised on the Shire's webpage. There will also be procedures put in place for people to be able submit questions and to hear the answers to them, without them being required to attend in person.

2023/2024 - The Year Ahead

Plan for the Future

Council is currently implementing its Strategic Community Plan 2021-2031 (SCP); and reviewing associated documents such as the Corporate Business Plan, Asset Management Plan and Workforce Management Plan.

Throughout 2023/24 the Shire is looking forward to delivering on another exciting year in accordance with the vision and values outlined in the key pillars of the SCP:

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

- Leadership and Governance
- Community
- Economy
- Environment

Some of the key projects and initiatives the Shire is anticipating on undertaking over the next financial year include:

- Continuing the flood recovery work in Fitzroy Crossing and planning for the refurbishment, replacement or provision of new infrastructure;
- Undertake the refurbishment (including seeking to secure additional funding so as to make Fitzroy Crossing Airstrip flood proof);
- Coordinate road upgrades to Aboriginal communities funded by the Disaster Relief Funding Arrangement and Main Roads WA;
- Continue to maintain the Shire's road network system, including promptly progressing adverse weather event damage claims through the relevant funding body;
- Undertake Recreational Precinct Master planning across both Derby and Fitzroy Crossing Communities;
- Construct staff housing in both Derby and Fitzroy Crossing;
- Implement the Derby Port Master Plan;
- Staging another season of the Kimberley Art and Photographic Prize; and
- Locating innovative solutions to improve the Shire's resource capacity and minimising its corporate knowledge loss.

Moore Stephens Financial Reporting –

See below ANNUAL FINANCIAL REPORT 2022-2023

13.3 FITZROY CROSSING AIRPORT - GRANT APPLICATION ENDORSEMENT**File Number:** 9030**Author:** Neil Hartley, Director - Strategic Business**Responsible Officer:** Amanda Dexter, Chief Executive Officer**Authority/Discretion:** Executive**SUMMARY**

In December 2021, Council endorse the principle and thrust of the Fitzroy Crossing Airport Funding Plan and authorised 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. This culminated in a successful state/federal government funding program (\$3m) being provided to the Shire to upgrade the airstrip, conditional on a peer reviewed engineering assessment being undertaken. Engineering design highlighted that only the worst areas of the airstrip could be refurbished with \$3m and so grant funding has since been increased to \$9.45m.

This report proposes that Council formally endorse a grant application (to be facilitated through the WA Department of Transport) for \$9.45m of Federal Government *Better Regions/State Government Regional Airports Development Scheme* funding. Council endorsement of the application is a condition of the grant application.

DISCLOSURE OF ANY INTEREST

Nil by Author and Responsible Officer.

BACKGROUND

The 9 December 2021 Council Meeting resolved amongst other things, to endorse the principle and thrust of the Fitzroy Crossing Airport Funding Plan and authorised 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.

The 24 February 2022 Council Meeting subsequently resolved....*That Council, conditional on the Chief Executive Officer being suitably satisfied with costing estimates prior to the grant application being lodged, endorses grant applications (Regional Airports Development Scheme; and Remote Airstrip Upgrade Program) being facilitated through the Department of Transport for urgent capital works refurbishments on the Fitzroy Crossing Airstrip.*

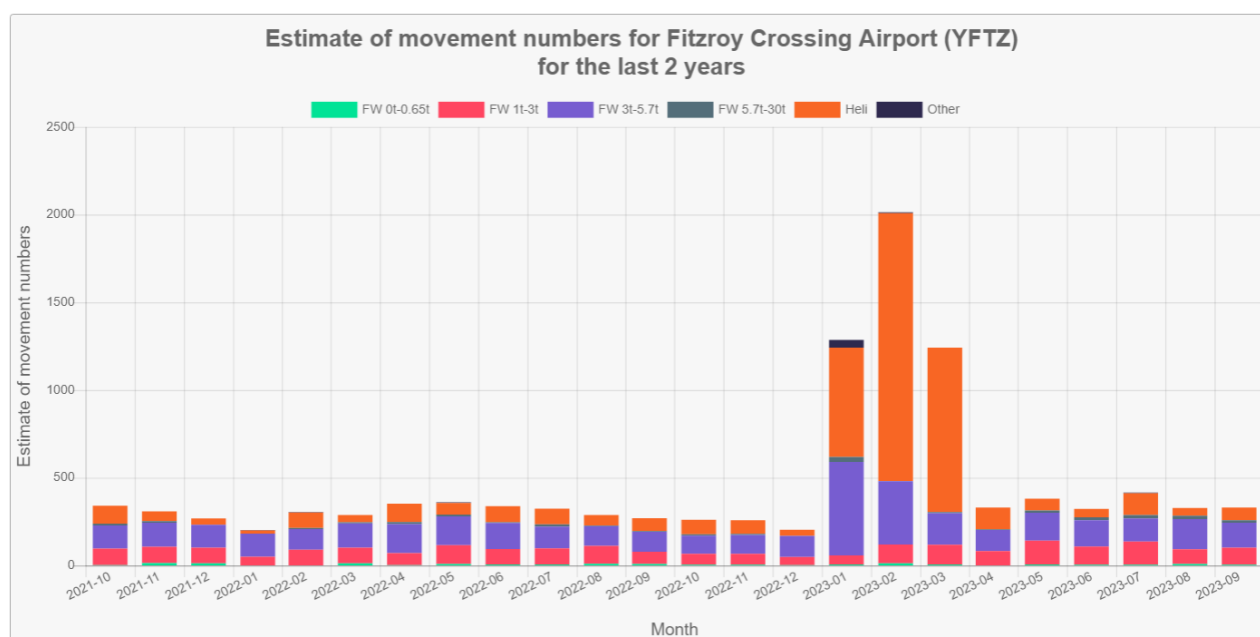
The WA Department of Transport's original thoughts were that a "short term" solution for the Fitzroy Crossing Airport's airstrip should be pursued, which would require less funds but have a shorter asset life. After full engineering design was undertaken and more consideration was given by the Department of Transport (and ex-Tropical Cyclone Ellie occurred) it is now proposed that a more permanent, more flood resistant, and longer term solution should be sought.

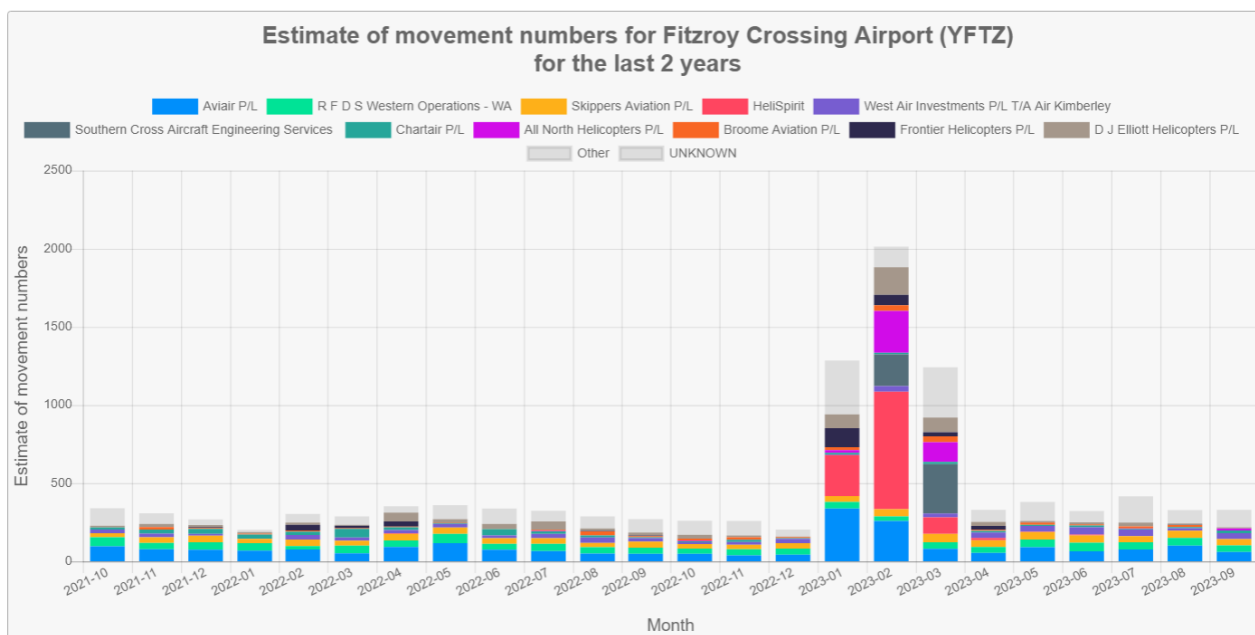
Originally, it was considered that a short term solution was all that could be achieved and Engineering design worked to the available funds of \$3m. Following full design, it highlighted that only the worst areas of the airstrip (approximately one-third of its length) could be refurbished

with \$3m and so a follow-up grant application was lodged to enable the entire airstrip to be refurbished. The Shire was successful with its application to the extent that it has been short-listed for *Better Regions* funding of \$8.505m. A full and enhanced grant application must now be submitted (by mid-January) to secure that grant money.

The Shire of Derby/West Kimberley's Local Emergency Management Arrangements (2022) at Section 4.1.2 (Fitzroy Crossing) highlight that the town of Fitzroy Crossing is located 400kms east of Shire of Derby/West Kimberley and 300kms west of Halls Creek, and is approximately 2,524kms from Perth. Fitzroy Crossing is 114 metres above sea level and is situated on a low rise surrounded by the vast floodplains of the Fitzroy River and its tributary Margaret River. This gives rise to susceptibility to flooding as experienced in February 2022. Section 4.5.2 (Air) of the same Arrangements state that Fitzroy Crossing Airport is located 3.7 km northwest of Fitzroy crossing. The Shire owned Airport has basic amenities including an undercover waiting area, water fountain and toilet facility for passengers. The airport has a number of private hangars and helipads for light aircraft and small regional air services. Runway length is 1300m and has a PCN of 10.

During the response and early recovery phases of ex-tropical cyclone Ellie, the Fitzroy Crossing Airport was a critical (and for a time the only available) transport option. There was considerable air traffic usage of Fitzroy Crossing airstrip as represented by the following tables:





A couple of months ago, a report was submitted to the Flood Group and the Department of Transport (see attached). This report has encouraged the State Government to lift its contribution from \$945,000 to \$1.5m, which would in turn allow the Shire to lift its *Better Regions* application from \$8.505m to a maximum of \$13.5m (for a total budget of \$15m) in an effort to flood-proof the airstrip. The *Better Regions* applications must be accompanied by a 10% contribution by the applicant, which in the Shire's case is being funded by the WA Department of Transport.

It is possible that funding could be as much as \$18.5m (with an additional State Government contribution of \$3.5m) once flood modelling and engineering assessments have been completed. In addition, the Department of Transport in recognising the Shire's financial limitations, is also considering an annual \$62,500 asset management contribution (for four years, totalling \$250,000) from its Regional Airports Development Scheme to enable the Shire to undertake sealed surface maintenance, primarily in the form of an airstrip surface rolling program.

The *Better Regions* grant application is being prepared with the assistance of the Department of Transport on the Shire's behalf, but will be lodged by the Shire. The grant application closes mid-January 2024 and the works must be undertaken between May 2024 and December 2025.

Main Roads WA has agreed to undertake (via its normal contractors as part of its Kimberley road program) the civil works and the Shire's contribution is to arrange for project management of the works (selected via tender) with the cost of that project management being funded from the grants.

One of the main reasons for the need for this funding is to solve airstrip surface undulations, which are caused by sub-base design inadequacies. These engineering issues have been addressed and resolved in the \$9.45m design, but the Department of Transport in making its contribution, seeks confirmation from Council that the airstrip itself is in its best practical location and that it should not be rebuilt at an entirely different location. It also would like, at least to the best of the Shire's financial capacities, confirmation that the Shire will continue to manage the ongoing Fitzroy Crossing Airport's operations and asset management responsibilities.

The Project Manager has provided the following comments in regard to the likely ongoing maintenance requirements for the upgraded Fitzroy Crossing airstrip:

Below is a list of the typical maintenance items and indicative costs for the Fitzroy Aerodrome assuming that it is upgraded to a high standard (e.g. \$9M option); namely, periodic reseals and re-application of line marking (suggest on a 15 – 20year basis); ongoing mowing and unsealed area maintenance; and ad-hoc repairs and maintenance of other infrastructure – lighting, drainage, fencing etc. Providing the reconstructed pavement is constructed to a high standard, there is little except for reseals to be done.

STATUTORY ENVIRONMENT

Local Government Act S 2.7 (Role of council) outlines that the Council governs the local government's affairs, and is responsible for the performance of the local government's functions. It is also charged with overseeing the allocation of the local government's finances and resources; and determine the local government's policies.

The airport management is governed by standards set by the Civil Aviation Safety Authority (CASA). This requires the Shire to appoint an Aircraft Reporting Officer, who is legally responsible for the safety of airport operations. The ARO is required to close the airstrip if it is deemed unsafe to utilise.

POLICY IMPLICATIONS

There are numerous accounting policies that reflect on long term sustainability, including Policy AF3 – Asset Management which states that *"Council is responsible for adopting the policy and ensuring that sufficient resources are applied to manage the assets."*

The policy condition is not being met for the FX Airport (or in fact for most of the Shire's assets) but following these works (even if only the \$9.5m project is undertaken) the Fitzroy Crossing Airstrip will be brought completely up to date from an asset management perspective.

FINANCIAL IMPLICATIONS

The FX Airport raises revenue through aircraft landing fees and lease fees (approximately \$100,000pa) however the average net deficit of the FX Airport for the last several years has been in the order of \$460,000pa). As the grant will cover the cost of works, with the Shire only needing to meet tender advertising and sundry other costs not able to be claimed as grant costs (like grant audit expenses), the Shire's financial exposure is relatively minimal (perhaps \$20-25,000).

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

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Financial: FX Airport assets not refurbished at the optimum time for	Almost Certain	Major	Extreme	Work with the Department of Transport to ensure the highest chance of success for this

works to occur will result in higher than necessary costs over the long term.				grant application.
Community: That if the airstrip is declared unsafe, local winged aircraft will not be able to access Fitzroy Crossing to service its health requirements.	Likely	Major	High	Locate a capacity to suitably maintain the airstrip to a standard that can enable aircraft to safely utilise.
People Health & Safety: Deaths occurring due to an inability to access an emergency medical transfer service.	Unlikely	Severe	High	Locate a capacity to suitably maintain the airstrip to a standard that can enable aircraft to safely utilise.

CONSULTATION

No community consultation is required. Consultation has been occurring with the WA State Government's Department of Transport.

COMMENT

As the grant application requires a Council endorsement of the application as a pre-condition, a Council resolution is required. The grant application closes in mid-January 2024.

In regards to the question on airport locational preferences, it is considered that the service being close to the townsite is preferable, providing for faster and safer hospital transfers, Shire staff travel efficiencies; and general user convenience. It could be that a superior soil base might be located elsewhere, which might even see construction costs lessen, but that the preference of the users of the service is that if the engineers can design out the sub-soil deficiencies, then the current location is overall, superior.

As the original grant application was submitted prior to ex-Tropical Cyclone Ellie, consideration is now being given to future flood impacts. A flood modelling study to understand future flooding risk is required before potential redesigns can occur and updated grant applications can be lodged, but the WA State Government is keen to fund and explore this study. With a mid-January *Better Regions* grant close, it is not possible to secure this flood modelling data before then, so the Shire will continue with the \$8.505m grant application and if flood modelling does result in a suggestion for a higher elevated airstrip, the Shire will then explore a fresh or revised application at that point in time.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. Flood Group Report

RESOLUTION 154/23**Moved:** Cr Brett Angwin**Seconded:** Cr Brian Ellison**That Council:**

1. Thanks the WA State Government and its Department of Transport for assisting the Fitzroy Crossing community and its Airport with \$1.5m in grant contribution funds, and urges it to favourably consider additional funds to undertake flood-modelling and flood-proofing contributions in its 2022/23 budget, and further funds from its 2024/25 budget if flood modelling and engineering design considerations warrant those additional funds being applied to the project;
2. Endorses the \$8.505m Federal Government *Better Regions* grant application being facilitated through the WA Department of Transport (for the overall \$9.45m of urgent capital works refurbishments required on the Fitzroy Crossing Airstrip);
3. Confirms that it:
 - (a) Believes that notwithstanding the recent flooding impact on the Fitzroy Crossing airstrip, that this facility at its current location is overall, in the most appropriate place to service the immediate and wider Fitzroy Crossing area's air transport needs; and
 - (b) Is supportive to the limits of its financial capacities, to maintain its responsibility for the ongoing management of the Fitzroy Crossing Airport's operations and its asset management;
4. Notes that notwithstanding the above Federal Government *Better Regions* grant application, it supports further discussions occurring with both the State and Federal Governments to secure additional funds to:
 - (a) undertake flood modelling to understand future flooding risk of the Fitzroy Crossing airstrip, and if required
 - (b) elevate the airstrip to secure a more flood-proof outcome for the airstrip itself, and the Fitzroy Crossing and its wider community.

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0

Report to Flood Group on Fitzroy Crossing Airstrip Refurbishment

The purpose of this report is to inform the responsible agencies involved in the Fitzroy Crossing Flood Recovery that notwithstanding the refurbishments currently planned for the Fitzroy Crossing Airstrip, no elevation improvements are planned, and so a similar future flood event to that which was recently experienced, will result in similar airstrip restrictions, availability and usage outcomes.

Whilst the airstrip is ideally located to the townsite of Fitzroy Crossing, the soil it is built on and the associated draining conditions are less than ideal. This has historically required significant sums of money being spent on maintenance/refurbishments with the benefits of those works having relatively short infrastructure lifespans. The airstrip is again due for a significant refurbishment as its structural integrity is resulting in new surface deterioration and deformations.

Whilst the Shire of Derby/West Kimberley has responsibility for the care and management of the Fitzroy Crossing Airport and its airstrip, its contribution is limited to periodic maintenance. The Shire does not have the financial capacity to maintain this service's ongoing structural integrity.

The Shire has therefore been working with WA Department of Transport for the last couple of years on a longer term solution, and secured a \$3m grant to undertake a full geotechnical assessment, engineering design, and refurbishment program. That work was undertaken and we now better understand the underlying structural issues, and a longer term engineering solution has been located. In essence, a suitable sub-base/base for the airstrip needs to be constructed so that the surface will enjoy a longer life-span and one which is more in keeping with similar airstrips across Western Australia. That preparatory work also concluded that the originally estimated budget was completely inadequate, and a cost of approximately \$9.5m was estimated to achieve that desired improved structural asset management lifecycle. A new grant application was subsequently submitted by the Shire for \$9.5m of funding as the Shire itself does not have any funds it can allocate to this project.

Importantly, and notwithstanding the estimated \$9.5m cost, this refurbishment work does not include any changes to the elevation of the airstrip, so if Fitzroy Crossing suffers a similar flood event to Ex-Tropical Cyclone Ellie (January 2023) the water levels around the airstrip and any temporary usage restrictions that applied in January 2023, will similarly also apply to that future event.

If there is any desire as part of the flood recovery efforts now being undertaken to eliminate or lessen that result by elevating the finished levels of the airstrip's surface, it would not be difficult to modify the design to include a higher finished level. Additional materials supply and civil works, and additional funds will however need to be allocated to achieve that result. No designs or costings have been sourced to achieve that outcome, but a cost escalation in the order of 50-100% of the current estimate would not be out of the question, depending on the ultimate elevation level chosen; whether it was for the entire length of the airstrip or just a portion of it; and of course, the eventual materials supply and civil costs applicable.

The current situation with the \$9.5m grant application (to the Federal Government's *Growing Regions Program*) is that it is "Pending Assessment", which means it has passed the eligibility stage, and now the application itself is being assessed.

The Shire's current planning is that the refurbishment works will be undertaken in 2024, as either a \$3m project (vis. current grant approved and resulting in a partial airstrip improvement); or a \$9.5m project (vis. a comprehensive engineering solution upgrade but funding is presently subject to grant application assessment).

The Shire invites feedback from stakeholders.

13.4 AWARD OF TENDER T01-2023/24 FITZROY CROSSING TOWN OVAL LIGHTING UPGRADE**File Number: 0460****Author: Elizabeth Mason, Executive Services Project Manager****Responsible Officer: Mark Davis, Executive Services Project Director****Authority/Discretion: Review****SUMMARY**

This item is for Council to consider the awarding of Tender T01-2023/24 Fitzroy Crossing Town Oval Lighting Upgrade. The current state of lighting at the oval is inadequate and not to Australian standards. The funding for this project has been granted by the State Government in the 2021 election. It is proposed that the tender be awarded to TEC Services Group following the conclusion of a public tender process.

DISCLOSURE OF ANY INTEREST

Nil by any officer.

BACKGROUND

The Fitzroy Crossing Recreation Precinct is located at lot 199 Fallon Road, Fitzroy Crossing. The precinct is primarily utilised for AFL football, youth programs and after-school activities, and general recreation (walking and running). The community hall is a designated evacuation site in the case of fire, flood or other disaster. User feedback and Shire audits in recent years identified the requirement to upgrade flood light on the football oval and the perimeter fencing around the precinct.

The inability to provide adequate lighting to the facility has significantly impacted the use of the facility. On a number of occasions in previous seasons, the Central Kimberley Football League (CKFL) has cancelled or rescheduled games due to the lack of lighting. Without the ability to play night games, the leagues is unable to play a full round over a weekend. The lack of lighting also limits the programming options available to evening youth programs at the facility as there is insufficient lighting to properly supervise program participants and to ensure child safety. As a result, the youth program is limited to the hard courts, and focuses on basketball and other hard court activities.

An internal audit on the lights at the Fitzroy Crossing Town Oval in late 2021 found that only approximately 57% of the lights at the ground are working. The audit also identified further issues with the current lighting system, including non-compliance with Australian and New Zealand standards, equipment that is perishing, corroded parts and leaks during inclement weather.

Since 2022 one of the four lighting towers has been tripping on a regular basis, with electricians unable to identify the cause of this issue. At the time, the Shire was advised the lighting system is now obsolete and replacement parts are difficult to obtain.

In 2021, the Shire was given an election commitment of \$4,000,000 towards the upgrade of the Fitzroy Crossing town oval lights and evacuation centre. The progression of this project has been delayed for almost 12 months due to flooding of ex TC Ellie and the Shires redirection of resources of commitment and dedication to recovery. The community were unable to enjoy a season of CKFL due to the mid year rain which hampered the infrastructure rebuild, and providing lighting will assist in the delivery of the 2024 season.

Prior to releasing the works for tender, engaged the services of SAGE Engineering and Consulting to conduct an external review of the facilities and provide the Shire with specifications and a scope of works. The current footings and poles were assessed as in good condition and will convey the lighting equipment into the next life time of the infrastructure.

The upgrade includes:

- 200 lux lighting capacity.
- Detailed contour and feature survey of the site.
- Current technology operating system (Halytech) which can be operated through manual operation or SMS (smart) commands to and from the system/operator.
- Disconnection and removal of redundant floodlighting submain cables.
- Disconnection and removal of existing flood lighting control cubicles, the existing 68 floodlights and disconnection and removal of existing security floodlights
- Alignment with the AFL Facility Guidelines (2019) and will meet the AS2560.2 AFL Football (semi-professional competition) lighting level.

STATUTORY ENVIRONMENT

- Local Government Act 1995–3.57 Tenders for the provision goods or services; and
- Local Government (Functions and General) Regulations 1996 part 4: tenders for the provision of goods or services.
- Competition and Consumer Protection Act 2010.

POLICY IMPLICATIONS

- AF33–Regional Price Preference Policy – one tenderer qualified for application of this policy.
- AF2-Sustainable Procurement - the Shire will embrace sustainable procurement by applying the value for money assessment to ensure that wherever possible, our suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes.

FINANCIAL IMPLICATIONS

The budget for this project is wholly funded by the WA State Government and is administered by the Department of Local Government, Sport and Cultural Industries (DLGSC) through the Financial Assistance Agreement Election Commitment FAA1 21/218.

To date, the first increment of \$250,000 has been received by the Shire from DLGSC. The remaining increments will be distributed when delivery milestones have been reached (ie - the award of lighting contract, 50% completion of project and on completion).

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
2. Community	1.1 Collaboration and partnership	2.2.1 Build, maintain and maximise the use of community facilities

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
People Health & Safety: Community users are injured using the facility due to inadequate lighting.	Possible	Minor	Low	Minimise usage at night and preference day time facility hire – resulting in disruption to sporting games and seasons.
Reputation: A negative perception and risk to the Shire due to inability to utilise the facility during night hours.	Likely	Moderate	High	The Shire facilitates the transition of the lighting upgrade using allocated funding
Community: Youth of the Valley unable to attend night time youth hub sessions.	Likely	Minor	Low	Appropriate oval lighting enables the Shire youth services to double the activities with use of the oval at night time.

CONSULTATION

The Shire sought the services of a suitability qualified electrical services company to undertake the task of installing the upgraded lighting systems at the Fitzroy Crossing Town Oval.

The tender was advertised using the list of pre-qualified Western Australian Local Government Association (WALGA) panel tenderers available to the Shire of Derby/West Kimberley. It was advertised on the panel for the 14-day period required by the legislation and closed on Thursday 30 November 2023 at 2:00pm (WST).

The documents were circulated on the panel tender in the WALGA portal and also advertised in the Broome Advertiser newspaper the Shire of Derby/West Kimberley website and published on the Shire Community Notice Board. Several local businesses were advised of the tender and two submissions were received.

COMMENT

For the purposes of ensuring that the lighting upgrade is commenced by a suitably experienced provider and in an acceptable timeframe to ensure the best outcome for the Shire but not to the detriment of their normal duties, it is recommended that the tender for each area be awarded to the contractor that provides the best value for money, using the approved tender scoring criteria.

The criteria and weighting for this tender were as follows:

Criteria	Weighting
Relevant Experience	30%
Key Personnel Skills and Experience	15%
Tender Resources	10%
Demonstrated Understanding	15%
Local Supplier Details	10%
Quality Management System	20%

Two tenders were received by the closing date of 30 November 2023. Of these, one tender was deemed compliant (TEC Services Group) and the other non-compliant (Kolbang).

The assessments are attached in **Confidential Attachment 1**. It is recommended that the tender be awarded to TEC Services Group to undertake the upgrade to the Fitzroy Crossing Town Oval lights by supply and installation of new lighting equipment at the Fitzroy Crossing Town Oval.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. **T01-2023/24 Confidential scoring documents. Fitzroy Crossing Town Oval Lighting Upgrade - Confidential**

RESOLUTION 155/23

Moved: Cr Brett Angwin

Seconded: Cr Brian Ellison

That Council

1. **Award tender T01-2023/24 Fitzroy Crossing Town Oval Lighting Tender to TEC Services Group;**
2. **Authorises the Chief Executive Officer to sign a contract with TEC Services Group for the T01-2023/24 Fitzroy Crossing Town Oval Lighting Tender; and**
3. **Note, funding for this project will be covered under the Financial Assistance Agreement Election Commitment FAA1 21/218.**

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0

14 TECHNICAL SERVICES**14.1 YURABI AND RUSS ROAD ACCEPTANCE OF UPGRADES PERFORMED BY MAIN ROADS WESTERN AUSTRALIA****File Number: 8155****Author: Wayne Neate, Director Technical and Development Services****Responsible Officer: Amanda Dexter, Chief Executive Officer****Authority/Discretion: Administrative****SUMMARY**

This item is for Council to consider the acceptance of the upgraded portions of Yurabi Road and Russ Road as upgraded by Main Roads Western Australia (MRWA).

DISCLOSURE OF ANY INTEREST

Nil by Author or Responsible Officer

BACKGROUND

In January 2023 Fitzroy Crossing experienced the worst flooding in living memory which destroyed the bridge across the Fitzroy River. As a result of this catastrophic event, plans were put in place to allow traffic to move through Fitzroy Crossing post the wet season via a detour.

This meant that MRWA had to construct a low level crossing next to the old low-level crossing as the structural integrity of the old low-level crossing is still in question. The detour from Great Northern Highway (GNH) if coming from Derby was onto Forrest Road, Russ Road across the new low-level crossing and down Yurabi road until you were once again back on GNH. MRWA initially re-sheeted sections of the non-sealed thoroughfare by the detour however due to the fines content in the re-sheeting material, rains in June 2023 turned these re-sheeted portions of the road into very slippery surfaces.

A decision was then made by MRWA to seal the entire detour route and undertake repairs along that route to ensure it remained open to traffic should the bridge not be completed or rain came to Fitzroy Crossing prior to the 2023/24 wet-season.

STATUTORY ENVIRONMENT

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The main implication is in regard to the future maintenance burden that is placed on the Shire of Derby/West Kimberley. Currently a gravel road costs between \$300-\$500/km dependant on what grade is being performed, so Russ and Yurabi roads had three grades per year at a total cost of about \$1,200/km for 5 km (so \$6,000 p.a.) with gravel re-sheeting occurring every 15-20 years at a cost of about \$60,000/km (\$360,000 for 5 km) in the current market.

Sealed roads will and generally do cost more over time as there will be patching, edge grading and maintenance, marker replacement etc., which is a material and labour cost each year which officers estimate the same if not more than \$6,000 p.a. for the 5 kms. Resurfacing of the roads which should occur at around the 10-15 year mark will at current costs of approx. \$10/square metre, equate to \$400,000 in the current market.

Whilst the gravel road probably did not cost the same as outlined above in an optimal asset renewal model, sections of each of the roads being Yurabi and Russ had only been re-sheeted or worked on when absolutely required. This obviously minimises the financial impact of each of those roads. However, with a sealed road if resealing is not completed in a timely manner the road surface will reach a point where the only option is reconstruction and this usually costs considerably more than resealing.

Council needs to be aware of the future asset management implications of a sealed road versus and unsealed road.

Council must also note that the funding allocated to Council as part of the Federal Assistance Grant will not increase proportionally due to our local government being capped in the grant amount we received. In other words, our financial asset burden has increased without the same commensurate change in the grant being received.

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
4. Environment	4.2 Liveable Communities	4.2.3 Encourage and facilitate the maintenance and development of infrastructure that connects our communities

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Reputation: If Council does not accept this standard as provided then there could be disgruntled people within the community.	Almost Certain	Moderate	High	Accept the roads as currently provided and revisit funding opportunities moving forward to provide improved asset management.
Financial: Future asset burden compared to historic roads provided.	Possible	Major	High	Accept the roads as currently provided and revisit funding opportunities moving forward to provide improved asset management

CONSULTATION

Consultation has occurred between officers and MRWA staff in regards to the detour throughout 2023.

COMMENT

The detour became a necessary component of the rebuilding of Fitzroy Crossing and also allowed the wider Kimberley to operate as “normal” in regards to road and freight transport compared with the supply routes taken earlier in the year for anything needing to be transported to the East Kimberley.

It is recognised that the roads needed to be sealed as the material initially used by MRWA did have a high clay content and would have been a hazard when wet, limiting access and becoming a danger to the users of those roads. When this work occurred several sections of Russ Road were repaired due to its state at the time and the wear on the road that was caused by the additional traffic, and in particular the vehicles using the road.

Attached is the email between Wayne Neate – Director of Technical and Development Services and Gerry Zoetelief – Regional Manager of the MRWA Kimberley region noting the agreement that has been reached between MRWA and the Shire of Derby/West Kimberley in regards to the work that needs to be performed to bring the roads to an acceptable level and a period that MRWA are responsible for the repairs. The report outlining the upgrade works minus officer amendments is also attached for Councillors’ information.

Another matter to note is that previously when the roads were unsealed there was no speed limit set on those roads. Currently a driver driving on a gravel road is to drive to the conditions up to a maximum of 110km/h as the conditions can change relatively quickly say in a weather event. However, with a sealed road the conditions do not change often and therefore generally speed limits need to be set, which is undertaken by MRWA.

It is recommended by officers to accept the roads, noting the works that are needed to be performed to both roads and to approach MRWA to set speed limits and to install the appropriate signage for these roads.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. Email Confirmation from MRWA
2. Detailed MRWA report on detour

RESOLUTION 156/23**Moved: Cr Andrew Twaddle****Seconded: Cr Geoff Haerewa****That Council;**

- 1. Accept the newly upgraded and sealed sections of Yurabi and Russ Roads from Main Roads Western Australia, noting it is responsible for maintenance for the next 12 months, expiring on the 11th December 2024, and noting also, the works required to bring them to standard; and to**
- 2. Authorise the Chief Executive Officer to negotiate outcomes in regards to the condition of Yurabi and Russ roads closer to the handover date in 2024; and to**
- 3. Authorise the Chief Executive Officer to request that Main Roads Western Australia set appropriate speed limits for each of the sections of Yurabi and Russ Roads, and to install the appropriate signage.**

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0

Wayne Neate

From: Gerry Zoetelief <gerry.zoetelief@mainroads.wa.gov.au>
Sent: Monday, 4 December 2023 8:21 AM
To: Wayne Neate; Amanda Dexter
Cc: Des Snook; Silvano Todesco; Alan Davies; Richard.brown-fleming; Anda Irvine; Robert Barnsley; Bhavesh Modi; Ron Delvin
Subject: RE: Fitzroy Crossing Detour - Management and Maintenance Responsibility

Thanks Wayne

The 12month maintenance period is agreed for improvements, reseals and repairs undertaken by Main Roads on the detour.

With the current road funding agreements with Local Government, I do not believe that there is any increase in funding assistance that can be provided for the newly sealed roads outside of this agreement, however I anticipate that the maintenance works/reseals undertaken on the previously sealed roads will go a long way to reducing the overall maintenance effort on those roads for some time which will help offset any additional future cost burdens on the Shire.

Silvano – can you please modify the handover report as per Wayne's comments below and re-issue

Regards

Gerry

Gerry Zoetelief

Director Kimberley Region
Kimberley Region
Regional Operations
Tel: +61 8 9158 4301 Mob: +61 418 928 937



Main Roads acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures; and to Elders both past and present

From: Wayne Neate <emtds@sdwk.wa.gov.au>
Sent: Saturday, 2 December 2023 3:45 PM
To: Gerry Zoetelief <gerry.zoetelief@mainroads.wa.gov.au>; Amanda Dexter <ceo@sdwk.wa.gov.au>
Cc: Des Snook <des.snook@mainroads.wa.gov.au>; Silvano Todesco <Silvano.TODESCO@mainroads.wa.gov.au>; Alan Davies <alan.davies2@mainroads.wa.gov.au>; Richard Brown-Fleming <richard.brown-fleming@mainroads.wa.gov.au>; Anda Irvine <anda.irvine@mainroads.wa.gov.au>; Robert Barnsley <robert.barnsley@mainroads.wa.gov.au>; Bhavesh Modi <Bhavesh.Modi@sdwk.wa.gov.au>; Ron Delvin <Ron.Delvin@sdwk.wa.gov.au>
Subject: RE: Fitzroy Crossing Detour - Management and Maintenance Responsibility

CAUTION: This email originated from outside of Main Roads. Do not click links or open attachments unless you recognise the sender and know the content is safe.

Gerry,

Thanks for the email, I have attached the report form Silvano which is discussed in your email.

I have the following points to raise from the report with some matters to be addressed when the maintenance crews are available as you have stated

- There are some sections on Forrest Road that were less than adequate prior to the flood but have definitely sped up in their deterioration this year with the additional heavy traffic – Could the maintenance crew possibly include these – very happy to discuss options
- Happy to leave the additional sealed shoulder section at Forrest/Russ road intersection
- Agree with the Shoulder wear particularly before “little bridge” AKA brooking channel and the Russ/Geikie road intersection – there is also a loss of seal at this location
- Would like to see designs of the “little bridge” AKA brooking channel when available and projected maintenance burden to better inform Council
- The seal on Russ 2.99 onwards needs to be monitored as does the first 300 od meters on the Yurabi road side of the crossing both provide a rough ride
- All other points in the report agreed with

The Shire would like to propose a 12 month maintenance period/defects liability period for the works which would expire on the 11 December 2024.

Councillors also raised the issue of the future maintenance burden of these roads and whether there is any capacity for assistance moving forward understanding that our current grants are capped – in other words we do not gain any additional funding even though our asset burden has increased.

I will be taking the matter formally to Council in December for their agreeance. If you have any further queries Amanda and I would be happy to discuss.

Regards

Wayne Neate

Director of Technical and Development Services

P 9191 0999

M 0418 922 415

E emtds@sdwk.wa.gov.au



30 Loch Street
PO Box 94, Derby WA 6728

 www.sdwk.wa.gov.au

The Shire of Derby/West Kimberley acknowledges the Traditional Owners of the lands on which we live, learn and work, and pay our respects to Elders past and present.



From: Gerry Zoetelief <gerry.zoetelief@mainroads.wa.gov.au>
Sent: Friday, 1 December 2023 10:42 AM
To: Wayne Neate <emtds@sdwk.wa.gov.au>; Amanda Dexter <ceo@sdwk.wa.gov.au>
Cc: Des Snook <des.snook@mainroads.wa.gov.au>; Silvano Todesco <Silvano.TODESCO@mainroads.wa.gov.au>; Alan Davies <alan.davies2@mainroads.wa.gov.au>; Richard.brown-fleming <Richard.brown-fleming@mainroads.wa.gov.au>; Anda Irvine <anda.irvine@mainroads.wa.gov.au>; Robert Barnsley <robert.barnsley@mainroads.wa.gov.au>
Subject: RE: Fitzroy Crossing Detour - Management and Maintenance Responsibility

Hello Wayne (and Amanda)

As discussed, with the opening of the Great Northern Highway and new Fitzroy River Bridge on 10 December 2023, there will no longer be a need to detour highway traffic through the Fitzroy Crossing Townsite as detailed in my email below.

Consequently responsibility for management of the sections of roads comprising the detour will revert back to the Shire of Derby West Kimberley on the 11 December 2023.

A joint inspection has now been completed by yourself and Silvano Todesco representing Main Roads and a condition report prepared, which now includes the 2 sections, one on Russ Rd and one of Yurabi Road, where the ride is not up to the targeted standard. As noted in the report it is suggest we monitor these and access the need for any repairs after the wet season.

With the repairs identified in the report that reflect a seal failure. Main Roads we'll endeavour to get our maintenance crew to patch these as soon as possible. With the maintenance crew's current workload I'm unsure whether the repairs can be completed prior to Christmas. Other repairs and works identified in the report will be repaired over the next construction season as required.

As discussed, Main Roads is proposing to remove the temporary low level crossing on Yurabi Road over the Fitzroy Crossing before the end of the year and wet season, depending on resource availability and Traditional Owner agreement. Silvano has sent you a description of the proposed works. This may lead to further community discussion on the ongoing use of this crossing and access to the river. Following community input and Shire input, we may be required to undertake some further works at the crossing next year.

Main Roads will also continue to work with the Shire on the upgrade of the Brooking Creek Floodway on Russ Road next year, for which funding is still available

If you have any concerns or require further information on improvements completed during the year, please do not hesitate to contact myself or Alan Davies

Thank you for your assistance and cooperation through the year

Regards

Gerry

Gerry Zoetelief

Director Kimberley Region

Kimberley Region

Regional Operations

Tel: +61 8 9158 4301 Mob: +61 418 928 937



Main Roads acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures; and to Elders both past and present

From: Gerry Zoetelief

Sent: Thursday, 30 March 2023 1:19 PM

To: Shire of Derby West Kimberley - Wayne Neate (proxy) <emtds@sdwk.wa.gov.au>; Amanda O'Halloran <ceo@sdwk.wa.gov.au>

Cc: Des Snook <des.snook@mainroads.wa.gov.au>; Silvano Todesco <Silvano.TODESCO@mainroads.wa.gov.au>; Alan Davies <alan.davies2@mainroads.wa.gov.au>; Richard Brown-Fleming <richard.brown-fleming@mainroads.wa.gov.au>; Anda Irvine <anda.irvine@mainroads.wa.gov.au>; Brett Belstead <brett.belstead@mainroads.wa.gov.au>

Subject: Fitzroy Crossing Detour - Maintenance Responsibility

Hi Wayne

Main Roads are planning to detour local and highway traffic along the following route once the low level crossing on the Fitzroy River adjacent to the old crossing is open to traffic. The planned route for the detour is:

- Forrest Road (sealed road 2.3km)
- Russ Road (sealed Road 2.8km)
- Russ Road (unsealed section – 0.5)
- Yurabi Road (unsealed section – 3.9km) – includes river crossing
- Yurabi Road (sealed Section – 0.5km)

Total length of detour will be approximately 10km

With the low level crossing anticipated to be open to traffic prior to Easter, Main Roads will assume responsibility for maintaining the detour from 1 April 2023 until the second low level crossing on the highway and adjacent to the existing bridge is opened to traffic (anticipated end of May), at which time the responsibility for road maintenance for the route should revert back to the Shire. It is proposed that the detour will eventually be open to all as of right vehicles (i.e. up to a single semi trailer) as well as construction traffic.

If and when the crossing is deemed suitable for use by semi trailers – road train assembly areas will be provided either side of Fitzroy Crossing (locations still to be finalised)

It is noted that Main Roads has already undertaken repairs to and upgraded the unsealed sections of Yurabi Road and is using Yurabi Road and Russ Road as access for construction of the low level crossing, and any damage caused to the roads as part of these activities will be repaired by Main Roads.

As discussed, we are planning to start maintenance works, including sign and guidepost installation on the proposed highway detour through Fitzroy Crossing this weekend. A road safety audit will be undertaken today to identify any

issues and the western section of the detour will also be filmed today. A joint road inspection is planned when the road is given back to the Shire.

If you have any queries or concerns please do not hesitate to contact myself.

For your consideration and advice please

Regards

Gerry Zoetelief

Director Kimberley Region

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w: gerry.zoetelief@mainroads.wa.gov.au



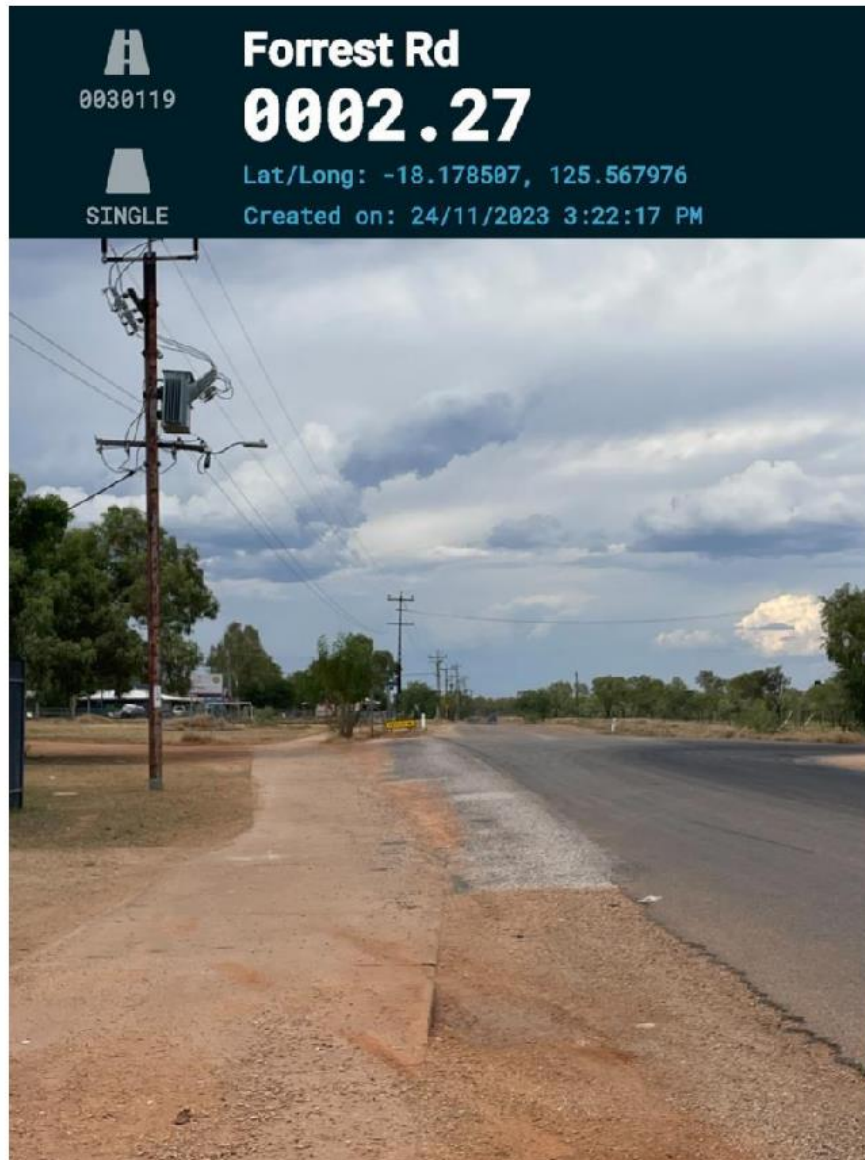
GNH / Forrest Rd Inter.



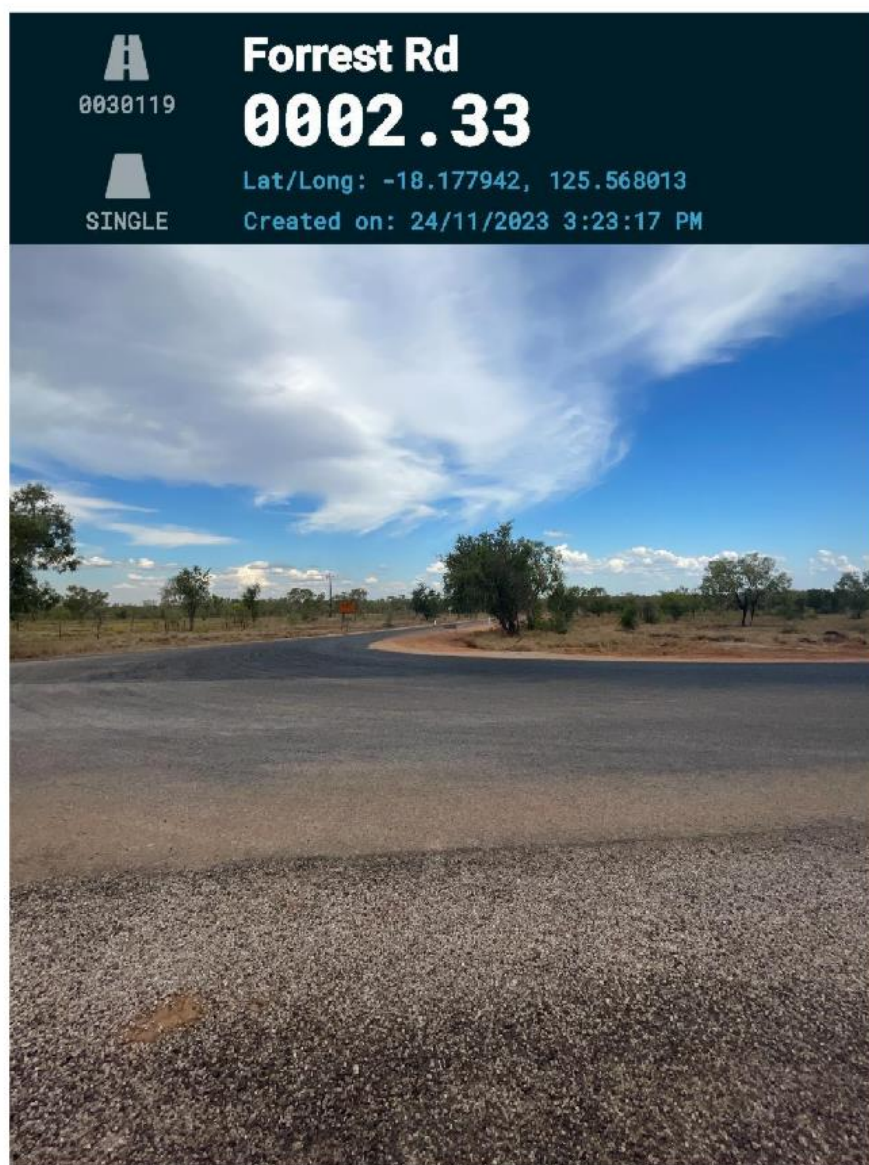
- Intersection showing signs of distress.
- Repairs required. [Repairs completed in early December.](#)

Forrest Road

- SDWK comment – “There are some sections on Forrest Road that were less than adequate prior to the flood but have definitely sped up in their deterioration this year with the additional heavy traffic – Could the maintenance crew possibly include these – very happy to discuss options”
- Above to be reviewed in 2024 after the wet season as the Main Roads maintenance crew has already completed other patching works in early December.



- Sealed shoulder @ Forrest Rd / Russ Rd intersection
- SDWK have confirmed that this can be left as is.

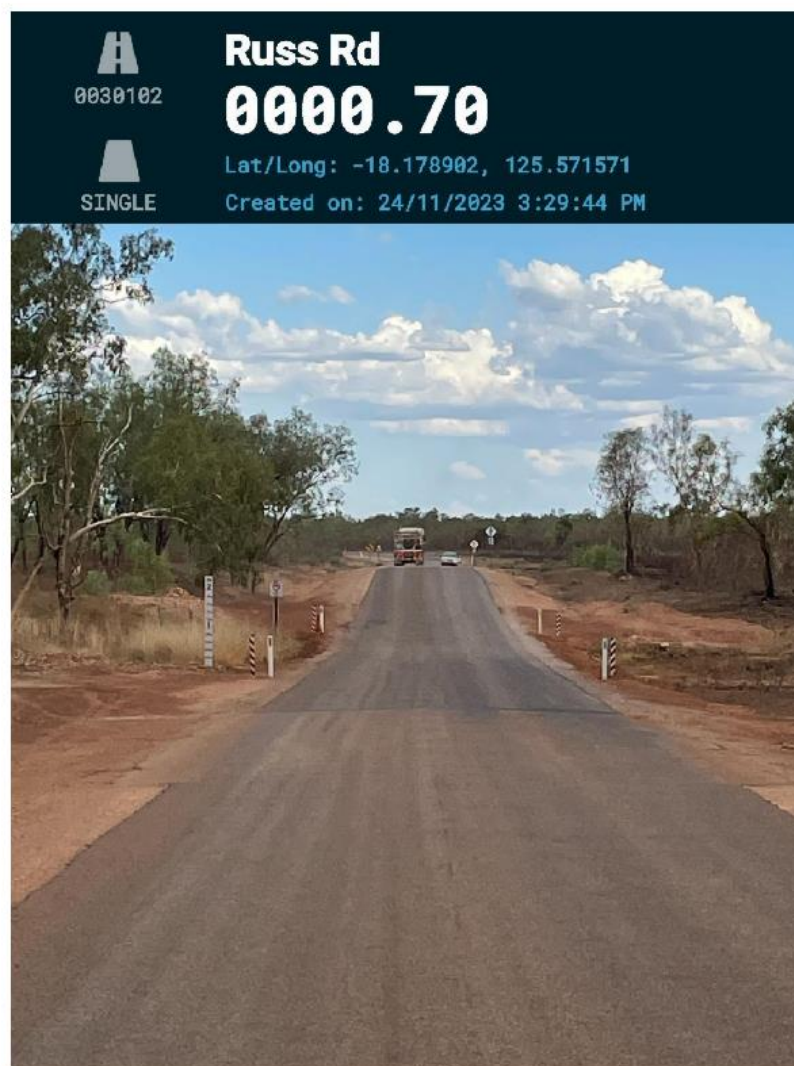
Forrest Rd / Russ Rd Inter.

- Widening of left hand turn out of Russ Road onto Forrest Road very fatty. Some seal failures due to seal being picking up.
- Repairs required. [Repairs completed in early December.](#)

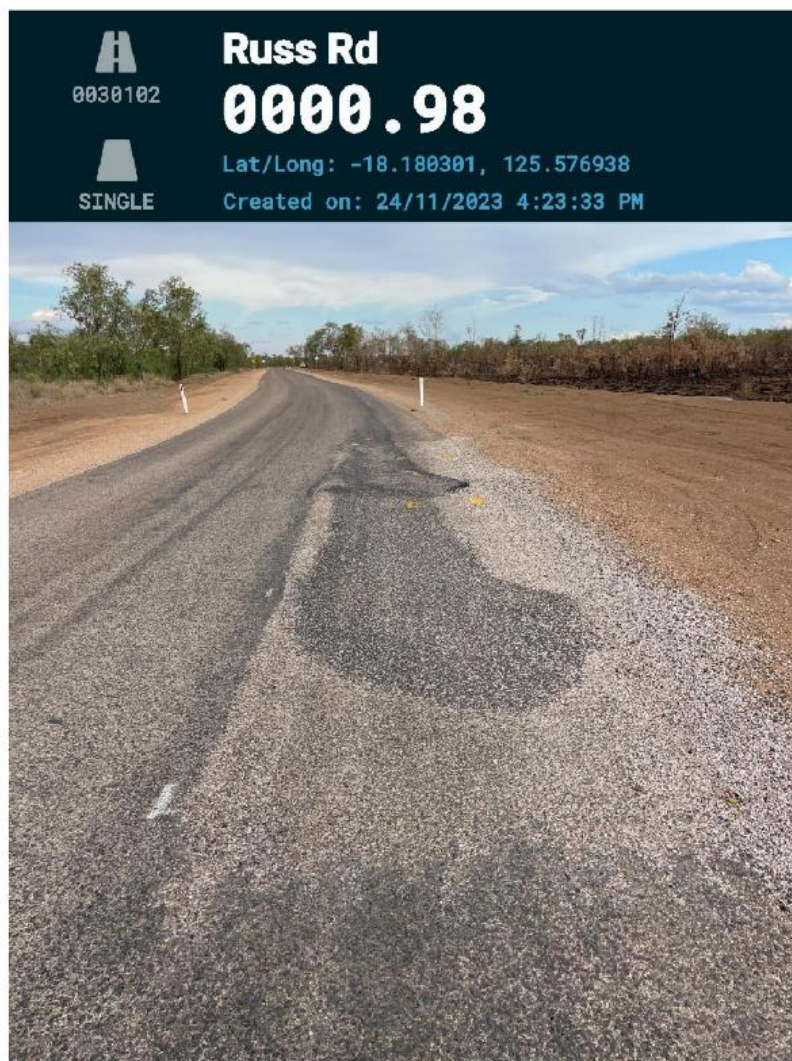
Russ Road



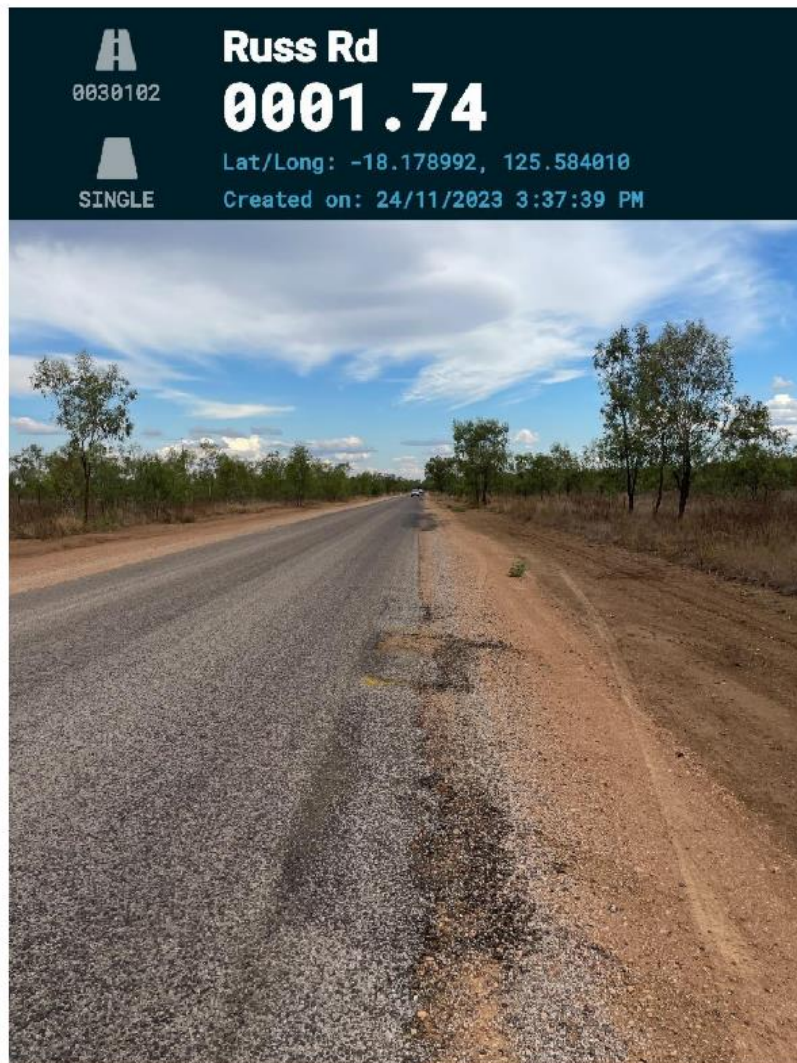
- Some shoulder wear, ~30mm. There was existing but has increased whilst detour was in place. Also, in other locations along Russ Road
- Further to above, between Forrest Rd and the Russ Rd/Geikei Gorge Rd intersection there is also sections that have experienced some edge break.

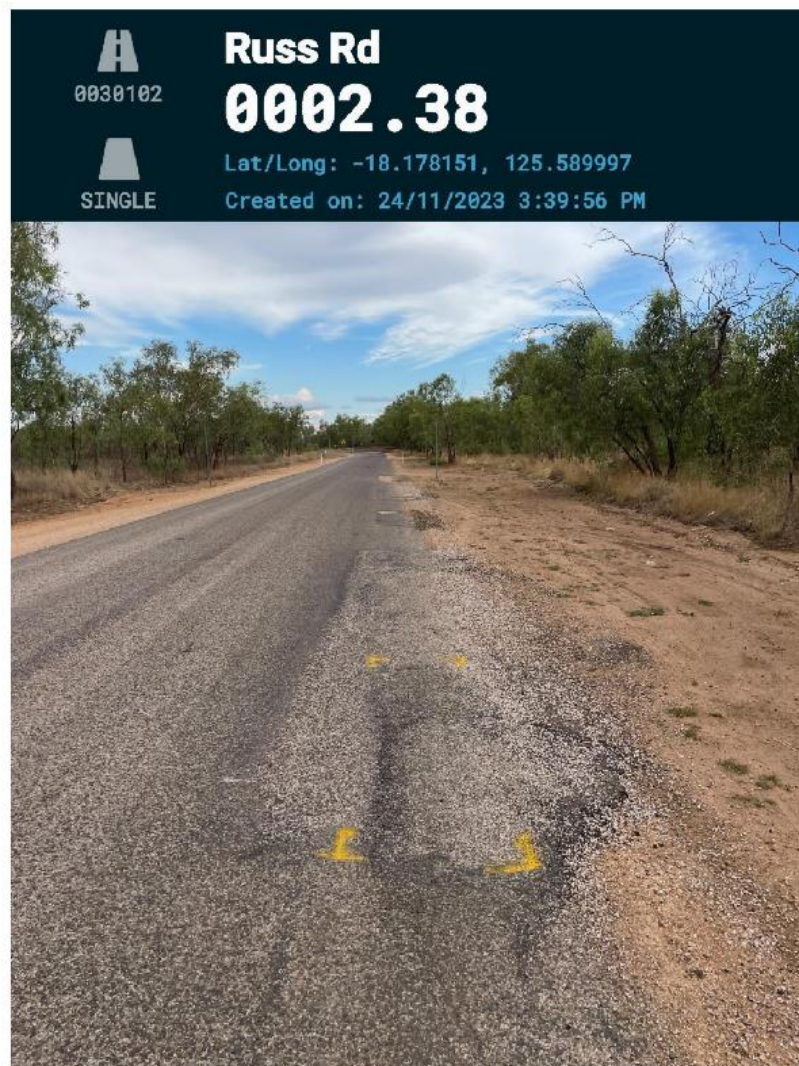


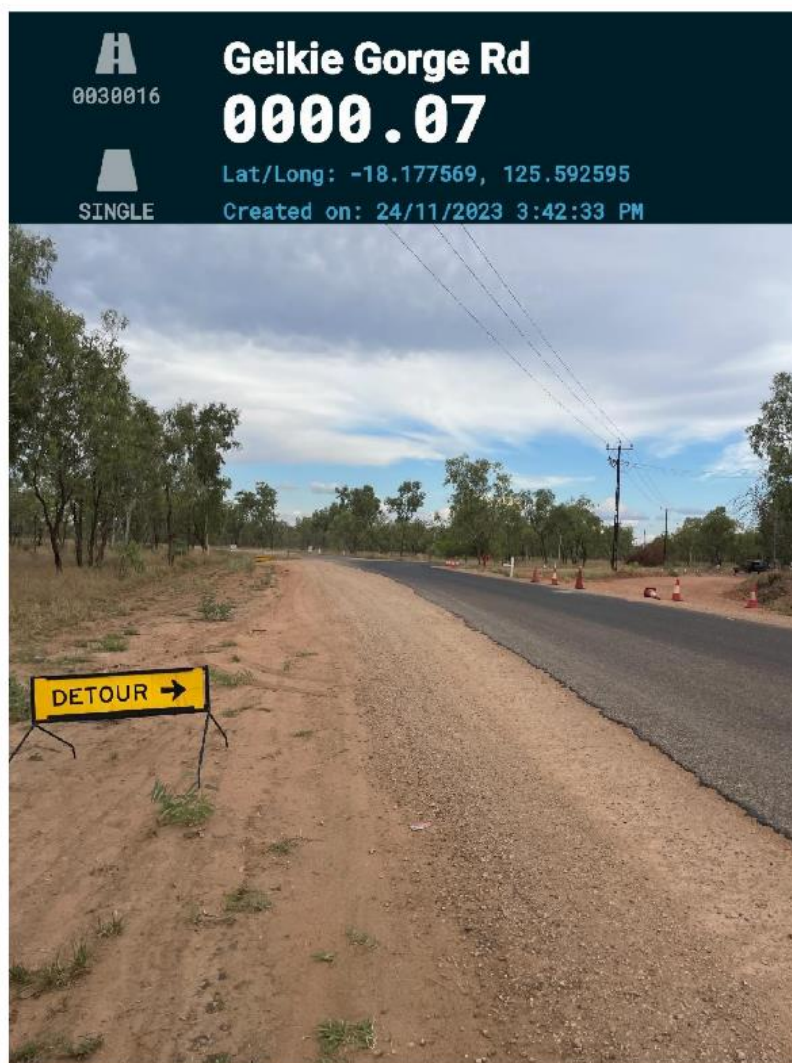
- Little bridge stabilised and sealed, SLK 450 – 600, along with depth markers being upgraded. The floodway will be reconstructed with new culvert structure in 2024. Feature survey planned for 2023, with design by BG&E over the 2023/24 wet season.
- SDWK to be provided a copy of preliminary design once complete to assess ongoing maintenance need.



- Russ Rd cement stabilised and sealed 810 – 2,520
- Failures at:
 - 980 - 1000
 - 1740 - 1950
 - 2380 - 2440
- Overall Russ Rd is now in better condition than it was prior to detour upgrade works
- Repairs required. [Repairs completed in early December.](#)



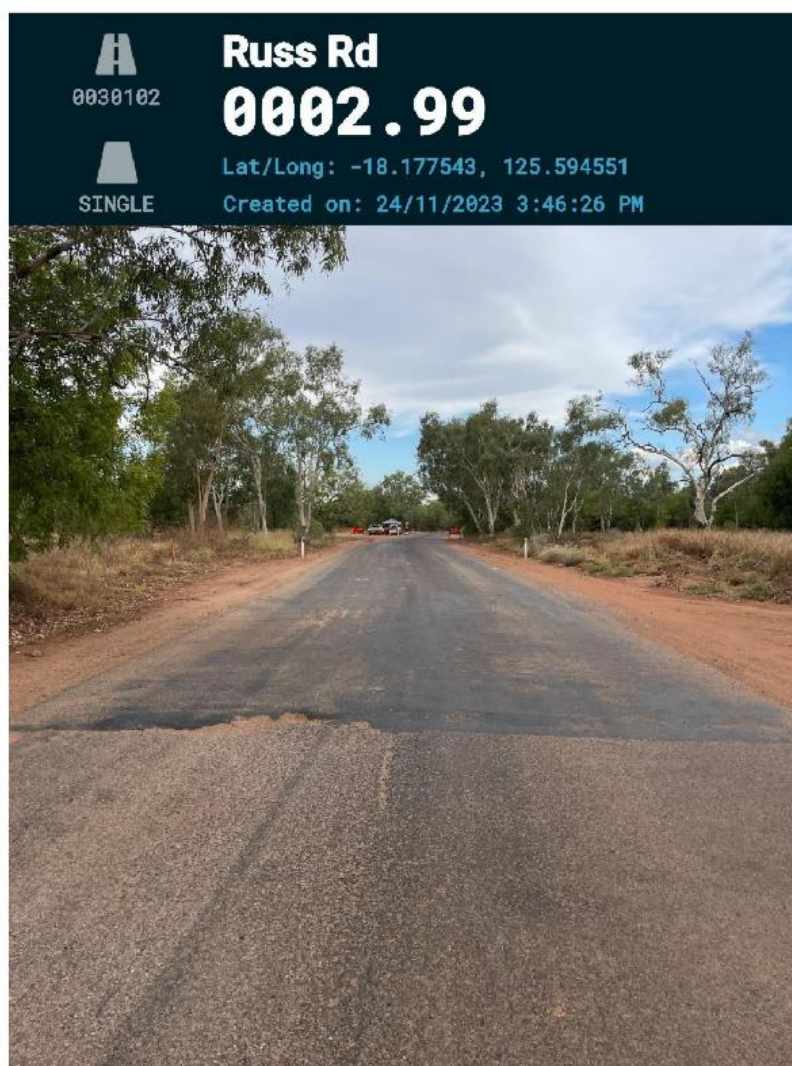


Russ Rd / Geikie Gorge Rd Inter

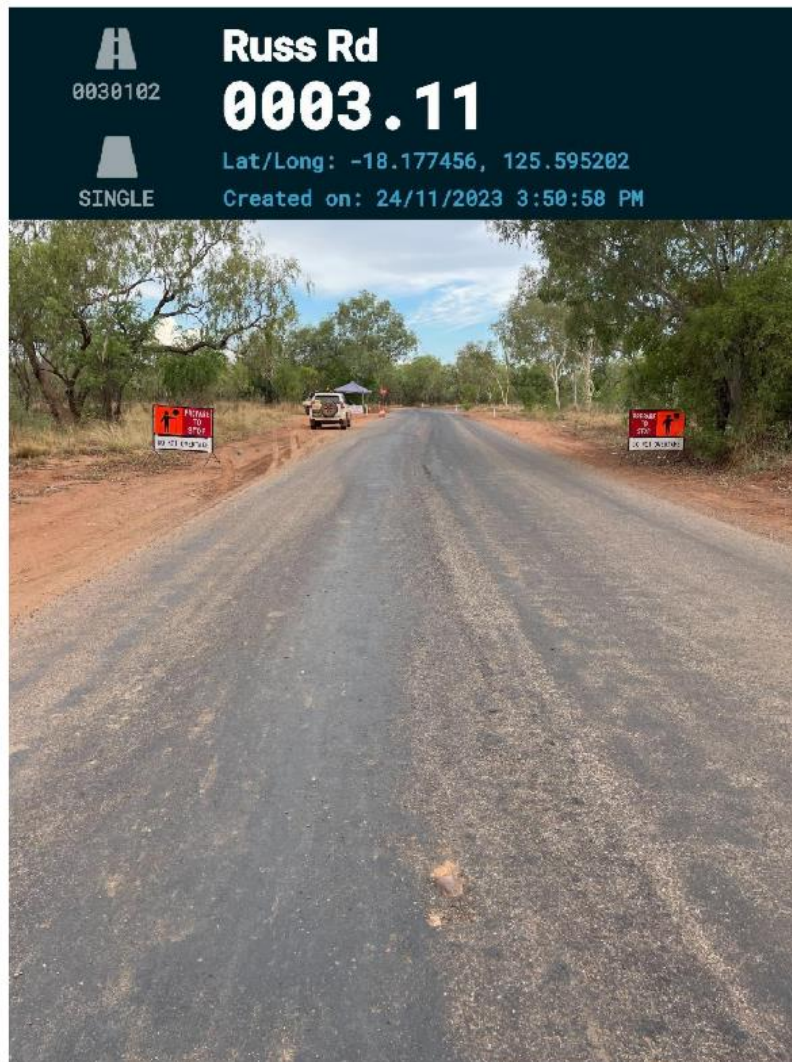
- Original gravel shoulder had some wear and was reconstructed as part of the detour upgrade works. It is now showing signs of wear.



- Left hand turn out of Russ Rd onto Geikie Gorge Rd was widened. Seal has become very fatty, now with some seal failures due to seal picking up.
- Repairs required. [Repairs completed in early December.](#)

Russ Road (off Geikie Gorge Rd)

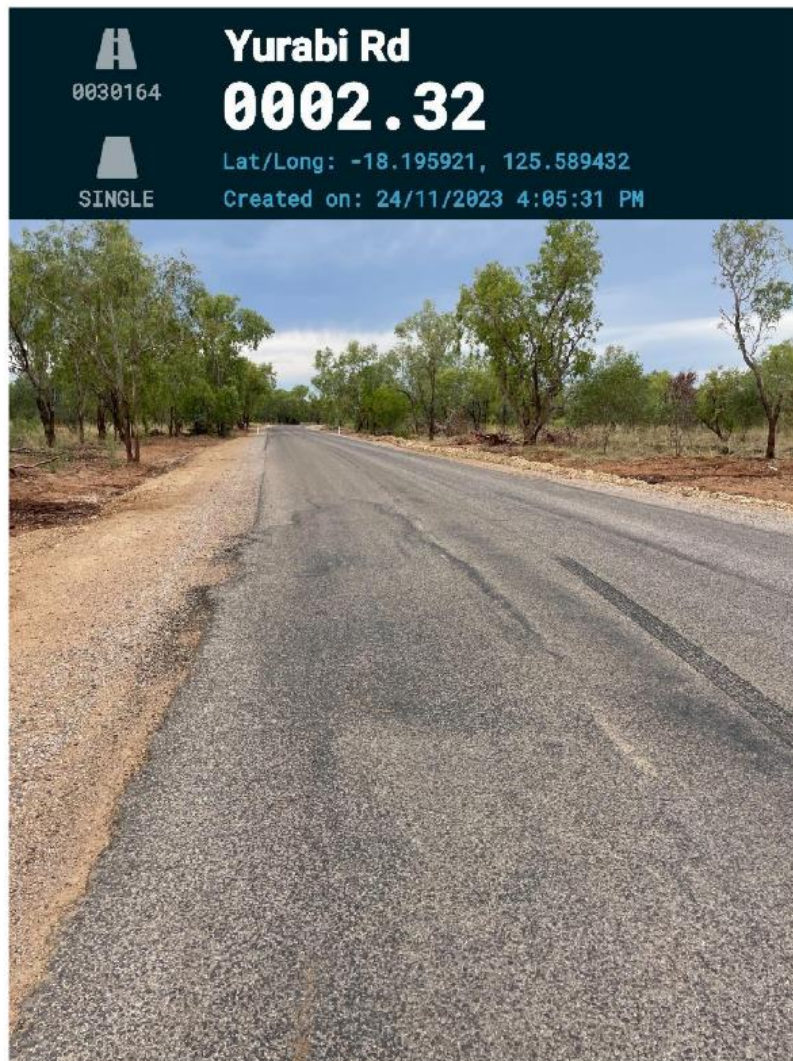
- 330m @ 7m wide stabilised and sealed from existing seal towards Old Crossing.
- Seal joint between original and new requires repair. [Seal repair completed in early December. Ride to be addressed after 2023/24 wet season.](#)



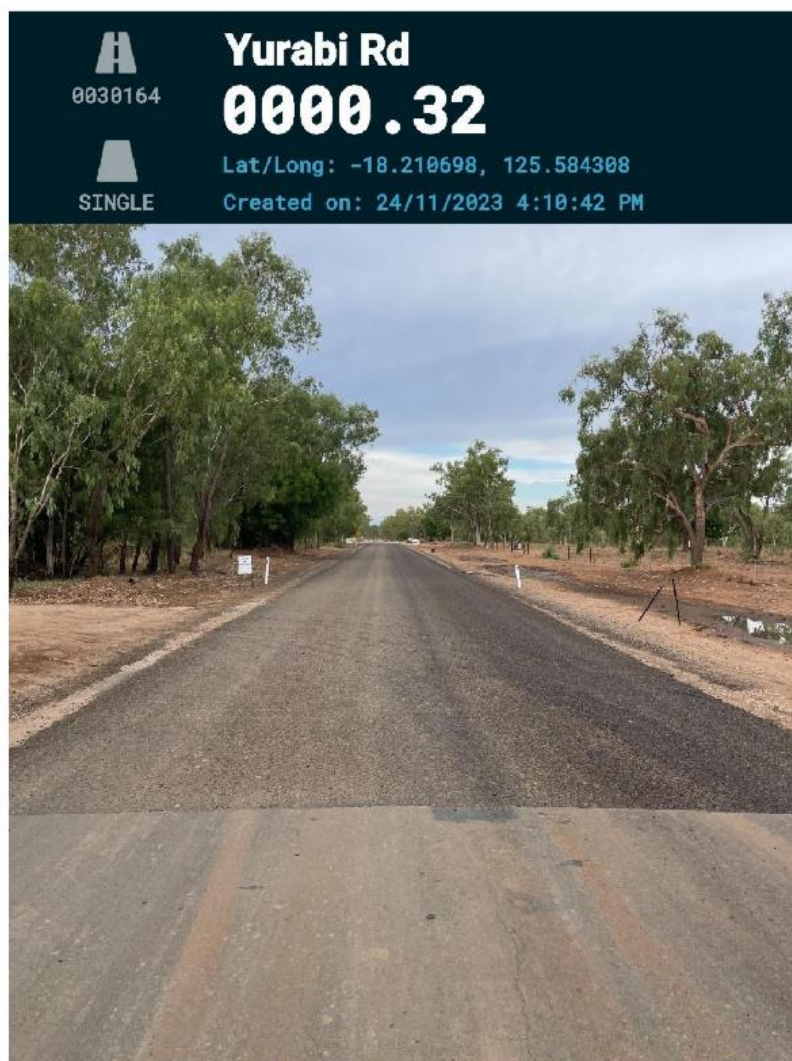
- For 200m of the upgraded section (from the original sea) the ride is average. This can be attributed to the insitu material containing a significant amount of rock. Monitoring required.
- Pavement failure emerging in L1. Approx. 80-100m into the new sealed section.
- Repair required – [assess post 2023/24 wet season](#)

Yurabi Road

- For 400m of the upgrade section (from the top of the ramp), mainly in lane 2 the ride is average. Note, the seal is performing fine and is showing no signs of failure. Monitoring required.



- Yurabi Road was stabilised and sealed 500 – 4000 @ 7m wide.
- L1 failure 2,320 – 2,330
- Repair required – [assess post 2023/24 wet season](#)



- 14mm reseal completed 330 – 500
- 14mm reseal outstanding GNH inter. to 150. This is scheduled to be completed in early December – [works completed on 07 Dec. with a 10mm reseal](#)

15 DEVELOPMENT SERVICES

- Nil

16 COMMUNITY AND RECREATION SERVICES

- Nil

17 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

- Nil

18 NEW BUSINESS OF AN URGENT NATURE

- Nil

19 MATTERS FOR WHICH THE MEETING MAY BE CLOSED (CONFIDENTIAL MATTERS)**RESOLUTION 157/23****Moved: Cr Geoff Haerewa****Seconded: Cr Paul Bickerton**

That Council considers the confidential report(s) listed below in a meeting closed to the public at 6:02pm in accordance with Section 5.23(2) of the Local Government Act 1995.

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0**19.1 Rates Write-Off - 5 Delewarr Street, Derby**

This matter is considered to be confidential under Section 5.23(2) - b and d 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 and legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting.

RESOLUTION 158/23**Moved: Cr Paul Bickerton****Seconded: Cr Wayne Foley**

That Council by Absolute Majority writes off the outstanding rates and charges on the property totalling \$126,984.94.

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0 BY ABSOLUTE MAJORITY

The gallery left the meeting at 6:02pm and did not return.

Wayne Neate and Bob Hoogland left the meeting at 6:02pm and did not return.

RESOLUTION 159/23

Moved: Cr Geoff Haerewa

Seconded: Cr Brett Angwin

That Council moves out of Closed Council into Open Council at 6:05pm.

In Favour: Mr Peter McCumstie and Crs Geoff Haerewa, Brett Angwin, Paul Bickerton, Geoff Davis, Brian Ellison, Wayne Foley, Kerrissa O'Meara and Andrew Twaddle

Against: Nil

CARRIED 9/0

20 CLOSURE**20.1 Date of Next Meeting**

The next ordinary meeting of Council will be held Thursday, 29 February 2024 in the Council Chambers, Clarendon Street, Derby.

20.2 Closure of Meeting

The Presiding Member closed the meeting at 6:05pm.

These minutes were confirmed at a meeting on

29 February 2024

Signed:


Mr Peter McCumstie

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

Date: 29 February 2024