UNCONFIRMED MINUTES

Ordinary Council Meeting
Thursday 23 July 2026

Date: Thursday 23 July 2026

Time: 5.30pm

Location: Council Chambers, 31 Clarendon Street, Derby

Order Of Business

MINUTES OF SHIRE OF DERBY/WEST KIMBERLEY
ORDINARY COUNCIL MEETING
HELD AT THE COUNCIL CHAMBERS, 31 CLARENDON STREET, DERBY
ON THURSDAY 23 JULY 2026 AT 5.30PM

1 DECLARATION OF OPENING

The Presiding Member Peter McCumstie opened the meeting at 5.30pm.

2 ACKNOWLEDGMENT OF COUNTRY

The Shire of Derby/West Kimberley acknowledges the traditional custodians of country throughout the Shire and the continued connection to the land, waters and community.

The Shire would like to pay our respects to the people, the cultures and the Elders past and present and the continuation of cultural, spiritual and educational practices of Aboriginal people.

3 DISCLAIMER

This meeting was video recorded and live-streamed on the Shire’s Youtube channel, with the exception of confidential items and periods of adjournment as determined by the Presiding Member. By being present at this meeting, members of the public consented to the possibility that their voice and/or image may be publicly recorded. Recordings are available on the Shire’s Youtube channel and official website following the meeting. The official record of the meeting will be the written minutes kept in accordance with the *Local Government Act 1995* and any relevant regulations.

4 ATTENDANCE/APOLOGIES

PRESENT: (In Person)	*President Peter McCumstie, Deputy President Kerrissa O'Meara, Cr Lachie Carracher, Cr Adam Cornish, Cr Geoff Davis, Cr Trish Gault, Cr Val Ross and Cr Leah Umbagai.*
PRESENT: (By Electronic Attendance)	*Cr Laurie Shaw.*
IN ATTENDANCE: (In Person)	*Tamara Clarkson (Chief Executive Officer), Wayne Neate (Director Infrastructure), Jill Brazil (Director Corporate Services), Luke Lawrence (Director Community Planning), Colleen Boldison (Executive Assistant) and Ryan Boldison (Executive Assistant).*
IN ATTENDANCE: (By Electronic Attendance)	*Nil.*
VISITORS:	*Nil.*
GALLERY:	*2.*
APOLOGIES:	*Nil.*
APPROVED LEAVE OF ABSENCE:	*Nil.*
ABSENT:	*Nil*.

5 ATTENDANCE VIA ELECTRONIC MEANS

A Council Member may attend Council 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 a 12 month period. Authorisation can only be provided if the location and the equipment to be used by the member are suitable to enable effective, and where necessary confidential, engagement in the meeting's deliberations and communications.

Cr Laurie Shaw attended the meeting via electronic means.

6 APPLICATIONS FOR LEAVE OF ABSENCE

LEAVE OF ABSENCE

RESOLUTION 84/26

Moved: Geoff Davis
Seconded: Kerrissa O'Meara

That Council:

1. **RECEIVE the Leave of Absence request from Cr Davis for 24 July to 31 October 2026 inclusive; and**
2. **APPROVE the requested leave.**

In Favour: *Peter McCumstie, Kerrissa O'Meara, Lachie Carracher, Adam Cornish, Geoff Davis, Trish Gault, Val Ross, Laurie Shaw and Leah Umbagai.*

Against: *Nil.*

CARRIED 9/0

7 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

8 PUBLIC TIME

8.1 Public Question Time

Nil.

8.2 Public Statements

Nil.

9 DISCLOSURE OF INTERESTS

9.1 Declaration of Financial Interests

Tamara Clarkson declared a financial interest to Item 14.1 due to the matter relating to her employment conditions and remuneration.

Luke Lawrence declared a financial interest in Item 14.1 as the report recommended his appointment as Acting Chief Executive Officer during the CEO's period of leave which includes higher duties remuneration.

9.2 Declaration of Proximity Interests

Nil.

9.3 Declaration of Impartiality Interests

Nil.

10 PETITIONS, DEPUTATIONS, PRESENTATIONS AND SUBMISSIONS

Nil.

11 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

RESOLUTION 85/26

Moved: Geoff Davis
Seconded: Leah Umbagai

That Council CONFIRM the Minutes of the Ordinary Meeting held 25 June 2026 at the Council Chambers, 31 Clarendon Street, Derby.

In Favour: *Peter McCumstie, Kerrissa O'Meara, Lachie Carracher, Adam Cornish, Geoff Davis, Trish Gault, Val Ross, Laurie Shaw and Leah Umbagai.*

Against: *Nil.*

CARRIED 9/0

12 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

"July has been a very busy month for our shire. The Kimberley Art and Photographic Prize opening a and awards night was an outstanding success and my thanks to our Chief Executive Officer and her team for all the great work leading up to and during this great event which has now been running for fifty-five years. We were joined by Minister for Kimberley the Hon Stephen Dawson MLA, our Member for Kimberley Ms Divina D'Anna who is now also Parliamentary Secretary to the Premier, Hon Melissa Price MP our Member for Durack, Honorary Freeman of the Shire Elsia Archer

OAM and Rosita Lovell on behalf of Honorary Freeman of the Shire Sam Lovell AO (dec), and Cr Leah Umbagai was also in attendance. The talent on show was again outstanding and my congratulations to all the award winners and Samantha Wungundin Allies Art Overall Winner and Mary-Lou Divilli Photographic Overall Winner.

Mardi Gras was another fantastic night of floats and entertainment with over 3,000 people enjoying the event. I made a brief welcome speech on behalf of Council, congratulating the float winners and all those that entered floats.

On Monday 6 July I attended the opening of NAIDOC week in Fitzroy Crossing. It was a great day of celebrating the 2026 theme of 50 Years of Deadly. There was entertainment with various bands and individual singers and lots of stalls with a variety of artefacts and foods along with Nindilingarri Health providing the BBQ and salads.

On Tuesday 7 July the CEO, Director of Community Planning and I attended a National Emergency Management Agency (NEMA) webinar regarding AusAlert, the new national emergency warning system that sends urgent messages to compatible mobile phones and other mobile devices in a specified area, and the upcoming trial alert scheduled for 12.00pm (AWST) on 27 July 2026.

At the time of the test, a single Critical AusAlert test will be sent to every mobile device in Australia. Everyone with a compatible phone or other device in Australia can expect to receive the alert. Devices will vibrate and play a siren-like warning sound for about 10 seconds. An AusAlert message will appear on device screens and it will clearly say it is a test.

If receiving an AusAlert test message will disrupt you or cause you or someone you know to feel unsafe, it has been recommended that you turn off your mobile devices or switch them to aeroplane mode before the scheduled test time in your location and leave them off for at least one hour. If you are aware of anyone that this may apply to let them know about this! Information will be distributed to Councillors if not already done.

On Wednesday 8 July I met with Magistrate Deen Potter in Broome. We discussed the issues around the recent closure of regional courts within our Shire and other matters around the current Youth Justice and custodial operations and processes, specifically how we would like to see improvements in these areas in the West Kimberley. Councillors will know that subsequent to these closures, a significant change to the date has been communicated of full court proceedings being reinstated from 3 August and Hon David Michael MLA has been appointed Minister for Corrective Services and Hon Tony Buti appointed as Attorney General. There will also be a second Magistrate located in Broome which it is hoped will speed up justice and court processes in our region.

On 9 July, I drove to Perth and arrived by 12 July 2026. On 13 July, the CEO and I met with Brad Royce, Commissioner Corrective Services. At this meeting we discussed the ongoing operations of the West Kimberley Prison in Derby, issues around capacity and desperate need for additional housing for greater staffing numbers. The partnership between the Shire and the Department in relation to the S95 program, which allows carefully screened minimum-security prisoners to leave prison grounds for supervised community, charitable, and vocational activities, and its success and how we may build on that. We also discussed future potential expansion of the Prison and a Work Camp to further facilitate the S95 program and the benefits for our community. The Commissioner is very keen to work with us on advocating for new housing and increasing opportunities for local employment.

On 14 July, the CEO, our local member Divina D'Anna and I met with Scott Marshall, Senior Policy Advisor to the Premier. We discussed a range of topics not least being housing across the board and how the lack of essential worker accommodation is impacting our Shire and other government departments such as the prison, police as well as local Aboriginal Community Controlled Organisations (ACCOs) within our shire. We further outlined issues we are experiencing with the DFES Bushfire Attack requirements in all new planning and development applications and the delays this is causing when our planners are assessing development applications. We were supported by our Ms D'Anna in all of this and in fact through her suggestion, arrangements were *brought forward to meet with Hon John Carey, Minister for Planning; Lands; Housing, where we were able to further pursue our concerns and issues with housing in the region. We outlined the fact that while Derby has "shovel ready" land for housing, we need WA and Australian Governments' assistance to make this happen and particularly essential worker accommodation for government, ACCOs and our own Shire. Minister Carey was receptive to our concerns and has requested additional information from us and relevant government departments. We also took the opportunity to seek support from the Premiers officer for our efforts to retain Commonwealth funding (held by DFES), for the development of our new waste facilities given there are and have been several delays in the process, not of our own making.*

Later in the day the CEO and I met with Lotterywest and used this opportunity to thank them for all their support in the funding they have provided recently. We further outlined our forward plans for consultation in relation to the Derby Recreation Precinct Master Plan and ongoing work to improve amenities for the towns in the Shire. They were delighted with progress of the work being carried out on the Derby Civic Centre and are in fact keen to visit to Derby for the official reopening of the Derby Civic Centre upon completion of the improvement works.

On Thursday 16 July, the CEO and I met with the Hon Hannah Beazley, Minister for Local Government. At this meeting we outlined the ongoing work we are doing to improve the Shire's overall financial position, including the recent Council decision to hand back the lease of the Derby Port to Kimberley Ports Authority. We advised the Minister of the need for more work on significantly improving funding levels to allow for betterment to our road systems, particularly those unsealed roads that have problems with creeks and crossings where our capacity to fix these is limited to maintenance only – the solution being to receive funding to fix these problem areas so that they can continue to provide community and pastoral access. We outlined our proposal to work with relevant departments about the required works for Camballin and Camballin-Myroodah Roads. Again, we raised the issue of housing for essential worker accommodation and the issues we are experiencing with development applications in relation to the requirements of the DFES Bushfire Attack Plans. The Minister and her staff noted our concerns and will be following up on these. The Minister also expressed her desire to come to our shire, not having been here yet and we will work with her office on making this happen.

Thursday 16 July, the CEO and I attended the Kimberley Regional Group (KRG) meeting via Zoom. The Minutes of this meeting have since been circulated to Councillors. One item I note for Councillors is that the KRG members have nominated myself to be the representative (as an observer) on the Kimberley Aboriginal Youth Wellbeing Steering Committee on behalf of the KRG. There are four meetings held in the region annually, two online and two in person. The first meeting I attend will be in Kununurra on the 6 August 2026.

-President Peter McCumstie."

REPORTS

13 EXECUTIVE SERVICES

At 5.46pm Tamara Clarkson and Luke Lawrence left the meeting having both declared s financial interest to Item 13.1.

At 5.46pm Wayne Neate and Jill Brazil left the meeting.

13.1 CHIEF EXECUTIVE OFFICER ANNUAL LEAVE

File Number: **5355**

Author: **Ryan Boldison, Executive Assistant**

Responsible Officer: **Tamara Clarkson, Chief Executive Officer**

Authority/Discretion: **Executive**

SUMMARY

For Council to approve a request from Tamara Clarkson, Chief Executive Officer to take annual leave from 21 September 2026 to 9 October 2026 inclusive and to appoint an Acting Chief Executive Officer for the duration.

DISCLOSURE OF ANY INTEREST

Nil by Author.

The Responsible Officer declares a financial interest as she is the person requesting the leave.

BACKGROUND

Tamara Clarkson is requesting leave for the 21 September 2026 to 9 October 2026 inclusive and has adequate leave provision to do so.

STATUTORY ENVIROMENT

S. 5.36 (*Local government employees)* of the *Local Government Act 1995* requires that every local government employs a Chief Executive Officer.

***S. 5.39 (Contracts for CEO and senior employees*)** of the *Local Government Act 1995* permits a Council to appoint a person to act in the position of a CEO for a term not exceeding one year without a written contract for that position.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

The Acting Chief Executive Officer will receive a higher duties allowance during the term. Provision has been made in the Annual Budget 2026/27 for the Chief Executive Officer's leave and this allowance.

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
Business Interruption: Not appointing an acting Chief Executive Officer will limit the Shire's capacity to satisfactorily manage the organisation and undertake the Council's directions.	Rare	Major	Low	Appoint a suitably qualified acting Chief Executive Officer to support operations and efficient decision making.

CONSULTATION

Shire President.

COMMENT

The acting role is rotated between the three members of the Executive Team, providing an opportunity for capacity building and knowledge sharing.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

Nil

RESOLUTION 86/26

Moved: Adam Cornish
Seconded: Lachie Carracher

That Council:

1. **APPROVE the annual leave of Tamara Clarkson, Chief Executive Officer for the period commencing 21 September 2026 to 9 October 2026 inclusive; and**
2. **APPOINT Luke Lawrence, Director Community Planning as the Acting Chief Executive Officer for the period from 21 September 2026 to 9 October 2026 inclusive; and**
3. **APPROVE the payment of higher duties to the Director Community Planning equivalent to the current Chief Executive Officer during this period.**

In Favour: *Peter McCumstie, Lachie Carracher, Adam Cornish, Geoff Davis, Trish Gault, Laurie Shaw and Leah Umbagai.*

Against: *Kerrissa O'Meara and Val Ross.*

CARRIED 7/2

At 5.50pm Tamara Clarkson, Luke Lawrence, Wayne Neate and Jill Brazil returned to the meeting.

13.2 COUNCIL MEMBER CONFERENCE ATTENDANCE

File Number: **4255**

Author: **Tamara Clarkson, Chief Executive Officer**

Responsible Officer: **Tamara Clarkson, Chief Executive Officer**

Authority/Discretion: **Executive**

SUMMARY

To seek nominations and subsequent Council approval for travel and attendance to the WALGA Local Government Convention 2026 and Annual General Meeting (AGM) to be held 16 to 18 September 2026 at the Perth Convention and Exhibition Centre (PCEC).

DISCLOSURE OF ANY INTEREST

Nil by Author or Responsible Officer.

BACKGROUND

The below is Council's appointment to the formal external committee, WALGA Kimberley Zone:

Member: President McCumstie;

Deputy Member: Deputy President Kerrissa O'Meara; and

Proxy: Cr Adam Cornish and Cr Trish Gault.

STATUTORY ENVIRONMENT

Local Government Act 1995 Section 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.

POLICY IMPLICATIONS

Council Member Training and Professional Development **-** This policy provides guidance on training and professional development that is not of a statutory nature, by supporting the attendance by Council Members 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).

FINANCIAL IMPLICATIONS

The Annual Budget 2026/27 provides for attendance at conferences by Council Members and there are sufficient funds in the relevant budget accounts (2040109.2100 MEMBERS - Members Travel and Accommodation, and 2040104.2100 MEMBERS - Training & Development) to accommodate conference attendance and general disbursement requests of the travel outlined. Any additional Council Members that wish to attend the mentioned conferences can nominate at the council meeting as per discussion in the comments.

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	1.1 Collaboration and partnership	1.1.2 Maximise local opportunities
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
Organisation's Operations: Inability to exercise voting rights as Council Member of WALGA. Inability to contribute to decisions made at WALGA AGM.	Unlikely	Minor	Low	Appoint Voting Delegates and Proxy Voting Delegates by required deadline Tuesday 1 September 2026. Appointed Delegates to attend the AGM.
Reputation: Attendance at State Conference Annual General Meeting without the ability to vote.	Unlikely	Minor	Low	Council Nominate voting delegates and proxies as recommended.

CONSULTATION

Nil.

COMMENT

Attendance at conferences, forums and meetings are valuable learning and promotional opportunities. Conferences and forums are not only for information sharing but are also about the community and people who attend them. They are an opportunity to network with other Council Members, members of government and industry representatives who are generally from different geographical areas, technical backgrounds, and cultural experiences.

The positives seen for those attending the activities mentioned below include:

- Networking
- Opportunity to lobby and advocate
- Insight into latest trends
- Education, learning and improvement.

Council is being asked to support attendance at the following events by the President, Deputy President and nominated Council Members and their proxy.

WALGA Local Government Convention 2026 and AGM – 16 to 18 September 2026 at PCEC
In accordance with the Council Member Training and Professional Development policy, all Council Members are encouraged to attend the annual WALGA Local Government Convention and AGM.

- Preliminary costs to fly are approximately $800.00 each way plus travel to Broome
- President McCumstie is proposing to drive a Shire vehicle to Perth and return, this will incur travel expenses of approximately $2,249.00 (5,000km trip and 5 nights' accommodation).
- Accommodation $450 per night (4 nights) dependent on meetings arranged around key Council priorities
- Conference attendance estimated at $1,800.00 inclusive of formal events
- Disbursements as per policy

This report seeks to confirm Council Member attendance at the convention and requests Council consider nominating two Voting Delegates and two Proxy Voting Delegates for the WALGA Annual General Meeting 2026 to be held 17 September 2026.

The annual WALGA Local Government Convention is a landmark event in the sector's calendar. The 2026 theme is 'Tomorrow's World'.

Attendance at the Annual General Meeting can be undertaken by all representatives of the Shire. Voting Delegates are required to be registered by Tuesday 1 September 2026.

The Shire President and Deputy Shire President are generally the Council's nominated delegates to attend the conference and vote on motions on behalf of the Shire of Derby/West Kimberley Council, however if there are not enough Council Members available, the Council can nominate its Chief Executive Officer or have the Chief Executive Officer as a proxy.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

Nil

RESOLUTION 87/26

Moved: Geoff Davis
Seconded: Adam Cornish

That Council ENDORSE the following Council Members attendance at the 2026 Western Australian Local Government Association's Annual General Meeting and Local Government Convention to be held in Perth on 16, 17 and 18 September 2026:

a. **President (Voting Delegate);**

b. **Deputy President (Voting Delegate);**

c. **Cr Adam Cornish (Proxy Voting Delegate);**

d. **Cr Trish Gault (Proxy Voting Delegate); and**

e. **Cr Val Ross.**

In Favour: *Peter McCumstie, Kerrissa O'Meara, Lachie Carracher, Adam Cornish, Geoff Davis, Trish Gault, Val Ross, Laurie Shaw and Leah Umbagai.*

Against: *Nil.*

CARRIED 9/0

Parts (c), (d) and (e) of the recommendation were amended during the meeting to reflect the Councillors nominated by Council.

14 CORPORATE SERVICES

14.1 STATEMENT OF FINANCIAL ACTIVITY MAY 2026

File Number: **5179**

Author: **Aaron Gloor, Manager Corporate Services**

Responsible Officer: **Jill Brazil, Director Corporate Services**

Authority/Discretion: **Legislative**

SUMMARY

This report provides a summary of Council's financial position for the periods ending 31 May 2026.

DISCLOSURE OF ANY INTEREST

Nil by Author and Nil by Responsible Officer.

BACKGROUND

Local governments are required 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 Shire's 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

Significant Accounting Policy

Sundry Debtors Collection Policy

Outstanding Rates Collection Policy

Investments Policy

FINANCIAL IMPLICATIONS

Expenditure for the period ending has been incurred in accordance with the 2025/26 Annual Budget as adopted by Council (Commissioner) at its meeting held 18 June 2025 (COO58/25). The budget is structured on financial viability and sustainability principles.

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.

Moore Australia.

COMMENT

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. 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).

Priorities identified in the monthly reports are addressed in the following table.

Topic - Item	**Explanation**	**Action Required**	**Shire Comment**
Sundry Debtors	Although we acknowledge a provision for impairment of \$220,727, the sundry debtors aged trial balance includes totalling \$365,819.34 outstanding for over 90 days with some more than 500 days old. Credit balances total \$2,721.16.	We recommend reviewing overdue debtors collection procedures to ensure debtors outstanding for over 30 days are subject to regular review and reminder notices are issued to improve the collection rate. We recommend debtors with credit balances be investigated and remedied.	Debtors are regularly reviewed; this balance is largely comprised of two large invoices that are subject to ongoing consultation and collection activity. Officers have set a final 30 June deadline for all outstanding sundry debt. Any debt that remains outstanding after this date will be referred to our debt collection agency.
Capital expenditure - Allocations	Transactions have been allocated to capital expenditure without budget allocations for 2025/26.	We recommend allocations are reviewed and adjusted (where appropriate) to ensure correct allocations for capital acquisitions. Controls are required to ensure the legislative requirement for unbudgeted expenditure to be authorised in advance by Council are met.	Corrections to these allocations has been an ongoing process through the budget amendments and end of year finalisation. All allocations will be corrected for the Annual Financial Statements.
Disposal of assets	Disposal of vehicles have not been processed through the asset register, profit or loss has not been recognised on this sale. Proceeds from the sale of vehicles has been recognised as other income. We have amended on the face of the statements.	We recommend disposals be processed through the asset register and the associated profit or loss recorded to ensure the accurate reporting of the financial statements.	The most recent asset disposal has been processed correctly to May. Moore have been asked to provide further detail on this identified matter.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. Monthly Financial Report - May 2026

RESOLUTION 88/26

Moved: Adam Cornish
Seconded: Geoff Davis

That Council RECEIVE the Monthly Financial Management Report incorporating the Statement of Financial Activity for the period ending 31 May 2026.

In Favour: *Peter McCumstie, Kerrissa O'Meara, Lachie Carracher, Adam Cornish, Geoff Davis, Trish Gault, Val Ross, Laurie Shaw and Leah Umbagai.*

Against: *Nil.*

CARRIED 9/0

MOORE

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30 June 2026

Ms Tamara Clarkson
Chief Executive Officer
Shire of Derby/West Kimberley
PO Box 94
DERBY WA 6728

Dear Tamara

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 31 May 2026, 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 of Shire of Derby/West Kimberley as at 31 May 2026 and for the period then ended based on the records of the 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.

Russell Barnes
Director
Moore Australia (WA) Pty Ltd

SHIRE OF DERBY-WEST KIMBERLEY

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 May 2026

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

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SHIRE OF DERBY-WEST KIMBERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

	Note	Amended Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* $ (c) - (b)	Variance* % ((c) - (b))/(b)	Va
		$	$	$	$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		10,038,564	10,038,564	**10,047,092**	8,528	0.08%	
Grants, subsidies and contributions		7,347,952	6,915,288	**7,184,479**	269,191	3.89%	▲
Fees and charges		5,105,293	4,996,772	**5,556,430**	559,658	11.20%	▲
Interest revenue		274,015	260,245	**357,730**	97,485	37.46%	▲
Other revenue		3,238,411	2,976,041	**3,584,122**	608,081	20.43%	▲
Profit on asset disposals		24,055	24,055	**44,843**	20,788	86.42%	▲
		26,028,290	**25,210,965**	**26,774,696**	**1,563,731**	6.20%	
Expenditure from operating activities							
Employee costs		(10,106,960)	(9,238,294)	**(9,632,518)**	(394,224)	(4.27%)	▼
Materials and contracts		(15,248,861)	(13,997,512)	**(12,200,290)**	1,797,222	12.84%	▲
Utility charges		(883,650)	(810,005)	**(811,638)**	(1,633)	(0.20%)	
Depreciation		(8,029,276)	(7,359,862)	**(7,540,741)**	(180,879)	(2.46%)	▼
Finance costs		(331,226)	(298,749)	**(164,112)**	134,637	45.07%	▲
Insurance		(859,660)	(850,250)	**(859,660)**	(9,410)	(1.11%)	
Other expenditure		(684,534)	(641,294)	**(518,644)**	122,650	19.13%	▲
Loss on asset disposals		(950,513)	(950,513)	**(950,513)**	0	0.00%	
		(37,094,680)	**(34,146,479)**	**(32,678,116)**	**1,468,363**	4.30%	
Non cash amounts excluded from operating activities	2(c)	8,955,734	8,286,320	**8,446,411**	160,091	1.93%	▲
Amount attributable to operating activities		**(2,110,656)**	**(649,194)**	**2,542,991**	**3,192,185**	491.72%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		16,548,447	15,065,957	**5,932,462**	(9,133,495)	(60.62%)	▼
Proceeds from disposal of assets		93,000	93,000	**101,317**	8,317	8.94%	
		16,641,447	**15,158,957**	**6,033,779**	**(9,125,178)**	(60.20%)	
Outflows from investing activities							
Acquisition of property, plant and equipment		(2,264,888)	(2,079,324)	**(1,030,585)**	1,048,739	50.44%	▲
Acquisition of infrastructure		(16,243,820)	(14,546,818)	**(6,489,429)**	8,057,389	55.39%	▲
		(18,508,708)	**(16,626,142)**	**(7,520,014)**	**9,106,128**	54.77%	
Amount attributable to investing activities		**(1,867,261)**	**(1,467,185)**	**(1,486,235)**	**(19,050)**	(1.30%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Borrowings redraw		8,000,000	3,000,000	**3,000,000**	0	0.00%	
Transfer from reserves		1,221,336	0	**0**	0	0.00%	
		9,221,336	**3,000,000**	**3,000,000**	**0**	0.00%	
Outflows from financing activities							
Repayment of borrowings		(8,394,025)	(3,226,813)	**(3,226,813)**	0	0.00%	
Transfer to reserves		(1,150,707)	(283,327)	**(283,327)**	0	0.00%	
		(9,544,732)	**(3,510,140)**	**(3,510,140)**	**0**	0.00%	
Amount attributable to financing activities		**(323,396)**	**(510,140)**	**(510,140)**	**0**	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	4,364,313	4,364,313	**4,364,313**	0	0.00%	
Amount attributable to operating activities		(2,110,656)	(649,194)	**2,542,991**	3,192,185	491.72%	▲
Amount attributable to investing activities		(1,867,261)	(1,467,185)	**(1,486,235)**	(19,050)	(1.30%)	
Amount attributable to financing activities		(323,396)	(510,140)	**(510,140)**	0	0.00%	
Surplus or deficit after imposition of general rates		**63,000**	**1,737,794**	**4,910,929**	**3,173,135**	182.60%	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
▲ Indicates a variance with a positive impact on the financial position.
▼ Indicates a variance with a negative impact on the financial position.
Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF DERBY-WEST KIMBERLEY
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2026

	Actual 30 June 2025	Actual as at 31 May 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	8,449,148	7,805,993
Trade and other receivables	2,424,836	2,402,850
Other financial assets	975,801	1,229,017
Inventories	24,789	68,657
Other assets	135,982	0
TOTAL CURRENT ASSETS	12,010,556	11,506,517
NON-CURRENT ASSETS		
Trade and other receivables	130,611	130,611
Property, plant and equipment	48,578,807	48,238,108
Infrastructure	308,300,393	307,613,378
TOTAL NON-CURRENT ASSETS	357,009,811	355,982,097
TOTAL ASSETS	369,020,367	367,488,614
CURRENT LIABILITIES		
Trade and other payables	4,563,106	1,948,350
Contract liabilities	106,218	291,572
Capital grant/contributions liabilities	1,187,743	2,283,163
Borrowings	5,394,024	5,167,211
Employee related provisions	1,215,816	1,215,816
TOTAL CURRENT LIABILITIES	12,466,907	10,906,112
NON-CURRENT LIABILITIES		
Borrowings	1,514,354	1,514,354
Employee related provisions	214,776	214,776
Other provisions	14,154,261	14,154,261
TOTAL NON-CURRENT LIABILITIES	15,883,391	15,883,391
TOTAL LIABILITIES	28,350,298	26,789,503
NET ASSETS	**340,670,069**	**340,699,111**
EQUITY		
Retained surplus	60,425,322	60,171,037
Reserve accounts	975,801	1,259,128
Revaluation surplus	279,268,946	279,268,946
TOTAL EQUITY	**340,670,069**	**340,699,111**

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 31 MAY 2026

1 BASIS OF PREPARATION AND MATERIAL 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. Supplementary 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 18 June 2026

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.

MATERIAL ACCOUNTING POLICES
Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements
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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

2 NET CURRENT ASSETS INFORMATION

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

	Note	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 May 2026
Current assets		$	$	$
Cash and cash equivalents		8,449,148	8,449,148	7,805,993
Trade and other receivables		2,424,836	2,424,836	2,402,850
Other financial assets		975,801	975,801	1,229,017
Inventories		24,789	24,789	68,657
Other assets		135,982	135,982	0
		12,010,556	12,010,556	11,506,517
Less: current liabilities				
Trade and other payables		(4,563,106)	(4,563,106)	(1,948,350)
Other liabilities		(1,293,961)	(1,293,961)	(2,574,735)
Borrowings		(5,394,024)	(5,394,024)	(5,167,211)
Employee related provisions		(1,215,816)	(1,215,816)	(1,215,816)
		(12,466,907)	(12,466,907)	(10,906,112)
Net current assets		(456,351)	(456,351)	600,405
Less: Total adjustments to net current assets	2(b)	4,820,664	4,820,664	4,310,524
Closing funding surplus / (deficit)		**4,364,313**	**4,364,313**	**4,910,929**

(b) Current assets and liabilities excluded from budgeted deficiency

	Note	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 May 2026
Adjustments to net current assets				
Less: Reserve accounts		(975,801)	(975,801)	(1,259,128)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of borrowings		5,394,024	5,394,024	5,167,211
- Current portion of employee benefit provisions held in reserve		402,441	402,441	402,441
Total adjustments to net current assets	2(a)	**4,820,664**	**4,820,664**	**4,310,524**

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2026	YTD Budget Estimates 31 May 2026	YTD Actual 31 May 2026
	$	$	$
Adjustments to operating activities			
Less: Profit on asset disposals	(24,055)	(24,055)	(44,843)
Add: Loss on asset disposals	950,513	950,513	950,513
Add: Depreciation	8,029,276	7,359,862	7,540,741
Total non-cash amounts excluded from operating activities	**8,955,734**	**8,286,320**	**8,446,411**

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 local governments' operational cycle.

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

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 2025-26 year is $30,000 or 10.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
Grants, subsidies and contributions	**269,191**	**3.89%**	▲
Royalties for Regions grant funding received. Youth at Risk funding received higher than budgeted. MRWA Direct Grant received.		Permanent	
Economic Development Strategy grant not fully received. OTH HEALTH - Grants received YTD actual lower than YTD budget.		Timing	
Fees and charges	**559,658**	**11.20%**	▲
Fees and charges on domestic refuse collection, planning applications, other income relating to aerodrome and fees and charges on water higher than budget.		Permanent	
Commercial tipping charge, airport landing fees and private works YTD actual lower than YTD budget.		Timing	
Interest revenue	**97,485**	**37.46%**	▲
Interest earnings on investments accounts and rates penalty late payments higher than budget.		Permanent	
Other revenue	**608,081**	**20.43%**	▲
Higher than budget income received from insurance reimbursements, other fire income, road other and welfare revenue.		Permanent	
Other revenue from contributions and donations lower than YTD budget		Timing	
Profit on asset disposals	**20,788**	**86.42%**	▲
Some vehicles yet to be disposed of.		Timing	
Expenditure from operating activities			
Employee costs	**(394,224)**	**(4.27%)**	▼
Cost reallocation to be revised and updated in line with budget.		Timing	
Materials and contracts	**1,797,222**	**12.84%**	▲
Waste collection and waste maintenance/operations, operational road maintenance, aerodrome consultants YTD actual is lower than YTD budget.		Timing	
Parks & gardens maintenance/operations, litter control and airstrip & grounds maintenance/operations YTD actual is higher than budget.		Permanent	
Depreciation	**(180,879)**	**(2.46%)**	▼
Sundry dry parks/reserves, other recreation, roads/depot depreciation YTD actual is higher than budget.		Permanent	
Finance costs	**134,637**	**45.07%**	▲
Interest payment lower than YTD budget.		Timing	
Other expenditure	**122,650**	**19.13%**	▲
Rates written off and other recreation facilities expenses YTD actual is higher than budget.		Permanent	
Payment to the Commissioner reflected as members sitting fees is higher than overall budget		Permanent	
Member allowances, election expenses, welfare other programs, other aerodrome and private works YTD actual is lower than YTD budget.		Timing	
Non cash amounts excluded from operating activities	**160,091**	**1.93%**	▲
Depreciation and profit on disposal of asset lower than YTD budget.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	**(9,133,495)**	**(60.62%)**	▼
Infrastructure works to be undertaken before grants are recognised. RRG and RTR grants still to be received. Recreation capital grants is below YTD budget. Increase in grants arising from budget review have not been received to date		Timing	
Outflows from investing activities			
Acquisition of property, plant and equipment	**1,048,739**	**50.44%**	▲
Acquisition of plant and equipment not made yet. Some building expenditure projects not yet completed.		Timing	
Acquisition of infrastructure	**8,057,389**	**55.39%**	▲
Some road infrastructure works lower than YTD budget. No expenditure on aerodrome project to date. Recreation other infrastructure expenditure lower than YTD budget.		Timing	
Surplus or deficit after imposition of general rates	**3,173,135**	**182.60%**	▲
Net adjustments described above.			

SHIRE OF DERBY-WEST KIMBERLEY

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$4.36 M	$4.36 M	$4.36 M	$0.00 M
Closing	$0.06 M	$1.74 M	$4.91 M	$3.17 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$9.04 M	% of total
Unrestricted Cash	$7.78 M	86.1%
Restricted Cash	$1.26 M	13.9%

Refer to 3 - Cash and Financial Assets

Payables

	$1.95 M	% Outstanding
Trade Payables	$1.11 M	
0 to 30 Days		68.3%
Over 30 Days		31.8%
Over 90 Days		4.8%

Refer to 9 - Payables

Receivables

	$1.03 M	% Collected
Rates Receivable	$1.37 M	85.4%
Trade Receivable	$1.03 M	% Outstanding
Over 30 Days		41.6%
Over 90 Days		35.4%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($2.11 M)	($0.65 M)	$2.54 M	$3.19 M

Refer to Statement of Financial Activity

Rates Revenue

		% Variance
YTD Actual	$10.05 M	0.1%
YTD Budget	$10.04 M	

Grants and Contributions

		% Variance
YTD Actual	$7.18 M	3.9%
YTD Budget	$6.92 M	

Refer to 12 - Grants and Contributions

Fees and Charges

		% Variance
YTD Actual	$5.56 M	11.2%
YTD Budget	$5.00 M	

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($1.87 M)	($1.47 M)	($1.49 M)	($0.02 M)

Refer to Statement of Financial Activity

Proceeds on sale

		%
YTD Actual	$0.10 M	8.9%
Amended Budget	$0.09 M	

Refer to 6 - Disposal of Assets

Asset Acquisition

		% Spent
YTD Actual	$6.49 M	(60.0%)
Amended Budget	$16.24 M	

Refer to 5 - Capital Acquisitions

Capital Grants

		% Received
YTD Actual	$5.93 M	(64.2%)
Amended Budget	$16.55 M	

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.32 M)	($0.51 M)	($0.51 M)	$0.00 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	($3.23 M)
Interest expense	($0.16 M)
Principal due	$6.68 M

Refer to 10 - Borrowings

Reserves

Reserves balance	$1.26 M
Net Movement	$0.28 M

Refer to 4 - Cash Reserves

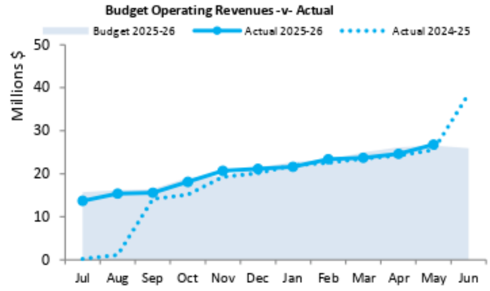
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

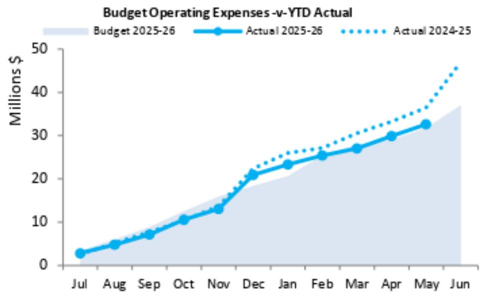
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

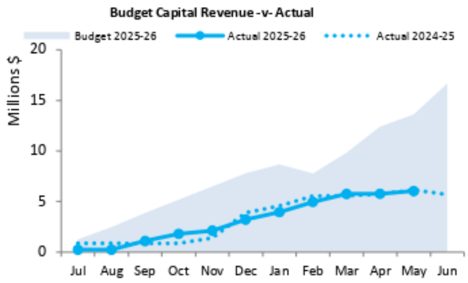


OPERATING EXPENSES

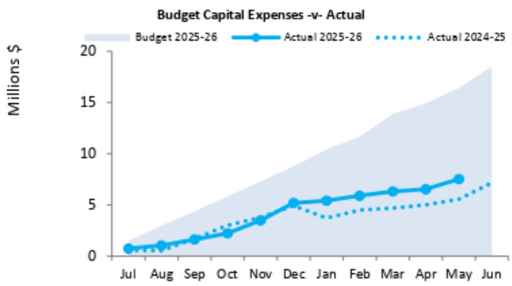


INVESTING ACTIVITIES

CAPITAL REVENUE

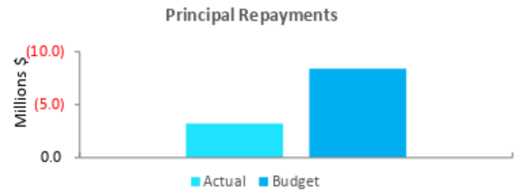


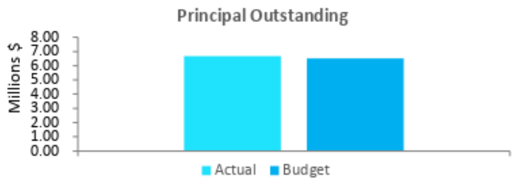
CAPITAL EXPENSES



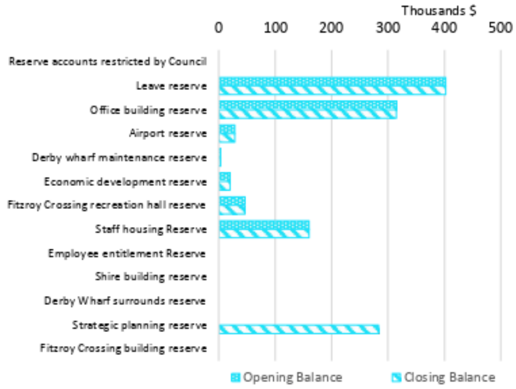
FINANCING ACTIVITIES

BORROWINGS

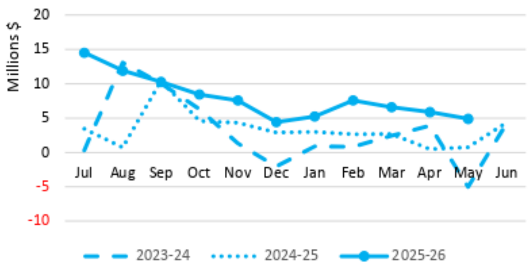




RESERVES



Closing funding surplus / (deficit)



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 31 MAY 2026

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Cash On Hand	Cash and cash equivalents	650	0	650	0	Cash on Hand	Nil	Nil
Municipal Bank Account	Cash and cash equivalents	2,676,099	0	2,676,099	0	ANZ	Variable	Nil
CBA Bank Acc - Fitzroy Deposits	Cash and cash equivalents	174,342	0	174,342	0	CBA	Nil	Nil
Municipal Investment Account	Cash and cash equivalents	3,424,791	0	3,424,791	0	ANZ	Variable	Nil
Reserve Bank Account	Financial assets at amortised cost	0	975,801	975,801	0	ANZ	3.80%	Jul-26
Trust Cash at Bank	Cash and cash equivalents	0	0	0	295,981	ANZ	Nil	Nil
Reserve Bank Account	Financial assets at amortised cost	0	253,216	253,216	0	ANZ	4.20%	Jul-26
Term Deposit Investments	Cash and cash equivalents	1,500,000	0	1,500,000	0	ANZ	4.50%	Jun-26
Reserve Bank Account	Cash and cash equivalents	0	30,111	30,111	0	ANZ	4.60%	Jul-26
Total		**7,775,882**	**1,259,128**	**9,035,010**	**295,981**			
Comprising								
Cash and cash equivalents		7,775,882	30,111	7,805,993	295,981			
Financial assets at amortised cost - Term Deposits		0	1,229,017	1,229,017	0			
		7,775,882	**1,259,128**	**9,035,010**	**295,981**			

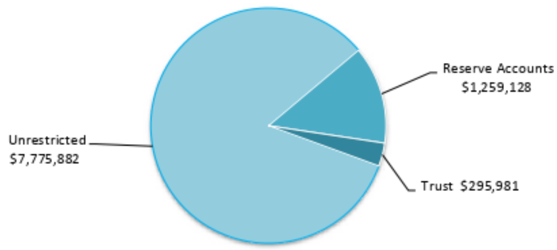
KEY INFORMATION

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 8 - Other assets.



SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

4 RESERVE ACCOUNTS

	Budget				Actual			
Reserve account name	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	$	$	$	$	$	$	$	$
Reserve accounts restricted by Council								
Leave reserve	402,441	0	(402,441)	0	402,441	0	0	402,44
Office building reserve	314,511	0	(314,511)	0	314,511	0	0	314,51
Airport reserve	28,456	0	(28,456)	0	28,456	0	0	28,45
Derby wharf maintenance reserve	3,721	0	(3,721)	0	3,721	0	0	3,72
Economic development reserve	19,935	0	(19,935)	0	19,935	0	0	19,93
Fitzroy Crossing recreation hall reserve	46,772	0	(46,772)	0	46,772	0	0	46,77
Staff housing Reserve	159,965	0	(75,500)	84,465	159,965	0	0	159,96
Employee entitlement Reserve	0	402,441	0	402,441	0	0	0	
Shire building reserve	0	314,511	(220,000)	94,511	0	0	0	
Derby Wharf surrounds reserve	0	3,721	0	3,721	0	0	0	
Strategic planning reserve	0	383,262	(90,000)	293,262	0	283,327	0	283,32
Fitzroy Crossing building reserve	0	46,772	(20,000)	26,772	0	0	0	
	975,801	**1,150,707**	**(1,221,336)**	**905,172**	**975,801**	**283,327**	**0**	**1,259,12**

SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Buildings	1,985,256	1,822,995	1,030,585	(792,410)
Plant & Equipment	279,632	256,329	0	(256,329)
Acquisition of property, plant and equipment	**2,264,888**	**2,079,324**	**1,030,585**	**(1,048,739)**
Infrastructure Roads	9,707,159	8,538,210	3,065,845	(5,472,365)
Infrastructure Drainage	459,676	438,843	612,766	173,923
Infrastructure Parks & Ovals	0	0	42,020	42,020
Infrastructure Airports	200,000	183,333	0	(183,333)
Infrastructure Other	5,876,985	5,386,432	2,768,798	(2,617,634)
Acquisition of infrastructure	**16,243,820**	**14,546,818**	**6,489,429**	**(8,057,389)**
Total capital acquisitions	**18,508,708**	**16,626,142**	**7,520,014**	**(9,106,128)**
Capital Acquisitions Funded By:				
Capital grants and contributions	16,548,447	15,065,957	5,932,462	(9,133,495)
Other (disposals & C/Fwd)	93,000	93,000	101,317	8,317
Reserve accounts				
Staff housing Reserve	75,500	0	0	0
Shire building reserve	220,000	0	0	0
Strategic planning reserve	90,000	0	0	0
Fitzroy Crossing building reserve	20,000	0	0	0
Contribution - operations	1,461,761	1,467,185	1,486,235	19,050
Capital funding total	**18,508,708**	**16,626,142**	**7,520,014**	**(9,106,128)**

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cos

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

Assets for which the fair value as at the date of acquisition is under $5,000 are not recognised as an asset in accordanc with *Local Government (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 large asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset c in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are me using the cost model as required under *Local Government (Financial Management) Regulation 17A(2).* Assets held und the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2),* the carrying amount of non-financial that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impai losses in respect of the non-financial asset subsequent to its last valuation date.

SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators

0%
20%
40%
60%
80%
100%
Over 100%

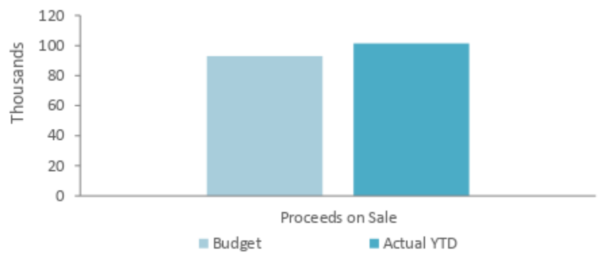
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Amended Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Buildings					
4040110	MEMBERS - Building (Capital)	40,514	38,640	27,723	(10,916
4090110	STF HOUSE - Building (Capital)	71,196	65,267	23,510	(41,756
4110310	REC - Other Rec Facilities Building (Capital)	1,787,143	1,638,214	830,281	(807,932
4140210	ADMIN - Building (Capital)	20,000	20,000	16,569	(3,431
4110110	HALLS - Building (Capital)	0	0	132,502	132,50
4110610	HERITAGE - Building (Capital)	66,403	60,874	0	(60,874
Buildings Total		**1,985,256**	**1,822,995**	**1,030,585**	**(792,408**
Plant & Equipment					
4140330	PWO - Plant and Equipment (Capital)	279,632	256,329	0	(256,329
Plant & Equipment Total		**279,632**	**256,329**	**0**	**(256,329**
Infrastructure Roads					
4120140	ROADC - Roads Built Up Area	1,191,221	1,091,957	74,658	(1,017,300
4120142	ROADC - Roads Outside BUA - Gravel	3,009,784	2,758,966	1,460,335	(1,298,630
4120168	ROADC - Infrastructure Roads Other	0	0	78,262	78,26
4120172	ROADC - Road Project Grant (RPG)	1,307,751	838,750	85,452	(753,298
4120176	ROADC - EPAR Works AGRN 951 (Capital)	4,000,000	3,666,667	768,398	(2,898,268
4120179	ROADC - DBCA Funds Works (Capital)	198,403	181,870	102,506	(79,364
4120146	ROADC - Roads Outside BUA - Gravel - Roads to Recovery	0	0	143,207	143,20
4120150	ROADC - Roads Outside BUA - Gravel - Regional Road Group	0	0	221,493	221,49
4120162	ROADC - Roads Outside BUA - Gravel - Royalties for Regions	0	0	131,534	131,53
Infrastructure Roads Total		**9,707,159**	**8,538,210**	**3,065,845**	**(5,472,365**
Infrastructure Drainage					
4120165	ROADC - Drainage Built Up Area (Capital)	459,676	438,843	152,876	(285,967
4120166	ROADC - Drainage Outside BUA	0	0	459,890	459,89
Infrastructure Drainage Total		**459,676**	**438,843**	**612,766**	**173,92**
Infrastructure Airports					
4120690	AERO - Infrastructure Other (Capital)	200,000	183,333	0	(183,333
Infrastructure Airports Total		**200,000**	**183,333**	**0**	**(183,333**
Infrastructure Other					
4110190	HALLS - Infrastructure Other (Capital)	138,525	126,977	0	(126,977
4110390	REC - Infrastructure Other (Capital)	5,099,126	4,674,196	2,496,833	(2,177,362
4110790	OTH CUL - Infrastructure Other (Capital)	160,378	147,013	37,650	(109,363
4120190	ROADC - Infrastructure Other (Capital)	229,557	210,427	10,060	(200,367
4120790	WATER - Infrastructure Other (Capital)	30,000	27,500	35,535	8,03
4140390	PWO - Infrastructure Other (Capital)	29,850	18,826	0	(18,826
4040290	OTH GOV - Infrastructure Other (Capital)	96,738	88,682	95,908	7,22
4110290	SWIM AREAS - Infrastructure Other (Capital)	92,811	92,811	92,812	
Infrastructure Other Total		**5,876,985**	**5,386,432**	**2,768,798**	**(2,617,632**
Infrastructure Parks & Ovals					
4110370	REC - Infrastructure Parks & Gardens (Capital)	0	0	42,020	42,02
Infrastructure Parks & Ovals Total		**0**	**0**	**42,020**	**42,02**
Grand Total		**18,508,708**	**16,626,142**	**7,520,014**	**(9,106,124**

SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

6 DISPOSAL OF ASSETS

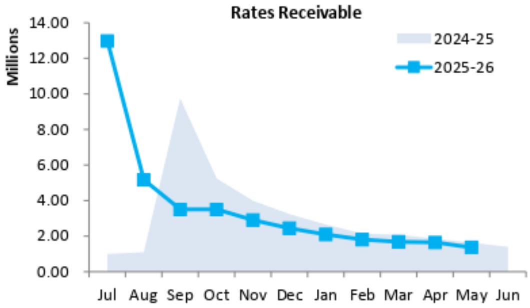
		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
5111	Kubota ZD1221L	0	0	0	0	0	0	0	
5090	Toyota Hilux	16,620	25,000	8,380	0	0	0	0	
5043	Massey Ferguson 79HP	12,325	26,000	13,675	0	0	0	0	
4868	Howard Slasher - Derby	0	2,000	2,000	0	0	0	0	
108	Laptop (1 of 4)	720	0	0	(720)	1,265	545	0	(72
	Prado	0	40,000	40,000	0	0	0	0	
5075	Camry Altise	0	0	0	0	0	9,863	9,863	
5091	Toyota Landcruiser LC70 Dual	0	0	0	0	28,457	45,682	17,225	
5094	Toyota Landcruiser LC70 Single	0	0	0	0	27,472	45,227	17,755	
	Infrastructure Roads								
3205	Road signs - Jetty Road	3,051	0	0	(3,051)	3,051	0	0	(3,05
3207	Pavement - Jetty Road	706,023	0	0	(706,023)	706,023	0	0	(706,02
3209	Road subgrade - Jetty Road	191,761	0	0	(191,761)	191,761	0	0	(191,76
3210	Road surface - Jetty Road	48,958	0	0	(48,958)	48,958	0	0	(48,95
		979,458	**93,000**	**64,055**	**(950,513)**	**1,006,987**	**101,317**	**44,843**	**(950,51**



SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

7 RECEIVABLES

Rates receivable	30 June 2025	31 May 2026
	$	$
Opening arrears previous year	1,309,642	1,140,101
Levied this year	9,516,217	10,047,092
Less - collections to date	(9,429,144)	(9,557,987)
Gross rates collectable	**1,396,715**	**1,629,206**
Allowance for impairment of rates receivable	(256,614)	(256,614)
Net rates collectable	**1,140,101**	**1,372,592**
% Collected	87.1%	85.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(2,721)	606,935	44,249	19,608	365,959	1,034,03
Percentage	(0.3%)	58.7%	4.3%	1.9%	35.4%	
Balance per trial balance						
Trade receivables						1,034,03
GST receivable						216,95
Allowance for impairment of receivables from contracts with customers						(220,72
Total receivables general outstanding						**1,030,25**

Amounts shown above include GST (where applicable)

KEY INFORMATION

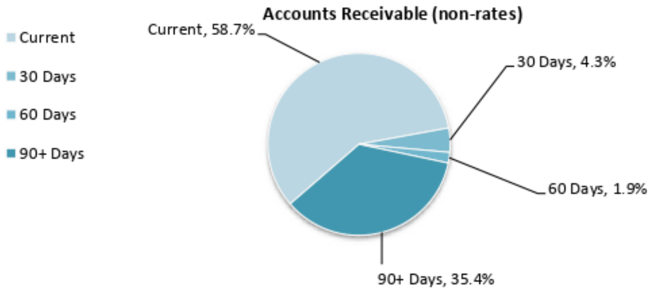
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 May 2026
	$	$	$	$
Other financial assets at amortised cost				
Financial assets at amortised cost	975,801	253,216	0	1,229,0
Inventory				
Fuel	8,856	120,924	(77,056)	52,7
Stock on hand	15,933	0	0	15,9
Other assets				
Accrued income	135,982	0	(135,982)	
Total other current assets	**1,136,572**	**374,140**	**(213,038)**	**1,297,6**

Amounts shown above include GST (where applicable)

KEY INFORMATION

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.

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.

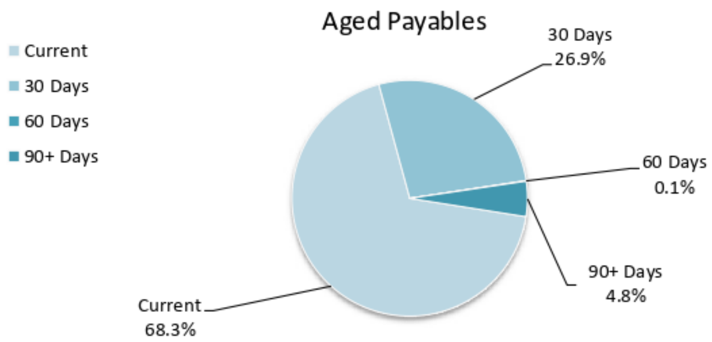
SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	755,015	297,060	868	53,211	1,106,15
Percentage	0.0%	68.3%	26.9%	0.1%	4.8%	
Balance per trial balance						
Sundry creditors						1,106,15
ATO liabilities						64,84
Other payables						374,91
Payroll creditors						3,65
Prepaid rates						398,78
Total payables general outstanding						**1,948,35**

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 31 MAY 2026

10 BORROWINGS

Repayments - borrowings

Information on borrowings			Loans Refinancing		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	**Loan No.**	**1 July 2025**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
		$	$	$	$	$	$	$	$	$
Wharf fenders, boat ramp	145	73,342	0	0	(17,418)	(35,433)	55,924	37,909	(2,518)	(4,440
Staff Housing	146	352,282	0	0	(61,959)	(61,959)	290,323	290,323	(21,334)	(21,334
Staff Housing	148	181,570	0	0	(11,182)	(22,615)	170,388	158,955	(4,076)	(7,902
Derby Visitors Centre	149	226,962	0	0	(13,977)	(28,268)	212,985	198,694	(5,096)	(9,877
Derby Wharf Infrastructure	151	131,492	0	0	(21,103)	(42,524)	110,389	88,968	(1,986)	(3,652
Derby Airport & Wharf Infrastructure	152	942,730	0	0	(101,174)	(203,226)	841,556	739,504	(8,155)	(15,434
Disaster Recovery Flood Damage	Various	5,000,000	3,000,000	3,000,000	(3,000,000)	(8,000,000)	5,000,000	0	(120,947)	(268,587
Disaster Recovery Flood Damage	Loan restructure	0	0	5,000,000	0	0	0	5,000,000	0	0
Total		**6,908,378**	**3,000,000**	**8,000,000**	**(3,226,813)**	**(8,394,025)**	**6,681,565**	**6,514,353**	**(164,112)**	**(331,226**
Current borrowings		5,394,025					5,167,211			
Non-current borrowings		1,514,353					1,514,354			
		6,908,378					**6,681,565**			

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

Redraw facility restructure 2025-26

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	3,000,000	3,000,000	WATC		0	(74,153)	Various	(3,000,000)	(3,000,000)	0
Disaster Recovery Flood Damage	0	5,000,000	WATC		10	0	TBA	0	0	0
	3,000,000	**8,000,000**				**(74,153)**		**(3,000,000)**	**(3,000,000)**	**0**

KEY INFORMATION
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.

SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2026
		$	$	$	$	$
Other liabilities						
Contract liabilities		106,218	0	1,026,018	(840,664)	291,57
Capital grant/contributions liabilities		1,187,743	0	4,785,575	(3,690,155)	2,283,16
Total other liabilities		1,293,961	0	5,811,593	(4,530,819)	2,574,73
Employee related provisions						
Provision for annual leave		853,893	0	0	0	853,89
Provision for long service leave		361,923	0	0	0	361,92
Total Provisions		1,215,816	0	0	0	1,215,81
Total other current liabilities		**2,509,777**	**0**	**5,811,593**	**(4,530,819)**	**3,790,55**

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

Employee 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 31 MAY 2026

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 May 2026	Current Liability 31 May 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Grants and subsidies								
GEN PUR - Financial Assistance Grant - General	0	0	0	0	0	3,769,853	3,769,853	3,769,853
GEN PUR - Financial Assistance Grant - Roads	0	0	0	0	0	742,185	742,185	742,185
GEN PUR - Financial Assistance Grant - Aboriginal Access Roads	0	0	0	0	0	460,000	460,000	460,000
MEMBERS - Reimbursements	0	0	0	0	0	150,000	150,000	30,000
FIRE - Other Income	0	0	0	0	0	81,750	81,750	0
OTH HEALTH - Grants	20,000	638,840	(599,339)	59,501	59,501	806,057	806,057	729,444
PEST - Grants	0	3,907	(3,907)	0	0	3,907	3,907	3,907
AGED OTHER - Grant Funding	0	3,000	(3,000)	0	0	3,000	3,000	3,000
WELFARE - Grants	35,263	172,791	(125,463)	82,591	82,591	66,014	62,596	125,463
COM AMEN - Grants	10,000	0	(10,000)	0	0	0	0	10,000
LIBRARY - Other Grants	0	11,545	(7,000)	4,545	4,545	14,000	12,837	7,000
OTH CUL - Grants - Other Culture	5,000	12,045	(6,000)	11,045	11,045	2,000	2,000	1,000
WATER - Grants	0	0	0	0	0	52,192	52,192	0
Royalties for Regions (FAA)	35,955	50,000	(85,955)	0	0	0	0	55,955
ROADM - Street Lighting Subsidy	0	0	0	0	0	21,000	19,250	24,322
ROADM - Other Income	0	0	0	0	0	100,000	91,667	0
MRWA Direct Grant	0	0	0	0	0	0	0	404,242
ECON DEV - Grants	0	0	0	0	0	0	0	4,545
ANIMAL - Reimbursements	0	0	0	0	0	0	0	2,513
REC - Grants	0	133,890	0	133,890	133,890	113,000	0	0
AGRN 1044 - Recovery - DRAFWA	0	0	0	0	0	962,994	657,994	811,050
	106,218	**1,026,018**	**(840,664)**	**291,572**	**291,572**	**7,347,952**	**6,915,288**	**7,184,479**

SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 May 2026	Current Liability 31 May 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Capital grants and subsidies								
AERO - Grants - Aerodromes	0	0	0	0	0	821,070	821,070	0
ROADC - Other Grants -- Flood Damage	0	0	0	0	0	0	0	960,843
WATER - Grant Capital	0	0	0	0	0	77,728	77,728	70,662
REC - Capital Grants	813,679	2,328,178	(2,917,866)	223,991	223,991	6,474,487	5,934,947	2,974,848
SWIM AREAS - Grants	0	0	0	0	0	46,406	46,406	44,716
ROADC - Regional Road Group Grants (MR WA)	272,000	1,302,592	(731,219)	843,373	843,373	2,863,697	2,385,338	1,136,254
ROADC - Roads to Recovery - Grants	0	409,190	0	409,190	409,190	2,197,129	2,049,202	0
ROADC - Other Grants -- Roads/Streets	82,064	20,000	0	102,064	102,064	285,069	261,309	492,407
ROADC - Grant AGRN 591 & 1044	0	0	0	0	0	3,413,483	3,129,027	0
ROADC - Other Grants -- Footpaths	0	0	0	0	0	101,409	92,961	92,190
ROADC - LRCI Phase 2 Grant Drainage	0	0	0	0	0	119,562	119,562	0
AERO - Grants -- Aerodromes	0	225,615	(21,070)	204,545	204,545	0	0	21,070
OTH GOV - Grants (Capital)	0	0	0	0	0	9,059	9,059	9,937
Claredon Street Fire Station Bore	20,000	0	(20,000)	0	0	41,000	41,000	35,135
OTH GOV - Grants (Capital)	0	0	0	0	0	48,369	48,369	47,200
HALLS - Capital Grants	0	0	0	0	0	49,979	49,979	47,200
Lotterywest - Derby Civic Centre Upgrade Stage 2	0	500,000	0	500,000	500,000	0	0	0
	1,187,743	**4,785,575**	**(3,690,155)**	**2,283,163**	**2,283,163**	**16,548,447**	**15,065,957**	**5,932,462**

SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

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 2025	Amount Received	Amount Paid	Closing Balance 31 May 2026
	$	$	$	$
Public open spaces	295,981	0	0	**295,981**
	295,981	**0**	**0**	**295,981**

SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Runnin Balance
			$	$	$	$
Budget adoption						
Revised estimated opening surplus	CC088/25	Opening surplus(deficit)	0	2,732,969	0	2,732,9
Financial assistance grants received in advance	CC088/25	Operating revenue	0	0	(4,246,331)	(1,513,3
Financial assistance grants increase in 25/26 grant	CC088/25	Operating revenue	0	1,418,369	0	(94,9
Private works expenditure to be completed	CC088/25	Operating expenses	0	0	(615,317)	(710,3
Restructure of loan repayments	CC088/25	Capital revenue	0	993,637	0	283,3
Transfer to strategic planning reserve	CC088/25	Capital expenses	0	0	(283,327)	
Capital grant for project and design of airstrip	CC074/25	Capital revenue	0	800,000	0	800,0
Materials and contracts	CC074/25	Operating expenses	0	0	(800,000)	
Revised opening surplus	Res 08/26	Opening surplus(deficit)	0	0	(414,206)	(414,2
Rates	Res 08/26	Operating revenue	0	0	(86,681)	(500,8
Grants, subsidies and contributions	Res 08/26	Operating revenue	0	0	(1,123,132)	(1,624,0
Fees and charges	Res 08/26	Operating revenue	0	750,000	0	(874,0
Interes revenue	Res 08/26	Operating revenue	0	108,775	0	(765,2
Other revenue	Res 08/26	Operating revenue	0	602,171	0	(163,0
Employee costs	Res 08/26	Operating expenses	0	778,767	0	615,6
Materials and contracts	Res 08/26	Operating expenses	0		(1,178,999)	(563,3
Insurance	Res 08/26	Operating expenses	0		(3,591)	(566,8
Other expenditure	Res 08/26	Operating expenses	0	58,871	0	(508,0
Loss on asset disposal	Res 08/26	Operating expenses	(950,513)	0	0	(508,0
Capital grants, subsidies and contributions	Res 08/26	Capital revenue	0	890,114	0	382,0
Proceeds from disposal of assets	Res 08/26	Capital revenue	0	40,000	0	422,0
Purchase land and buildings	Res 08/26	Capital expenses	0	0	(126,214)	295,8
Purchase and construction of infrastructure-roads	Res 08/26	Capital expenses	0	0	(430,486)	(134,6
Purchase and construction of infrastructure-other	Res 08/26	Capital expenses	0	0	(465,000)	(599,6
Proceeds from borrowings	Res 08/26	Capital revenue	0	8,000,000	0	7,400,3
Repayment of borrowings	Res 08/26	Capital expenses	0	0	(7,400,389)	
Grants, subsidies and contributions	Res 49/26	Operating revenue	0	113,000	0	113,0
Materials and contracts	Res 49/26	Operating expenses	0	0	(50,000)	63,0
				17,286,673	**(17,223,673)**	**63,0**

Moore Australia

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2 The Esplanade, Perth, WA 6000

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30 June 2026

Ms Tamara Clarkson
Chief Executive Officer
Shire of Derby/West Kimberley
PO Box 94
DERBY WA 6728

Dear Tamara

MATTERS IDENTIFIED DURING COMPILATION OF STATUTORY MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MAY 2026

We advise we have completed the compilation of your statutory monthly financial report for the period ended 31 May 2026 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

Page 1 of 2

MOORE

Shire of Derby/West Kimberley

Period ended 31 May 2026

Topic	Item	First Identified	Explanation	Action Required	Priority
Capital expenditure	Allocations	December 2025	Transactions have been allocated to capital expenditure without budget allocations for 2025/26.	We recommend allocations are reviewed and adjusted (where appropriate) to ensure correct allocations for capital acquisitions. Controls are required to ensure the legislative requirement for unbudgeted expenditure to be authorised in advance by Council are met.	Medium
Sundry debtors	Outstanding	May 2026	Although we acknowledge a provision for impairment of $220,727, the sundry debtors aged trial balance includes totalling $365,819.34 outstanding for over 90 days with some more than 500 days old. Credit balances total $2,721.16.	We recommend reviewing overdue debtors collection procedures to ensure debtors outstanding for over 30 days are subject to regular review and reminder notices are issued to improve the collection rate. We recommend debtors with credit balances be investigated and remedied.	Medium
Disposal of assets	Proceeds	April 2026	Disposal of vehicles have not been processed through the asset register, profit or loss has not been recognised on this sale. Proceeds from the sale of vehicles has been recognised as other income. We have amended on the face of the statements.	We recommend disposals be processed through the asset register and the associated profit or loss recorded to ensure the accurate reporting of the financial statements.	High

15 INFRASTRUCTURE

15.1 APPLICATION TO INSTALL A GRID ON TABLELANDS ROAD BY AUSTRALIAN WILDLIFE CONSERVANCY

File Number: **8125**

Author: **Wayne Neate, Director Infrastructure**

Responsible Officer: **Tamara Clarkson, Chief Executive Officer**

Authority/Discretion: **Review**

SUMMARY

This report seeks Council to consider the application to install a grid on the Tablelands Road by Australian Wildlife Conservancy (AWC).

DISCLOSURE OF ANY INTEREST

Nil Author and Nil by Responsible Officer.

BACKGROUND

AWC is seeking to replace the existing gate on the Tablelands Road between their Mornington and Tableland leases (-17.257 299, 126.749 187) with a single-lane rated stock grid.

The purpose of the grid is to better manage stock movement between the Mornington and Tableland leases. Tablelands Road provides access to Yulmbu community and general public whereby the existing gate is frequently left open, causing difficulties in stock management from the increased risk of uncontrolled stock movement between leases. Installation of the proposed single-lane stock grid will be engineered and rated suitable for heavy traffic.

STATUTORY ENVIRONMENT

Approval is required as it the proposal is on a public road controlled by the Shire.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

There are no cost implications to Shire of Derby/West Kimberley as all costs of installation and ongoing maintenance is proposed to be the responsibility of AWC, who has confirmed in writing that they are prepared to do so. Officers note the GPS location of the grid and note that they are owned by AWC and not the Shire for future reference and prevent costs potentially trying to be attributed to the Shire for any maintenance or upgrades.

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: Council may receive some public adverse commentary if the grid is not approved.	Unlikely	Minor	Low	Council approves the installation of the grid with all costs being borne by AWC

CONSULTATION

Australian Wildlife Conservancy.

COMMENT

AWC are trying to control stock movements between their leases and the installation of the grid will assist in the process.

The new grid will support this process, place a permanent control on the roadway rather than gates that can be left open and allow ease of movement of traffic without gates in place. AWC are also meeting all costs of installation and future maintenance of the grid.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. **Email - AWC Requesting installation of grid**
2. **AWC - engineering details of grid**
3. **Map location of Grid - SLK 82.24**

RESOLUTION 89/26

Moved: Kerrissa O'Meara
Seconded: Adam Cornish

That Council:

1. **APPROVE the installation of a new grid on Tablelands Road; and**
2. **DIRECT the Chief Executive Officer to write to Australian Wildlife Conservancy with advice of the approval noting that all costs of the installation, ongoing maintenance and future replacement be the sole responsibility of Australian Wildlife Conservancy.**

In Favour: *Peter McCumstie, Kerrissa O'Meara, Lachie Carracher, Adam Cornish, Geoff Davis, Trish Gault, Val Ross, Laurie Shaw and Leah Umbagai.*

Against: *Nil.*

CARRIED 9/0

Wayne Neate

From: Skye Cameron <Skye.Cameron@australianwildlife.org>
Sent: Tuesday, 9 June 2026 1:45 PM
To: Wayne Neate
Cc: Pete LyttonHitchins; YAC Office
Subject: AWC Request for approval – replacement of gate with stock grid on Tableland access road
Attachments: Tableland stock grid AS5100 Eng Cert - DMROE(2.45)(2.1) 20t Axle Loads.pdf

Hi Wayne,

cc Pete and Paul

As discussed on the pone last month, I am writing to seek Shire approval for AWC to replace the existing gate on the public access Tableland Road between the Mornington and Tableland leases (-17.257 299, 126.749 187) with a single-lane rated stock grid.

The purpose of the grid is to better manage stock movement between the Mornington and Tableland leases. As this road also provides access to Yulmbu community and general public access, the current gate is frequently left open, which is making stock management difficult and increasing the risk of uncontrolled movement between leases.

AWC is proposing to install the grid this year, subject to Shire approval. The proposed grid is an engineered and rated single-lane stock grid suitable for heavy traffic. Engineering certificate and supplier specifications attached and listed below for review.

For clarity:

- AWC would wear all cost for purchase and install of grid,
- the asset would be owned by AWC;
- AWC would be responsible for ongoing maintenance of the grid; and
- maintenance would be incorporated into AWC's annual grading and road maintenance program.

Specifications - **DMR Grid (**20 ton per axle):

- Extra heavy duty for main shire roads and highways
- Prefabricated - Fully Assembled grid
- Removable 1st grade Aust made steelworks.
- Engineer designed & rated (see attached)
- Galvanised Steel Capped 40mpa Precast Concrete abutment.
- Standard Sides Included

Please let me know if the Shire requires any further information, specifications, drawings or approvals documentation to assess this request.

Kind regards,

Skye

1

Dr Skye Cameron (she/her)
Regional Operations Manager
Mobile. 0409 342 918
Email. Skye.Cameron@australianwildlife.org
PO Box 2733
Broome Western Australia 6725
www.australianwildlife.org

I acknowledge the Traditional Custodians of Country throughout Australia and their continuing connection to land, sea, skies, culture and community. I pay my deepest respects to Elders past and present for they hold the memories, the traditions, the living culture and hope of their people.

AWC as an organisation works flexibly, and often working hours/time zones may differ. If you receive an email outside of your regular working time, please do not feel obligated to respond outside of your working hours.

2

HOLMES McLEOD
CONSULTING ENGINEERS PTY LTD
ACN 053 696 272 ABN 36 104 773 751
STRUCTURAL CIVIL HYDRAULIC

451 Raglan Parade,
Warrnambool, VIC 3280
E: vicoffice@holmesmcleod.com.au
P: (03) 5562 9990
www.holmesmcleod.com.au

ENGINEERING DESIGN CERTIFICATE

HOLMES MCLEOD CONSULTING ENGINEERS PTY LTD certifies that the engineering design and documentation relating to the items specified below has been examined and is certified. The design, if installed and carried out in accordance with the certified documentation, complies with AS5100.2-2017 and AS4100-2020.

Description of the Structure

a) Item — Grid Types S4 DMR-OE 2.1m/2.45m to suit 18t, 20t and 25t Axle Loads.

b) Name of Owner — Aprilla Grids

Work covered by this certificate

Design of Steel Grids for 18 tonne Axle Loads as per AS5100.2-2017 and AS4100-2020 and Precast Concrete Supports as per AS3600-2018.

Design for Alternate Steel Top Rails. 75 x 4 SHS Top Rails may be substituted with minimum Grade C250LO 76.1 x 5.9 CHS for Fauna Grids, or with 100 x 100 x 8 EA for Rumble Grids.

Work excluded from this certificate

Design for lifting and handling.
Design of Foundation and Road.

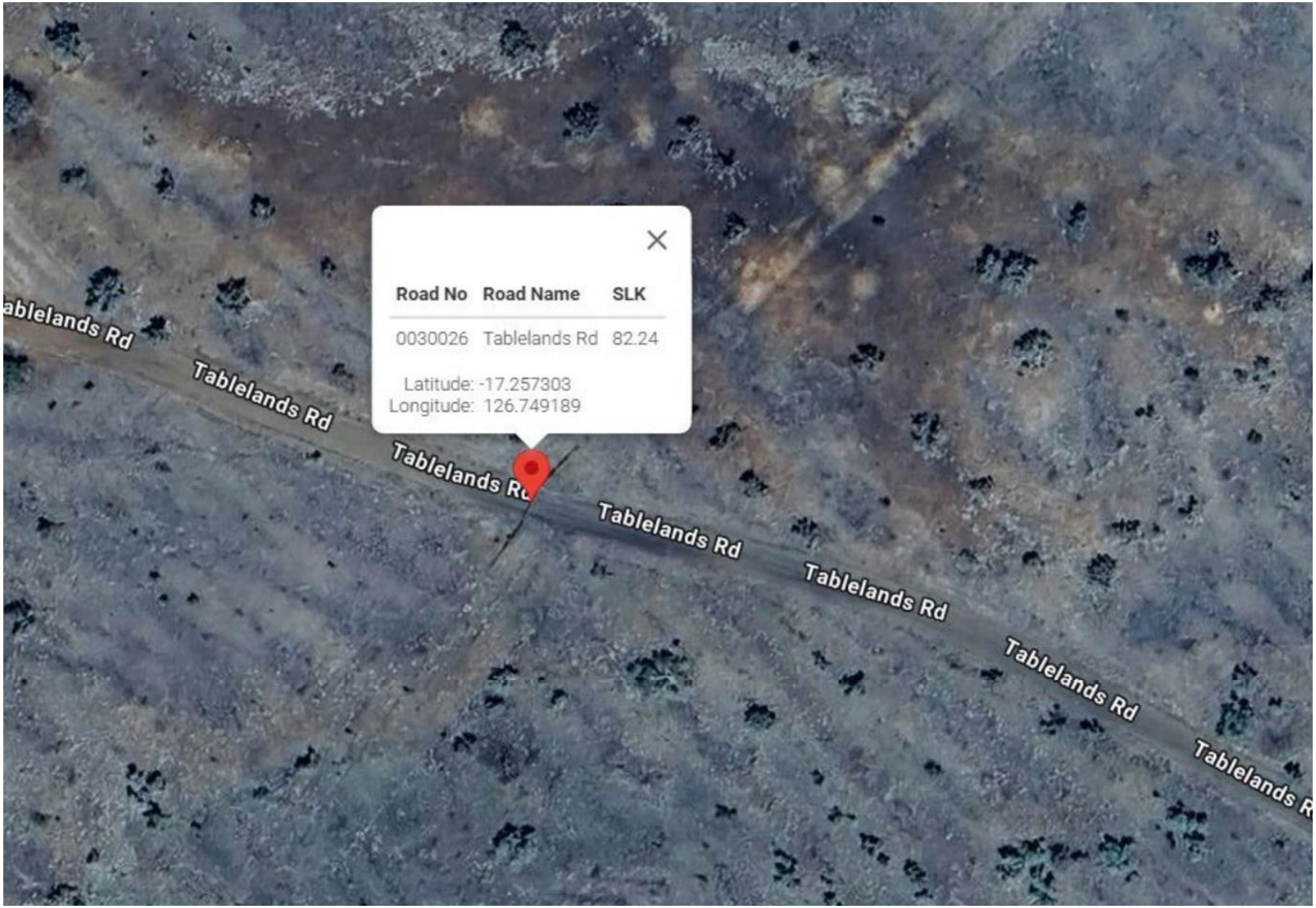
Reference Documentation

Job number – V20-184, sheets S01B to S06B, dated August 2020, and amended on 11 February 2021.

GMcLeod

George McLeod
Endorsed Building Engineer Registration No.:PE0001841
Building Engineer Registration category and class: Engineer Civil
Holmes McLeod Consulting Engineers Pty Ltd

2 November 2022


Road No
Road Name
SLK
0030026
Tablelands Rd
82.24
Latitude: -17.257303
Longitude: 126.749189
Tablelands Rd
Tablelands Rd
Tablelands Rd
Tablelands Rd
Tablelands Rd
Tablelands Rd

16 URGENT BUSINESS

Nil.

17 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

RESOLUTION 90/26

Moved: Trish Gault
Seconded: Adam Cornish

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

17.1 Local Government Act Sales

This matter is considered to be confidential under section 5.23 - (4)(b) of the Local Government Act as it deals with Information relating to the personal affairs of an individual.

17.2 Write-Off Outstanding Debt - 23 Barnett Way A101040

This matter is considered to be confidential under section 5.23 - (4)(b) of the Local Government Act as it deals with Information relating to the personal affairs of an individual.

In Favour: *Peter McCumstie, Kerrissa O'Meara, Lachie Carracher, Adam Cornish, Geoff Davis, Trish Gault, Val Ross, Laurie Shaw and Leah Umbagai.*

Against: *Nil.*

CARRIED 9/0

At 6.00pm the meeting closed to the public.

RESOLUTION 91/26

Moved: Val Ross
Seconded: Adam Cornish

That Council APPROVE the commencement of Local Government Act sale of:

1. **5 Knopp Street, Derby WA 6728; and**
2. **8 Knowsley Street East, Derby WA 6728; and**
3. **26 Barnett Way, Derby WA 6728.**

In Favour: *Peter McCumstie, Kerrissa O'Meara, Lachie Carracher, Adam Cornish, Geoff Davis, Trish Gault, Val Ross, Laurie Shaw and Leah Umbagai.*

Against: *Nil.*

CARRIED 9/0

RESOLUTION 92/26

Moved: Geoff Davis
Seconded: Trish Gault

That Council by ABSOLUTE MAJORITY APPROVE the rates, Emergency Service Levy, interest and legal charges totalling $44,584.72 for 23 Barnett Way, Derby to be written off.

In Favour: *Peter McCumstie, Kerrissa O'Meara, Lachie Carracher, Adam Cornish, Geoff Davis, Trish Gault, Val Ross, Laurie Shaw and Leah Umbagai.*

Against: *Nil.*

CARRIED 9/0 BY ABSOLUTE MAJORITY

RESOLUTION 93/26

Moved: Kerrissa O'Meara
Seconded: Trish Gault

That Council reopen the meeting to the public.

In Favour: *Peter McCumstie, Kerrissa O'Meara, Lachie Carracher, Adam Cornish, Geoff Davis, Trish Gault, Val Ross, Laurie Shaw and Leah Umbagai.*

Against: *Nil.*

CARRIED 9/0

At 6.02pm the meeting reopened to the public.

18 CLOSURE

18.1 Date of Next Meeting

The next ordinary meeting of Council will be held 11.00am Thursday 27 August 2026 at Pandanus Park Aboriginal Community.

18.2 Closure of Meeting

The Presiding Member closed the meeting at 6.03pm.

These minutes were confirmed at a meeting on   **……………………………………………..**   **Signed: ………………………………….**   **Presiding Person at the meeting at which these minutes were confirmed.**   **Date: ……………………………………..**