



**Shire of Derby /
West Kimberley**

AGENDA

Ordinary Council (Commissioner) Meeting Thursday, 18 September 2025

**I hereby give notice that an Ordinary Meeting of Council (Commissioner)
will be held on:**

Date: Thursday, 18 September 2025

Time: 5:30pm

Location: Council Chambers, Derby

Tamara Clarkson

Chief Executive Officer



Our Guiding Values

We are **PROUD** of who we are and where we live.

We will create a **POSITIVE LEGACY** for our children and children's children.

We will go about our business with **INTEGRITY, TRANSPARENCY and AUTHENTICITY**.

We value and **RESPECT** what our community has to say and will strive to make things happen.

We are **PROUD** of and value the **KNOWLEDGE** of our diverse and strong people and cultures.

We value our **RELATIONSHIPS** and will work with others to achieve common goals and gain maximum impact.

We are **PROUD** of and **COMMITTED** to the responsible preservation of our unique natural environment and making sure our built environment reflects our current and future needs.

We are open for and encourage business, industry and all aspects of **COMMUNITY DEVELOPMENT**, particularly our thriving arts and cultural scene.

Disclaimer

No responsibility whatsoever is implied or accepted by the Shire of Derby/West Kimberley (Shire) for any act, omission or statement or intimation occurring during Council or Committee meetings.

The Shire disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any Council Member or officer of the Shire during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire.

The Shire warns that anyone who has any application lodged with the Shire must obtain and should only rely on written confirmation of the outcome of the application and any conditions attaching to the decision made by the Shire in respect of the application.

Notes for Members of the Public

PUBLIC QUESTION TIME

The Shire of Derby/West Kimberley extends a warm welcome to you in attending any Shire meeting. The Shire is committed to involving the public in its decision-making processes whenever possible. The ability to ask questions during 'Public Question Time' is of critical importance in pursuing this public participation objective. The Shire sets aside a period of 'Public Question Time' to enable a member of the public to put questions. Questions should only relate to the business of the Shire and should not be a statement or personal opinion. Upon receipt of a question from a member of the public, the Presiding Member may either answer the question or direct it to an officer to answer, or it will be taken on notice.

Any comments made by a member of the public become a matter of public record as they are minuted by Council. Members of the public are advised that they are deemed to be held personally responsible and legally liable for any comments made by them that might be construed as defamatory or otherwise considered offensive by any other party.

MEETING FORMALITIES

Local government Council meetings are governed by legislation and regulations. During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation. Members of the public shall ensure that their mobile telephone or audible pager is not switched on or used during any Shire meeting.

Members of the public are hereby advised that the use of any electronic, visual or audio recording device or instrument to record proceedings of the meeting is not permitted without the permission of the Presiding Member.

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LIVE STREAM

This meeting will be 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 consent to the possibility that their voice and/or image may be live-streamed to the public. Recordings will also be made available on the Shire's Youtube Channel and 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.

Notes for Council Members

NATURE OF COUNCIL'S ROLE IN DECISION MAKING

Advocacy:	When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
Executive/Strategic:	The substantial direction setting and oversight role of the Council such as adopting plans and reports, accepting tenders, directing operations, grants, and setting and amending budgets.
Legislative:	Includes adopting local laws, town planning schemes and policies.
Administrative:	When Council administers legislation and applies the legislative regime to factual situations and circumstances that affect the rights of people. Examples include town planning applications, building licences and other decisions that may be appealable to the State Administrative Tribunal.
Review:	When Council reviews a decision made by Officers.
Information:	Includes items provided to Council for information purposed only that do not require a decision of Council (that is for 'noting').

ALTERNATIVE MOTIONS

Council Members wishing to make alternative motions to officer recommendations are requested to provide notice of such motions in written form to the Chief Executive Officer prior to the Council meeting.

DECLARATIONS OF INTERESTS

Council Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences.

Council Members must disclose the nature of their interest in matters to be discussed at the meeting (Part 5 Division 6 of the *Local Government Act 1995*). Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting (Sections 5.70 and 5.71 of the *Local Government Act 1995*).

APPLICATION FOR LEAVE OF ABSENCE

In accordance with Section 2.25 of the *Local Government Act 1995*, an application for leave requires a Council resolution granting leave requested. Council may grant approval for Leave of Absence for a Council Member for ordinary Council meetings for up to but not more than six consecutive meetings. The approval of the Minister is required for leave of absence greater than six ordinary Council meetings.

This approval must be by Council resolution and differs from the situation where a Council Member records their apologies for the meeting. A failure to observe the requirements of the Act that relates to absence from meetings can lead to a Council Member being disqualified should they be absent without leave for three consecutive meetings.

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1 DECLARATION OF OPENING, ANNOUNCEMENT OF VISITORS**2 DISCLAIMER**

This meeting will be 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 consent to the possibility that their voice and/or image may be live-streamed to the public. Recordings will also be made available on the Shire's Youtube Channel and 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.

3 ACKNOWLEDGMENT OF COUNTRY

In the spirit of Reconciliation, 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 of Derby/ West Kimberley 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.

4 ATTENDANCE VIA TELEPHONE/INSTANTANEOUS COMMUNICATIONS**5 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION****6 DISCLOSURE OF INTERESTS**

Division 6: Sub-Division 1 of the Local Government Act 1995. Care should be taken by the commissioner to ensure that a financial/impartiality interest is declared and that they refrain from voting on any matter, which is considered to come within the ambit of the Act.

6.1 Declaration of Financial Interests**6.2 Declaration of Proximity Interests****6.3 Declaration of Impartiality Interests**

At the Ordinary Council (Commissioner) Meeting held at 5:30pm Thursday, 24 April 2025 in the Council Chambers, Derby the Commissioner declared that he is a Member of Council for the Shire of Wyndham/East Kimberley.

At the Ordinary Council (Commissioner) Meeting held at 11:00am Thursday, 22 May 2025 in the Karrayilli Adult Education Centre, Fitzroy Crossing The Commissioner declared that he is a Director of Gumala Investment Pty Ltd and also a Director of Wunan Foundation.

7 APPLICATIONS FOR LEAVE OF ABSENCE

8 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

9 PUBLIC TIME

9.1 Public Question Time

9.2 Public Statements

10 PETITIONS, DEPUTATIONS, PRESENTATIONS AND SUBMISSIONS

11 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

RECOMMENDATION

That the Minutes of the Ordinary Council (Commissioner) Meeting held at the Conference Room, Looma Office, Looma Community, Camballin, on 21 August 2025 be CONFIRMED.

RECOMMENDATION

That the Minutes of the Special Council (Commissioner) Meeting held at the Council Chambers, Derby, on 29 August 2025 be CONFIRMED.

12 RECOMMENDATIONS AND REPORTS OF COMMITTEES

12.1 MINUTES OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING 21 AUGUST 2025

File Number: 0070

Author: Ryan Boldison, Executive Assistant

Responsible Officer: Tamara Clarkson, Chief Executive Officer

Authority/Discretion: Administrative

SUMMARY

For Council (Commissioner) to receive the minutes of the Audit, Risk and Improvement Committee Meeting held on 21 August 2025.

ATTACHMENTS

1. Minutes of the Audit, Risk and Improvement Committee Meeting held on 21 August 2025

RECOMMENDATION

1. That Council (Commissioner) receive the Minutes of the Audit, Risk and Improvement Committee Meeting held on 21 August 2025 and the recommendations therein be adopted.

Audit, Risk and Improvement Committee Resolutions – 21 August 2025

Item 8.1 – Governance and Compliance - Risk Management

COMMITTEE RESOLUTION AC09/25

That the Audit, Risk and Improvement Committee recommend Council (Commissioner) receive and note the information contained in the Shire of Derby/West Kimberley Risk Register – August 2025.

Item 8.2 – Governance and Compliance - Internal Controls

COMMITTEE RESOLUTION AC10/25

That the Audit, Risk and Improvement Committee recommend Council (Commissioner) note the information contained in the Shire of Derby/West Kimberley Internal Controls – August 2025 report.

Item 8.3 – Compliance Reports - Council Member Meeting Attendance

COMMITTEE RESOLUTION AC11/25

That the Audit, Risk and Improvement Committee recommend Council (Commissioner) receives the information contained in the report detailing Council Member meeting attendance (including via electronic means).

Item 8.4 – Compliance Report - Council Minute Management**COMMITTEE RESOLUTION AC12/25**

That the Audit, Risk and Improvement Committee recommend Council (Commissioner) receive the information contained in the report detailing Council Minute Management.

Item 8.5 – Funding and Donations Distribution Through the Community Grants Scheme - May 2025 to July 2025**COMMITTEE RESOLUTION AC13/25**

That Audit and Risk and Improvement Committee recommends that Council (Commissioner) notes the in-kind and financial supports provided to local community organisations through Community Funding Scheme.

Item 8.6 – Update on External Grants and Funding Received - May to July 2025**COMMITTEE RESOLUTION AC14/25**

That the Audit, Risk and Improvement Committee recommend Council (Commissioner):

1. Notes the summary of grant and funding applications which have been submitted by Officers; and
2. Provides in principle support for the outlined projects for which funding is being sought.

Item 8.7 – Outstanding Debt - July 2025**COMMITTEE RESOLUTION AC15/25**

That the Audit and Risk Committee recommends that Council (Commissioner) receive the information contained in the report detailing outstanding rates and sundry debtors as at 31 July 2025.



**Shire of Derby /
West Kimberley**

UNCONFIRMED MINUTES

Audit, Risk and Improvement Committee Meeting

Thursday, 21 August 2025

Date: Thursday, 21 August 2025

Time: 4:00 PM

Location: Council Chambers,
Clarendon Street, Derby



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11	Date of Next Meeting	50
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**MINUTES OF SHIRE OF DERBY / WEST KIMBERLEY
AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBERS, CLARENDON STREET, DERBY
ON THURSDAY, 21 AUGUST 2025 AT 4:00 PM**

PRESENT: *Jeff Gooding PSM JP (Commissioner), Jeffrey Porra (Independent Member), Danielle Cornish (Independent Member).*

IN ATTENDANCE: *Tamara Clarkson (Chief Executive Officer), Wayne Neate (Director Infrastructure), Jill Brazil (Director Corporate Services), Luke Lawrence (Director Community Planning), Telia Reilly (Coordinator Governance and Risk), Ryan Boldison (Executive Assistant).*

VISITORS: *Nil.*

GALLERY: *Nil.*

APOLOGIES: *Nil.*

APPROVED LEAVE OF ABSENCE: *Nil.*

ABSENT: *Nil.*

1 DECLARATION OF OPENING, ANNOUNCEMENT OF VISITORS

The meeting was opened at 4:00pm by Jeff Gooding.

2 ACKNOWLEDGEMENT OF COUNTRY

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

The Shire of Derby/ West Kimberley 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 ATTENDANCE VIA TELEPHONE/INSTANTANEOUS COMMUNICATIONS

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

4 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

- *Today we hold our first Audit, Risk and Improvement Committee Meeting.*

This is a formal committee of Council and makes recommendations to Council, again, for the first time with the input of Independent Members.

As Commissioner I thank both Independent Members, Mr Jeffrey Porra and Ms Dani Cornish for their willingness to use their skills in support of enhanced governance with Shire of Derby/West Kimberley.

Independent Members have become a requirement of Local Government reform in WA and Shire of Derby/West Kimberley. I'm please to embrace it. From October 2025 the requirement will be that this committee is independently chaired. Until that time, and for today's meeting alone, I will chair this meeting in my Commissioner capacity and in accordance with the previous decision of Council (Commissioner) in April 2025; to establish the Committee. In addition, it is worth noting that the two Independent Members have been appointed under the Local Government Act for a term that can only extend to the October election. Following that election a newly elected Council will re-establish the Committee.

By way of background and context, it's important for me to acknowledge that the Shire of Derby/West Kimberley is at a very early stage of its risk management and improvement journey.

Part of the that journey is to work with the Paxon Group who were today, appointed as the Shire internal auditors. This too is an important step for the Shire and will significantly enhance the development of internal controls and reporting within the bounds of an internal audit plan.

In many ways, the Shire has today, taken a step forward in improving its corporate governance by:

- 1. Recognising we are early in our risk journey*
- 2. Initiating a new Audit, Risk and Improvement Committee with independent members*
- 3. Appointing an internal auditor who will work both with the Administration and this committee on an Internal Audit Plan that will include:*
 - Internal risks*
 - Operational risks*
 - Strategic risks*

With those matter of context, I am pleased to move into our first agenda with some optimism and excitement that we are leading down a good governance pathway.

5 DISCLOSURE OF INTERESTS

5.1 Declaration of Financial Interests

- Nil.*

5.2 Declaration of Proximity Interests

- Nil.*

5.3 Declaration of Impartiality Interests

Audit, Risk and Improvement Committee Meeting Minutes

21 August 2025

Jeff Gooding declared declared that he is a Member of Council for the Shire of Wyndham/East Kimberley, he is a Director of Gumala Investment Pty Ltd and a Director of Wunan Foundation.

6 PETITIONS, DEPUTATIONS, PRESENTATIONS AND SUBMISSIONS

- *Nil.*

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

- *The Minutes of the Audit, Risk and Improvement Committee Meeting held Thursday, 20 February 2025 were confirmed at the Ordinary Council Meeting on Thursday, 27 February, 2025.*

8 REPORTS**8.1 GOVERNANCE AND COMPLIANCE - RISK MANAGEMENT****File Number:** 5476**Author:** Telia Reilly, Governance and Risk Coordinator**Responsible Officer:** Jill Brazil, Director Corporate Services**Authority/Discretion:** Executive**SUMMARY**

This report presents an update on controls developed and implemented in ensuring effective risk management.

DISCLOSURE OF ANY INTEREST

Nil by Author or Responsible Officer.

BACKGROUND

The Audit, Risk and Improvement Committee provides guidance and assistance to Council. The Committee assumes a key role in assisting the Shire fulfil its governance and oversight obligations related to financial reporting, internal controls, risk management systems, legislative compliance, ethical accountability and internal and external functions.

There are a number of audits that local governments are required to complete to address these obligations, and the reports from these audits are presented for endorsement at the time. Managing risk requires all Council Members and officers to use an interactive process consisting of steps that, when undertaken in sequence, enable a sound basis for decision-making and facilitates continuous improvement in performance.

STATUTORY ENVIRONMENT

Local Government Act 1995 – Section 7.1A

Local Government (Audit) Regulations 1996 – Regulation 17

Local Government (Financial Management) Regulations 1996 - Part 2 s.6.10

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

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STRATEGIC IMPLICATIONS

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

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Legal & Compliance: Non-compliance with legislation	Possible	Moderate	Medium	Continue to build and monitor internal procedures and to train/manage staff on legislative compliance
Reputation: Adverse media and lack of community confidence	Possible	Moderate	Medium	Continue to build and monitor internal procedures and to train/manage staff on legislative compliance

CONSULTATION

Internal

COMMENT

The Shire currently has a total of 72 audit actions. The below table highlights the current status of the Shire's Risk Register.

STATUS	NUMBER
Identified risk items at beginning of reporting	94
Risk Items added to register	40
Completed (Since 23 May 2024)	62
TOTAL OUTSTANDING	72
COMPRISES OF:	
Ongoing	1
Programmed for 2024	1
Programmed for 2025	3
Items added	40
Progressing	27
TOTAL	72

VOTING REQUIREMENT

Simple majority

ATTACHMENTS**1. Risk Register - August 2025**  **COMMITTEE RESOLUTION AC09/25**

Moved: Ms Danielle Cornish

Seconded: Mr Jeffrey Porra

That *the Audit, Risk and Improvement Committee recommend* Council (Commissioner) receive and note the information contained in the Shire of Derby/West Kimberley Risk Register – August 2025.

In Favour: Jeff Gooding, Danielle Cornish and Jeffrey Porra.

Against: Nil

CARRIED 3/0

Audit, Risk and Improvement Committee Meeting Minutes

21 August 2025

Shire of Derby / West Kimberley Risk Register
August 2025

	Category	System or Procedure	Description	Suggested Actions	Other Audit Reference	Risk Rating	Directorate Responsible	Officer	Date Due	Progress Update	Status
Regulation 17 Review - December 2022											
1	Risk Management	5.1 Risk management framework (Risk Management)	<p>The Shire maintains a Risk Management Framework (March 2020). We understand from officers that this was developed in consultation with LGIS and is due to be reviewed in 2023. The framework includes the Risk and Opportunity Management Policy (June 2021).</p> <p>The Shire's Risk Dashboard Report (February 2020) covers various topics for each business unit of the Shire. It includes control areas, ratings, and actions proposed by the Shire to address risk weaknesses.</p>	<p>Ensure the Risk Management Framework makes adequate reference to the operation of the Risk Dashboard.</p> <p>Include a table of review details, including review deadlines in the Risk Management Framework.</p> <p>Review and update the Risk Dashboard Report. Present it to the audit committee as an update and request that the audit committee consider resourcing needs.</p>	Reg 5 5.3 Audit Finding Procurement & Purchasing Process Compliance ISA 2022 8. Risk Management ISA 2023 5. Risk Management	Extreme	Corporate Services	Director Corporate	Draft review to Executive June 2024	<p>The Risk Management Framework is complete.</p> <p>Ongoing review of operational and strategic risks occurs, reported to Executive meetings.</p> <p>This will be further developed, and presented to the Audit and Risk Committee Meeting every three months.</p>	Ongoing
2	Claims and Litigation	5.1 Dealing with claims and litigation (Risk Management)	<p>The Shire does not have a formal internal process for dealing with claims and litigation. However, we understand from officers that it is well understood that engagement of legal advisors requires approval of the CEO.</p>	<p>Draft a CEO directive to provide guidelines for how to manage a claim in a manner that minimises risk. This should include consulting with the Shire's insurers and guidance on how to appropriately communicate to the claimant (if at all).</p>		Medium	Corporate Services	Governance and Risk Coordinator		<p>There is a draft CEO Directive (D-CPS) Criminal Investigations and Prosecutions that continues to be reviewed to include claims and litigation against the Shire. Liaison ongoing with LGIS.</p>	Progressing
3	Environmental Management Plan	5.1 Environmental risk management (Risk Management)	<p>The Shire does not maintain a Shire-wide environmental risk management plan.</p> <p>The Shire does maintain a Derby Port Environmental Policy which sets out high-level goals regarding the environmental management of the port and surrounding waters. Specific mitigation strategies are not identified.</p> <p>The Derby Waste Disposal Site is nearing the end of its capacity.</p>	<p>Develop environmental management plans for high-risk areas of the Shire. All plans must comply with relevant legislation vesting/management orders, and head leases. High-risk areas may include waste management sites, the Derby Port, and the Derby and Fitzroy Crossing depots and their respective airports.</p> <p>If not done so already, ensure all contaminated sites are being managed in accordance with their waste site licence requirements and other relevant statutory requirements. Plan for the future of the Shire's (and its community's) waste disposal requirements.</p> <p>Consider developing a Shire-wide Environmental Risk Management plan to address the Shire's environmental targets. This may include factors such as responsible disposal of chemicals, waste reduction targets, water consumption and electrical consumption.</p> <p>Ensure the Derby Port Environmental Policy is dated and includes review details.</p>	FA 2022 3. Rehabilitation Provision Assessment FA 2023 3. Rehabilitation Provision Assessment	Medium	Executive Services	CEO		<p>Consultant engaged and project plan developed. Included in budget review 2025/26. Included in budget review 25/26</p>	Programmed for 2025
4	Procurement	5.1 Controls for unusual types of transactions or high-risk transactions (Risk Management)	<p>We understand from officers that business cases have historically been presented to council in relation to proposed projects requiring significant investment. This practice has not been used in recent times.</p> <p>We understand from officers that large projects are generally discussed in corporate planning sessions and are addressed to the Corporate Business Plan.</p> <p>The Shire regularly uses the WALGA and the local Derby Vendor Panel system to seek suppliers to ensure a suitable level probity and transparency.</p>	<p>Consider developing a CEO's directive regarding the practice of drafting business cases and risk assessments for unusual, expensive or high-risk activities or projects. This will assist the Shire to assess risk, ensure costings are accurate and consider whether a project manager is needed.</p>			Corporate Services	Senior Procurement Advisor		<p>Procurement review occurring. Senior Procurement Advisor to further develop templates and implement.</p>	Progressing
5	IT Management	5.1 IT management plan and data recovery procedure (Risk Management)	<p>The Shire has engaged an external contractor to manage its IT requirements.</p> <p>The officers identified that the contractual documents between the Shire and its external contractor address service details including backup service agreements and products.</p> <p>We understand from the Shire's IT contractor that the Shire's data is stored at multiple backup points. Backups of the Shire's data are replicated both on-site and off-site (Perth). Officer emails are also backed up.</p> <p>Shire officers are able to send a service request to the external contractor to restore a document or other lost information. If restoring the information may result in loss of new information, the contractor will contact the Manager Administration for approval. This process appears to be well understood but is not captured in a written procedure.</p>	<p>Ensure the IT contract and the associated tender requirements are managed and upheld. This could be achieved through the regular joint meetings between the Shire and Managed IT.</p> <p>Maintain a status sheet to monitor whether the managed services tender requirements are being met.</p> <p>Ensure the Shire is satisfied that the external contractor has in place the necessary practices and procedures to satisfy terms and conditions of the contract and tender requirements. Especially in relation to protecting the Shire's IT systems from cyber security risks.</p> <p>Capture the procedure for requesting and approving the restoration of a document in a written procedure.</p>	ISA 2022 3. IT Governance - Standards, Policies and Procedures ISA 2023 3. IT Governance - Standards, Policies and Procedures ISA 2022 4. IT Governance and Strategy Reg 5 Back-Up Procedures		Corporate Services	Manager ICT and Customer Service	<p>Manager ICT and Customer Services, and Deputy CEO meet with Managed IT bi monthly. A Steering Group has been established that meets quarterly</p> <p>Membership consists of Management and relevant Officers responsible for IT projects</p> <p>Ongoing review of cyber risks, together with improvements to Essential 8. Budget 2024/25 includes provision for additional risk controls.</p> <p>Managed IT to provide policy documentation around backup and restore process for SDWK. Adding a field in Managed Portal for test restores of specific files will be added, which then will allow the request to be actioned, and documented for further audits. To be completed no later than 15/2/25.</p>	Progressing	

Audit, Risk and Improvement Committee Meeting Minutes

21 August 2023

Shire of Derby / West Kimberley Risk Register
30 April 2024

	Category	System or Procedure	Description	Suggested Actions	Other Audit Reference	Risk Rating	Directorate Responsible	Officer	Date Due	Progress Update	Status
Regulation 17 Review - December 2022											
6	Agendas	5.2 Drafting reports to council (Internal Control)	The Shire has a template document for drafting reports to council and a Report Writing Guide (April 2020). The Report Writing Guide is not specific to council reports but can be used as a guide for drafting reports to council. There are no formalised supporting guidance documents to assist those officers who are new or unfamiliar with drafting reports to council. Officers are required to confer with other officers and consider previous reports to council.	Review the Report Writing Guide and provide review details at the base of the document, including a review deadline.			Executive Services	CEO		This has stalled due to anticipated legislation changes. Currently 90% complete.	Programmed for 2025
7	Legal advice	5.2 Liaising with legal advisors	The Shire regularly engages with various legal advisors, all of whom are in the WALGA Preferred Supplier Directory. Some of those advisors have been supporting the Shire for a number of years. We understand from officers that the advisor is often selected based on the type of matter being dealt with. Executive staff or the CEO will determine when legal advice is required. We understand from officers that the CEO encourages advice to be sought if there is doubt.	Create a register of advice received, including a brief matter description and reference numbers to the relevant documents. This will enable employees to use (but not necessarily apply) as a reference material advice received in the past. A guideline must accompany the register to ensure that employees seek an updated version of advice, to cater for changes in law and application to circumstances different from those prevailing at the time of the original advice. Draft a CEO directive for seeking legal advice. This may include how to request legal advice, what needs to be considered before seeking legal advice, who can seek advice from lawyers, and contacts for lawyers who specialise in certain areas.			Governance	Coordinator Governance and Risk			Progressing
8	Procurement	5.2 Separation of roles and functions (Internal Control)	The procurement process requires multiple employees to review and/or sign off on the required documentation. For example, the invoice ought not to be signed off by the officer procuring the good or service.	Conduct periodic internal reviews to ensure that the various components of the purchasing process include a separation of roles and functions.			Corporate Services	Senior Procurement Advisor		Full review of Procurement occurring in 2025 An Attain task has been added to document this process	Progressing
9	Assets and Records	5.2 Restricting access to physical assets and records (Internal Control)	Physical archived documents are restricted by key access. Only three officers have keys to access the strong room and safe which stores leases, contracts and other important items. Property records in Coleman Centre can be accessed by anyone in the building. The records are not permitted to leave the building. A member of the public may access property records by submitting an application and fee. The Records Officer or administrative officers will access records on their behalf. The IT server room is only accessible by key. Executive officers and the Manager Administration have a key to access this room. There is a sign-in sheet for all external visitors to the IT server room. Mobile phones, laptops and other assets are also kept in the IT server room. The Manager Administration can distribute these items at the request of the People and Culture business unit or a director. This procedure is not captured in a written document. Officers are issued with keys to the administration building during their induction. People and Culture records indicate which officers have been issued with certain keys. Alarm codes for the administration building are issued to employees during their induction. Alarm codes are also provided to access the Council Chamber. These codes are limited to allow access within set access times. Keys to access Shire buildings can be issued to officers and contractors. This must be recorded on the Key Register. The Shire maintains procedural documents to support the hiring of facilities and the dispersion of keys accordingly. These documents include procedures to be followed should keys not be returned.	Implement a written procedure for accessing records in Coleman Centre to ensure documents are suitably protected. This may include using lockable compactors or relocating the records to a room that can be locked. Draft a written procedure for the issuing of phones, laptops and other assets stored in the server room. Ensure that the Server Room Access Log is located in the vicinity of the server room. Implement a written procedure for the management of the Key Register. Noting that both of the above could be included in the ProMapp initiative. Ensure procedural documents are dated and include review periods, including the Facility Hire Procedure. Review the Employee Exit Checklist to ensure it captures the need to return access keys and other shire equipment like phones, computers, and vehicles, etc. on departure from the Shire.			Corporate Services	Manager ICT and Customer Service		The server room in the Administration Office is locked by key and is only accessible by the CEO and Manager ICT and Customer Service. Record keeping in Coleman is being investigated. Asset Management has completed a full review of key register in 2023. Process map being developed for key register. The Employee Exit Checklist is being reviewed by People and Culture and Governance. A CEO Directive is currently being developed.	Progressing
10	IT Management	5.2 Authorising changes to data files and systems (Internal Control)	The Shire currently lacks significant control in relation to authorising changes to data files as the Shire currently does not have an administrator for its IT software. The Shire significantly relies on its external IT contractor to assist with these matters.	Introduce an authorisation procedure for occasions when changes to data files are proposed.	ISA 2022 3. IT Governance - Standards, Policies and Procedures ISA 2023 3. IT Governance - Standards, Policies and Procedures ISA 2024 4. IT Governance and Strategy Reg 5 Back-up Procedures		Corporate Services	Manager ICT and Customer Service		Managed IT developing with the Manager ICT and Customer Service. This occurs but require a formal procedure to be documented.	Progressing

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Regulation 17 Review - December 2022											
11	Record Management	5.2 Records management procedures (Internal Control)	<p>The Shire's Recordkeeping Procedure is given to new employees during their induction. This addresses information such as what needs to be recorded, what file numbers to allocate, the authorisation of officers, how long records must be kept and the disposal of records.</p> <p>The officers recognise that a significant number of records are currently not being filled correctly. For example, many files are not being saved into Synergy and are instead accessed via the X-Drive. This issue is also hindered when external email information is received by individual officers rather than the customer service inbox.</p>	<p>Conduct a comprehensive review of the Shire's record systems to identify and address issues such as consistency of filing.</p> <p>Implement a centralised and consistent filing system supported by staff training and written procedures. This will require a managed transition from the use of the x-Drive and personal drives to Synergy Records or a dedicated digital records management system.</p> <p>Consider if additional support/resourcing is needed to assist with records management.</p> <p>Ensure records of individual officers are effectively managed. For example, by addressing these requirements in job descriptions and discussing records management during performance reviews.</p>			Corporate Services	Records Management Officer		<p>Ongoing process development. Staff turnover results in delays.</p> <p>This will be added to new employees induction.</p> <p>The record keeping manual is near completion.</p>	Progressing
12	Assets	5.2 Asset management plan (Internal Control)	<p>The Shire has drafted Asset Management Plans for buildings, roads, the plant, land and other assets. The Shire also has an Asset Management Policy (June 2021). The Asset Management Plan is a part of the Integrated Planning Process and identifies when replacements, refurbishments and maintenance are required.</p> <p>Reference is made to the draft Asset Management Plans when formulating the annual budget. Expenditure outside of the draft Asset Management Plans requires justification. A gap may at times exist between what is required in the draft Asset Management Plan and the expenditure provided in the budget.</p> <p>We understand from officers that the Shire maintains a working document of assets and an Assets Register. The Assets Register does not include any items valued under \$5,000, in accordance with relevant accounting standards.</p> <p>Physical inspections of large assets are undertaken for insurance purposes.</p> <p>We understand from officers that smaller items such as phones and laptops may not be captured on the Assets Register or the Asset Management Plans. Similarly, crew gear are mostly unaccounted items. These items are managed using a Small Plant Register and are replaced at end of their useful life.</p> <p>We understand from the officers that the Shire's IT service provider keeps track of the Shire's IT equipment needs and will contact the Shire when items require updates or replacing.</p>	<p>Prioritise endorsing the draft Asset Management Plans.</p> <p>Ensure relevant budgeting reports to council identify the long-term consequences of not meeting the requirements of the Asset Management Plan. Asset management training may also be appropriate if this is a concern of the Shire.</p>	<p>FA 2022 1. Impairment Assessment of Roads</p> <p>FA 2022 4. Fixed Asset Depreciation Rates</p> <p>FA 2023 7. Fixed Asset Depreciation Rates</p> <p>FA 2022 5. Fixed Asset Additions</p> <p>FA 2023 8. GST Capitalised on Fixed Asset Additions</p> <p>FA 2022 7. Fixed Asset Management Policy</p> <p>FA 2023 4. Fixed Asset Management Policy</p> <p>FA 2022 8. Fixed Asset Capitalisation Policy</p> <p>FA 2023 5. Fixed Asset Capitalisation Policy</p> <p>FA 2022 10. Fixed Asset Capitalisation Dates</p> <p>FA 2023 1. Impairment Assessment of Roads</p>		Infrastructure	Director Infrastructure		<p>Ongoing. Corporate Services in consultation with Infrastructure Services</p>	Progressing
13	Local Laws	5.3 Local Laws	<p>A task is set in the Compliance Calendar to remind the relevant officers to conduct a review of all local laws in accordance with statutory requirements. The Shire's procedure for reviewing local laws will follow the guidelines issued by the Department of Local Government, Sport and Cultural Industries. The local law review (for all local laws) is currently overdue.</p>	<p>Prioritise the review of the local laws (currently overdue). CEO to review the reasons for the Shire's failure to undertake the reviews of local laws in a timely manner and address those issues in a report to the Audit Committee.</p>		Extreme	Corporate Services	Governance and Risk Coordinator		<p>Consultant has been engaged</p>	Programmed for 2025
Annual OAG Financial Audit - 22/23 Financial Year											
14	Accounting	2. Revenue Recognition (AASB 15 and AASB 1058)	<p>Finding:</p> <p>From our sample testing of revenue transactions, we identified for one transaction that the Shire has incorrectly applied AASB 15 Revenue from Contracts with Customers and AASB 1058 Income for Not-for-Profit Entities. The grant of \$1.1 million received was recognised as a revenue when the specific grant conditions have not been fulfilled which resulted in an overstatement of revenue and an understatement of contract liabilities.</p> <p>The error was addressed during the audit with the necessary adjustments being subsequently recognised by the Shire.</p> <p>Implication:</p> <p>Incorrect application of accounting standards may cause the Shire's financial statements to be misstated.</p>	<p>Recommendation:</p> <p>The Shire should review its interpretation and application of AASB 15 and AASB 1058 for grant revenue and amend its accounting treatment accordingly.</p> <p>Management Comment:</p> <p>Policy and process will be finalised in May 2023.</p> <p>Rating:</p> <p>Significant</p>	<p>FA 2023 2. Revenue Recognition (AASB 15 and AASB 1058)</p>	Extreme	Corporate Services	Director Corporate / Strategic Development Advisor		<p>Review commenced. Grant Management including Register has been developed and implemented. This includes details of grants received and accounting treatment is conducted. Grant Management Framework is currently being developed.</p> <p>Currently in the process of developing a written process.</p>	Progressing
Annual OAG Audit - 23/24 Financial Year											
15	Finance and Accounting	Revenue Recognition (AASB 1058)	<p>Finding:</p> <p>Identified errors in the application of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income for Not-for-Profit Entities to various transactions.</p> <p>The errors resulted in a decrease in revenue of \$0.2 million. The errors were corrected during the audit.</p> <p>Implications:</p> <p>Incorrect application of accounting standards may cause the Shire's financial statements to be misstated.</p>	<p>Recommendation:</p> <p>The Shire should develop a more robust technical process to ensure that the interpretation and application of AASB 15 and AASB 1058 for grant revenue is appropriate.</p> <p>Rating: Moderate (2022-23: Significant)</p>		Medium	Corporate Services	Director Corporate Services	30 Jun 24	<p>Management Comment:</p> <p>Noted. A process has been developed.</p> <p>Shire staff will continue to review and implement improvements.</p>	Progressing

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Information Systems Audit - 22/23 Financial Year											
16	IT Management										
	4. IT Governance and Strategy		<p>Finding: Appropriate and defined IT governance structures and processes enable alignment with business strategies and help to efficiently manage/monitor outsourced IT systems. We identified that the Shire does not have an up-to-date IT strategic plan which aligns to the overall business strategy in place. This finding was first identified in 2021-22.</p> <p>Implication: Without appropriate and defined IT strategic plan, the Shire may not be able to effectively align IT with business strategies, increasing the risk of sub-optimal achievement in relation to business plans and initiatives.</p>	<p>Recommendation: The Shire should develop an IT strategic plan to ensure alignment of IT strategy to overall business strategy.</p> <p>Management Comment: Progress on the development of a strategy has occurred and will continue in 2024.</p> <p>Rating: Moderate (2021-22) Moderate</p>	Reg 17 5.2 Updating computer applications and information systems ISA 2022 4. IT Governance and Strategy	High	Corporate Services	Manager ICT and Customer Service	30 Jun 24	Managed IT - IT Strategy is in progress, and will be completed for May 2025.	Progressing
17	Long Term Financial Plan										
	5.2 Audit Finding Long Term Financial Plan		<p>Finding: There is no current Long Term Financial Plan (LTFF) in place for the Shire. This document provides a framework to help assess the short, medium and long term impact of funding decisions on the Shire's financial sustainability and is a required element of the Integrated Planning & Reporting Framework. Management are aware of this and we understand that development has commenced but is in its preliminary stages.</p> <p>Implication: The absence of an LTFF may expose the Shire to financial sustainability risks due to lack of financial forecasting information to assess the impact of decisions</p>	<p>Recommendation: The LTFF should be developed and annually reviewed as part of the budgeting process to ensure it remains relevant to inform financial decision making.</p> <p>Management Comment and Action: The LTFF will be developed and implemented in 2024.</p> <p>Risk Rating: High Risk</p>		High	Executive Services	CEO	30 Jun 24	To be developed in collaboration with Annual Budget, and Council Plan.	Programmed for 2024
Information Systems Audit - Year End 2024											
18	Financial Application - User Access Management										
	IT General Controls Audit		<p>Finding The following previous year finding remains unresolved in this audit period: • There is no formal periodic review process verifying whether generic or system accounts are still appropriate. • There were no user access reviews conducted during the audit period. • There is no process to periodically review the segregation of duties matrix.</p> <p>In addition, we identified several deficiencies in the access management of the SynergySoft financial application: • 1 out of 131 user accounts belonged to terminated employees. The identified user did not log in after termination date. We acknowledge that the account was disabled on 28 June 2024. • 8 out of 131 user accounts were not found in the HR active employee list. We acknowledge that the identified accounts were disabled on 28 June 2024. • 2 out of 23 system or generic accounts' purposes and their use could not be substantiated by the Shire. • 6 out of 12 active administrator level accounts were not required. We acknowledge that these accounts were disabled on 28 June 2024. This finding was first raised in 2021-22. Rating: Significant (2022-23: Significant)</p> <p>• Without effective user access management processes, there is an increased risk of unauthorised access to the finance application. This could impact the confidentiality, integrity, and availability of the Shire's information. • Without an effective review of user access and segregation of duties controls, there is an increased risk of making unauthorised changes and approvals to application transactions. This could impact the integrity of the data in the SynergySoft application and lead to inappropriate segregation controls, unauthorised and fraudulent transactions.</p>	<p>Recommendation • Ensure terminated users are disabled in a timely manner. • Regularly review and monitor all SynergySoft accounts to ensure they are still appropriate and required. Appropriate records of these reviews should be retained, and accounts not needed should be disabled in a timely manner. User access reviews should include a review over: o Generic and system accounts and verify their purposes. o Administrator level accounts to verify if they are still required. • Document and implement a segregation of duties review procedure, including frequency of review.</p>		Extreme		CEO	30 Jun 25	Management comment: Management agrees with the recommendation. Council's existing procedure ensures terminated employee system access is removed promptly, normally immediately after the date/time of termination which effectively removes user access. This is followed up monthly to follow up removal of access to systems, eg Citrix.	Progressing
19	Risk Management										
	IT General Controls Audit		<p>Finding: The Shire had not established an IT risk register according to the agreed Information Security Risk Assessment Policy. This finding was first raised in 2021-22. Rating: Moderate (2022-23: Moderate)</p>	<p>Recommendation: The Shire should develop and maintain a risk register, ensuring the mitigation actions have been properly defined and actioned. This finding was first raised in 2021-22. Rating: Moderate (2022-23: Moderate)</p>		Medium		CEO	30 Jun 25	Management Comment: Council has developed and intends implementing a broader risk management process including relevant risk registers. IT risks are being reviewed for incorporation into this process.	Progressing

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Regulation 5 Review - November 2023											
20	Procurement & Purchasing Process Compliance	5.3 Audit Finding Procurement & Purchasing Process Compliance	<p>Finding:</p> <p>Paxon performed testing of a sample of procurement transaction and noted the following points:</p> <ul style="list-style-type: none">-The Shire does not require evaluation panel members to sign the evaluation to evidence participation or to complete conflict of interest forms.- PO73158's procurement threshold is between \$50,001 to \$250,000 (exclusive of GST), therefore at least three written quotations were required. Only two quotations were received and there is no evidence as to how many were sought, as this is not documented.- There is no documented justification for the exemption of procurement processes relating to PO79201. <p>Paxon also noted findings in relation to the three way matching of purchase order, goods and service receipting and invoices, which is a key financial control.</p> <ul style="list-style-type: none">- There is no invoice payment approval noted for PO75908.- Total invoice amount is more than the original purchase order amount for PO77065 and no approval of the was provided for the approximate \$600,000 variance noted.- For PO79201 the purchase order and invoice, but they contain different descriptions for the service provided. The PO description relates to the supply of security to look after machinery and materials and the invoice description relates to supply of fuel trailer.- Purchase order date does not precede invoice date on 3/10 of the procurement samples for PO75129, PO77126, and PO74550.	<p>Implication:</p> <p>Non-compliance with procurement and three way matching processes may result in a lack of appropriately authorised transactions and potentially misappropriation.</p> <p>Recommendation:</p> <p>5.3.1 Evaluation forms should be signed as evidence of outcome and participation and conflicts of interest should be included to record evidence of their consideration.</p> <p>5.3.2 All steps of review and authorisation through procurement and three way matching processes should be evidenced and any deviations from process documented, authorised and recorded.</p> <p>5.3.3 A report should be run monthly to assess the volume and value of invoices being received before purchase orders are raised. These should be reviewed and investigated with officers not following process receiving training to increase process compliance.</p> <p>Management Comment and Action:</p> <p>Management agrees with the recommendations and will develop appropriate evaluation forms and declarations.</p> <p>Risk Rating:</p> <p>High Risk</p>	Reg 17 5.1 Procurement Framework (Risk Management) Reg 17 5.3 Monitoring compliance legislation and regulations in regard to tendering and procurement (Legislative Compliance)	High	Corporate Services	Director Corporate Services	Ongoing	A full review of procurement is currently occurring. While the procurement policy can not always be met due to regional and remote situations, an accompanying memo must be signed by the relevant Director or CEO.	Progressing
21	Financial Risk	5.6 Audit Finding - Financial Risk	<p>Finding:</p> <p>The financial risks identified and assessed by the Shire were requested, but only the risk management framework was received, not specific documented risks.</p> <p>A financial task calendar to identify required activity during the financial year is kept, however there are no responsible employees for the tasks and there is also an absence of deadlines recorded.</p> <p>Implication:</p> <ul style="list-style-type: none">- Financial risks may not be appropriately identified, assessed and managed.- Financial processes may not be performed completely and timely.	<p>Recommendation:</p> <p>5.6.1 A plan should be developed to make the risk management framework operational.</p> <p>5.7.2 Within the task calendar it should clearly define responsibility and the timeframe.</p> <p>Management Comment and Action:</p> <p>Management agrees with this recommendation and a full review of the Risk Framework is scheduled for 2024.</p> <p>Risk Rating:</p> <p>Medium Risk</p>		High	Corporate Services	Governance & Risk Coordinator	1-Dec-24	Risk Management review is occurring in 2024.	Progressing
22	AGRN	AGRN Claims	AGRN Claims may not be fully paid to the Shire. Current claim response success is approx 65%.	The Shire will continue to work with DFES to progress claims		High	Corporate Services	Director Corporate Services	30th June 2025	Claims are progressing	Progressing
HS 2025 Audit											
23	Management Commitment	Element 1.1	<p>WHS Policy in place demonstrating organisational commitment to high standards of H&S.</p> <p>WHS Policy is reviewed annually by WHS Committee and DMT; minutes are maintained.</p> <p>Policy includes version control, previous versions, and review dates.</p>	<p>None - Satisfactory</p>		Low	Executive Services	Manager People and Culture			Completed
24	Management Commitment	Element 1.2	<p>CEO and Council endorsed WHS Policy in Council meeting minutes, but CEO's signature is not present in the document.</p> <p>Policy is reviewed annually; previous versions maintained.</p> <p>Included in health and safety induction training and referenced in Employee H&S Handbook.</p> <p>Included in health and safety induction training and referenced in Employee H&S Handbook.</p> <p>Displayed on workplace noticeboards.</p>	<p>Insufficient:</p> <ul style="list-style-type: none">- CEO to formally endorse/sign the WHS Policy.- Review contractor H&S documentation to ensure policy is communicated effectively.		Medium	Executive Services	Manager People and Culture			Item Added
25	Management Commitment	Element 1.3	<p>Senior WHS Officer monitors relevant H&S legislation and standards via WorkSafe WA, LGIS, etc.</p> <p>Legislation referenced in policy/procedure templates.</p> <p>Legislation referenced in policy/procedure templates.</p>	<p>Insufficient:</p> <ul style="list-style-type: none">- Develop process to ensure SWMS, SWPs, and related documents identify relevant legislative requirements.- Ensure this information is clearly understood by management and workers.		Medium	Executive Services	Manager People and Culture			Item Added
26	Management Commitment	Element 1.4	WHS responsibilities are clearly defined in position descriptions and the WHS Policy, tailored by role and organisational level.	<p>None - Satisfactory</p>		Low	Executive Services	Manager People and Culture			Completed
27	Management Commitment	Element 1.5	Accountability is maintained through performance reviews, the WHS Committee Action Register, and hazard/incident reporting processes.	<p>None - Satisfactory</p>		Low	Executive Services	Manager People and Culture			Completed
28	Management Commitment	Element 1.6	<p>Budget exists for WHS items (PPE, training, etc.).</p> <p>Budget is reviewed at least annually and more frequently if required.</p>	<p>None - Satisfactory</p>		Low	Executive Services	Manager People and Culture			Completed
29	Management Commitment	Element 1.7	<p>Time is allocated for toolbox/pre-start meetings and training.</p> <p>Time is allocated for toolbox/pre-start meetings and training.</p> <p>Workplace inspections are mainly completed by Senior WHS Officer and HSR every 6 months.</p>	<p>Insufficient:</p> <ul style="list-style-type: none">- Review workplace inspection process to include managers and supervisors.- Increase inspection frequency to promote involvement and a strong safety culture.		Medium	Executive Services	Manager People and Culture			Item Added

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HS 2025 Audit											
30	Management Commitment	Element 1.8	Recommendations are addressed and recorded in Action Register by Senior WHS Officer. Risk assessments are completed and tracked. Action Register discussed in WHS Committee, DMT, and OMT meetings. Action Register discussed in WHS Committee, DMT, and OMT meetings. LGIS assessments conducted every 3 years.	Satisfactory: Consider implementing internal assessments to monitor system effectiveness more frequently.		Low	Executive Services	Manager People and Culture			Item Added
31	Planning	Element 2.1	The plan is regularly monitored by DMT. A WHS Action Plan, developed from the LGIS 2022 assessment, has been implemented. Responsibilities and timeframes for action items are clearly defined.	None - Satisfactory		Low	Executive Services	Manager People and Culture			Completed
32	Planning	Element 2.2	No health and safety objectives or measurable targets have been developed.	Unsatisfactory: - Develop health, safety, and psychosocial objectives and measurable targets. - Include both lead and lag indicators. - Review and document performance indicators at least annually.		High	Executive Services	Manager People and Culture			Item Added
33	Planning	Element 2.3	Use plans or records to ensure relevant parties are informed and supportive. Training tailored for literacy concerns. Ergonomic assessments and fitness-for-work policy applied. Management of special needs workers not formally documented unless via workers compensation.	Insufficient: - Develop a documented process for managing workers with special needs. - Use plans or records to ensure relevant parties are informed and supportive.		Medium	Executive Services	Manager People and Culture			Item Added
34	Planning	Element 2.4	Draft WHS Contractor Management Procedure exists. Tender/RFP processes for large projects in place. Contractor inductions are inconsistent. Accountability for contractor WHS performance is not defined.	Unsatisfactory: - Finalise WHS Contractor Management Procedure. - Develop contractor induction (organisational + onsite). - Define WHS performance accountability for contractors. - Use LGIS Contractor Management Toolkit.		Extreme	Executive Services	Manager People and Culture			Item Added
35	Planning	Element 2.5	Contractor info (insurance, training) is collected. Other records (consultations, inspections) not clearly maintained.	Insufficient: - Develop process for maintaining contractor management records (consultation, assessment, inspections, reviews). - Use LGIS Contractor Management Toolkit.		Extreme	Executive Services	Manager People and Culture			Item Added
36	Planning	Element 2.6	Emergency procedures in place at all workplaces. First aiders and wardens trained and identified. Equipment regularly maintained. Evacuation drills occur at least annually.	Satisfactory: - Include photos of first aiders/wardens on noticeboards. - Expand emergency drill schedule to include varied emergency types.		Low	Executive Services	Manager People and Culture			Item Added
37	Planning	Element 2.7	Templates include legislative reference section. Work instructions and SWMS/SWPs do not reference current legislation or standards.	Insufficient: - Review tasks to determine if SWMS is legally required. - Update SWMS/SWPs to include legislative requirements.		Medium	Executive Services	Manager People and Culture			Item Added
38	Planning	Element 2.8	Workers know to approach WHS team or supervisors for information. Legislative references stored in SharePoint. SDS and other documents available in hard/soft copy.	Satisfactory: Promote HSR (Health and Safety Representative) role so workers know they are a resource for WHS support.		Low	Executive Services	Manager People and Culture			Item Added
39	Planning	Element 2.9	Licences and training info stored in personnel files and ELMO. Equipment is inspected/maintained regularly. Asbestos registers and training in place. No noise surveys have been conducted.	Insufficient: - Identify equipment requiring noise surveys. - Conduct risk assessments, evaluate PPE effectiveness, and document controls.		High	Executive Services	Manager People and Culture			Item Added
40	Planning	Element 3.1	WHS Handbook (2023) outlines communication methods for health and safety. WHS is an agenda item in DMT, OMT, and WHS Committee meetings. Toolbox and pre-start meetings occur, but minutes are not consistently maintained. WHS Committee has a Terms of Reference.	Insufficient: - Finalise updated WHS Handbook. - Ensure health and safety is included in all staff meeting agendas and minutes are kept. - Train team leaders on conducting and recording toolbox/pre-start meetings.		Medium	Executive Services	Manager People and Culture			Item Added
41	Consultation and Reporting	Element 3.2	Consultation arrangements covered in induction. HSRs trained and informed on legislative requirements. WHS information is shared via noticeboards and emails.	None - Satisfactory		Low	Executive Services	Manager People and Culture			Completed
42	Consultation and Reporting	Element 3.3	WHS, DMT, and OMT meetings involve worker input. Training opportunities discussed annually and as needed. Contractors' involvement in hazard management is unclear.	Insufficient: Train and involve contractors in consultation and hazard management processes.		Medium	Executive Services	Manager People and Culture			Item Added
43	Consultation and Reporting	Element 3.4	Workers are verbally consulted on changes and purchases, but it is not documented. WHS Committee includes mechanisms for consulting on certain issues.	Insufficient: Develop and document a formal process for consulting workers/representatives on workplace changes and purchasing decisions.		Medium	Executive Services	Manager People and Culture			Item Added
44	Consultation and Reporting	Element 3.5	Workers confirmed consultation occurs on hazard management. Workers have received hazard management training.	None - Satisfactory		Low	Executive Services	Manager People and Culture			Item Added

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HS 2025 Audit											
45	Consultation and Reporting	Element 3.6	Managers assess staff understanding of consultation requirements via team meetings. Gaps lead to targeted awareness actions.	Satisfactory: Document any amendments or actions taken (e.g., in meeting minutes or procedure reviews).		Low	Executive Services	Manager People and Culture			Item Added
46	Consultation and Reporting	Element 3.7	Senior management regularly attend and participate in WHS Committee meetings.	None - Satisfactory		Low	Executive Services	Manager People and Culture			Completed
47	Consultation and Reporting	Element 3.8	Managers/supervisors are aware of the Issue Resolution Process, but it is not actively used.	Insufficient: Review and reinforce use of the documented Issue Resolution Process. Ensure WHS reps are involved in the resolution process.		Medium	Executive Services	Manager People and Culture			Item Added
48	Hazard Management	Element 4.1	WHS Handbook (2023) includes a hazard reporting procedure. Workers use SWMS, SWP, Take 5s, but not in compliance with WHS legislative requirements.	Insufficient: Review SWMS and SWP templates to ensure legislative compliance.		High	Executive Services	Manager People and Culture			Item Added
49	Hazard Management	Element 4.2	Control measures are in place and monitored through a hazard action register. Reports are increasing. Workers are not fully completing controls section in documents.	Insufficient: Train workers on using SWMS/ISA/SWP and the importance of recording appropriate controls.		Medium	Executive Services	Manager People and Culture			Item Added
50	Hazard Management	Element 4.3	SWMS/SWP developed but not fully compliant with WHS legislation legislative references are missing.	Insufficient: Identify high-risk tasks and ensure SWMS comply with WHS legislation. Create ISAs/SWPs for other regular tasks. Add legislative references section to SWMS templates.		High	Executive Services	Manager People and Culture			Item Added
51	Hazard Management	Element 4.4	SWMS are rewritten before each task in consultation with workers.	Satisfactory: Consider reviewing existing SWMS for recurring tasks instead of rewriting each time.		Low	Executive Services	Manager People and Culture			Item Added
52	Hazard Management	Element 4.5	Control effectiveness is discussed but not documented.	Unsatisfactory: Implement a documented process for reviewing effectiveness of control measures.		Medium	Executive Services	Manager People and Culture			Item Added
53	Hazard Management	Element 4.6	Reporting procedure is outlined in WHS Handbook and reinforced during induction and staff meetings. Investigations are documented in forms, registers, and stored in ELMO.	Satisfactory: Ensure HSRs are engaged in all investigation processes.		Low	Executive Services	Manager People and Culture			Item Added
54	Hazard Management	Element 4.7	All incident/injury/disease reports are logged and monitored by WHS & People and Culture. Discussed in leadership and WHS meetings.	None - Satisfactory		Low	Executive Services	Manager People and Culture			Item Added
55	Hazard Management	Element 4.8	Organisation is aware of notification requirements, but WHS Handbook lacks explicit references.	Insufficient: Update WHS Handbook with current WorkSafe notification requirements and train all staff.		Medium	Executive Services	Manager People and Culture			Item Added
56	Training and Supervision	Element 5.1	Position descriptions outline training needs. A Training Matrix is maintained in ELMO, accessible to managers. Workers contribute to identifying their training needs via performance reviews or direct discussion.	None - Satisfactory		Low	Executive Services	Manager People and Culture			Completed
57	Training and Supervision	Element 5.2	Workers confirmed they receive training relevant to their roles and activities.	None - Satisfactory		Low	Executive Services	Manager People and Culture			Completed
58	Training and Supervision	Element 5.3	Supervisory levels are appropriate for the roles. Working alone processes are applied when direct supervision is not possible.	None - Satisfactory		Low	Executive Services	Manager People and Culture			Completed
59	Training and Supervision	Element 5.4	Position descriptions include required WHS knowledge, skills, and experience. Managers and supervisors have completed WHS roles/responsibilities training, but a refresher may be useful.	Satisfactory: Provide refresher WHS training for leadership roles on a regular basis.		Low	Executive Services	Manager People and Culture			Item Added
60	Training and Supervision	Element 5.5	Documented Training Procedure exists. Workers understand eligibility and process.	None - Satisfactory		Low	Executive Services	Manager People and Culture			Item Added
61	Training and Supervision	Element 5.6	Training is evaluated individually through performance reviews, but not against program objectives.	Insufficient: Develop a formal review process involving senior management/WHs Committee to evaluate the training program against objectives. Maintain records.		Medium	Executive Services	Manager People and Culture			Item Added
62	Training and Supervision	Element 5.7	Most training is provided by RTOs. Non-RTO trainer materials are collected. Job observations are conducted but not recorded.	Insufficient: Develop a process to document job observations to confirm learning transfer.		Medium	Executive Services	Manager People and Culture			Item Added
63	Training and Supervision	Element 5.8	Training records, certificates, and competencies are maintained. Job observation records are not kept.	Insufficient: Implement job observation recording in personnel files or ELMO.		Medium	Executive Services	Manager People and Culture			Item Added
64	Volunteer Management	Element 6.1	Develop a process to document job observations to confirm learning transfer. Bushfire volunteers managed solely by DFES. Inductions only conducted for non-bushfire volunteers.	Unsatisfactory: Develop a Volunteer Management Policy and Procedure. Engage with and induct bushfire volunteers directly.		Extreme	Executive Services	Manager People and Culture			Item Added
65	Volunteer Management	Element 6.2	Bushfire volunteer records held by DFES, not accessible to the organisation. Records for other volunteers are maintained in ELMO.	Unsatisfactory: Establish data sharing with DFES for bushfire volunteer records (e.g. personal data, assessments, consultations).		Extreme	Executive Services	Manager People and Culture			Item Added
HS 2025 Audit											

Shire of Derby / West Kimberley Risk Register
30 April 2024

[illegible]

8.2 GOVERNANCE AND COMPLIANCE - INTERNAL CONTROLS**File Number:** 5476**Author:** Telia Reilly, Governance and Risk Coordinator**Responsible Officer:** Jill Brazil, Director Corporate Services**Authority/Discretion:** Executive**SUMMARY**

Pursuant to regulation 16 of the *Local Government (Audit) Regulations 1996*, the Audit, Risk and Improvement Committee assists Council in fulfilling its responsibilities regarding the oversight of internal and external audits at the Shire, ensuring due care, diligence, and skill are applied.

The purpose of this report is to provide Council with the status of internal control management matters within the Shire.

DISCLOSURE OF ANY INTEREST

Nil by Author or Responsible Officer.

BACKGROUND

Local Government (Audit) Regulations 1996 outline the functions of a local government audit committee. Council at its meeting dated 26 October 2023 confirmed the purpose of the current Audit Committee, which included amongst others the following:

- Review the CEO's Systems and Procedures and progress its implementation.

Due to an increased focus on the accountability of local governments, a review of the effectiveness of all business processes is becoming best practice. Internal auditing is one way to reduce risk and identify improvements in internal controls. There are many benefits to conducting internal audits, such as:

- Improving the performance of the organisation;
- Making the organisation process-dependent instead of person-dependent;
- Identifying redundancies in operational and control procedures and the provision of recommendations to improve the efficiency and effectiveness of procedures;
- Serving as an early warning system, enabling deficiencies to be identified and remediated on a timely basis (i.e., prior to external, regulatory or compliance audits); and
- Increasing accountability within the organisation and supports strategic objectives.

Compliance Calendar

The Shire has a Compliance Calendar (Attain) which is used to track activities and action due dates to ensure compliance is met with critical legislative compliance requirements, operational requirements and also to reduce risk of non-compliance. Data entered in to this system throughout the year supports completion of the annual Compliance Audit Return. This is a requirement from State Government and is reported to the Audit and Risk Committee (Commissioner) Meeting prior to being submitted for Council (Commissioner) resolution.

STATUTORY ENVIRONMENT

Local Government Act 1995 Section .2.7

Local Government Act 1995 Section 5.41

Local Government Act 1995 Section 7.1A

POLICY IMPLICATIONS

Nil applicable.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

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

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Legal & Compliance: Non-compliance with legislation.	Possible	Moderate	Medium	Continue to build and monitor internal procedures and to train/manage staff on legislative compliance
Reputation: Adverse media and lack of community confidence.	Possible	Moderate	Medium	Continue to build and monitor internal procedures and to train/manage staff on legislative compliance

CONSULTATION

Nil.

COMMENT

This report highlights to Council (Commissioner), the actions taken by the Chief Executive Officer to ensure compliance and minimise risk.

It also promotes an improved understanding by officers, of the strategic risk/compliance expectations of Council (Commissioner).

The Shire is continuing to build best practice in this area using staff training, information sessions and provision of support.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS**1. Governance Internal Controls - Compliance Calendar August 2025** **COMMITTEE RESOLUTION AC10/25**

Moved: Ms Danielle Cornish

Seconded: Mr Jeffrey Porra

That *the Audit, Risk and Improvement Committee recommend* Council (Commissioner) note the information contained in the Shire of Derby/West Kimberley Internal Controls – August 2025 report.

In Favour: Jeff Gooding, Danielle Cornish and Jeffrey Porra.

Against: Nil

CARRIED 3/0

Shire of Derby / West Kimberley Compliance Calendar
August 2025

	Task Number	Calendar task	Category	Legislation	Comment	Status
1	C364	Completion report - Recreational Boating Facilities Scheme (Round 28). The Shire has received funding from the Department of Transport	Compliance Requirement	N/A	Review of grant process being undertaken	Grant - Progressing
2	C359	6 monthly progress report - Aboriginal Environmental Health Services to Remote and Rural Communities. The Shire is contracted by the Department of Health to provide health services to remote Aboriginal Communities in the West Kimberley	Compliance Requirement	N/A	Staff are in the process of finalising this grant as reporting requirements have changed	Grant - Ongoing Action Item
3	C360	Six monthly progress report - Recreational Boating Facilities Scheme (Round 29). The Shire has received funding from the Department of Transport	Compliance Requirement	N/A	Staff are in the process of finalising this grant as reporting requirements have changed	Grant - Progressing
4	C108	Annual staff performance reviews	Legislative Requirement	Local Government Act 1995	The review of staff performance reviews is progressing	Progressing
5	C245	Satellite Phone Serviceability	Operational Task	N/A	A review of satellite phones within the Shire is being undertaken - check if it is with rowan	Progressing
6	C42	Corporate Business Plan Review	Legislative Requirement	Local Government Act 1995 Local Government Administration Regulations 1996	Review has been put on hold awaiting state government legislation and review of the strategic community plan	Stalled
7	C260	Derby Port Monthly Report to the Kimberley Ports Authority as required by the head lease	Compliance Requirement	N/A	This is an ongoing action item that is completed monthly	Ongoing Action Item
8	C176	Public Interest Disclosure Procedure - Internal Audit	Legislative Requirement	Public Interest Disclosure Act 2003	Staff are reviewing the guidelines for public authorities that have been developed by the Public Sector Commission	Progressing
9	C301	Derby Port Masterplan	Legislative Requirement	N/A	As per the Council Resolution dated 27 April 2023, an annual report on the progress / status of the implementation of the Derby Port's Masterplan's recommendations will be provided to Council	Progressing
10	C113-5	Local Laws Review	Legislative Requirement	Local Government Act 1995, s.3.16 Periodic Review of Local Laws	Consultant has been appointed. Review of local laws to be completed by the 7 December 2026	Progressing
11	C149	Water Licences - Review and Renew Artesian and Non-artesian Water Licences	Legislative Requirement	Rights in Water and Irrigation Act 1914	Yearly review is currently occurring	Progressing
12	C102	Information Statement and Internal Manuals - Yearly review and publishing of the Shire's Information Statement and FOI Processes	Legislative Requirement	Freedom of Information Act 1992	Yearly review is currently occurring	Progressing
13	C121	Review work, health and safety processes	Legislative Requirement	Work Health and Safety Act 2020	Review is progressing	Progressing
14	C170	RCD/Smoke Alarm/Grounding - Electrical Safety Certificates for Residential Accommodation	Legislative Requirement	Electricity (Licensing) Regulations 1991 Work Health and Safety Act 2020	Certificates for residential properties was completed in March 2025	Completed
15	C269	Common Seal Register - Review	Legislative Requirement	Local Government Act 1995	Review is progressing	Progressing
16	C133	Public Thoroughfares - Ensure Plans and alignments are kept	Legislative Requirement	Local Government Act 1995	Plans have been sent to Perth and are being kept at Grace, who are currently scanning and uploading into the Shire's systems	Progressing
17	C388	Local Government Heritage Consultancy Grants - Acquittal of funding to engage a consultant to undertake a Local Heritage Survey	Legislative Requirement	Heritage Act 2018	The final report has been endorsed by Council and the recommendations are currently being enacted	Progressing

	Task Number	Calendar task	Category	Legislation	Comment	Status
18	C204	Leases - Renewals / ExtensionsTo ensure that commercial and community lease expiry dates are monitored	Compliance Requirement	N/A	All leases are currently being reviewed, and extensions finalised	Progressing
19	C226	Community Strategic Plan – Collection of Key Performance Indicators	Legislative Requirement	Local Government Act 1995	Council Plan is progressing	Progressing
20	C332	Stan Perron Foundation Impact report - Funding towards a 7 a youth program in Derby and Fitzroy Crossing	Compliance Requirement	N/A	Staff are finalising the Stan Perron Foundation Impact Report	Grant - Progressing
21	C117	Main Roads Direct Grants - Submit Annual Certificate of Completion (4B) for each Road Project completed in previous financial year	Compliance Requirement	N/A	Review is progressing	Grant - Progressing
22	C345	Quarterly Progress Report - Kimberley Development Commission - The Shire is required to provide a quarterly update to KDC of the progress of the funded project.	Compliance Requirement	N/A	This is a quarterly ongoing action item	Grant - Ongoing Action Item

8.3 COMPLIANCE REPORTS - COUNCIL MEMBER MEETING ATTENDANCE**File Number:** GV/CM/2**Author:** Ryan Boldison, Executive Assistant**Responsible Officer:** Tamara Clarkson, Chief Executive Officer**Authority/Discretion:** Information**SUMMARY**

This report provides an overview of council members' attendance at meetings for monitoring by the Audit, Risk and Improvement Committee. The purpose is to ensure compliance with the *Local Government Act 1995* and the *Local Government (Administration) Regulations 1996*.

In accordance with regulation 14D of the *Local Government (Administration) Regulations 1996*, both Ordinary and Special Council meetings can be held by electronic means if the Council approves it. However, no more than half of the total meetings in a rolling twelve-month period can be conducted electronically for example via telephone, video conference or other means of instantaneous communication.

A council member can also be individually authorised by the President or the Council to attend meetings electronically. This is allowed for up to half of the in-person meetings they have attended in the preceding twelve-month period. To ensure the integrity of the meeting, a member's request for electronic attendance is only approved if their location and equipment are suitable for effective and, when necessary, confidential participation.

The Committee is responsible for monitoring these attendance rules to ensure all members are compliant with the all relevant regulations.

DISCLOSURE OF ANY INTEREST

Nil by Author and Responsible Officer.

BACKGROUND

Council Member Meeting Attendance reports provide the Audit, Risk and Improvement Committee with an accurate meeting attendance register and allows the Administration to monitor attendance by Council Members to ensure compliance with the *Local Government Act 1995* and *Local Government (Administration) – Amendment Regulations 2022*.

STATUTORY ENVIRONMENT***Local Government Act 1995*****2.25. Disqualification for failure to attend meetings**

- (1) A council may, by resolution, grant leave of absence, to a member.
- (2) Leave is not to be granted to a member in respect of more than 6 consecutive ordinary meetings of the council without the approval of the Minister, unless all of the meetings are within a period of 3 months.
- (3A) Leave is not to be granted in respect of —
 - (a) a meeting that has concluded; or

- (b) the part of a meeting before the granting of leave.
- (3) The granting of the leave, or refusal to grant the leave and reasons for that refusal, is to be recorded in the minutes of the meeting.
- (4) A member who is absent, without obtaining leave of the council, throughout 3 consecutive ordinary meetings of the council is disqualified from continuing his or her membership of the council, unless all of the meetings are within a 2 month period.
- (5A) If a council holds 3 or more ordinary meetings within a 2-month period, and a member is absent without leave throughout each of those meetings, the member is disqualified if he or she is absent without leave throughout the ordinary meeting of the council immediately following the end of that period.
- (5) The non-attendance of a member at the time and place appointed for an ordinary meeting of the council does not constitute absence from an ordinary meeting of the council —
 - (a) if no meeting of the council at which a quorum is present is actually held on that day; or
 - (b) if the non-attendance occurs —
 - (i) while the member has ceased to act as a member after written notice has been given to the member under section 2.27(3) and before written notice has been given to the member under section 2.27(5); or
 - (ii) while proceedings in connection with the disqualification of the member have been commenced and are pending; or
 - (iii) while the member is suspended under section 5.117(1)(a)(iv) or Part 8; or
 - (iiii) while the election of the member is disputed and proceedings relating to the disputed election have been commenced and are pending.
- (6) A member who before the commencement of the *Local Government Amendment Act 2009* section 5 was granted leave during an ordinary meeting of the council from which the member was absent is to be taken to have first obtained leave for the remainder of that meeting.

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

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

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

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Regulation 14D(2A) applies the 50% cap to the number of electronic meetings that a local government (council) may authorise outside of an emergency situation under subregulation (2)(c) over a 12-month period. The backward-looking test used to determine how many meetings have already been held by electronic means in the preceding 12 months applies in the same way it does for electronic attendance at in-person meetings.

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

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

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

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

RISK MANAGEMENT CONSIDERATIONS

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

CONSULTATION

Internal.

COMMENT

Mr Jeff Gooding PSM JP was appointed Commissioner of the Shire of Derby/West Kimberley effective 18 April 2025 by the following the resignation of five Elected Members of Council. Since the appointment, Mr Gooding's attendance rate has been 100 per cent of all meetings of Council noting that the Administration also made some amendments to meetings to facilitate attendance in accordance with Regulation 12(1) of the *Local Government (Administration) Regulations 1996*.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS**1. Members of Council meeting attendance - February to July 2025****COMMITTEE RESOLUTION AC11/25**

Moved: Mr Jeffrey Porra

Seconded: Ms Danielle Cornish

That the Audit, Risk and Improvement Committee recommend **Council (Commissioner)** receives the information contained in the report detailing Council Member meeting attendance (including via electronic means).

In Favour: Jeff Gooding, Danielle Cornish and Jeffrey Porra.

Against: Nil

CARRIED 3/0

Adult, Risk and Improvement Committee Meeting Minutes

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MONTH	27 Feb 2025	27 Mar 2025	24 Apr 2025	22 May 2025	18 Jun 2025	31 Jul 2025	30 May 2025	13 Jun 2025	27 Jun 2025	25 Jul 2025
Meeting type	OCM	OCM	OCM	OCM	OCM	OCM	OCM	Special	OCM	OCM
Meeting location	DBY	CXLD	DBY	FX	DBY	DBY	FX	DBY	DBY	DBY
Members of Council										
Commissioner Gooding	-	C	P	P	P	P	P	P	P	P

Attendance Key

P : IN-PERSON

O : ONLINE

A : APOLOGY

LOA : LEAVE OF ABSENCE

C CANCELLED

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

	Physical Attendance	Online Attendance	Apology*	Leave of absence*	Total Attendance	Physically In Attendance %*
Members of Council	8	0	0	0	8	100
Commissioner Gooding			*Not counted in final attendance %			*Measured using *rolling 12 months

8.4 COMPLIANCE REPORT - COUNCIL MINUTE MANAGEMENT**File Number:** 4262**Author:** Ryan Boldison, Executive Assistant**Responsible Officer:** Tamara Clarkson, Chief Executive Officer**Authority/Discretion:** Information**SUMMARY**

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

DISCLOSURE OF ANY INTEREST

Nil by Author and Responsible Officer.

BACKGROUND

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

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

STATUTORY ENVIRONMENT

Local Government Act 1995

Section 5.41(a) of the Act requires CEOs to advise councils in relation to the functions of a local government under both the Local Government Act 1995, and other legislation.

The CEO's function under section 5.41(b) is to ensure the availability of unbiased, professional and relevant advice and information to elected members for their decision-making purposes.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

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

Audit, Risk and Improvement Committee Meeting Minutes

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RISK MANAGEMENT CONSIDERATIONS

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

CONSULTATION

Internal.

COMMENT

Council resolutions requiring action by the Administration are routinely prioritised. A total of eight resolutions are on the Outstanding Actions report. By and large, the reasoning for the outstanding items are related to the complexity of the actions required to be undertaken, and the varying necessary timeframes to complete the resolution. Tenders who have been awarded and suppliers notified are now in varying levels of project delivery and expressions of interest processes are drafted, will be live for the required length of time before responses are reviewed and processed.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS**1. Meeting minutes management - outstanding actions - August 2025**  **COMMITTEE RESOLUTION AC12/25****Moved:** Ms Danielle Cornish**Seconded:** Mr Jeffrey Porra

That the Audit, Risk and Improvement Committee **recommend Council (Commissioner)** receive the information contained in the report detailing Council Minute Management.

In Favour: Jeff Gooding, Danielle Cornish and Jeffrey Porra.Against: Nil**CARRIED 3/0**

Division:	Council (Commissioner)	Date From:	
Committee:		Date To:	
Officer:		Printed:	14 August 2025 3:20 PM
Action Sheets Report			

Meeting	Officer/Director	Section	Subject
Council (Commissioner) 31/07/2025	Brazil, Jill Brazil, Jill	Corporate Services	Fitzroy Crossing Visitors Centre - Expressions of Interest for Office Space
RESOLUTION CCO69/25			
Moved: Mr Jeff Gooding			
That Council (Commissioner) authorises the proposed lease of a portion of the Fitzroy Crossing Visitors Centre, subject to approval by the Minister of Lands, to a suitable Aboriginal Community Controlled Organisation <i>or similar</i> identified by the Chief Executive Officer through an Expression of Interest process.			
<u>In Favour:</u> Mr Jeff Gooding			
<u>Against:</u> Nil			
CARRIED 1/0			
14 Aug 2025 11:42am Boldison, Ryan			
Draft Expression of Interest aligned with resolution is in progress.			

Meeting	Officer/Director	Section	Subject
Council (Commissioner) 22/05/2025	Brazil, Jill Brazil, Jill	New Business Of An Urgent Nature	Department of Transport Services Fitzroy Crossing
RESOLUTION CCO33/25			
That Council (Commissioner):			
1. Endorses the transfer of the provision of licensing services for the Shire of Derby/West Kimberley to an alternative provider in Fitzroy Crossing;			
2. Notes the Department of Transport's commitment to licensing services not being compromised or diminished in the community; and			
3. Advises that any potential conflicts of interest between the Shire and/or Council (Commissioner) and the proposed alternative provider are to be declared and noted.			
Moved: Mr Jeff Gooding			
<u>In Favour:</u> Mr Jeff Gooding			
<u>Against:</u> Nil			
CARRIED 1/0			
14 Aug 2025 2:51pm Boldison, Ryan			
Depart of Transport are now solely providing DoT services in Fitzroy Crossing and finalisation of a permanent agreement is progressing.			

<div> <div>Division:</div> <div>Committee:</div> <div>Officer:</div> </div> <div> <div>Council (Commissioner)</div> </div>			
<div> <div>Action Sheets Report</div> </div> <div> <div>Date From:</div> <div>Date To:</div> </div> <div> <div>Printed: 14 August 2025 3:20 PM</div> </div>			
Meeting	Officer/Director	Section	Subject
Council (Commissioner) 31/07/2025	Clarkson, Tamara Dexter, Amanda	Executive Services	Derby Port - Transfer of management back to State Government (Kimberley Ports Authority)
<p>COMMITTEE RESOLUTION CC073/25</p> <p>Moved: Mr Jeff Gooding</p> <p>That Council (Commissioner):</p> <ol style="list-style-type: none"> <i>Acknowledges the importance to community of continued access for recreational use of the jetty and boat ramps;</i> <i>Acknowledges the importance to community of ensuring the Shire continues to be included in potential trade negotiations;</i> Determines that management of Derby Port's day to day operations is not a core or funded priority of the Shire; Adopts the 'in-principle' position that direct management and control of Derby Port should be conditionally returned to State Government (Kimberley Port Authority) in lieu of the Shire; Authorises the Chief Executive Officer to propose to the Kimberley Ports Authority, and to negotiate, terms that: <ol style="list-style-type: none"> Conditionally surrenders the current lease of Derby Port from the Kimberley Ports Authority to the Shire; Without limiting (5) above, as part of negotiations, the Chief Executive Officer is to ensure terms that secure reasonable continued Community <i>and</i> recreation use of the jetty and boat ramps; Shire involvement in future trade development options for the Derby Port; and Continuation <i>Confirmation</i> from KPA, that all existing sub lease or formal use arrangements on the Derby Port land will be novated across to existing users. Authorises the Chief Executive Officer to propose to the Kimberley Ports Authority, and to negotiate, an agreed <i>draft</i> termination of the current Management Agreement between the Kimberley Ports Authority and the Shire, to be signed by Council (Commissioner); and Authorises the application of the common seal on documents if negotiated to the Chief Executive Officer's satisfaction pursuant to (2), (3) and (4) above. <i>Directs the Chief Executive Officer to present draft agreement to Council for final endorsement.</i> <p><u>In Favour:</u> Mr Jeff Gooding</p> <p><u>Against:</u> Nil</p> <p style="text-align: right;">CARRIED 1/0</p> <p>14 Aug 2025 11:00am Boldison, Ryan</p> <p>Initial notification to and negotiations with Kimberley Ports Authority (KPA) have commenced noting the importance to community of continued access for recreational use of the jetty and boat ramps and ensuring the Shire continues to be included in potential trade negotiations. Contact with KPA is ongoing as the Shire works through next steps including further community engagement as posted on the Shire website on 1 August 2025.</p>			

Action Sheets Report	Division:		Date From:	
	Committee:	Council (Commissioner)	Date To:	
	Officer:		Printed: 14 August 2025 3:20 PM	

Meeting	Officer/Director	Section	Subject
Council (Commissioner) 22/05/2025	Fraser, Tracy Lawrence, Luke	Community and Recreation Services	Review of the Child Safe Organisation Action Plan 2023
RESOLUTION That Council (Commissioner); 1. Notes the findings of the review of the Child Safe Organisation Action Plan 2023 as provided in attachment 2. 2. Directs the Chief Executive Officer to develop a new Child Safe Organisation Action Plan to guide future implementation of the National Principles of Child Safe Organisations at the Shire of Derby/West Kimberley. RESOLUTION CCO31/25 Moved: Mr Jeff Gooding In Favour: Mr Jeff Gooding Against: Nil <div>CARRIED 1/0</div> 29 May 2025 10:13am Boldison, Ryan - Reallocation Action reassigned to Fraser, Tracy by Boldison, Ryan - Hi Tracy, reassigning this action to you as per your email to Sarah dated 29/5/25. 14 Aug 2025 11:56am Boldison, Ryan Review works have progressed - in progress.			

Action Sheets Report	Division:		Date From:	
	Committee:	Council (Commissioner)	Date To:	
	Officer:		Printed:	14 August 2025 3:20 PM

Meeting	Officer/Director	Section	Subject
Council (Commissioner) 31/07/2025	Lawrence, Luke Lawrence, Luke	Community and Recreation Services	Youth Program - Expression of Interest
COMMITTEE RESOLUTION CCO75/25			
Moved: Mr Jeff Gooding			
That Council (Commissioner):			
1. Determines that the Shire does not have resources to provide adequate youth services; Determines that the provision of youth services is not a current priority of the Shire			
2. Authorises the Chief Executive Officer to undertake two separate Expressions of Interest processes that consider viability, capability and implications for the provision of youth services - one for Derby and one for Fitzroy Crossing; and			
3. Note that if no suitable service provider is identified through the Expression of Interest process, the Shire will continue to deliver youth services within the limits of guaranteed external agreed funding.			
In Favour: Mr Jeff Gooding			
Against: Nil			
CARRIED 1/0			
14 Aug 2025 11:44am Boldison, Ryan			
Draft Expression of Interest aligned with resolution is in progress.			

Division:		Date From:	
Committee:		Date To:	
Officer:		Printed: 14 August 2025 3:20 PM	
Action Sheets Report			

Meeting	Officer/Director	Section	Subject
Council (Commissioner) 22/05/2025	Neate, Wayne Neate, Wayne	Development Services	Draft Local Heritage Survey 2025 and Draft Heritage List 2025
RESOLUTION That Council (Commissioner): 1. Endorses the draft Local Heritage Survey 2025 and draft Heritage List 2025 , attached, for the purpose of advertising for 28 days; 2. Directs the Chief Executive Officer to prepare a report at the conclusion of the advertisement period for Council to consider the adoption of the draft Local Heritage Survey 2025 and draft Heritage List 2025, including feedback and any recommended amendments. RESOLUTION CCO28/25 Moved: Mr Jeff Gooding In Favour: Mr Jeff Gooding Against: Nil <div>CARRIED 1/0</div> 14 Aug 2025 3:17pm Boldison, Ryan Works on progressing the Heritage Survey continue.			

Meeting	Officer/Director	Section	Subject
Council (Commissioner) 18/06/2025	Ross, Steve Neate, Wayne	Technical Services	Award of Tender T13-2024/25 - Fitzroy Oval Perimeter Fencing
RESOLUTION CCO60/25 That Council (Commissioner): 1. Award Tender T13-2024/25 Fitzroy Oval Perimeter Fencing to ADD Business Group; and 2. Authorise the Chief Executive Officer to sign a contract with ADD Business Group for the delivery of the project. Moved: Mr Jeff Gooding In Favour: Mr Jeff Gooding Against: Nil <div>CARRIED 1/0</div> 14 Aug 2025 11:51am Boldison, Ryan Supplier has been notified of the awarded Tender and project works are progressing.			

Meeting	Officer/Director	Section	Subject
Council (Commissioner) 18/06/2025	Ross, Steve	Technical Services	Award of Tender T11/2024/25 - Derby Playground Shade Shelters Project

<div>Division: Committee: Council (Commissioner) Officer:</div>		<div>Date From: Date To: Printed: 14 August 2025 3:20 PM</div>
<div>Action Sheets Report</div>		
<div>Neate, Wayne</div> <div>RESOLUTION CCO59/25</div> <div>That Council (Commissioner):</div> <div><div>1. Authorises the Chief Executive Officer to seek additional project funding by way of a grant variation request to Lotterywest and subject to Lotterywest grant variation approval;</div><div>2. Award Tender T11-2024/25 Derby playground shade structures to The Patio Factory; and</div><div>3. Authorise the Chief Executive Officer to sign a contract with Patio Factory for the delivery of the project.</div></div> <div><div>Moved: Mr Jeff Gooding</div><div>In Favour: Mr Jeff Gooding</div><div>Against: Nil</div></div> <div>CARRIED 1/0</div> <div>14 Aug 2025 11:53am Boldison, Ryan</div> <div>Supplier has been notified of the awarded Tender and project works are progressing.</div>		

8.5 FUNDING AND DONATIONS DISTRIBUTION THROUGH THE COMMUNITY GRANTS SCHEME - MAY 2025 TO JULY 2025**File Number:** GS/010/1**Author:** Gertrude O'Meara, Team Leader Community Development - Derby**Responsible Officer:** Luke Lawrence, Acting Director Community Planning**Authority/Discretion:** Information**SUMMARY**

This report provides a quarterly update to the funding and donations distributed to community organisations through the Shire's Community Funding Scheme. This covers grant activities from the period of 1 May 2025 to 30 July 2025.

DISCLOSURE OF ANY INTEREST

Nil by Author or Responsible Officer.

BACKGROUND

The Shire's Community Funding Scheme supports the provision of financial and non-monetary in-kind assistance to individuals, community groups and not-for-profit organisations.

The support is provided as a contribution towards the delivery of services, and initiatives that enhance community participation and wellbeing. The funding is delivered through four main programs;

- Community Grants Program – Funding of up to \$5,000 (ex GST) to assist community organisations deliver events, projects and initiatives which align with the community priorities identified in the Shire's Strategic Community Plan. Applications through this funding stream are assessed on a monthly basis by the Community Grants Review Group.
- Community Representative Grants – Funding is provided to individuals or community groups with members who have been selected to participate in representative events. The amount of funding varies depending on the nature and location of the event, however is capped at \$1,500 for each individual and \$5,000 for organisations each financial year. Applications through this funding stream are assessed on a monthly basis by the Community Grants Review Group.
- In-kind donations – From time to time community organisations may request in-kind support from the Shire to assist with event and project delivery. Typically, the support requested is in the form of facility and equipment hire, the assistance of the works crew (for example the slashing of grounds) and staff involvement with the project or event. These requests are addressed on an ad-hoc basis and approved by the CEO.
- Council decisions - Any funding request which does not meet the guidelines of the programs above are presented to Council for consideration. Including facility waiver requests that exceed \$1,000, outside of the CEO delegated authority.

STATUTORY ENVIRONMENT

Part 6 – Financial Management of Local Government Act 1995 provides for the financial management of local governments, including provisions around the development of an annual budget. The amount of funding available for grants and donations to community groups is determined as part of the Shire of Derby / West Kimberley's annual operational budget.

POLICY IMPLICATIONS

Policy F19 – Community Funding Scheme is applicable to this report.

FINANCIAL IMPLICATIONS

The amount of funding allocated as 'Donations to Community Groups' from which the grant programs are funded is allocated as part of the Shire's operational budget. The 2025/26 budget allocated \$45,000. As at the time of writing this report (23 July 2025) \$0 of cash donations had been allocated, with \$45,000 remaining for the rest of the financial year (100% of the annual budget).

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	1.2 Capable, inclusive and effective organisation	1.2.4 Attract and effectively use resources to meet community needs
2. Community	2.4 Sustainable Communities	2.4.1 Support and assist volunteer, community and sporting groups

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Financial: Poor management of the grant program may result in the misuse of Shire funding.	Likely	Minor	Medium	Ensure a process is established and implemented to allow good governance and compliance of grant funding allocation and use.
Community: A negative reaction from the community may result if the Shire does not support community organisations.	Possible	Moderate	Medium	Continue to support community organisations through the Community Funding Scheme in alignment with budgetary allowances. Ensure a process is established and

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				implemented to allow good governance and compliance of grant funding allocation and use.
Organisation's Operations: Lack of processes relating to grant management may result in failures to meet compliance and audit requirements and result in misuse of Shire funds.	Likely	Minor	Medium	Ensure a process is established and implemented to allow good governance and compliance of grant funding.

CONSULTATION

Nil.

COMMENT

Below is the overview of the support the Shire has provided within the period of 1 May 2025 to 30 July 2025.

Community Development Grants;

Organisation Name	Project Description	Amount (ex GST)
The Kyle Andrews Foundation Inc.	Sponsorship of the Gibb Challenge 2025 (16 to 24 May 2025)	\$5,000
Walalakoo Aboriginal Cooperation	2025 NAIDOC Ball hosted by Walalakoo (28 June 2025)	\$5,000
Broome Aboriginal Media Cooperation	Kimberley Arts Forum Request for Facility Waiver and financial support (16 to 19 June 2025)	\$3,000
TOTAL		\$13,000

Community Representative Grants;

Name	Project Description	Amount (ex GST)
Kerrissa O'Meara – Danny Marr	Binar's U18 Basketball Asia Pacific Cup Squad	\$1,000
TOTAL		\$1,000

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Council Decision;

Organisation Name	Project Description	Amount (ex GST)
Country Women's Association – Derby Branch	Facility waiver request to use Airport Facility for two events; <ul style="list-style-type: none"> Flower and Produce Show 2 August 2025 Annual Craft Show 16 August 2025 	\$7,000
	TOTAL	\$7,000

The Shire has also provided a number of in-kind donations which have not been captured in the above decisions of the Community Grants Review Group. These include;

- Derby Aboriginal Health Services – Facility Waiver Request for the use of the Civic Centre for the Health Promotion Day in Derby WA on 22 July 2025.
- Kimberley Mental Health and Drug Services – Facility waiver request for the use of the Derby Recreation Centre Community Room. The event called 'Beautiful Bumps' is scheduled for 9 September 2025.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

Nil

COMMITTEE RESOLUTION AC13/25**Moved:** Mr Jeffrey Porra**Seconded:** Ms Danielle Cornish

That Audit and Risk and Improvement Committee recommends that Council (Commissioner) notes the in-kind and financial supports provided to local community organisations through Community Funding Scheme.

In Favour: Jeff Gooding, Danielle Cornish and Jeffrey Porra.Against: Nil**CARRIED 3/0**

8.6 UPDATE ON EXTERNAL GRANTS AND FUNDING RECEIVED - MAY TO JULY 2025**File Number:** GS/010/1**Author:** Christie Mildenhall, Community Planning Advisor**Responsible Officer:** Tamara Clarkson, Chief Executive Officer**Authority/Discretion:** Information**SUMMARY**

This report provides a regular update of the funding opportunities investigated and sought by Officers and seeks Council support for the proposed projects. It covers grant activity from the period 1 May to 31 July 2025.

The purpose of this report is to inform Council about the funding support the Shire receives for many of our community services and infrastructure projects and how the funding risk is being managed by Shire Officers.

DISCLOSURE OF ANY INTEREST

Nil by Author or Responsible Officer.

BACKGROUND

Shire of Derby/West Kimberley relies heavily on grant and other funding opportunities to support the delivery of projects, programs, services, and events. This report provides an overview of the funding which is confirmed, applied for (and pending outcome) or acquitted during the period 1 December 2024 to 30 April 2025.

STATUTORY ENVIRONMENT

Part 6 – Financial Management of the *Local Government Act 1995* provides for the financial management of local governments, including provisions around the development of an annual budget which grant funding must be incorporated into.

POLICY IMPLICATIONS

The following policies should be considered in relation to this report;

- *PC1 – Risk and Opportunity Management Policy*
- *F3 – Significant Accounting Policies*

FINANCIAL IMPLICATIONS

This report outlines funding which has been obtained, is being sought or has been acquitted, to support the delivery of projects, programs, services and events of the Shire. At the time of developing the 2024/25 and 2025/26 financial year budgets grants were only included if the funding had been confirmed and an agreement had been executed. Where grants have been obtained post the endorsement of the annual budget these will be incorporated as part of the budget review process.

The funding received from grants must be used for the express purpose outlined in the grant application and subsequent agreement. Some grants will cover the full cost of the related project, while others require a co-contribution from the Shire. The co-contributions are either in the form

of in-kind or cash. Projects which require cash contributions from the Shire that cannot be met within the operational budget and have not previously been identified in the budget will be brought to Council for budget allocations to be endorsed.

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	1.2 Capable, inclusive and effective organisation	1.2.4 Attract and effectively use resources to meet community needs

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Business Interruption: Lack of funding may result in the non-performance of functions.	Likely	Moderate	High	Ensure Shire activities are conducted efficiently to allow spread of funding. Apply for grants wherever possible to support Shire's activities. Delay commencement of activities until funding is confirmed.
Financial: Poor management of grant funding may impact the Shire's ability to get funding in the future.	Likely	Moderate	High	Ensure a process is established and implemented to allow good governance and compliance of grant funding.
Organisation's Operations: Lack of processes relating to grant management may result in failure to meet grant requirements and deliver funded programs.	Likely	Moderate	High	Ensure a process is established and implemented to allow good governance and compliance of grant funding.

CONSULTATION

Generally internal consultation only has been undertaken in relation to the grants applied for. However, on some specific projects engagement may have been undertaken with relevant stakeholders and community groups to gauge projects and seek external support for the project. This occurs on a case-by-case basis.

COMMENT

To support the projects, programs and services of the Shire a number of funding arrangements are entered into with a variety of Government (State and Federal) agencies, not for profit organisations and philanthropic foundations. Funding received enables the Shire to deliver necessary community services and community engagement support programs as part of ongoing operations. Other funding is used for 'add on' activities for which the community expects the Shire to provide. In many cases, if the Shire does not receive this funding the projects will not go ahead and the Shire will not be able to meet community expectations.

Below is a summary of the grants which have been applied for during this reporting period, the outcome of submitted funding applications and grants which have been acquitted.

Grants of larger sums often result in issuing bodies seeking confirmation that projects have been approved by Council prior to executing the funding agreements. Council is requested to provide their support for these projects.

Funding received during the period 1 May to 31 July 2025

Grant Program and Funder	Project Description	Funding Received (Ex GST)	Funding Period
COMMUNITY PLANNING			
Community Cohesion Programs – Australian Libraries and Information Association Ltd	The delivery of six programs which foster community cohesion	\$9,000	17 July 2025 to 15 June 2026
TOTAL AMOUNT – COMMUNITY PLANNING		\$9,000	
EXECUTIVE SERVICES PROJECTS			
Community Giving Program – Rio Tinto	National Reconciliation Week Event	\$5,000	Event 23 May 2025
		\$5,000	
INFRASTRUCTURE PROJECTS			
Regional Airstrip Pavement Upgrade 2024-25 – Department of Transport	Project design and construction preliminaries for the upgrade of Fitzroy Crossing Airstrip	\$800,000	3 July 2025 to 16 May 2026
TOTAL AMOUNT – Infrastructure Projects		\$800,000	
TOTAL FUNDING RECEIVED		\$814,000	

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Applications pending outcome

A number of funding applications have been submitted and are still progressing through the relevant organisation's assessment process. The expected notification of outcome date is calculated based on information provided in program guidelines and is a rough estimate. The list below highlights all applications, not just those submitted during the reporting period.

Grant Program and Funder	Project Description	Funding Requested (Ex GST)	Funding Period	Expected Notification of Outcome
Regional Precincts and Partnerships Program – Stream 1 (Precinct development and planning) - Department of Infrastructure	Derby Recreation Precinct and other sporting facilities master planning	\$669,448	1 August 2024 to 30 September 2025	June 2024 * Portal still showing 'Pending Assessment'. No date provided.
Community Place Based Grants - Department of Local Government, Sport and Cultural Industries	Funding for the delivery of school holiday programs in Derby and Fitzroy Crossing.	\$300,000 (\$100,000 per annum)	1 July 2025 to 30 June 2028	May 2025 * This has been delayed due to recent changes in the Government department responsible for administering the grant.
Remote Airports Pavement Upgrades – Department of Infrastructure, Science and Regional Development	Reseal of runway and line marking at Derby Airport	\$750,000	TBA	Mid 2025
Department of Communities – International Volunteers Day	Funding for International Volunteer Day event in Derby	\$1,000	5 December 2025	Late October 2025
TOTAL AMOUNTS		\$1,720,448		

Unsuccessful applications

During the reporting period the Shire was advised of one unsuccessful application. In February 2025 (the previous reporting period for this report) an application was submitted to Horizon Power for a project to extend the current offerings of the Kimberley Art and Photographic Prize (KAPP) and to address barriers which prevent individuals for submitting entries. We were advised we were unsuccessful in May. Failure to receive this funding does not fundamentally affect the delivery of the KAPP event.

Grant Program and Funder	Project Description	Funding Requested (Ex GST)	Comment / Implication
Community Partnership - Horizon Power	Sponsorship of the Kimberley Art and Photographic Prize (KAPP)	\$10,000	Whilst this had the potential to reduce the total amount of sponsorship income to support the delivery of KAPP it has been offset by positive changes to other sponsors arrangements and the impact has been negligible.
TOTAL AMOUNTS		\$10,000	

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Funding Acquitted

During the reporting period the following grant funded project were completed and successfully acquitted with all reporting requirements met. The Shire no longer has any liabilities in relation to these grants.

Grant Program and Funder	Project Description	Amount Acquitted (ex GST)
Department of Health – Contiguous Local Authorities Group Mosquito Management	Funding towards the Derby / West Kimberley mosquito management program.	\$10,555.19
Town Teams – Streets Alive	Road Safety consultation process to be used to inform future road safety funding applications.	\$5,000
Keep Australia Beautiful Council – Community Litter Grant	Development of a community littering resource.	\$2,800
Department of Primary Industries and Regional Development – Grant agreement	Contribution to assessment and design of Derby Boat Ramps	\$62,500
LG Professionals – Aged Friendly Connectivity Grants	Oral history and music program	\$15,000
Department of Fire and Emergency Services - National Disaster Risk Reduction Competitive Grant Program	Support of the Fitzroy Fire Forum	\$167,500
Lottery West – Community Investment Framework	Project 1 – Youth Services vehicles, trailers and project staff for subsequent projects	\$819,833.67
Rio Tinto – Community Giving Grants	National Reconciliation Week Event	\$5,000
TOTAL AMOUNTS		\$1,088,188.86

This report will be provided to the Audit and Risk Committee at each meeting to provide an updated list of funding programs and applications. The report will include an update on above listed funded programs, and the newly identified funding opportunities.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

Nil

COMMITTEE RESOLUTION AC14/25

Moved: Mr Jeffrey Porra

Seconded: Ms Danielle Cornish

That *the Audit, Risk and Improvement Committee recommend* Council (Commissioner):

1. Notes the summary of grant and funding applications *which have been submitted by Officers*; and
2. Provides in principle support for the outlined projects for which funding is being sought.

In Favour: Jeff Gooding, Jeffrey Porra and Danielle Cornish.

Against: Nil

CARRIED 3/0

8.7 OUTSTANDING DEBT - JULY 2025**File Number:** 5174 & 5112**Author:** Aaron Gloor, Senior Finance Officer**Responsible Officer:** Jill Brazil, Director Corporate Services**Authority/Discretion:** Information**SUMMARY**

The Audit and Risk Committee receive the outstanding rates and outstanding sundry debtors reports to provide strategic direction as required.

DISCLOSURE OF ANY INTEREST

Nil by Author and Responsible Officer.

BACKGROUND

The Audit and Risk Committee will ensure compliance with the Shire's financial reporting and will liaise with the CEO to ensure the effective and efficient management to meet statutory requirements.

STATUTORY ENVIRONMENT

Local Government Act 1995

Subdivision 4 — Payment of rates and service charges

- 6.43. Rates and service charges are a charge on land
- 6.44. Liability for rates or service charges
- 6.50. Rates or service charges due and payable
- 6.53. Land becoming or ceasing to be rateable land

Subdivision 5 — Recovery of unpaid rates and service charges

- 6.55. Recovery of rates and service charges
- 6.56. Rates or service charges recoverable in court
- 6.16 Imposition of fees and charges

POLICY IMPLICATIONS

F4 – Sundry Debtors Collection

F5 – Outstanding Rates Collection

F6 – Financial Hardship

FINANCIAL IMPLICATIONS

Outstanding Rates and Service Charges totalling \$13,134,952.30 in cash flow impacts.

Outstanding Sundry debtors totalling \$1,798,338.19 in cash flow impacts.

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	4.3 Sustainability	1.2.2 Provide strong governance

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Financial: Non-recovery of debts will impact the type and level of services provided to the town.	Almost Certain	Severe	Extreme	Be proactive with collection process and recovering outstanding debt

CONSULTATION

Internal

CS Legal

COMMENT

Attached to this report is an aged breakdown of outstanding rates and service charges by rating category as well a depiction of rates debt by month. The report also contains a breakdown of outstanding sundry debtor charges by age as well as the movement of this debt over a rolling five-month period.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. Rates & Sundry Debt Report July 2025  
2. 90+ Days Outstanding Debt Over \$1000 - Confidential

COMMITTEE RESOLUTION AC15/25**Moved:** Ms Danielle Cornish**Seconded:** Mr Jeffrey Porra

That the Audit and Risk Committee recommends that Council (Commissioner) receive the information contained in the report detailing outstanding rates and sundry debtors as at 31 July 2025.

In Favour: Jeff Gooding, Danielle Cornish and Jeffrey Porra.Against: Nil**CARRIED 3/0**



Rates Debt Summary Report

Total Rates & Service Charges in arrears at rates levy date 25/26	\$1,230,911.44
Total Rates & Service Charges Levied for FY 2025/26	\$12,994,407.29
Total Collected YTD From Outstanding Rates & Service charges	\$1,090,366.43
Total Rates & Service Charges Outstanding as at 31 July 2025	\$13,134,952.30

Total Overdue from Instalment Payers	\$0.00
Total Balance of Debt Currently Referred to CS Legal (81 Debtors)	\$1,360,094.40

	Total Debt					Debt Movement April-July
	Mar-25	Apr-25	May-25	Jun-25	Jul-25	
GRV (Residential, Commercial & Industrial)	\$ 1,655,060.53	\$ 1,434,117.10	\$ 1,233,246.79	\$ 1,075,657.10	\$ 8,997,350.14	\$ 7,563,233.04
Mining UV (Mining Tenements)	\$ 19,770.21	\$ 18,266.26	\$ 14,916.80	\$ 14,967.16	\$ 667,791.06	\$ 649,524.80
Rural UV (Pastoral properties)	\$ 425,853.35	\$ 414,165.00	\$ 391,707.19	\$ 274,062.81	\$ 3,045,183.59	\$ 2,631,018.59
Non-Rateable	\$ 3,077.58	\$ 3,094.21	\$ 3,111.41	\$ 3,128.04	\$ (1,786.12)	\$ (4,880.33)
Non-Rateable UV Exempt	\$ (7,396.60)	\$ (6,292.05)	\$ (8,539.76)	\$ (8,532.52)	\$ 36,380.50	\$ 42,672.55
Non-Rateable GRV Exempt (Waste & ESL Charges)	\$ 49,438.08	\$ 49,216.20	\$ 49,622.83	\$ 50,016.27	\$ 390,033.13	\$ 340,816.93
Total	\$ 2,145,803.15	\$ 1,912,566.72	\$ 1,684,065.26	\$ 1,409,298.86	\$ 13,134,952.30	\$ 11,222,385.58

Comments
25/26 Rates issued on 15/07/2025 - Full payment due date and first instalment due date is 19/08/2025

	Debt Older Than Three Years	23/24	24/25	25/26	Credit Balances	Total Outstanding
COMMERCIAL - GRV	0.00	\$25,960.97	\$91,232.59	\$1,687,442.08	\$0.00	\$1,804,635.64
INDUSTRIAL - GRV	4608.92	\$11,270.90	\$70,197.48	\$508,234.04	-\$13,570.48	\$580,740.86
MINING - UV	0.00	\$26.31	\$14,969.37	\$652,795.38	\$0.00	\$667,791.06
NON-RATEABLE	5787.57	\$1,098.13	\$468.54	-\$4,880.33	-\$4,260.03	-\$1,786.12
NON-RATEABLE/EXEMPT - GRV	33476.10	\$10,856.41	\$12,891.93	\$332,907.93	-\$99.24	\$390,033.13
NON-RATEABLE/EXEMPT - UV	0.00	\$426.93	\$1,283.68	\$42,137.42	-\$7,467.53	\$36,380.50
OTHER LOCATIONS - GRV	0.00	\$83.02	\$7,335.16	\$7,177.02	\$0.00	\$14,595.20
RESIDENTIAL - GRV	352816.37	\$173,255.82	\$353,115.17	\$5,685,324.55	-\$16,703.23	\$6,547,808.68
RURAL - UV	29418.08	\$53,857.70	\$191,632.00	\$2,778,378.51	-\$8,102.70	\$3,045,183.59
URBAN FARMLAND - GRV	4979.53	\$7,124.99	\$6,766.81	\$30,698.43	\$0.00	\$49,569.76
Total	431086.57	283,961.18	749,892.73	11,720,215.03	-50,203.21	13,134,952.30

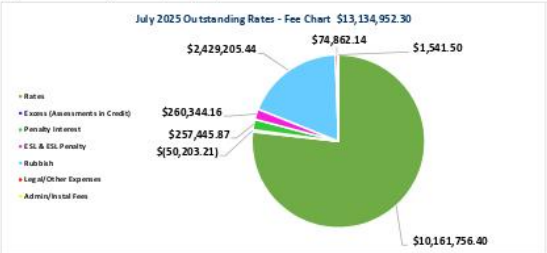
Comparison of Current FY to Previous FY		
	2024/25	2025/26
Total rates and charges outstanding and levied at commencement of rating year	\$13,318,609.54	\$14,225,318.73
Unpaid rates and charges 31 July	\$1,016,249.51	\$13,134,952.30
Percentage Outstanding	7.63%	92.34%



Shire of Derby /
West Kimberley

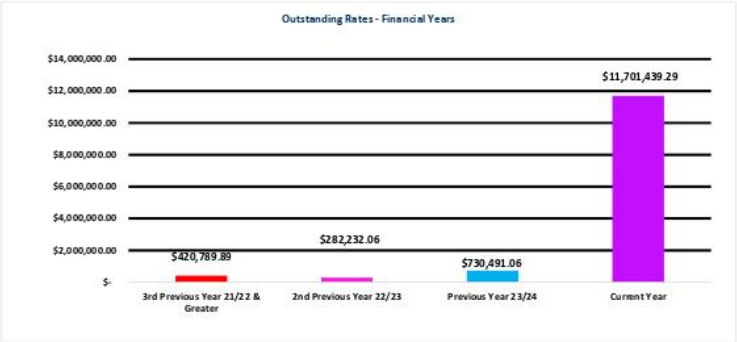
Report to Audit Committee - Rates Debt Overview
July 2025

Total Rates Outstanding as at EOM July 2025 \$ 13,134,952.30



Rates and Service Charges Levied 2025/2026
Levied at 15th July 2025

Rates	\$ 10,124,883.51
Waste	\$ 2,591,198.50
ESL	\$ 278,325.28
Total Levied 25/26	\$ 12,994,407.29
Arrears	\$ 1,230,911.44
Total Outstanding (As at 15/07/2025)	\$ 14,225,318.73

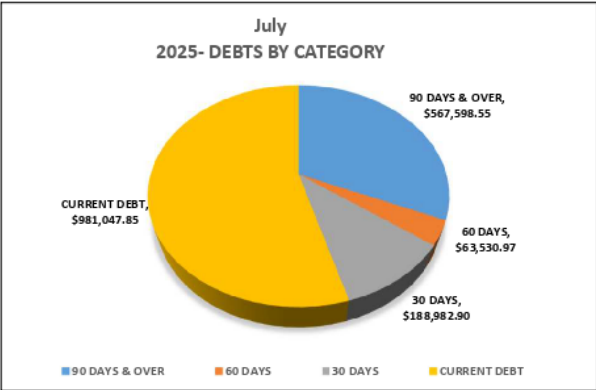
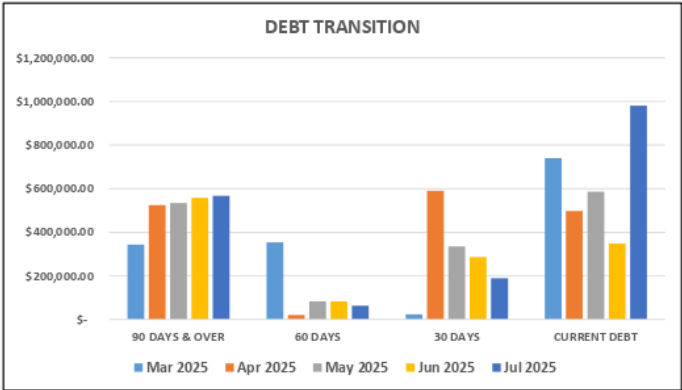




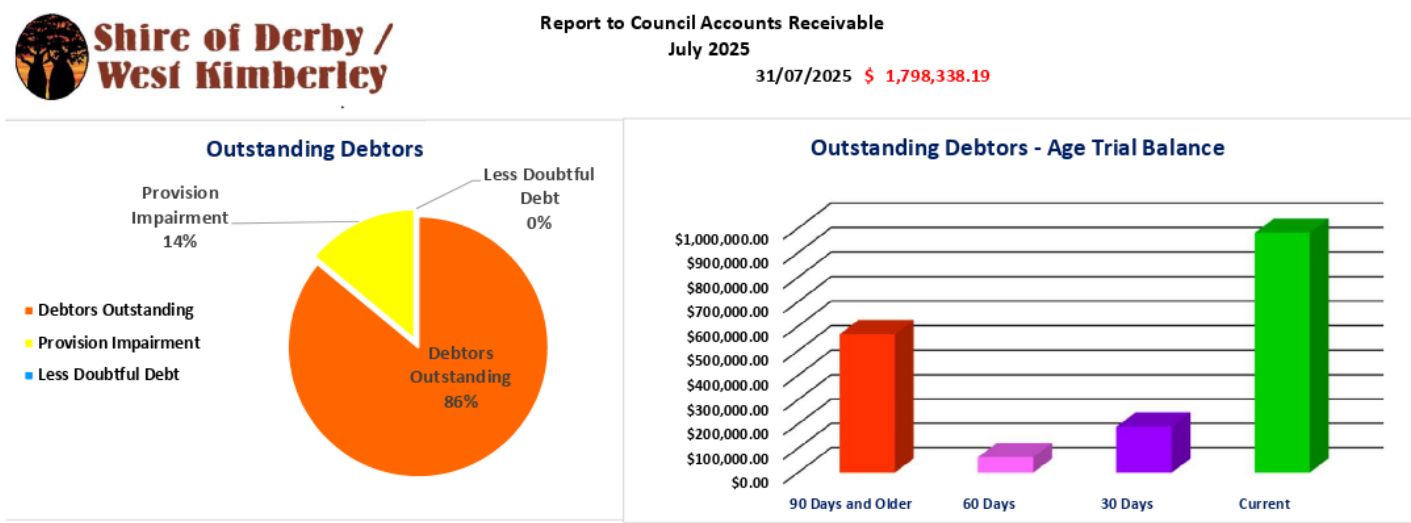
Shire of Derby /
West Kimberley

ACCOUNTS RECEIVABLE DEBT COMPARISON CHARTS - 2025/2026

	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Changes (April - July)
90 DAYS & OVER	\$ 343,834.21	\$ 524,691.96	\$ 534,333.42	\$ 557,884.55	\$ 567,598.55	\$ 42,906.59
60 DAYS	\$ 354,081.59	\$ 20,843.89	\$ 83,980.66	\$ 82,896.34	\$ 63,530.97	\$ 42,687.08
30 DAYS	\$ 23,302.06	\$ 590,574.12	\$ 335,081.33	\$ 285,701.16	\$ 188,982.90	\$ 401,591.22
CURRENT DEBT	\$ 739,685.70	\$ 498,010.83	\$ 586,335.01	\$ 348,505.91	\$ 981,047.85	\$ 483,037.02
CREDIT BALANCE	-\$ 1,930.00	-\$ 3,870.97	-\$ 2,095.82	-\$ 5,376.01	-\$ 2,882.08	\$ 988.89
TOTAL	\$ 1,458,973.56	\$ 1,630,249.83	\$ 1,537,634.60	\$ 1,269,611.95	\$ 1,798,278.19	\$ 168,028.36



90+ Days Debt Comparison by Year						
Jul-19	Jul-20	Jul-21	Jul-22	Jul-23	Jul-24	Jul-25
\$358,323.33	\$317,132.53	\$534,058.51	\$384,168.65	\$478,638.99	\$155,300.52	\$567,598.55



9 NEW BUSINESS OF AN URGENT NATURE

- *Nil.*

10 NEW AND EMERGING ITEMS FOR DISCUSSION

- *Nil.*

11 DATE OF NEXT MEETING

The next meeting of Audit, Risk and Improvement Committee will be held 4:00pm Tuesday, 9 December 2025 in the Council Chambers, Clarendon Street, Derby.

12 CLOSURE OF MEETING

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

These minutes were confirmed at a meeting on

.....

Signed:

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

Date:

13 CORPORATE SERVICES

13.1 ACCOUNTS FOR PAYMENT - AUGUST 2025

File Number: 5110 - Accounts Payable

Author: Aaron Gloor, Senior Finance Officer

Responsible Officer: Jill Brazil, Director Corporate Services

Authority/Discretion: Information

SUMMARY

Council to receive the list of accounts paid under delegated authority during August 2025.

DISCLOSURE OF ANY INTEREST

Nil by Author and Responsible Officer.

BACKGROUND

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

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996

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

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

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

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

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

(a) the payee's name; and

(b) the amount of the payment; and

(c) the date of the payment; and

(d) sufficient information to identify the transaction.

(2) A list of accounts for approval to be paid is to be prepared each month showing —

(a) for each account which requires Council authorisation in that month —

(i) the payee's name; and

(ii) the amount of the payment; and

- (iii) sufficient information to identify the transaction; and
- (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under sub regulation (1) or (2) is to be —
 - (a) presented to the council at the next ordinary meeting of the Council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

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

STRATEGIC IMPLICATIONS

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

RISK MANAGEMENT CONSIDERATIONS

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

CONSULTATION

Internal.

COMMENT

All municipal fund expenditure included in the list of payments is incurred in accordance with the 2025-26 Annual Budget as adopted by Council at its meeting held 18 June 2025 (Resolution CCO58/25). The table below summarises the payments drawn on the funds during the month.

The credit card reconciliation for July was not finalised at the time of the July Council agenda, this is now attached with the August reconciliation for reference.

REPORT TO COUNCIL**August 2025**

FUND	DETAILS	AMOUNT
MUNICIPAL ACCOUNT		
EFT Payments	EFT 62846 – EFT 62962	\$4,485,764.54
Municipal Cheques	CHQ	\$0.00
Direct Debits	Fees & Charges, Credit Card Payments, Payroll, Payroll Liabilities	\$3,085,423.36
Manual Cheques	CHQ	\$0.00
TRUST ACCOUNT		
EFT Payments		\$0.00
Trust Cheques		\$0.00
TOTAL		\$7,571,187.90

Creditors Outstanding as at 31/08/2025

\$935,347.99

VOTING REQUIREMENTS

Simple majority

ATTACHMENTS


- 1. Credit Card Reconciliation July 2025**
- 2. Credit Card Reconciliation August 2025**
- 3. List of Accounts - August 2025**

RECOMMENDATION

That Council (Commissioner) accepts the List of Accounts for August 2025 paid under Delegated Authority in accordance with regulation 13(1) of the Local Government (Financial Management) Regulations 1996, totalling \$7,571,187.90.

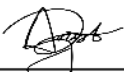
**The Shire Of Derby / West Kimberley
ANZ Corporate Credit Card Reconciliation
Period Reporting: 13/05/2025 to 12/06/2025**

Card Holder : Tamara Clarkson								
Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments
15/05/2025	WOOLWORTHS/BROOME BOULEVA BROOME	F	\$ 308.94	0	\$ 308.94	PC06	Yes	Refreshments for staff while in Broome for training 14-16 May 2025.
15/05/2025	BROOME INTERNATIONAL A BENTLEY	Y	\$ 27.27	\$ 2.73	\$ 30.00	EX08	Yes	Parking for CEO while in Perth for meetings with Stakeholders.
			\$ 27.27	\$ 2.73	\$ 30.00	120401520.2100		Parking for Commissioner while in Perth for meetings with Stakeholders.
15/05/2025	BROOME INTERNATIONAL A BENTLEY	Y	\$ 22.95	\$ 2.30	\$ 25.25	120401520.2100	Yes	Locker key drop for Commissioner
16/05/2025	LOCAL GOVERNEMENT MANA MT HAWTHORN	Y	\$ 7,636.36	\$ 763.64	\$ 8,400.00	PC06	Yes	Event registration payment for LG Professionals Management Challenge and Pilbara Kimberley Forum
19/05/2025	WANEWSDTI Osborne Park	Y	\$ 29.09	\$ 2.91	\$ 32.00	121402410.100	Yes	Direct Debit - Digital Subscription for The West Australian/Sunday Times 17.05.25
19/05/2025	QANTAS AIRWAYS LTD (EC Mascot	Y	\$ 714.18	\$ 71.42	\$ 785.60	OG001	Yes	Flights for staff member required to go to Perth for medical appointments related to a workplace injury/workers compensation claim 20 May 2025 - 22 May 2025.
19/05/2025	KMART 1359 BROOME	Y	\$ 54.09	\$ 5.41	\$ 59.50	121402150.2101	Yes	Baskets for KAPP 2025 and storage tubs for IT equipment
19/05/2025	DEPARTMENT OF TRANSP BROOME	Y	\$ 17.64	\$ 1.76	\$ 19.40	121404160.2101	Yes	Licence plate swap - 13KW to 1UK315
22/05/2025	RUSTYS IGA DERBY	N	\$ 35.67	0	\$ 35.67	120503870.2101	Yes	Refreshments for Local Emergency Management Committee Meeting held 20 May 2025.
22/05/2025	RUSTYS IGA DERBY	Y	\$ 29.20	\$ 2.92	\$ 32.12	120503870.2101	Yes	Refreshments for Local Emergency Management Committee Meeting held 20 May 2025.
23/05/2025	VIRGIN AUSTRALIA BRISBANE	Y	\$ 1,252.27	\$ 125.23	\$ 1,377.50	120401520.2100	Yes	Flights for Commissioner Jeff Gooding to travel Kununurra to Perth for scheduled SDWK duties.
23/05/2025	CLARK POOLS AND SPAS BROOME	Y	\$ 106.72	\$ 10.67	\$ 117.39	BM006	Yes	Pool servicing charge - CEO.
23/05/2025	FLAG MOTOR LODGE LLC RIVERVALE	Y	\$ 169.62	\$ 16.96	\$ 186.58	OG001	Yes	Accommodation for staff member required to go to Perth for medical appointments related to a workplace injury/workers compensation claim 20.05.25 - 22.05.25
23/05/2025	FLAG MOTOR LODGE LLC RIVERVALE	Y	\$ 169.62	\$ 16.96	\$ 186.58	OG001		
26/05/2025	Office National Broom Broome	Y	\$ 139.45	\$ 13.95	\$ 153.40	121402150.2101	Yes	Additional envelopes purchased for 2025 Fire Break Notices
26/05/2025	Lily Lagoon Resort Kununurra	Y	\$ 25.45	\$ 2.55	\$ 28.00	120401520.2100	Yes	Lunch for Commissioner while in Kununurra for SDWK duties
26/05/2025			\$ 25.45	\$ 2.55	\$ 28.00	EX08		Lunch for CEO while in Kununurra for SDWK duties
26/05/2025	Lily Lagoon Resort Kununurra	Y	\$ 5.68	\$ 0.57	\$ 6.25	120401520.2100	Yes	Refreshments for Commissioner while in Kununurra for SDWK duties
26/05/2025			\$ 5.68	\$ 0.57	\$ 6.25	EX08		Refreshments for CEO while in Kununurra for SDWK duties
26/05/2025	Moonlight Bay Suites Broome	Y	\$ 218.18	\$ 21.82	\$ 240.00	EX08	Yes	Overnight accommodation for CEO while in Kununurra to meet with Premier, Minister of Kimberley and SWK 23 May 2025.
26/05/2025	Intuit Mailchimp Sydney	Y	\$ 64.19	\$ 6.42	\$ 70.61	121402410.100	Yes	Direct Debit - Essentials Plan 2500 Contacts - 23 May 2025
26/05/2025	NEXUS AIRLINES KUNUNURRA	Y	\$ 131.43	\$ 13.14	\$ 144.57	120401520.2100	Yes	Additional charges for rescheduled flight for Commissioner - Broome to Kununurra return flight following SDWK duties in Derby and Broome.
26/05/2025	STARLINK INTERNET Sydney	Y	\$ 505.45	\$ 50.55	\$ 556.00	121402210.2100	Yes	Direct Debit - WIFI Subscription for SDWK Derby buildings 23.05.25 - 23.06.25
28/05/2025	Mahogany Inn and Dist Mahogany Cree	Y	\$ 720.00	\$ 72.00	\$ 792.00	PC06	Yes	Accommodation for staff member to attend training 02.06.25 - 06.06.25
28/05/2025	BROOME INTERNATIONAL A BENTLEY	Y	\$ 36.36	\$ 3.64	\$ 40.00	EX08	Yes	Parking for CEO while in Kununurra for SDWK duties.
28/05/2025	LILY LAGOON RESORT KUNUNURRA	Y	\$ 321.82	\$ 32.18	\$ 354.00	EX08	Yes	Overnight accommodation for CEO while in Kununurra to meet with Premier, Minister of Kimberley and SWK 24 May 2025.
29/05/2025	VIRGIN AUSTR7952110600244 BRISBANE	Y	\$ 90.00	\$ 9.00	\$ 99.00	120401520.2100	Yes	Flight change fee for Commissioner requiring additional time in Perth for SDWK duties. Original flight 30.05.25, moved to 31.05.25.
29/05/2025	SQ *RUSTYS BAKESHOP ABN 9 Derby	Y	\$ 199.09	\$ 19.91	\$ 219.00	EP0025	Yes	Catering for OMT Meeting 28 May 2025.
29/05/2025	KMART Mulgrave	Y	\$ 81.82	\$ 8.18	\$ 90.00	EP0004	Yes	Purchase of photo frames required for KAPP 2025.
29/05/2025	AVIAIR PTY LTD KUNUNURRA	Y	\$ 126.36	\$ 12.64	\$ 139.00	PC06	Yes	Flight for staff member Broome to Derby to return from training 06.06.25
29/05/2025	DPLH - LANDS PERTH	Y	\$ 5,607.27	\$ 560.73	\$ 6,168.00	121303870.2100	Yes	Development Assessment Panel Fee - DAP/25/02874 Lot 332, No. 2 Scrivener Road, Fitzroy Crossing.
30/05/2025	KMART Mulgrave	Y	\$ 2.05	\$ 0.20	\$ 2.25	EP0004	Yes	Refund for 1 x photo frame for KAPP 2025
30/05/2025	STARLINK INTERNET Sydney	Y	\$ 379.09	\$ 37.91	\$ 417.00	121402210.2100	Yes	Direct Debit - WIFI Subscription for SDWK FX ildings 27.05.25 - 27.06.25
2/06/2025	LOCAL GOVERNEMENT MANA MT HAWTHORN	Y	\$ 7,636.36	\$ 763.64	\$ 8,400.00	PC06	Yes	Refund of event registration payment for LG Professionals Management Challenge and Pilbara Kimberley Forum - payment error.
2/06/2025	KMART Mulgrave	Y	\$ 2.05	\$ 0.20	\$ 2.25	EP0004	Yes	Refund for 1 x photo frame for KAPP 2025
2/06/2025	STARLINK INTERNET Sydney	Y	\$ 98.18	\$ 9.82	\$ 108.00	121402190.2100	Yes	Direct Debit - Additional WIFI Equipment for Administration Centre
2/06/2025	BURSWOOD CAR RENTALS VICTORIA PARK	Y	\$ 399.32	\$ 39.93	\$ 439.25	120401520.2100	Yes	Car hire for Commissioner while in Perth for SDWK duties. More cost effective than public transport.
4/06/2025	BURSWOOD CAR RENTALS VICTORIA PARK	Y	\$ 181.82	\$ 18.18	\$ 200.00	120401520.2100	Yes	Refund of bond for car hire for Commissioner while in Perth for SDWK duties.
11/06/2025	AGODA.COM MOONLIGHT INTERNET	Y	\$ 354.61	\$ 35.46	\$ 390.07	120401520.2100	Yes	Refund for below accommodation. Booked directly instead.
11/06/2025	AGODA.COM MOONLIGHT INTERNET	Y	\$ 354.61	\$ 35.46	\$ 390.07	120401520.2100	Yes	Overnight accommodation for Commissioner while in Broome 09.06.25. Flight to Kununurra booked 10.06.25
12/06/2025	AIRNORTH MARRARA	Y	\$ 182.90	\$ 18.29	\$ 201.19	120401520.2100	Yes	Flight for Commissioner - Broome to Kununurra - return flight home following SDWK duties
TOTAL \$					13,321.55			

I, as the card holder, am responsible for all transactions on my Corporate Credit Card and hereby declare that the expenditure detailed on this statement was approved for work related purposes in accordance with the Transaction Card Policy and Procurement Policy of the Shire of Derby/West Kimberley	
Tamara Clarkson Chief Executive Officer	<div><div></div><div>signature</div></div> <div><div>09/09/2025</div><div>Date</div></div>

TOTAL PURCHASES FOR ABOVE STATED PERIOD \$ 13,321.55
PAYMENTS AND OTHER CREDITS \$ 8,604.50
INTEREST CHARGES \$ -
CLOSING BALANCE \$ 21,926.05

Procurement Approval	
Name	Tamara Clarkson
Position	Chief Executive Officer
Date	09/09/2025
Signature	

Reconciliation Processed	
Name	Ashlee Doust
Position	Accounts Payable Officer
Date	07/08/2025
Signature	

Reconciliation Certified	
Name	Aaron Gloor
Position	Senior Finance Officer
Date	
Signature	

The Shire Of Derby / West Kimberley
ANZ Corporate Credit Card Reconciliation
Period Reporting: 13/06/2025 to 13/07/2025

Card Holder : Tamara Clarkson

Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments
13/06/2025	LS Mr Saigon Australi Broome	Y	\$ 88.71	\$ 8.87	\$ 97.58	120401520.2100	Yes	Refreshments for Commissioner and CEO while in Broome for KPA Meeting.
13/06/2025	Moonlight Bay Suites Broome	Y	\$ 291.49	\$ 29.15	\$ 320.64	120401520.2100	Yes	Accommodation charges for the Commissioner to overnight in Broome ahead of early flight departure back to Kununurra.
13/06/2025	CALTEX DERBY - WILLAR DERBY	Y	\$ 35.00	\$ 3.50	\$ 38.50	120401520.2100	Yes	Refreshments for Commissioner and CEO while in Broome for KPA Meeting.
13/06/2025	CALTEX DERBY - WILLAR DERBY	F	\$ 5.95	0	\$ 5.95	120401520.2100	Yes	Refreshments for Commissioner and CEO while in Broome for KPA Meeting.
16/06/2025	WANEWSDTI Osborne Park	Y	\$ 29.09	\$ 2.91	\$ 32.00	121402410.2100	Yes	The West Australian/SundayTimes Digital Edition. 12.07.25 - 08.08.25
16/06/2025	QANTAS AIRWAYS LTD (EC Mascot	Y	\$ 695.76	\$ 69.58	\$ 765.34	120401520.2100	Yes	Flight for Commissioner, Perth to Broome, returning to Derby following KRG Meeting and Government forum in Perth
16/06/2025	AIRNORTH MARRARA	Y	\$ 182.90	\$ 18.29	\$ 201.19	120401520.2100	Yes	Flight for Commissioner, Broome to Kununurra from Perth connection, following Shire representation in Perth the Shire in KRG Meeting and Government Forum
16/06/2025	AIRNORTH MARRARA	Y	\$ 613.04	\$ 61.30	\$ 674.34	120401520.2100	Yes	Flight for Commissioner, Kununurra to Perth, to represent the Shire in KRG Meeting and Government Forum
16/06/2025	QANTAS AIRWAYS LTD (EC Mascot	Y	\$ 1,064.37	\$ 106.44	\$ 1,170.81	EX08	Yes	Return flight for CEO, Broome to Perth 02.07 - 04.07.2025 to attend KRG Meeting and Government Forum with the Commissioner.
16/06/2025	MANGROVE RESORT BROOME	Y	\$ 279.59	\$ 27.96	\$ 307.55	EX08	Yes	Accommodation charges for the CEO travelling with the Commissioner in Broome ahead of early flight departure back to Kununurra.
19/06/2025	CLARK POOLS AND SPAS BROOME	Y	\$ 100.83	\$ 10.08	\$ 110.91	BM006	Yes	Pool maintenance charge for CEO house
23/06/2025	WOOLWORTHS/131-135 LOCH S DERBY	Y	\$ 23.77	\$ 2.38	\$ 26.15	BM018	Yes	Cleaning products purchased for staff housing.
23/06/2025	WOOLWORTHS/131-135 LOCH S DERBY	Y	\$ 106.60	\$ 10.66	\$ 117.26	EP0025	Yes	Refreshments for Staff function.
23/06/2025	WOOLWORTHS/131-135 LOCH S DERBY	F	\$ 8.92	0	\$ 8.92	EP0025	Yes	Refreshments for Staff function.
23/06/2025	BUNNINGS 325000 BROOME	Y	\$ 66.00	\$ 6.60	\$ 72.60	EP0012	Yes	Primer paint required for stone plaques for the NAIDOC Awards.
23/06/2025	CALTEX DERBY - WILLAR DERBY	Y	\$ 30.36	\$ 3.04	\$ 33.40	120401520.2100	Yes	Refreshments for Commissioner and CEO on way to Broome for Commissioners flight.
23/06/2025	KMART 1359 BROOME	Y	\$ 110.91	\$ 11.09	\$ 122.00	BM018	Yes	Linen purchased for staff housing.
23/06/2025	HORIZONTAL FALLS SEAPLANE ADELAIDE	Y	\$ 3,028.77	\$ 302.88	\$ 3,331.65	EP0004	Yes	KAPP Judges half day tour departing from Derby. Tour part of the Judges 2025 Package.
23/06/2025	PAY ECU EDU AU WEB JOONDALUP	N	\$ 3,801.90	0	\$ 3,801.90	PC06	Yes	Tuition Fees for staff member.
25/06/2025	STARLINK INTERNET Sydney	Y	\$ 505.45	\$ 50.55	\$ 556.00	121402190.2100	Yes	WiFi subscription for Shire buildings Derby and FX 23.06.25 - 23.07.25
26/06/2025	Intuit Mailchimp Sydney	N	\$ 70.19	0	\$ 70.19	121402410.2100	Yes	Order Number MC22722343 - Media
30/06/2025	WOOLWORTHS/131-135 LOCH S DERBY	Y	\$ 76.58	\$ 7.66	\$ 84.24	EP0025	Yes	Non entertainment - Staff gift hamper
30/06/2025	STARLINK INTERNET Sydney	Y	\$ 379.09	\$ 37.91	\$ 417.00	121402190.2100	Yes	WiFi subscription for Shire buildings FX 27.06.25 - 27.07.25
30/06/2025	POST DERBY LPO DERBY	Y	\$ 8.00	\$ 0.80	\$ 8.80	121402150.2101	Yes	Registered envelope purchased for the Funding Deed between Minister of Transport and SDWK regarding the Regional Airstrip Pavement Upgrade in Fitzroy Crossing.
1/07/2025	STARLINK INTERNET Sydney	Y	\$ 98.18	\$ 9.82	\$ 108.00	121402190.2100	Yes	Additional WiFi required for Derby Administration Centre 28.06.25 - 28.07.25
3/07/2025	LIQUOR AT RUSTYS DERBY	Y	\$ 2,452.73	\$ 245.27	\$ 2,698.00	EP0004	Yes	Refreshments purchased for KAPP Awards and Opening Night 05.07.2025
4/07/2025	Duxton Hotel Perth OPI Perth	Y	\$ 647.82	\$ 64.78	\$ 712.60	EX08	Yes	Accommodation and refreshment charges for CEO while in Perth for KRG Meeting 02.07.25 - 04.07.25. Bond included in price.
4/07/2025	SPOTTO WA DARLINGHURST	Y	\$ 50.31	\$ 5.03	\$ 55.34	120401520.2100	Yes	Taxi charge for Commissioner and CEO while in Perth for KRG Forum 02.07.25
7/07/2025	Duxton Hotel Perth OPI Perth	Y	\$ 138.18	\$ 13.82	\$ 152.00	EX08	Yes	Bond refund for CEO accommodation 02.07.25 - 04.07.25
7/07/2025	BROOME INTERNATIONAL A BENTLEY	Y	\$ 36.36	\$ 3.64	\$ 40.00	EX08	Yes	Parking fee for CEO and Commissioner while in Perth for KRG Meeting and Government Forum.
7/07/2025	Duxton Hotel Perth OPI Perth	Y	\$ 103.65	\$ 10.37	\$ 114.02	120401520.2100	Yes	Refreshments for Commissioner and CEO while in Perth for KRG Forum 03.07.2025
7/07/2025	Duxton Hotel Perth OPI Perth	Y	\$ 462.73	\$ 46.27	\$ 509.00	120401520.2100	Yes	Accommodation and charges for Commissioner while in Perth for KRG Meeting 02.07.25 - 04.07.25.
7/07/2025	GM TAXIPAY MASCOT	Y	\$ 53.26	\$ 5.33	\$ 58.59	120401520.2100	Yes	Commissioner and CEO transport fee from Hotel to Perth Airport while in Perth for KRG Forum 04.07.2025
10/07/2025	AIRNORTH MARRARA	Y	\$ 184.02	\$ 18.40	\$ 202.42	120401520.2100	Yes	Flight for Commissioner, Broome to Kununurra following Shire duties in Derby.
11/07/2025	NEXUS AIRLINES KUNUNURRA	Y	\$ 366.72	\$ 36.67	\$ 403.39	120401520.2100	Yes	Flight for Commissioner, Kununurra to Broome for Shire duties in Derby.
TOTAL					\$ 17,124.28			

Card Holder Declaration:

I, as the card holder, am responsible for all transactions on my Corporate Credit Card and hereby declare that the expenditure detailed on this statement was approved for work related purposes in accordance with the Transaction Card Policy and Procurement Policy of the Shire of Derby/West Kimberley

Tamara Clarkson
 Chief Executive Officer




8 September 2025

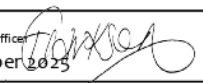
Date


Card Holder : Wayne Neate

Date	Transaction Description	GST (Y/N)	Amount (GST Excl)	GST	Amount (GST Incl)	Account	Receipt Provided	Comments
16/06/2025	SURVEYMONK* T 46876875 SYDNEY	Y	\$ 349.09	\$ 34.91	\$ 384.00	121402410.2100	Yes	Subscription renewal charge - 13.06.25 to 12.06.26
30/06/2025	AIRPORTS ASN ALL BARTON	Y	\$ 1,850.00	\$ 185.00	\$ 2,035.00	121402410.2100		Australian Airports Association Membership 2025 - 2026

TOTAL \$ 2,419.00	
Card Holder Declaration: I, as the card holder, am responsible for all transactions on my Corporate Credit Card and hereby declare that the expenditure detailed on this statement was approved for work related purposes in accordance with the Transaction Card Policy and Procurement Policy of the Shire of Derby/West Kimberley Wayne Neate Director of Technical & Development Services	
 signature	08/09/2025 Date

TOTAL PURCHASES FOR ABOVE STATED PERIOD \$ 19,543.28
PAYMENTS AND OTHER CREDITS \$ -
INTEREST CHARGES \$ -
CLOSING BALANCE \$ 19,543.28

Procurement Approval	
Name	Tamara Clarkson
Position	Chief Executive Officer
Date	8 September 2025
Signature	

Reconciliation Processed	
Name	Ashlee Doust
Position	Accounts Payable Officer
Date	08/09/2025
Signature	

Reconciliation Certified	
Name	Aaron Gloor
Position	Senior Finance Officer
Date	
Signature	

REPORT TO COUNCIL – AUGUST 2025

EFT PAYMENTS – MUNI ACCOUNT

PAYMENT ID	DATES	CREDITOR / INVOICE DETAILS	AMOUNT
EFT62963	01/08/2025	ALTHAM PLUMBING	1,100.00
INV 19889	02/07/2025	RECTIFY NO WATER FLOW TO TERMINAL BUILDING – DERBY AIRPORT	165.00
INV 19987	17/07/2025	EXCAVATE PLOT 774P	308.00
INV 20001	18/07/2025	REPAIR LEAK – 9 ASHLEY STREET	165.00
INV 20008	21/07/2025	UNBLOCK TOILET – LYTTON PARK	165.00
INV 20010	21/07/2025	UNBLOCK KITCHEN SINK & BATHROOM DRAIN – 13A & 13B HOLMAN STREET	297.00
EFT62964	01/08/2025	AUSTRALIA POST	22.48
INV 1014106519	03/07/2025	DERBY POSTAGE FOR JUNE 2025	22.48
EFT62965	01/08/2025	AUSTRALIAN SERVICES UNION	263.00
INV DEDUCTION	29/07/2025	PAYROLL DEDUCTION	263.00
EFT62966	01/08/2025	BROOME CRETE	5,252.50
INV 56761	09/07/2025	SUPPLY SAND FOR MADT'S PARK	5,252.50
EFT62967	01/08/2025	BUCKLEYS EARTHWORKS & PAVING PTY LTD	567,653.36
INV 2898	14/07/2025	ORPHAN ROADS AS PER CONTRACT C09-2023-24	567,653.36
EFT62968	01/08/2025	HALLIDAY ENTERPRISES PL T/A BK SIGNS & PROMOTIONS	5,896.00
INV 28861	11/07/2025	SIGNAGE FOR FRONT OF DERBY ADMINISTRATION CENTRE	5,896.00
EFT62969	01/08/2025	WORKSAFE DIVISION DEPARTMENT LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	1,306.39
INV PERMIT 3006	30/06/2025	BSL - JUNE 2025	1,306.39
EFT62970	01/08/2025	OFFICE NATIONAL BROOME (THE BOSS SHOP)	247.54
INV 1121751	28/07/2025	COPY COUNT CHARGES 2690 KONICA & 3185 CANON - JULY 2025	247.54
EFT62971	01/08/2025	CITY OF SOUTH PERTH	2,557.50
INV 9459	23/07/2025	CITY OF SOUTH PERTH - PLANNING CONSULTANCY FEES - JUNE 2025	2,557.50
EFT62972	01/08/2025	WINC	1,498.87
INV 9048299025	10/07/2025	STATIONERY TOP UP - JULY 2025	877.26
INV 9048301081	11/07/2025	STATIONERY TOP UP - JULY 2025	169.53
INV 9048311180	14/07/2025	STATIONERY TOP UP - JULY 2025	365.30
INV 9048350937	21/07/2025	STATIONERY TOP UP - JULY 2025	32.99
INV 9048386902	24/07/2025	STATIONERY TOP UP - JULY 2025, FREIGHT	53.79
EFT62973	01/08/2025	DEPUTY CHILD SUPPORT REGISTRAR	276.17

INV DEDUCTION	29/07/2025	PAYROLL DEDUCTION	276.17
EFT62974	01/08/2025	CCS STRATEGIC	13,198.35
INV 012026	15/07/2025	FITZROY CROSSING MULTIPURPOSE CENTRE FINAL REPORT	13,198.35
EFT62975	01/08/2025	CAPTIVATE CONNECT	656.70
INV 17354	15/07/2025	QUARTERLY CHARGE FOR CAPTIVATE CONNECT SERVICES 15/07/2025	656.70
EFT62976	01/08/2025	CATALYST IT AUSTRALIA PTY LTD	792.00
INV 0590	01/07/2025	KOHA HOSTING - JUL, AUG, SEP 2025	792.00
EFT62977	01/08/2025	DERBY BUILDING SUPPLIES	1,416.18
INV 589319	10/07/2025	SUPPLY NUTS, BOLTS & WASHERS	21.04
INV 589416	11/07/2025	SUPPLY NATRASOAP & POWERFEED	60.80
INV 589950	17/07/2025	SUPPLY HOSE CONNECTOR, MAKITA BLOWER & BATTERY	973.50
INV 590014	17/07/2025	SUPPLY BONDALL BONDCRETE, KNIFE BOOT & ANCHORS	52.43
INV 590086	18/07/2025	SUPPLY MILDON PILLAR & HANDLES	60.74
INV 590088	18/07/2025	SUPPLY TAP CONNECTOR	12.52
INV 590106	18/07/2025	SUPPLY BOLTS & TAPE MEASURE	38.74
INV 590389	22/07/2025	SUPPLY WD-40 LUBRICANT	23.25
INV 590633	24/07/2025	SUPPLY HOSE & ADJUSTABLE NOZZLE	113.26
INV 590737	25/07/2025	SUPPLY BOC ROD BRAZING PROSILVER	8.96
INV 590918	28/07/2025	SUPPLY STIHL NYLON LINE	50.94
EFT62978	01/08/2025	HARDMAN ENTERPRISES PL T/AS DERBY PLUMBING AND GAS	1,017.50
INV 30276	09/07/2025	UNBLOCK DUMP POINT – DERBY DUMP POINT	1,017.50
EFT62979	01/08/2025	DERBY PROGRESSIVE SUPPLIES	621.33
INV 112688	17/07/2025	KITCHEN & CLEANING SUPPLIES – DERBY ADMINISTRATION CENTRE	621.33
EFT62980	01/08/2025	DERBY REGIONAL HOSPITAL (WA COUNTRY HEALTH SERVICE)	4,550.00
INV A900093	29/07/2025	RATES REFUND FOR ASSESSMENT A900093	4,550.00
EFT62981	01/08/2025	DERBY HARDWARE MITRE10	307.81
INV 10623349	07/04/2025	SUPPLY STARTER FLUORO	4.49
INV 10623395	08/04/2025	SUPPLY 2X DRILL BITS	47.98
INV 10623405	08/04/2025	SUPPLY 3X MICRO SPRAY JET	13.47
INV 10623443	09/04/2025	SUPPLY HINGE, SEAL & PLY	134.98
INV 10629711	10/07/2025	SUPPLY BRUSH	8.49
INV 10629838	11/07/2025	SUPPLY 2X WET AREA WHITE 300G	49.98
INV 10630234	16/07/2025	SUPPLY BRICK LINE & WATERING CAN X2	40.93
INV 10630827	22/07/2025	SUPPLY HOSE CLAMP	7.49
EFT62982	01/08/2025	ELDERS LIMITED (DERBY BRANCH)	1,905.30

INV IY95159	24/07/2025	SUPPLY 10X 20L ROUNDUP ULTRAMAX	1,905.30
EFT62983	01/08/2025	HORIZON POWER - ACCOUNT PAYMENTS	5,917.63
INV 570688	01/07/2025	207 STREETLIGHTS FOR 01/06/2025 TO 30/06/2025	4,040.96
INV 581500	11/07/2025	UNIT 2/74 FALLON RD, FX FOR 14/05/2025 TO 09/07/2025	199.77
INV 582803	17/07/2025	UNIT 7/12 LOCH ST, DERBY FOR 02/07/2025 TO 16/07/2025	72.44
INV 432919	18/07/2025	UNIT B/19 WOOLLYBUTT CNR, DERBY FOR 05/06/2025 TO 17/07/2025	183.45
INV 579363	22/07/2025	UNIT 1/20 CLARENDON ST, DERBY FOR 22/05/2025 TO 21/07/2025	168.42
INV 580298	22/07/2025	UNIT 5/20 CLARENDON ST, DERBY FOR 22/05/2025 TO 21/07/2025	847.95
INV 578584	24/07/2025	11 HANSON ST, DERBY FOR 06/06/2025 TO 23/07/2025	404.64
EFT62984	01/08/2025	CONNECT CALL CENTRE SERVICES	124.74
INV 119783	15/07/2025	OVERCALLS FEE FOR CONTRACT CA0415 - JUNE 2025	124.74
EFT62985	01/08/2025	JILA PLUMBING	279.46
INV 6700	06/07/2025	REPAIR WATER COOLER LEAK, MATERIALS – FX REC CENTRE	97.41
INV 6705	06/07/2025	REPAIR LEAKING SHOWER TAPS, MATERIALS – FX SHORT STAY	182.05
EFT62986	01/08/2025	JONATHON RICKERBY	2,000.00
INV REIMB1407	14/07/2025	BOND RETURN FOR HIRE OF CIVIC CENTRE 12/07/2025	2,000.00
EFT62987	01/08/2025	KIMBERLEY FIRE SYSTEMS	1,320.86
INV 23694	16/07/2025	MAINTENANCE OF FIRE SYSTEMS & EQUIPMENT - JULY 2025 – DERBY AIRPORT	1,320.86
EFT62988	01/08/2025	K&M ELECTRICAL SERVICES	206.80
INV 340	01/07/2025	REPAIR 4X DATA MECHS, MATERIALS – DERBY EXECUTIVE OFFICE	206.80
EFT62989	01/08/2025	TAMARA CLARKSON	74.90
INV REIMB2507-1	25/07/2025	REIMBURSE TRAVEL EXPENSE TO ATTEND MEETINGS	17.09
INV REIMB2507-2	25/07/2025	REIMBURSE TRAVEL EXPENSE TO ATTEND MEETINGS	13.78
INV REIMB2507-3	25/07/2025	REIMBURSE TRAVEL EXPENSE TO ATTEND MEETINGS	11.03
INV REIMB2507-4	25/07/2025	REIMBURSE TRAVEL EXPENSE TO ATTEND MEETINGS	11.00
INV REIMB2507-5	25/07/2025	REIMBURSE PURCHASE OF REFRESHMENTS FOR MEETING	22.00
EFT62990	01/08/2025	LAND INSIGHTS	18,177.50
INV 2955	31/05/2025	LOCAL PLANNING STRATEGY REVIEW	18,177.50
EFT62991	01/08/2025	MAXXIA PTY LTD	8,182.17
INV DEDUCTION	29/07/2025	PAYROLL DEDUCTION	4,383.68
INV DEDUCTION	29/07/2025	PAYROLL DEDUCTION	3,710.92
INV DEDUCTION	29/07/2025	PAYROLL DEDUCTION	87.57
EFT62992	01/08/2025	MARKET CREATIONS AGENCY PTY LTD	18,568.00
INV IG52-3	01/07/2025	COUNCILCONNECT ANNUAL SSL	18,568.00
EFT62993	01/08/2025	MANAGED IT PTY LTD	23,809.43

INV 300123	07/07/2025	CLOUD SERVER HOSTING FOR JULY 2025	9,236.70
INV 300124	07/07/2025	CITRIX LICENSING FOR JULY 2025	5,599.44
INV 300125	07/07/2025	THREATLOCKER APPLICATION CONTROL FOR JULY 2025	3,104.53
INV 300126	07/07/2025	ROCKETCYBER SIEM FOR JULY 2025	4,660.96
INV 300127	07/07/2025	GOVERNANCE RISK COMPLIANCE FOR JULY 2025	823.90
INV 300128	07/07/2025	VULNERABILITY SCANNER FOR JULY 2025	383.90
EFT62994	01/08/2025	LGIS INSURANCE BROKING	128,991.50
INV 062-218246	07/07/2025	2025/26 INSURANCE PORT OF DERBY MARINE CARGO – FULL YEAR PREMIUM	346.50
INV 062-218378	07/07/2025	2025/26 INSURANCE PORT OF DERBY MARINE LIABILITY - FULL YEAR PREMIUM	128,645.00
EFT62995	01/08/2025	MCLEODS LAWYERS	4,934.80
INV 146262	30/06/2025	REVIEW OF ABORIGINAL HERITAGE AGREEMENT	4,934.80
EFT62996	01/08/2025	OUTBACK ELECTRICAL & AIRCON SERVICES	1,306.46
INV 9727	13/03/2025	INSPECT AIRCON FAULT – DERBY EXECUTIVE OFFICE	220.00
INV 9812	28/03/2025	REPLACE ALL EXTERNAL LIGHTS AND FANS, MATERIALS – DERBY DEPOT	1,086.46
EFT62997	01/08/2025	JACKSON SAINTY	358.64
INV REIMB2407	24/07/2025	UTILITY SUBSIDY: POWER FOR 24/05/2025 TO 23/07/2025	358.64
EFT62998	01/08/2025	NORWESCOM TELECOMMUNICATIONS	202.40
INV 57967	01/07/2025	ALARM MONITORING DERBY - JUL, AUG, SEP 2025	202.40
EFT62999	01/08/2025	THINKPROJECT AUSTRALIA PTY LTD	10,939.08
INV RSL-22059	01/07/2025	DIGITAL ASSET REGISTER 01/07/2025 TO 30/06/2026	10,939.08
EFT63000	01/08/2025	RAY WHITE DERBY	82.50
INV 26217	28/07/2025	17 KNOWSLEY STREET EAST BATHROOM CLEAN	82.50
EFT63001	01/08/2025	RUSTYS IGA	419.69
INV 029232	16/07/2025	CATERING FOR 6DBY COMMUNITY EVENT	419.69
EFT63002	01/08/2025	SAMPEY MEATS	350.00
INV 22183	16/07/2025	MEAT FOR 6DBY COMMUNITY EVENT	350.00
EFT63003	01/08/2025	SAMANTHA LITTLE	2,000.00
INV REIMB2107	21/07/2025	BOND RETURN FOR HIRE OF CIVIC CENTRE 18-19/07/2025	2,000.00
EFT63004	01/08/2025	READYTECH USER GROUP WA INC	847.00
INV 1113	29/07/2025	READYTECH MEMBERSHIP FEES 2025/2026	847.00
EFT63005	01/08/2025	TELSTRA LIMITED	14,493.43
INV 4275260919	02/07/2025	MOBILE SERVICE - JULY 2025	40.00
INV 4174249435	04/07/2025	MOBILE PHONE SERVICES - JULY 2025	874.59
INV 0463459000	09/07/2025	MAIN LINE BILLING - JULY 2025	13,578.84
EFT63006	01/08/2025	VANDERFIELD - RDO EQUIPMENT PTY LTD	693.40

INV PJ1975	24/07/2025	SUPPLY SERVICE PARTS	693.40
EFT63007	01/08/2025	WATER CORPORATION	32.03
INV 9019054077	16/07/2025	UNIT 5 / 12 LOCH ST, DERBY FOR 12/05/2025 TO 14/07/2025	32.03
EFT63008	01/08/2025	WALYARRA CONTRACTING PTY LTD	145,147.50
INV 0056	10/06/2025	CATTLE GRID CLEAN OUT - AREA 1	12,129.61
INV 0057	28/06/2025	CATTLE GRID CLEAN OUT - AREA 4	24,508.96
INV 0058	30/06/2025	C08 2023-24 OPEN UP GRADE - TOWNSHIP AREA 1	108,508.93
EFT63009	08/08/2025	ALICE BOARDMAN	3,914.40
INV 0011	13/07/2025	ART WORKSHOPS DURING KAPP EXHIBITION	3,914.40
EFT63010	08/08/2025	BUCKLEYS EARTHWORKS & PAVING PTY LTD	314,491.01
INV 2894	30/06/2025	C14-2024-2025 VARIOUS ROAD AND VERGE REMEDIATIONS	314,491.01
EFT63011	08/08/2025	THE TRUSTEE FOR THE BROOME PROPERTY TRUST DEBY BETTA HOME LIVING	396.00
INV 58610001526	28/05/2025	SPEAKER FOR RECONCILIATION WEEK EVENT 29/05/2025	396.00
EFT63012	08/08/2025	DERBY BUILDING SUPPLIES	30.69
INV 591036	29/07/2025	SUPPLY HEX SCREWS	30.69
EFT63013	08/08/2025	DERBY 4X4 & MARINE	121.77
INV 40462-63032	25/07/2025	SUPPLY LED TRAILER LAMP & GREASE CAP	121.77
EFT63014	08/08/2025	DERBY HARDWARE MITRE10	126.94
INV 10630286	16/07/2025	SUPPLY GATE LATCH & SHS GAL	68.98
INV 10630821	22/07/2025	SUPPLY TRAP COMBINATION SPIGOT	11.99
INV 10631669	31/07/2025	SUPPLY PADLOCKS & CHAIN	45.97
EFT63015	08/08/2025	DWA INDUSTRIAL RESOURCES PTY LTD	4,090.46
INV 02023861	26/05/2025	MARSH ART FABRICATION, MATERIALS	4,090.46
EFT63016	08/08/2025	PERKS INDUSTRIES PTY LTD TAS KIMBERLEY HOME	1,014.60
INV 25-00032139	28/05/2025	SUPPLIES FOR RECONCILIATION WEEK EVENT 29/05/2025	1,014.60
EFT63017	08/08/2025	KIMBERLEY MOWERS & SPARES	500.00
INV 4408	24/07/2025	SUPPLY DIGGING BOOM & DRIVE SPROCKET	500.00
EFT63018	08/08/2025	KIMBERLEY HIRE	880.00
INV KH6734	31/05/2025	HIRE OF CHAIRS & TABLES FOR RECONCILIATION EVENT 29/05/2025	880.00
EFT63019	08/08/2025	RM SURVEYS PTY LTD (RM MAKJAP)	3,630.00
INV 44626	30/06/2025	DERBY CEMETERY SET-OUT	3,630.00
EFT63020	08/08/2025	MANAGED IT PTY LTD	42,949.67
INV 300122	07/07/2025	MANAGED LICENSES FOR JULY 2025	30,614.30
INV 300158	27/07/2025	CRAIG WALL - SITE VISIT 30/06/2025 TO 04/07/2025	12,335.37
EFT63021	08/08/2025	WA LGIS	510,158.65

INV 100-161855-01	07/07/2025	LGISWA 30/06/2025 TO 30/06/2026	510,158.65
EFT63022	08/08/2025	MRA CONSULTING GROUP	4,764.36
INV 258982	28/02/2025	UPDATE LANDFILL CLOSURE PLANS	4,764.36
EFT63023	08/08/2025	OUTBACK ELECTRICAL & AIRCON SERVICES	1,505.35
INV 10185	01/07/2025	ELECTRICAL INSPECTION & REPLACE FAULTY LIGHT FITTINGS – DERBY TOWN OVAL CHANGEROOMS	1,505.35
EFT63024	08/08/2025	FOUNDATION FOR INDIGENOUS SUSTAINABLE HEALTH LIMITED	1,358.47
INV 6389	25/06/2025	STAFF UNIFORMS FOR PROJECT OFFICER	383.97
INV 7011	21/07/2025	STAFF UNIFORMS FOR WORKS LABOURER	974.50
EFT63025	08/08/2025	PINDAN ENGRAVING	50.00
INV 0341	23/06/2025	70MM X 30MM TROPHY PLATE - NAIDOC AWARDS	50.00
EFT63026	08/08/2025	ROCK'S AUTOMOTIVE SERVICES PTY LTD	139.00
INV 37840	09/07/2025	SUPPLY POWERHOUSE BATTERY CONTROLLER & SOLAR PANEL	139.00
EFT63027	08/08/2025	ROBBRO ROADS CONSTRUCTION	88,537.24
INV 3901	16/07/2025	C08 2023/2024 MAINTENANCE GRADING 2024/2027	88,537.24
EFT63028	08/08/2025	RUSTYS IGA	1,567.83
INV 015271	28/05/2025	CATERING & EQUIPMENT FOR RECONCILIATION WEEK 28/05/2025	620.79
INV 027189	09/07/2025	SUPPLIES FOR JUNIOR SCHOOL HOLIDAY PROGRAM – DERBY YOUTH – 08/07/2025	142.67
INV 028335	12/07/2025	SUPPLIES FOR KAPP WORKSHOPS	603.39
INV 01461	15/07/2025	SUPPLIES FOR JUNIOR SCHOOL HOLIDAY PROGRAM – DERBY YOUTH – 15/07/2025	200.98
EFT63029	08/08/2025	SAMPEY MEATS	329.85
INV 22104	23/05/2025	MARINATED CHICKEN FOR RECONCILIATION EVENT 29/05/2025	329.85
EFT63030	08/08/2025	STUART MCLEOD	1,564.79
INV REIMB2807	28/07/2025	REIMBURSE RELOCATION EXPENSES	1,564.79
EFT63031	08/08/2025	TYREPOWER DERBY	55.00
INV 121250	28/07/2025	TYRE FITTING 13KW	55.00
EFT63032	08/08/2025	UTF AUSTRALIA	757.86
INV 740706	14/07/2025	SUPPLY BEARINGS & SEALS FOR TRAILER	757.86
EFT63033	08/08/2025	WEST KIMBERLEY TURF CLUB INC.	12,272.71
INV 0061	30/06/2025	INSURANCE CLAIM VANDALISM APRIL 2025	12,272.71
EFT63034	08/08/2025	ROXANNE ANDERSON	600.00
INV 02	08/08/2025	PAYMENT FOR KAPP WORKSHOP 16/07/2025	600.00
EFT63035	14/08/2025	A & B TYRES	2,990.00
INV 55455	11/07/2025	SUPPLY RADAR 235/75R15 TYRE	195.00
INV 55549	21/07/2025	SUPPLY TOYO 265/65R17 TYRES, WHEEL ALIGNMENT	2,075.00
INV 55623	25/07/2025	SUPPLY ROVELO 235/75R15 TYRES	440.00

INV 55655	30/07/2025	TYRE FITTING & WHEEL ALIGNMENT	280.00
EFT63036	14/08/2025	ALTHAM PLUMBING	407.00
INV 20035	23/07/2025	BACKFLOW TEST LOT 325 JETTY ROAD – DERBY JETTY	407.00
EFT63037	14/08/2025	AUSTRALIAN SERVICES UNION	263.00
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	263.00
EFT63038	14/08/2025	ADD BUSINESS GROUP PTY LTD	295,733.24
INV 301056	24/07/2025	DERBY & FITZROY SHADE STRUCTURES & SEATING PROJECT	295,733.24
EFT63039	14/08/2025	BISHOPS TRANSPORT PTY LTD	76.02
INV B315729	25/07/2025	FREIGHT - RDO EQUIPMENT TO DEPOT	76.02
EFT63040	14/08/2025	BROOKE SCOTT	605.00
INV REIMB3107	31/07/2025	REIMBURSE PURCHASE FOR KAPP 2025	605.00
EFT63041	14/08/2025	WORKSAFE DIVISION DEPARTMENT LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	6,871.10
INV PERMIT 3107	31/07/2025	BSL - JULY 2025	6,871.10
EFT63042	14/08/2025	GLASS CO KIMBERLEY	376.20
INV 105391	28/07/2025	RE-GLAZE FRONT DOOR - DERBY LIBRARY	376.20
EFT63043	14/08/2025	BOC LIMITED	256.92
INV 5006697566	29/07/2025	MONTHLY GAS CYLINDER CHARGES	256.92
EFT63044	14/08/2025	DEPUTY CHILD SUPPORT REGISTRAR	276.17
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	276.17
EFT63045	14/08/2025	DERBY BUILDING SUPPLIES	221.28
INV 590594	24/07/2025	SUPPLY DOOR	221.28
EFT63046	14/08/2025	HARDMAN ENTERPRISES PL T/AS DERBY PLUMBING AND GAS	1,116.50
INV 30248	07/07/2025	UNBLOCK TOILETS – DERBY REC CENTRE	1,116.50
EFT63047	14/08/2025	DERBY HARDWARE MITRE10	81.97
INV 10631087	24/07/2025	SUPPLY PADBOLT & PASSAGE SET	41.98
INV 10631130	25/07/2025	SUPPLY CISTERN INLET VALVE	39.99
EFT63048	14/08/2025	DANNY WELGAMA	2,000.00
INV KAPP 2025	29/07/2025	KAPP 2025 WINNER - LANDSCAPES	2,000.00
EFT63049	14/08/2025	BASS TECHNOLOGY GROUP T/AS FX COMM & AV	4,055.26
INV 230279	17/05/2025	STARLINK RESIDENTIAL PLAN ON-COST	1,963.98
INV 8230643	23/06/2025	TROUBLESHOOT FITZROY CCTV SYSTEM FAULT	1,076.97
INV 8230664	17/07/2025	EMERGENCY RESTORATION OF CCTV SYSTEMS FX VISITORS CENTRE	1,014.31
EFT63050	14/08/2025	DEPARTMENT OF FIRE AND EMERGENCY SERVICES.	26,606.85
INV 159307	21/05/2025	2024/25 ESL Q4 CONTRIBUTION	26,606.85
EFT63051	14/08/2025	GRACE RECORDS MANAGEMENT	131.67

INV RP01700416	31/07/2025	STORAGE OF RECORDS - AUGUST 2025	131.67
EFT63052	14/08/2025	HOATH REFRIGERATION & AIRCONDITIONING	2,682.66
INV 5347	31/07/2025	REPLACE AIRCON WITH DAIKIN SPLIT SYSTEM – DERBY DEPOT	2,682.66
EFT63053	14/08/2025	JACOB CHARTERS	500.00
INV KAPP 2025	29/07/2025	KAPP 2025 WINNER - PEOPLE'S CHOICE	500.00
EFT63054	14/08/2025	HORIZON POWER - ACCOUNT PAYMENTS	118.62
INV 582803	23/07/2025	UNIT 7/12 LOCH ST, DERBY FOR 17/07/2025 TO 22/07/2025	15.22
INV 579672	29/07/2025	117 ROWAN ST, DERBY FOR 29/05/2025 TO 28/07/2025	103.40
EFT63055	14/08/2025	IGO NEWSEARCH PTY LTD	2,288.97
INV A900437	11/08/2025	RATES REFUND FOR ASSESSMENT A900437	255.20
INV A901059	11/08/2025	RATES REFUND FOR ASSESSMENT A901059	1,455.20
INV A901019	11/08/2025	RATES REFUND FOR ASSESSMENT A901019	277.92
INV A901072	11/08/2025	RATES REFUND FOR ASSESSMENT A901072	300.65
EFT63056	14/08/2025	JESSICA BIDEWELL	5,000.00
INV 140725	14/07/2025	SCULPTURES ON THE MARSH PROJECT FINAL DESIGN	5,000.00
EFT63057	14/08/2025	JOS COUFREUR	1,000.00
INV KAPP 2025	29/07/2025	KAPP 2025 WINNER - PEOPLE'S CHOICE	1,000.00
EFT63058	14/08/2025	PERKS INDUSTRIES PTY LTD T/A KIMBERLEY HOME	1,478.00
INV 24-00066985	15/10/2024	SUPPLY FILING CABINET FOR DERBY DEPOT	379.00
INV 25-00004872	28/01/2025	SUPPLY FRIDGE FOR 5/12 LOCH STREET	1,099.00
EFT63059	14/08/2025	K&M ELECTRICAL SERVICES	450.08
INV 348	02/07/2025	REPLACE 10A RCD – DERBY AIRPORT	244.75
INV 382	24/07/2025	INSPECT POWER SUPPLY FROM MAINS TO BORE PUMP – LYTON PARK TOILETS	205.33
EFT63060	14/08/2025	THE PIER GROUP PTY LTD T/AS CS LEGAL	352.00
INV 034996	31/07/2025	PROFESSIONAL FEES FOR LGA SALE OF A103950	352.00
EFT63061	14/08/2025	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	38,159.90
INV SC-00900	26/02/2025	CREDIT - CERTIFICATE III IN LOCAL GOVERNMENT FOR STAFF	-910.00
INV SC-00998	25/07/2025	CREDIT - CERTIFICATE III IN LOCAL GOVERNMENT FOR STAFF	-633.75
INV SI-015292	31/07/2025	WALGA SUBSCRIPTIONS 2025-2026	39,703.65
EFT63062	14/08/2025	MAXXIA PTY LTD	8,307.67
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	4,512.37
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	3,711.02
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	84.28
EFT63063	14/08/2025	MAYAH ROSSER	1,500.00
INV KAPP 2025	29/07/2025	KAPP 2025 WINNER - EMERGING ARTIST	1,500.00

EFT63064	14/08/2025	MANAGED IT PTY LTD	38,356.98
INV 300061	01/06/2025	MANAGED SERVICES FOR JUNE 2025	38,356.98
EFT63065	14/08/2025	MOWANJUM ARTS	12,500.00
INV KAPP 2025	29/07/2025	KAPP 2025 WINNER - OVERALL ART	10,000.00
INV KAPP 2025-2	29/07/2025	KAPP 2025 WINNER - YOUTH PHOTOGRAPHY	500.00
INV KAPP 2025-3	29/07/2025	KAPP 2025 WINNER - PORTRAITS PHOTOGRAPHY	2,000.00
EFT63066	14/08/2025	THE DEPARTMENT OF JUSTICE	2,500.00
INV KAPP 2025	29/07/2025	KAPP 2025 WINNER - PAINTINGS	2,500.00
EFT63067	14/08/2025	MINERVA MONEY	500.00
INV KAPP 2025	29/07/2025	KAPP 2025 WINNER - YOUTH ART	500.00
EFT63068	14/08/2025	OUTBACK ELECTRICAL & AIRCON SERVICES	507.36
INV 9708	10/03/2025	REPLACE EXTERNAL HS FAN – 8 KURRAJONG LOOP	507.36
EFT63069	14/08/2025	NAOMIE HATHERLEY	2,500.00
INV KAPP 2025	29/07/2025	KAPP 2025 WINNER - MIXED MEDIA	2,500.00
EFT63070	14/08/2025	OFFICE STAR	384.32
INV 66192	19/03/2025	SUPPLY TONER	384.32
EFT63071	14/08/2025	PEARL PROUD	3,490.24
INV REIMB2807	28/07/2025	REIMBURSE COSTS FOR KAPP JUDGE	3,490.24
EFT63072	14/08/2025	RAY WHITE DERBY	2,607.14
INV 26390	01/08/2025	9 TOWER PLACE RENT 15/08 - 14/09/2025	2,607.14
EFT63073	14/08/2025	SE RENTALS PTY LTD	185.90
INV 249693	21/07/2025	DERBY POOL PRINTER - RENTAL CONTRACT FOR 20/08/2025	185.90
EFT63074	14/08/2025	ROBBRO ROADS CONSTRUCTION	150,342.50
INV 3900	16/07/2025	EMERGENCY FLOOD REPAIR WORKS - MT HART ROAD	150,342.50
EFT63075	14/08/2025	E & MJ ROSHER PTY LTD	2,675.20
INV 1496124	25/07/2025	SUPPLY KUBOTA PARTS	2,675.20
EFT63076	14/08/2025	SHIRE OF BROOME	9,888.07
INV 70507	25/06/2025	LONG SERVICE LEAVE CLAIM	9,888.07
EFT63077	14/08/2025	SHIRE OF JERRAMUNGUP	28,729.87
INV 18987	20/05/2025	PAYMENT OF LONG SERVICE LEAVE ENTITLEMENTS	28,729.87
EFT63078	14/08/2025	STACEY FORD	5,000.00
INV KAPP 2025	29/07/2025	KAPP 2025 WINNER - OVERALL PHOTOGRAPHY	5,000.00
EFT63079	14/08/2025	PANTERA LITHIUM	2,267.18
INV A901156	30/07/2025	RATES REFUND FOR ASSESSMENT A901156	344.35
INV A901185	30/07/2025	RATES REFUND FOR ASSESSMENT A901185	933.42

INV A901186	30/07/2025	RATES REFUND FOR ASSESSMENT A901186	989.41
EFT63080	14/08/2025	TIM MUMMERY	2,000.00
INV KAPP 2025	29/07/2025	KAPP 2025 WINNER - LANDSCAPES	2,000.00
EFT63081	14/08/2025	HIMAC ATTACHMENTS GROUP	2,458.50
INV SE-52511	24/07/2025	SUPPLY 2100MM REPLACEMENT BRUSH KIT	2,458.50
EFT63082	14/08/2025	VIVIENNE MCDERMOTT	2,500.00
INV KAPP 2025	29/07/2025	KAPP 2025 WINNER - WORKS ON PAPER	2,500.00
EFT63083	14/08/2025	VISION POWER	2,698.65
INV 19360	28/07/2025	ELECTRICAL SERVICES AT DERBY WHARF	2,698.65
EFT63084	14/08/2025	WATTNOW ELECTRICAL	631.95
INV 14384	21/07/2025	CHECK TRAILER-MOUNTED GENERATOR FOR SAFE OPERATION	631.95
EFT63085	22/08/2025	ASHLEE DOUST	164.52
INV REIMB1308	13/08/2025	UTILITY SUBSIDY: POWER FOR 29/05/2025 TO 28/07/2025	164.52
EFT63086	22/08/2025	AUSTRALIA POST	2,096.44
INV 1014167509	03/08/2025	DERBY POSTAGE FOR JULY 2025	2,096.44
EFT63087	22/08/2025	BUCKLEYS EARTHWORKS & PAVING PTY LTD	302,224.65
INV 2899	28/07/2025	C09-2023-24 ORPHAN ROADS REINSTATEMENT 14-27/07/2025	302,224.65
EFT63088	22/08/2025	ADD BUSINESS GROUP PTY LTD	539,922.68
INV 301055	24/07/2025	FITZROY CROSSING RECREATION FENCING - DEPOSIT	238,249.00
INV 301102	11/08/2025	DERBY & FITZROY SHADE STRUCTURES & SEATING PROJECT	301,673.68
EFT63089	22/08/2025	BISHOPS TRANSPORT PTY LTD	46.29
INV B317277	04/08/2025	FREIGHT - BOOKS SDWK TO STATE LIBRARY	46.29
EFT63090	22/08/2025	BP FITZROY CROSSING	420.34
INV 01256204	10/06/2025	AGRN 1044 - CATERING FOR FVFRWG MEETING JUNE 2025	275.00
INV 01256205	10/06/2025	AGRN 1044 - FUEL TO TRAVEL TO FVFRWG MEETING JUNE 2025	145.34
EFT63091	22/08/2025	BROOME TOYOTA NORTH WEST MOTOR GROUP	4,420.97
INV PI13083456	05/08/2025	ACCESSORIES FOR 16KW HILUX	4,420.97
EFT63092	22/08/2025	CEMETERIES & CREMATORIA ASSOCIATION OF WA INC	130.00
INV 1882	01/08/2025	ORDINARY MEMBERSHIP 2025/26	130.00
EFT63093	22/08/2025	CLEANING GARDENING & TREE SERVICES	30,127.15
INV 10829	01/08/2025	CLEANING FX BUILDINGS - JULY 2025	30,127.15
EFT63094	22/08/2025	WINC	149.60
INV 9048478437	06/08/2025	STATIONERY TOP UP - AUGUST 2025	149.60
EFT63095	22/08/2025	CARAVAN INDUSTRY ASSOCIATION WA	578.00
INV 15421	01/07/2025	ASSOCIATE MEMBERSHIP 2025-26	578.00

EFT63096	22/08/2025	CARTER, CHRISSY	2,049.00
INV 17072025	17/07/2025	TILE WORKSHOP KAPP 2025	2,049.00
EFT63097	22/08/2025	DERBY BUILDING SUPPLIES	439.44
INV 591711	05/08/2025	SUPPLY 2X RUBBER INSERTION STRIP	158.57
INV 592142	11/08/2025	SUPPLY STIHL CHAINS, NUTS & BOLTS	269.93
INV 592386	13/08/2025	SUPPLY NARVA HOLDER	10.94
EFT63098	22/08/2025	DERBY BUS SERVICE PTY LTD	66.00
INV 23894	31/07/2025	FREIGHT - JULY 2025	66.00
EFT63099	22/08/2025	DERBY 4X4 & MARINE	333.93
INV 40606-63183	04/08/2025	SUPPLY CENTURY BATTERY	301.31
INV 40726-63325	13/08/2025	SUPPLY BULLBAR BRACKET	32.62
EFT63100	22/08/2025	DERBY PROGRESSIVE SUPPLIES	120.70
INV 113712	01/08/2025	SUPPLY RAGS FOR DERBY DEPOT WORKSHOP	120.70
EFT63101	22/08/2025	DERBY HARDWARE MITRE10	4.99
INV 10632018	05/08/2025	SUPPLY D SHACKLE	4.99
EFT63102	22/08/2025	DERBY WA FUELS PTY LTD	282.50
INV 7046	23/07/2025	CATERING FOR MANAGEMENT MEETING 23/07/2025	282.50
EFT63103	22/08/2025	DWA INDUSTRIAL RESOURCES PTY LTD	7,255.40
INV 02024152	01/07/2025	REPAIR & SERVICE ROLLER DOORS – DERBY DEPOT	6,963.00
INV 02024437	24/07/2025	REPAIR HOSE ON STIHL RB600 PRESSURE WASHER	128.96
INV 02024502	07/08/2025	REPAIR & JOIN HYDRAULIC HOSE	163.44
EFT63104	22/08/2025	KIMBERLEY ELECTRICAL CONTRACTORS	385.00
INV 26509	31/05/2025	INSPECT LIGHT POLES ON SANDFORD ROAD, FITZROY	385.00
EFT63105	22/08/2025	HUTCHINSON REAL ESTATE	3,575.33
INV REIMB0408	04/08/2025	REIMBURSE DUPLICATE RATES PAYMENT	1,000.00
INV REIMB0408-2	04/08/2025	REIMBURSE DUPLICATE RATES PAYMENT	1,251.64
INV REIMB0408-3	04/08/2025	REIMBURSE DUPLICATE RATES PAYMENT	1,323.69
EFT63106	22/08/2025	HORIZON POWER - ACCOUNT PAYMENTS	5,669.78
INV 570688	01/08/2025	207 STREETLIGHTS FOR 01/07/2025 TO 31/07/2025	4,421.61
INV 575938	05/08/2025	4 WOOLLYBUTT CNR, DERBY FOR 05/06/2025 TO 04/08/2025	1,155.48
INV 582927	06/08/2025	3 KNOWSLEY ST EAST, DERBY FOR 04/07/2025 TO 05/08/2025	92.69
EFT63107	22/08/2025	INFOCOUNCIL PTY LIMITED	14,285.58
INV 204261	26/06/2025	ANNUAL LICENSE & HELP DESK FEE	14,285.58
EFT63108	22/08/2025	JALLY ENTERTAINMENT	10,560.00
INV 2357	01/07/2025	ALADDIN & HIS MAGIC SMARTWATCH PERFORMANCE DDHS 12/08/25	5,280.00

INV 2358	01/07/2025	ALADDIN & HIS MAGIC SMARTWATCH PERFORMANCE FVHS 13/08/25	5,280.00
EFT63109	22/08/2025	JESSICA BIDEWELL	6,750.00
INV 210725	21/07/2025	ART WORKSHOP KAPP 2025	550.00
INV 250725	25/07/2025	CURATOR FOR KAPP 2025	6,200.00
EFT63110	22/08/2025	KIMBERLEY CAR HIRE	16,500.00
INV 367	30/06/2025	AGRN 1044 30 DAY HIRE OF FORTUNER 1HUW333 & HILUX 1HAE358 – FINAL INVOICE FOR VEHICLE HIRE	6,600.00
INV 368	30/06/2025	AGRN 1044 30 DAY HIRE OF HILUX X3 - FINAL INVOICE FOR VEHICLE HIRE	9,900.00
EFT63111	22/08/2025	PERKS INDUSTRIES PTY LTD TAS KIMBERLEY HOME	1,696.28
INV 25-00045788	15/07/2025	SUPPLIES FOR KAPP 2025 WORKSHOPS	1,696.28
EFT63112	22/08/2025	K&M ELECTRICAL SERVICES	159.50
INV 355	04/07/2025	HARDWIRE UPS INTO RACK – DERBY EXECUTIVE OFFICE	159.50
EFT63113	22/08/2025	THE PIER GROUP PTY LTD T/AS CS LEGAL	2,672.60
INV 035013	06/08/2025	PROFESSIONAL FEES FOR LGA SALE OF A100760	1,051.60
INV 035014	06/08/2025	PROFESSIONAL FEES FOR LGA SALE OF A103950	1,621.00
EFT63114	22/08/2025	LAVINIA LETHEBY	6,600.00
INV 153	15/07/2025	MURAL & MATERIALS FOR FX BASKETBALL COURTS CHANGE ROOM	6,600.00
EFT63115	22/08/2025	MANAGED IT PTY LTD	14,572.73
INV 300184	01/08/2025	CITRIX LICENSING FOR AUGUST 2025	5,599.44
INV 300185	01/08/2025	THREATLOCKER APPLICATION CONTROL FOR AUGUST 2025	3,104.53
INV 300186	01/08/2025	ROCKETCYBER SIEM FOR AUGUST 2025	4,660.96
INV 300187	01/08/2025	GOVERNANCE RISK COMPLIANCE FOR AUGUST 2025	823.90
INV 300188	01/08/2025	VULNERABILITY SCANNER FOR AUGUST 2025	383.90
EFT63116	22/08/2025	MCLEODS LAWYERS	968.00
INV 146906	31/07/2025	REVIEW OF ABORIGINAL HERITAGE AGREEMENT	968.00
EFT63117	22/08/2025	MOORE AUSTRALIA (TAX)	880.00
INV 443532	30/07/2025	ADJUSTMENTS & EDUCATION OF FBT	880.00
EFT63118	22/08/2025	NORWESCOM TELECOMMUNICATIONS	24.75
INV 57897	01/07/2025	SKYTUNNEL BASIC SUBSCRIPTION 3 MONTHS – DERBY ADMINISTRATION BUILDING	24.75
EFT63119	22/08/2025	AUSTRALASIAN PERFORMING RIGHT ASSOC LIMITED	1,340.85
INV 76064	09/07/2025	COUNCILS MUSIC RURAL 01/07/2025 - 30/06/2026 – LICENCE TO ALLOW THE PLAYING OF MUSIC IN PUBLIC AND RETAIL SPACES	1,340.85
EFT63120	22/08/2025	PRINTING IDEAS	293.70
INV 58744	29/07/2025	ARTWORK & PRODUCTION - 500 BROCHURES	293.70
EFT63121	22/08/2025	HARVEY NORMAN BROOME - TECH & APPLIANCES	2,311.00
INV 1360597	20/06/2025	PA EQUIPMENT FOR KAPP 2025, DELIVERY	2,311.00
EFT63122	22/08/2025	SPORTSPOWER BROOME	600.00

INV 25-00017221	17/07/2025	BASKETBALL RESTOCK FOR FITZROY YOUTH PROGRAMS	600.00
EFT63123	22/08/2025	TELSTRA LIMITED	569.94
INV 1718873800	27/07/2025	SERVICES AND EQUIPMENT RENTAL TO 19/08/2025	74.94
INV 4275260810	27/07/2025	SATELLITE BILLING - JULY 2025	495.00
EFT63124	22/08/2025	VENDOR PANEL PTY LTD T/A VENDORPANEL	18,740.70
INV VP4978	17/07/2025	VENDORPANEL ENTERPRISE SUBSCRIPTIONS 01/09/2025 TO 29/08/2026	18,740.70
EFT63125	29/08/2025	ARAC REFRIGERATION & AIR CONDITIONING	495.00
INV 14556	11/08/2025	SERVICE 3X SPLIT SYSTEMS 5/12 LOCH STREET DERBY	495.00
EFT63126	29/08/2025	AUSTRALIAN SERVICES UNION	263.00
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	263.00
EFT63127	29/08/2025	BEVERLEY-ANN LUPTON	240.00
INV KAPP 2025	30/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	240.00
EFT63128	29/08/2025	BUCKLEYS EARTHWORKS & PAVING PTY LTD	508,568.19
INV 2902	31/07/2025	GRADING WORKS - AIRPORT DRAINS - FITZROY CROSSING	5,500.00
INV 2906	11/08/2025	C09-2023-24 ORPHAN ROADS REINSTATEMENT 28/07 - 10/08/2025	503,068.19
EFT63129	29/08/2025	ADD BUSINESS GROUP PTY LTD	11,979.00
INV 301103	11/08/2025	DERBY & FX SHADE STRUCTURES & SEATING PROJECT SITE SURVEYS	11,979.00
EFT63130	29/08/2025	BISHOPS TRANSPORT PTY LTD	163.39
INV B320131	20/08/2025	FREIGHT - SUNNY INDUSTRIAL BRUSHWARE TO DEPOT	163.39
EFT63131	29/08/2025	CATHERINE FEENEY	1,480.00
INV 3-R-0016	31/07/2025	5/12 LOCH STREET FORTNIGHTLY RENT	740.00
INV 3-R-0017	14/08/2025	5/12 LOCH STREET FORTNIGHTLY RENT	740.00
EFT63132	29/08/2025	WA COUNTRY HEALTH SERVICE	1,173.00
INV N3674367	08/08/2025	WORKERS COMPENSATION - OUTPATIENT ATTENDANCE 24/07/2025	391.00
INV N3674372	08/08/2025	PRE-EMPLOYMENT MEDICAL FOR WORKS LABOURER	391.00
INV N3696563	27/08/2025	PRE-EMPLOYMENT MEDICAL FOR STAFF MEMBER	391.00
EFT63133	29/08/2025	DEPUTY CHILD SUPPORT REGISTRAR	276.17
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	276.17
EFT63134	29/08/2025	CARTER, CHRISSY	280.00
INV KAPP 2025	30/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	280.00
EFT63135	29/08/2025	DERBY BUILDING SUPPLIES	4,779.70
INV 591390	01/08/2025	SUPPLY MIG WIRE	162.20
INV 591397	01/08/2025	SUPPLY 4X CARRIAGE DOOR	75.15
INV 591416	01/08/2025	SUPPLY 128X 20KG ASPHALT	4,224.00
INV 591594	04/08/2025	SUPPLY LOCK SLIDING	99.22

INV 592213	11/08/2025	SUPPLY KILLRUST SPRAY	27.14
INV 592144	11/08/2025	SUPPLY ANCHOR, TUBE & SOCKET DRIVER	148.07
INV 592314	12/08/2025	SUPPLY NARVA HOLDER & CABLE	43.92
EFT63136	29/08/2025	DERBY DISTRICT HIGH SCHOOL	432.00
INV KAPP 2025	31/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	432.00
EFT63137	29/08/2025	DERBY 4X4 & MARINE	44.07
INV 40524-63098	29/07/2025	SUPPLY CIGARETTE LIGHTER PLUG	27.24
INV 40552-63123	30/07/2025	SUPPLY GREASE CAP	16.83
EFT63138	29/08/2025	DERBY SPORTSMEN'S CLUB INC	13,750.00
INV 2238	03/07/2025	2ND QUARTER 2025 GOLF COURSE MAINTENANCE	13,750.00
EFT63139	29/08/2025	DERBY PROGRESSIVE SUPPLIES	3,827.41
INV 113901	05/08/2025	CLEANING SUPPLIES – DERBY PUBLIC TOILETS AND ADMINISTRATION OFFICES	3,767.06
INV 114122	08/08/2025	SUPPLY RAGS FOR DERBY DEPOT WORKSHOP	60.35
EFT63140	29/08/2025	DERBY HARDWARE MITRE10	3,865.86
INV 10631021	23/07/2025	SUPPLY GAL MESH, RHS, ANGLE & DECKING OIL,	2,050.54
INV 10631683	01/08/2025	SUPPLY 4X CARRIAGE DOOR	87.96
INV 10631892	04/08/2025	SUPPLY ASPHALT	1,727.36
EFT63141	29/08/2025	DERBY WA FUELS PTY LTD	1,094.00
INV 536	09/04/2025	CATERING FOR STAFF TRAINING 02 & 04/04/2025	1,094.00
EFT63142	29/08/2025	DWA INDUSTRIAL RESOURCES PTY LTD	495.00
INV 02024252	13/05/2025	RESEAL 3 POINT LINKAGE RAM	495.00
EFT63143	29/08/2025	DANNY WELGAMA	1,200.00
INV KAPP 2025-2	29/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	1,200.00
EFT63144	29/08/2025	ELDERS LIMITED (DERBY BRANCH)	3,414.08
INV IY95413	06/08/2025	SUPPLY CHICKEN FEED	33.11
INV IY95495	08/08/2025	SUPPLY CASTROL MAGNATEC & VECTON	3,351.07
INV IY95560	11/08/2025	SUPPLY POULTRY MIX	29.90
EFT63145	29/08/2025	DEPARTMENT OF FIRE AND EMERGENCY SERVICES.	82,111.07
INV 159710	21/08/2025	2025/26 ESL Q1 CONTRIBUTION	83,497.58
EFT63146	29/08/2025	FITZROY HARDWARE PTY LTD	234.50
INV 10031253	29/07/2025	SUPPLY MAKITA NYLON LINE	38.50
INV 10031663	06/08/2025	SUPPLY STANLEY TAPE	36.00
INV 10031935	11/08/2025	SUPPLY TRAIL BLAZER CORD	160.00
EFT63147	29/08/2025	FETCH PRINT	2,123.00
INV FSD250737	08/08/2025	REPRINT 500X BABBLING BOABS NEWSLETTER	2,123.00

EFT63148	29/08/2025	GREENFIELD TECHNICAL SERVICES	6,824.71
INV 4721	15/08/2025	AGRN 1044 - FLOOD DAMAGE REINSTATEMENT PACKAGE 3	6,824.71
EFT63149	29/08/2025	GLENDA KENT	300.00
INV KAPP 2025	30/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	300.00
EFT63150	29/08/2025	JACOB CHARTERS	720.00
INV KAPP 2025-2	30/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	720.00
EFT63151	29/08/2025	HORIZON POWER - ACCOUNT PAYMENTS	316.17
INV 580298	13/08/2025	UNIT 5/20 CLARENDON ST, DERBY FOR 22/07/2025 TO 12/08/2025	316.17
EFT63152	29/08/2025	ITVISION	554.40
INV INITV042504	29/07/2025	UPDATE SYNERGY RATES NOTICE TEMPLATE FOR 25/26	554.40
EFT63153	29/08/2025	JESSICA SILVESTINI	120.00
INV KAPP 2025	30/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	120.00
EFT63154	29/08/2025	NATURE BY JJ AKA JEEVARAYAN RAO	720.00
INV KAPP 2025	31/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	720.00
EFT63155	29/08/2025	JEFFERY CRAIG GOODING	24,657.91
INV COMMISSIONER AUG 2025	31/08/2025	AUGUST 2025 COMMISSIONER REMUNERATION	24,657.91
EFT63156	29/08/2025	KIMBERLEY FIRE SYSTEMS	986.79
INV 23839	08/08/2025	MAINTENANCE OF FIRE SYSTEMS & EQUIPMENT - AUGUST 2025	986.79
EFT63157	29/08/2025	KIMBERLEY LAND COUNCIL (BROOME)	300.00
INV REIMB3007	30/07/2025	BOND RETURN FOR HIRE OF COMMUNITY ROOM 29/07/2025	300.00
EFT63158	29/08/2025	NORTH REGIONAL TAFE	73.45
INV I0027201	22/08/2025	COURSE FEES FOR CHEMICAL HANDING SKS	73.45
EFT63159	29/08/2025	KAREN NORTON	168.00
INV KAPP 2025	31/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	168.00
EFT63160	29/08/2025	THE PIER GROUP PTY LTD T/AS CS LEGAL	1,414.20
INV 034973	30/07/2025	PROFESSIONAL FEES FOR LGA SALE OF A100760	1,414.20
EFT63161	29/08/2025	LINDA JUNE WILSON	1,040.00
INV KAPP 2025	31/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	1,040.00
EFT63162	29/08/2025	MAXXIA PTY LTD	8,130.03
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	4,315.77
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	3,729.98
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	84.28
EFT63163	29/08/2025	MAYAH ROSSER	280.00
INV KAPP 2025-2	30/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	280.00
EFT63164	29/08/2025	MANAGED IT PTY LTD	45,462.10

INV 300182	01/08/2025	MANAGED LICENSES FOR AUGUST 2025	36,225.40
INV 300183	01/08/2025	CLOUD SERVER HOSTING FOR AUGUST 2025	9,236.70
EFT63165	29/08/2025	MIA JONES	320.00
INV KAPP 2025	31/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	320.00
EFT63166	29/08/2025	MOWANJUM ARTS	1,280.00
INV KAPP 2025-4	29/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	200.00
INV KAPP 2025-5	29/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	1,080.00
EFT63167	29/08/2025	THE DEPARTMENT OF JUSTICE	1,760.00
INV KAPP 2025-2	29/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	1,200.00
INV KAPP 2025-3	29/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	560.00
EFT63168	29/08/2025	OUTBACK ELECTRICAL & AIRCON SERVICES	1,726.49
INV 10396	01/08/2025	REPLACE 4X SUSPENDED CEILING FANS	1,726.49
EFT63169	29/08/2025	NORVAL ART COMPANY	3,660.00
INV KAPP 2025	29/07/2025	KAPP 2025 WINNER - BOAB NUT	2,500.00
INV KAPP 2025-2	29/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	240.00
INV KAPP 2025-3	29/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	560.00
INV KAPP 2025-4	29/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	360.00
EFT63170	29/08/2025	PHILIP THOMPSON	79.27
INV KAPP 2025	29/07/2025	REIMBURSE COSTS KAPP 2025 JUDGE	79.27
EFT63171	29/08/2025	REBECCA EWEN	396.00
INV KAPP 2025	30/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	396.00
EFT63172	29/08/2025	REDFISH TECHNOLOGIES PTY LTD	5,860.80
INV 66916	04/07/2025	REDFISH SUPPORT CONTRACTS 2025-26	5,860.80
EFT63173	29/08/2025	ROWAN SCOTT	148.00
INV REIMB1008	10/08/2025	REIMBURSE PURCHASE OF BATTERIES FOR DEPOT UPS	148.00
EFT63174	29/08/2025	SHIRLEY CORNELIUS	520.00
INV KAPP 2025	30/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	520.00
EFT63175	29/08/2025	SKIPPERS CLEANING SERVICES	50,768.92
INV 1888	01/08/2025	CLEANING OF SHIRE BUILDINGS - JULY 2025	50,768.92
EFT63176	29/08/2025	TELSTRA LIMITED	870.11
INV 4275260919	02/08/2025	MOBILE SERVICE - AUGUST 2025	40.00
INV 4174249435	04/08/2025	MOBILE PHONE SERVICES - AUGUST 2025	830.11
EFT63177	29/08/2025	TINA HIGGINS	636.00
INV KAPP 2025	30/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	636.00
EFT63178	29/08/2025	TOTALLY WORK WEAR - BROOME	1,000.00

INV 25-00012096	05/08/2025	SUPPLY 1000X 25G AQUALYTE ELECTROLYTE POWDER	1,000.00
EFT63179	29/08/2025	DAVID RIDLEY	334.14
INV REIMB2907	29/07/2025	UTILITY SUBSIDY: POWER FOR 27/03/2025 TO 23/05/2025	334.14
EFT63180	29/08/2025	VALERIE LENNARD	520.00
INV KAPP 2025	30/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	520.00
EFT63181	29/08/2025	WILD LIFE WEST INC	5,000.00
INV GRANT 2025	04/08/2025	APPROVED COMMUNITY GRANT APPLICATION	5,000.00
EFT63182	29/08/2025	WESLEY SAVINS	888.78
INV KAPP 2025	30/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	888.78
EFT63183	29/08/2025	ROXANNE ANDERSON	2,560.00
INV KAPP 2025	30/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	2,560.00
EFT63184	29/08/2025	YARLIYIL ART CENTRE ABORIGINAL CORPORATION	656.00
INV KAPP 2025	31/07/2025	ARTWORK SOLD KAPP 2025, LESS 20% COMMISSION	656.00
		TOTAL	\$4,485,764.54

FEE PAYMENTS – MUNI ACCOUNT

PAYMENT ID	DATES	CREDITOR / INVOICE DETAILS	AMOUNT
971	01/08/2025	DOT - DOT PAYMENT	4,319.95
971	04/08/2025	MER - MERCHANT FEES	692.43
971	04/08/2025	MER - MERCHANT FEES	464.30
971	04/08/2025	MER - MERCHANT FEES	75.11
971	06/08/2025	DOT - DOT PAYMENT	2,146.95
971	06/08/2025	BPY - BPAY FEES	219.45
971	06/08/2025	ASF - ACCOUNT SERVICE FEE	77.00
971	07/08/2025	GHA - GREYHOUND AUSTRALIA	4,849.50
971	07/08/2025	DOT - DOT PAYMENT	2,602.95
971	07/08/2025	IINET - IINET 225211599 (\$109.99)	109.99
971	08/08/2025	DOT - DOT PAYMENT	3,226.85
971	05/08/2025	MER - MERCHANT FEES	0.20
971	11/08/2025	DOT - DOT PAYMENT	2,420.90
971	04/08/2025	MER - MERCHANT FEES	0.40

971	13/08/2025	DOT - DOT PAYMENT	1,979.80
971	14/08/2025	GHA - GREYHOUND AUSTRALIA	5,160.00
971	14/08/2025	DOT - DOT PAYMENT	1,327.70
971	15/08/2025	DOT - DOT PAYMENT	2,547.35
971	15/08/2025	BEX - BPOINT FEES	33.82
971	15/08/2025	MER - MERCHANT FEES	-2.47
971	18/08/2025	DOT - DOT PAYMENT	2,737.70
971	01/08/2025	EXC - EXCESS TRANSACTIONS FEE	19.80
971	20/08/2025	DOT - DOT PAYMENT	3,420.00
971	21/08/2025	GHA - GREYHOUND AUSTRALIA	3,457.00
971	21/08/2025	DOT - DOT PAYMENT	6,391.20
971	22/08/2025	DOT - DOT PAYMENT	3,030.60
971	25/08/2025	DOT - DOT PAYMENT	1,321.45
971	14/08/2025	BAS4 - ATO - IAS PAYMENT - PAYG WITHHOLDING	85,252.00
971	27/08/2025	DOT - DOT PAYMENT	1,475.20
971	28/08/2025	GHA - GREYHOUND AUSTRALIA	4,891.00
971	01/08/2025	EXC - EXCESS TRANSACTIONS FEE	108.60
971	28/08/2025	DOT - DOT PAYMENT	4,449.60
971	27/08/2025	MER - MERCHANT FEES	0.10
971	28/08/2025	MER - MERCHANT FEES	0.04
971	27/08/2025	DOT - DOT PAYMENT	1,517.85
971	08/08/2025	MER - MERCHANT FEES	0.05
971	28/08/2025	BAS4 - ATO - IAS PAYMENT - PAYG WITHHOLDING	92,616.00
971	01/08/2025	EXC - EXCESS TRANSACTIONS FEE	0.60
971	01/08/2025	EXC - EXCESS TRANSACTIONS FEE	38.95
971	01/08/2025	CMD - CHEQUE OR MERCHANT DEPOSITS FEE	3.00
971	01/08/2025	MER - MERCHANT FEES	62.90
971	04/08/2025	DOT - DOT PAYMENT	1,322.25
DD23036.1	12/08/2025	AWARE SUPER	37,838.01
INV SUPER	12/08/2025	SUPERANNUATION	31,126.66
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	5,149.57
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	400.00
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	503.51
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	173.27
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	485.00

DD23036.2	12/08/2025	ING SUPERANNUATION FUND	704.37
INV SUPER	12/08/2025	SUPERANNUATION	704.37
DD23036.3	12/08/2025	BRIGHTER SUPER SUNCORP EMPLOYEE SUPER PLAN	1,016.78
INV SUPER	12/08/2025	SUPERANNUATION	743.03
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	273.75
DD23036.4	12/08/2025	MLC SUPER FUND	546.28
INV SUPER	12/08/2025	SUPERANNUATION	546.28
DD23036.5	12/08/2025	COLONIAL FIRST STATE INVESTMENTS LIMITED	592.21
INV SUPER	12/08/2025	SUPERANNUATION	592.21
DD23036.6	12/08/2025	BT PANORAMA SUPER	1,217.06
INV SUPER	12/08/2025	SUPERANNUATION	643.06
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	574.00
DD23036.7	12/08/2025	CARE SUPER	450.80
INV SUPER	12/08/2025	SUPERANNUATION	450.80
DD23036.8	12/08/2025	Q SUPER	361.34
INV SUPER	12/08/2025	SUPERANNUATION	361.34
DD23036.9	12/08/2025	PUBLIC SECTOR SUPERANNUATION ACCUMULATION PLAN	960.89
INV SUPER	12/08/2025	SUPERANNUATION	860.89
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	100.00
DD23052.1	26/08/2025	AWARE SUPER	35,811.22
INV SUPER	26/08/2025	SUPERANNUATION	29,187.41
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	4,802.90
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	400.00
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	762.64
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	173.27
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	485.00
DD23052.2	26/08/2025	ING SUPERANNUATION FUND	433.59
INV SUPER	26/08/2025	SUPERANNUATION	433.59
DD23052.3	26/08/2025	BRIGHTER SUPER SUNCORP EMPLOYEE SUPER PLAN	1,016.78
INV SUPER	26/08/2025	SUPERANNUATION	743.03
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	273.75
DD23052.4	26/08/2025	GESB EMPLOYER SERVICES	478.37
INV SUPER	26/08/2025	SUPERANNUATION	478.37
DD23052.5	26/08/2025	MLC SUPER FUND	407.71
INV SUPER	26/08/2025	SUPERANNUATION	407.71

DD23052.6	26/08/2025	COLONIAL FIRST STATE INVESTMENTS LIMITED	501.92
INV SUPER	26/08/2025	SUPERANNUATION	501.92
DD23052.7	26/08/2025	BT PANORAMA SUPER	1,217.06
INV SUPER	26/08/2025	SUPERANNUATION	643.06
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	574.00
DD23052.8	26/08/2025	CARE SUPER	450.80
INV SUPER	26/08/2025	SUPERANNUATION	450.80
DD23052.9	26/08/2025	Q SUPER	425.56
INV SUPER	26/08/2025	SUPERANNUATION	425.56
DD23073.1	04/08/2025	MANAGED IT PTY LTD	6,615.18
INV 185935	04/08/2025	MANAGED SERVICES FOR JULY 2025	6,615.18
DD23074.1	25/08/2025	HOUSING AUTHORITY	1,160.00
INV 25082025	25/08/2025	RENT - (REF 41046646)	1,160.00
DD23075.1	04/08/2025	HORIZON POWER - ACCOUNT PAYMENTS	5,208.17
INV 104620	04/08/2025	UNIT B/277 CLARENDON ST, DERBY FOR 17/05/2025 TO 16/07/2025	183.95
INV 308420	04/08/2025	14 HARDMAN ST, FOR 17/05/2025 TO 16/07/2025	978.96
INV 328972	04/08/2025	30 JOHNSTON ST, DERBY FOR 17/05/2025 TO 16/07/2025	3,113.86
INV 442971	04/08/2025	UNIT A/277 CLARENDON ST, DERBY FOR 17/05/2025 TO 16/07/2025	689.58
INV 541971	04/08/2025	35 CLARENDON ST, DERBY FOR 17/05/2025 TO 16/07/2025	241.82
DD23075.2	19/08/2025	HORIZON POWER - ACCOUNT PAYMENTS	19,951.72
INV 220780	19/08/2025	843 STREETLIGHTS FOR 01/07/2025 TO 31/07/2025	19,865.90
INV 523100	19/08/2025	CCTV AT BAOBAB WAY, DERBY FOR 01/07/2025 TO 31/07/2025	85.82
DD23075.3	11/08/2025	HORIZON POWER - ACCOUNT PAYMENTS	595.20
INV 273214	11/08/2025	6 ROWELL CT, DERBY FOR 24/05/2025 TO 23/07/2025	72.90
INV 150216	11/08/2025	4 LOCH ST, DERBY FOR 24/05/2025 TO 23/07/2025	522.30
DD23075.4	22/08/2025	HORIZON POWER - ACCOUNT PAYMENTS	11,827.82
INV 312249	22/08/2025	LOT 143 DERBY HIGHWAY FOR 04/07/2025 TO 05/08/2025	2,980.81
INV 321183	22/08/2025	30 CLARENDON ST, DERBY FOR 04/07/2025 TO 05/08/2025	1,679.15
INV 387885	22/08/2025	LOT 1415 ASHLEY ST, DERBY FOR 06/06/2025 TO 05/08/2025	70.08
INV 166519	22/08/2025	ASHLEY ST, DERBY FOR 04/07/2025 TO 05/08/2025	3,297.71
INV 172452	22/08/2025	LOT 199 FORREST RD, FX FOR 04/07/2025 TO 05/08/2025	3,353.85
INV 207794	22/08/2025	142 LOCH ST, DERBY FOR 06/06/2025 TO 05/08/2025	446.22
DD23075.5	21/08/2025	HORIZON POWER - ACCOUNT PAYMENTS	1,841.87
INV 333902	21/08/2025	24 LOCH ST, DERBY FOR 03/07/2025 TO 04/08/2025	791.86
INV 393995	21/08/2025	LOT 52 PANDANUS WAY, DERBY FOR 05/06/2025 TO 04/08/2025	126.35

INV 421738	21/08/2025	8 COOLIBAH WAY, DERBY FOR 05/06/2025 TO 04/08/2025	125.70
INV 424950	21/08/2025	LOT 26818 WHARF RD, DERBY FOR 03/07/2025 TO 04/08/2025	324.04
INV 517343	21/08/2025	LOC 26818 WHARF RD, DERBY FOR 03/07/2025 TO 04/08/2025	70.31
INV 173364	21/08/2025	40 ASHLEY ST, DERBY FOR 05/06/2025 TO 04/08/2025	403.61
DD23075.6	07/08/2025	HORIZON POWER - ACCOUNT PAYMENTS	670.73
INV 340889	07/08/2025	55 CLARENDON ST, DERBY FOR 22/05/2025 TO 21/07/2025	141.18
INV 406063	07/08/2025	20 CLARENDON ST, DERBY FOR 22/05/2025 TO 21/07/2025	73.17
INV 553935	07/08/2025	UNIT 3/20 CLARENDON ST, DERBY FOR 22/05/2025 TO 21/07/2025	456.38
DD23075.7	28/08/2025	HORIZON POWER - ACCOUNT PAYMENTS	2,167.61
INV 349785	28/08/2025	LOT 231 GREAT NORTHERN HIGHWAY, FX FOR 12/06/2025 TO 11/08/2025	350.35
INV 421774	28/08/2025	LOT 199 FORREST RD, FX FOR 12/06/2025 TO 11/08/2025	477.38
INV 207319	28/08/2025	LOT 175 EMANUEL WAY, FX FOR 12/06/2025 TO 11/08/2025	1,339.88
DD23075.8	25/08/2025	HORIZON POWER - ACCOUNT PAYMENTS	3,934.60
INV 406259	25/08/2025	LOC 26818 WHARF RD, DERBY FOR 06/06/2025 TO 06/08/2025	2,634.70
INV 162691	25/08/2025	UNIT 1/636 LOCH ST, DERBY FOR 06/06/2025 TO 06/08/2025	1,299.90
DD23075.9	27/08/2025	HORIZON POWER - ACCOUNT PAYMENTS	1,173.08
INV 198764	27/08/2025	LOT 128 GREAT NORTHERN HIGHWAY, FX FOR 09/07/2025 TO 08/08/2025	1,173.08
DD23076.1	21/08/2025	WESTERN AUSTRALIAN TREASURY CORPORATION	2,036,406.71
INV LOAN	21/08/2025	DEAL 276042 DISASTER FLOOD DAMAGE CLAIMS AIRSTRIP REFURB	2,036,406.71
DD23077.1	04/08/2025	HOUSING AUTHORITY	4,440.00
INV 04082025	04/08/2025	RENT X7 PROPERTIES	4,440.00
DD23078.1	25/08/2025	TELSTRA LIMITED	439.41
INV 0463459000	25/08/2025	MAIN LINE BILLINGS	439.41
DD23079.1	05/08/2025	WATER CORPORATION	13,919.87
INV 9006972290	05/08/2025	TOILETS AT JETTY RD, DERBY FOR 12/05/2025 TO 14/07/2025	4,034.25
INV 9006973947	05/08/2025	YOUTH CENTRE AT HARDMAN ST, DERBY FOR 12/05/2025 TO 14/07/2025	2,296.49
INV 9006973699	05/08/2025	MUSEUM AT 3 LOCH ST, DERBY FOR 12/05/2025 TO 14/07/2025	133.40
INV 9006973736	05/08/2025	CLUB AT 12 ELDER ST, DERBY FOR 12/05/2025 TO 14/07/2025	533.63
INV 9006973744	05/08/2025	RESTAURANT AT JETTY ROAD, DERBY FOR 12/05/2025 TO 14/07/2025	2,979.81
INV 9006973840	05/08/2025	OFFICES AT 24 LOCH ST, DERBY FOR 12/05/2025 TO 14/07/2025	455.85
INV 9017886750	05/08/2025	AMENITIES AT JETTY RD, DERBY FOR 12/05/2025 TO 14/07/2025	5.88
INV 9006973875	05/08/2025	OFFICES AT 30 LOCH ST, DERBY FOR 12/05/2025 TO 14/07/2025	321.63
INV 9006973883	05/08/2025	POOL AT 11 JOHNSTON ST, DERBY FOR 12/05/2025 TO 14/07/2025	3,158.93
DD23079.2	06/08/2025	WATER CORPORATION	5,777.00
INV 9006973912	06/08/2025	FIRE STATION 35 CLARENDON ST, DERBY FOR 13/05/2025 TO 15/07/2025	83.71

INV 9006975053	06/08/2025	TOILETS AT 49-55 CLARENDON ST, DERBY FOR 13/05/2025 TO 15/07/2025	324.71
INV 9006979679	06/08/2025	RESERVE AT 6-8 ROWELL CT, DERBY FOR 13/05/2025 TO 15/07/2025	2,430.55
INV 9006985833	06/08/2025	MEDIUM STRIP VERGE 1 CLARENDON ST, DERBY 13/05 TO 15/07/2025	44.09
INV 9006985841	06/08/2025	MEDIUM STRIP GARDEN 1 CLARENDON ST, DERBY 13/05 TO 15/07/2025	711.24
INV 9012556357	06/08/2025	CENTRE AT 24 ROWAN ST, DERBY FOR 14/05/2025 TO 15/07/2025	284.35
INV 9015670665	06/08/2025	B / 20 MACDONALD WY, FITZROY FOR 16/05/2025 TO 18/07/2025	279.13
INV 9017391459	06/08/2025	1 / 74 FALLON RD, FITZROY CROSSING FOR 16/05/2025 TO 18/07/2025	381.23
INV 9017391467	06/08/2025	2 / 74 FALLON RD, FITZROY CROSSING FOR 16/05/2025 TO 18/07/2025	710.15
INV 9017391475	06/08/2025	3 / 74 FALLON RD, FITZROY CROSSING FOR 16/05/2025 TO 18/07/2025	349.20
INV 9006973891	06/08/2025	INFANT HEALTH AT 36 LOCH ST, DERBY FOR 13/05/2025 TO 15/07/2025	54.05
INV 9006973904	06/08/2025	LIBRARY AT 30-34 LOCH ST, DERBY FOR 13/05/2025 TO 15/07/2025	124.59
DD23079.3	07/08/2025	WATER CORPORATION	747.12
INV 9006974368	07/08/2025	TOILETS AT 153 LOCH ST, DERBY FOR 15/05/2025 TO 16/07/2025	54.05
INV 9006974376	07/08/2025	SPORTS COMPLEX 153 LOCH ST, DERBY FOR 15/05/2025 TO 16/07/2025	299.32
INV 9006976646	07/08/2025	142 LOCH ST, DERBY (LOT 485 RES 16140) FOR 15/05/2025 TO 16/07/2025	114.62
INV 9006986051	07/08/2025	UNIT A / 20 MACDONALD WY, FITZROY FOR 16/05/2025 TO 18/07/2025	279.13
DD23079.4	08/08/2025	WATER CORPORATION	11,772.30
INV 9006978123	08/08/2025	CEMETERY WODEHOUSE ST, DERBY FOR 15/05/2025 TO 17/07/2025	146.95
INV 9006980581	08/08/2025	DAYCARE AT 40-42 ASHLEY ST, DERBY FOR 15/05/2025 TO 17/07/2025	972.61
INV 9006983547	08/08/2025	CENTRE AT 63-65 ASHLEY ST, DERBY FOR 15/05/2025 TO 17/07/2025	3,181.10
INV 9006983598	08/08/2025	CENTRE AT 53 ASHLEY ST, DERBY FOR 15/05/2025 TO 17/07/2025	53.59
INV 9006984048	08/08/2025	DEPOT AT 1-7 MILLARD ST, DERBY FOR 15/05/2025 TO 17/07/2025	658.34
INV 9011212376	08/08/2025	RESERVE AT STEEL ST, DERBY FOR 15/05/2025 TO 17/07/2025	3,935.32
INV 9016645795	08/08/2025	RESERVE AT 8 COOLIBAH WY, DERBY FOR 15/05/2025 TO 17/07/2025	2,004.40
INV 9018685299	08/08/2025	RESERVE AT CORKWOOD CT, DERBY FOR 15/05/2025 TO 17/07/2025	808.23
INV 9018007711	08/08/2025	RESERVE AT PANDANAS WAY, DERBY FOR 15/05/2025 TO 17/07/2025	11.76
DD23079.5	04/08/2025	WATER CORPORATION	8,406.10
INV 9006981445	04/08/2025	HOUSE AT 7 TOWER PL, DERBY FOR 15/05/2025 TO 16/07/2025	1,062.52
INV 9006981517	04/08/2025	HOUSE AT 6 TOWER PL, DERBY FOR 15/05/2025 TO 16/07/2025	371.22
INV 9006981541	04/08/2025	HOUSE AT 2 WODEHOUSE ST, DERBY FOR 15/05/2025 TO 16/07/2025	365.22
INV 9008757359	04/08/2025	HOUSE AT 8 KURRAJONG LOOP, DERBY FOR 14/05/2025 TO 16/07/2025	887.52
INV 9008757615	04/08/2025	19 WOOLLYBUTT CNR, DERBY (LOT 2) FOR 14/05/2025 TO 16/07/2025	382.50
INV 9008757703	04/08/2025	HOUSE AT 4 WOOLLYBUTT CNR, DERBY FOR 14/05/2025 TO 16/07/2025	612.89
INV 9009945968	04/08/2025	UNIT AT UNIT A / 13 HOLMAN ST, DERBY FOR 15/05/2025 TO 16/07/2025	455.77
INV 9009945976	04/08/2025	UNIT AT UNIT B / 13 HOLMAN ST, DERBY FOR 15/05/2025 TO 16/07/2025	448.27

INV 9010053465	04/08/2025	UNIT 1 / 9 ASHLEY ST, DERBY FOR 15/05/2025 TO 16/07/2025	286.92
INV 9010053473	04/08/2025	UNIT 2 / 9 ASHLEY ST, DERBY FOR 15/05/2025 TO 16/07/2025	292.93
INV 9010053481	04/08/2025	UNIT 3 / 9 ASHLEY ST, DERBY FOR 15/05/2025 TO 16/07/2025	285.32
INV 9010053502	04/08/2025	UNIT 4 / 9 ASHLEY ST, DERBY FOR 15/05/2025 TO 16/07/2025	290.93
INV 9010053510	04/08/2025	UNIT 5 / 9 ASHLEY ST, DERBY FOR 15/05/2025 TO 16/07/2025	284.92
INV 9010213182	04/08/2025	9 ASHLEY ST, DERBY FOR 15/05/2025 TO 16/07/2025	50.43
INV 9012616903	04/08/2025	UNIT AT 14A (16) BLOODWOOD CR, DERBY FOR 14/05/2025 TO 16/07/2025	691.17
INV 9012616911	04/08/2025	UNIT AT 14B BLOODWOOD CR, DERBY FOR 14/05/2025 TO 16/07/2025	681.36
INV 9020549317	04/08/2025	19 WOOLLYBUTT CNR, DERBY (LOT 1) FOR 14/05/2025 TO 16/07/2025	956.21
DD23079.6	11/08/2025	WATER CORPORATION	12,701.67
INV 9006984507	11/08/2025	SPEEDWAY AT DERBY HWY FOR 15/05/2025 TO 17/07/2025	147.64
INV 9006986414	11/08/2025	CENTRE AT 101 FALLON RD, FITZROY FOR 16/05/2025 TO 18/07/2025	7,706.92
INV 9006986481	11/08/2025	TOILETS AT FLYNN DR, FITZROY FOR 16/05/2025 TO 18/07/2025	4,443.77
INV 9006986908	11/08/2025	175L EMANUEL WY, FITZROY CROSSING FOR 16/05/2025 TO 18/07/2025	217.49
INV 9006987783	11/08/2025	TOURIST BUREAU AT FLYNN DR, FITZROY FOR 16/05/2025 TO 18/07/2025	132.26
INV 9011140114	11/08/2025	TRICKLE IRRIGATION FORREST RD, FITZROY 16/05/2025 TO 18/07/2025	53.59
DD23079.7	13/08/2025	WATER CORPORATION	1,204.99
INV 9023533812	13/08/2025	14-18 KNOWSLEY ST, DERBY (LOT 1142) FOR 18/06/2025 TO 22/07/2025	1,204.99
DD23080.1	07/08/2025	ANZ COMMERCIAL CARD SERVICES CENTRE	19,543.28
INV ANZ LAR	07/08/2025	CREDIT CARD FOR 13/06/2025 TO 13/07/2025	17,124.28
INV ANZ WNE	07/08/2025	CREDIT CARD FOR 13/06/2025 TO 13/07/2025	2,419.00
DD23036.10	12/08/2025	REST SUPERANNUATION	4,915.99
INV SUPER	12/08/2025	SUPERANNUATION	4,397.73
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	328.13
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	190.13
DD23036.11	12/08/2025	HOST PLUS SUPERANNUATION FUND	3,546.92
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	450.00
INV SUPER	12/08/2025	SUPERANNUATION	2,837.54
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	56.94
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	202.44
DD23036.12	12/08/2025	CFS EDGE SUPER AND PENSION	1,667.72
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	449.00
INV SUPER	12/08/2025	SUPERANNUATION	1,218.72
DD23036.13	12/08/2025	THE EQUIPSUPER SUPERANNUATION FUND	968.83
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	260.84

INV SUPER	12/08/2025	SUPERANNUATION	707.99
DD23036.14	12/08/2025	AUSTRALIAN SUPER	8,199.52
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	367.45
INV SUPER	12/08/2025	SUPERANNUATION	7,125.84
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	706.23
DD23036.15	12/08/2025	AUSTRALIAN RETIREMENT TRUST SUPER SAVINGS	2,318.63
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	356.40
INV SUPER	12/08/2025	SUPERANNUATION	1,962.23
DD23036.16	12/08/2025	MLC SUPER NOMINEES PTY LTD	206.61
INV DEDUCTION	12/08/2025	PAYROLL DEDUCTION	206.61
DD23036.17	12/08/2025	STUDENT SUPER PROFESSIONAL SUPER	533.45
INV SUPER	12/08/2025	SUPERANNUATION	533.45
DD23036.18	12/08/2025	GUILD SUPER	531.15
INV SUPER	12/08/2025	SUPERANNUATION	531.15
DD23052.10	26/08/2025	PUBLIC SECTOR SUPERANNUATION ACCUMULATION PLAN	960.89
INV SUPER	26/08/2025	SUPERANNUATION	860.89
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	100.00
DD23052.11	26/08/2025	REST SUPERANNUATION	6,977.74
INV SUPER	26/08/2025	SUPERANNUATION	5,778.53
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	671.08
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	528.13
DD23052.12	26/08/2025	HOST PLUS SUPERANNUATION FUND	3,546.79
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	450.00
INV SUPER	26/08/2025	SUPERANNUATION	2,834.71
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	56.94
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	205.14
DD23052.13	26/08/2025	CFS EDGE SUPER AND PENSION	1,667.72
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	449.00
INV SUPER	26/08/2025	SUPERANNUATION	1,218.72
DD23052.14	26/08/2025	THE EQUIPSUPER SUPERANNUATION FUND	968.81
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	260.83
INV SUPER	26/08/2025	SUPERANNUATION	707.98
DD23052.15	26/08/2025	AUSTRALIAN SUPER	7,892.11
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	367.45
INV SUPER	26/08/2025	SUPERANNUATION	6,746.13

INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	778.53
DD23052.16	26/08/2025	AUSTRALIAN RETIREMENT TRUST SUPER SAVINGS	2,401.46
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	362.44
INV SUPER	26/08/2025	SUPERANNUATION	2,039.02
DD23052.17	26/08/2025	MLC SUPER NOMINEES PTY LTD	175.42
INV DEDUCTION	26/08/2025	PAYROLL DEDUCTION	175.42
DD23052.18	26/08/2025	STUDENT SUPER PROFESSIONAL SUPER	533.45
INV SUPER	26/08/2025	SUPERANNUATION	533.45
DD23052.19	26/08/2025	GUILD SUPER	531.15
INV SUPER	26/08/2025	SUPERANNUATION	531.15
PE12/08/2025	12/08/2025	NET PAY	\$262,761.18
PE26/08/2025	26/08/2025	NET PAY	\$274,814.57
		TOTAL	\$3,085,423.36

13.2 STATEMENT OF FINANCIAL ACTIVITY JULY 2025**File Number:** 5179**Author:** Aaron Gloor, Senior Finance Officer**Responsible Officer:** Jill Brazil, Director Corporate Services**Authority/Discretion:** Legislative**SUMMARY**

This report provides a summary of Council's financial position for the period ending 30 July 2025.

DISCLOSURE OF ANY INTEREST

Nil by Author and 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

F3 – Significant Accounting Policies

F4 – Sundry Debtors Collection

F5 – Outstanding Rates Collection

F13 – Reserve Accounts

F16 – Cash Flow Management

F17 – Investments

FINANCIAL IMPLICATIONS

Expenditure for the period ending has been incurred in accordance with the 2025/26 Annual Budget as adopted by Council (Commissioner) at its meeting held 18 June 2025 (Resolution CCO58/25). 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.

External consultation with 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 report are addressed as follows:

Topic - Item	Explanation	Action Required	Shire Comment
Surplus as at year end	The estimated surplus used as at 30 June 2025 in the Statutory budget 2025/26 is \$2,092,929 million lower than the actual balance per the unaudited annual financial statements for the year ended 30 June 2025. This is due to an advance payment from the 2025/26 Federal Assistance grant received in June 2025	Once the annual financial statements have been completed a budget review is required and amendments to the forecast income and expenditure be made.	A budget amendment will be processed to address the early payment of the financial assistance grants.
Sundry Debtors	Sundry debtors aged trial balance includes invoices totalling \$270,969 outstanding for over 90 days with some more than 200 days old.	We recommend reviewing overdue debtor's 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.	Debtors are regularly reviewed; this balance is largely comprised of a few large invoices that are subject to ongoing consultation and collection activity.
Finance Costs	Finance costs are a positive balance at 31 July as accrued interest balance at 30 June 2025 has been reversed on 1 July 2025	We recommend accrued interest be reversed as and when it falls due.	The process for reversing accruals will be reviewed.
Disposal of Asset	As the disposal of the 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 recommend a disposal be processed through the asset register when the 2024/25 Annual Financial Report has been finalised.	Disposals for 2025/26 cannot be processed until finalisation of the 2024/25 Annual Financial Report has been finalised.

Operating Expenditure	Depreciation has not been processed in 2025/26.	When the 2024/25 Annual Financial Report has been finalised depreciation will be processed.	Depreciation for 2025/26 cannot be processed until finalisation of the 2024/25 Annual Financial Report has been finalised.
Year End Balances	At the time of preparing the Monthly Financial Report, the Annual Financial Report has not been finalised, therefore the opening surplus may change from the current \$4,138,479 due to year end and audit adjustments	None	Budget amendment will be processed to address any amendment to the opening surplus.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS**1. Monthly Financial Report July 2025****RECOMMENDATION**

That Council (Commissioner) receives the Monthly Financial Management Reports incorporating the Statement of Financial Activity for the period ending 31 July 2025.

**Moore Australia**

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12 September 2025

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 July 2025, 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 July 2025 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.

NOTE REGARDING BASIS OF PREPARATION

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

A handwritten signature in black ink, appearing to read 'Russell Barnes'.

Russell Barnes
Director
Moore Australia (WA) Pty Ltd

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

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 July 2025*****LOCAL GOVERNMENT ACT 1995******LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*****TABLE OF CONTENTS**

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**SHIRE OF DERBY-WEST KIMBERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025**

Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	10,125,245	10,072,347	10,123,293	50,946	0.51%	▲
Grants, subsidies and contributions	11,186,046	2,202,516	0	(2,202,516)	(100.00%)	▼
Fees and charges	4,355,293	3,161,525	2,180,118	(981,407)	(31.04%)	▼
Interest revenue	165,240	13,770	32,290	18,520	134.50%	▲
Other revenue	2,636,240	302,186	737,820	435,634	144.16%	▲
Profit on asset disposals	24,055	0	0	0	0.00%	
	28,492,119	15,752,344	13,073,521	(2,678,823)	(17.01%)	
Expenditure from operating activities						
Employee costs	(10,885,727)	(1,001,859)	(1,124,397)	(122,538)	(12.23%)	▼
Materials and contracts	(12,604,545)	(1,231,760)	(1,565,042)	(333,282)	(27.06%)	▼
Utility charges	(883,650)	(73,930)	(7,259)	66,671	90.18%	▲
Depreciation	(8,029,276)	(643,883)	0	643,883	100.00%	▲
Finance costs	(331,226)	(10,605)	38,628	49,233	464.24%	▲
Insurance	(856,069)	0	(117,265)	(117,265)	0.00%	▼
Other expenditure	(743,405)	(386,629)	(43,456)	343,173	88.76%	▲
	(34,333,898)	(3,348,666)	(2,818,791)	529,875	15.82%	
Non cash amounts excluded from operating activities	2(c) 8,005,221	643,883	0	(643,883)	(100.00%)	▼
Amount attributable to operating activities	2,163,442	13,047,561	10,254,730	(2,792,831)	(21.41%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	14,858,333	1,238,194	241,542	(996,652)	(80.49%)	▼
Proceeds from disposal of assets	53,000	0	0	0	0.00%	
	14,911,333	1,238,194	241,542	(996,652)	(80.49%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(2,138,674)	(178,225)	(5,760)	172,465	96.77%	▲
Acquisition of infrastructure	(15,348,334)	(1,279,027)	(727,836)	551,191	43.09%	▲
	(17,487,008)	(1,457,252)	(733,596)	723,656	49.66%	
Amount attributable to investing activities	(2,575,675)	(219,058)	(492,054)	(272,996)	(124.62%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	1,221,336	0	0	0	0.00%	
	1,221,336	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(1,987,273)	0	0	0	0.00%	
Transfer to reserves	(867,380)	0	0	0	0.00%	
	(2,854,653)	0	0	0	0.00%	
Amount attributable to financing activities	(1,633,317)	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,045,550	2,045,550	4,778,519	2,732,969	133.61%	▲
Amount attributable to operating activities	2,163,442	13,047,561	10,254,730	(2,792,831)	(21.41%)	▼
Amount attributable to investing activities	(2,575,675)	(219,058)	(492,054)	(272,996)	(124.62%)	▼
Amount attributable to financing activities	(1,633,317)	0	0	0	0.00%	
Surplus or deficit after imposition of general rates	0	14,874,053	14,541,195	(332,858)	(2.24%)	▼

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 JULY 2025**

	Actual 30 June 2025	Actual as at 31 July 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	8,449,148	7,002,902
Trade and other receivables	2,474,369	14,281,257
Other financial assets	975,801	975,801
Inventories	24,789	24,789
Other assets	63,012	463,781
TOTAL CURRENT ASSETS	11,987,119	22,748,530
NON-CURRENT ASSETS		
Trade and other receivables	130,611	130,611
Property, plant and equipment	48,572,444	48,578,204
Infrastructure	318,680,642	319,408,478
TOTAL NON-CURRENT ASSETS	367,383,697	368,117,293
TOTAL ASSETS	379,370,816	390,865,823
CURRENT LIABILITIES		
Trade and other payables	4,127,585	4,587,576
Contract liabilities	106,218	136,504
Capital grant/contributions liabilities	1,187,743	1,696,201
Borrowings	5,394,024	5,394,024
Employee related provisions	1,213,694	1,213,694
TOTAL CURRENT LIABILITIES	12,029,264	13,027,999
NON-CURRENT LIABILITIES		
Borrowings	1,514,354	1,514,354
Employee related provisions	184,310	184,310
Other provisions	13,450,921	13,450,921
TOTAL NON-CURRENT LIABILITIES	15,149,585	15,149,585
TOTAL LIABILITIES	27,178,849	28,177,584
NET ASSETS	352,191,967	362,688,239
EQUITY		
Retained surplus	63,623,606	74,119,878
Reserve accounts	975,801	975,801
Revaluation surplus	287,592,560	287,592,560
TOTAL EQUITY	352,191,967	362,688,239

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 JULY 2025**

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 02 September 2025

Matters of non-compliance with Basis of Preparation

1. Balances as at 30 June 2025 have not been audited and may be subject to change.
2. Depreciation has not been raised during the current financial year.

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 POLICIES

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 JULY 2025

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	31 July 2025
	\$	\$	\$
Current assets			
Cash and cash equivalents	4,868,635	8,449,148	7,002,90
Trade and other receivables	3,329,576	2,474,369	14,281,2
Other financial assets	975,801	975,801	975,80
Inventories	65,091	24,789	24,7
Other assets	0	63,012	463,7
	9,239,103	11,987,119	22,748,5
Less: current liabilities			
Trade and other payables	(4,481,300)	(4,127,585)	(4,587,57
Other liabilities	(1,182,955)	(1,293,961)	(1,832,70
Borrowings	(1,987,273)	(5,394,024)	(5,394,02
Employee related provisions	(955,938)	(1,213,694)	(1,213,69
	(8,607,466)	(12,029,264)	(13,027,99
Net current assets	631,637	(42,145)	9,720,5
Less: Total adjustments to net current assets	2(b) 1,413,913	4,820,664	4,820,6
Closing funding surplus / (deficit)	2,045,550	4,778,519	14,541,1

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(975,801)	(975,801)	(975,80
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	1,987,273	5,394,024	5,394,0
- Current portion of employee benefit provisions held in reserve	402,441	402,441	402,4
Total adjustments to net current assets	1,413,913	4,820,664	4,820,6

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	31 July 2025	31 July 2025
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(24,055)	0	
Add: Depreciation	8,029,276	643,883	
Total non-cash amounts excluded from operating activities	8,005,221	643,883	

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 JULY 2025

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			
General rates	50,946	0.51%	▲
Timing of interim rates to be raised			
Grants, subsidies and contributions	(2,202,516)	(100.00%)	▼
Financial assistance grants budgeted to be received in July 2025 were received in June 2025, this has lead to an increase in the opening surplus position.			
Fees and charges	(981,407)	(31.04%)	▼
Fees from commercial tipping charges low when compared with the budget estimate for the month of July 2025			
Interest revenue	18,520	134.50%	▲
Penalty interest on rates and interest earned on munipcle funds higher than year to date budget estimate			
Other revenue	435,634	144.16%	▲
Income from private works fro July exceeds year to date budget estimate			
Expenditure from operating activities			
Employee costs	(122,538)	(12.23%)	▼
Timesheet allocations higher than budget estimates. Salary and wage allocations to be reviewed			
Materials and contracts	(333,282)	(27.06%)	▼
Timing of consultant fees, members fees actual compared to budget			
Utility charges	66,671	90.18%	▲
Street lighting and other electricity cost year to date budget estimate higher than actual.			
Depreciation	643,883	100.00%	▲
Depreciation will be run once the annual financial statements have been completed			
Finance costs	49,233	464.24%	▲
Accrued interest charges have been reversed in July 2025			
Insurance	(117,265)	0.00%	▼
Year date budget estimates not in line with insurance paid.			
Other expenditure	343,173	88.76%	▲
Year to date budget costs relating to aerodrome and water exceeds actual cost.			
Non cash amounts excluded from operating activities	(643,883)	(100.00%)	▼
Depreciation has not yet been run.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(996,652)	(80.49%)	▼
Timing of disposal of assets			
Outflows from investing activities			
Acquisition of property, plant and equipment	172,465	96.77%	▲
Timing of purchase of property plant and expenditure			
Acquisition of infrastructure	551,191	43.09%	▲
Tining of purchase of infrastructure			
Surplus or deficit at the start of the financial year	2,732,969	133.61%	▲
Timing			
Surplus or deficit after imposition of general rates	(332,858)	(2.24%)	▼
Timing			

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

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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 JULY 2025**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.05 M	\$2.05 M	\$4.78 M	\$2.73 M
Closing	\$0.00 M	\$14.87 M	\$14.54 M	(\$0.33 M)
Refer to Statement of Financial Activity				

Cash and cash equivalents			Payables		Receivables	
	\$7.98 M	% of total		\$4.59 M	% Outstanding	
Unrestricted Cash	\$7.00 M	87.8%	Trade Payables	\$3.93 M		Rates Receivable \$1.55 M % Collected (16.1%)
Restricted Cash	\$0.98 M	12.2%	0 to 30 Days		78.6%	Trade Receivable \$1.55 M % Outstanding
			Over 30 Days		21.4%	Over 30 Days 31.1%
			Over 90 Days		2.5%	Over 90 Days 18.7%
Refer to 3 - Cash and Financial Assets			Refer to 9 - Payables		Refer to 7 - Receivables	

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.16 M	\$13.05 M	\$10.25 M	(\$2.79 M)
Refer to Statement of Financial Activity			

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$10.12 M	% Variance	YTD Actual	\$0.00 M	% Variance	YTD Actual	\$2.18 M	% Variance
YTD Budget	\$10.07 M	0.5%	YTD Budget	\$2.20 M	(100.0%)	YTD Budget	\$3.16 M	(31.0%)
Refer to 12 - Grants and Contributions			Refer to 12 - Grants and Contributions			Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.58 M)	(\$0.22 M)	(\$0.49 M)	(\$0.27 M)
Refer to Statement of Financial Activity			

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.73 M	% Spent	YTD Actual	\$0.24 M	% Received
Adopted Budget	\$0.05 M	(100.0%)	Adopted Budget	\$15.35 M	(95.3%)	Adopted Budget	\$14.86 M	(98.4%)
Refer to 6 - Disposal of Assets			Refer to 5 - Capital Acquisitions			Refer to 5 - Capital Acquisitions		

Key Financing Activities

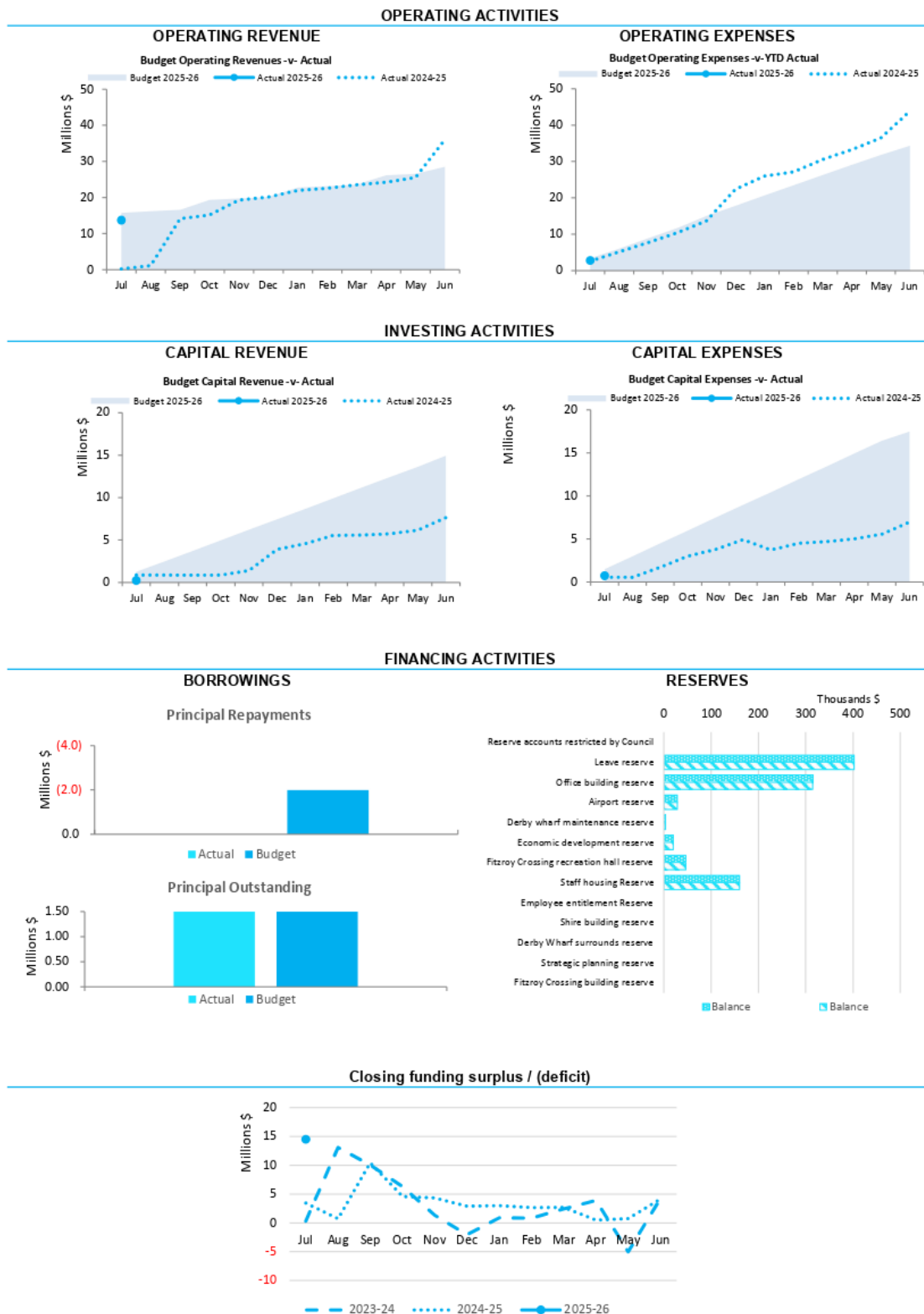
Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.63 M)	\$0.00 M	\$0.00 M	\$0.00 M
Refer to Statement of Financial Activity			

Borrowings		Reserves	
Principal repayments	\$0.00 M	Reserves balance	\$0.98 M
Interest expense	\$0.04 M	Net Movement	\$0.00 M
Principal due	\$6.91 M		
Refer to 10 - Borrowings		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 JULY 2025**

2 KEY INFORMATION - GRAPHICAL



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

SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

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	900	0	900	0	Cash on Hand	Nil	Nil
Municipal Bank Account	Cash and cash equivalents	1,542,132	0	1,542,132	0	ANZ	Variable	Nil
CBA Bank Acc - Fitzroy Deposits	Cash and cash equivalents	166,485	0	166,485	0	CBA	Nil	Nil
Municipal Investment Account	Cash and cash equivalents	5,293,385	0	5,293,385	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
Total		7,002,902	975,801	7,978,703	295,981			
Comprising								
Cash and cash equivalents		7,002,902	0	7,002,902	295,981			
Financial assets at amortised cost - Term Deposits		0	975,801	975,801	0			
		7,002,902	975,801	7,978,703	295,981			

KEY INFORMATION

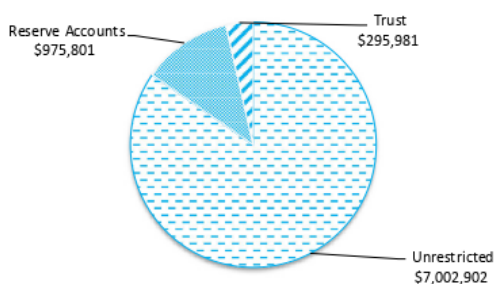
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 JULY 2025**

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	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	99,935	(90,000)	9,935	0	0	0	
Fitzroy Crossing building reserve	0	46,772	(20,000)	26,772	0	0	0	
	975,801	867,380	(1,221,336)	621,845	975,801	0	0	975,80

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	1,859,042	154,922	5,760	(149,162)
Plant & Equipment	279,632	23,303	0	(23,303)
Acquisition of property, plant and equipment	2,138,674	178,225	5,760	(172,460)
Infrastructure Roads	9,276,674	773,056	141,724	(631,332)
Infrastructure Drainage	250,000	20,833	0	(20,833)
Infrastructure Airports	200,000	16,667	0	(16,667)
Infrastructure Other	5,621,660	468,471	586,112	117,612
Acquisition of infrastructure	15,348,334	1,279,027	727,836	(551,155)
Total capital acquisitions	17,487,008	1,457,252	733,596	(723,664)
Capital Acquisitions Funded By:				
Capital grants and contributions	14,858,333	1,238,194	241,542	(996,665)
Other (disposals & C/Fwd)	53,000	0	0	
Reserve accounts				
Staff housing Reserve	75,500	0	0	
Shire building reserve	220,000	0	0	
Strategic planning reserve	90,000	0	0	
Fitzroy Crossing building reserve	20,000	0	0	
Contribution - operations	2,170,175	219,058	492,054	272,900
Capital funding total	17,487,008	1,457,252	733,596	(723,664)

KEY INFORMATION

Initial recognition

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

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 materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *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 larger 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 class 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 measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under 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 assets 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 the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

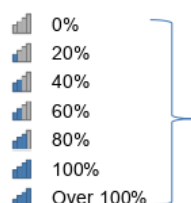
SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators



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

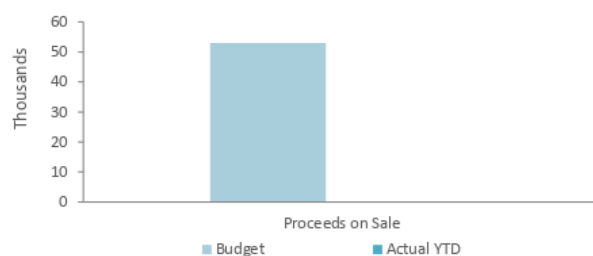
			Adopted		Year to Date Actual	Variance (Under)/Over
Account Description			Current Budget	Year to Date Budget		
Capital Expenditure						
Buildings						
	4040110	MEMBERS - Building (Capital)	22,500	1,876	0	(1,876)
	4090110	STF HOUSE - Building (Capital)	100,000	8,333	0	(8,333)
	4110310	REC - Other Rec Facilities Building (Capital)	1,686,542	140,546	5,760	(134,786)
	4140210	ADMIN - Building (Capital)	50,000	4,167	0	(4,167)
	Buildings Total		1,859,042	154,922	5,760	(149,160)
Plant & Equipment						
	4140330	PWO - Plant and Equipment (Capital)	279,632	23,303	0	(23,303)
	Plant & Equipment Total		279,632	23,303	0	(23,303)
Infrastructure Roads						
	4120140	ROADC - Roads Built Up Area	1,191,221	99,269	0	(99,269)
	4120142	ROADC - Roads Outside BUA - Gravel	2,972,049	247,671	5,049	(242,622)
	4120172	ROADC - Road Project Grant (RPG)	915,000	76,250	0	(76,250)
	4120176	ROADC - EPAR Works AGRN 951 (Capital)	4,000,000	333,333	0	(333,333)
	4120179	ROADC - DBCA Funds Works (Capital)	198,404	16,533	136,675	120,142
	Infrastructure Roads Total		9,276,674	773,056	141,724	(631,332)
Infrastructure Drainage						
	4120165	ROADC - Drainage Built Up Area (Capital)	250,000	20,833	0	(20,833)
	Infrastructure Drainage Total		250,000	20,833	0	(20,833)
Infrastructure Airports						
	4120690	AERO - Infrastructure Other (Capital)	200,000	16,667	0	(16,667)
	Infrastructure Airports Total		200,000	16,667	0	(16,667)
Infrastructure Other						
	4110190	HALLS - Infrastructure Other (Capital)	138,524	11,543	0	(11,543)
	4110390	REC - Infrastructure Other (Capital)	5,033,351	419,446	575,112	155,666
	4110790	OTH CUL - Infrastructure Other (Capital)	160,378	13,364	11,000	(2,364)
	4120190	ROADC - Infrastructure Other (Capital)	229,557	19,130	0	(19,130)
	4120790	WATER - Infrastructure Other (Capital)	30,000	2,500	0	(2,500)
	4140390	PWO - Infrastructure Other (Capital)	29,850	2,488	0	(2,488)
	Infrastructure Other Total		5,621,660	468,471	586,112	117,645
	Grand Total		17,487,008	1,457,252	733,596	(723,652)

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025**

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
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	
		28,945	53,000	24,055	0	0	0	0	

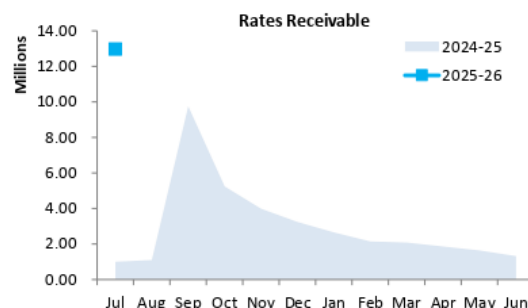


**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025**

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable	30 Jun 2025	31 Jul 2025
	\$	\$
Opening arrears previous year	1,309,642	1,062,322
Levied this year	9,516,217	10,123,293
Less - collections to date	(9,506,923)	1,798,407
Gross rates collectable	1,318,936	12,984,022
Allowance for impairment of rates receivable	(256,614)	(256,614)
Net rates collectable	1,062,322	12,727,408
% Collected	87.8%	(16.1%)



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,570)	1,002,879	115,539	63,531	270,969	1,450,348
Percentage	(0.2%)	69.1%	8.0%	4.4%	18.7%	
Balance per trial balance						
Trade receivables						1,450,348
GST receivable						334,188
Allowance for impairment of receivables from contracts with customers						(230,688)
Total receivables general outstanding						1,553,848

Amounts shown above include GST (where applicable)

KEY INFORMATION

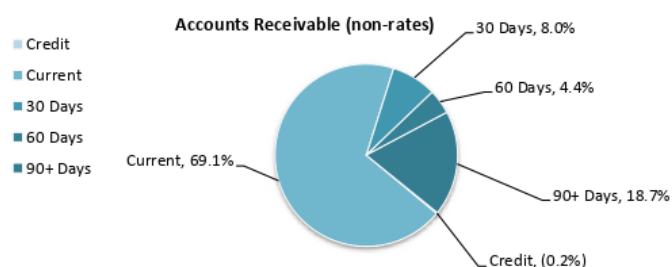
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 JULY 2025**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 July 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	975,801	0	0	975,801
Inventory				
Fuel	24,789	0	0	24,789
Other assets				
Prepayments	0	463,781	0	463,781
Accrued income	63,012	0	(63,012)	0
Total other current assets	1,063,602	463,781	(63,012)	1,464,371
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 JULY 2025**

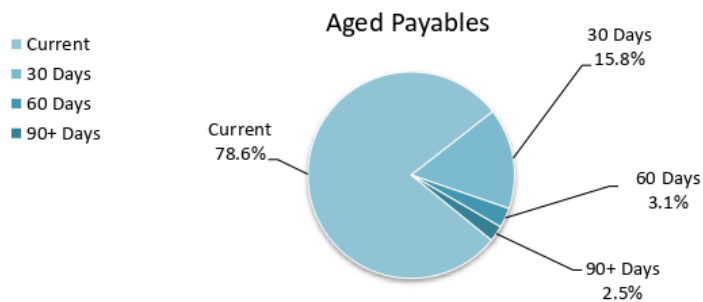
OPERATING ACTIVITIES

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	3,092,515	621,709	122,426	96,711	3,933,36
Percentage	0.0%	78.6%	15.8%	3.1%	2.5%	
Balance per trial balance						
Sundry creditors						3,933,36
ATO liabilities						101,73
Other payables						548,83
Payroll creditors						3,65
Total payables general outstanding						4,587,57
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 JULY 2025

FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Wharf fenders, boat ramp	145	73,342	0	0	0	(35,433)	73,342	37,909	14	(4,44
Staff Housing	146	352,282	0	0	0	(61,959)	352,282	290,323	5,757	(21,33
Staff Housing	148	181,570	0	0	0	(22,615)	181,570	158,955	44	(7,90
Derby Visitors Centre	149	226,962	0	0	0	(28,268)	226,962	198,694	56	(9,87
Derby Wharf Infrastructure	151	131,492	0	0	0	(42,524)	131,492	88,968	22	(3,65
Derby Airport & Wharf Infrastructure	152	942,730	0	0	0	(203,226)	942,730	739,504	44	(15,43
Disaster Recovery Flood Damage	Various	5,000,000	0	0	0	(1,593,248)	5,000,000	3,406,752	32,691	(268,58
Total		6,908,378	0	0	0	(1,987,273)	6,908,378	4,921,105	38,628	(331,22
Current borrowings		1,987,273					5,394,024			
Non-current borrowings		4,921,105					1,514,354			
		6,908,378					6,908,378			

All debenture repayments were financed by general purpose revenue.

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 JULY 2025**

OPERATING ACTIVITIES

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 July 2025 \$
Other current liabilities						
Other liabilities						
Contract liabilities		106,218	0	37,745	(7,459)	136,504
Capital grant/contributions liabilities		1,187,743	0	750,000	(241,542)	1,696,201
Total other liabilities		1,293,961	0	787,745	(249,001)	1,832,705
Employee Related Provisions						
Provision for annual leave		838,547	0	0	0	838,547
Provision for long service leave		375,147	0	0	0	375,147
Total Provisions		1,213,694	0	0	0	1,213,694
Total other current liabilities		2,507,655	0	787,745	(249,001)	3,046,399

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 JULY 2025**

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue		
	Adopted Budget	YTD	YTD
	Revenue	Budget	Revenue Actual
	\$	\$	\$
Grants and subsidies			
GEN PUR - Financial Assistance Grant - General	7,800,000	1,950,000	0
MEMBERS - Reimbursements	150,000	0	0
OTH HEALTH - Grants	806,057	239,015	0
WELFARE - Grants	41,014	3,418	0
ROADM - Street Lighting Subsidy	21,000	1,750	0
ROADM - Other Income	100,000	8,333	0
AGRN 1044 - Recovery - DRAFWA	2,267,975	0	0
	11,186,046	2,202,516	0

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025**

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

		Capital grants, subsidies and contributions revenue		
Provider		Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
		\$	\$	\$
Capital grants and subsidies				
	REC - Capital Grants	6,343,517	528,626	241,544
	ROADC - Financial Assistance Grants -- Roads	37,500	3,125	0
	ROADC - Regional Road Group Grants (MR WA)	2,602,187	216,849	0
	ROADC - Roads to Recovery - Grants	1,775,129	147,928	0
	ROADC - Other Grants -- Roads/Streets	100,000	8,333	0
	ROADC - Grant AGRN 591 & 1044	4,000,000	333,333	0
		14,858,333	1,238,194	241,544

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025**

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 July 2025
	\$	\$	\$	\$
Public open spaces	295,981	0	0	295,981
	295,981	0	0	295,981

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10 September 2025

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 JULY 2025**

We advise we have completed the compilation of your statutory monthly financial report for the period ended 31 July 2025 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

A handwritten signature in black ink, appearing to read 'Russell Barnes', written over a light blue horizontal line.

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



Shire of Derby/West Kimberley

Period ended 31 July 2025

Topic	Item	First Identified	Explanation	Action Required	Priority
Surplus as at year end	Surplus at beginning of year for budget	July 2025	The estimated surplus used as at 30 June 2025 in the Statutory budget 2025/26 is \$2,092,929 million lower than the actual balance per the unaudited annual financial statements for the year ended 30 June 2025. This is due to an advance payment from the 2025/26 Federal Assistance grant received in June 2025	Once the annual financial statements have been completed a budget review is required and amendments to the forecast income and expenditure be made.	High
Sundry debtors	Outstanding	July 2025	Sundry debtors aged trial balance includes invoices totalling \$270,969 outstanding for over 90 days with some more than 200 days old.	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.	Medium
Finance costs	Accrued interest on loans	July 2025	Finance costs are a positive balance at 31 July as accrued interest balance at 30 June 2025 has been reversed on 1 July 2025	We recommend accrued interest be reversed as and when it falls due.	Low
Disposal of Asset	Proceeds allocation	July 2025	As the disposal of the 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 recommend a disposal be processed through the asset register when the 2024/25 Annual Financial Report has been finalised.	Low
Operating expenditure	Depreciation	July 2025	Depreciation has not been processed in 2025/26.	When the 2024/25 Annual Financial Report has been finalised depreciation will be processed.	Low
Year end Balances	Opening surplus	July 2025	At the time of preparing the Monthly Financial Report, the Annual Financial Report has not been finalised, therefore the opening surplus may change from the current \$4,138,479 due to year end and audit adjustments	None.	Low

13.3 STATEMENT OF FINANCIAL ACTIVITY AUGUST 2025**File Number:** 5179**Author:** Aaron Gloor, Senior Finance Officer**Responsible Officer:** Jill Brazil, Director Corporate Services**Authority/Discretion:** Legislative**SUMMARY**

This report provides a summary of Council's financial position for the period ending 31 August 2025.

DISCLOSURE OF ANY INTEREST

Nil by Author and 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

F3 – Significant Accounting Policies

F4 – Sundry Debtors Collection

F5 – Outstanding Rates Collection

F13 – Reserve Accounts

F16 – Cash Flow Management

F17 – Investments

FINANCIAL IMPLICATIONS

Expenditure for the period ending has been incurred in accordance with the 2025/26 Annual Budget as adopted by Council (Commissioner) at its meeting held 18 June 2025 (Resolution No. 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 report are addressed as follows:

Topic - Item	Explanation	Action Required	Shire Comment
Surplus as at year end	The estimated surplus used as at 30 June 2025 in the Statutory budget 2025/26 is \$2,092,929 million lower than the actual balance per the unaudited annual financial statements for the year ended 30 June 2025. This is due to an advance payment from the 2025/26 Federal Assistance grant received in June 2025	Once the annual financial statements have been completed a budget review is required and amendments to the forecast income and expenditure be made.	A budget amendment will be processed to address the early payment of the financial assistance grants.
Sundry Debtors	Sundry debtors aged trial balance includes invoices totalling \$289,571 outstanding for over 90 days with some more than 200 days old.	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.	Debtors are regularly reviewed, this balance is largely comprised of a few large invoices that are subject to ongoing consultation and collection activity.
Finance Costs	Finance costs are a positive balance at 31 August as accrued interest balance at 30 June 2025 has been reversed on 1 July 2025	We recommend accrued interest be reversed as and when it falls due.	The process for reversing accruals will be reviewed.
Disposal of Asset	As the disposal of the 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 recommend a disposal be processed through the asset register when the 2024/25 Annual Financial Report has been finalised.	Disposals for 2025/26 cannot be processed until finalisation of the 2024/25 Annual Financial Report has been finalised.

Operating Expenditure	Depreciation has not been processed in 2025/26.	When the 2024/25 Annual Financial Report has been finalised depreciation will be processed.	Depreciation for 2025/26 cannot be processed until finalisation of the 2024/25 Annual Financial Report has been finalised.
Year End Balances	At the time of preparing the Monthly Financial Report, the Annual Financial Report has not been finalised, therefore the opening surplus may change from the current \$4,138,479 due to year end and audit adjustments	None	A budget amendment will be processed to address any changes to the opening surplus.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS**1. Monthly Financial Report August 2025****RECOMMENDATION**

That Council (Commissioner) receives the Monthly Financial Management Reports incorporating the Statement of Financial Activity for the period ending 31 August 2025.

**Moore Australia**

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12 September 2025

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 August 2025, 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 August 2025 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.

NOTE REGARDING BASIS OF PREPARATION

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

A handwritten signature in black ink, appearing to read 'Russell Barnes'.

Russell Barnes
Director
Moore Australia (WA) Pty Ltd

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

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 August 2025*****LOCAL GOVERNMENT ACT 1995******LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*****TABLE OF CONTENTS**

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**SHIRE OF DERBY-WEST KIMBERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025**

Note	Adopted 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	10,125,245	10,072,794	10,122,655	49,861	0.50%	▲
Grants, subsidies and contributions	11,186,046	2,216,017	1,249,710	(966,307)	(43.61%)	▼
Fees and charges	4,355,293	3,270,049	3,111,501	(158,548)	(4.85%)	▼
Interest revenue	165,240	27,540	85,915	58,375	211.96%	▲
Other revenue	2,636,240	514,373	159,624	(354,749)	(68.97%)	▼
Profit on asset disposals	24,055	0	0	0	0.00%	
	28,492,119	16,100,773	14,729,405	(1,371,368)	(8.52%)	
Expenditure from operating activities						
Employee costs	(10,885,727)	(2,099,549)	(2,022,122)	77,427	3.69%	▲
Materials and contracts	(12,604,545)	(1,628,170)	(2,479,769)	(851,599)	(52.30%)	▼
Utility charges	(883,650)	(147,859)	(109,424)	38,435	25.99%	▲
Depreciation	(8,029,276)	(1,287,765)	0	1,287,765	100.00%	▲
Finance costs	(331,226)	(21,211)	2,221	23,432	110.47%	▲
Insurance	(856,069)	(428,034)	(117,265)	310,769	72.60%	▲
Other expenditure	(743,405)	(416,508)	(73,113)	343,395	82.45%	▲
	(34,333,898)	(6,029,096)	(4,799,472)	1,229,624	20.39%	
Non cash amounts excluded from operating activities	2(c) 8,005,221	1,287,765	0	(1,287,765)	(100.00%)	▼
Amount attributable to operating activities	2,163,442	11,359,442	9,929,933	(1,429,509)	(12.58%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	14,858,333	2,549,118	241,542	(2,307,576)	(90.52%)	▼
Proceeds from disposal of assets	53,000	0	0	0	0.00%	
	14,911,333	2,549,118	241,542	(2,307,576)	(90.52%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(2,138,674)	(356,445)	(9,779)	346,666	97.26%	▲
Acquisition of infrastructure	(15,348,334)	(2,558,059)	(1,024,325)	1,533,734	59.96%	▲
	(17,487,008)	(2,914,504)	(1,034,104)	1,880,400	64.52%	
Amount attributable to investing activities	(2,575,675)	(365,386)	(792,562)	(427,176)	(116.91%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	1,221,336	0	0	0	0.00%	
	1,221,336	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(1,987,273)	0	(2,000,000)	(2,000,000)	0.00%	▼
Transfer to reserves	(867,380)	0	0	0	0.00%	
	(2,854,653)	0	(2,000,000)	(2,000,000)	0.00%	
Amount attributable to financing activities	(1,633,317)	0	(2,000,000)	(2,000,000)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,045,550	2,045,550	4,778,519	2,732,969	133.61%	▲
Amount attributable to operating activities	2,163,442	11,359,442	9,929,933	(1,429,509)	(12.58%)	▼
Amount attributable to investing activities	(2,575,675)	(365,386)	(792,562)	(427,176)	(116.91%)	▼
Amount attributable to financing activities	(1,633,317)	0	(2,000,000)	(2,000,000)	0.00%	▼
Surplus or deficit after imposition of general rates	0	13,039,606	11,915,890	(1,123,716)	(8.62%)	▼

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 AUGUST 2025**

	Actual 30 June 2025	Actual as at 31 August 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	8,449,148	10,219,122
Trade and other receivables	2,474,369	5,917,760
Other financial assets	975,801	975,801
Inventories	24,789	46,660
Other assets	63,012	482,756
TOTAL CURRENT ASSETS	11,987,119	17,642,099
NON-CURRENT ASSETS		
Trade and other receivables	130,611	130,611
Property, plant and equipment	48,572,444	48,582,223
Infrastructure	318,680,642	319,704,967
TOTAL NON-CURRENT ASSETS	367,383,697	368,417,801
TOTAL ASSETS	379,370,816	386,059,900
CURRENT LIABILITIES		
Trade and other payables	4,127,585	1,438,161
Contract liabilities	106,218	394,744
Capital grant/contributions liabilities	1,187,743	2,106,250
Borrowings	5,394,024	3,394,024
Employee related provisions	1,213,694	1,213,694
TOTAL CURRENT LIABILITIES	12,029,264	8,546,873
NON-CURRENT LIABILITIES		
Borrowings	1,514,354	1,514,354
Employee related provisions	184,310	184,310
Other provisions	13,450,921	13,450,921
TOTAL NON-CURRENT LIABILITIES	15,149,585	15,149,585
TOTAL LIABILITIES	27,178,849	23,696,458
NET ASSETS	352,191,967	362,363,442
EQUITY		
Retained surplus	63,623,606	73,795,081
Reserve accounts	975,801	975,801
Revaluation surplus	287,592,560	287,592,560
TOTAL EQUITY	352,191,967	362,363,442

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 AUGUST 2025**

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 10 September 2025

Matters of non-compliance with Basis of Preparation

1. Balances as at 30 June 2025 have not been audited and may be subject to change.
2. Depreciation has not been raised during the current financial year.

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 POLICIES

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 AUGUST 2025**

2 NET CURRENT ASSETS INFORMATION

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

Current assets

Cash and cash equivalents
Trade and other receivables
Other financial assets
Inventories
Other assets

Note	Adopted Budget Opening 1 July 2025 \$	Actual as at 30 June 2025 \$	Actual as at 31 August 2025 \$
	4,868,635	8,449,148	10,219,1
	3,329,576	2,474,369	5,917,7
	975,801	975,801	975,8
	65,091	24,789	46,6
	0	63,012	482,7
	9,239,103	11,987,119	17,642,0

Less: current liabilities

Trade and other payables
Other liabilities
Borrowings
Employee related provisions

	(4,481,300)	(4,127,585)	(1,438,16
	(1,182,955)	(1,293,961)	(2,500,95
	(1,987,273)	(5,394,024)	(3,394,02
	(955,938)	(1,213,694)	(1,213,65
	(8,607,466)	(12,029,264)	(8,546,81
	631,637	(42,145)	9,095,2

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

2(b)	1,413,913	4,820,664	2,820,6
	2,045,550	4,778,519	11,915,8

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts
Add: Current liabilities not expected to be cleared at the end of the year
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

	(975,801)	(975,801)	(975,80
	1,987,273	5,394,024	3,394,0
	402,441	402,441	402,4
2(a)	1,413,913	4,820,664	2,820,6

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Less: Profit on asset disposals
Add: Depreciation

Total non-cash amounts excluded from operating activities

Adopted Budget Estimates 30 June 2026 \$	YTD Budget Estimates 31 August 2025 \$	YTD Actual 31 August 2025 \$
(24,055)	0	
8,029,276	1,287,765	
8,005,221	1,287,765	

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 AUGUST 2025

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			
General rates	49,861	0.50%	▲
Timing of interim rates to be raised			
Grants, subsidies and contributions	(966,307)	(43.61%)	▼
Financial assistance grants budgeted to be received in July 2025 were received in June 2025, this has lead to an increase in the opening surplus position.			
Fees and charges	(158,548)	(4.85%)	▼
Fees from commercial tipping charges low when compared with the budget estimate for the year to date 2025			
Interest revenue	58,375	211.96%	▲
Penalty interest on rates, intalment interest and interest earned on municipal funds higher than year to date budget estimate			
Other revenue	(354,749)	(68.97%)	▼
Income from private works exceeds year to date budget estimate			
Expenditure from operating activities			
Employee costs	77,427	3.69%	▲
Slight decrease in actuals with year to date budget estimates.			
Materials and contracts	(851,599)	(52.30%)	▼
Timing of consultant fees, members fees actual compared to year to date budget			
Utility charges	38,435	25.99%	▲
Street lighting and other electricity cost year to date budget estimate higher than actual.			
Depreciation	1,287,765	100.00%	▲
Depreciation will be run once the annual financial statements have been completed			
Finance costs	23,432	110.47%	▲
Accrued interest charges have been reversed in July 2025. Timing issue will resolve when loan repayments are made			
Insurance	310,769	72.60%	▲
Year date budget estimates not in line with insurance paid.			
Other expenditure	343,395	82.45%	▲
Year to date budget costs relating to aerodrome and water exceeds actual cost.			
Non cash amounts excluded from operating activities	(1,287,765)	(100.00%)	▼
Depreciation has not yet been run.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(2,307,576)	(90.52%)	▼
Timing of disposal of assets			
Outflows from investing activities			
Acquisition of property, plant and equipment	346,666	97.26%	▲
Timing of purchase of property plant and expenditure			
Acquisition of infrastructure	1,533,734	59.96%	▲
Tining of purchase of infrastructure			
Outflows from financing activities			
Repayment of borrowings	(2,000,000)	0.00%	▼
Surplus or deficit at the start of the financial year	2,732,969	133.61%	▲
Timing			
Surplus or deficit after imposition of general rates	(1,123,716)	(8.62%)	▼
Timing			

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

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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 AUGUST 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.05 M	\$2.05 M	\$4.78 M	\$2.73 M
Closing	\$0.00 M	\$13.04 M	\$11.92 M	(\$1.12 M)
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$11.19 M	% of total
Unrestricted Cash	\$10.22 M	91.3%
Restricted Cash	\$0.98 M	8.7%
Refer to 3 - Cash and Financial Assets		

Payables		
	\$1.44 M	% Outstanding
Trade Payables	\$0.96 M	
0 to 30 Days		52.9%
Over 30 Days		47.0%
Over 90 Days		0.8%
Refer to 9 - Payables		

Receivables		
	\$0.75 M	% Collected
Rates Receivable	\$5.17 M	51.5%
Trade Receivable	\$0.75 M	% Outstanding
Over 30 Days		54.2%
Over 90 Days		33.0%
Refer to 7 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.16 M	\$11.36 M	\$9.93 M	(\$1.43 M)
Refer to Statement of Financial Activity			

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$	% Variance	YTD Actual	\$	% Variance	YTD Actual	\$	% Variance
YTD Budget	\$10.12 M		YTD Budget	\$1.25 M		YTD Budget	\$3.11 M	
	\$10.07 M	0.5%		\$2.22 M	(43.6%)		\$3.27 M	(4.8%)
Refer to 12 - Grants and Contributions			Refer to Statement of Financial Activity					

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.58 M)	(\$0.37 M)	(\$0.79 M)	(\$0.43 M)
Refer to Statement of Financial Activity			

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$	%	YTD Actual	\$	% Spent	YTD Actual	\$	% Received
Adopted Budget	\$0.00 M		Adopted Budget	\$1.02 M		Adopted Budget	\$0.24 M	
	\$0.05 M	(100.0%)		\$15.35 M	(93.3%)		\$14.86 M	(98.4%)
Refer to 6 - Disposal of Assets			Refer to 5 - Capital Acquisitions			Refer to 5 - Capital Acquisitions		

Key Financing Activities

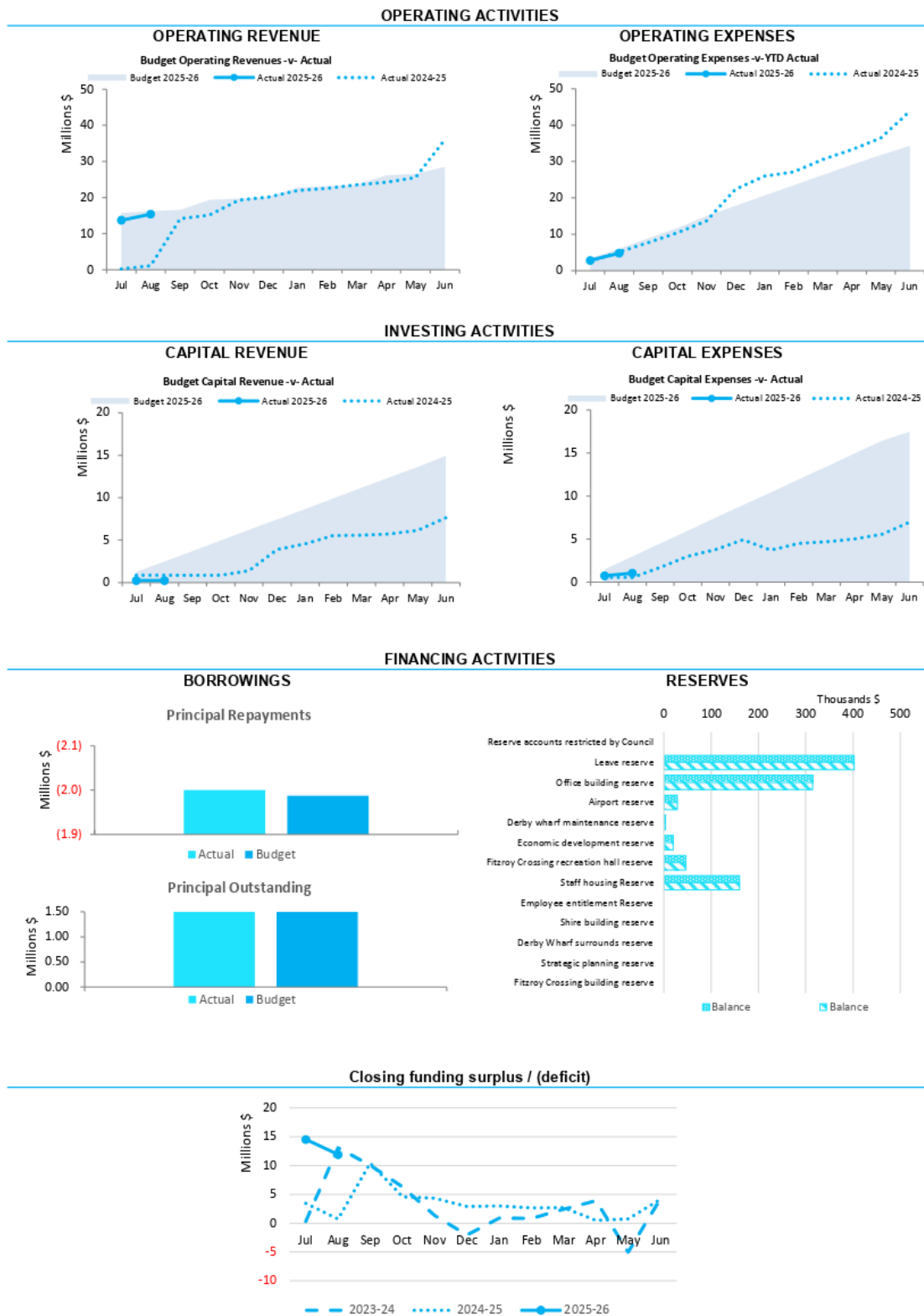
Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.63 M)	\$0.00 M	(\$2.00 M)	(\$2.00 M)
Refer to Statement of Financial Activity			

Borrowings		Reserves	
Principal repayments	(\$2.00 M)	Reserves balance	\$0.98 M
Interest expense	\$0.00 M	Net Movement	\$0.00 M
Principal due	\$4.91 M		
Refer to 10 - Borrowings		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 AUGUST 2025**

2 KEY INFORMATION - GRAPHICAL



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

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

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	900	0	900	0	Cash on Hand	Nil	Nil
Municipal Bank Account	Cash and cash equivalents	4,739,694	0	4,739,694	0	ANZ	Variable	Nil
CBA Bank Acc - Fitzroy Deposits	Cash and cash equivalents	169,256	0	169,256	0	CBA	Nil	Nil
Municipal Investment Account	Cash and cash equivalents	5,309,272	0	5,309,272	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
Total		10,219,122	975,801	11,194,923	295,981			
Comprising								
Cash and cash equivalents		10,219,122	0	10,219,122	295,981			
Financial assets at amortised cost - Term Deposits		0	975,801	975,801	0			
		10,219,122	975,801	11,194,923	295,981			

KEY INFORMATION

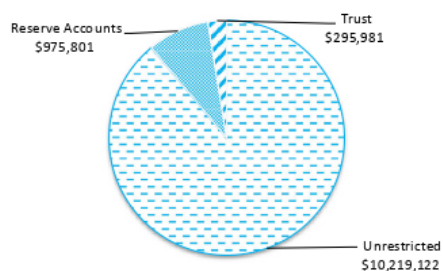
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 AUGUST 2025**

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	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	99,935	(90,000)	9,935	0	0	0	
Fitzroy Crossing building reserve	0	46,772	(20,000)	26,772	0	0	0	
	975,801	867,380	(1,221,336)	621,845	975,801	0	0	975,80

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	1,859,042	309,840	5,760	(304,082)
Plant & Equipment	279,632	46,605	4,019	(42,588)
Acquisition of property, plant and equipment	2,138,674	356,445	9,779	(346,660)
Infrastructure Roads	9,276,674	1,546,113	147,585	(1,398,522)
Infrastructure Drainage	250,000	41,667	0	(41,667)
Infrastructure Airports	200,000	33,333	0	(33,333)
Infrastructure Other	5,621,660	936,946	876,740	(60,200)
Acquisition of infrastructure	15,348,334	2,558,059	1,024,325	(1,533,739)
Total capital acquisitions	17,487,008	2,914,504	1,034,104	(1,880,400)
Capital Acquisitions Funded By:				
Capital grants and contributions	14,858,333	2,549,118	241,542	(2,307,573)
Other (disposals & C/Fwd)	53,000	0	0	
Reserve accounts				
Staff housing Reserve	75,500	0	0	
Shire building reserve	220,000	0	0	
Strategic planning reserve	90,000	0	0	
Fitzroy Crossing building reserve	20,000	0	0	
Contribution - operations	2,170,175	365,386	792,562	427,167
Capital funding total	17,487,008	2,914,504	1,034,104	(1,880,400)

KEY INFORMATION

Initial recognition

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

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 materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *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 larger 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 class 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 measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under 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 assets 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 the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

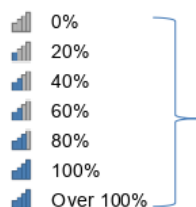
**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators



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

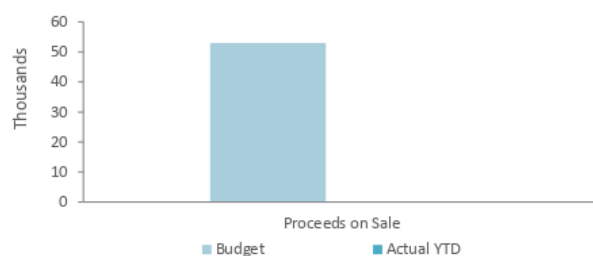
			Adopted			
			Current	Year to Date	Year to Date	Variance
			Budget	Budget	Actual	(Under)/Over
Account Description						
Capital Expenditure						
Buildings						
	4040110	MEMBERS - Building (Capital)	22,500	3,750	0	(3,750)
	4090110	STF HOUSE - Building (Capital)	100,000	16,667	0	(16,667)
	4110310	REC - Other Rec Facilities Building (Capital)	1,686,542	281,090	5,760	(275,332)
	4140210	ADMIN - Building (Capital)	50,000	8,333	0	(8,333)
	Buildings Total		1,859,042	309,840	5,760	(304,005)
Plant & Equipment						
	4140330	PWO - Plant and Equipment (Capital)	279,632	46,605	4,019	(42,588)
	Plant & Equipment Total		279,632	46,605	4,019	(42,588)
Infrastructure Roads						
	4120140	ROADC - Roads Built Up Area	1,191,221	198,537	0	(198,537)
	4120142	ROADC - Roads Outside BUA - Gravel	2,972,049	495,341	10,910	(484,438)
	4120172	ROADC - Road Project Grant (RPG)	915,000	152,500	0	(152,500)
	4120176	ROADC - EPAR Works AGRN 951 (Capital)	4,000,000	666,667	0	(666,667)
	4120179	ROADC - DBCA Funds Works (Capital)	198,404	33,068	136,675	103,607
	Infrastructure Roads Total		9,276,674	1,546,113	147,585	(1,398,525)
Infrastructure Drainage						
	4120165	ROADC - Drainage Built Up Area (Capital)	250,000	41,667	0	(41,667)
	Infrastructure Drainage Total		250,000	41,667	0	(41,667)
Infrastructure Airports						
	4120690	AERO - Infrastructure Other (Capital)	200,000	33,333	0	(33,333)
	Infrastructure Airports Total		200,000	33,333	0	(33,333)
Infrastructure Other						
	4110190	HALLS - Infrastructure Other (Capital)	138,524	23,088	0	(23,088)
	4110390	REC - Infrastructure Other (Capital)	5,033,351	838,892	863,605	24,713
	4110790	OTH CUL - Infrastructure Other (Capital)	160,378	26,730	11,000	(15,728)
	4120190	ROADC - Infrastructure Other (Capital)	229,557	38,260	0	(38,260)
	4120790	WATER - Infrastructure Other (Capital)	30,000	5,000	2,135	(2,865)
	4140390	PWO - Infrastructure Other (Capital)	29,850	4,976	0	(4,976)
	Infrastructure Other Total		5,621,660	936,946	876,740	(60,220)
	Grand Total		17,487,008	2,914,504	1,034,104	(1,880,399)

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
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	
		28,945	53,000	24,055	0	0	0	0	

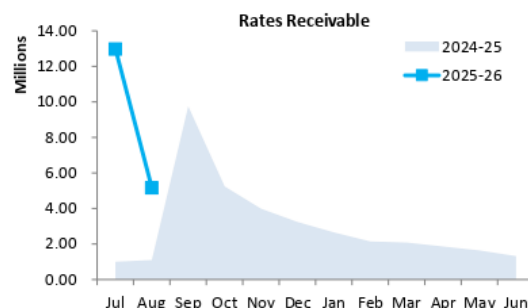


**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable	30 Jun 2025	31 Aug 2025
	\$	\$
Opening arrears previous year	1,309,642	1,062,322
Levied this year	9,516,217	10,122,655
Less - collections to date	(9,506,923)	(5,760,944)
Gross rates collectable	1,318,936	5,424,033
Allowance for impairment of rates receivable	(256,614)	(256,614)
Net rates collectable	1,062,322	5,167,419
% Collected	87.8%	51.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,788)	405,314	107,127	79,067	289,571	878,291
Percentage	(0.3%)	46.1%	12.2%	9.0%	33.0%	
Balance per trial balance						
Trade receivables						878,291
GST receivable						102,734
Allowance for impairment of receivables from contracts with customers						(230,684)
Total receivables general outstanding						750,341

Amounts shown above include GST (where applicable)

KEY INFORMATION

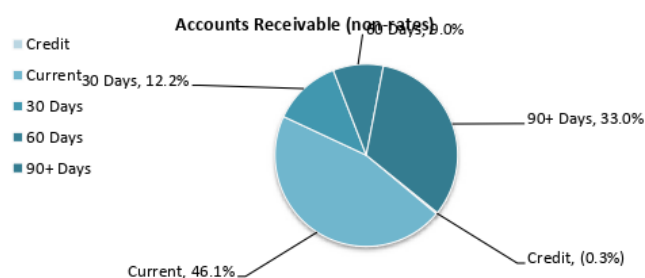
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 AUGUST 2025**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 August 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	975,801	0	0	975,801
Inventory				
Fuel	15,933	21,871	0	37,804
Stock on hand	8,856	0	0	8,856
Other assets				
Prepayments	0	482,756	0	482,756
Accrued income	63,012	0	(63,012)	0
Total other current assets	1,063,602	504,627	(63,012)	1,505,217

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 AUGUST 2025**

OPERATING ACTIVITIES

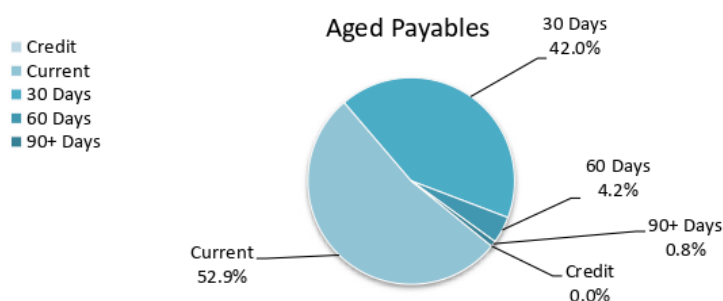
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(12)	510,337	405,544	40,630	8,075	964,577
Percentage	0.0%	52.9%	42.0%	4.2%	0.8%	
Balance per trial balance						
Sundry creditors						964,577
Other payables						469,937
Payroll creditors						3,657
Total payables general outstanding						1,438,171
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 AUGUST 2025

FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Wharf fenders, boat ramp	145	73,342	0	0	0	(35,433)	73,342	37,909	14	(4,44)
Staff Housing	146	352,282	0	0	0	(61,959)	352,282	290,323	5,757	(21,33)
Staff Housing	148	181,570	0	0	0	(22,615)	181,570	158,955	44	(7,90)
Derby Visitors Centre	149	226,962	0	0	0	(28,268)	226,962	198,694	56	(9,87)
Derby Wharf Infrastructure	151	131,492	0	0	0	(42,524)	131,492	88,968	22	(3,65)
Derby Airport & Wharf Infrastructure	152	942,730	0	0	0	(203,226)	942,730	739,504	44	(15,43)
Disaster Recovery Flood Damage	Various	5,000,000	0	0	(2,000,000)	(1,593,248)	3,000,000	3,406,752	(3,716)	(268,58)
Total		6,908,378	0	0	(2,000,000)	(1,987,273)	4,908,378	4,921,105	2,221	(331,22)
Current borrowings		1,987,273					3,394,024			
Non-current borrowings		4,921,105					1,514,354			
		6,908,378					4,908,378			

All debenture repayments were financed by general purpose revenue.

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 AUGUST 2025**

OPERATING ACTIVITIES

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 August 2025 \$
Other current liabilities						
Other liabilities						
Contract liabilities		106,218	0	307,419	(18,893)	394,744
Capital grant/contributions liabilities		1,187,743	0	1,160,049	(241,542)	2,106,250
Total other liabilities		1,293,961	0	1,467,468	(260,435)	2,500,994
Employee Related Provisions						
Provision for annual leave		838,547	0	0	0	838,547
Provision for long service leave		375,147	0	0	0	375,147
Total Provisions		1,213,694	0	0	0	1,213,694
Total other current liabilities		2,507,655	0	1,467,468	(260,435)	3,714,688

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 AUGUST 2025**

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue		
	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
Grants and subsidies			
GEN PUR - Financial Assistance Grant - General	7,800,000	1,950,000	1,243,010
MEMBERS - Reimbursements	150,000	0	0
OTH HEALTH - Grants	806,057	239,015	0
WELFARE - Grants	41,014	6,835	0
COM AMEN - Grants	0	0	4,700
LIBRARY - Other Grants	0	0	2,000
ROADM - Street Lighting Subsidy	21,000	3,500	0
ROADM - Other Income	100,000	16,667	0
AGRN 1044 - Recovery - DRAFWA	2,267,975	0	0
	11,186,046	2,216,017	1,249,710

SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Capital grant/contribution Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2025		(As revenue)	31 Aug 2025	31 Aug 2025	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
AERO - Grants - Aerodromes				0		0	72,727	
REC - Capital Grants	833,680	346,617	(241,542)	938,755	938,755	6,343,517	1,057,253	241,54
ROADC - Financial Assistance Grants -- Roads				0		37,500	6,250	
ROADC - Regional Road Group Grants (MR WA)	272,000	404,242	0	676,242	676,242	2,602,187	433,098	
ROADC - Roads to Recovery - Grants				0		1,775,129	295,856	
ROADC - Other Grants -- Roads/Streets	82,065	0	0	82,065	82,065	100,000	16,667	
ROADC - Grant AGRN 501 & 1044				0		4,000,000	666,667	
	1,187,745	750,859	(241,542)	1,697,062	1,697,062	14,858,333	2,549,118	241,54

**SHIRE OF DERBY-WEST KIMBERLEY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

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 August 2025
	\$	\$	\$	\$
Public open spaces	295,981	0	0	295,981
	295,981	0	0	295,981

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10 September 2025

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 AUGUST 2025**

We advise we have completed the compilation of your statutory monthly financial report for the period ended 31 August 2025 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

A handwritten signature in black ink, appearing to read 'Russell Barnes', written over a light blue horizontal line.

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



Shire of Derby/West Kimberley

Period ended 31 August 2025

Topic	Item	First Identified	Explanation	Action Required	Priority
Surplus as at year end	Surplus at beginning of year for budget	July 2025	The estimated surplus used as at 30 June 2025 in the Statutory budget 2025/26 is \$2,092,929 million lower than the actual balance per the June monthly statements. This is due to an advance payment from the 2025/26 Federal Assistance grant received in June 2025.	Once the annual financial statements have been completed a budget review is required and amendments to the forecast income and expenditure be made.	High
Sundry debtors	Outstanding	July 2025	Sundry debtors aged trial balance includes invoices totalling \$289,571 outstanding for over 90 days with some more than 200 days old.	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.	Medium
Finance costs	Accrued interest on loans	July 2025	Finance costs are a positive balance at 31 August 2025 as accrued interest has been reversed on 1 July 2025.	We recommend accrued interest be reversed as and when it falls due.	Low
Disposal of Asset	Proceeds allocation	July 2025	As the disposal of the 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 recommend a disposal be processed through the asset register when the 2024/25 Annual Financial Report has been finalised.	Low
Operating expenditure	Depreciation	July 2025	Depreciation has not been processed in 2025/26.	When the 2024/25 Annual Financial Report has been finalised depreciation will be processed.	Low
Year end Balances	Opening surplus	July 2025	At the time of preparing the Monthly Financial Report, the Annual Financial Report has not been finalised, therefore the opening surplus may change from the current \$4,138,479 due to year end and audit adjustments	None.	Low

13.4 LONG TERM FINANCIAL PLAN**File Number: 5167****Author: Jill Brazil, Director Corporate Services****Responsible Officer: Tamara Clarkson, Chief Executive Officer****Authority/Discretion: Legislative****SUMMARY**

To consider the adoption of a draft Long Term Financial Plan (LTFP) for the period 2026 – 2041.

DISCLOSURE OF ANY INTEREST

Nil by Author or Responsible Officer.

BACKGROUND

As part of the Integrated Planning and Reporting Framework (IPRF), all local governments in Western Australia are required to have developed and adopted a "plan for the future", comprising at a minimum of Strategic Community Plan and Corporate Business Plan. The LTFP is also a key component of the Shire's integrated planning framework and identifies linkages between specific plans and strategies, including the delivery of the Strategic Community Plan and Corporate Business Plan short, medium and long-term priorities.

The LTFP provides an indication of a local government's long term financial sustainability and allows early identification of financial issues and their longer-term impacts, aimed to enhance the transparency and accountability of the Council.

Moore Australia (WA) Pty Ltd were engaged to assist with the review of the LTFP assumptions and preparation of financial forecast statements over a fifteen year period to develop the attached plan.

STATUTORY ENVIRONMENT

Section 19, Division 3, *Local Government (Administration) Regulations 1996* establishes the minimum requirements for a local government to 'plan for the future'. This includes the requirement for the creation of a Strategic Community Plan and a Corporate Business Plan, as per Section 5.56 *Local Government Act 1995*.

Regulation 19DA (3) (c) of *Local Government (Administration) Regulations 1996* requires the Corporate Business Plan to develop and integrate matters relating to resources, including asset management, workforce planning and long-term financial planning.

The plan complies with the State Government's guidelines for Integrated Planning and Reporting (IPR), Long Term Financial Planning and the relevant advisory standards. Although there is no statutory obligation to adopt the plan, it is considered better practice.

POLICY IMPLICATIONS

F9 Rating Administration Policy

F10 Forward Planning

F13 Reserve Accounts

F16 Cash Flow Management

FINANCIAL IMPLICATIONS

Provision for the engagement of consultants to assist with review of the plan has been included in adopted annual budgets.

The Long-Term Financial Plan is a key tool (aligned to the Corporate Business Plan and annual budget) to monitor the Shire's long term financial health and identified long term financial risks.

STRATEGIC IMPLICATIONS

GOAL	OUR PRIORITIES	WE WILL
1. Leadership and Governance	3.2 Strong economy	1.2.2 Provide strong governance

RISK MANAGEMENT CONSIDERATIONS

RISK	LIKELIHOOD	CONSEQUENCE	RISK ANALYSIS	MITIGATION
Financial: Failure to respond to identified financial risks may impact the long term financial sustainability of the Shire.	Likely	Major	Medium	Adoption of the LTFP and maintaining alignment of Corporate Business Plans and annual budgets may assist to monitor the projected long term financial health of the Shire. Ongoing / routine review of the plan may further assist in developing responses to identified long term financial risks.

CONSULTATION

Moore Australia (WA) Pty Ltd

COMMENT

The attached plan has considered the financial circumstances of the Shire over a fifteen year period from 2026 to 2041. This information was included in the development of financial modelling scenarios to understand some of the key strategic financial issues and potential resource gaps to be addressed in the future, particularly as the Shire recovers from the impacts of significant flood events.

A workshop was held with Moore Australia WA (Pty Ltd) and the senior executive in September 2025. This workshop considered some of the key financial challenges as well as review of the financial data available to prepare forecast financial statements to inform and support the development of the attached plan.

The potential for future resource gaps were noted through the review process undertaken and workshop with the executive. Options to respond to some of these gaps have been considered and are included within the plan, with some key points also summarised below:

1. Forecast inflation 2.5%
2. Rates increase 1.5% above inflation (2.5%)
3. Fees and charges 0.5% above inflation (2.5%)
4. Employee costs \$500,000 less than 2025/26 budget in 2026/27 then increased by inflation
5. Materials and Contracts \$600,000 less than 2025/26 budget in 2026/27 then increased by inflation
6. Existing loan for flood damage of \$3.5million to be restructured in 2025/26 with a 10-Year term
7. New loan of \$2million in 2030/31 to fund the closure of the current Derby landfill
8. Forecast increase in IT expenditure to be funded from a reduction in road maintenance expenditure
9. Capital projects –
 - a. Fitzroy Airport \$30million fully funded
 - b. Derby Airport Runway Reseal \$2.1 million with \$1.4 million in funding
 - c. Roads Betterment \$8million fully funded
 - d. New Boat ramp \$6.3million \$6.0 million funded
 - e. Multi Purpose Centre \$52.4million plus inflation fully funded
 - f. Derby landfill closure \$6.65 million plus inflation in 2030 and again in 2037
 - g. Plant replacement \$500,000 per year
 - h. Asset renewals \$250,000 per year from 2029
10. Surplus funds are to be accumulated in the Strategic Planning Reserve
11. New landfill not included
12. Without the grant funding for capital it is unlikely the projects would proceed.

The comprehensive review of the LTFP has been undertaken with the aim to ensure it is robust, so it may be utilised as a key tool (aligned to the Corporate Business Plan and annual budget) to monitor financial health and maintain effective alignment with the Shire's Integrated Planning and Reporting documents.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS

1. **Draft Long Term Financial Plan 2025/26 to 2040/41**

RECOMMENDATION

That Council (Commissioner) adopts the draft Long Term Financial Plan 2025/26 to 2040/41 as attached.



Shire of Derby / West Kimberley

Draft Long Term Financial Plan 2026 – 2041

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1.0 Foreword

We are pleased to present the Shire of Derby/West Kimberley Draft Long Term Financial Plan 2026 – 2041.

This Plan is part of the Shire's ongoing commitment to an integrated approach to planning for the district's future. Despite the current uncertain times globally, the Plan provides the future council and the community with a picture of the Shire's long term financial management. The Plan has been developed to assist the Shire meet its strategic outcomes and objectives, both during and beyond current global uncertainties and other considerations which may impact the community.

The Shire will encounter many challenges and opportunities over the next 15 years. Changes in population levels and demographics bring with them changing community needs and expectations. The council will require a clear understanding of its capacity to meet these service expectations as it maintains a strong focus on sound financial management.

Council welcomes community participation in the planning process as we continue to follow the strategic direction for a promising future for our district. We invite members of the community to contact the Chief Executive Officer if they have any questions.

The Shire has suffered the significant negative financial impacts of past flood events, the initial years of the plan continue the slow recovery from these events. Maintenance of stringent control on operating expenditure whilst seeking additional funding is going to be essential for maintaining and improving services into the future

The Shire of Derby/West Kimberley's Draft Long Term Financial Plan is an important planning tool as the Shire strives to achieve the strategies set out in the Shire of Derby/West Kimberley Strategic Community Plan 2021-2031.

This Plan will be used with the Corporate Business Plan to drive the Shire in achieving its vision of "A place where people want to live, invest, visit, and return to".

The Shire has devoted significant resources to improving its strategic financial planning and management. This work continues as we constantly seek to improve systems and service delivery.

Jeff Gooding PSM, JP Tamara Clarkson
Commissioner Chief Executive Officer

2.0 Somewhere

2.1 Location

The Shire of Derby/West Kimberley covers an area of 119,761 square kilometres, servicing 54 communities and three towns. Derby and Fitzroy Crossing being the main population centres with a third township at Camballin. Derby is the major centre of the Shire and this is where the main Administration Centre is located.

The Shire of Derby/West Kimberley offers its residents a unique and unparalleled way of life. On our doorstep are some truly stunning and untouched wilderness like the famed Buccaneer Archipelago, National Parks and gorges, the mighty Fitzroy River and the Gibb River Road.

These pristine environments offer the opportunity for the community to get out camping, fishing and four wheel driving. Derby remains a supply point for an important part of the Kimberley's pastoral, mining, oil and tourist industries.

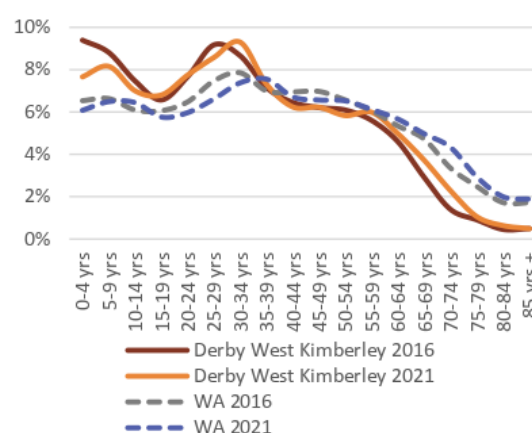
The Shire continues to maintain a number of assets to service the community, and welcomes visitors to enjoy the scenic area.

People

The following statistics reflect the Shire's population in comparison to the population of the state of Western Australia.

Population	2016		2021
Derby/West Kimberley	7,730	↓	7,075
WA	2.47m	↑	2.66m

The chart below shows the population distribution for the Shire by age, highlighting minor changes for both the Shire and Western Australia from 2016 and 2021 census data¹.




The chart reflects the percentage of the estimated resident population within each age grouping for the Shire of Derby/West Kimberley (orange lines) and Western Australia (dotted lines) on the night of the 2016 and 2021 census.

In comparison to the Western Australia demographic, the Shire has a lower proportion of residents over 39 years with significantly larger percentage of the population under 14 when compared to the WA population.

It should be noted the population on any particular night may be significantly greater due to a large visitor population through the winter months.

¹ (Australian Bureau of Statistics, 2025)

3.0 Key Information

Vision / Strategic Objectives	Assumptions		Statistics ¹ ²	
"A place where people want to live, invest, visit, and return to"		2.5% Inflation Rate		7 Council Members ¹
Leadership and governance: <ul style="list-style-type: none"> • Collaboration and partnership • Capable, inclusive and effective organisation • Effective communication 		Increasing Population		136 Employees ¹
Community: <ul style="list-style-type: none"> • Safe communities • Healthy communities • Vibrant and culturally rich communities • Sustainable communities 		Increasing Levels of Service		3,674 Electors ¹
		Stable Operations		3,600 Dwellings ¹
Economy: <ul style="list-style-type: none"> • Industry and business development and growth • Strong economy 		Balanced Annual Budget		2,366km Distance from Perth ¹
		4% (2.5% CPI + 1.5%) Rates		120,146km ² Area ¹
Environment: <ul style="list-style-type: none"> • Our natural environment • Liveable communities • Sustainability 		3% (2.5% CPI + 0.5%) Fees and Charges		7,045 Population ²
		2.5% Employee Costs	¹ WALGA Online Local Government Directory 2023/24, Shire of Derby/West Kimberley ² Australian Bureau of Statistics 2021 Census of Population and Housing, Somewhere (LGA52800)	

4.0 Executive Summary

The following information provides a brief summary of the Draft Long Term Financial Plan 2026 – 2041, this should be read in conjunction with the underlying assumptions detailed in this Plan.

4.1 Planning for a Progressive and Stable Future

The Shire of Derby/West Kimberley is planning for a positive future with growth in the district. The Shire seeks to where possible, improve service levels into the future while ensuring a healthy financial position.

Long term maintenance and renewal of the Shire's infrastructure remains a significant challenge and requires external funding to ensure the economic and social benefits of the Shire's infrastructure to the broader region and Western Australia are not impacted.

Planned capital projects to provide important facilities to resident and visitor populations in the future require external funding.

4.2 Significant Issues

The continued provision of community infrastructure remains one of the key priorities and major expenditure items for the Shire.

Road maintenance and renewal remain a high priority for the Shire due to the strategic economic and community benefit the road network provides to the district and broader region. Associated with the road network is the improvement of drainage infrastructure to minimise the impact of future flooding events.

Adequate maintenance, renewal and upgrading of the road network remains highly dependent on the receipt of external grants and contributions.

Historical financial issues and the impact of past flood events have left the Shire with limited funds in its reserve accounts. High costs of delivering services and employing staff means maintaining services leaves limited resources for capital projects. Significant reduction of expenditure in the 2025-26 annual budget and the first year of the Long Term Financial Plan are required to provide resources for the renewal of assets and servicing of debt.

Due to development within the district and an increase in rateable assessments, rate revenue is forecast to increase at 4% (CPI 2.5%+1.5%) for the life of the Plan. These increases are to assist in the long term financial stability of the Shire and to increase the level of services to the community. These increases will be reviewed annually when setting future budgets.

4.3 Forecast Capital Projects

A capital works program has been planned over the term of the Plan with a mixture of new, upgrade and assets renewals aimed at ensuring the continued provision of high quality community infrastructure to residents of the Shire.

The capital works program has been developed in response to the strategic priorities identified in the Strategic Community Plan. Funding for these projects has been sourced through general revenue, utilising reserves and external grants and contributions. External funding is required to undertake these works and should this not be received the projects will not be undertaken.

The table on the following page shows the capital works currently planned over the period of this Plan.

Forecast Capital Projects by Asset Class

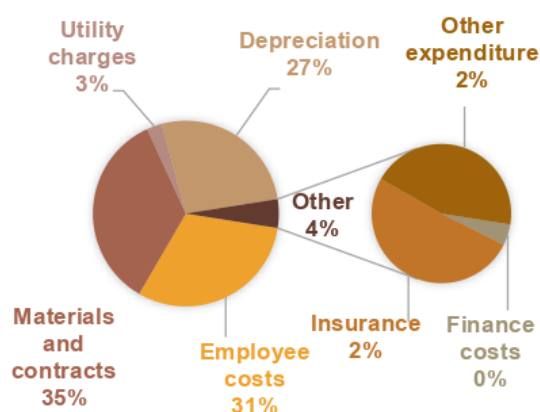
Project by Asset Class	2026 – 2041 Amount (\$)
Buildings - non-specialised	
Building Renewals	1,485,629
Multi Purpose Centre (MPC) Fitzroy Crossing	54,363,613
Plant and Equipment	
Plant Replacement Program	8,965,962
Infrastructure - roads	
Regional Road Group	14,524,859
Roads to Recovery	25,821,976
Roads Betterment	8,000,000
Infrastructure - parks and ovals	
Parks and Ovals Renewals	742,815
Infrastructure - airports	
Fitzroy Airport runway	30,000,000
Derby Airport Runway reseal	2,152,500
Infrastructure - other	
Other Infrastructure	1,485,629
New Boat ramp and walkway Option 2	6,303,750
Infrastructure - landfill	
Derby Landfill Closure	15,852,918
Grand Total	169,699,651

5.0 Long Term Financial Planning Overview

5.1 Forecast Revenue

Rates are expected to generate \$10.5m in 2026/27 before increasing at 4.0% per annum to \$18.2m in 2040/41 and comprise 40% of operating revenue over the term of the Plan. The Shire is reliant on receiving more than \$176.3m over the next 15 years in untied grants, subsidies and contributions to maintain the current level of operations and services. Capital grants are expected to remain relatively stable for road renewal with significant additional grants required as the Shire seeks to increase the level of service of community infrastructure.

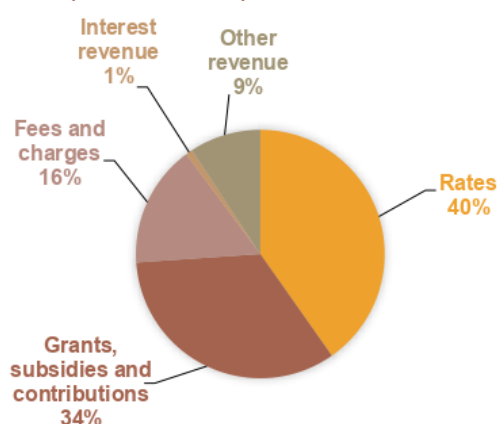
5.1.1 Revenue Composition Year 1 to 15



5.2 Forecast Expenditure

Expenditure for operating activities is forecast to decrease in year 1 with further cost saving measures before increasing in line with inflation with the exception of depreciation expense which is impacted by the addition of assets over the term of the Plan.

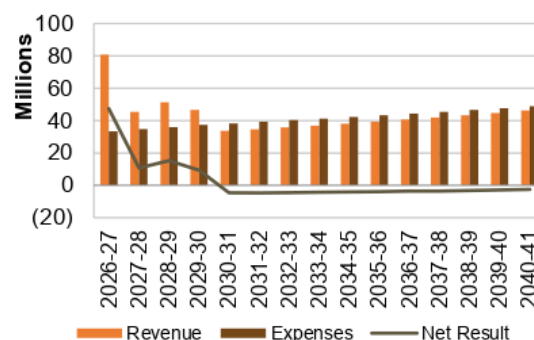
5.2.1 Expenditure Composition Year 1 to 15



5.3 Net Result

The chart below reflects in the orange columns, fluctuating revenue in the first four years of the Plan as significant capital grants are forecast to be received in these years, thereafter there is a steady increase in revenue and expenditure for the remainder of the Plan, with the grey line reflecting the net result.

5.3.1 Revenue and Expenditure Year 1 to 15



A positive net result over the long term indicates net asset values will increase faster than depreciation expenses erode asset values. This indicates an increase in the level of service provision to the community from assets. Improved asset funding or changes to expected useful life of assets as they are better understood may impact the net result.

5.4 Depreciation Expense

Ideally, the average asset renewal should be in line with depreciation expense over the long term, to ensure the value of assets is maintained. Given a number of assets have a life exceeding the term of the plan asset renewal and depreciation are not expected to align exactly.

Where the planned asset renewals are higher than depreciation, the written down value of these assets will increase over time as depreciation erodes the value of the assets at a lower rate than they are renewed. Revaluation of assets in line with inflation may mask a real decrease in value where planned asset renewals are lower than depreciation.

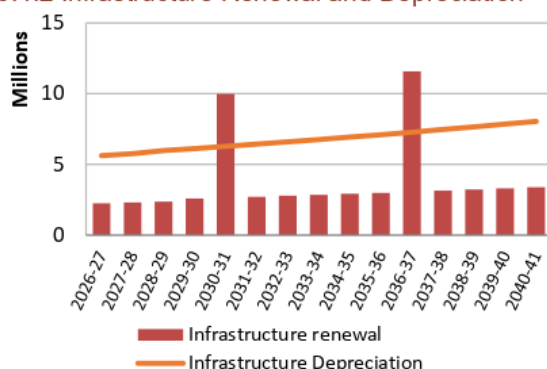
Depreciation expense increases throughout the Plan from \$8.0m in year 1 to \$13.2m in year 15 as assets are revalued and renewed.

5.0 Long Term Financial Planning Overview (Continued)

5.4.1 Infrastructure Depreciation Expense -V- Asset Renewal Expenditure

Depreciation of infrastructure over the 15 years is \$101.9m, shown by the orange line in the chart below. The planned level of infrastructure asset renewal expenditure at \$58.4m (reflected by the red columns) is over the term of the Plan below the level of depreciation.

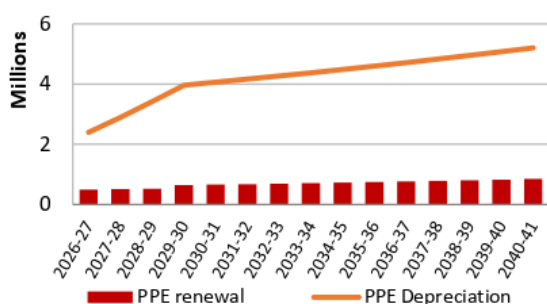
5.4.2 Infrastructure Renewal and Depreciation



Further review of asset useful lives for infrastructure assets in future may be required as changes occur in the construction techniques of road pavements occur and traffic loads vary.

5.4.3 Property, Plant and Equipment Depreciation Expense -V- Asset Renewal Expenditure

Planned property, plant and equipment asset renewals of \$10.5m (reflected by the red columns) over the 15 years is lower than the depreciation expense of \$63.4m (reflected by the orange line) over the same period as shown in the chart below.



Further improvements in asset management data and the estimation of depreciation expense along with the future planned renewal of long lived assets may result in a closer alignment between asset renewals and depreciation expense.

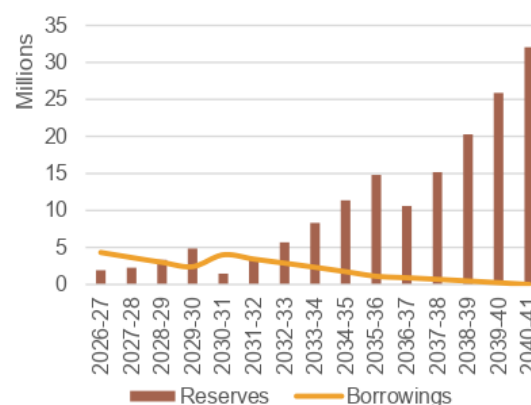
5.5 Maintenance Expenditure

The current maintenance expenditure allocated in the annual operating budget is expected to continue at current levels, with inflationary increases occurring each year.

5.6 Forecast Borrowings and Reserve accounts

In general, the finances of the Shire are expected to remain stable over the long term. Reserves will be utilised to fund closure of the landfill sites in 2030 and 2036 initially resulting in the decrease in reserve levels in these years whilst increasing increasing in other years as the Shire saves for major future asset renewals and in line with the priorities identified in the Strategic Community Plan, as shown in the chart below.

5.6.1 Reserve accounts and Borrowings



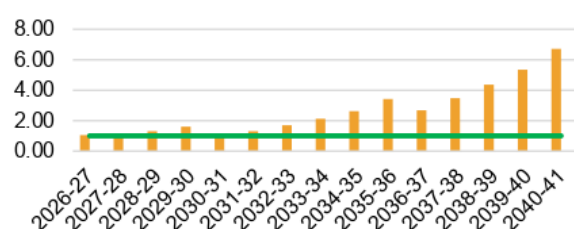
Borrowings are reduced to nil by 30 June 2041, this is part of the Shire's strategy to allow flexibility to respond to sudden or unexpected expenditure requirements. This strategy also provides scope to leverage off future grant funding opportunities when, and if, they become available. The strategy also includes the use of reserve accounts to save for significant future asset renewal spikes.

5.0 Long Term Financial Planning Overview (Continued)

5.7 Forecast Operating Ratios 2026 – 2041

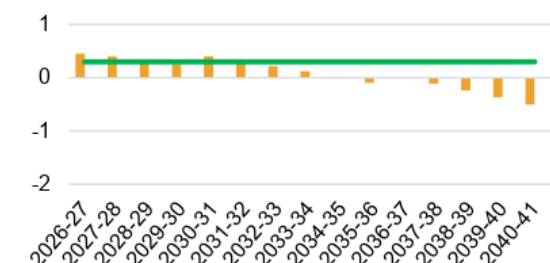
Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various ratios utilised for the Local Government Financial Indicator on the MyCouncil website. The green line reflects the Department of Local Government, Industry Regulation and Safety (the Department) minimum target level of the ratio.

5.7.1 Current Ratio



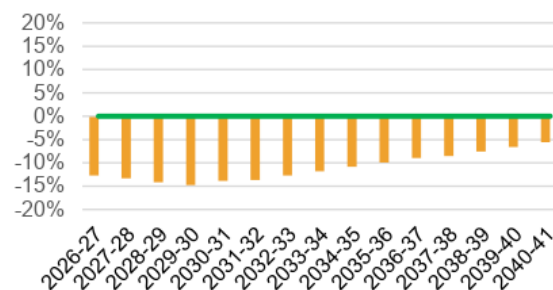
As expected for a Shire with limited reserve accounts and a balanced budget and current borrowing liabilities, the ratio is close to 1.0. The ratio increase as reserve account levels are increased in the outer years of the Plan. The ratio reflects the current tight financial position of the Shire.

5.7.2 Net Financial Liabilities Ratio



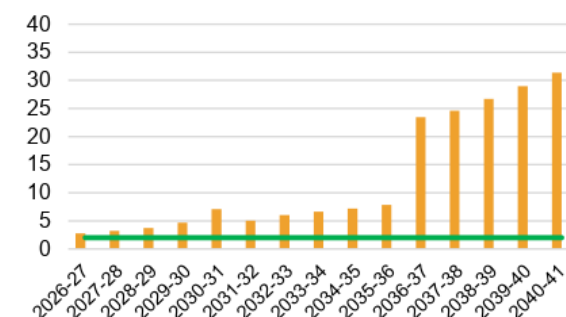
The ratio stays initially above the target indicating the Shire relatively high level of debt as a result of previous flood events. The ratio improves as debt is paid down with an increase in 2030-31 when the Shire has planned to borrow for the closure of the Derby Landfill.

5.7.3 Operating Surplus Ratio



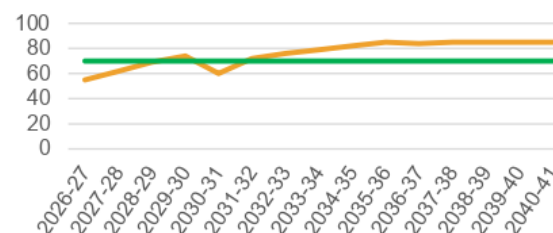
The ratio reflects the Shire revenues are insufficient to cover depreciation and other operating expenses. The ratio initially worsens due to the increase in depreciation with addition of significant new assets before improving as the planned increase in rates improves operating revenues.

5.7.4 Debt Service Cover Ratio



The ratio reflects how the Shire is initially expending a large portion (36%) of its operating surplus to pay down borrowings. The ratio reflects the Shire currently has limited capacity to borrow. The ratio improves over the term of the plan as debt is paid down.

5.7.5 LGFI Score



The Local Government Financial indicator improves over the term of the plan with the exception of 2030-31 when the Shire may be required to take up a further borrowing to close the Derby landfill.

6.0 Scenario Modelling

6.1 Scenario Modelling

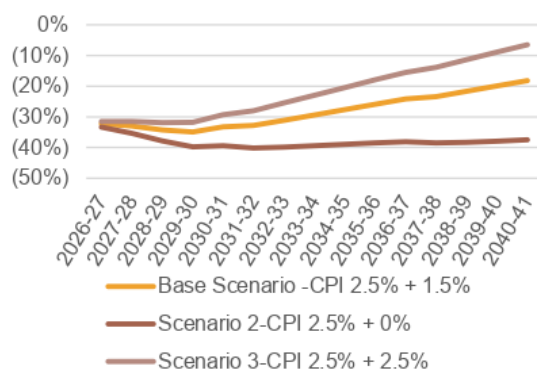
Scenarios were developed to test the financial impact of increased levels of operating funding from rates. To ascertain the effect of increased funding levels, modelling of various scenarios was undertaken. To ascertain the effect of reduced funding levels, modelling of various scenarios was undertaken.

A base scenario was developed with a rates yield of 1.5% above inflation for the remainder of the Plan. Two alternative scenarios were also developed from this base as shown in the table below. All other assumptions remained the same across the three scenarios.

Scenario	Rates increase above CPI (2.5%)	Rates total increase
Base Scenario	1.5%	4.0%
Scenario 2	0%	2.5%
Scenario 3	2.5%	5.0%

The base scenario was selected as the most appropriate and has been used for the Plan. The base scenario includes levels of rate revenue and fees and charges to ensure the current levels of service are maintained.

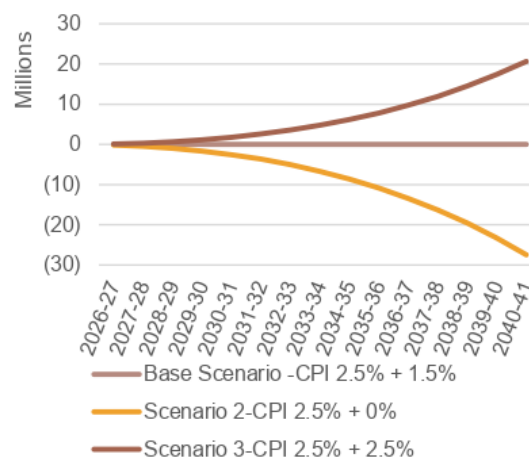
6.1.1 Scenario Comparison – Operating Surplus Ratio



The chart above shows the impact of the same change in total rates yield on the Shire's Operating Surplus Ratio (other assumptions remaining the same). The base scenario was selected as it maintains existing service levels.

The chart below reflects the impact of a change in total rates yield on the estimated surplus (deficit) at June 30 from the base scenario (other assumptions remaining the same).

6.1.2 Estimated Surplus (Deficit) June 30 Carried Forward



The cumulative impact of the changes in rates along with fees and charges results in the surplus (deficit) shown in the table below.

Estimated Surplus/(Deficit)		
Base Scenario CPI 2.5%+ 1.5%	Scenario 2 CPI 2.5%	Scenario 3 CPI 2.5%+ 2.5%
\$	\$	\$
0	(151,879)	101,253
0	(469,305)	315,404
0	(966,778)	655,005
0	(1,659,675)	1,133,577
0	(2,564,289)	1,765,674
0	(3,673,410)	2,566,951
0	(5,049,060)	3,554,233
0	(6,695,753)	4,745,593
0	(8,629,482)	6,160,432
0	(10,871,883)	7,819,567
0	(13,445,827)	9,745,314
0	(16,307,534)	11,961,589
0	(19,591,620)	14,494,012
0	(23,308,351)	17,370,005
0	(27,461,678)	20,618,917

7.0 Strategic Planning and Policies

7.1 Linkage with Other Plans

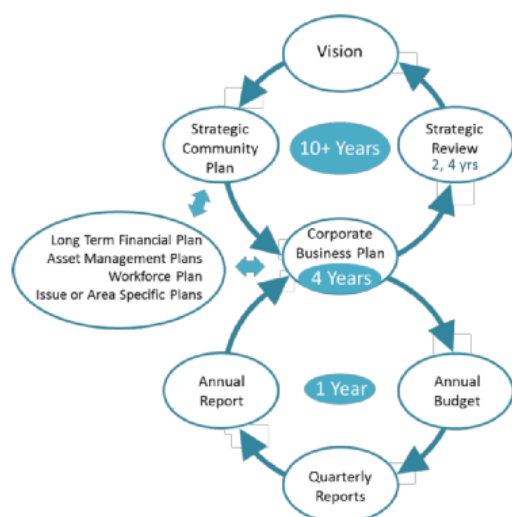
The Long Term Financial Plan is one component of a number of integrated strategic planning practices the Shire has developed. The Long Term Financial Plan considers, and influences, asset management and workforce planning along with other key strategic plans. This Long Term Financial Plan has been prepared to achieve compliance with the *Local Government (Administration) Regulations 1996*.

Development of the Plan has also been influenced by the Department's Integrated Planning Framework and Guidelines.

7.2 Strategic Documents Linkage

This Plan includes, and influences, other strategic planning activities as a mechanism to action the strategies contained in the Shire's Strategic Community Plan, as illustrated in the diagram below.

7.2.1 Diagram: Integrated Planning and Reporting Cycle²



² Department of Local Government Industry Regulation and Safety, Integrated Planning and Reporting: Framework and Guidelines, September 2016

7.3 Strategic Community Plan

The Strategic Community Plan has been prepared to cover a minimum period of 10 years and set out the community's vision, aspirations and objectives for the shire. To achieve the vision, a series of priorities, objectives and strategies were developed. Many strategies may be required to achieve a single objective and many objectives needed to achieve a single priority.

Individual strategies all require actions involving extra human, physical and financial resources. Achieving the Shire's strategic priorities requires careful operational planning and prioritisation. This planning process is formalised as a Corporate Business Plan which operates on a rolling four-year basis.

7.4 Corporate Business Plan

The Corporate Business Plan contains details of the actions and resources (human, asset and financial) to achieve each strategy and acts as an organisational guide for the council and management.

The financial capacity and asset management practices to support the Corporate Business Plan are set out in the Long Term Financial Plan for the period. This planning provides an assurance the actions contained in the Corporate Business Plan can be adequately resourced over the next four years and highlights the long term consequences of the application of resources to undertake various projects.

7.5 Other Strategic Plans

The Asset Management Plan, Workforce Plan and other strategic plans integrate with the Long Term Financial Plan through the workforce requirement for assets and financial resources along with the requirements for a workforce to manage the Shire's assets and financial resources. As far as possible, these requirements are met in the Plan.

8.0 Risk Management

8.1 Risk Management

The Shire provides a diverse range of services and facilities to the general public which exposes it to risks. As part of the implementation of Integrated Planning and Reporting, the Shire intends to formalise its risk based management practices to improve the management of identified risks.

The Shire has a practice of conducting a regular review of insurance levels of assets by the Chief Executive Officer to ensure the level is adequate. The Shire's insurer is LGIS.

The Financial Management Regulations require the investment of surplus funds (including reserve accounts) to be in term deposits held by authorised deposit taking institutions or Treasury bonds.

The Shire seeks to engage experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they are able to undertake their roles with minimal risk to the community and the Shire.

8.2 Certainty of Assumptions

Included in the Plan is a detailed analysis of the assumptions used as part of the planning process and the level of risk associated with each assumption.

The impact of the assumptions applied to issues identified as carrying a high risk have been separately disclosed, as has the sensitivity of movements in these assumptions on the financial forecasts set out in this Plan.

8.3 Sensitivity Analysis

Where an assessment has been made that a high level of uncertainty applies to the assumptions, sensitivity analysis has been used to help quantify the potential financial impact of a change in the assumption.

Assumptions with a high level of uncertainty and a higher dollar value present the greatest risk that a movement will result in unexpected and detrimental consequences. The details of this analysis are shown adjacent to each assumption on the following pages.

9.0 Assumptions, Risks, Uncertainties and Sensitivity

9.1 Revenue – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
District Growth in Population: The number of residents in the Shire is expected to remain at current levels.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Rates Level Increase: During the Plan, annual rates revenue has been based on an increase in the total rate yield of 4.0% (CPI 2.5% + 1.5%).	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Grants, Subsidies and Contributions: Increases in line with inflation forecast.	Medium	Not assessed as high financial risk.	High	Not assessed as high level of uncertainty.
Capital Grants, Subsidies and Contributions: Remain in line with funding requirements identified for various capital works.	High	The forecast capital works program is highly dependent on external grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately impact on service levels.	High	± \$1,352,758 to the value of capital grants, subsidies and contributions per 1% movement in the value over the life of the Plan.
Fees and Charges: Increases at 3% above forecast inflation of 2.5%.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Interest Earnings: Interest earning of an average rate of 2.5% per annum.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Revenue: Increases in line with inflation.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Profit on Asset Disposal: Profit on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate no profit on asset disposals has been included.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.2 Expenditure – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Employee Costs: Increased annually by forecast inflation.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Materials and Contracts: Increased annually by forecast inflation.	High	The road preservation program and general operations of the Shire are dependent on levels of Federal Financial Assistance Grants. Changes in the levels of these grants would impact directly on the Shire's ability to meet projected service levels.	High	± \$2,152,582 to the value of materials and contracts per 1% movement in the value over the life of the Plan. A high level of uncertainty exists in relation to costs due to the impacts of the mining sector and the current global economic uncertainty.
Depreciation: Depreciation has been calculated using an average depreciation rate based on the estimated useful lives on individual assets.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Insurance: Increased 2.5% for term of the Plan.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Expenditure: Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Loss on Asset Disposal: A loss on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate in the Plan no loss on asset disposals has been included in the Plan.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.3 Assets – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Revaluations: In line with annual inflation.	Low	The revaluation of assets may result in changes in asset ratio analysis and depreciations leading to a change in the net result. The revaluation of assets will have no impact on cashflows.	High	±\$796,808 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±\$4,765,526 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.
Impairment of Assets: No impairment of assets has been assumed over the life of the Plan. Impairment of assets usually occurs due to unplanned or unforeseen events such as natural disasters.	High	A widespread major impairment event may result in a requirement for high levels of expenditure to maintain service levels.	Medium	Unable to be quantified.
Infrastructure Assets: Expenditure has been based on historical levels escalated by inflation.	High	The capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately on service levels.	High	±\$1,352,758 to the value of infrastructure assets per 1% movement in the capital grants received over the life of the Plan.
Property, Plant and Equipment: Building expenditure is in accordance with the Staff Accommodation Strategy and Corporate Business Plan, and plant expenditure is based on the Plant Replacement Program.	Medium	Not assessed as high financial risk as the frequency of capital grants for buildings is not as pervasive as roadwork's and plant and equipment replacement is not influenced by external grant funds.	Medium	Not assessed as high level of uncertainty.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.4 Liabilities – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Borrowings: New borrowings to be considered for capital works where required.	High	If the Shire is not able to secure borrowings in the future, the likely impact will be the cancellation or postponement of related asset acquisitions leading to a reduction in service levels over the short to medium term.	Low	Not assessed as high level of uncertainty.
Employee Entitlements: It has been assumed the Shire will be in a position to meet its obligations in relation to employee entitlements.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.5 Equity Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Reserve Accounts: It has been assumed the Shire will invest reserve accounts in term deposits with banking institutions and these funds will be available for use during the term of the Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Revaluation Surplus: Increasing in line with inflation based revaluation.	Low	The revaluation of assets to their fair value may result in changes in asset ratio analysis and depreciation leading to a change in the net result. The revaluations of assets will have no impact on Cashflows.	High	±\$796,808 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±\$4,765,526 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.6 Other – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Ownership of Strategic Assets: The Shire has not planned for the ownership of any strategic assets to be transferred to another party over the term of the Plan.	High	Any significant changes to the ownership of strategic assets would require an amendment to this Plan and, depending on the circumstance, be subject to community consultation.	Low	Not assessed as high level of uncertainty.
Inflators: Forecast inflation at 2.5% per annum.	Medium	Not assessed as high financial risk.	High	± \$5,238,838 to operating revenue per 1% movement in the inflators over the life of the Plan. ± \$6,188,424 to operating expenditure per 1% movement in the inflators over the life of the Plan.
Commercial Activities: The Shire has no plans to undertake a significant commercial activity during the period the of the Plan.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
General Economic Forecasts for State: The economic forecast for the State is closely linked to the success of the mining industry. Demands for minerals is forecast to remain stable in the short term with a corresponding stability of the state economy.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
General Economic Forecasts for Region: The region's economy is heavily dependent on cattle ranching and tourism. This remains the assumption for the term of this Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.

10.0 Monitoring and Performance

10.1 Monitoring

The Plan will be the subject of a desktop review each year to consider changing circumstances, with a full revision scheduled every two years in line with the review of the Strategic Community Plan.

Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various ratios contained within the Local Government Financial Indicator available at <https://www.mycouncil.wa.gov.au/>.

10.2 Ratio Targets

A series of performance indicators, in the form of financial ratios set out in the table below, have been used to assess the financial performance of the Shire.

To maintain comparability across the industry, these ratios and their respective target ranges, have been derived from the Local Government Financial Indicator.

The Local Government Financial Indicator provides target levels for each of the ratios.

RATIO	CALCULATION	DEFINITIONS	OBJECTIVE AND RATIONALE
Current Ratio	Current Assets	Per Statement of Financial Position (SoFP)	The Current Ratio provides insights to the ability of a local government to meet its short-term financial obligations out of unrestricted current assets. Benchmark is 1.
	Current Liabilities	Per Statement of Financial Position (SoFP)	
Debt Service Coverage Ratio	Adjusted Operating Surplus with Exclusions	<p>[Adjusted Operating Revenue (1) = Operating Revenues plus Federal Assistance Grants adjustment (see below)]</p> <p>Less</p> <p>[Adjusted Operating Expenses = Operating Expenses less</p> <p>(i) Depreciation Expense</p> <p>(ii) Interest Expense]</p>	The Debt Service Coverage ratio is the measurement of a local government's ability to repay its debt including lease payments. Benchmark is 2.
	Debt Service Costs	[Debt Service Costs = Includes principal repayments (excluding refinancing loans) and Interest, including lease interest and repayments]	
Operating Surplus Ratio	Adjusted Operating Surplus	<p>[Adjusted Operating Revenue (2) = Adjusted Operating Revenue (1) plus non-operating grants/contributions for asset renewal]</p> <p>Less</p> <p>[Operating Expenses = Sum of</p> <p>(i) employee costs,</p> <p>(ii) materials & contracts,</p> <p>(iii) depreciation on non-current assets,</p> <p>(iv) insurance</p> <p>(v) utility charges</p> <p>(vi) interest expense (to be amended to finance costs) and other expenditure]</p>	<p>The Operating Surplus Ratio is a measure of a local government's ability to cover its operational costs and generate funds available for capital funding or other purposes. Benchmark is 0.</p> <p>Note: To achieve the benchmark the local government needs to raise enough revenue to cover depreciation.</p>
	Adjusted Operating Revenue	<p>Adjusted Operating Revenue (1)</p> <p>Operating Revenue</p> <p><i>Less:</i> Federal Assistance Grants Current Year Early Payment</p> <p><i>Plus:</i> Federal Assistance Grants Prior Year Early Payment</p> <p>Plus: Non-operating Grants/ contributions for asset renewal</p>	

10.0 Monitoring and Performance (Continued)

RATIO	CALCULATION	DEFINITIONS	OBJECTIVE AND RATIONALE
Net Financial Liabilities	Net Financial Liabilities	<p>[Total Liabilities = Per SoFP less liabilities for equity-accounted investments but including amounts in advance and Lease Liabilities]</p> <p>Less</p> <p>[Financial Assets = Sum of:</p> <ul style="list-style-type: none"> (i) current cash & cash equivalents, (ii) current trade & other receivables, (iii) current other financial assets, (iv) non-current trade & other receivables and (v) non-current financial assets] 	<p>The Net Financial Liabilities Ratio contrasts the level of debt of a local government to its operating revenue.</p> <p>Benchmark is 0.3</p> <p>Note: Unlike all the other ratios the lower the Net Financial Liabilities ratio the better</p>
	Adjusted Operating Revenue (1)	<p>[Operating Revenues = Sum of</p> <ul style="list-style-type: none"> (vi) rates, (vii) service charges (viii) grants, subsidies and contributions (ix) fees and charges (x) interest and earnings and (xi) other revenue] <p>Plus</p> <p>[Federal Assistance Grants adjustment = Prior year Federal Assistance Grant less current year advance]</p> 	

Appendix A1 Forecast Financial Statements

Financial Statements

The following forecast financial statements have been prepared and are included at the end of the Plan.

These forecast statements have been prepared within a framework which accords with the Australian Accounting Standards.

The statements have been prepared based on a number of forecasts and estimates, and readers should ensure they have read and understood the reliance section under Other Matters at the end of the document.

Statements of Comprehensive Income

Often referred to as the operating statement, it shows the revenues and expenses over the periods classified to disclose a net result.

Statement of Financial Position

More commonly referred to as the Balance Sheet, this statement discloses the forecast changes in the balance of assets and liability accounts over the periods.

Statement of Changes in Equity

This statement discloses the changes in equity over the forecast period. It shows the impact of operations on net assets and the movement in cash backed and revaluation reserves.

Statement of Cashflows

Represents the forecast cash inflows and outflows and discloses the changes to the balance of cash over the period.

Statement of Financial Activity

A statement combining operating and capital revenues and expenses and discloses the opening and closing net current forecast surplus (deficit) funding position for each year.

Statement of Net Current Asset Composition

A statement showing how the closing estimated surplus/deficit has been calculated.

Statement of Fixed Asset Movements

A summary of the impact of the Plan on the value of fixed assets over the period. It discloses the movements in the net value of property, plant, and equipment and infrastructure.

Statement of Capital Funding

A summary of the capital expenditure by asset class and the source of funding for each class.

Forecast Ratios

The forecast ratios required by the regulations and discussed earlier under monitoring and performance.

Nature or Type

A number of statements in the Plan are disclosed using nature or type descriptors of revenue and expenditure (for example Rates and Employee Costs). This classification is in accordance with Schedule 1 of the *Local Government (Financial Management) Regulation 1996*.

Appendix A2 Forecast Statement of Comprehensive Income 2026 – 2041

	2022/23	2023/24	2024/25	Base 2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/7	2037/38	2038/39	2039/40	2040/41
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$									
Revenues																			
Rates	8,668,941	9,116,320	9,516,217	10,125,245	10,530,255	10,951,464	11,389,522	11,845,103	12,318,907	12,811,663	13,324,130	13,857,096	14,411,380	14,987,835	15,587,348	16,210,843	16,859,277	17,533,649	18,234,995
Grants, subsidies and contributions	11,260,515	14,376,356	13,116,716	11,186,046	9,833,684	10,079,527	10,331,516	10,589,803	10,854,549	11,125,913	11,404,060	11,689,163	11,981,393	12,280,928	12,587,952	12,902,650	13,225,215	13,555,845	13,894,741
Fees and charges	5,788,836	6,127,002	5,795,310	4,355,293	4,485,952	4,620,534	4,759,150	4,901,925	5,048,980	5,200,451	5,356,466	5,517,159	5,682,675	5,853,155	6,028,751	6,209,613	6,395,902	6,587,775	6,785,407
Interest revenue	249,316	255,634	186,605	165,240	130,709	151,006	159,663	186,542	223,822	139,638	187,255	244,810	311,223	387,119	473,161	368,195	482,574	609,454	749,654
Other revenue	1,271,219	1,869,985	2,071,277	2,636,240	2,702,146	2,769,698	2,838,941	2,909,916	2,982,665	3,057,232	3,133,663	3,212,005	3,292,306	3,374,612	3,458,976	3,545,451	3,634,087	3,724,941	3,818,063
	27,238,827	31,745,297	30,686,125	28,468,064	27,682,746	28,572,229	29,478,792	30,433,289	31,428,923	32,334,897	33,405,574	34,520,233	35,678,977	36,883,649	38,136,188	39,236,752	40,597,055	42,011,664	43,482,860
Expenses																			
Employee costs	(10,052,651)	(13,975,600)	(14,155,053)	(10,885,727)	(10,657,871)	(10,924,317)	(11,197,425)	(11,477,362)	(11,764,298)	(12,058,407)	(12,359,864)	(12,668,861)	(12,985,584)	(13,310,225)	(13,642,981)	(13,984,058)	(14,333,662)	(14,692,004)	(15,059,306)
Materials and contracts	(10,342,414)	(24,223,701)	(15,190,715)	(12,604,545)	(12,004,162)	(12,304,269)	(12,611,878)	(12,927,185)	(13,250,370)	(13,581,631)	(13,921,180)	(14,269,216)	(14,625,952)	(14,991,604)	(15,366,386)	(15,750,539)	(16,144,303)	(16,547,918)	(16,961,618)
Utility charges	(823,784)	(1,069,245)	(748,507)	(883,650)	(905,752)	(928,398)	(951,606)	(975,395)	(999,781)	(1,024,775)	(1,050,396)	(1,076,660)	(1,103,576)	(1,131,167)	(1,159,443)	(1,188,431)	(1,218,148)	(1,248,599)	(1,279,811)
Depreciation	(7,764,982)	(7,972,106)	(7,377,254)	(8,029,276)	(8,022,826)	(8,663,506)	(9,397,614)	(10,093,108)	(10,345,656)	(10,604,299)	(10,869,406)	(11,141,141)	(11,419,670)	(11,705,161)	(11,998,399)	(12,298,359)	(12,605,818)	(12,920,964)	(13,243,987)
Finance costs	(368,364)	(419,062)	(193,959)	(331,226)	(202,764)	(176,425)	(151,345)	(126,228)	(104,106)	(173,966)	(148,178)	(123,564)	(97,829)	(70,926)	(47,729)	(38,499)	(28,848)	(18,759)	(8,210)
Insurance	(1,444,271)	(1,335,474)	(1,237,631)	(856,069)	(876,348)	(898,257)	(920,718)	(943,736)	(967,331)	(991,513)	(1,016,300)	(1,041,709)	(1,067,751)	(1,094,442)	(1,121,801)	(1,149,848)	(1,178,592)	(1,208,060)	(1,238,262)
Other expenditure	(446,625)	(846,723)	(1,180,247)	(743,405)	(761,992)	(781,044)	(800,569)	(820,585)	(841,100)	(862,128)	(883,682)	(905,775)	(928,420)	(951,632)	(975,422)	(999,806)	(1,024,803)	(1,050,423)	(1,076,685)
	(31,243,091)	(49,841,911)	(40,083,366)	(34,333,898)	(33,431,715)	(34,676,216)	(36,031,155)	(37,363,599)	(38,272,642)	(39,296,719)	(40,249,006)	(41,226,926)	(42,228,782)	(43,255,157)	(44,312,161)	(45,409,540)	(46,534,174)	(47,686,727)	(48,867,879)
	(4,004,264)	(18,096,614)	(9,397,241)	(5,865,834)	(5,748,969)	(6,103,987)	(6,552,363)	(6,930,310)	(6,843,719)	(6,961,822)	(6,843,432)	(6,706,693)	(6,549,805)	(6,371,508)	(6,175,973)	(6,172,788)	(5,937,119)	(5,675,063)	(5,385,019)
Capital grants, subsidies and contributions	10,217,670	15,346,711	6,575,119	14,858,333	53,071,730	16,855,523	21,834,736	16,230,605	2,185,550	2,240,189	2,296,194	2,353,597	2,412,437	2,472,749	2,534,567	2,597,932	2,662,880	2,729,452	2,797,688
Loss on revaluation	(164,984)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Profit on asset disposals	68,800	18,342	161,136	24,055	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on asset disposal	0	(665,474)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET RESULT	6,117,222	(3,397,035)	(2,660,986)	9,016,554	47,322,761	10,751,536	15,282,373	9,300,295	(4,658,169)	(4,721,633)	(4,547,238)	(4,353,096)	(4,137,368)	(3,898,759)	(3,641,406)	(3,574,856)	(3,274,239)	(2,945,611)	(2,587,331)
Other comprehensive income	16,720,901	(3,389,567)	0	0	9,068,628	10,442,530	10,948,525	11,569,523	12,225,188	12,357,028	12,487,826	12,617,437	12,745,725	12,872,540	13,210,546	13,339,257	13,466,144	13,591,042	13,713,765
TOTAL COMPREHENSIVE INCOME	22,838,123	(6,786,602)	(2,660,986)	9,016,554	56,391,389	21,194,066	26,230,898	20,869,818	7,567,019	7,635,395	7,940,588	8,264,341	8,608,357	8,973,781	9,569,140	9,764,401	10,191,905	10,645,431	11,126,434

Refer to Appendix A11 Forecast Significant Accounting Policies and Compilation Report
Shire of Derby/West Kimberley Draft Long Term Financial Plan 2026 – 2041

Appendix A3 Forecast Statement of Financial Position 2026 – 2041

	30 June 2023	30 June 2024	30 June 2025	Base 30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034	30 June 2035	30 June 2036	30 June 2037	30 June 2038	30 June 2039	30 June 2040	30 June 2041
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$									
CURRENT ASSETS																			
Unrestricted cash and cash equivalents	10,843,886	7,895,069	4,868,635	1,228,366	2,040,221	2,386,525	3,461,673	4,952,883	1,585,528	3,490,211	5,792,413	8,448,902	11,484,764	14,926,442	10,727,782	15,302,956	20,378,149	25,986,159	32,161,535
Restricted cash and cash equivalent	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801
Trade and other receivables	2,207,236	3,585,642	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576
Inventories	50,780	26,222	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091
Other assets	313,412	57,207	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ASSETS	14,391,115	12,539,941	9,239,103	5,598,834	6,410,689	6,756,993	7,832,141	9,323,351	5,955,996	7,860,679	10,162,881	12,819,370	15,855,232	19,296,910	15,098,250	19,673,424	24,748,617	30,356,627	36,532,003
NON-CURRENT ASSETS																			
Other receivables	118,798	124,147	124,147	124,147	124,147	124,147	124,147	124,147	124,147	124,147	124,147	124,147	124,147	124,147	124,147	124,147	124,147	124,147	124,147
Property plant and equipment	47,313,725	48,148,506	48,193,942	47,917,540	60,214,925	72,661,501	85,246,087	98,066,951	97,027,392	95,877,196	94,611,482	93,225,192	91,713,088	90,069,745	88,289,548	86,366,682	84,295,124	82,068,643	79,680,787
Infrastructure	304,315,196	307,458,558	306,434,209	316,290,454	358,880,601	366,603,322	378,517,115	384,501,699	398,072,584	404,369,734	410,732,949	417,161,592	423,654,958	430,212,268	445,557,426	452,457,450	459,424,000	466,456,093	473,552,648
TOTAL NON-CURRENT ASSETS	351,747,719	355,731,211	354,752,298	364,332,141	419,219,673	439,388,970	463,887,349	482,692,797	495,224,123	500,371,077	505,468,578	510,510,931	515,492,193	520,406,160	533,971,121	538,948,279	543,843,271	548,648,883	553,357,582
TOTAL ASSETS	366,138,834	368,271,152	363,991,401	369,930,975	425,630,362	446,145,963	471,719,490	492,016,148	501,180,119	508,231,756	515,631,459	523,330,301	531,347,425	539,703,070	549,069,371	558,621,703	568,591,888	579,005,510	589,889,585
CURRENT LIABILITIES																			
Trade and other payables	4,993,032	5,740,736	4,481,300	4,481,300	4,481,300	4,481,300	4,481,300	4,481,300	4,481,300	4,481,300	4,481,300	4,481,300	4,481,300	4,481,300	4,481,300	4,481,300	4,481,300	4,481,300	4,481,300
Other liabilities	1,192,405	947,063	1,182,955	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Current portion of long-term liabilities	237,288	5,539,077	1,987,273	692,002	678,465	657,371	573,160	403,048	583,758	540,885	565,499	591,233	618,136	202,839	212,069	221,720	231,809	242,359	0
Employee provisions	963,120	955,938	955,938	955,938	955,938	955,938	955,938	955,938	955,938	955,938	955,938	955,938	955,938	955,938	955,938	955,938	955,938	955,938	955,938
Other provisions	56,144	56,144	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT LIABILITIES	7,441,989	13,238,958	8,607,466	6,129,240	6,115,703	6,094,609	6,010,398	5,840,286	6,020,996	5,978,123	6,002,737	6,028,471	6,055,374	5,640,077	5,649,307	5,658,958	5,669,047	5,679,597	5,437,238
NON-CURRENT LIABILITIES																			
Long-term borrowings	2,447,455	1,908,378	4,921,105	4,322,351	3,643,886	2,986,515	2,413,355	2,010,307	3,426,549	2,885,664	2,320,165	1,728,932	1,110,796	907,957	695,888	474,168	242,359	0	0
Employee provisions	97,550	129,936	9,291,956	9,291,956	9,291,956	9,291,956	9,291,956	9,291,956	9,291,956	9,291,956	9,291,956	9,291,956	9,291,956	9,291,956	9,291,956	9,291,956	9,291,956	9,291,956	9,291,956
Other provisions	5,533,378	9,162,020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL NON-CURRENT LIABILITIES	8,078,383	11,200,334	14,213,061	13,614,307	12,935,842	12,278,471	11,705,311	11,302,263	12,718,505	12,177,620	11,612,121	11,020,888	10,402,752	10,199,913	9,987,844	9,766,124	9,534,315	9,291,956	9,291,956
TOTAL LIABILITIES	15,520,372	24,439,292	22,820,527	19,743,547	19,051,545	18,373,080	17,715,709	17,142,549	18,739,501	18,155,743	17,614,858	17,049,359	16,458,126	15,839,990	15,637,151	15,425,082	15,203,362	14,971,553	14,729,194
NET ASSETS	350,618,462	343,831,860	341,170,874	350,187,428	406,578,817	427,772,883	454,003,781	474,873,599	482,440,618	490,076,013	498,016,601	506,280,942	514,889,299	523,863,080	533,432,220	543,196,621	553,388,526	564,033,957	575,160,391
EQUITY																			
Retained surplus	66,807,204	63,410,169	60,749,183	69,624,004	116,134,910	126,540,142	140,747,367	148,556,452	147,265,638	140,639,322	133,789,882	126,780,297	119,607,067	112,266,630	112,823,884	104,673,854	96,324,422	87,770,801	79,008,094
Reserves - cash backed	975,801	975,801	975,801	1,117,534	1,929,389	2,275,693	3,350,841	4,842,051	1,474,696	3,379,379	5,681,581	8,338,070	11,373,932	14,815,610	10,616,950	15,192,124	20,267,317	25,875,327	32,050,703
Asset revaluation surplus	282,835,457	279,445,890	279,445,890	279,445,890	288,514,518	298,957,048	309,905,573	321,475,096	333,700,284	346,057,312	358,545,138	371,162,575	383,908,300	396,780,840	409,991,386	423,330,643	436,796,787	450,387,829	464,101,594
TOTAL EQUITY	350,618,462	343,831,860	341,170,874	350,187,428	406,578,817	427,772,883	454,003,781	474,873,599	482,440,618	490,076,013	498,016,601	506,280,942	514,889,299	523,863,080	533,432,220	543,196,621	553,388,526	564,033,957	575,160,391

Refer to Appendix A11 Forecast Significant Accounting Policies and Compilation Report
Shire of Derby/West Kimberley Draft Long Term Financial Plan 2026 – 2041

Appendix A4 Forecast Statement of Changes in Equity 2026 – 2041

	30 June 2023	30 June 2024	30 June 2025	Base 30 June 2026	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36	30 June 37	30 June 38	30 June 39	30 June 40	30 June 41
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
RETAINED SURPLUS																			
Opening balance	60,689,982	66,807,204	63,410,169	60,749,183	69,624,004	116,134,910	126,540,142	140,747,367	148,556,452	147,265,638	140,639,322	133,789,882	126,780,297	119,607,067	112,266,630	112,823,884	104,673,854	96,324,422	87,770,801
Net result	6,117,222	(3,397,035)	(2,660,986)	9,016,554	47,322,761	10,751,536	15,282,373	9,300,295	(4,658,169)	(4,721,633)	(4,547,238)	(4,353,096)	(4,137,368)	(3,898,759)	(3,641,406)	(3,574,856)	(3,274,239)	(2,945,611)	(2,587,331)
Amount transferred (to)/from reserves	0	0	0	(141,733)	(811,855)	(346,304)	(1,075,148)	(1,491,210)	3,367,355	(1,904,683)	(2,302,202)	(2,656,489)	(3,035,862)	(3,441,678)	4,198,660	(4,575,174)	(5,075,193)	(5,608,010)	(6,175,376)
Closing balance	66,807,204	63,410,169	60,749,183	69,624,004	116,134,910	126,540,142	140,747,367	148,556,452	147,265,638	140,639,322	133,789,882	126,780,297	119,607,067	112,266,630	112,823,884	104,673,854	96,324,422	87,770,801	79,008,094
RESERVES ACCOUNTS																			
Opening balance	975,801	975,801	975,801	975,801	1,117,534	1,929,389	2,275,693	3,350,841	4,842,051	1,474,696	3,379,379	5,681,581	8,338,070	11,373,932	14,815,610	10,616,950	15,192,124	20,267,317	25,875,327
Amount transferred to/(from) retained surplus	0	0	0	141,733	811,855	346,304	1,075,148	1,491,210	(3,367,355)	1,904,683	2,302,202	2,656,489	3,035,862	3,441,678	(4,198,660)	4,575,174	5,075,193	5,608,010	6,175,376
Closing balance	975,801	975,801	975,801	1,117,534	1,929,389	2,275,693	3,350,841	4,842,051	1,474,696	3,379,379	5,681,581	8,338,070	11,373,932	14,815,610	10,616,950	15,192,124	20,267,317	25,875,327	32,050,703
ASSET REVALUATION SURPLUS																			
Opening balance	266,114,556	282,835,457	279,445,890	279,445,890	279,445,890	288,514,518	298,957,048	309,905,573	321,475,096	333,700,284	346,057,312	358,545,138	371,162,575	383,908,300	396,780,840	409,991,386	423,330,643	436,796,787	450,387,829
Total other comprehensive income	16,720,901	(3,389,567)	0	0	9,068,628	10,442,530	10,948,525	11,569,523	12,225,188	12,357,028	12,487,826	12,617,437	12,745,725	12,872,540	13,210,546	13,339,257	13,466,144	13,591,042	13,713,765
Closing balance	282,835,457	279,445,890	279,445,890	279,445,890	288,514,518	298,957,048	309,905,573	321,475,096	333,700,284	346,057,312	358,545,138	371,162,575	383,908,300	396,780,840	409,991,386	423,330,643	436,796,787	450,387,829	464,101,594
TOTAL EQUITY	350,618,462	343,831,860	341,170,874	350,187,428	406,578,817	427,772,883	454,003,781	474,873,599	482,440,618	490,076,013	498,016,601	506,280,942	514,889,299	523,863,080	533,432,220	543,196,621	553,388,526	564,033,957	575,160,391

Refer to Appendix A11 Forecast Significant Accounting Policies and Compilation Report
Shire of Derby/Moort Kimberley Draft Long Term Financial Plan 2026 – 2041

Appendix A5 Forecast Statement of Cashflows 2026 – 2041

	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/7	2037/38	2038/39	2039/40	2040/41
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities															
Receipts															
Rates	10,530,255	10,951,464	11,389,522	11,845,103	12,318,907	12,811,663	13,324,130	13,857,096	14,411,380	14,987,835	15,587,348	16,210,843	16,859,277	17,533,649	18,234,995
Grants, subsidies and contributions	9,833,684	10,079,527	10,331,516	10,589,803	10,854,549	11,125,913	11,404,060	11,689,163	11,981,393	12,280,928	12,587,952	12,902,650	13,225,215	13,555,845	13,894,741
Fees and charges	4,485,952	4,620,534	4,759,150	4,901,925	5,048,980	5,200,451	5,356,466	5,517,159	5,682,675	5,853,155	6,028,751	6,209,613	6,395,902	6,587,775	6,785,407
Interest revenue	130,709	151,006	159,663	186,542	223,822	139,638	187,255	244,810	311,223	387,119	473,161	368,195	482,574	609,454	749,654
Other revenue	2,702,146	2,769,698	2,838,941	2,909,916	2,982,665	3,057,232	3,133,663	3,212,005	3,292,306	3,374,612	3,458,976	3,545,451	3,634,087	3,724,941	3,818,063
	27,682,746	28,572,229	29,478,792	30,433,289	31,428,923	32,334,897	33,405,574	34,520,233	35,678,977	36,883,649	38,136,188	39,236,752	40,597,055	42,011,664	43,482,860
Payments															
Employee costs	(10,657,871)	(10,924,317)	(11,197,425)	(11,477,362)	(11,764,298)	(12,058,407)	(12,359,864)	(12,668,861)	(12,985,584)	(13,310,225)	(13,642,981)	(13,984,058)	(14,333,662)	(14,692,004)	(15,059,306)
Materials and contracts	(12,004,162)	(12,304,269)	(12,611,878)	(12,927,185)	(13,250,370)	(13,581,631)	(13,921,180)	(14,269,216)	(14,625,952)	(14,991,604)	(15,366,386)	(15,750,539)	(16,144,303)	(16,547,918)	(16,961,618)
Utility charges	(905,752)	(928,398)	(951,606)	(975,395)	(999,781)	(1,024,775)	(1,050,396)	(1,076,660)	(1,103,576)	(1,131,167)	(1,159,443)	(1,188,431)	(1,218,148)	(1,248,599)	(1,279,811)
Finance costs	(202,764)	(176,425)	(151,345)	(126,228)	(104,106)	(173,966)	(148,178)	(123,564)	(97,829)	(70,926)	(47,729)	(38,499)	(28,848)	(18,759)	(8,210)
Insurance	(876,348)	(898,257)	(920,718)	(943,736)	(967,331)	(991,513)	(1,016,300)	(1,041,709)	(1,067,751)	(1,094,442)	(1,121,801)	(1,149,848)	(1,178,592)	(1,208,060)	(1,238,262)
Other expenditure	(761,992)	(781,044)	(800,569)	(820,585)	(841,100)	(862,128)	(883,682)	(905,775)	(928,420)	(951,632)	(975,422)	(999,806)	(1,024,803)	(1,050,423)	(1,076,685)
	(25,408,889)	(26,012,710)	(26,633,541)	(27,270,491)	(27,926,986)	(28,692,420)	(29,379,600)	(30,085,785)	(30,809,112)	(31,549,996)	(32,313,762)	(33,111,181)	(33,928,356)	(34,765,763)	(35,623,892)
Net cash provided by (used in) operating activities	2,273,857	2,559,519	2,845,251	3,162,798	3,501,937	3,642,477	4,025,974	4,434,448	4,869,865	5,333,653	5,822,426	6,125,571	6,668,699	7,245,901	7,858,968
Cash flows from investing activities															
Payments for purchase of property, plant & equipment	(13,591,730)	(13,931,523)	(14,279,812)	(14,744,495)	(662,287)	(678,845)	(695,816)	(713,212)	(731,041)	(749,317)	(768,050)	(787,252)	(806,933)	(827,107)	(847,784)
Payments for construction of infrastructure	(40,250,000)	(4,458,750)	(8,667,656)	(2,584,538)	(9,989,507)	(2,715,380)	(2,783,265)	(2,852,845)	(2,924,166)	(2,997,271)	(11,584,764)	(3,149,008)	(3,227,733)	(3,308,427)	(3,391,137)
Proceeds from capital grants, subsidies and contributions	53,071,730	16,855,523	21,834,736	16,230,605	2,185,550	2,240,189	2,296,194	2,353,597	2,412,437	2,472,749	2,534,567	2,597,932	2,662,880	2,729,452	2,797,688
Net cash provided by (used in) investing activities	(770,000)	(1,534,750)	(1,112,732)	(1,098,428)	(8,466,244)	(1,154,036)	(1,182,887)	(1,212,460)	(1,242,770)	(1,273,839)	(9,818,247)	(1,338,328)	(1,371,786)	(1,406,082)	(1,441,233)
Cash flows from financing activities															
Repayment of debentures	(692,002)	(678,465)	(657,371)	(573,160)	(403,048)	(583,758)	(540,885)	(565,499)	(591,233)	(618,136)	(202,839)	(212,069)	(221,720)	(231,809)	(242,359)
Proceeds from new debentures	0	0	0	0	2,000,000	0	0	0	0	0	0	0	0	0	0
Net cash provided by (used in) financing activities	(692,002)	(678,465)	(657,371)	(573,160)	1,596,952	(583,758)	(540,885)	(565,499)	(591,233)	(618,136)	(202,839)	(212,069)	(221,720)	(231,809)	(242,359)
Net increase (decrease) in cash held	811,855	346,304	1,075,148	1,491,210	(3,367,355)	1,904,683	2,302,202	2,656,489	3,035,862	3,441,678	(4,198,660)	4,575,174	5,075,193	5,608,010	6,175,376
Cash at beginning of year	1,228,366	2,040,221	2,386,525	3,461,673	4,952,883	1,585,528	3,490,211	5,792,413	8,448,902	11,484,764	14,926,442	10,727,782	15,302,956	20,378,149	25,986,159
Cash and cash equivalents at the end of year	2,040,221	2,386,525	3,461,673	4,952,883	1,585,528	3,490,211	5,792,413	8,448,902	11,484,764	14,926,442	10,727,782	15,302,956	20,378,149	25,986,159	32,161,535

Refer to Appendix A11 Forecast Significant Accounting Policies and Compilation Report
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Appendix A6 Forecast Statement of Financial Activity 2026 – 2041

	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/7	2037/38	2038/39	2039/40	2040/41
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
FUNDING FROM OPERATIONAL ACTIVITIES															
Revenues															
Rates	10,530,255	10,951,464	11,389,522	11,845,103	12,318,907	12,811,663	13,324,130	13,857,096	14,411,380	14,987,835	15,587,348	16,210,843	16,859,277	17,533,649	18,234,995
Grants, subsidies and contributions	9,833,684	10,079,527	10,331,516	10,589,803	10,854,549	11,125,913	11,404,060	11,689,163	11,981,393	12,280,928	12,587,952	12,902,650	13,225,215	13,555,845	13,894,741
Fees and charges	4,485,952	4,620,534	4,759,150	4,901,925	5,048,980	5,200,451	5,356,466	5,517,159	5,682,675	5,853,155	6,028,751	6,209,613	6,395,902	6,587,775	6,785,407
Interest revenue	130,709	151,006	159,663	186,542	223,822	139,638	187,255	244,810	311,223	387,119	473,161	368,195	482,574	609,454	749,654
Other revenue	2,702,146	2,769,698	2,838,941	2,909,916	2,982,665	3,057,232	3,133,663	3,212,005	3,292,306	3,374,612	3,458,976	3,545,451	3,634,087	3,724,941	3,818,063
	27,682,746	28,572,229	29,478,792	30,433,289	31,428,923	32,334,897	33,405,574	34,520,233	35,678,977	36,883,649	38,136,188	39,236,752	40,597,055	42,011,664	43,482,860
Expenses															
Employee costs	(10,657,871)	(10,924,317)	(11,197,425)	(11,477,362)	(11,764,298)	(12,058,407)	(12,359,864)	(12,668,861)	(12,985,584)	(13,310,225)	(13,642,981)	(13,984,058)	(14,333,662)	(14,692,004)	(15,059,306)
Materials and contracts	(12,004,162)	(12,304,269)	(12,611,878)	(12,927,185)	(13,250,370)	(13,581,631)	(13,921,180)	(14,269,216)	(14,625,952)	(14,991,604)	(15,366,386)	(15,750,539)	(16,144,303)	(16,547,918)	(16,961,618)
Utility charges (electricity, gas, water etc.)	(905,752)	(928,398)	(951,606)	(975,395)	(999,781)	(1,024,775)	(1,050,396)	(1,076,660)	(1,103,576)	(1,131,167)	(1,159,443)	(1,188,431)	(1,218,148)	(1,248,599)	(1,279,811)
Depreciation	(8,022,826)	(8,663,506)	(9,397,614)	(10,093,108)	(10,345,656)	(10,604,299)	(10,869,406)	(11,141,141)	(11,419,670)	(11,705,161)	(11,998,399)	(12,298,359)	(12,605,818)	(12,920,964)	(13,243,987)
Finance costs	(202,764)	(176,425)	(151,345)	(126,228)	(104,106)	(173,966)	(148,178)	(123,564)	(97,829)	(70,926)	(47,729)	(38,499)	(28,848)	(18,759)	(8,210)
Insurance	(876,348)	(898,257)	(920,718)	(943,736)	(967,331)	(991,513)	(1,016,300)	(1,041,709)	(1,067,751)	(1,094,442)	(1,121,801)	(1,149,848)	(1,178,592)	(1,208,060)	(1,238,262)
Other expenditure	(761,992)	(781,044)	(800,569)	(820,585)	(841,100)	(862,128)	(883,682)	(905,775)	(928,420)	(951,632)	(975,422)	(999,806)	(1,024,803)	(1,050,423)	(1,076,685)
	(33,431,715)	(34,676,216)	(36,031,155)	(37,363,599)	(38,272,642)	(39,296,719)	(40,249,006)	(41,226,926)	(42,228,782)	(43,255,157)	(44,312,161)	(45,409,540)	(46,534,174)	(47,686,727)	(48,867,879)
	(5,748,969)	(6,103,987)	(6,552,363)	(6,930,310)	(6,843,719)	(6,961,822)	(6,843,432)	(6,706,693)	(6,549,805)	(6,371,508)	(6,175,973)	(6,172,788)	(5,937,119)	(5,675,063)	(5,385,019)
Funding position adjustments															
Depreciation	8,022,826	8,663,506	9,397,614	10,093,108	10,345,656	10,604,299	10,869,406	11,141,141	11,419,670	11,705,161	11,998,399	12,298,359	12,605,818	12,920,964	13,243,987
Net funding from operational activities	2,273,857	2,559,519	2,845,251	3,162,798	3,501,937	3,642,477	4,025,974	4,434,448	4,869,865	5,333,653	5,822,426	6,125,571	6,668,699	7,245,901	7,858,968
FUNDING FROM CAPITAL ACTIVITIES															
Inflows															
Capital grants, subsidies and contributions	53,071,730	16,855,523	21,834,736	16,230,605	2,185,550	2,240,189	2,296,194	2,353,597	2,412,437	2,472,749	2,534,567	2,597,932	2,662,880	2,729,452	2,797,688
Outflows															
Purchase of property plant and equipment	(13,591,730)	(13,931,523)	(14,279,812)	(14,744,495)	(662,287)	(678,845)	(695,816)	(713,212)	(731,041)	(749,317)	(768,050)	(787,252)	(806,933)	(827,107)	(847,784)
Purchase of infrastructure	(40,250,000)	(4,458,750)	(8,667,656)	(2,584,538)	(9,989,507)	(2,715,380)	(2,783,265)	(2,852,845)	(2,924,166)	(2,997,271)	(11,584,764)	(3,149,008)	(3,227,733)	(3,308,427)	(3,391,137)
Net funding from capital activities	(770,000)	(1,534,750)	(1,112,732)	(1,098,428)	(8,466,244)	(1,154,036)	(1,182,887)	(1,212,460)	(1,242,770)	(1,273,839)	(9,818,247)	(1,338,328)	(1,371,786)	(1,406,082)	(1,441,233)
FUNDING FROM FINANCING ACTIVITIES															
Inflows															
Transfer from reserves	0	600,000	300,000	0	4,000,000	0	0	0	0	0	6,000,000	0	0	0	0
New borrowings	0	0	0	0	2,000,000	0	0	0	0	0	0	0	0	0	0
Outflows															
Transfer to reserves	(811,855)	(946,304)	(1,375,148)	(1,491,210)	(632,645)	(1,904,683)	(2,302,202)	(2,656,489)	(3,035,862)	(3,441,678)	(1,801,340)	(4,575,174)	(5,075,193)	(5,608,010)	(6,175,376)
Repayment of past borrowings	(692,002)	(678,465)	(657,371)	(573,160)	(403,048)	(583,758)	(540,885)	(565,499)	(591,233)	(618,136)	(202,839)	(212,069)	(221,720)	(231,809)	(242,359)
Net funding from financing activities	(1,503,857)	(1,024,769)	(1,732,519)	(2,064,370)	4,964,307	(2,488,441)	(2,843,087)	(3,221,988)	(3,627,095)	(4,059,814)	3,995,821	(4,787,243)	(5,296,913)	(5,839,819)	(6,417,735)
Estimated surplus/deficit July 1 B/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Estimated surplus/deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Refer to Appendix A11 Forecast Significant Accounting Policies and Compilation Report
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Appendix A7 Forecast Statement of Net Current Asset Composition 2026 – 2041

	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/7	2037/38	2038/39	2039/40	2040/41
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Estimated surplus/deficit July 1 B/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CURRENT ASSETS															
Cash and equivalents	2,040,221	2,386,525	3,461,673	4,952,883	1,585,528	3,490,211	5,792,413	8,448,902	11,484,764	14,926,442	10,727,782	15,302,956	20,378,149	25,986,159	32,161,535
Financial assets	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801	975,801
Trade and other receivables	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576	3,329,576
Inventories	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091	65,091
CURRENT LIABILITIES															
Trade and other payables	(4,481,300)	(4,481,300)	(4,481,300)	(4,481,300)	(4,481,300)	(4,481,300)	(4,481,300)	(4,481,300)	(4,481,300)	(4,481,300)	(4,481,300)	(4,481,300)	(4,481,300)	(4,481,300)	(4,481,300)
Current portion of long-term borrowings	(678,465)	(657,371)	(573,160)	(403,048)	(583,758)	(540,885)	(565,499)	(591,233)	(618,136)	(202,839)	(212,069)	(221,720)	(231,809)	(242,359)	0
Employee provisions	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)
ADJUSTMENTS TO NET CURRENT ASSETS															
Reserve accounts	(1,929,389)	(2,275,693)	(3,350,841)	(4,842,051)	(1,474,696)	(3,379,379)	(5,681,581)	(8,338,070)	(11,373,932)	(14,815,610)	(10,616,950)	(15,192,124)	(20,267,317)	(25,875,327)	(32,050,703)
Add: current long-term borrowings	(678,465)	(657,371)	(573,160)	(403,048)	(583,758)	(540,885)	(565,499)	(591,233)	(618,136)	(202,839)	(212,069)	(221,720)	(231,809)	(242,359)	0
Add: non-cash backed current Leave liability not paid	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)	(955,938)
Estimated surplus/deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Appendix A8 Forecast Statement of Fixed Asset Movements 2026 – 2041

	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/7	2037/38	2038/39	2039/40	2040/41
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL WORKS - INFRASTRUCTURE															
Infrastructure - roads	10,250,000	2,306,250	2,363,906	2,423,004	2,483,579	2,545,669	2,609,311	2,674,542	2,741,406	2,809,942	2,880,190	2,952,195	3,026,000	3,101,650	3,179,191
Infrastructure - parks and ovals	0	0	0	53,845	55,191	56,570	57,985	59,434	60,920	62,443	64,004	65,604	67,244	68,926	70,649
Infrastructure - airports	30,000,000	2,152,500	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - other	0	0	6,303,750	107,689	110,381	113,141	115,969	118,869	121,840	124,886	128,008	131,209	134,489	137,851	141,297
Infrastructure - landfill	0	0	0	0	7,340,356	0	0	0	0	0	8,512,562	0	0	0	0
Total capital works - infrastructure	40,250,000	4,458,750	8,667,656	2,584,538	9,989,507	2,715,380	2,783,265	2,852,845	2,924,166	2,997,271	11,584,764	3,149,008	3,227,733	3,308,427	3,391,137
Represented by:															
Additions - assets at no cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - expansion, upgrades and new	38,000,000	2,152,500	6,303,750	0	0	0	0	0	0	0	0	0	0	0	0
Additions - renewal	2,250,000	2,306,250	2,363,906	2,584,538	9,989,507	2,715,380	2,783,265	2,852,845	2,924,166	2,997,271	11,584,764	3,149,008	3,227,733	3,308,427	3,391,137
Total Capital Works - Infrastructure	40,250,000	4,458,750	8,667,656	2,584,538	9,989,507	2,715,380	2,783,265	2,852,845	2,924,166	2,997,271	11,584,764	3,149,008	3,227,733	3,308,427	3,391,137
Asset movement reconciliation															
Total capital works infrastructure	40,250,000	4,458,750	8,667,656	2,584,538	9,989,507	2,715,380	2,783,265	2,852,845	2,924,166	2,997,271	11,584,764	3,149,008	3,227,733	3,308,427	3,391,137
Depreciation infrastructure	(5,623,366)	(5,765,699)	(5,978,043)	(6,127,496)	(6,280,903)	(6,437,927)	(6,598,876)	(6,763,847)	(6,932,944)	(7,106,266)	(7,284,532)	(7,466,646)	(7,653,312)	(7,844,645)	(8,040,761)
Net book value of disposed/written off assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation of infrastructure assets (inflation)	7,963,513	9,029,670	9,224,180	9,527,542	9,862,281	10,019,697	10,178,826	10,339,645	10,502,144	10,666,305	11,044,926	11,217,662	11,392,129	11,568,311	11,746,179
Net movement in infrastructure assets	42,590,147	7,722,721	11,913,793	5,984,584	13,570,885	6,297,150	6,363,215	6,428,643	6,493,366	6,557,310	15,345,158	6,900,024	6,966,550	7,032,093	7,096,555
CAPITAL WORKS - PROPERTY, PLANT AND EQUIPMENT															
Buildings - non-specialised	13,091,730	13,419,023	13,754,499	14,206,050	110,381	113,141	115,969	118,869	121,840	124,886	128,008	131,209	134,489	137,851	141,297
Plant and equipment	500,000	512,500	525,313	538,445	551,906	565,704	579,847	594,343	609,201	624,431	640,042	656,043	672,444	689,256	706,487
Total capital works property, plant and equipment	13,591,730	13,931,523	14,279,812	14,744,495	662,287	678,845	695,816	713,212	731,041	749,317	768,050	787,252	806,933	827,107	847,784
Represented by:															
Additions - assets at no cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - expansion, upgrades and new	13,091,730	13,419,023	13,754,499	14,098,361	0	0	0	0	0	0	0	0	0	0	0
Additions - renewal	500,000	512,500	525,313	646,134	662,287	678,845	695,816	713,212	731,041	749,317	768,050	787,252	806,933	827,107	847,784
Total capital works property, plant and equipment	13,591,730	13,931,523	14,279,812	14,744,495	662,287	678,845	695,816	713,212	731,041	749,317	768,050	787,252	806,933	827,107	847,784
Asset movement reconciliation															
Total capital works property, plant and equipment	13,591,730	13,931,523	14,279,812	14,744,495	662,287	678,845	695,816	713,212	731,041	749,317	768,050	787,252	806,933	827,107	847,784
Depreciation property, plant and equipment	(2,399,460)	(2,897,807)	(3,419,571)	(3,965,612)	(4,064,753)	(4,166,372)	(4,270,530)	(4,377,294)	(4,486,726)	(4,598,895)	(4,713,867)	(4,831,713)	(4,952,506)	(5,076,319)	(5,203,226)
Net book value of disposed/written off assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation of property, plant and equipment (inflation)	1,105,115	1,412,860	1,724,345	2,041,981	2,362,907	2,337,331	2,309,000	2,277,792	2,243,581	2,206,235	2,165,620	2,121,595	2,074,015	2,022,731	1,967,586
Net movement in property, plant and equipment	12,297,385	12,446,576	12,584,586	12,820,864	(1,039,559)	(1,150,196)	(1,265,714)	(1,386,290)	(1,512,104)	(1,643,343)	(1,780,197)	(1,922,866)	(2,071,558)	(2,226,481)	(2,387,856)
CAPITAL WORKS - TOTALS															
Capital works															
Total capital works infrastructure	40,250,000	4,458,750	8,667,656	2,584,538	9,989,507	2,715,380	2,783,265	2,852,845	2,924,166	2,997,271	11,584,764	3,149,008	3,227,733	3,308,427	3,391,137
Total capital works property, plant and equipment	13,591,730	13,931,523	14,279,812	14,744,495	662,287	678,845	695,816	713,212	731,041	749,317	768,050	787,252	806,933	827,107	847,784
Total capital works	53,841,730	18,390,273	22,947,468	17,329,033	10,651,794	3,394,225	3,479,081	3,566,057	3,655,207	3,746,588	12,352,814	3,936,260	4,034,666	4,135,534	4,238,921
Fixed asset movement															
Net movement in infrastructure assets	42,590,147	7,722,721	11,913,793	5,984,584	13,570,885	6,297,150	6,363,215	6,428,643	6,493,366	6,557,310	15,345,158	6,900,024	6,966,550	7,032,093	7,096,555
Net movement in property, plant and equipment	12,297,385	12,446,576	12,584,586	12,820,864	(1,039,559)	(1,150,196)	(1,265,714)	(1,386,290)	(1,512,104)	(1,643,343)	(1,780,197)	(1,922,866)	(2,071,558)	(2,226,481)	(2,387,856)
Net movement in fixed assets	54,887,532	20,169,297	24,498,379	18,805,448	12,531,326	5,146,954	5,097,501	5,042,353	4,981,262	4,913,967	13,564,961	4,977,158	4,894,992	4,805,612	4,708,699

Appendix A9 Forecast Statement of Capital Funding 2026 – 2041

	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/7	2037/38	2038/39	2039/40	2040/41
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital expenditure															
Infrastructure - roads	10,250,000	2,306,250	2,363,906	2,423,004	2,483,579	2,545,669	2,609,311	2,674,542	2,741,406	2,809,942	2,880,190	2,952,195	3,026,000	3,101,650	3,179,191
Infrastructure - parks and ovals	0	0	0	53,845	55,191	56,570	57,985	59,434	60,920	62,443	64,004	65,604	67,244	68,926	70,649
Infrastructure - airports	30,000,000	2,152,500	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - other	0	0	6,303,750	107,689	110,381	113,141	115,969	118,869	121,840	124,886	128,008	131,209	134,489	137,851	141,297
Infrastructure - landfill	0	0	0	0	7,340,356	0	0	0	0	0	8,512,562	0	0	0	0
Buildings - non-specialised	13,091,730	13,419,023	13,754,499	14,206,050	110,381	113,141	115,969	118,869	121,840	124,886	128,008	131,209	134,489	137,851	141,297
Plant and equipment	500,000	512,500	525,313	538,445	551,906	565,704	579,847	594,343	609,201	624,431	640,042	656,043	672,444	689,256	706,487
Total - Capital expenditure	53,841,730	18,390,273	22,947,468	17,329,033	10,651,794	3,394,225	3,479,081	3,566,057	3,655,207	3,746,588	12,352,814	3,936,260	4,034,666	4,135,534	4,238,921
Funded by:															
Capital grants & contributions															
Infrastructure - roads	9,980,000	2,029,500	2,080,237	2,132,244	2,185,550	2,240,189	2,296,194	2,353,597	2,412,437	2,472,749	2,534,567	2,597,932	2,662,880	2,729,452	2,797,688
Infrastructure - airports	30,000,000	1,407,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - other	0	0	6,000,000	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	13,091,730	13,419,023	13,754,499	14,098,361	0	0	0	0	0	0	0	0	0	0	0
Total - Capital grants & contributions	53,071,730	16,855,523	21,834,736	16,230,605	2,185,550	2,240,189	2,296,194	2,353,597	2,412,437	2,472,749	2,534,567	2,597,932	2,662,880	2,729,452	2,797,688
Own source funding															
Infrastructure - roads	270,000	276,750	283,669	290,760	298,029	305,480	313,117	320,945	328,969	337,193	345,623	354,263	363,120	372,198	381,503
Infrastructure - parks and ovals	0	0	0	53,845	55,191	56,570	57,985	59,434	60,920	62,443	64,004	65,604	67,244	68,926	70,649
Infrastructure - airports	0	745,500	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - other	0	0	303,750	107,689	110,381	113,141	115,969	118,869	121,840	124,886	128,008	131,209	134,489	137,851	141,297
Infrastructure - landfill	0	0	0	0	5,340,356	0	0	0	0	0	8,512,562	0	0	0	0
Buildings - non-specialised	0	0	0	107,689	110,381	113,141	115,969	118,869	121,840	124,886	128,008	131,209	134,489	137,851	141,297
Plant and equipment	500,000	512,500	525,313	538,445	551,906	565,704	579,847	594,343	609,201	624,431	640,042	656,043	672,444	689,256	706,487
Total - Own source funding	770,000	1,534,750	1,112,732	1,098,428	6,466,244	1,154,036	1,182,887	1,212,460	1,242,770	1,273,839	9,818,247	1,338,328	1,371,786	1,406,082	1,441,233
Borrowings															
Infrastructure - landfill	0	0	0	0	2,000,000	0	0	0	0	0	0	0	0	0	0
Total - Borrowings	0	0	0	0	2,000,000	0	0	0	0	0	0	0	0	0	0
Total Capital Funding	53,841,730	18,390,273	22,947,468	17,329,033	10,651,794	3,394,225	3,479,081	3,566,057	3,655,207	3,746,588	12,352,814	3,936,260	4,034,666	4,135,534	4,238,921

Appendix A10 Forecast Ratios 2026 – 2041

Target Range			2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/7	2037/38	2038/39	2039/40	2040/41
Current Ratio	> 1.00	> 1.10	1.05	1.11	1.30	1.60	0.99	1.31	1.69	2.13	2.62	3.42	2.67	3.48	4.37	5.34	6.72
Debt Service Coverage Ratio	> 2	> 5	2.77	3.20	3.71	4.70	7.11	5.04	6.06	6.61	7.21	7.84	23.43	24.60	26.73	28.99	31.40
Operating Surplus Ratio	> 0	> 0.15	-0.13	-0.13	-0.14	-0.15	-0.14	-0.14	-0.13	-0.12	-0.11	-0.10	-0.09	-0.09	-0.08	-0.07	-0.06
Net Financial Liabilities Ratio	< 0.3	< 0	0.45	0.40	0.33	0.25	0.40	0.32	0.22	0.12	0.02	-0.10	0.01	-0.11	-0.24	-0.37	-0.50
Actual LGFI Score (Weighted Score x 10)	> 70		55.00	62.00	69.00	74.00	60.00	72.00	76.00	79.00	82.00	85.00	84.00	85.00	85.00	85.00	85.00

Appendix A11 Forecast Significant Accounting Policies

Basis of Preparation

The Long Term Financial Plan (the Plan) comprises forecast financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

Accounting policies which have been adopted in the preparation of this Plan have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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.

Judgements, Estimates and Assumptions

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about future carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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 the Plan.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the trust fund are excluded from the forecast financial statements.

Base Year Balances

Balances shown in the Plan as Base Year are as forecast at the time of preparation of the Plan and are based on the current budget and prior year annual financial reporting and may be subject to variation.

Rounding Off Figures

All figures shown in the Plan are rounded to the nearest dollar.

Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation.

Appendix A11 Forecast Significant Accounting Policies (Continued)

Forecast Fair Value Adjustments

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time preparation.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur and have not been estimated within the Plan.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such have been estimated as an inflation adjustment to Other Comprehensive Income, based on the value of the non-current assets forecasted to be held by the Shire.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

Superannuation

The council contributes to a number of superannuation funds on behalf of employees. All funds to which the council contributes are defined contribution plans.

Cash and Cash Equivalents

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

Trade and Other Receivables

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

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

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

Inventories

General

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

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

Land held for resale

Land purchased for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Appendix A11 Forecast Significant Accounting Policies (Continued)

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on council's intention to release for sale.

Fixed Assets

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

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

An effective average depreciation rate for each class of asset has been utilised to estimate the forecast depreciation expense for each year. These are provided in the table on the right.

Asset Class	Effective average depreciation rates
Buildings	3.27%
Plant and equipment	7.71%
Infrastructure - roads	1.38%
Infrastructure - drainage	0.99%
Infrastructure - footpaths	1.93%
Infrastructure - parks and ovals	0.53%
Infrastructure - wharf	2.91%
Infrastructure - airports	0.08%
Infrastructure - other	1.08%
Infrastructure - landfill	0.01%

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and Losses on Disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

Employee Benefits

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

Short-Term Employee Benefits

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

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

Appendix A11 Forecast Significant Accounting Policies (Continued)

Other Long-Term Employee Benefits

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at 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.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

Provisions

Provisions are recognised when the Shire has a 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.

Current and Non-Current Classification

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

Other Matters

References

Reference to the following documents or sources were made during the preparation of the Draft Long Term Financial Plan.

- Shire of Derby/West Kimberley Strategic Community Plan 2021-2031;
- Shire of Derby/West Kimberley Corporate Business Plan 2019-2023;
- Shire of Derby/West Kimberley Annual Financial Report 2023-24;
- Shire of Derby/West Kimberley Draft Annual Financial Report 2024-25;
- Shire of Derby/West Kimberley Adopted Annual Budget 2025-26;
- Australian Bureau of Statistics 2021 Census of Population and Housing, City (LGA52800);
- WALGA Online Local Government Directory 2023/24, Shire of Derby/West Kimberley; and
- Council website: www.sdwk.wa.gov.au

Document Management

Version	2026-2041 V1.0
Status	Draft
Date	11 September 2025

14 NEW BUSINESS OF AN URGENT NATURE

15 MATTERS FOR WHICH THE MEETING MAY BE CLOSED (CONFIDENTIAL MATTERS)

16 CLOSURE

16.1 Date of Next Meeting

The next ordinary meeting of Council will be held at 5.30pm on Thursday 30 October 2025 in Council Chambers, Derby.

16.2 Closure of Meeting